

West Virginia Department of Tax and Revenue
West Virginia Business Activity Report
For calendar year _____, or fiscal year _____ to _____.



(Read the instructions on the back to determine if you must file this form.)

If you need more space to complete any answers on this form, please print or type your answers on a separate sheet of paper.

Name of corporation or partnership	West Virginia I.D. number	Federal I.D. number
Street address	Are you a member of: A unitary group? Yes ☐ No ☐	Have you made loans, or leases or sales of products and services, in West Virginia during the taxable year? Yes ☐ No ☐
City or town State Zip Code	An affiliated group? Yes ☐ No ☐	
Principal office in West Virginia	Principal types of business, products and services	State of commercial domicile
Street address		
City or town State Zip Code	Total amount of West Virginia sales (wholesale or retail) and /or gross receipts attributable to West Virginia. \$	

Offices and other places of business owned or maintained in West Virginia during the taxable year:

Locations (include full address if different from above)

Type of activities for each location

Number of officers, employees, independent contractors, representatives or other agents with business activity in West Virginia on behalf of your business. Attach a brief job description for each officer and type of agent and indicate the number of each with any activity in this State regardless of whether they reside or are regularly stationed in West Virginia.

Please read instructions on back of this form carefully before completing this section and check all applicable boxes.

	Yes	No
During the period covered by this report, did the corporation -		
1. Own, rent, lease or maintain tangible or intangible personal property or real property in West Virginia?	☐	☐
2. Employ or own any other assets in West Virginia?	☐	☐
3. Own or consign any merchandise located in West Virginia?	☐	☐
4. Own assets located in West Virginia that are leased to others?	☐	☐
5. Perform any training, consultation, installation, or repair work in West Virginia?	☐	☐
6. Derive income from services performed for other businesses or persons located in West Virginia?	☐	☐
7. Derive income from any source or activity within West Virginia, including income from activities conducted by independent contractors, representatives or other agents, or by subsidiaries or affiliated entities?	☐	☐
8. Derive income or other receipts from any financial transactions in West Virginia, including: loans secured by real or tangible property; consumer loans; commercial loans and installment obligations; syndication and participation loans; credit card service charges and fees; credit card merchant discount income; performance of financial or fiduciary services; travelers checks and money orders; and any other receipts not attributable to another state where the organization is taxable.	☐	☐
9. In any other way carry on business activity or maintain property within West Virginia (as described on back of this form.) ⁹	☐	☐

Explain all "yes" answers in detail on a separate sheet. You may also be required to answer a West Virginia nexus questionnaire or otherwise provide additional information if your explanations do not provide a clear picture of your taxability.

By my signature I hereby certify that this report, including any accompanying material, is true, correct and complete to the best of my knowledge and belief.

Signature of officer or partner	Name and Title of Person Signing	Date Signed	Daytime phone number
			()

Mail to: West Virginia Department of Tax and Revenue
Internal Auditing Division
P.O. Box 1202
Charleston, WV 25324-1202

INSTRUCTIONS FOR FORM BAR-0

Filing Requirements

All corporations and partnerships are required to file Form BAR-0, *West Virginia Business Activity Report*, with the West Virginia Department of Tax and Revenue if they carry on any business activity or own or maintain property in West Virginia during the year, unless they are exempt. (See below.) The filing of this report will not be a factor in determining whether your business is subject to taxation.

Carrying on business activity or maintaining property within West Virginia includes, but is not limited to:

- maintaining an office or other place of business in West Virginia;
- the presence of employees, agents, representatives or independent contractors in West Virginia, if they are conducting business on behalf of the corporation or partnership, regardless of whether the individual or person is residing or regularly stationed in West Virginia;
- owning or maintaining real property, tangible personal property, or intangible property that is in West Virginia;
- sales of products or services to West Virginia customers who receive the product or service in West Virginia;
- sales of services that are performed outside West Virginia, the benefits of which are consumed in West Virginia;
- transactions with West Virginia customers that involve intangible property and result in income flowing to the corporation from within West Virginia;
- leases of tangible personal property located in West Virginia;
- sales and leases of West Virginia real estate; or
- any activity described in item 8 on the reverse side if done by a financial organization which (1) obtains or solicits by any means business with 20 or more persons in West Virginia, or (2) has gross receipts of \$100,000 or more from sources within West Virginia. The term "financial organization" is defined to include any holding company or regulated financial corporation, or subsidiary thereof, or any corporation which derives more than

50% of its gross receipts from one or more of the following activities: making, acquiring, selling or servicing loans or extensions of credit; leasing or acting as an agent, broker or advisor in connection with leasing real and personal property that is the economic equivalent of an extension of credit; operating a credit card business; rendering estate or trust services; receiving, maintaining or otherwise handling deposits; or engaging in any other activity with an economic effect comparable to any of the above activities.

Exempt entities. You do not have to file this report if:

- during the taxable year for which a report is due, you are registered to engage in business in West Virginia;
- you filed a tax return for that taxable year for any taxes administered by the Department;
- you are a type of organization expressly exempted from taxation by West Virginia or federal statute or regulation; or
- the activities or interests in property you owned in West Virginia consist solely of activities or property expressly exempted from state taxation by West Virginia or federal statute or regulation.

Exempt activities. You are not required to file this report if your activities in West Virginia relate *solely* to your ownership of an interest in the following property:

- real estate mortgage investment conduits;
- real estate investment trusts;
- regulated investment companies;
- securitized loans; or
- secondary loan market assets from which the interest is attributed to consumer or commercial loans.

Secondary loan market assets are loans or other similar payment obligations solicited and entered into by persons independent of and not acting on behalf of the owner.

Exempt activities related to the above types of property include contacts with West Virginia reasonably required to:

- evaluate and complete the acquisition or disposition of the property;
- service the property or collect income from the property; or
- acquire or liquidate collateral relating to the property.

Due Date

You must file Form BAR-0 each year on or before the 15th day of the fourth month after the close of your taxable year.

Penalties

If you do not file Form BAR-0 when required, you will lose your right under West Virginia law to file a lawsuit, except for lawsuits related to your West Virginia tax liability.

You will not be able to use the courts (except for activities or property described under "Exempt activities") to enforce contracts or to settle lawsuits that arise before the end of the last year for which you fail to file a timely report.

However, you may be allowed to pursue any such lawsuits if you file any report due, pay all taxes, interest, and penalties due, or if you provide for them by posting a security bond with the Department.

West Virginia and Federal I.D. Numbers

The West Virginia I.D. number is the taxpayer's identification number assigned by the Department. If you do not have a West Virginia I.D. number, apply for one by writing to:

West Virginia Department of
Tax and Revenue
Taxpayer Services Division
P.O. Box 3784
Charleston, WV 25337-3784

You should also fill in your federal I.D. number, but do not use it in place of your West Virginia number.

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Tax and Revenue
Internal Auditing Division
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