

WEST VIRGINIA

OFFICE OF BUSINESS REGISTRATION



**APPLICATIONS AND INSTRUCTIONS FOR
BUSINESS STARTUP**

IN THIS BOOKLET...

Before you begin to do Business in West Virginia	3	Instructions to Register with the WV State Tax Department	11
Secretary of State Business Organization Filing.....	4	Registration Procedures for a West Virginia Withholding Only Account	11
Registration Procedures for Businesses	5	Description of Business and Excise Taxes	12
Application for Business Registration.....	7	Your Responsibilities as a West Virginia Taxpayer .	13
Instructions to Register for an Unemployment Compensation Account.....	10	Other Registration Requirements	14

QUESTIONS ABOUT TAXES OR TAX RETURNS CAN BE ANSWERED BY CONTACTING: TAXPAYER SERVICES DIVISION

P.O. Box 3784
Charleston, WV 25337-3784

Telephone: 304-558-3333 or 1-800-WVA TAXS (1-800-982-8297)
In person at 1124 Smith Street, Charleston, West Virginia

REGIONAL TAX OFFICES

BECKLEY REGIONAL OFFICE

407 Neville Street, Suite 109
Beckley, WV 25801
304-256-6764

CHARLESTON REGIONAL OFFICE

1124 Smith Street
Charleston, WV 25301
304-558-7340

MARTINSBURG REGIONAL OFFICE

397 Mid Atlantic Parkway, Suite 2
Martinsburg, WV 25404
304-267-0022

CLARKSBURG REGIONAL OFFICE

153 W. Main Street
Clarksburg, WV 26301
304-627-2109

PARKERSBURG REGIONAL OFFICE

400 5th Street, Room 512
Parkersburg, WV 26101
304-420-4570

WHEELING REGIONAL OFFICE

40 14th Street, Suite 101
Wheeling, WV 26003
304-238-1152

BEFORE YOU BEGIN TO DO BUSINESS IN WEST VIRGINIA

THIS booklet is designed to simplify the process of starting a business in West Virginia. Getting your business off to a good start depends on you. If you read this information carefully, take each step in order and complete forms accurately, the process will be fast and easy.

Choosing the *type of business* is a big decision which will effect how the business is owned and operated; who will be liable for the debts and obligations of the business; who will have a right to the assets of the business; and your tax status. The Small Business Development Center, a division of the West Virginia Development Office, will provide managerial and technical assistance, financing and loan packaging information, education and training in a variety of areas. Telephone: (304) 558-2960, toll free: 1-888-WVA-SBDC (1-888-982-7232), web site: www.sbdcwv.org

Once you choose the type of business you will operate, you may register with all necessary Agencies at the same time if you register online at www.business4wv.com. If you choose not to register online, follow the three steps below.

1

STEP 1: ORGANIZATION — FILING WITH THE SECRETARY OF STATE

If you are starting a sole proprietorship, a general partnership, or you are an out of state company registering for a 'withholding only' account, go to step 2. If you are forming a corporation, association, limited liability company, limited partnership or limited liability partnership, you must first file organization papers with the Secretary of State whether you are based inside or outside of the State. **Your other registration and licensing applications will not be processed until this step is completed.** See page 4 for more information.

2

STEP 2: REGISTRATION — FILING WITH TAX AND EMPLOYER AGENCIES

Every person or company intending to do business in this State, including every individual who is self-employed or hires employees, must obtain a business registration certificate from the *West Virginia State Tax Department* (See Section A, pages 7 & 8).

Every person or company (with very few exceptions) with employees in this State must file for Unemployment Compensation coverage, (see Section B, page 9) and obtain Workers' Compensation Insurance coverage. (see page 10). IMPORTANT - West Virginia employers are now required by law to obtain Workers' Compensation insurance coverage for their employees from a private insurance company. PLEASE REFER TO Page 10.

After reviewing this booklet, COMPLETE AND SIGN the application and mail all three pages intact in the envelope provided to the West Virginia State Tax Department, Office of Business Registration. If you prefer, you may visit one of the offices listed on page 2 to register your business.

3

STEP 3: LICENSING — APPLYING FOR SPECIAL LICENSES OR PERMITS FROM LICENSING BOARDS AND REGULATORY AGENCIES

Many businesses perform work that is regulated. The work you do may require one or more special licenses or permits. If you indicate on the tax registration form that you are doing construction related work, the Contractor's Licensing Board will send you an application form.

Many other licenses are listed on pages 14 and 15. Review the list carefully to determine if you need licenses or permits for the type of business you will operate. If you perform a specialized service which you believe might require a license but don't find it listed, call the agency most likely to handle that service to inquire.

SECRETARY OF STATE BUSINESS ORGANIZATION FILING

If you are starting a *sole proprietorship* or a *general partnership*, go to page 5. If registering a '*withholding only*' account, go to page 11. You are not required to file with the Secretary of State.

You **must** first get your business officially organized by filing with the Secretary of State if you are forming one of the types of businesses listed in the chart below. The chart also lists the necessary documents which must be filed for both West Virginia based companies and out-of-state companies wanting to conduct business within the State. **Other agencies will not process your application for registration until registration with the Secretary of State has been completed and a control number has been obtained.**

Type of Business	Secretary of State Filing Required for New West Virginia-Based Company		Secretary of State Filing Required for Out-of-State Company		Other Requirements
	Form Number	Name	Form Number	Name	
For-Profit Corporation	CD-1	Articles of Incorporation	CF-1	Application for Certificate of Authority; Home state good-standing certificate	
Non-Profit Corporation	CD-1np	Same as above	CF-1	Same as above	Obtain IRS 501(c) status before applying for business registration certificate
Limited Liability Company	LLD-1	Articles of Organization	LLF-1	Application for Certificate of Authority	For ABCC License, business must be registered as an association, corporation or LLC
Association	AS-1	Articles of Association		Articles of Association	
Limited Partnership	LP-1	Certificate of Limited Partnership	LP-2	Statement of Registration for Limited Partnership; Home state certificate of existence	
Limited Liability Partnership	LLP-1	Statement of Registration	LLP-1	Statement of Registration Home state certificate of existence	
Business Trust		Agreement and statement agreeing to be governed by law governing corporations		Same as instate; Home state certificate of existence	

To obtain forms or information please contact the Secretary of State's Office by visiting their web site at www.sos.wv.gov, or by calling 304-558-8000 or by coming to the Secretary of State's Office at 1900 Kanawha Blvd., Room W-151 on the first floor of the main Capitol building.

Obtain the correct form to organize the business, or have your attorney or accountant prepare the filings.

Upon completion and approval of all forms required by the Secretary of State's Office, you will receive a control number which must be entered on line 5k of your application with the West Virginia State Tax Department. The application will not be processed without this control number.



Tired of filling out loads of paperwork? A more preferred and expedited way to file new business registrations is by filing online through "Business for West Virginia" at www.business4wv.com. Filing your registration online saves time, allows you to pay by credit card, and provides the customer with an e-mail confirmation. On your first visit to "business4wv" you will create a one time user log on which will create your online "filing cabinet". By using the online system you can access your filing cabinet at your convenience 24 hours a day, 7 days a week. You may also use "business4WV" to file your annual reports with the WV Secretary of State. We continue to add new features to the "business4wv" site so continue to check often for these enhancements.

REGISTRATION PROCEDURES FOR BUSINESSES

Persons or corporations intending to do business in West Virginia must first apply for a Business Registration Certificate. A separate certificate is required for each fixed business location from which property or services are offered for sale or lease or at which customer accounts may be opened, closed or serviced.

If the business has employees, the State Identification Number will be based on the Federal Employer Identification Number (FEIN), which is assigned by the Internal Revenue Service. If the business does not have a FEIN but has employees, a temporary number will be assigned by the West Virginia State Tax Department until a FEIN is issued. If the business is a sole proprietorship with no employees, the individual's Social Security number will serve as the basis for the State Identification number. To request the SS-4 forms to obtain a taxpayer identification number from the Internal Revenue Service, call 1-800-829-4933. You may apply for your FEIN by mail or by calling the 800 number above or by visiting the website www.irs.gov. When you receive your FEIN notify West Virginia State Tax Department so your temporary number can be changed in our computer file. When the application is processed, the West Virginia State Tax Department will also assign account identification numbers for each applicable tax for which the taxpayer is responsible and issue a Business Registration Certificate.

The Business Registration Certificate is a permit to conduct business in the State and must be displayed at all times at the place of business. Contractors must also have a copy of their Business Registration Certificate available at each of their construction sites until the work at that site is completed.

WHO IS REQUIRED TO REGISTER?

Any person who is engaging in any business activity in the state of West Virginia must register with the West Virginia State Tax Department before commencing business activities in State. This includes, but is not limited to, any individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, club, society or other group or combination acting as unit, body politic or political subdivision. Churches and nonprofit organizations are not considered to be "businesses" or engaged in business or subject to any other tax laws by the mere completion of The Application For Business Registration.

WHAT IS CONSIDERED A BUSINESS ACTIVITY?

A business activity is all purposeful revenue-generating activity engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. This also includes all activities of this State and its political subdivisions which involve the sale of tangible personal property or the rendering of a service when such service activities compete with or may compete with the activities of another person.

ARE ALL BUSINESSES REQUIRED TO OBTAIN A WEST VIRGINIA BUSINESS REGISTRATION CERTIFICATE?

No. Persons engaged in the following activities are not required to register if they engage solely in these activities.

1. Judicial sales directed by law or court order.
2. Sales for delinquent taxes of real or personal property.

3. The conduct of a charitable bingo licensed under West Virginia Code § 47-20 or charitable raffle licensed under West Virginia Code § 47-21.
4. The conduct of a horse or dog race meeting by any racing association licensed under West Virginia Code § 19-23.
5. The operation or maintenance of the pari-mutuel system of wagering during the conduct of a licensed horse or dog race meeting.
6. The sale of any commodity during the conduct of a licensed horse or dog race meeting.
7. The services of owners, trainers or jockeys which are essential to the effective conduct of a licensed horse or dog race meeting.
8. Occasional or casual sales of property or services by persons not engaged in a business activity.

Additionally, any person engaging in a business activity who:

1. Is not required by law to collect any tax or withhold a tax; and
2. Does not claim exemption from payment of the West Virginia Consumers Sales and Service Tax or Use Tax; and
3. Had a gross income from business activity of \$4,000.00 dollars or less from operations in all states during the income tax year most recently completed is also not required to obtain a Business Registration Certificate.

In order to claim this exemption from registration, all three conditions must be met.

MUST EVERYONE PAY THE \$30.00 BUSINESS REGISTRATION FEE?

No. Any person who is engaging in any business activity in this state is required to obtain a Business Registration Certificate, but is not required to pay the \$30.00 Business Registration Fee if they meet one of the following conditions.

1. A non-profit organization which qualifies, or would qualify, for exemption from federal income taxes under section 501 of the Internal Revenue Code of 1986, as amended.
2. This State, or a political subdivision thereof, selling tangible personal property, admissions or services when those activities compete with or may compete with the activities of another person.
3. The United States, or any agency or instrumentality thereof, which is exempt from taxation by the states.
4. A person engaged in the business of agriculture or farming.
5. A foreign retailer, who is not engaging in a business in this state, who volunteers to collect and remit Use Tax on sales to West Virginia customers.
6. An out-of-state company that does not have nexus in West Virginia and employs a West Virginia resident. Follow

the instructions on page 11 to register a “Withholding Only” account.

7. A West Virginia private household employing domestic help. Follow instructions on page 11 to register for a “Withholding Only” account.

All registrants applying for reinstatement of a revoked business registration certificate must file a new registration application and pay a \$100.00 penalty.

HOW DO I REGISTER?

To register with the West Virginia State Tax Department, you must complete the Application for Registration Certificate (Form WV/BUSAPP) in this booklet and return to: West Virginia State Tax Department, PO Box 11425, Charleston, West Virginia 25339-1425. You may register with all agencies online at www.business4wv.com.

WHAT HAPPENS AFTER I HAVE COMPLETED THE APPLICATION AND MAILED IT TO THE WEST VIRGINIA STATE TAX DEPARTMENT?

Upon receipt of your Application for Registration Certificate, we will determine what tax forms you should receive by reviewing the application. For each tax you are responsible for, an account ID number will be assigned. Once your application is processed, you will receive your West Virginia Business Registration Certificate. A list of West Virginia tax accounts and their identification numbers will be provided. Unless indicated otherwise (page 8, line 21B) tax returns will be mailed prior to their due dates. After your business is registered, you may choose to file and pay online at mytaxes.wvtax.gov. See back of booklet for more information about MyTaxes.

WHAT DO I DO WITH THE WEST VIRGINIA BUSINESS REGISTRATION CERTIFICATE?

The Business Registration Certificate must be posted conspicuously in the place where you are conducting business.

Businesses that sell tangible personal property or services from or out of one or more vehicles, must carry a copy of their Business Registration Certificate in each vehicle and publicly display it while business is conducted from or out of the vehicle.

Any person engaging in any contracting business or activity must have a copy of their Business Registration Certificate available at each construction site in West Virginia until their work is complete at that site.

HOW LONG IS MY BUSINESS REGISTRATION CERTIFICATE VALID?

The Business Registration Certificate shall be permanent. For businesses registering after July 1, 2010 the Business Registration Certificate shall be valid until cessation of the business or until it is suspended, revoked or cancelled by the Tax Commissioner.

REVOCATION OR SUSPENSION OF CERTIFICATE

The Tax Commissioner may cancel or suspend a business registration certificate at any time if:

1. The registrant filed an application for a business registration certificate that was false or fraudulent.
2. The registrant willfully refused or neglected to file a tax return for any tax imposed.

3. The registrant willfully refused or neglected to pay any tax, additions to tax, penalties or interest when they became due and payable.
4. The registrant neglected to pay the Tax Commissioner on or before it's due date any tax imposed which the registrant collects and holds in trust for the State of West Virginia.
5. The registrant abused the privilege of claiming an exemption from payment of the consumers sales and service tax and use tax on some or all of its purchases for use in business; failed to timely pay purchasers use tax on taxable purchases; or failed to either pay the tax or provide a vendor with a properly executed exemption certificate or direct pay permit number.
6. The registrant failed to pay delinquent personal property tax to the County Sheriff where their business is located.
7. It has been determined by the Tax Commissioner the registrant is an 'alter ego' of a business that has previously been subject of a lawful refusal to issue, revocation, suspension or refusal to renew.

A business is presumed to be an 'alter ego' if:

- A. More than twenty percent of the assets have been transferred from another business or more than twenty percent of the assets were to have been used to secure the debts of the other business.
- B. Ownership of the business is so configured that IRS Code Section 267 or 318 would apply to cause ownership of the businesses to be attributed to the same person or entity.
- C. Substantial control of the business is held or retained by the same person or entity.

A revoked Business Registration Certificate may be reinstated upon payment of all outstanding delinquencies or by entering into an approved payment plan. There will be a \$100.00 penalty imposed for reinstatement and a \$30.00 registration fee of a revoked certificate if applicable.

WHAT IF I DON'T OBTAIN A BUSINESS REGISTRATION CERTIFICATE BEFORE COMMENCING BUSINESS?

Engaging in business within the State of West Virginia, without obtaining a Business Registration Certificate when required by law, is a serious offense and could subject you to penalties of up to \$100.00 a day for each day you continue to operate your business without a license.

WHAT IF I ANTICIPATE DOING BUSINESS IN WEST VIRGINIA FROM OUTSIDE OF THE STATE AND AM UNSURE OF MY TAX LIABILITY TO WEST VIRGINIA?

Visit our website www.wvtax.gov to download the WV/NEXUS (nexus questionnaire). Complete the questionnaire and Application for Registration Certificate and mail in the envelope provided in this booklet.

The filing of an application for Registration Certificate and payment of the registration fee may not be construed by the Tax Commissioner or the Courts of this State as consent, submission or admission by the registrant to the general taxing jurisdiction of this State. Any liability for such other taxes imposed by this State shall depend upon the relevant facts in each case and the relevant law.

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 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	3. Mailing address (where returns are to be sent) Name (Type or print using blue/black ink) Additional space for name if needed Address (Street or P. O. Box) City State Zip code
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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)**
You must have a control number to submit this application
 K. Enter 5-digit Control Number assigned by the Secretary of State's Office, if applicable
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.

1. 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 _____

2. 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

INSTRUCTIONS TO REGISTER WITH THE WV STATE TAX DEPARTMENT

1. If you have employees, enter your Federal Employer Identification Number (FEIN). If you are a sole-owner with no employees, enter your social security number. If you do not have a FEIN, a temporary number will be assigned to you. To request a SS-4 form to obtain a taxpayer identification number from Internal Revenue Service, call 1-800-829-4933 or visit website www.irs.gov. When you receive your FEIN, notify the West Virginia State Tax Department so your temporary number can be changed in our computer file.
 2. Enter business name and actual business location. P.O. Box may not be used for location address.
 3. Enter mailing address, if different from business location address.
 4. When completing item number 4 for primary NAICS, visit www.wvtax.gov for NAICS information. This activity should constitute more than 50% of your receipts. The secondary NAICS should be your next highest percentage. Describe your business activity in detail.
 5. Complete lines 5a through 5k, by furnishing your business information. If you are not a sole proprietorship or general partnership, enter 5-digit Control Number assigned to you by the Secretary of State's Office on line 5k. Refer to page 4 for a list of organizations which are required to register with the Secretary of State. Your registration application will not be processed until this requirement is met.
 6. Enter type of West Virginia business ownership. List partners, members and officers, if applicable. Attach sheet if more space is needed. Check partnership only if you file U.S. Partnership Return of Income, Federal Form 1065. If your type of business ownership is other than 6A through 6G, specify type in 6Z (Example: if non-profit organization, enter non-profit; if governmental agency, enter government; if any other type, specify type of business ownership).
 7. If Collection Agency - must furnish \$5,000.00 Surety Bond for each location. The completed surety bond must accompany the completed Application for Registration Certificate. Bond forms are available on the Internet at the following address: www.wvtax.gov.
If Employment Agency - attach copy of approval letter from Division of Labor to completed Application for Business Registration.
If Consumer or Supervised Loans - must file Notification of Consumer Credit or Loans, Form WV/BRT-812, which will be forwarded to you by this Department.
If Non-Resident Contractor - must file a Cash Bond or Corporate Surety Bond for each contract or an Umbrella Corporate Surety Bond. For additional information, request a copy of Publication TSD-330.
If Transient Vendor - must furnish \$500.00 surety bond, file Application for Transient Vendor's license and Application for Registration Certificate. Publication TSD-317 and forms are available on our website www.wvtax.gov.
All weighing and measuring devices used commercially must be registered with the Weights and Measures Division of Labor. Contact offices at 570 West MacCorkle Avenue, St. Albans, West Virginia 25177, or telephone 304 722-0602.
 8. Enter type of business activity or activities.
 - 9-21. Complete these lines to ensure the proper taxes will be established in our computer file. You will automatically be mailed pre-addressed tax returns based on the information provided on this application.
- IF YOU MARK LINE 16 YES, DOWNLOAD FORM WV/MFTAPP FROM OUR WEBSITE AND ATTACH TO THE BUSINESS APPLICATION.**
- IF YOU MARK LINE 14A YES, DOWNLOAD FORM WV/BRT-FR FROM OUR WEBSITE AND ATTACH TO THE BUSINESS APPLICATION.**

REGISTRATION PROCEDURES FOR A WEST VIRGINIA WITHHOLDING ONLY ACCOUNT

YOU MUST BE AN OUT-OF-STATE COMPANY THAT DOES NOT HAVE NEXUS IN WEST VIRGINIA AND EMPLOYS A WEST VIRGINIA RESIDENT. THESE INSTRUCTIONS CAN ALSO BE USED BY A WEST VIRGINIA PRIVATE HOUSEHOLD EMPLOYING DOMESTIC HELP.

Complete the following items on the application:

- | | |
|--------------|---|
| Page 1: Line | 1. FEIN |
| | 2. Business Name and Location |
| | 3. Mailing Address if different from business location address |
| | 4. NAICS: write "Withholding Only" in the description area (for Private Household employer, use NAICS 8141) |
| | 5. Business Data - Complete Lines C and D only |
| | 6. Enter type of Business Ownership |
| | 8. Type of Activity |
| | The application must be signed and dated. |
| Page 2: Line | 19. Complete A, B, and C. |
| Page 3: | Withholding Only Accounts must complete Items 1, 2, 3, and 4 and sign under Item 12 |

MAIL APPLICATION TO:
West Virginia State Tax Department
PO Box 11425
Charleston, WV 25339-1425

DESCRIPTION OF BUSINESS AND EXCISE TAXES

BEER BARREL TAX: The Beer Barrel Tax is an excise tax levied upon the in-state sale, use, handling or distribution of alcoholic beer whether manufactured within or outside of West Virginia.

BUSINESS AND OCCUPATION TAX: The Business and Occupation Tax is a privilege tax imposed on natural gas, water, sewer and electric power public utilities, electric power generators, natural gas storage operators and manufacturers of synthetic fuel.

BUSINESS FRANCHISE TAX: The Business Franchise Tax is a tax on the privilege of doing business in West Virginia. All corporations, both foreign and domestic, all S corporations and partnerships are subject to the tax.

TOBACCO PRODUCTS TAX: The Tobacco Product Tax is an excise tax on the sale of cigarettes and other tobacco products. Revenue indicia, which are stamps and meter impressions, must be affixed to the bottom of each package of cigarettes sold in West Virginia.

CONSUMERS SALES AND USE TAXES: The Consumers Sales and Service Tax and the Use Tax impose a duty on vendors to collect a tax from purchasers and to remit all receipts of this tax to the West Virginia State Tax Department. The tax must be collected on the sale, lease or rental of tangible personal property and certain services. All sales and services are presumed to be subject to the tax unless an exemption is clearly established. Vendors who fail to collect the tax will be held personally liable for payment of the tax.

Certain businesses and organizations are allowed exemptions from the tax when they make purchases for use or consumption in their exempt business activities. There are three ways in which these exemptions may be claimed. Tax exemption certificates can be issued by the purchaser on certain exempt transactions. Other businesses may claim their exemption by applying to the West Virginia State Tax Department and being granted a direct pay permit. Persons granted direct pay permits pay sales tax on their taxable purchases directly to the West Virginia State Tax Department. The acceptance of a properly executed exemption certificate or proof of direct pay status from a purchaser relieves the vendor of collecting the sales tax. All other persons must pay sales tax on purchases to the vendor and then apply for a refund or credit of tax paid on their exempt purchases from the West Virginia State Tax Department.

CORPORATION NET INCOME TAX: The Corporation Net Income Tax is a tax on the West Virginia taxable income of every domestic or foreign corporation which enjoys the benefits and protection of the government and laws in the State of West Virginia or derives income from property, activity or other sources in West Virginia. The term "corporation" includes a joint-stock company and any association or other organization which is taxable as a corporation under federal income tax laws.

MOTOR FUEL EXCISE TAX: An Excise Tax is imposed on gasoline and special fuel (diesel fuel and any other gas or liquid product which is commonly used or practically suited for use as fuel in an internal combustion engine).

LIQUOR/WINE RETAIL TAX: A municipal tax of 5% is imposed on every person who holds an off premises retail wine or liquor license. The tax must be collected by the retailer and remitted each

month to the West Virginia State Tax Department.

HEALTH CARE TAXES: The Broad Based Health Care Related Taxes and the Severance and Business Privilege Taxes for Providers of Health Care Items and Services are imposed on the privilege of engaging in or continuing in the activity of providing health care services within the State of West Virginia. The taxes apply to gross receipts received or receivable as of June 1, 1993 from all sources (Medicaid, Medicare, private pay or third-party payor).

**INTERNATIONAL FUEL TAX AGREEMENT (IFTA)/
MOTOR CARRIER ROAD TAX:** Carriers based in West Virginia who operate qualified motor vehicles (3 or more axles or over 26,000 gvw) in both West Virginia and at least one other state must apply for IFTA credentials and must report all mileage and fuel usage quarterly. Carriers who operate any road tractor, tractor truck or any truck with more than 2 axles solely within the State must obtain West Virginia Motor Carrier decals and may report on an annual basis.

PERSONAL PROPERTY TAX: Also known as an 'ad valorem' tax, this tax is paid to the county sheriff based upon the market value of such business items as machinery and equipment, inventory, automobiles used for business, chattels real and personal, etc. County sheriffs supply the Tax Commissioner annually a list of those businesses delinquent on their personal property tax.

SEVERANCE TAX: Severance Taxes are imposed on the privilege of engaging or continuing in the activity of severing, extracting, reducing to possession and producing for sale, profit or commercial use any natural resource product or products. Also, processing and treatment of coal will be subject to the tax. The measure of the tax is the total gross value of the natural resource products severed and the value added by processing of raw coal into a commercial product or units of production (e. g., tons of coal).

SOFT DRINKS TAX: The Soft Drink Tax is an excise tax levied upon the sale, use handling or distribution of bottled soft drinks, syrups and powder bases prepared for mixing soft drinks, whether manufactured within or outside West Virginia.

WINE LITER TAX: An Excise Tax is levied upon all wine sold by suppliers to distributors, with the exception of wine sold to the Alcohol Beverage Control Commissioner (ABCC). The term "wine" includes any alcoholic beverage obtained by the natural fermentation of the natural content of fruits, honey or other agricultural products containing sugar and to which no alcohol has been added.

WITHHOLDING TAX: Every employer doing business in West Virginia and making payment of wages to employees must withhold West Virginia Income Tax from such wages. Amounts required to be withheld and paid over are considered a tax on the employer for purposes of assessment and collection. Withholding is required by partnerships, S corporations, estates or trusts who have income derived from West Virginia sources taxable to nonresident partners, shareholders or beneficiaries. (W.Va. Code §11-21-71a). Taxes collected through withholding are held in trust for the Tax Commissioner and submitted to the Revenue Division on or before the respective due dates. For employers' instructions and tax tables visit our website: www.wvtax.gov.

YOUR RESPONSIBILITIES AS A WEST VIRGINIA TAXPAYER

The employees of the West Virginia State Tax Department are here to assist you in complying with your responsibilities as a West Virginia taxpayer. The following are some important points that will help you in meeting these obligations.

FILING YOUR BUSINESS TAX RETURNS

The Tax Department makes every effort to provide businesses with the proper tax forms prior to the due date of the tax return. However, it is your responsibility to insure that your return is filed by the due date and the lack of the proper form is not considered reasonable cause for not filing a timely tax return. If you do not receive the proper form from the Department you may obtain forms from our website www.wvtax.gov. You may also obtain forms from any of our regional field offices listed on page 16 of this booklet.

Upon completing your business registration, you may view, file and pay your taxes online at mytaxes.wvtax.gov. Learn more about MyTaxes on page 16.

If you are required to file monthly or quarterly tax returns you must file the return even though you owe no tax. Failure to file returns will result in your account being referred to our Compliance Division for corrective action. Please file all required tax returns even if you owe no tax for the reporting period.

PAYMENT OF THE TAX

The full amount of tax that you owe is due and payable on the due date of the tax return. Failure to pay the full amount of tax by the due date will result in interest and penalties being added to any unpaid amount of tax. If for any reason you are unable to pay the full amount of tax on the due date, you should file your tax return along with a written explanation of why you are unable to pay and when you will pay the tax due. The employees of the Tax Division are here to assist you. Anytime you find you cannot file a tax return or pay the tax due contact us. We are here to help!

PENALTIES AND INTEREST

Interest and additions to tax (penalties) attach by law to any amount of tax not paid on or before the due date of the tax return.

The law requires the Tax Commissioner to establish interest rates for tax underpayments based on the adjusted prime rate. This rate will never be less than 8% per year and is determined every six months.

Additions to tax (penalties) are imposed for failure to file a required tax return by the due date and/or late payment of the tax due. The penalty for failure to file a return is 5% per month, up to 25%. The penalty for failure to pay the tax due is $\frac{1}{2}$ of 1% per month, up to 25%.

These penalties may both be imposed when you fail to timely file your return and pay the tax due. You may reduce the amount of penalties assessed by filing your tax return on the due date even if you require additional time to pay the tax.

There will be a \$100.00 penalty imposed for reinstatement of a suspended or revoked business registration certificate.

There are harsher penalties for operating a business without a license, filing a false return or the willful and knowing failure to pay a tax. These may include criminal penalties.

IF YOU SELL OR DISCONTINUE YOUR BUSINESS

One of the most common problems encountered by taxpayers occurs when a person ceases to do business and does not inform the Licensing Agencies. This often results in unnecessary billing and collection activities, which can be very difficult and time consuming for both the agencies involved and the taxpayer/client to resolve. You may avoid unnecessary corrective measures by notifying each Licensing Agency as soon as possible when you sell or discontinue your business. You should also file final tax returns for each tax you are required to file with the West Virginia State Tax Department.

THE BILLING AND COLLECTION PROCESS

If you fail to file a required business tax return, file a tax return without payment of the tax or fail to file on or before the due date, you will receive a notice from the West Virginia State Tax Department. To protect your rights, it is very important that you respond, in writing to these notices immediately.

The Tax Department has implemented a new tax system that allows us to better serve you. This new system decreases processing time and allows us to contact taxpayers in a timely manner. If a change has been made to your return you will first receive a letter from us explaining the change. If there is an additional amount due the State, you will receive a Statement of Account. If you disagree with the amount shown to be due, return a copy of the statement with your comments and provide any additional schedule to substantiate your claim. You will receive a statement of account on a monthly basis until such time as your outstanding liability is either paid or your account is settled. If you send us information and receive a second statement of account, it may be a timing issue. Please allow appropriate time for mailing and processing of the additional information.

If you fail to respond to the notice, an assessment of tax due will be issued by the West Virginia State Tax Department. This assessment is the means by which the West Virginia State Tax Department establishes a legal tax liability. If you disagree with the assessment for any reason, you are entitled to an administrative hearing to present your reasons. If you fail to respond to the assessment within 60 days, the assessment becomes final, conclusive and payable and is not subject to administrative or judicial review.

Once the assessment becomes final (through inaction or by the affirmative decision of the administrative hearing officer) a tax lien will be filed against all of the property of the taxpayer and will be recorded in the county courthouse. A distress warrant will be issued which authorizes the levy or seizure of any property or wages of the taxpayer.

You may avoid these collection actions by contacting the West Virginia State Tax Department whenever you have difficulties in meeting your tax responsibilities.

Remember, we are here to assist you in meeting your tax obligations.

OTHER REGISTRATION REQUIREMENTS

You may be required to register with other State Agencies.

Check the list of agencies and licenses below for additional requirements for your business...

Department of Administration

Purchasing Division 304 558-2311
Vendor's Registration (for sales to state agencies)

Department of Agriculture304 558-3550

Animal Health Division..... 304 558-2214

Garbage Feeding License

Marketing and Development Division..... 304 558-2210

Auctioneer License

Commission Merchant License

Controlled Atmosphere Storage License

Livestock Dealer License

Public Market Permit (Dealers, Graders, Weighers)

Meat Inspection Division..... 304 558-2206

Meat Distributors License

Slaughter & Meat Processing Plant Licenses

Plant Industries Division..... 304 558-2212

Nursery & Nursery Dealer Licenses

Regulatory Protection Division 304 558-2208

Aquaculture Permit

Commercial Feed Manufacturer & Distributor

Dairy Distributors Permit

Egg Distributor Certificate

Fertilizer Containment Permit

Fertilizer Formulator & Commercial Registration

Frozen Dessert Manufacturing Permit

Lime Registration & Distributor Permits

Manufacture Grade Milk Permit

Milk Testers & Weighers & Samplers Permit

Seedsman Certificate

Specialty Pet Food Registration Permit

Attorney General's Office 304 558-2021

Pre-need Burial Registration..... 304 558-8986

Auditor's Office304 558-2257

Registration for Broker/Dealers

Registration of Investment Advisors

Registration of Securities

Registration of Time Shares

Department of Commerce304 558-2200

Division of Forestry..... 304 558-2788

Timbering License

Division of Labor 304 558-7890

Amusement Ride License

Contractor's License

Employment Agency License

Manufactured Housing License

Miners Health, Safety & Training..... 304 558-1425

Mining Permit Approval

Division of Natural Resources..... 304 558-2754

Commercial Fish Pond, Game Farm & Shooting Preserve Licenses

Fish Sales License

Fishing Tournament Permit

Fur Dealer Licenses..... 304 822-3551

Hunting & Fishing License 304 558-2758

Importation Permit 304 558-2771

Office of Land & Streams..... 304 558-3225

Whitewater Outfitter & Guide Licenses..... 304 558-2784

Department of Education & the Arts

Higher Education..... 304 558-0699

Proprietary Schools License 304 558-0265

Workforce West Virginia.....304 558-2630

Unemployment Compensation Commission . 304 558-2677

Employer's Initial Statement

Transfer of Business

Benefits Reimbursement Agreement

Department of

Environmental Protection304 926-0440

Air Quality 304 926-0475

Blaster Certification..... 304 926-0464

Dam Safety 304 926-0470

Groundwater Certification,

Monitoring Well Drillers 304 926-0495

Laboratory Certification

Oil & Gas Permits 304 926-0450

Solid Waste Permits..... 304 926-0495

Surface Mining Reclamation Permits..... 304 926-0490

Underground Injection Control Permits..... 304 926-0495

Water & Waste Management 304 926-0495

Water Resources Permits 304 926-0495

Department of

Health & Human Resources304 558-0684

Bureau for Children and Families 304 558-7980

Child Placing License 304 558-7980

Day Care Center License 304 558-1885

Domestic Violence Shelter Program License

Residential Board &

Care License (Children) 304 558-7980

Bureau for Child Support Enforcement

New Hire Reporting 877-625-4669

Bureau for Medical Services..... 304 558-1700

Medicaid Provider Certification 304 348-3360

Bureau for Public Health

Office of Community & Rural Health Services

Emergency Medical Services (EMS)

Agency License 304 558-3956

Federally Qualified Health Center..... 304 558-4007

Office of Environmental Health Services 304 558-2981

Asbestos Abatement License

Bottled Water Permits

Cottage Industry (letter of approval for home food processors)

Commercial Waste Water System Construction Permits

Diagnostic X-ray Certification

Home Aeration Permits

Incinerator Operator Certification

Infectious Medical Waste Permits

Milk Haulers (bulk)

Milk Processing Plants Permit

Milk Producer Dairy Farms Permit

Public Drinking Water Supply Construction Permits

Public Swimming Pool Construction Permits

Septic Tank Installer Certification

Water and Wastewater Operator Licenses

Water Well Driller Certification

OTHER REGISTRATION REQUIREMENTS

Dept. of Health & Human Resources, con'd

County Health Departments also require permits for a number of operations such as:

- Retail Food Stores (restaurant & grocery stores)
- Septic Tank Construction
- Water Well Construction

(for a complete list or more information, call 304 558-2981)

Office of Health Facility

Licensure & Certification 304 558-0050

- Ambulatory Surgery Center Certification
- Behavioral Health Center License
- Birth Center License
- Clinical Laboratory Certification
- End-Stage Renal Dialysis Certification
- Home Health Certification
- Hospice License
- Hospital License
- ICF/MR Program Certification
- Medical Adult Day Care License
- Nursing Home License and Certification
- Outpatient Rehabilitation Certification
- Personal Care Home License
- Portable X-ray Certification
- Psychiatric Hospital License & Certification
- Residential Board & Care Home License
- Rural Health Clinic Certification
- Speech/Physical Therapy & Occupational Therapy Certification

Boards

- Barbers & Cosmetologists License 304 558-2924
- Board of Medicine 304 558-2921
- Hearing Aid Dealer License 304 542-7595

Professional & Occupational Licenses

Certain individual professionals must register with licensing boards. Please consult the capitol operator (558-3456) for telephone numbers for specific boards.

Public Service Commission 304 340-0300

- Certificate of Public Convenience & Necessity for Motor Carriers
- Certificate of Public Convenience & Necessity for Public Utilities (Water, Sewer, Gas, Electric, Telephone, Landfills, etc.)
- Contract Carrier of Property
- Customer Owned Public Telephone Certification & Registration
- Hazardous Materials Transportation Registration Motor Carrier Registration
- Single State Registration (Motor Carriers)
- Underground One-call Systems

Secretary of State 304 558-8000

- Credit Service Organization, Registration
- Charity Registration
- Professional Fund-Raiser & Fund Raising Counsel Registration
- Private Investigator & Security Guard Licenses

Department of Revenue

Division of Banking 304 558-2294

- Lender License
- License to Sell Checks, Drafts, Money Orders
- Second Mortgage Licenses

Alcohol Beverage Control Administration 304 558-2481

Toll-free 800-642-8208

- ABCC Carrier Permit
- Alcohol Beverage License (Suppliers/distributors)
- Brewer Importer License

Insurance Commission 304 558-0610

- Insurance License

Lottery Commission 304 558-0500

- Lottery Retail Application

Tax Division 304 558-3333

or toll-free 800-982-8297

- Cemeteries Registration
- Collection Agency Licenses
- Drug Paraphernalia License
- Non-resident Contractor's Registration
- Sparklers & Novelties Applications
- Transient Vendors License

Charitable Bingo & Raffle 304 558-8510

Department of Transportation 304 558-0444

Division of Highways 304 558-3505

Division of Motor Vehicles 304 558-2723

- Automobile Auction Licenses 304 558-3584
- Financial Institution License Certificate
- Manufacture of Transporter License
- Motor Vehicle Dealer License (New/Used)
- Recreational Dealer License
- Temporary License Plates
- Trailer Dealer License
- Wrecker, Dismantler Dealer License
- Wrecker, Dismantler, Rebuilder License
- Motor Carrier Decal 304 558-3629

This list is **not** intended to be a list of all the special registration/licensing requirements imposed by the State of West Virginia. Persons engaging in other business activities in West Virginia may have to satisfy other special requirements with other State Agencies before commencing or while engaging in a business activity in this State.

In addition, often counties or municipalities have rules, regulations and registration requirements which may affect your business. We recommend you contact the local mayor's office for information on city taxes and registration requirements and the county assessor's office for information on county taxes.

Once your business is registered, you may file and pay your taxes online
mytaxes.wvtax.gov



MyTaxes gives West Virginia business Taxpayers, Certified Public Accountants and Tax Preparers the ability to view their accounts, make changes to their accounts, and file and pay their taxes through the secure website. The 24 hour a day, 7 days a week access to tax accounts and the State Tax Department makes tax compliancy easy, quick and simple.

Whether you have one account or several to manage, *MyTaxes* can help Taxpayers keep track of their filing and payment history as the website allows users to view account activity for the past three years.

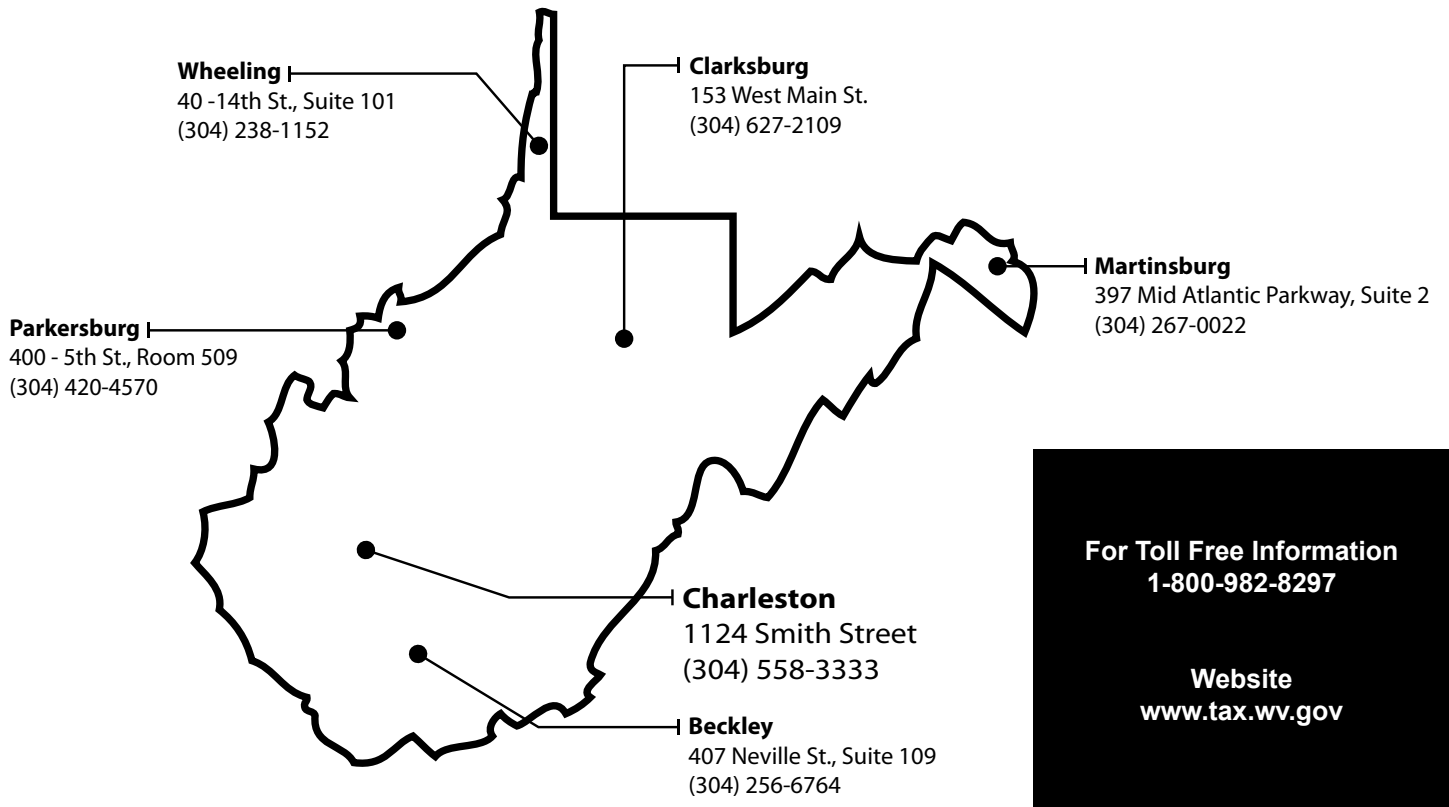
MyTaxes allows users to pay their business taxes by EFT or credit card, schedule a future payment, or submit a return without making a payment. Users can amend returns and even change a return that has already been submitted but has not yet been processed.

MyTaxes provides Taxpayers with the flexibility needed to conduct business in West Virginia with ease. Log on and sign up today at mytaxes.wvtax.gov.

West Virginia State Tax Department Taxpayer Assistance Locations

Questions concerning information contained in this booklet can be answered by calling or visiting one of the Regional Offices listed on the map, or by writing to the following:

West Virginia State Tax Department
Taxpayer Services Division
P.O. Box 3784
Charleston, WV 253374-3784



For Toll Free Information
1-800-982-8297

Website
www.tax.wv.gov