

SECTION A: COMPLETE THIS SECTION TO REGISTER WITH THE WEST VIRGINIA STATE TAX DEPARTMENT

1. WEST VIRGINIA TAXPAYER IDENTIFICATION NUMBER:

If you have a Federal Employers Identification Number, enter it. (All partnerships, corporations and sole-owners with employees must have a FEIN). If sole-owner (no employees), enter social security number.

[Empty box for Taxpayer Identification Number]

2. BUSINESS NAME AND ACTUAL PHYSICAL LOCATION

3. MAILING ADDRESS (Where returns are to be sent)

Legal Business Or Corporate Name (Type or Print Using Blue/Black Ink)  
DBA Division, Subsidiary or Trade Name  
Owner's Name (If Sole Owner)  
Address (Street) **DO NOT USE A POST OFFICE BOX NUMBER**  
City State Zip Code

Name (Type Or Print Using Blue/Black Ink)  
Additional Space For Name If Needed  
Address (Street Or P.O. Box)  
City State Zip Code

4. BUSINESS CLASS DESCRIPTION (FROM PAGES 16 THROUGH 19):

Enter primary business class: [ ] Description of your business activity: \_\_\_\_\_  
Secondary business class: [ ] \_\_\_\_\_

5. BUSINESS DATA:

- A. Beginning date of business in West Virginia for the location entered in item 2 on this application: \_\_\_\_\_
- B. County where business is located. **NOTE: County must match city in item 2 above.** [ ]
- C. Person completing this application: Name: \_\_\_\_\_ Telephone #: \_\_\_\_\_
- D. Business telephone number: \_\_\_\_\_
- E. Estimated annual gross income for this location:  0 - \$20,000  over \$20,000
- F. Previous name of this business, if any, owner's name and location: \_\_\_\_\_
- G. Are you now or have you ever been registered to do business in West Virginia? ..... Yes \_\_\_ No \_\_\_  
If yes, give name and West Virginia Identification Number: \_\_\_\_\_
- H. If you have other locations registered or multiple business locations being registered, do you desire to file consolidated tax returns?  
Yes \_\_\_ No \_\_\_ If yes, enter taxes to be consolidated and West Virginia Identification Number you desire to file under: \_\_\_\_\_
- I. Taxable year end for Federal Tax purposes - Enter month \_\_\_\_\_
- J. If nonprofit, do you have 501 C exemption status from the IRS? If yes, attach copy of determination letter. .... Yes \_\_\_ No \_\_\_
- K. Enter 5-digit Control Number assigned by the Secretary of State's Office, if applicable [ ] **You must have a control number to submit this application.**  
A control number is not required for sole proprietorship or general partnership.

6. ENTER TYPE OF BUSINESS OWNERSHIP:

- A Sole-Owner  D1 General Partnership  E Joint Venture  Z Other (Specify below)
- B Domestic Corporation  D2 Limited Partnership  F Association
- C Foreign Corporation  D3 Limited Liability Partnership  G Limited Liability Company

**PARTNERS - MEMBERS - OFFICERS - OWNERS:**

NAME	HOME ADDRESS	SOCIAL SECURITY NUMBER	HOME TELEPHONE NUMBER
_____	_____	_____	_____
_____	_____	_____	_____

7. CHECK APPROPRIATE BLOCKS:

- A Operate a collection agency  F Sell tangible personal property to consumers at retail level **and do not** maintain an established place of business in West Virginia (transient vendor)
- B Operate an employment agency  G Use commercial weighing or measuring devices (i.e. scales, gas pumps, etc.)
- C Make consumer loans  H Offer or sell goods or services to West Virginia Consumers by Telemarketing
- D Make supervised loans  I None of the Preceding
- E Non-Resident Contractor

8. TYPE OF ACTIVITY:

- A Service  C Wholesale  E Construction  G Manufacturing
- B Retail  D Both (Retail & Wholesale)  F Rental  Z Other (Specify - Attach Information)

I certify this application to be true and correct to the best of my knowledge.

SIGNATURE \_\_\_\_\_  
(SIGNATURE REQUIRED)  
TITLE \_\_\_\_\_ DATE \_\_\_\_\_



- 9. BEER BARREL TAX:** Will you hold a license to sell beer to licensed beer distributors? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ ( 9) **5**
- A. Will you hold a license to sell beer to licensed beer retailers? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (9A) **6**
- 10. BUSINESS AND OCCUPATION TAX:** Will you be providing the following: Public Utilities? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (10) **6**
- A. Generating Electric Power for sale? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (10A) **6**
- B. Operate a natural gas storage reservoir ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (10B) **6**
- 11. TOBACCO PRODUCTS TAX:** Will you stamp and sell cigarettes at the wholesale level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (11) **1**
- A. Will you sell other tobacco products at the wholesale level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (11A) **5**
- B. Will you sell both cigarettes and other tobacco products at the wholesale level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (11B) **9**
- C. Will you sell cigarettes at the retail level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (11C) **2**
- D. Will you sell other tobacco products at the retail level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (11D) **7**
- E. Will you sell both cigarettes and other tobacco products at the retail level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (11E) **8**
- 12. CONSUMERS SALES/SERVICE TAX:** Do you have a business location in WV from which you will make retail sales or do any service or maintenance work? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (12) **8**
- 13. CORPORATION NET INCOME/BUSINESS FRANCHISE TAX:** Are you registered with the West Virginia Secretary of State? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (13) **8**
- A. Will you file your corporation tax returns in West Virginia on a consolidated basis under your parent corporation? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (13A) **8**
- B. If yes, enter parent's FEIN, name and address: \_\_\_\_\_ (13B) **8**
- C. If S corporation, enter first year to which subchapter S status applies: \_\_\_\_\_ (13C) **8**
- D. If partnership, enter date elected not to be treated as a partnership under Section 761 of the Internal Revenue Code ..... (13D) **8**
- 14. MOTOR FUEL EXCISE TAX:** Will you purchase, sell or transport fuel in West Virginia? If yes, you must complete West Virginia Motor Fuel Excise Tax License Application. .... Yes \_\_\_\_\_ No \_\_\_\_\_ (14) **2**
- A. Will you sell tax paid gasoline at the retail level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (14A) **2**
- B. Will you sell tax paid special fuel at the retail level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (14B) **2**
- C. Will you operate aircraft, watercraft or locomotives which haul freight or passengers within West Virginia? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (14C) **8**
- 15. LIQUOR/WINE RETAIL TAXES:** As a retailer, will you hold a license to sell liquor and/or wine by the bottle? .... Yes \_\_\_\_\_ No \_\_\_\_\_ (15) **M**
- (Does not apply when sold in clubs, bars or restaurants).
- 16. SEVERANCE TAX:** Will you hold title to or have an economic interest in the activity of severing, extracting, reducing to possession and producing for sale, profit or commercial use, any natural resource product? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (16) **8**
- A. Will you produce or process coal only? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (16A) **8**
- B. Will you produce timber? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (16B) **8**
- 17. SOFT DRINK TAX:** Will you sell bottled/canned soft drinks/syrups and/or powders? If yes, in what capacity? .... Yes \_\_\_\_\_ No \_\_\_\_\_ (17) **3**
- A. Bottler? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (17A) **3**
- B. Wholesale? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (17B) **1**
- C. Will you purchase soft drinks, Excise Tax not paid, from a bottler/wholesaler? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (17C) **4**
- D. Will you purchase soft drinks, Excise Tax paid, from a bottler/wholesaler? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (17D) **2**
- 18. TELECOMMUNICATIONS TAX:** Will you be selling or furnishing local telegraph, telephone or other telecommunication services subject to regulation from Public Service Commission and not in competition with other firms? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (18) **3**
- 19. USE TAX:** Will you make purchases from outside of West Virginia for use in West Virginia (other than for resale)? Yes \_\_\_\_\_ No \_\_\_\_\_ (19) **3**
- A. Will you have salesmen or property located within West Virginia and/or advertise locally and/or deliver from out-of-state into West Virginia in your own vehicles? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (19A) **3**
- B. If a foreign retailer will you be collecting West Virginia use tax on sales or services to West Virginia customers? .. Yes \_\_\_\_\_ No \_\_\_\_\_ (19B) **2**
- 20. WINE LITER TAX:** Have you registered with the ABCC to sell wine to licensed wine distributors? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (20) **4**
- A. To licensed wine retailers? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (20A) **4**
- B. Will you sell wine products to West Virginia registered wine suppliers? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (20B) **3**
- 21. WITHHOLDING TAX:** Will you have West Virginia employees? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (21) **3**
- A. Date you began or will begin withholding West Virginia income tax from employees ..... (21A) **3**
- B. Number of employees subject to West Virginia income tax; Do not include owner or partners: ..... (21B) **3**
- C. Are you an out-of-state business registering to report withholding tax only? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (21C) **3**
- 22. HEALTH CARE TAXES:**
- A. Are you a behavioral health center ? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (22A) **3**
- B. Will you provide a health care service (includes ambulance)? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (22B) **3**

**A \$30.00 registration fee is due with this application with the exception of:**

**non-profit organizations, foreign retailers, government agencies, agricultural/farming activities or a 'withholding only' account.**

FOR THIS APPLICATION TO BE VALID AND TO AVOID DELAY IN PROCESSING, ALL PAGES MUST BE COMPLETED AND APPLICATION SIGNED.

**MAIL APPLICATION TO: West Virginia State Tax Department P.O. Box 11425, Charleston, WV 25339**

**This application may be photocopied as proof of registration until your Certificate(s) are issued.**



