Register online at business4.wv.gov. Remote sellers do not use this form. Remote sellers should register at 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 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.

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

#### SECTION B: BUSINESS IDENTIFICATION

1. LEGAL NAME OF ENTITY
   FEIN (SSN For Sole Proprietor)

2. DBA (Complete Schedule DBA for additional DBAs and trade names)

3. PHYSICAL ADDRESS OF BUSINESS NAMED ABOVE No Post Office Boxes

   CITY
   STATE
   ZIP

   COUNTY
   IF IN WV, IS THE BUSINESS WITHIN CITY LIMITS
   NO YES

4. MAILING ADDRESS

   CITY
   STATE
   ZIP

5. EMAIL ADDRESS
   Website

6. WILL YOU HAVE WEST VIRGINIA EMPLOYEES?
   If yes, answer 6A and 6B
   NO YES

6A. DATE YOU WILL BEGIN WITHHOLDING WV INCOME (MM/DD/YYYY)

6B. NUMBER OF EMPLOYEES SUBJECT TO WV INCOME TAX

7. DATE BEGINNING BUSINESS IN WV (MM/DD/YYYY)

8. TAXABLE YEAR END FOR FEDERAL TAX PURPOSES (MM)

9. ESTIMATED ANNUAL GROSS INCOME

10. BUSINESS PHONE

#### 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)

   Provide the North American Industry Classification System Codes that represents your business activity. For help, See page Worksheet 1 in the Instructions.

   PRIMARY NAICS
   SECONDARY NAICS
   ADDITIONAL NAICS
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.

<table>
<thead>
<tr>
<th>Sales and Services - Sell tangible personal property, provide services or conduct maintenance work from a WV location or to Customers in WV.</th>
</tr>
</thead>
<tbody>
<tr>
<td>If yes, which of the following goods, services, or maintenance work do you provide?</td>
</tr>
<tr>
<td>□ Beer - Will you hold a license to sell beer to licensed beer distributors or retailers</td>
</tr>
<tr>
<td>□ Wine - you will sell wine to licensed wine distributors or retailers or WV registered wine suppliers</td>
</tr>
<tr>
<td>□ Manufacturing</td>
</tr>
<tr>
<td>□ Soft Drinks Bottler</td>
</tr>
<tr>
<td>□ Soft Drinks Products Wholesaler</td>
</tr>
<tr>
<td>□ Soft Drinks Retailer purchases from a bottler or wholesaler with excise tax paid</td>
</tr>
<tr>
<td>□ Fireworks</td>
</tr>
<tr>
<td>□ Drug Paraphernalia</td>
</tr>
<tr>
<td>□ Transient Vendor - Sell tangible personal property to consumers at retail level and do not maintain an established place of business in West Virginia</td>
</tr>
<tr>
<td>□ Rental</td>
</tr>
<tr>
<td>□ Scrap Metal Dealer or Recycler</td>
</tr>
<tr>
<td>□ Tobacco Products</td>
</tr>
<tr>
<td>□ 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</td>
</tr>
<tr>
<td>□ Timbering</td>
</tr>
<tr>
<td>□ Coal - Producer</td>
</tr>
<tr>
<td>□ Coal - Processor</td>
</tr>
<tr>
<td>□ Natural Gas</td>
</tr>
<tr>
<td>□ Limestone</td>
</tr>
<tr>
<td>□ Sandstone</td>
</tr>
<tr>
<td>□ Oil</td>
</tr>
<tr>
<td>□ Other Resources</td>
</tr>
<tr>
<td>□ Fuel - purchase, import, export, refine, or transport motor fuel in WV meant for sale or profit.</td>
</tr>
<tr>
<td>□ Common Carrier - operate aircraft, watercraft or locomotives that transport freight or passengers within West Virginia.</td>
</tr>
<tr>
<td>□ Healthcare - provide health care services (only includes ambulances, practitioners, hospitals, nursing home care, and x-rays)</td>
</tr>
<tr>
<td>□ Medical Cannabis - grow/produce or dispense medical cannabis</td>
</tr>
<tr>
<td>□ Farming</td>
</tr>
<tr>
<td>□ Use Commercial Weighing or Measuring Devices</td>
</tr>
<tr>
<td>□ Other/Activity Not Listed</td>
</tr>
</tbody>
</table>
14. OWNERSHIP TYPE select at least one of the options below.

[ ] SOLE PROPRIETOR

[ ] DOMESTIC CORPORATION

[ ] FOREIGN/OUT OF STATE CORPORATION

[ ] GENERAL PARTNERSHIP

[ ] LIMITED LIABILITY COMPANY

[ ] LIMITED PARTNERSHIP

[ ] SINGLE MEMBER LLC

[ ] TREATED AS A S CORPORATION

[ ] JOINT VENTURE

[ ] TREATED AS A C CORPORATION

If applicable, enter date when your partnership elected not to be treated as a partnership under Internal Revenue Code Section 781 (MMDDYYYY)

If S Corporation, check the box and enter first year to which the S status applies (YYYY)

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

NAME

TITLE

SSN

EMAIL

EFFECTIVE DATE MMDDYYYY

PHONE NUMBER

16

NAME

TITLE

SSN

EMAIL

EFFECTIVE DATE MMDDYYYY

PHONE NUMBER

17

NAME

TITLE

SSN

EMAIL

EFFECTIVE DATE MMDDYYYY

PHONE NUMBER

18

NAME

TITLE

SSN

EMAIL

EFFECTIVE DATE MMDDYYYY

PHONE NUMBER

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
PART 2: UNEMPLOYMENT COMPENSATION
SECTION G: 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.

1. Reason for applying:
   - [ ] New Business
   - [ ] Additional Location
   - [ ] Purchased Business
   - [ ] Out of State Business, registering for Withholding Only
   - [ ] West Virginia business, with NO employees

2. Name, street address, telephone number and person to contact where payroll records are maintained:
   - Name
   - Address
   - City  State  Zip Code
   - Telephone Number
   - Contact Person

3. Date first employee started work in West Virginia:
   / / 

4. Number of employees working in WV:
   Number of employees working in other states:
   / / 

5. Date first wages paid in West Virginia:
   / / 

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, what is the earliest month and year this will occur?  
   Month  Year 

8. Have you or do you expect to have a quarterly payroll of $1,500.00?  YES  NO
   If YES, what is the earliest quarter and year this will occur?  
   Quarter  Year 

9. FOR EMPLOYERS OF DOMESTIC HELP ONLY:
   Have you or do you expect to have a $1,000 quarterly payroll of domestic workers (housekeepers, baby sitters, etc.) in any year?  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 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:  

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:  

-4-