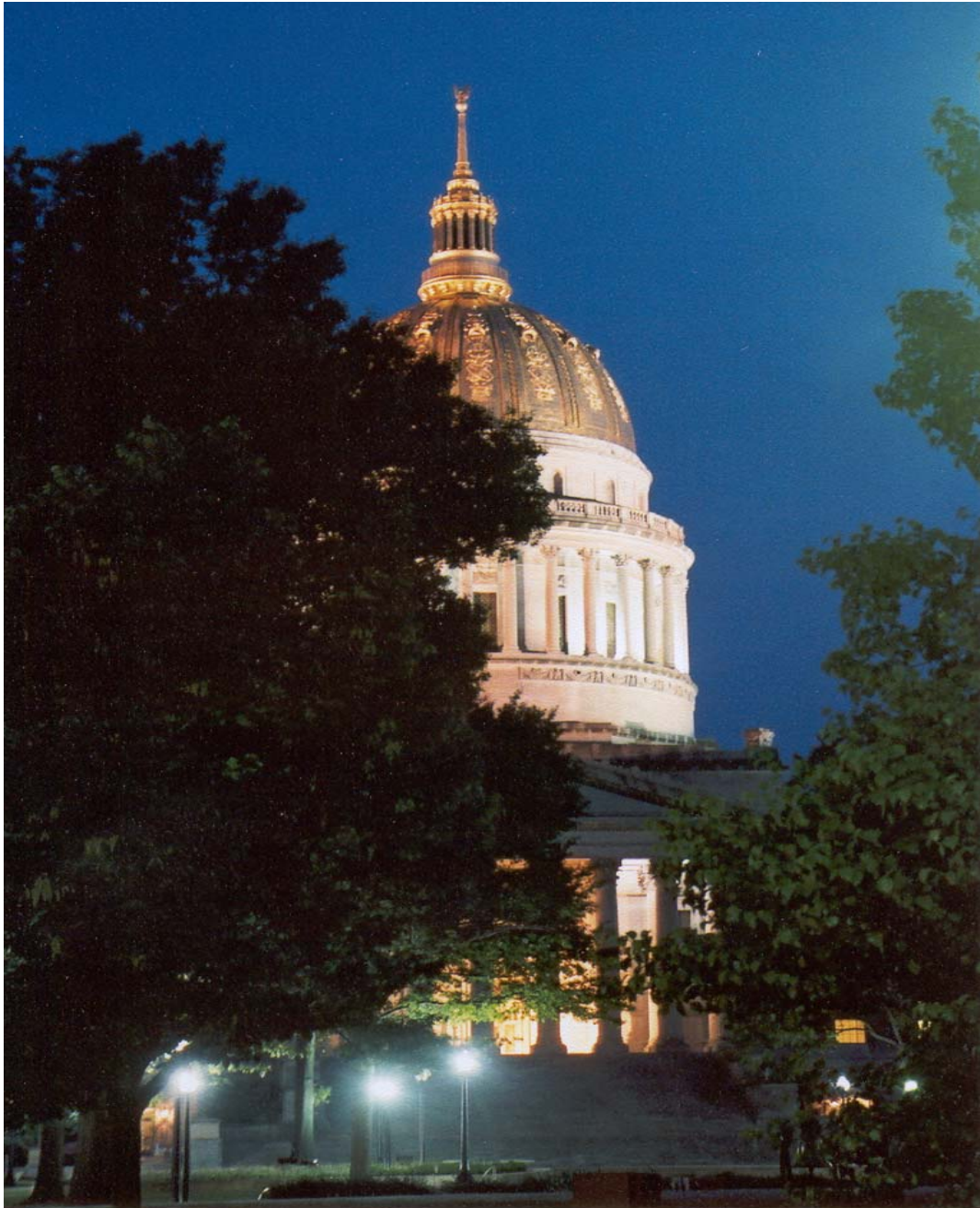


West Virginia
OFFICE OF BUSINESS REGISTRATION
APPLICATIONS AND INSTRUCTIONS
FOR BUSINESS STARTUP



Working to Serve You Better!

BEFORE YOU BEGIN TO DO BUSINESS IN WEST VIRGINIA

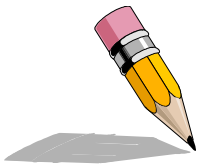
This booklet is designed to simplify the process of starting a business in West Virginia. Getting your business off to a good start depends on you. If you read this information carefully, take each step in order and complete forms accurately, the process will be fast and easy.

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. See their contact information on page 8.



STEP 1: Organization — Filing with the Secretary of State

If you are starting a **sole proprietorship** or a **general partnership**, go on 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 pages 3 and 4 for more information.

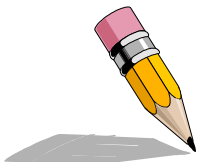


STEP 2: Registration — Filing with Tax and Employer Agencies

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 11 & 12** — red form).

Every person or company (with a very few exceptions) with employees in this State must file for *Unemployment Compensation* coverage, (see Section B, **page 13** — gold form) and for *Workers' Compensation Insurance* coverage (see Section C, **page 14** — blue form).

After reviewing this booklet, **COMPLETE AND SIGN** the application and mail all four 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 22 to register your business.



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 red 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 15 and 16. 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.

In This Booklet . . .

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SECRETARY OF STATE BUSINESS ORGANIZATION FILING

If you are starting a sole proprietorship or a general partnership, go to page 5. 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-1:	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; Home state certificate of existence	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 & statement agreeing to be governed by law governing corporations		Same as in-state; Home state certificate of existence	

After you've chosen the type of business you want to start:

✓ **Choose a business name and make sure it is available before your filings are prepared.**

If you are forming any type of business listed in the chart on page 3, you must use a name that is distinguishable from any other name which is registered or reserved with the West Virginia Secretary of State by any other company.

- You may use the form below to apply for a 120-day reservation of the name. Call (304) 558-8000 first to make sure the name is available. Be sure to check the box if you need forms. An acknowledgment will be returned.
- 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 four page application will not be processed without this control number.**

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

To obtain forms or information please contact the Secretary of State's Office by visiting their web site at www.wvsos.com, 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.



APPLICATION TO SECRETARY OF STATE FOR NAME RESERVATION

The undersigned applies, pursuant to the provisions of law cited below which are applicable to the form of business intended, to reserve the name listed below for a period of one hundred twenty (120) days:

Name Requested

The reservation is requested due to the applicant's intention of organizing as a: [one]:

<input type="checkbox"/> For-profit <input type="checkbox"/> Non-profit WV corporation	[§ 31-1-12] Corporate name must include one of the following terms or abbreviations: Incorporated, Corporation, Company, Limited, Inc., Corp., Co., Ltd.,
<input type="checkbox"/> For-profit <input type="checkbox"/> Non-profit Foreign corporation	
<input type="checkbox"/> WV limited liability company	[§ 31B-1-105, 106] Company name must include one of the following terms or abbreviations: Limited Liability Company, Ltd. Liability Co., L.L.C., LLC. L.C. or LC or for professionals, PLLC or P.L.L.C.
<input type="checkbox"/> Foreign (out-of-state) limited liability company	
<input type="checkbox"/> Limited partnership (WV or foreign)	[§ 47-9-2] Name must include one of the following terms or abbreviations: Limited Partnership, Ltd Partnership, LP or L.P.
<input type="checkbox"/> Limited liability partnership (WV or foreign)	[§ 47B-10-3] name must include "Registered Limited Liability Partnership" or abbreviation "LLP or L.L.P."
<input type="checkbox"/> Voluntary Association	

Please send forms to organize type of company marked above.

Please Print or Type:

Applicant Name: _____

Applicant Address: _____

Applicant Signature

Fee for Name Reservation: \$15.00

Payable to: Secretary of State

Mail to: Corporations Division
 Secretary of State
 Building 1, Room W-151
 1900 Kanawha Blvd., East
 Charleston, WV 25305-0770
 Telephone: (304) 558-8000

Acknowledgment

- Name reserved; _____; reservation expires _____
- Name not available; call to check new name before reapplying
- Conflict attached, name will be acceptable if consent is obtained in writing from attached corporation.

By: _____

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. When filing the initial application (Form WV/BUS-APP), there may not be a remittance due. If your business income was more than \$4,000.00 in all states for the previous filing year, there is a \$30.00 registration due for a two year certificate; however, if this is your first business venture, in state or out-of-state, there is no registration fee due. The Business Registration fee cannot be prorated.

When the application is processed, the West Virginia State Tax Department will assign a State identification number to the taxpayer and issue a Business Registration Certificate. 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. Once you complete your SS-4 form, you may apply for your FEIN by mail or by calling the Tele-TIN number for the service center for West Virginia. That telephone number is 1-866-816-2065. When you receive your FEIN notify West Virginia State Tax Department so your temporary number can be changed in our computer file.

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 this 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. Any persons who had gross income from business activity of \$4,000.00 or less from operation in all states for the income tax year most recently completed.
2. An organization which qualifies, or would qualify, for exemption from federal income taxes under section 501 of the Internal Revenue Code of 1986, as amended.
3. 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.
4. The United States, or any agency or instrumentality thereof, which is exempt from taxation by the states.
5. A person engaged in the business of agriculture or farming.
6. 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.

HOW DO I REGISTER?

To register with the West Virginia State Tax Department, you must complete the Application for Registration Certificate (Form WV/BUS-APP) in this booklet and return to: West Virginia State Tax Department, PO Box 11425, Charleston, West Virginia 25339-1425.

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 return forms you should receive by reviewing the application. After we receive your completed application, you will receive your West Virginia Business Registration Certificate which will include your West Virginia Tax Identification Number. Tax reporting forms are computer addressed and will be mailed to you prior to their due dates.

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 is valid for two years beginning July 1st of one year and ending June 30th of the second year. When you register your business you will be issued a Business Registration Certificate which reflects the two year registration period.

DO I HAVE TO RENEW MY BUSINESS REGISTRATION CERTIFICATE?

Yes. As long as you continue to conduct business, your Business Registration Certificate must be renewed once every two years on or before July 1st. A renewal application will be mailed to you in May prior to the end of your registration period. To renew your certificate, all you have to do is complete the renewal application and return it to the West Virginia State Tax Department with the \$30.00 registration fee, 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 UNSURE OF MY TAX LIABILITY TO WEST VIRGINIA?

Call our automated form ordering system ((304)344-2068 or 1-800-422-2075 if calling within West Virginia) and request **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 or the renewal application 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.

**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) or
In person at 1206 Quarrier Street, Charleston, West Virginia.

REGIONAL TAX OFFICES

BECKLEY REGIONAL OFFICE

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

MARTINSBURG REGIONAL OFFICE

397 Mid Atlantic Parkway, Suite 2
Martinsburg, WV 25401
(304) 267-0022

PARKERSBURG REGIONAL OFFICE

400 - 5th Street
Parkersburg, WV 26101
(304) 420-4570

HUNTINGTON REGIONAL OFFICE

2699 Park Avenue, Suite 230
Huntington, WV 25704
(304) 528-5568

NORTH CENTRAL REGIONAL OFFICE

Huntington Banks Office Bldg.
230 West Pike Street
Clarksburg, WV 26301
(304) 627-2109

WHEELING REGIONAL OFFICE

40 - 14th Street
Wheeling, WV 26003
(304) 238-1152

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: Prior to July 1, 1987 the Business and Occupation Tax was a broadly based privilege tax imposed on almost all business activities carried on in the State. Effective July 1, 1987 the Business and Occupation tax was eliminated for all businesses except for 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.

SEVERANCE TAX: Effective July 1, 1987, a Severance Tax is 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, certain types of processing and treatment of natural resources will be subject to the tax. The measure of the tax is the total gross value of the natural resource products severed or in the case of a processor who purchases natural resources and processes them into commercially useable products, the tax base is the value added by processing. The tax on timber is allocated to the Division of Forestry. A portion of the tax on coal, oil or gas is distributed to the producing counties and all municipalities. The total amount of tax on waste coal is distributed to the producing counties.

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.

TELECOMMUNICATIONS TAX: Effective July 1, 1987, this tax is imposed on every business selling or furnishing regulated **non-competitive** telegraph, telephone or other telecommunications services in 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 non-resident 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.

DIVISION OF WEST VIRGINIA DEVELOPMENT OFFICE

FOR INFORMATION REGARDING

SMALL BUSINESS DEVELOPMENT

950 Kanawha Boulevard, Charleston, WV 25301

Telephone: (304)558-2960; Toll-free: 1-888-WVA-SBDC (1-888-982-7232); Fax: (304) 558-0127

Home Page: http://www.wvdo.org

SATELLITE OFFICES

Table with 4 columns: OFFICE, ADDRESS, TELEPHONE, FAX. Lists various satellite offices such as Charleston Subcenter, College of West Virginia, Eastern WV Comm. & Tech. College, etc.

INSTRUCTIONS TO REGISTER WITH THE WEST VIRGINIA STATE TAX DEPARTMENT

- 1. If you have employees, enter your Federal Employer Identification Number (FEIN). ... 2. Enter business name and actual business location. ... 3. Enter mailing address, if different than business location address. ... 4. When completing item number 4 for primary class, find the code on the enclosed class listing, (pages 18 through 21), that best describes your principal business or activity in West Virginia. ... 5. Complete lines 5a through 5k, by furnishing your business information. ... 6. Enter type of West Virginia business ownership. ... 7. If Collection Agency - must furnish \$5,000.00 Surety Bond for each location. ... 8. Enter type of business activity or activities. ... 9-22. Complete these lines to ensure the proper taxes will be established in our computer file. ... IF YOU MARK LINE 19B YES, DOWNLOAD FORM WV/BRT-FR FROM OUR WEBSITE AND ATTACH TO THE BUSINESS APPLICATION.

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.

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 \$8,000.00 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:

Unemployment Compensation Division
Office of Contribution Accounting
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. Basic business registration for a new business with the State no longer includes registration for worker' compensation coverage from a state fund. Employers must now apply directly to a private carrier for this insurance coverage. Until July 1, 2008, employers must purchase workers' compensation insurance from BrickStreet Mutual Insurance Company. After July 1, 2008, workers' compensation insurance will be available from other insurers licensed in this state to provide such coverage. For information regarding available insurers, contact the Office of the West Virginia Insurance Commissioner. Current application for Workers' Compensation Insurance and other business licenses and permits applicable to your business may be accessed via the internet at www.business4wv.com.

WEST VIRGINIA EMPLOYERS REQUIRED TO HAVE COVERAGE – If you employ even one person in West Virginia, except in very rare circumstances, you are required by law to obtain workers' compensation insurance coverage. **Failure to obtain and maintain proper Workers' Compensation Insurance coverage will subject you to a number of consequences**, including the following:

- Administrative fines by the Insurance Commissioner up to \$10,000;
- Loss of immunity against civil liability (you may be sued by your employee);
- Immediate revocation of business license and permits;
- Business may be enjoined from continuing operation;
- Business and personal liability for all workers' compensation claims paid plus attorneys fees.

Specific requirements for obtaining Workers' Compensation Insurance coverage may be answered by the private insurance carrier.

For General Questions Regarding Workers' Compensation Coverage contact:
Offices of the Insurance Commissioner
Employer Coverage Unit
1124 Smith Street
Post Office Box 11682
Charleston, West Virginia 25339-1682
Web site: <http://www.wvinsurance.gov>
Telephone: (304) 558-6279, Ext. 1202

SECTION A: COMPLETE THIS SECTION TO REGISTER WITH THE WEST VIRGINIA STATE TAX DEPARTMENT

1. WEST VIRGINIA TAXPAYER IDENTIFICATION NUMBER:

If you have a **Federal** Employers Identification Number, enter it. (All partnerships, corporations and sole-owners with employees must have a FEIN). If sole-owner (no employees), enter social security number.

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2. BUSINESS NAME AND ACTUAL PHYSICAL LOCATION

3. MAILING ADDRESS (Where returns are to be sent)

Legal Business Or Corporate Name (Type or Print Using Blue/Black Ink)

DBA Division, Subsidiary or Trade Name

Owner's Name (If Sole Owner)

Address (Street) **DO NOT USE A POST OFFICE BOX NUMBER**

City State Zip Code

Name (Type Or Print Using Blue/Black Ink)

Additional Space For Name If Needed

Address (Street Or P.O. Box)

City State Zip Code

4. BUSINESS CLASS DESCRIPTION (FROM PAGES 18 THROUGH 21):

Enter primary business class:

--	--	--	--	--

 Description of your business activity: _____

and secondary business class:

--	--	--	--	--

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. Person completing this application: Name: _____ Telephone #: _____

D. Business telephone number: _____

E. Estimated annual gross income for this location: 0 - \$20,000 over \$20,000

F. Previous name of this business, if any, owner's name and location: _____

G. Are you now or have you ever been registered to do business in West Virginia? Yes No
If yes, give name and West Virginia Identification Number: _____

H. If you have other locations registered or multiple business locations being registered, do you desire to file consolidated tax returns?
Yes No If yes, enter taxes to be consolidated and West Virginia Identification Number you desire to file under: _____

I. Taxable year end for Federal Tax purposes - Enter month _____

J. If nonprofit, do you have 501 C exemption status from the IRS? If yes, attach copy of determination letter. Yes No

K. Enter 5-digit Control Number assigned by the Secretary of State's Office, if applicable

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You must have a control number to submit this application.
A control number is not required for sole proprietorship or general partnership.

6. ENTER TYPE OF BUSINESS OWNERSHIP:

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:

NAME -	HOME ADDRESS	SOCIAL SECURITY NUMBER	HOME TELEPHONE NUMBER

7. CHECK APPROPRIATE BLOCKS:

A Operate a collection agency E Sell tangible personal property to consumers at retail level **and do not** maintain an established place of business in West Virginia (transient vendor)

B Operate an employment agency F Use commercial weighing or measuring devices (i.e. scales, gas pumps, etc.)

C Make consumer loans G Offer or sell goods or services to West Virginia Consumers by Telemarketing

D Make supervised loans (loans pursuant to a revolving loan account or take assignments) H None of the Preceding

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.

FOR DEPARTMENT USE ONLY

SIGNATURE _____
(SIGNATURE REQUIRED)

TITLE _____ DATE _____

- 9. BEER BARREL TAX:** Will you hold a license to sell beer to licensed beer distributors? Yes _____ No _____ (9) **5**
 A. Will you hold a license to sell beer to licensed beer retailers? Yes _____ No _____ (9A) **6**
- 10. BUSINESS AND OCCUPATION TAX:** Will you be providing the following: Public Utilities? Yes _____ No _____ (10)
 A. Generating Electric Power for sale? Yes _____ No _____ (10A)
 B. Operate a natural gas storage reservoir Yes _____ No _____ (10B)
- 11. TOBACCO PRODUCTS TAX:** Will you stamp and sell cigarettes at the wholesale level? Yes _____ No _____ (11) **1**
 A. Will you sell other tobacco products at the wholesale level? Yes _____ No _____ (11A) **5**
 B. Will you sell both cigarettes and other tobacco products at the wholesale level? Yes _____ No _____ (11B) **9**
 C. Will you sell cigarettes at the retail level? Yes _____ No _____ (11C) **2**
 D. Will you sell other tobacco products at the retail level? Yes _____ No _____ (11D) **7**
 E. Will you sell both cigarettes and other tobacco products at the retail level? Yes _____ No _____ (11E) **8**
- 12. CONSUMERS SALES/SERVICE TAX:** Do you have a business location in WV from which you will make retail sales or do any service or maintenance work? Yes _____ No _____ (12)
- 13. CORPORATION NET INCOME/BUSINESS FRANCHISE TAX:** Are you registered with the West Virginia Secretary of State? Yes _____ No _____ (13)
 A. Will you file your corporation tax returns in West Virginia on a consolidated basis under your parent corporation? Yes _____ No _____ (13A)
 B. If yes, enter parent's FEIN, name and address: _____ (13B)
 C. If S corporation, enter first year to which subchapter S status applies: _____ (13C)
 D. If partnership, enter date elected not to be treated as a partnership under Section 761 of the Internal Revenue Code (13D)
- 14. MOTOR FUEL EXCISE TAX:** If you purchase, sell or transport fuel in West Virginia, you must complete West Virginia Motor Fuel Excise Tax License Application. (14)
 A. Will you sell tax paid gasoline at the retail level? Yes _____ No _____ (14A) **2**
 B. Will you sell tax paid special fuel at the retail level? Yes _____ No _____ (14B) **2**
 C. Will you operate aircraft, watercraft or locomotives which haul freight or passengers within West Virginia? Yes _____ No _____ (14C) **8**
- 15. LIQUOR/WINE RETAIL TAXES:** As a retailer, will you hold a license to sell liquor and/or wine by the bottle? Yes _____ No _____ (15) **M**
 (Does not apply when sold in clubs, bars or restaurants).
- 16. SEVERANCE TAX:** Will you hold title to or have an economic interest in the activity of severing, extracting, reducing to possession and producing for sale, profit or commercial use, any natural resource product? Yes _____ No _____ (16)
 A. Will you produce or process coal only? Yes _____ No _____ (16A)
 B. Will you produce timber? Yes _____ No _____ (16B)
- 17. SOFT DRINK TAX:** Will you sell bottled/canned soft drinks/syrups and/or powders? If yes, in what capacity? Yes _____ No _____ (17)
 A. Bottler? Yes _____ No _____ (17A) **3**
 B. Wholesale? Yes _____ No _____ (17B) **1**
 C. Will you purchase soft drinks, Excise Tax not paid, from a bottler/wholesaler? Yes _____ No _____ (17C) **4**
 D. Will you purchase soft drinks, Excise Tax paid, from a bottler/wholesaler? Yes _____ No _____ (17D) **2**
- 18. TELECOMMUNICATIONS TAX:** Will you be selling or furnishing local telegraph, telephone or other telecommunication services subject to regulation from Public Service Commission and not in competition with other firms? Yes _____ No _____ (18)
- 19. USE TAX:** Will you make purchases from outside of West Virginia for use in West Virginia (other than for resale)? Yes _____ No _____ (19)
 A. Will you have salesmen or property located within West Virginia and/or advertise locally and/or deliver from out-of-state into West Virginia in your own vehicles? Yes _____ No _____ (19A)
 B. If a foreign retailer will you be collecting West Virginia use tax on sales or services to West Virginia customers? ..Yes _____ No _____ (19B) **2**
- 20. WINE LITER TAX:** Have you registered with the ABCC to sell wine to licensed wine distributors? Yes _____ No _____ (20) **4**
 A. To licensed wine retailers? Yes _____ No _____ (20A) **3**
 B. Will you sell wine products to West Virginia registered wine suppliers? Yes _____ No _____ (20B)
- 21. WITHHOLDING TAX:** Will you have West Virginia employees? Yes _____ No _____ (21)
 A. Date you began or will begin withholding West Virginia income tax from employees (21A)
 B. Number of employees subject to West Virginia income tax; Do not include owner or partners: (21B)
 C. Will you withhold more than \$250.00 of West Virginia income tax per month? Yes _____ No _____ (21C)
 D. Are you an out-of-state business registering to report withholding tax only? Yes _____ No _____ (21D)
- 22. HEALTH CARE TAXES:**
 A. Are you a behavioral health center or community care service? Yes _____ No _____ (22A)
 B. Will you provide a health care service (includes ambulance)? Yes _____ No _____ (22B)

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

FOR THIS APPLICATION TO BE VALID AND TO AVOID DELAY IN PROCESSING,

ALL FOUR PAGES MUST BE COMPLETED AND APPLICATION SIGNED.

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

SECTION B: COMPLETE THIS SECTION TO REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT
PART 1: All new businesses are required to complete this section.

1. Reason for applying:

- New Business Additional location(s)
- Merger Purchased business
- Change of entity Reorganization
- Other (describe) _____

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

Name _____

Address (Street Or P.O. Box) _____

City _____ State _____ Zip Code _____

Telephone Number _____

Contact Person _____

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

4. Number of employees in West Virginia: _____
 Number of employees in other States: _____

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

6. If the reason for registering is due to the purchase of a business, merger, reorganization, or change of legal entity, provide the following information including percent of assets acquired (if needed, attach additional explanation of the transaction):

a. Percentage of assets acquired from former business: _____ %

b. Date former business was acquired by current business: _____

c. Unemployment compensation number of former business, if known: _____

d. Predecessor Signature: _____

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

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

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

10. **For agricultural operations only:**
 Have you or will you have 10 or more workers for 20 weeks or more in any calendar year or have you paid or will you pay \$20,000 or more in wages during any calendar quarter? Yes No If yes, indicate the earliest quarter and calendar year. Quarter _____ Year _____

11. Are you liable for the Federal Unemployment Tax? If yes, in what year did you become liable? _____
 In what states? _____

12. Certification. This report must be signed by owner if business is operated as an individual proprietorship; by all members of a partnership if business is operated as a partnership or joint venture; or by an authorized officer of an incorporated business.

Date _____ Signature _____ Title _____

Date _____ Signature _____ Title _____

Date _____ Signature _____ Title _____

Date _____ Signature _____ Title _____

PART 2 COMPLETE THIS PART IF YOU ARE A NON-PROFIT ORGANIZATION OR GOVERNMENT ENTITY

1. If you are a non-profit organization with a 501 (c) (3) exemption, have you or do you expect to employ four or more workers in 20 different calendar weeks during a calendar year?
 Yes No If yes, in what earliest month and year will the 20th week occur? Month _____ Year _____
2. Elect options for unemployment compensation coverage. Contributions Reimbursement of trust fund (See instructions on page 9)

DO NOT WRITE IN THIS SECTION

Effective Date:	Federal ID Number:
Liable Date:	State ID Number:
Provision:	Rate: Merit Year:
Decision By: Date:	

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 558-0059
Vendors' Registration (for sales to state agencies)

Department of Agriculture 558-3550

Animal Health Division 558-2214
Garbage Feeding License

Marketing and Development Division 558-2210
Auctioneer License

Commission Merchant License
Controlled Atmosphere Storage License
Livestock Dealer License
Public Market Permit (Dealers, Graders, Weighers)

Meat Inspection Division 558-2206
Meat Distributors License

Slaughter & Meat Processing Plant Licenses

Plant Industries Division 558-2212
Nursery & Nursery Dealer Licenses

Regulatory Protection Division 558-2226
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 558-2021
Pre-need Burial Registration

Auditor's Office 558-2257
Registration for Broker/Dealers

Registration of Investment Advisors
Registration of Securities
Registration of Time Shares

Bureau of Commerce 558-2200

Division of Forestry 558-2788
Timbering License

Division of Labor 558-7890
Amusement Ride License

Contractor's License
Employment Agency License
Manufactured Housing License

Miners Health, Safety & Training 558-1425
Mining Permit Approval

Division of Natural Resources 558-2754
Commercial Fish Pond, Game Farm &
Shooting Preserve Licenses

Fish Sales License
Fishing Tournament Permit
Fur Dealer Licenses
Hunting & Fishing License
Public Land Management Licenses
Whitewater Outfitter & Guide Licenses

Department of Education & the Arts

Higher Education 558-0699
Proprietary Schools License 558-0265

Bureau of Employment Programs 558-2630

Unemployment Compensation Commission 558-2677
Employer's Initial Statement

Transfer of Business
Benefits Reimbursement Agreement

Workers' Compensation Commission 926-3400
Coal Workers' Pneumoconiosis Fund (Federal)

Employer Excess Liability Fund

Bureau of Environment 759-0515

Air Quality
Blaster Certification
Dam Safety
Groundwater Certification, Monitoring Well Drillers
Hazardous Waste Permits
Laboratory Certification
Oil & Gas Permits
Solid Waste Permits
Surface Mining Reclamation Permits
Underground Injection Control Permits
Water Resources Permits

Dept. of Health & Human Resources .. 558-0684

Bureau for Children and Families 558-7980
Child Placing License

Day Care Center License
Domestic Violence Shelter Program License
Residential Board & Care License (Children)

Bureau for Child Support Enforcement
New Hire Reporting 1-800-835-4683

Bureau for Medical Services 926-1700
Medicaid Provider Certification

Bureau for Public Health

Office of Community & Rural Health Services

Emergency Medical Services (EMS)
Agency License 558-3956
Federally Qualified Health Center 558-4007

Office of Environmental Health Services 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, cont'd

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 558-2981)

Office of Health Facility

Licensure & Certification 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 558-2924
- Board of Medicine 558-2921
- Hearing Aid Dealer License 558-7886

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 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 558-6000

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

West Virginia State Tax Department .. 558-3333 or toll-free 1-800-982-8297

Division of Banking 558-2294

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

Alcohol Beverage Control Administration 558-2126

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

Insurance Commission 558-0610

- Insurance License

Lottery Commission 558-0500

- Lottery Retail Application

Tax Division 558-3333

or toll-free 1-800-982-8297

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

Charitable Bingo & Raffle 558-8510

Department of Transportation 558-0444

Division of Highways 558-3505

- Junkyard Licenses 558-3042

Division of Motor Vehicles 558-2723

- Automobile Auction Licenses 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 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.

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 Division 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 by calling the automated form ordering system. The telephone number is (304)344-2068 or toll free from within West Virginia 1-800-422-2075. You may also obtain forms from any of our regional field offices listed on the back cover of this booklet.

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 (a penalty) 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.

A special penalty of \$50.00 is imposed for failure to renew your state business license.

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.

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.

North American Industry Classification System (NAICS)

Using the following code listing, find the code that best describes your principal business or activity in West Virginia. If your business consists of more than one type of activity, enter the code that represents more than 50% of your business in the primary business class section and enter the code that best represents the balance of your activities in the secondary class section. For example: (A) If you only sell clothing at retail, enter **4481** in the primary section. (B) If you make both retail and wholesale sales of furniture and more than 50% of your sales are wholesale, enter **4212** in the primary class section and enter **4421** in the secondary class section. (C) If your business consists of manufacturing, contracting and retail you should use a percentage to determine your primary and secondary codes: 58% manufacturing, enter **3399** in the primary class section; 32% contracting, enter **2359** in the secondary class section.

A. AGRICULTURE, FORESTRY, FISHING AND HUNTING

CROP PRODUCTION

- 1111 Oilseed and Grain Farming
- 1112 Vegetable and Melon Farming
- 1113 Fruit and Tree Nut Farming
- 1114 Greenhouse, Nursery, & Floriculture Product
- 1119 Crops Not Elsewhere Classified

ANIMAL PRODUCTION

- 1121 Cattle Ranching and Farming Including Dairy Farming
- 1122 Hog and Pig Farming
- 1123 Poultry and Egg Production
- 1124 Sheep and Goat Farming
- 1125 Animal Aquaculture Including Fish Hatcheries
- 1129 Animal Production Not Elsewhere Classified

FORESTRY AND LOGGING

- 1131 Timber Tract Operations
- 1132 Forest Nurseries & Gathering Forest Products
- 1133 Logging

FISHING, HUNTING AND TRAPPING

- 1141 Fishing
- 1142 Hunting and Trapping

AGRICULTURE & FORESTRY SUPPORT ACTIVITIES

- 1151 Support Activities for Crop Production
- 1152 Support Activities for Animal Production
- 1153 Support Activities for Forestry

B. MINING

OIL AND GAS EXTRACTION

- 2111 Oil and Gas Extraction

MINING (EXCEPT OIL AND GAS)

- 2121 Coal Mining
- 2122 Metal Ore Mining
- 2123 Nonmetallic Mineral Mining and Quarrying

SUPPORT ACTIVITIES FOR MINING

- 2131 Support Activities for Mining Coal, or Extraction of Oil and Gas

C. UTILITIES

UTILITIES

- 2211 Elec Pwr Generation, Transmsn & Distribution
- 2212 Natural Gas Distribution
- 2213 Water, Sewage and Other Systems

D. CONSTRUCTION

BUILDING, DEVELOPING, AND GENERAL CONTRACTING

- 2331 Land Subdivision and Land Development
- 2332 Residential Building Construction
- 2333 Nonresidential Building Construction

HEAVY CONSTRUCTION

- 2341 Highway, Street, Bridge & Tunnel Construction
- 2349 Other Heavy Construction

SPECIAL TRADE CONTRACTORS

- 2351 Plumbing, Heating & AC Contractor
- 2352 Painting and Wall Covering Contractors
- 2353 Electrical Contractors
- 2354 Masonry/Drywall/Insulation/Tile Contractors
- 2355 Carpentry and Floor Contractors
- 2356 Roofing, Siding, and Sheet Metal Contractors
- 2357 Concrete Contractors

- 2358 Water Well Drilling Contractors
- 2359 Other Special Trade Contractors

E. MANUFACTURING

FOOD MANUFACTURING

- 3111 Animal Food Manufacturing
- 3112 Grain and Oilseed Milling
- 3113 Sugar and Confectionery Product Manufacturing
- 3114 Fruit & Veg Preserving & Specialty Food Mfg
- 3115 Dairy Product Manufacturing
- 3116 Animal Slaughtering and Processing
- 3117 Seafood Product Preparation and Packaging
- 3118 Bakeries and Tortilla Manufacturing
- 3119 Other Food Manufacturing

BEVERAGE AND TOBACCO PRODUCT MANUFACTURING

- 3121 Beverage Manufacturing
- 3122 Tobacco Manufacturing

TEXTILE MILLS

- 3131 Fiber, Yarn, and Thread Mills
- 3132 Fabric Mills
- 3133 Textile/Fabric Finishing/Fabric Coating Mills

TEXTILE PRODUCT MILLS

- 3141 Textile Furnishings Mills
- 3149 Other Textile Product Mills

APPAREL MANUFACTURING

- 3151 Apparel Knitting Mills
- 3152 Cut and Sew Apparel Manufacturing
- 3159 Apparel Accessories & Other Apparel Mfg

LEATHER AND ALLIED PRODUCT MANUFACTURING

- 3161 Leather and Hide Tanning and Finishing
- 3162 Footwear Manufacturing
- 3169 Other Leather & Allied Product Mfg

WOOD PRODUCT MANUFACTURING

- 3211 Sawmills and Wood Preservation
- 3212 Veneer, Plywood & Engineered Wood Product Mfg
- 3219 Other Wood Product Manufacturing Including Manufactured Homes and Mobile Homes

PAPER MANUFACTURING

- 3221 Pulp, Paper, and Paperboard Mills
- 3222 Converted Paper Product Manufacturing

PRINTING AND RELATED SUPPORT ACTIVITIES

- 3231 Printing and Related Support Activities

PETROLEUM AND COAL PRODUCTS MANUFACTURING

- 3241 Petroleum and Coal Products Manufacturing

CHEMICAL MANUFACTURING

- 3251 Basic Chemical Manufacturing
- 3252 Resin, Syn Rubber, Artf & Syn Fibers/Fil Mfg
- 3253 Pesticide, Fertilizer & Oth Ag Chemical Mfg
- 3254 Pharmaceutical and Medicine Manufacturing
- 3255 Paint, Coating, and Adhesive Manufacturing
- 3256 Soap, Cleaners & Toilet Preparation Mfg
- 3259 Other Chemical Product & Preparation Mfg

PLASTICS AND RUBBER PRODUCTS MANUFACTURING

- 3261 Plastics Product Manufacturing
- 3262 Rubber Product Manufacturing

NONMETALLIC MINERAL PRODUCT MANUFACTURING

- 3271 Clay Product and Refractory Manufacturing
- 3272 Glass and Glass Product Manufacturing
- 3273 Cement and Concrete Product Manufacturing
- 3274 Lime and Gypsum Product Manufacturing
- 3279 Other Nonmetallic Mineral Product Mfg

PRIMARY METAL MANUFACTURING

- 3311 Iron & Steel Mills & Ferroalloy Mfg
- 3312 Steel Product Mfg from Purchased Steel
- 3313 Alumina & Aluminum Production & Processing
- 3314 Nonferrous (exc Alum) Production & Processing
- 3315 Foundries

FABRICATED METAL PRODUCT MANUFACTURING

- 3321 Forging and Stamping
- 3322 Cutlery and Handtool Manufacturing
- 3323 Architectural & Structural Metals Mfg
- 3324 Boiler, Tank, & Shipping Container Mfg
- 3325 Hardware Manufacturing
- 3326 Spring and Wire Product Manufacturing
- 3327 Mach Shops, Turned Prod, Screw, Nut, Bolt Mfg
- 3328 Coating/Engrave/Heat Treating & Oth Activity
- 3329 Other Fabricated Metal Product Manufacturing

MACHINERY MANUFACTURING

- 3331 Ag, Construction & Mining Machinery Mfg
- 3332 Industrial Machinery Manufacturing
- 3333 Commercial & Service Industry Machinery Mfg
- 3334 HVAC & Commercial Refrigeration Equipment Mfg
- 3335 Metalworking Machinery Manufacturing
- 3336 Engine, Turbine, & Power Transmn Equip Mfg
- 3339 Other General Purpose Machinery Manufacturing

COMPUTER & ELECTRONIC PRODUCT MANUFACTURING

- 3341 Computer & Peripheral Equipment Mfg
- 3342 Communications Equipment Manufacturing
- 3343 Audio and Video Equipment Manufacturing
- 3344 Semiconductor & Oth Electronic Component Mfg
- 3345 Nav/Measuring/Medical/Control Instruments Mfg
- 3346 Mfg & Reproducing Magnetic & Optical Media

ELECTRICAL EQUIP, APPLIANCE, & COMPONENT MFG

- 3351 Electric Lighting Equipment Manufacturing
- 3352 Household Appliance Manufacturing
- 3353 Electrical Equipment Manufacturing
- 3359 Other Electrical Equipment & Component Mfg

TRANSPORTATION EQUIPMENT MANUFACTURING

- 3361 Motor Vehicle Manufacturing
- 3362 Motor Vehicle Body and Trailer Manufacturing
- 3363 Motor Vehicle Parts Manufacturing
- 3364 Aerospace Product and Parts Manufacturing
- 3365 Railroad Rolling Stock Manufacturing
- 3366 Ship and Boat Building
- 3369 Other Transportation Equipment Manufacturing

FURNITURE AND RELATED PRODUCT MANUFACTURING

- 3371 HH & Institutional Furniture & Ki Cabnt Mfg
- 3372 Office Furniture (including Fixtures) Mfg
- 3379 Other Furniture Related Product Manufacturing

MISCELLANEOUS MANUFACTURING

- 3391 Medical Equipment and Supplies Manufacturing
- 3399 Other Miscellaneous Manufacturing

F. WHOLESALE TRADE

WHOLESALE TRADE, DURABLE GOODS

- 4211 Motor Vehicle/Motor Vehicle Pt & Supply Whsle
- 4212 Furniture and Home Furnishing Wholesalers
- 4213 Lumber & Other Construction Materials Whsle
- 4214 Professional & Commercial Equip & Supp Whsle
- 4215 Metal & Mineral (exc Petroleum) Wholesalers
- 4216 Electrical Goods Wholesalers
- 4217 Hardware, & Plumb & Heating Equip & Sup Whsle
- 4218 Machinery, Equipment, & Supplies Wholesalers
- 4219 Miscellaneous Durable Goods Wholesalers

WHOLESALE TRADE, NONDURABLE GOODS

- 4221 Paper and Paper Product Wholesalers
- 4222 Drugs and Druggists' Sundries Wholesalers
- 4223 Apparel, Piece Goods, and Notions Wholesalers
- 4224 Grocery and Related Product Wholesalers
- 4225 Farm Product Raw Material Wholesalers
- 4226 Chemical and Allied Products Wholesalers
- 4227 Petroleum and Petroleum Products Wholesalers
- 4228 Beer/Wine/Distilled Alcoholic Beverage Whsle
- 4229 Miscellaneous Nondurable Goods Wholesalers

G. RETAIL TRADE

MOTOR VEHICLE AND PARTS DEALERS

- 4411 Automobile Dealers
- 4412 Other Motor Vehicle Dealers
- 4413 Automotive Parts, Accessories, & Tire Stores

FURNITURE AND HOME FURNISHINGS STORES

- 4421 Furniture Stores
- 4422 Home Furnishings Stores

ELECTRONICS AND APPLIANCE STORES

- 4431 Electronics and Appliance Stores

BLDG MATERIAL & GARDEN EQUIP & SUPP DEALERS

- 4441 Building Material and Supplies Dealers
- 4442 Lawn and Garden Equipment and Supplies Stores Including Retail Nurseries

FOOD AND BEVERAGE STORES

- 4451 Grocery Stores
- 4452 Specialty Food Stores
- 4453 Beer, Wine, and Liquor Stores

HEALTH AND PERSONAL CARE STORES

- 4461 Health and Personal Care Stores Including Optical, Pharmacies and Beauty Supplies

GASOLINE STATIONS

- 4471 Gasoline Stations or in Combination with Convenience Stores

CLOTHING AND CLOTHING ACCESSORIES STORES

- 4481 Clothing Stores
- 4482 Shoe Stores
- 4483 Jewelry, Luggage, and Leather Goods Stores

SPORTING GOODS, HOBBY, BOOK, AND MUSIC STORES

- 4511 Sporting Goods/Hobby/Musical Instrumnt Stores
- 4512 Book, Periodical, and Music Stores

GENERAL MERCHANDISE STORES

- 4521 Department Stores
- 4529 Other General Merchandise Stores Including Warehouse Clubs and Superstores

MISCELLANEOUS STORE RETAILERS

- 4531 Florists
- 4532 Office Supplies, Stationery, and Gift Stores
- 4533 Used Merchandise Stores
- 4539 Other Miscellaneous Store Retailers Including Mobile Home Dealers

NONSTORE RETAILERS

- 4541 Electronic Shopping and Mail-Order Houses
- 4542 Vending Machine Operators
- 4543 Direct Selling Establishments Including In-Home Sales, Fuel Dealers and Crafts

H. TRANSPORTATION AND WAREHOUSING

AIR TRANSPORTATION

- 4811 Scheduled Air Transportation
- 4812 Nonscheduled Air Transportation

RAIL TRANSPORTATION

- 4821 Rail Transportation

WATER TRANSPORTATION

- 4831 Deep Sea, Coastal & Great Lakes Water Trans
- 4832 Inland Water Transportation

TRUCK TRANSPORTATION

- 4841 General Freight Trucking
- 4842 Specialized Freight Trucking

TRANSIT AND GROUND PASSENGER TRANSPORTATION

- 4851 Urban Transit Systems
- 4852 Interurban and Rural Bus Transportation
- 4853 Taxi and Limousine Service
- 4854 School and Employee Bus Transportation
- 4855 Charter Bus Industry
- 4859 Other Transit & Ground Passenger Transportation

PIPELINE TRANSPORTATION

- 4861 Pipeline Transportation of Crude Oil
- 4862 Pipeline Transportation of Natural Gas
- 4869 Other Pipeline Transportation

SCENIC AND SIGHTSEEING TRANSPORTATION

- 4871 Scenic and Sightseeing Transportation, Land
- 4872 Scenic and Sightseeing Transportation, Water
- 4879 Scenic and Sightseeing Transportation, Other

SUPPORT ACTIVITIES FOR TRANSPORTATION

- 4881 Support Activities for Air Transportation
- 4882 Support Activities for Rail Transportation
- 4883 Support Activities for Water Transportation
- 4884 Support Activities for Road Transportation
- 4885 Freight Transportation Arrangement
- 4889 Other Support Activities for Transportation

POSTAL SERVICE

- 4911 Postal Service

COURIERS AND MESSENGERS

- 4921 Couriers
- 4922 Local Messengers and Local Delivery

WAREHOUSING AND STORAGE

- 4931 Warehousing and Storage

I. INFORMATION

PUBLISHING INDUSTRIES

- 5111 Newspaper/Periodical/Book/Database Publishers
- 5112 Software Publishers

MOTION PICTURE AND SOUND RECORDING INDUSTRIES

- 5121 Motion Picture and Video Industries
- 5122 Sound Recording Industries

BROADCASTING AND TELECOMMUNICATIONS

- 5131 Radio and Television Broadcasting
- 5132 Cable Networks and Program Distribution
- 5133 Telecommunications

INFORMATION & DATA PROCESSING SERVICES

- 5141 Information Services
- 5142 Data Processing Services

J. FINANCE AND INSURANCE

MONETARY AUTHORITIES - CENTRAL BANK

- 5211 Monetary Authorities - Central Bank

CREDIT INTERMEDIATION AND RELATED ACTIVITIES

- 5221 Depository Credit Intermediation
- 5222 Nondepository Credit Intermediation
- 5223 Activities Related to Credit Intermediation

SECURITY, COMMODITY CONTRACTS & LIKE ACTIVITY

- 5231 Scrt'y & Comdty Contracts Intermed & Brokerage
- 5232 Securities and Commodity Exchanges
- 5239 Other Financial Investment Activities

INSURANCE CARRIERS AND RELATED ACTIVITIES

- 5241 Insurance Carriers
- 5242 Agencies & Other Insurance Related Activities

FUNDS, TRUSTS, AND OTHER FINANCIAL VEHICLES

- 5251 Insurance and Employee Benefit Funds
- 5259 Other Investment Pools and Funds

K. REAL ESTATE AND RENTAL AND LEASING

REAL ESTATE

- 5311 Lessors of Real Estate
- 5312 Offices of Real Estate Agents and Brokers
- 5313 Activities Related to Real Estate

RENTAL AND LEASING SERVICES

- 5321 Automotive Equipment Rental and Leasing
- 5322 Consumer Goods Rental Including Video Tape and Disk Rental
- 5323 General Rental Centers
- 5324 Commercial/Industrial Equip Rental & Leasing

LESSORS OF OTHER NONFINANCIAL INTANGIBLE ASSET

- 5331 Lessors of Other Nonfinancial Intangible Asset

L. PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES

PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES

- 5411 Legal Services Including Lawyers and Notaries
- 5412 Accounting/Tax Prep/Bookkeep/Payroll Services
- 5413 Architectural, Engineering & Related Services

PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES, cont'd.

- 5414 Specialized Design Services
- 5415 Computer Systems Design and Related Services
- 5416 Management, Sci, & Tech Consulting Services
- 5417 Scientific Research and Development Services
- 5418 Advertising and Related Services
- 5419 Other Professional/Scientific/Technical Service Including Photographers and Veterinarians

M. MANAGEMENT OF COMPANIES AND ENTERPRISES

MANAGEMENT OF COMPANIES AND ENTERPRISES

- 5511 Management of Companies and Enterprises Including Offices of Bank Holding Companies and Other Holding Companies

N. ADMIN/SUPPORT WASTE MGT/ REMEDIATION SERVICES

ADMINISTRATIVE AND SUPPORT SERVICES

- 5611 Office Administrative Services
- 5612 Facilities Support Services
- 5613 Employment Services
- 5614 Business Support Services Including Telemarketing Bureaus, Collection Agencies, and Credit Bureaus
- 5615 Travel Arrangement and Reservation Services
- 5616 Investigation and Security Services
- 5617 Services to Buildings and Dwellings Including Lawn Care and Janitorial Services
- 5619 Other Support Services

WASTE MANAGEMENT AND REMEDIATION SERVICES

- 5621 Waste Collection
- 5622 Waste Treatment and Disposal
- 5629 Remediation & Other Waste Management Services

O. EDUCATIONAL SERVICES

EDUCATIONAL SERVICES

- 6111 Elementary and Secondary Schools
- 6112 Junior Colleges
- 6113 Colleges, Universities & Professional Schools
- 6114 Business Schools & Computer & Mgt Training
- 6115 Technical and Trade Schools
- 6116 Other Schools and Instruction
- 6117 Educational Support Services

P. HEALTH CARE AND SOCIAL ASSISTANCE

AMBULATORY HEALTH CARE SERVICES

- 6211 Offices of Physicians
- 6212 Offices of Dentists
- 6213 Offices of Other Health Practitioners
- 6214 Outpatient Care Centers
- 6215 Medical and Diagnostic Laboratories
- 6216 Home Health Care Services
- 6219 Other Ambulatory Health Care Services Including Ambulance Services

HOSPITALS

- 6221 General Medical and Surgical Hospitals
- 6222 Psychiatric and Substance Abuse Hospitals
- 6223 Other Specialty Hospitals

NURSING AND RESIDENTIAL CARE FACILITIES

- 6231 Nursing Care Facilities
- 6232 Residential Mental Retardation/Health Facil
- 6233 Community Care Facilities for the Elderly
- 6239 Other Residential Care Facilities

SOCIAL ASSISTANCE

- 6241 Individual and Family Services
- 6242 Community/Emergency and Other Relief Services
- 6243 Vocational Rehabilitation Services
- 6244 Child Day Care Services

Q. ARTS, ENTERTAINMENT, AND RECREATION

PERFORM ARTS, SPECTATOR SPORTS & RELATED IND

- 7111 Performing Arts Companies
- 7112 Spectator Sports
- 7113 Promoters of Entertainment Events
- 7114 Agents/Managers for Artists & Oth Public Figu
- 7115 Independent Artists, Writers, and Performers

MUSEUMS, HISTORICAL SITES & LIKE INSTITUTIONS

- 7121 Museums, Historical Sites & Like Institutions

AMUSEMENT, GAMBLING, & RECREATION INDUSTRIES

- 7131 Amusement Parks and Arcades
- 7132 Gambling Industries
- 7139 Other Amusement and Recreation Industries Including Golf Courses and Fitness Centers, Marinas and Skiing Facilities

R. ACCOMMODATION AND FOOD SERVICES

ACCOMMODATION

- 7211 Traveler Accommodation Including Hotels and Motels
- 7212 RV Parks & Recreational Camps
- 7213 Rooming and Boarding Houses

FOOD SERVICES AND DRINKING PLACES

- 7221 Full-Service Restaurants
- 7222 Limited-Service Eating Places
- 7223 Special Food Services Including Catering and Mobile Food Services
- 7224 Drinking Places (Alcoholic Beverages)

S. OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)

REPAIR AND MAINTENANCE

- 8111 Automotive Repair and Maintenance
- 8112 Electronic & Precision Equipment R&M
- 8113 Commercial Equipment (exc Auto & Elec) R&M
- 8114 Personal & Household Goods R&M

PERSONAL AND LAUNDRY SERVICES

- 8121 Personal Care Services
- 8122 Funeral Homes, Cemeteries, Crematories and Other Related Services
- 8123 Drycleaning and Laundry Services
- 8129 Other Personal Services Including Photofinishing, Parking Lots and Parking Garages

RELIGIOUS/GRANTMAKING/PROF/LIKE ORGANIZATIONS

- 8131 Religious Organizations
- 8132 Grantmaking and Giving Services
- 8133 Social Advocacy Organizations
- 8134 Civic and Social Organizations
- 8139 Business/Labor Unions/Political/Like Organizations

PRIVATE HOUSEHOLDS

- 8141 Private Households Excluding Home Health Care Services

T. PUBLIC ADMINISTRATION

GENERAL GOVERNMENT ADMINISTRATION

- 9211 General Government Administration

JUSTICE, PUBLIC ORDER, AND SAFETY ACTIVITIES

- 9221 Justice, Public Order, and Safety Activities

ADMINISTRATION OF HUMAN RESOURCE PROGRAMS

- 9231 Administration of Human Resource Programs

ADMIN OF ENVIRONMENTAL QUALITY PROGRAMS

- 9241 Admin of Environmental Quality Programs

ADMIN HOUSING/URBAN PLANNING/COMMUNITY DEVELOPMENT

- 9251 Admin Housing/Urban Planning/Community Development

ADMINISTRATION OF ECONOMIC PROGRAMS

- 9261 Administration of Economic Programs

SPACE RESEARCH AND TECHNOLOGY

- 9271 Space Research and Technology

NATIONAL SECURITY AND INTERNATIONAL AFFAIRS

- 9281 National Security and International Affairs



NOTES

DATE OF CONTACT	TELEPHONE NUMBER	AGENCY CONTACTED	CONTACT PERSON

WEST VIRGINIA
STATE TAX DEPARTMENT
PO BOX 11425
CHARLESTON, WEST VIRGINIA 25339-1425

FIRST CLASS MAIL

PLACE ADDRESS HERE

West Virginia State Tax Department Taxpayer Assistance Locations



FOR ASSISTANCE CALL (304) 558-3333

OR 1-800-WVA-TAXS (1-800-982-8297)

INTERNET ADDRESS: <http://www.state.wv.us/taxdiv>

To order forms: (304)344-2068 or 1-800-422-2075 within West Virginia