

# WEST VIRGINIA NEW BUSINESS REGISTRATION APPLICATION

Register online at [business4.wv.gov](http://business4.wv.gov). Remote sellers are encouraged to use the simplified registration process online at [mytaxes.wvtax.gov](http://mytaxes.wvtax.gov). If you are making changes to a business **already registered** with the WV State Tax Department, do not use this form. Go to [mytaxes.wvtax.gov](http://mytaxes.wvtax.gov) or submit **BUS-RBL**. Delays issuing your business license may occur if you fail to submit ALL the pages of this form, fail to complete all required sections, or do not include all required supporting documentation. Handwritten forms may take longer to process.

## PART 1

### SECTION A: REASON FOR SUBMITTING THIS APPLICATION Choose only one.

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> <b>NEW BUSINESS</b><br>You do not currently have a business license issued by the WV State Tax Department for any of your business activity at any location. | <input type="checkbox"/> <b>EXISTING BUSINESS OPENING NEW LOCATION</b><br>You have a business license issued by the WV State Tax Department for at least one location but are opening an additional business location. | <input type="checkbox"/> <b>WITHHOLDING ONLY (skip page 2)</b><br>You only have employees in WV and will not engage in purposeful revenue generating activity in this state. |
|---|--|--|

### SECTION B: BUSINESS IDENTIFICATION

Sole Proprietors must complete FIRST and LAST NAME and SSN on Line 1A and skip line 1B. All others must skip line 1A and enter LEGAL NAME OF BUSINESS and the BUSINESS FEIN on line 1B.

1A. LEGAL NAME OF SOLE PROPRIETOR FIRST NAME		MIDDLE INITIAL	LAST NAME		SUFFIX	SSN OF SOLE PROPRIETOR		
1B. LEGAL NAME OF ENTITY								FEIN
2. DBA (Complete Schedule DBA for additional DBAs and trade names)								
3. STREET ADDRESS LINE 1								
STREET ADDRESS LINE 2 (OPTIONAL)					UNIT TYPE			UNIT NUMBER
CITY				STATE		ZIP		
COUNTRY FOR LOCATION ADDRESS		COUNTY		IF IN WV, IS THE BUSINESS WITHIN CITY LIMITS			<input type="checkbox"/> NO <input type="checkbox"/> YES	
4. MAILING ADDRESS LINE 1								
MAILING ADDRESS LINE 2 (OPTIONAL)					UNIT TYPE			UNIT NUMBER
CITY				STATE		ZIP		
COUNTRY FOR MAILING ADDRESS		5A. EMAIL ADDRESS		5B WEBSITE				
6. WILL YOU HAVE WEST VIRGINIA EMPLOYEES? If yes, answer 6A and 6B		<input type="checkbox"/> NO <input type="checkbox"/> YES	6A. DATE YOU WILL BEGIN WITHHOLDING WV INCOME (MMDDYYYY)		6B. NUMBER OF EMPLOYEES SUBJECT TO WV INCOME TAX		6C. TO CONSOLIDATE YOUR WITHHOLDING TAXES UNDER AN EXISTING WITHHOLDING ACCOUNT, ENTER THE EIGHT DIGIT ACCOUNT NUMBER	Consolidated Withholding
7. DATE BEGINNING BUSINESS IN WV (MMDDYYYY)		8. TAXABLE YEAR END FOR FEDERAL TAX PURPOSES (MM)		9. ESTIMATED ANNUAL GROSS INCOME		10. BUSINESS PHONE		
						area code	phone number	

### SECTION C: BUSINESS ACTIVITY

11. DESCRIPTION OF BUSINESS ACTIVITY In detail, explain what your business will do or is doing in WV.			
12. NAICS CODES (6 digits preferred) <small>Provide the North American Industry Classification System Codes that represents your business activity. For help, See page <b>Worksheet 1</b> in the <b>Instructions</b>.</small>			
	PRIMARY NAICS	SECONDARY NAICS	ADDITIONAL NAICS



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# WV BUS-APP PART 1 continued

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## SECTION C : BUSINESS ACTIVITY CONTINUED

13. GENERAL ACTIVITY - Select all that apply. Must select at least one. Certain activities require additional documentation as noted. If you only have employees in WV and will not engage in purposeful revenue generating activity in West Virginia, leave this page blank. See Instructions for more information.

SALES AND SERVICES - Sell tangible personal property, provide services or conduct maintenance work from a WV location or to Customers in WV.

IF YOU WILL BE CONSOLIDATED FILING SALES AND SERVICE TAX UNDER AN EXISTING SALES TAX ACCOUNT, PLEASE ENTER THE EIGHT DIGIT WV SALES TAX ACCOUNT NUMBER HERE:

Which of the following goods, services, or maintenance work do you provide?

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> BEER- Will you hold a license to sell beer to licensed beer distributors or retailers  | <input type="checkbox"/> WINE- you will sell wine to licensed wine distributors or retailers or WV registered wine suppliers | <input type="checkbox"/> CONSTRUCTION- make alterations, repairs, improvements, and decorations to real property and structures that constitute capital improvements. For further information on what constitutes a capital improvement, consult TSD-310. |
| <input type="checkbox"/> WINE/LIQUOR - As a retailer, will you hold a license to sell liquor and/or wine by the bottle? (Not sold in clubs, bars, or restaurants)   | <input type="checkbox"/> You will sell alcohol as a private club, bar, or restaurant   | <input type="checkbox"/> NON-RESIDENT CONTRACTOR<br>Must be properly bonded and file an itemized listing of equipment and materials brought into West Virginia for use in contracting activity.   |
| <input type="checkbox"/> MANUFACTURING  |  | <input type="checkbox"/> COLLECTION AGENCY<br>Attach <b>CAB-1</b> . Must be properly bonded   |
| <input type="checkbox"/> SOFT DRINK PRODUCTS BOTTLER  | <input type="checkbox"/> SOFT DRINK PRODUCTS WHOLESALE   | <input type="checkbox"/> SOFT DRINKS PRODUCTS CROWN MANUFACTURER (bond required)  |
| <input type="checkbox"/> SOFT DRINKS RETAILER purchases from a bottler or wholesaler <b>without excise tax paid</b>   | <input type="checkbox"/> SOFT DRINKS RETAILER purchases from a bottler or wholesaler <b>with excise tax paid</b>             | <input type="checkbox"/> TELEMARKETING to WV residents<br>Attach form <b>TLM</b> and <b>Corporate Surety Bond</b> . Must be properly bonded   |
| <input type="checkbox"/> FIREWORKS<br>Must be licensed by the State Fire Marshal  |  | <input type="checkbox"/> EMPLOYMENT AGENCY<br>Attach letter from the Commissioner of labor  |
| <input type="checkbox"/> DRUG PARAPHERNALIA<br>Attach forms <b>DRUG 1</b> and <b>DRUG 2</b> . Pay Additional Fee.   |  | <input type="checkbox"/> MAKE CONSUMER OR SUPERVISED LOANS<br>Attach <b>BUS-CSL</b>   |
| <input type="checkbox"/> TRANSIENT VENDOR-Sell tangible personal property to consumers at retail level and do not maintain an established place of business in West Virginia<br>Attach <b>TVL-1</b> . \$500 bond or certified check required. |  | <input type="checkbox"/> PRENEED CEMETERY<br>Attach <b>CEM-1</b> and <b>CEM-B</b>   |
| <input type="checkbox"/> RENTAL   |  | <input type="checkbox"/> OPERATE NATURAL GAS STORAGE  |
| <input type="checkbox"/> SCRAP METAL DEALER OR RECYCLER   |  | <input type="checkbox"/> PROVIDE ELECTRIC POWER   |
| <input type="checkbox"/> SOLID WASTE  |  | <input type="checkbox"/> PUBLIC UTILITIES regulated by the PSC  |
|   |  | <input type="checkbox"/> OTHER SALES, SERVICE, OR MAINTENANCE NOT LISTED.   |

TOBACCO PRODUCTS

Mark all products you will sell (must select at least one):

Mark which describes you (must select at least one)

- CIGARETTES   
  OTHER TOBACCO PRODUCTS   
  E-CIGARETTE LIQUIDS   
  MANUFACTURER   
  WHOLESALER   
  RETAILER

NATURAL RESOURCES- hold title to or economic interest in severing, reducing to possession and producing for sale, profit or commercial use, any natural resource product (unless only for royalties) A permit from Department of Environmental Protection also required

- TIMBERING  
Requires Division of Forestry permit   
  COAL - producer   
  COAL - processor   
  NATURAL GAS   
  LIMESTONE   
  SANDSTONE   
  OIL   
  OTHER RESOURCES

FUEL - purchase, import, export, refine, or transport motor fuel in WV meant for sale or profit.  
Attach **WV/MFT-APP**

COMMON CARRIER - operate aircraft, watercraft or locomotives that transport freight or passengers within West Virginia.

HEALTHCARE - provide health care services (only includes ambulances, practitioners, hospitals, nursing home care, and x-rays)

MEDICAL CANNABIS - grow/produce or dispense medical cannabis   
  GROWER   
  PROCESSOR   
  DISPENSARY  
 Requires license from Office of Medical Cannabis

FARMING

USE COMMERCIAL WEIGHING OR MEASURING DEVICES  
 Must register with Division of Labor

OTHER/ACTIVITY NOT LISTED



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# WV BUS-APP PART 1 continued

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## SECTION D: BUSINESS OWNERSHIP

14. OWNERSHIP TYPE select at least one of the options below.

<input type="checkbox"/> SOLE PROPRIETOR  IF YOU ARE A PARTNERSHIP, CHOOSE ONE BELOW:  <input type="checkbox"/> GENERAL PARTNERSHIP  <input type="checkbox"/> LIMITED PARTNERSHIP  If applicable, enter date when your partnership elected not to be treated as a partnership under Internal Revenue Code Section 761 (MMDDYYYY)  <input type="checkbox"/>	IF YOU ARE A CORPORATION, CHOOSE ONE BELOW:  <input type="checkbox"/> DOMESTIC CORPORATION  <input type="checkbox"/> FOREIGN/OUT OF STATE CORPORATION  If S Corporation, check the box and enter first year to which the S status applies (YYYY)  <input type="checkbox"/>		IF YOU ARE NOT A PARTNERSHIP OR A CORPORATION, CHOOSE ONE BELOW:  <input type="checkbox"/> LIMITED LIABILITY COMPANY  <input type="checkbox"/> SINGLE MEMBER LLC  <input type="checkbox"/> TREATED AS A S CORPORATION  <input type="checkbox"/> TREATED AS A C CORPORATION  <input type="checkbox"/> JOINT VENTURE  <input type="checkbox"/> ASSOCIATION  <input type="checkbox"/> CHARITABLE ORGANIZATION A copy of the IRS 501-C determination is required. Failure to submit a copy will result in this business not being granted the exemptions given to an organization performing charitable activity.  <input type="checkbox"/> OTHER (specify):	
	FEIN			
	NAME			

## SECTION E: RESPONSIBLE PARTY

Complete a line for each responsible party who is an owner, partner, member, corporate officer, or trustee. There must be at least one individual who is a responsible party. Please list this person on line 15. In the case of a sole proprietorship, provide owner information in line 15. In the case of a partnership, provide information for each general partner. Attach an additional page if needed.

Each person listed will be considered to have authority to speak for and act on the behalf of the business when dealing with the WV State Tax Department. To grant authority to act on behalf of the business to an individual who is NOT an owner, partner, member, corporate officer, or trustee; complete the WV-2848 Authorization of Power of Attorney. See instructions for additional information.

15	FIRST NAME	LAST NAME	TITLE	SSN	EMAIL	EFFECTIVE DATE MMDDYYYY	PHONE NUMBER WITH AREA CODE
16	FIRST NAME	LAST NAME	TITLE	SSN	EMAIL	EFFECTIVE DATE MMDDYYYY	PHONE NUMBER WITH AREA CODE
17	FIRST NAME	LAST NAME	TITLE	SSN	EMAIL	EFFECTIVE DATE MMDDYYYY	PHONE NUMBER WITH AREA CODE
18	FIRST NAME	LAST NAME	TITLE	SSN	EMAIL	EFFECTIVE DATE MMDDYYYY	PHONE NUMBER WITH AREA CODE

## SECTION F : SIGNATURE

**THIS REGISTRATION FORM MUST BE SIGNED BY A RESPONSIBLE PARTY WHO IS AUTHORIZED TO SIGN ON BEHALF OF THE ORGANIZATION. THE PROPRIETOR MUST SIGN FOR A SOLE PROPRIETORSHIP.**

*Under penalty of perjury, I declare that I have examined this application, accompanying documents, and statements, and to the best of my knowledge and belief, it is true, correct and complete.*

Signature of Officer/Partner or Member

Print name of Officer/Partner or Member

Title

Date

A \$30.00 registration tax is due with this application with the exception of: charitable organizations, 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.

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

**AMOUNT DUE**

**\$ 30.00**

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
 TAX ACCOUNT ADMINISTRATION DIVISION  
 REGISTRATION & ACCOUNT CORRECTION UNIT  
 PO BOX 2666  
 CHARLESTON WV 25330-2666



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**PART 2 : UNEMPLOYMENT COMPENSATION**

**SECTION E: UNEMPLOYMENT COMPENSATION**

COMPLETE THIS SECTION TO REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT.

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>4. Number of employees working in WV: _____</p> <p>Number of employees working in other states: _____</p>	<p>5. Date first wages paid in West Virginia: _____/_____/_____</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 \$1,500.00?</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: GOVERNMENT ENTITY OR A FEDERAL EXEMPT NON-PROFIT ORGANIZATION**

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:

