



Registration Procedures For A Withholding Only Account

The purpose of this publication is to provide general information concerning a withholding only tax account for voluntary out-of-state businesses wishing to withhold for West Virginia employees. This publication is not a substitute for tax laws or regulations.

The applicant must be an out-of-state company that does not have nexus in West Virginia and employs a West Virginia resident. This application can also be used by a West Virginia private household employing domestic help.

In order to register a withholding only account, complete the Business Registration Application, Form WV/BUS-APP. This application is available on our website at www.wvtax.gov. Click on Forms on the left-hand side of the screen. Then click on Business Registration or you can register online at www.business4wv.com.

Complete the following items on the application:

Page 1:

- Line
1. FEIN
 2. Business Name and Location
 3. Mailing Address if different than the location
 4. Business Class Code: write "Withholding Only" in the description area. (for Private Household employer, use Class Code 8141)
 5. Business Data - Complete Lines C and D only
 6. Enter type of Business Ownership
 8. Type of Activity

The application must be signed and dated.

Page 2:

- Line 19. Complete A,B,and C

Page 3:

Withholding Only Accounts must complete Items 1, 2, 3, and 4 and sign under Item 12

Mail the application to:

West Virginia State Tax Department
PO Box 11425
Charleston, WV 25339-1425

Fax the application to :

Office of Business Registration
304-558-8685

After the Business Registration Application (for withholding only) has been processed, monthly vouchers for Employer's West Virginia Income Tax Withheld (IT-101V) will be mailed as well as the Quarterly returns: Employers Quarterly Return of Income Tax Withheld (IT-101Q)

West Virginia Withholding payments may be made online at MyTaxes.wvtax.gov.

West Virginia State Tax Department
Compliance and 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)

Visit our website: <http://www.wvtax.gov>
TDD service for the hearing impaired: 1-800-2TAXTDD (1-800-282-9833)