

## WEST VIRGINIA BUSINESS ACTIVITY REPORT

West Virginia State Tax Department

(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.

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2							TAX	PERIOD		1					
	BEGINNING							ENDING							
	MM DD YYYY  NAME OF CORPORATION OR PARTNERSHIP							PRINCIPAL OFF	ICE IN WEST VIR	DD DD			YYYY		
	STREET ADDRESS							STREET ADDRESS							
3															
	CITY STATE ZIP							CITY			STA	TE Z	IP.		
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	ARE YOU A M		AFFILIATED GROUP?	YES $\square$	NO $\square$				COMMERCIAL D						
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7	PRINCIPAL BUSINESS, I	PRODUCTS		D/OR GROSS RE	CEIPTS ATTRIBL	ITE TO WEST VIR	RGINIA. Ψ								
	AND SERVICES  9 TOTAL AMOUNT OF EVERYWHERE SALES (WHOLESALE OR RETAIL) AND/OR GROSS RECEIPTS.  \$ OFFICES AND OTHER PLACES OF BUSINESS OWNED OR MAINTAINED IN WEST VIRGINIA DURING THE TAXABLE YEAR:														
			ADDRESS IF DIFFER				WEST VIRC		ITIES FOR EACH						
Number of officers, employees, independent contractors, representatives or other agents with business activity in West Virgin															
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## **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 State Tax Department 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, sellina 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 State Tax Department 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.

#### Mail Form BAR-0 to:

West Virginia State Tax Department Tax Account Administration Division P.O. Box 1202 Charleston, WV 25324-1202