

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.

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)			Name (Type or print using blue/black ink)		
DBA division, subsidiary, or trade name			Additional space for name if needed		
Owner's name (if sole owner)					
Address (Street) DO NOT USE A POST OFFICE BOX NUMBER			Address (Street or P. O. Box)		
City	State	Zip code	City	State	Zip code

4. NAICS/Business Description (Refer to www.wvtax.gov to obtain NAICS information):
Enter primary NAICS: Description of your business activity (REQUIRED): _____
Secondary NAICS: _____

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. Contact Information: Name: _____ Telephone #: _____
D. E-mail address: _____
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? Yes No **If yes, attach copy of determination letter (REQUIRED)**
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 (Required):

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

7. Check appropriate boxes:
 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). \$500 bond or certified check and BRT-803 are required.
 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)
 A. Will you hold a license to sell beer to licensed beer retailers?..... Yes No (9A)
- 10. **LIQUOR/WINE RETAIL TAXES:** As a retailer, will you hold a license to sell liquor and/or wine by the bottle? (Does not apply when sold in clubs, bars, or restaurants)..... Yes No (10)
- 11. **WINE LITER TAX:** Have you registered with the ABCC to sell wine to licensed wine distributors?..... Yes No (11)
 A. To licensed wine retailers?..... Yes No (11A)
 B. Will you sell wine products to West Virginia registered wine suppliers?..... Yes No (11B)
- 12. **BUSINESS AND OCCUPATION TAX:** Will you be providing the following public utilities?..... Yes No (12)
 A. Generating electric power for sale?..... Yes No (12A)
 B. Operate a natural gas storage reservoir?..... Yes No (12B)
- 13. **TOBACCO PRODUCTS TAX:** Will you stamp and sell cigarettes at the wholesale level?..... Yes No (13)
 A. Will you sell other tobacco products at the wholesale level?..... Yes No (13A)
 B. Will you sell both cigarettes and other tobacco products at the wholesale level?..... Yes No (13B)
 C. Will you sell cigarettes at the retail level?..... Yes No (13C)
 D. Will you sell other tobacco products at the retail level?..... Yes No (13D)
 E. Will you sell both cigarettes and other tobacco products at the retail level?..... Yes No (13E)
- 14. **COMBINED SALES AND USE TAX:** Do you have a business location in WV from which you will make retail sales, conduct a service, or conduct maintenance work?..... Yes No (14)
 A. If you are located outside of WV will you collect WV Consumers Sales and Service and Use Tax on retail sales, services or maintenance work?..... Yes No (14A)
 B. Will you make purchases from outside of WV for use in West Virginia, other than for resale?..... Yes No (14B)
- 15. **CORPORATION NET INCOME/BUSINESS FRANCHISE TAX:** Are you registered with the West Virginia Secretary of State?..... Yes No (15)
 A. Will you file your corporation tax returns in West Virginia on a consolidated basis under your parent corporation?..... Yes No (15A)
 B. If yes, enter parent's FEIN, name and address: _____ (15B)
 C. If S corporation, enter first year to which subchapter S status applies:..... (15C)
 D. If partnership, enter date elected not to be treated as a partnership under Section 761 of the Internal Revenue Code..... (15D)
- 16. **MOTOR FUEL EXCISE TAX:** Will you purchase, sell or transport fuel in West Virginia? If yes, you must complete West Virginia Motor Fuel Tax License Application..... Yes No (16)
 A. Will you sell tax paid gasoline at the retail level?..... Yes No (16A)
 B. Will you sell tax paid special fuel at the retail level?..... Yes No (16B)
 C. Will you operate aircraft, watercraft, locomotives which haul freight or passengers within West Virginia?..... Yes No (16C)
- 17. **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 (17)
 A. Will you produce or process coal only?..... Yes No (17A)
 B. Will you produce timber?..... Yes No (17B)
- 18. **SOFT DRINK TAX:** Will you sell bottled/canned soft drinks/syrups and/or powders? If yes, in what capacity?..... Yes No (18)
 A. Bottler?..... Yes No (18A)
 B. Wholesale?..... Yes No (18B)
 C. Will you purchase soft drinks, Excise Tax not paid, from a bottler/wholesaler?..... Yes No (18C)
 D. Will you purchase soft drinks, Excise Tax paid, from a bottler/wholesaler?..... Yes No (18D)
- 19. **WITHHOLDING TAX:** Will you have West Virginia employees?..... Yes No (19)
 A. Date you began or will begin withholding West Virginia income tax from employees..... (19A)
 B. Number of employees subject to West Virginia income tax; Do not include owner or partners: (19B)
 C. Are you an out-of-state business registering to report withholding tax only?..... Yes No (19C)
- 20. **HEALTH CARE TAXES:**
 A. Are you a behavioral health center?..... Yes No (20A)
 B. Will you provide a health care service (includes ambulance)?..... Yes No (20B)
- 21. **MISCELLANEOUS:**
 A. Are you a scrap metal dealer or recycler?..... Yes No (21A)
 B. Do you wish to be mailed returns?..... Yes No (21B)

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 A DELAY IN PROCESSING, ALL PAGES MUST BE COMPLETED AND APPLICATION SIGNED.

MAIL APPLICATION TO: West Virginia State Tax Department, PO Box 11425, Charleston, WV 25339

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



SECTION B: COMPLETE THIS SECTION TO REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT. PART 1: All new businesses are required to complete this section, even if they have no employees in West Virginia

<p>1. Reason for applying:</p> <p><input type="checkbox"/> New Business</p> <p><input type="checkbox"/> Additional Location</p> <p><input type="checkbox"/> Purchased Business</p> <p><input type="checkbox"/> Out of State Business, registering for Withholding Only</p> <p><input type="checkbox"/> West Virginia business, with NO employees</p>	<p>2. Name, street address, telephone number and person to contact where payroll records are maintained:</p> <p>Name _____</p> <p>Address _____</p> <p>City _____ State _____ Zip Code _____</p> <p>Telephone Number _____</p> <p>Contact Person _____</p>
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<p>3. Date first employee started work in West Virginia:</p> <p>_____/_____/_____</p>	<p>4. Number of employees working in West Virginia: _____</p> <p>Number of employees working in other states: _____</p>	<p>5. Date first wages paid in West Virginia:</p> <p>_____/_____/_____</p>
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6. If the reason for registering is due to the purchase of a business, merger reorganization or change of legal entity, provide the following information; including percent of assets acquired (if needed, attach additional explanation of the transaction):

a. Percentage of assets acquired from former business: _____ %

b. Date former business was acquired by current business: ____/____/____

c. Unemployment compensation number of former business, if known: _____

d. Predecessor signature: _____

<p>7. Have you or do you expect to employ at least ONE worker in 20 different calendar weeks during calendar year?</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If YES, what is the earliest month and year this will occur?</p> <p>Month _____ Year _____</p>	<p>8. Have you or do you expect to have a quarterly payroll of \$1500.00?</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If YES, what is the earliest quarter and year this will occur?</p> <p>Quarter _____ Year _____</p>
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<p>9. FOR EMPLOYERS OF DOMESTIC HELP ONLY:</p> <p>Have you or do you expect to have a \$1,000 quarterly payroll of domestic workers (housekeepers, baby sitters, etc.) in any year?</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If YES, indicate the earliest quarter and calendar year.</p> <p>Quarter _____ Year _____</p>	<p>10. For Agricultural operations only:</p> <p>Have you or will you have 10 or more workers for 20 weeks or more in any calendar year or have you paid or will you pay \$20,000 or more in wages during any calendar quarter?</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If YES, indicate the earliest quarter and calendar year.</p> <p>Quarter _____ Year _____</p>
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11. Are you liable for Federal Unemployment Tax? YES NO If YES, in what year did you become liable? _____

12. CERTIFICATION: This report must be signed by owner if business operated as an individual proprietorship, by **all** members if business is operated as partnership, joint venture or limited liability company; or by an authorized officer of an incorporated business.

Date: _____ Signature: _____ Title: _____

Date: _____ Signature: _____ Title: _____

Date: _____ Signature: _____ Title: _____

Date: _____ Signature: _____ Title: _____

PART 2: COMPLETE THIS PART IF YOU ARE EITHER A GOVERNMENT ENTITY OR A FEDERAL EXEMPT NON-PROFIT ORGANIZATION. PLEASE FURNISH A COPY OF EXEMPTION LETTER WITH THIS APPLICATION.

- If you are a non-profit organization with a 501-C3 exemption, have you or do you expect to employ four or more workers in West Virginia in 20 different calendar weeks during a calendar year? YES NO If YES, what is the earliest month and year the 20th week will occur?
Month _____ Year _____
- Elect options for unemployment compensation coverage: CONTRIBUTIONS _____ REIMBURSEMENT _____

DO NOT WRITE IN THIS SECTION (OFFICE USE ONLY)	
STATE ID NUMBER:	LIABLE DATE:
EFFECTIVE DATE:	PROVISION:

INSTRUCTIONS TO REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT

SECTION B. If you are registering a new business, you are required to complete this section. Also, if you are registering because you purchased an existing business, merger, reorganization, or change of legal entity, complete this section, including Question 6.

PART 1. All industrial and commercial employers and many nonprofit charitable, educational and religious institutions in West Virginia are covered by the state unemployment compensation law. An employer must register upon establishing a new business in this State. If an employer is required to provide unemployment compensation coverage for employees, the employer must report payroll and pay contributions on a report mailed to the employer each quarter by the Unemployment Compensation Division.

If the reason for registering is due to the purchase of an operating business, merger, reorganization, or change of legal entity answer Question 6. This information will be used to determine your unemployment compensation contribution rate.

Withholding ONLY accounts must complete Items 1, 2, 3, and 4, and sign under Item 12.

PART 2. Complete this part if you are a non-profit organization.

ITEM 1. Your exemption from the Internal Revenue Service should state if you are exempt from Federal Unemployment Taxes. Include a copy of the Internal Revenue Service exemption, if applicable. Check the appropriate box and indicate the month and year in which the 20th week occurs.

ITEM 2. Indicate your option to finance unemployment compensation coverage:

Option (A) - Contributions

The employer selects this option to pay contributions. A rate assigned by law is applied to the first \$12,000.00 of wages paid to each employee during a calendar year. Contributions are paid on a calendar quarter basis.

Option (B) - Reimbursement of Trust Fund

The employer selects this option to reimburse the Trust Fund. At the end of each calendar quarter, the employer is billed for unemployment benefits paid to its former employees during the quarter.

Unemployment Compensation Account questions may be answered by contacting the following:

Workforce West Virginia
Status Determination Unit
112 California Avenue
Charleston, West Virginia 25305
Telephone: 304 558-2677
Fax: 304 558-1324

New employees, rehires or employees returning to work after a leave of absence must be reported to the West Virginia Child Enforcement Division within 14 days from hire date.

INFORMATION ON OBTAINING WORKERS' COMPENSATION COVERAGE

If you are registering a new business, reopening an old business, or purchasing an existing business, in whole or in part, State law requires employers to obtain workers' compensation coverage for its employees in case of workplace injury. Workers' compensation insurance will be available from other insurers licensed in this state to provide such coverage. For information regarding available insurers, contact the Office of the West Virginia Insurance Commissioner. Current application for Workers' Compensation Insurance and other business licenses and permits applicable to your business may be accessed via the internet at www.business4wv.com.

WEST VIRGINIA EMPLOYERS REQUIRED TO HAVE COVERAGE - If you employ even one person in West Virginia, except in very rare circumstances, you are required by law to obtain workers' compensation insurance coverage. **Failure to obtain and maintain proper Workers' Compensation Insurance coverage will subject you to a number of consequences, including the following:**

- Administrative fines by the Insurance Commissioner up to \$10,000;
- Loss of immunity against civil liability (you may be sued by your employee);
- Immediate revocation of business license and permits;
- Business may be enjoined from continuing operation;
- Business and personal liability for all workers' compensation claims paid plus attorneys fees.

Specific requirements for obtaining Workers' Compensation Insurance coverage may be answered by the private insurance carrier.

Offices of the Insurance Commissioner
Employer Coverage Unit
1124 Smith Street
Post Office Box 11682
Charleston, West Virginia 25339-1682
Web site: <http://www.wvinsurance.gov>
Telephone: 304 558-6279, Ext. 1202