



Permanent Business Registration Certificate Information

The purpose of this Special Notice is to provide a brief description of the State's Business Registration requirements. It is meant to be a source of general information and not a substitute for tax laws or regulations.

Business Registration: Businesses are required to obtain a business registration certificate from the State Tax Department before engaging in any business activity. A separate certificate is required for each business location and must be displayed at all times.

This certificate is valid for two years beginning July 1st and ending June 30th of the second year and the fee is \$30 per location. Operating a business without a certificate is a serious offense and can be subject to a fine of \$100.00 per day for each day a business operates without properly registering. There are special licensing or bonding requirements for certain types of businesses. These include collection agencies, motor carriers, employment agencies, telemarketers and transient vendors.

Effective July 1, 2010, the renewal of the business registration certificate will no longer be necessary. The certificate will be permanent until the business is closed or until the certificate is suspended, revoked or cancelled by the Tax Commissioner. Changes in name, ownership, or location are considered a cessation of business and a new business registration certificate and applicable fees are required.

After July 1, 2010, existing businesses will be issued permanent registration certificates upon receipt of a completed 'Reissuance of Business Registration (Permanent)', (BRT-801A) and payment of \$30.00.

New Businesses must register by completing an "Application for Registration Certificate" (Form WV/BUS APP) which is available from the State Tax Department: www.wvtax.gov or register online at www.Business4WV.com. Upon registration, a tax account will be established for the business, and the appropriate tax reporting forms will be provided. (Business Registration Tax, W.Va § Code 11-12)

West Virginia State Tax Department
Taxpayer Services Division
P. O. Box 3784
Charleston, West Virginia 25337-3784
Telephone: 304- 558-3333
Toll free : 1-800-WVA-TAXS 1-800-982-8297
or visit our web site:
<http://www.wvtax.gov>

TDD service for the hearing impaired: 1-800-2TAXTDD 1-800-282-9833