

West Virginia State Tax Department

Revenue Division

P. O. Box 2666

Charleston, West Virginia 25330-2666

FOREIGN RETAILER VOLUNTARILY COLLECTING AND REMITTING USE TAX ON SALES TO WEST VIRGINIA CUSTOMERS

**This form must accompany the Business Application if you answered yes on line 14A of the WV/BUS-APP Rev. 01-13
(Line 19B of WV/BUS-APP Rev. Nov. 09)**

A business located outside of West Virginia which collects West Virginia Use Tax on its sales to West Virginia residents or businesses for use in West Virginia may not be subject to other West Virginia business taxes. In order for us to properly register this business, please answer the following questions:

1. What is your West Virginia Tax Identification Number? _____ . If one has not been assigned, please indicate your federal employer's identification number (FEIN). _____
What is the name and location of your business? _____

What is the mailing address of your business, if different from above? _____

2.	Check whether or not any of the activities below are engaged <u>within West Virginia</u> :	YES	NO
a.	Maintenance of business location of any kind (i.e. office, warehouse, place of distribution, repair shop, display room).	___	___
b.	Ownership or maintenance of stock of goods in a warehouse or on consignment.	___	___
c.	Ownership or maintenance of stock of goods in hands of a distributor or other nonemployee representative, including an independent contractor.	___	___
d.	Operation of mobile stores (i.e. trucks with driver/salesman) or delivery of goods from company-owned vehicles.	___	___
e.	Operation of any employees, representatives, agents, independent contractors, or salespersons, whether in-state or out-of-state residents, who solicit orders without authority to accept them.	___	___
f.	Operation of any employees, representatives, agents, independent contractors, or salespersons, whether in-state or out-of-state residents, who solicit and accept orders.	___	___
g.	Ownership of or renting of any real or personal property, including motor vehicles, which is directly or indirectly used to produce income.	___	___
h.	Leasing of tangible personal property or licensing of intangible rights for use in the state.	___	___
i.	Performance of construction contracts or personal service contracts.	___	___
j.	Performance of services, including supervision of or actual installation, repair, or assembly of machinery, equipment or merchandise sold either by this company or by another company.	___	___

If you marked yes to any of the questions on this questionnaire, then you must first register with the Secretary of State's Office.

I have examined this document and to the best of my knowledge and belief, it is true and correct.

SIGNATURE (REQUIRED)

TITLE

DATE

PHONE

If you have any questions, call (304) 558-3333 or 1-800-982-8297 toll free. Return completed form to:

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