

**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.

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**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 18 THROUGH 21):**

Enter primary business class: 

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 Description of your business activity: \_\_\_\_\_

and secondary business class 

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 \_\_\_\_\_

**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.**

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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 

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**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:**

<input type="checkbox"/> A Sole-Owner	<input type="checkbox"/> D1 General Partnership	<input type="checkbox"/> E Joint Venture	Z Other (Specify below)
<input type="checkbox"/> B Domestic Corporation	<input type="checkbox"/> D2 Limited Partnership	<input type="checkbox"/> F Association	_____
<input type="checkbox"/> C Foreign Corporation	<input type="checkbox"/> D3 Limited Liability Partnership	<input type="checkbox"/> G Limited Liability Company	_____

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

NAME -	HOME ADDRESS	SOCIAL SECURITY NUMBER	HOME TELEPHONE NUMBER

**7. CHECK APPROPRIATE BLOCKS:**

<input type="checkbox"/> A Operate a collection agency	<input type="checkbox"/> E Sell tangible personal property to consumers at retail level <b>and do not</b> maintain an established place of business in West Virginia (transient vendor)
<input type="checkbox"/> B Operate an employment agency	<input type="checkbox"/> F Use commercial weighing or measuring devices (i.e. scales, gas pumps, etc.)
<input type="checkbox"/> C Make consumer loans	<input type="checkbox"/> G Offer or sell goods or services to West Virginia Consumers by Telemarketing
<input type="checkbox"/> D Make supervised loans (loans pursuant to a revolving loan account or take assignments)	<input type="checkbox"/> H None of the Preceding

**8. TYPE OF ACTIVITY:**

<input type="checkbox"/> A Service	<input type="checkbox"/> C Wholesale	<input type="checkbox"/> E Construction	<input type="checkbox"/> G Manufacturing
<input type="checkbox"/> B Retail	<input type="checkbox"/> D Both (Retail & Wholesale)	<input type="checkbox"/> F Rental	<input type="checkbox"/> 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) **1**  
 A. Generating Electric Power for sale? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (10A) **5**  
 B. Operate a natural gas storage reservoir ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (10B) **9**
- 11. TOBACCO PRODUCTS TAX:** Will you stamp and sell cigarettes at the wholesale level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (11) **2**  
 A. Will you sell other tobacco products at the wholesale level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (11A) **7**  
 B. Will you sell both cigarettes and other tobacco products at the wholesale level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (11B) **8**  
 C. Will you sell cigarettes at the retail level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (11C) **1**  
 D. Will you sell other tobacco products at the retail level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (11D) **5**  
 E. Will you sell both cigarettes and other tobacco products at the retail level? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (11E) **9**
- 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) **2**
- 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) **M**  
 B. If yes, enter parent's FEIN, name and address: \_\_\_\_\_ (13B)  
 C. If S corporation, enter first year to which subchapter S status applies: ..... (13C)  
 D. If partnership, enter date elected not to be treated as a partnership under Section 761 of the Internal Revenue Code ..... (13D)
- 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) **8**  
 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) **2**  
 (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) **3**  
 A. Will you produce or process coal only? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (16A) **1**  
 B. Will you produce timber? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (16B) **4**
- 17. SOFT DRINK TAX:** Will you sell bottled/canned soft drinks/syrups and/or powders? If yes, in what capacity? .... Yes \_\_\_\_\_ No \_\_\_\_\_ (17) **2**  
 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)
- 19. USE TAX:** Will you make purchases from outside of West Virginia for use in West Virginia (other than for resale)? Yes \_\_\_\_\_ No \_\_\_\_\_ (19)  
 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)  
 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) **3**  
 B. Will you sell wine products to West Virginia registered wine suppliers? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (20B)
- 21. WITHHOLDING TAX:** Will you have West Virginia employees? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (21)  
 A. Date you began or will begin withholding West Virginia income tax from employees ..... (21A)  
 B. Number of employees subject to West Virginia income tax; Do not include owner or partners: ..... (21B)  
 C. Will you withhold more than \$250.00 of West Virginia income tax per month? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (21C)  
 D. Are you an out-of-state business registering to report withholding tax only? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (21D)
- 22. HEALTH CARE TAXES:**  
 A. Are you a behavioral health center ? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (22A)  
 B. Will you provide a health care service (includes ambulance)? ..... Yes \_\_\_\_\_ No \_\_\_\_\_ (22B)

If your gross income is over \$4,000.00 in all states for the previous filing year, a \$30.00 registration fee is due with this application.

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.**



**SECTION B: COMPLETE THIS SECTION TO REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT**

**PART 1: All new businesses are required to complete this section.**

1. Reason for applying:

New Business                       Additional location(s)

Merger                                       Purchased business

Change of entity                       Reorganization

Other (describe) \_\_\_\_\_  
\_\_\_\_\_

2. Name, street address, telephone number and person to contact where payroll records are maintained:

Name \_\_\_\_\_

Address (Street Or P.O. Box) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Telephone Number \_\_\_\_\_

Contact Person \_\_\_\_\_

3. Date first wages paid to employees performing services in West Virginia. Write N/A if no services performed in West Virginia):

\_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

4. Number of employees in West Virginia: \_\_\_\_\_

Number of employees in other States: \_\_\_\_\_

5. Estimated gross wages paid in first calendar quarter of operations:

\$ \_\_\_\_\_

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: \_\_\_\_\_

7. Have you or do you expect to employ at least ONE worker in 20 different calendar weeks during calendar year?  Yes  No If yes, in what earliest month and year will the 20th week occur? Month \_\_\_\_\_ Year \_\_\_\_\_

8. Have you or do you expect to have a quarterly payroll of \$1500?  Yes  No If yes, in what earliest quarter and year will the quarter occur? Quarter \_\_\_\_\_ Year \_\_\_\_\_

9. **For employers of domestic help only:**

Have you or will you have as an individual or local college club, college fraternity or sorority a total payroll of \$1,000 or more in the State of West Virginia during any calendar quarter?  Yes  No If yes, indicate the earliest quarter and calendar year. Quarter \_\_\_\_\_ Year \_\_\_\_\_

10. **For agricultural operations only:**

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?  Yes  No If yes, indicate the earliest quarter and calendar year. Quarter \_\_\_\_\_ Year \_\_\_\_\_

11. Are you liable for the Federal Unemployment Tax? If yes, in what year did you become liable? \_\_\_\_\_

In what states? \_\_\_\_\_

12. Certification. This report must be signed by owner if business is operated as an individual proprietorship; by all members of a partnership if business is operated as a partnership or joint venture; 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 A NON-PROFIT ORGANIZATION OR GOVERNMENT ENTITY**

1. If you are a non-profit organization with a 501 (c) (3) exemption, have you or do you expect to employ four or more workers in 20 different calendar weeks during a calendar year?  Yes  No If yes, in what earliest month and year will the 20th week occur? Month \_\_\_\_\_ Year \_\_\_\_\_

2. Elect options for unemployment compensation coverage.  Contributions  Reimbursement of trust fund (See instructions on page 10)

**DO NOT WRITE IN THIS SECTION**

Effective Date:	Federal ID Number:
Liabile Date:	State ID Number:
Provision:	Rate:                                      Merit Year:
Decision By:                                      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. Basic business registration for a new business with the State no longer includes registration for workers' compensation coverage from a state fund. Employers must now apply directly to a private carrier for this insurance coverage. Until July 1, 2008, employers must purchase workers' compensation insurance from BrickStreet Mutual Insurance Company. After July 1, 2008, 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](http://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.

### For General Questions Regarding Workers' Compensation coverage contact:

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

## DIVISION OF WEST VIRGINIA DEVELOPMENT OFFICE FOR INFORMATION REGARDING SMALL BUSINESS DEVELOPMENT

1900 Kanawha Boulevard, Capitol Complex, Building 6, Room 652 Charleston, WV 25305  
Telephone: (304)558-2960; Toll-free: 1-888-WVA-SBDC (1-888-982-7232); Fax: (304) 558-0127  
Web site: <http://www.sbdcwv.org>

### SATELLITE OFFICES

OFFICE .....	ADDRESS .....	TELEPHONE .....	FAX .....
Charleston Subcenter .....	1900 Kanawha Boulevard, Building 6 Room 652 .....	558-2960 .....	558-0127 .....
	Charleston, WV 25305		
College of West Virginia .....	PO Box AG, Beckley, WV 25802 .....	255-4022 .....	252-9584 .....
Eastern WV Comm. & Tech. College .....	HC 65 Box 402, Moorefield, WV 26836 .....	434-8000 .....	434-7001 .....
Elkins Satellite .....	10 Eleventh Street, Ste. 1, Elkins, WV 26241 .....	637-7205 .....	637-4902 .....
Fairmont/WVU .....	1000 Technology Drive, Fairmont, WV 26554 .....	367-2712 .....	367-2717 .....
Glenville State College .....	249 Skidmore Lane, Sutton, WV 26601 .....	765-7300 .....	765-7724 .....
Marshall University .....	2000 Seventh Avenue, Huntington, WV 25703-1527 .....	696-6246 .....	696-4835 .....
McDowell Satellite .....	PO Box 158, State Hwy. 103, Wilcoe, WV 24895 .....	448-2118; ext. 28 .....	448-3287 .....
Shepherd College .....	315 West Stephen Street, Martinsburg, WV 25401 .....	260-4385 .....	260-4386 .....
Southern Community & Tech. College .....	Post Office Box 2900, Mt. Gay, WV 25637 .....	792-7160; ext.235 .....	792-7046 .....
WVU Institute of Technology .....	Oak Hill Center; 912 E Main St., Oak Hill, WV 25901 .....	469-9832 .....	469-3631 .....
WV Northern Community College .....	College Square, Wheeling, WV 26003 .....	233-5900; ext 4355 .....	232-3819 .....
WVU (Fairmont/WVU) .....	PO Box 6025, Morgantown, WV 26506 .....	293-5839 .....	293-8905 .....
WVU/Parkersburg .....	Route 5, Box 167-A, Parkersburg, WV 26101 .....	424-8277 .....	424-8266 .....