



This publication provides general information and is not meant to be a substitute for tax laws or regulations.

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BEFORE YOU BEGIN TO DO BUSINESS IN WEST VIRGINIA

When starting a business, you will need to decide 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 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.

- Telephone: (304) 558-2960
- Toll free: 1-888-WVA-SBDC (1-888-982-7232)
- Website: www.wvsbdc.org

You may register with all necessary agencies at the same time if you register online at www.business4wv.com. If you choose not to register online, follow the three steps below.

STEP 1: Organization

For a sole proprietorship, a general partnership, or an out of state company registering for a 'withholding only' account, go to step 2. For 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.

STEP 2: Registration

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 Tax Division.

Every person or company (with very few exceptions) with employees in this State must file for Unemployment Compensation coverage, and obtain Workers' Compensation Insurance coverage.

IMPORTANT

West Virginia employers are now required by law to obtain Workers' Compensation insurance coverage for their employees from a private insurance company.

After reviewing this booklet, you can go to business4.wv.gov to register for a business registration account. Registration through this site will also register you with the Secretary of State and Workforce West Virginia. Online filing is generally faster than mailing in paper forms. If you prefer to file by paper, COMPLETE AND SIGN the BUS-APP form and mail it, with all pages intact, to the West Virginia Tax Division, or visit one of the offices listed on the last page to submit your application.

STEP 3: Licensing

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 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 in the section describing various business activities. Review the list carefully to determine if you need licenses or permits for the type of business you will operate. If you have questions, call the agency most likely to handle that service to inquire.

SECRETARY OF STATE BUSINESS ORGANIZATION FILING

You are not required to file with the Secretary of State if you are starting a *sole proprietorship*, a *general partnership* or if you are registering a '*withholding only*' account.

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.**

To obtain forms or information please contact the Secretary of State's Office by visiting their web site at www.sos.wv.gov, or by calling 304-558-8000 or by visiting the Secretary of State's Office at 1900 Kanawha Blvd., Room W-151 on the first floor of the main Capitol building.

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

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-1np	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	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 and statement agreeing to be governed by law governing corporations		Same as in-state; Home state certificate of existence		

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.

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 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. You may apply for your FEIN by mail or by calling the 800 number above or by visiting the website www.irs.gov. When the application is processed, the West Virginia Tax Division will also assign account identification numbers for each applicable tax for which the taxpayer is responsible and issue a Business Registration Certificate.

The Business Registration Certificate permits the business 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 Tax Division before commencing business activities in the 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 BUSINESS ACTIVITY?

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 parimutuel 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 \$10,000.00 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. A non-profit organization which qualifies, or would qualify, for exemption from federal income taxes under section 501 of the Internal Revenue Code of 1986, as amended.
2. 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.
3. The United States, or any agency or instrumentality thereof, which is exempt from taxation by the states.
4. A person engaged in the business of agriculture or farming.
5. An out-of-state company that does not have nexus in West Virginia and employs a West Virginia resident. Complete the BUS-APP as a "Withholding Only" registration.
6. A West Virginia private household employing domestic help. Complete the BUS-APP as a "Withholding Only" registration.

All registrants applying for reinstatement of a revoked business registration certificate must file a new registration application and pay a \$100.00 penalty.

HOW DO I REGISTER?

You may register with all agencies online at business4.wv.gov.

To register with the West Virginia Tax Division, you may complete the Application for Registration Certificate (Form WV/BUS-APP) in this booklet and return to:

West Virginia Tax Division
PO Box 2666
Charleston, West Virginia 25330-2666

Out-of-state sellers who have no physical presence in West Virginia and no activity in West Virginia other than making sales over the Internet, by telephone, or mail order are considered remote sellers and may use a simplified Remote Seller Registration on mytaxes.wvtax.gov.

WHAT HAPPENS AFTER I HAVE COMPLETED THE APPLICATION AND MAILED IT TO THE WEST VIRGINIA TAX DIVISION?

Upon receipt of your Application for Registration Certificate, we will determine what tax forms you should receive by reviewing the application. For each tax for which you are responsible, an account ID number will be assigned. Once your application is processed, you will receive your West Virginia Business Registration Certificate. A list of West Virginia tax accounts and their identification numbers will be provided. Tax returns will be mailed prior to their due dates. After your business is registered, you may choose to file and pay online at mytaxes.wvtax.gov. See back of booklet for more information about MyTaxes.

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 permanent. The Business Registration Certificate is valid until cessation of the business or until it is suspended, revoked or canceled by the Tax Commissioner.

REVOCATION OR SUSPENSION OF CERTIFICATE

The Tax Commissioner may cancel or suspend a business registration certificate at any time if:

1. The registrant filed an application for a business registration certificate that was false or fraudulent.
2. The registrant willfully refused or neglected to file a tax return for any tax imposed.
3. The registrant willfully refused or neglected to pay any tax, additions to tax, penalties or interest when they became due and payable.
4. The registrant neglected to pay the Tax Commissioner, on or before its due date, any tax imposed which the registrant collects and holds in trust for the State of West Virginia.
5. The registrant abused the privilege of claiming an exemption from payment of the consumers sales and service tax and use tax on some or all of its purchases for use in business; failed to timely pay purchasers use tax on taxable purchases; or failed to either pay the tax or provide a vendor with a properly executed exemption certificate or direct pay permit number.
6. The registrant failed to pay delinquent personal property tax to the County Sheriff where their business is located.
7. It has been determined by the Tax Commissioner the registrant is an 'alter ego' of a business that has previously been subject of a lawful refusal to issue, revocation, suspension or refusal to renew.

A business is presumed to be an 'alter ego' if:

1. More than twenty percent of the assets have been transferred from another business or more than twenty percent of the assets were to have been used to secure the debts of the other business.
2. Ownership of the business is so configured that IRS Code Section 267 or 318 would apply to cause ownership of the businesses to be attributed to the same person or entity.
3. Substantial control of the business is held or retained by the same person or entity.

A revoked Business Registration Certificate may be reinstated upon payment of all outstanding delinquencies or by entering into an approved payment plan. There will be a \$100.00 penalty imposed for reinstatement and a \$30.00 registration fee of a revoked certificate 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 \$50.00 a month for each month you continue to operate your business without a license.

WHAT IF I ANTICIPATE DOING BUSINESS IN WEST VIRGINIA FROM OUTSIDE OF THE STATE AND AM UNSURE OF MY TAX LIABILITY TO WEST VIRGINIA?

Visit our website www.tax.wv.gov to download the 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 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.

REGISTER WITH THE WV TAX DIVISION

Part 1

SECTION A: REASON FOR SUBMITTING THIS APPLICATION

Select one of the three options. This form is only for NEW business licenses. If you need to make a change to an existing Business Registration Certificate, you will need to use the BUS-RBL.

NEW BUSINESS

Check this option if this is the first time this business has been registered with the West Virginia Tax Division for any location.

EXISTING BUSINESS OPENING NEW LOCATION

Check this option if you already have one or more active business licenses issued by the West Virginia Tax Division for at least one location but are opening an additional business location. Do not use the BUS-APP form if your existing business is changing locations. Use the BUS-RBL to change locations for an already registered business.

WITHHOLDING ONLY

Check this option if you are an out-of-state company that does not have nexus in West Virginia and employs a West Virginia resident. This option can also be used by a West Virginia private household employing domestic help. You may leave section C of the BUS-APP blank.

EXAMPLES

Example 1: Black Bear's Honey Company is a new business. They are going to open a store at 123 Cardinal Street, Maple, WV. They complete the BUS-APP and check NEW BUSINESS.

Example 2: Black Bear's Honey Company has done such good business at the first location that they open a second location at 45 Golden Delicious Avenue, Monarch, WV. The business uses the BUS-APP and checks EXISTING BUSINESS OPENING NEW LOCATION.

Example 3: Black Bear's Honey Company closes the store at 123 Cardinal Street, Maple, WV and moves to 987 Rhododendron Road, Trout, WV. **This business uses the BUS-RBL to get a business license reissued with the new information.**

Example 4: Megalonyx Inc has a location in Maryland and has an employee who lives in West Virginia. They do not make sales or provide services into West Virginia. The withholding for their employee is the only reason they are registering. They use the BUS-APP and check WITHHOLDING ONLY.

SECTION B: BUSINESS IDENTIFICATION

LINE 1a. LEGAL NAME and SSN OF SOLE PROPRIETOR

Line 1a OR Line 1b must be completed.

If you are registering as a sole proprietor, enter your name and social security number. If you have employees, enter your Federal Employer Identification Number (FEIN) on line 1B, also.

LINE 1b. LEGAL NAME AND FEIN OF ENTITY

If you are not a sole proprietor, enter the legal name of the business and the Federal Employer Identification Number (FEIN).

If you do not have an FEIN, file federal form SS-4 with the Internal Revenue Service (IRS) to request one. You can reach the IRS at 800-829-4933 or www.irs.gov.

LINE 2. DBA

You may have one "Doing Business As" or "DBA" name printed on your business license. Enter that name here.

If you have additional names you use similar to the DBA, you may add them to your account as "trade names" by including the Schedule DBA with your BUS-APP. These will not be printed on the Certificate.

LINE 3. STREET ADDRESS OF BUSINESS

The street address is required. Your application will not be processed without a valid location address.

Enter the street address of your business including the country and county. You may not enter any address that indicates a Post Office, Army Post Office, Fleet Post Office or Diplomatic Post Office box address. For businesses registering a West Virginia Location, please mark if you are within the city limits.

LINE 4. MAILING ADDRESS

Enter the address where you would prefer to receive written communication from the WV Tax Division. Post Office Boxes and similar addresses are permitted for this.

LINES 5A AND 5B. EMAIL ADDRESS AND WEBSITE

You may provide an email address and company website that we can log in our contact information.

LINE 6. WILL YOU HAVE WEST VIRGINIA EMPLOYEES?

If you have employees in West Virginia, mark "Yes" and complete lines 6A and 6B.

Businesses who have an existing withholding account and wish to report all withholding under one account should enter the existing withholding account number on line 6C.

If you do not have employees in West Virginia, mark "No" and continue to line 7.

LINE 7. DATE BEGINNING BUSINESS IN WV

Enter the date you will begin engaging in purposeful revenue generating activity in West Virginia. This can include but is not limited to

- Providing services to someone in West Virginia
- Selling tangible personal property into West Virginia
- Making purchases for use in West Virginia.

This date will be used as the start date of your accounts. It may not be more than 90 days in the future.

LINE 8. TAXABLE YEAR END FOR FEDERAL TAX PURPOSES

If you will be filing Corporate or Pass Through Income Tax returns, provide the month your taxable year ends.

LINE 9. ESTIMATED ANNUAL GROSS INCOME

If you will be filing Corporate or Pass Through Income Tax returns, provide an estimate of the business's annual gross income.

LINE 10. BUSINESS PHONE

Enter the number you prefer we call if an issue should arise that may delay the processing of your business registration application.

SECTION C: BUSINESS ACTIVITY**LINE 11. DESCRIPTION OF BUSINESS ACTIVITY**

In detail, explain what your business will do or is doing in West Virginia. Are you selling a product? Are you providing a service? Do you manufacture something? Do you work in the entertainment industry?

LINE 12. NAICS CODES

The North American Industry Classification System (NAICS) is the standard in classifying business establishments and their activity. The Primary NAICS should constitute more than 50% of your receipts. The Secondary NAICS should be your next highest percentage. Enter an additional NAICS if applicable.

Determine your NAICS by visiting <https://www.census.gov/naics/> and enter a keyword that describes your business in the first NAICS search field. You can also use Worksheet 1 on the next page.

WORKSHEET 1 - COMMON 2022 NAICS IN WV

Decide which of the business sectors in column A best matches your business activity. Then read the descriptions in column B to find a more specific match. Enter the corresponding number from Column C on the BUS-APP. If you cannot find a match, go to <https://www.census.gov/naics/>

A	B	C
Agriculture, Forestry, Fishing and Hunting	Other Vegetable (not Potato), Melon Farming	111219
	Nursery and Tree Production	111421
	Hay Farming	111940
	Beef Cattle Ranching and Farming	112111
	Timber Tract Operations	113110
	Logging	113310
	Finfish Fishing	114111
Mining	Support Activities for Animal Production	115210
	Natural Gas Extraction	211130
	Bituminous Coal and Lignite Surface Mining	212111
	Bituminous Coal Underground Mining	212122
Utilities	Electric Power Distribution	221122
	Natural Gas Distribution	221210
	Water Supply and Irrigation Systems	221310
Construction	New Single-Family Housing (not For-Sale Builders)	236115
	Residential Remodelers	236118
	Commercial and Institutional Building	236220
	Highway, Street, and Bridge Construction	237310
	Masonry Contractors	238140
	Roofing Contractors	238160
	Electrical Contractors , Other Wiring Installation	238210
	Plumbing, Heating, and Air-Conditioning	238220
	Painting and Wall Covering Contractors	238320
	Soft Drink Manufacturing	312111
Manufacturing	Breweries	312120
	Wineries	312130
	Apparel Accessories and Other Apparel	315990
	Sawmills	321113
	Commercial Printing (not Screen or Books)	323111
	Medicinal and Botanical Manufacturing	325411
Wholesale Trade	Motor Vehicle Supplies and New Parts	423120
	Lumber, Plywood, Millwork, Wood Panel	423310
	Medical, Dental, Hospital Equipment	423450
	Industrial Machinery and Equipment	423830
	Sporting and Recreational Goods and Supplies	423910
	Toy and Hobby Goods and Supplies	423920
	Recyclable Material	423930
	Jewelry, Watch, Precious Stone, Precious Metal	423940
	General Line Grocery Merchant	424410
	Petroleum and Petroleum Products	424720
	Farm Supplies	424910
Retail Trade	Tobacco and Tobacco Product	424940
	New Car Dealers	441110
	Used Car Dealers	441120
	Automotive Parts and Accessories Stores	441310
	Furniture Stores	442110
	Electronics Stores	443142
	Hardware Stores	444140
	Nursery, Garden Center, and Farm Supply	444220
	Supermarkets, Grocery (not Convenience)	445110
	Beer, Wine, and Liquor Stores	445320
	Pharmacies and Drug Stores	456110
	Baked Goods Stores	445291
	Gasoline Stations with Convenience	457110
	Women's Clothing Stores	458110
	Jewelry Stores	458310
	Sporting Goods Stores	459110
	Hobby, Toy, and Game Stores	459120
	Book Stores	459210
	Tobacco Stores	459991
	Florists	459310
	Gift, Novelty, and Souvenir Stores	459420
	Pet and Pet Supplies Stores	459910
	Manufactured (Mobile) Home Dealers	459930
	Electronic Shopping, Mail-Order Houses	459510
	Vending Machine Operators	454210

A	B	C
Transportation and Warehousing	General Freight Trucking, Local	484110
	General Freight Trucking, Long-Distance,	484121
	Motor Vehicle Towing	488410
	General Warehousing and Storage	493110
Information	Book Publishers	511130
	Software Publishers	511210
	Motion Picture and Video Production	512110
	Wired Telecommunications Carriers	517311
	Data Processing, Hosting, Related Services	518210
Finance and Insurance	Internet Publishing, Broadcasting, Web Search	519130
	Monetary Authorities-Central Bank	521110
	Commercial Banking	522110
	Securities Brokerage	523120
	Insurance Agencies and Brokerages	524210
Real Estate	Open-End Investment Funds	525910
	Lessors of Residential Buildings and Dwellings	531110
	Lessors of Nonresidential (except Miniwarehouses)	531120
	Offices of Real Estate Agents and Brokers	531210
Rental and Leasing	Residential Property Managers	531311
	Truck, Utility Trailer, and RV (Recreational Vehicle)	532120
	Rental and Leasing	532490
Professional, Scientific, and Technical Services	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	532490
	Offices of Lawyers	541110
	Offices of Certified Public Accountants	541211
	Engineering Services	541330
	Graphic Design Services	541430
	Custom Computer Programming Services	541511
	Computer Systems Design Services	541512
	Administrative Management/ General Management	541611
	Consulting service	541810
	Advertising Agencies	541921
Management of Companies	Photography Studios, Portrait	541921
	Offices of Other Holding Companies	551112
Administrative, Support, Waste Management, Remediation Services	Corporate, Subsidiary, Regional Managing	551114
	Office Administrative Services	561110
	Temporary Help Services	561320
	Collection Agencies	561440
	Security Systems Services (not Locksmiths)	561621
Educational Services	Janitorial Services	561720
	Landscaping Services	561730
	Offices of Physicians (not Mental Health)	611111
Health Care and Social Assistance	Miscellaneous Schools and Instruction	611699
	Educational Support Services	611710
	Offices of Dentists	621210
	Offices of Physical, Occupational and Speech Therapists, and Audiologists	621340
Arts, Entertainment, and Recreation	Child and Youth Services	621410
	Home Health Care Services	621610
	Child Day Care Services	624410
	Sports Teams and Clubs	713990
	Promoters of Performing Arts, Sports, and Similar	711320
Accommodation and Food Services	Events without Facilities	713210
	Independent Artists, Writers, and Performers	713210
	Casinos (except Casino Hotels)	713990
	Other Amusement and Recreation Industries	713990
Other Services (except Public Administration)	Other Gambling Industries	713290
	Hotels (except Casino Hotels) and Motels	721110
	Mobile Food Services	722330
	Drinking Places (Alcoholic Beverages)	722410
	Full-Service Restaurants	722511
	General Automotive Repair	811111
	Computer and Office Machine Repair	811210
	Religious Organizations	813110
	Beauty Salons	812112
	Pet Care (except Veterinary) Services	812910
	Civic and Social Organizations	813410
	Business Associations	813910
	Private households employing domestic personnel	814110

LINE 13. GENERAL ACTIVITY

Review the various categories of business activity and check any that apply to your business. Some business activities will require additional documentation or bonding. These are noted. If additional documentation is required, your application could be delayed if you do not submit it with your BUS-APP.

SALES AND SERVICES

Check the box if any of the following apply:

- You make sales of tangible personal property.
- You provide services.
- You conduct maintenance work.

This applies if your business is

- Conducted from a West Virginia location, or
- Provided to customers in West Virginia.

If you wish to report your sales tax under a consolidated existing sales account, enter the account number in the box to the right

Be sure to check the corresponding box for the applicable type of Sales and Services

- BEER – Your business brews, manufactures, imports, distributes, or wholesales beer.
- WINE – Your business distributes, supplies, or directly ships wine into West Virginia. Additionally, you must check this if you are a farm winery.
- WINE/LIQUOR – You are a retailer who sells wine or liquor by the bottle. This can include, but is not limited to, liquor stores, wine shops, or supermarkets. If you are a club, bar, or restaurant, instead mark the check box that indicates that is how you sell alcohol.

If your business activity includes the sale of beer, wine, or liquor, we will be sending you the Schedule ABC. **You will need to have all your required licensure from the West Virginia Alcohol Beverage Control Administration to complete the Tax Division's Schedule ABC.** This is to report under which ABC licenses you are conducting your business.

- CONSTRUCTION – Your business prepares sites for new structures, erects buildings or engineering projects, makes alterations or performs maintenance on existing structures. See TSD 310 for further information.
- NON-RESIDENT CONTRACTOR – You are a person engaged in contracting who does not have a bona fide place of business within West Virginia and are not already registered in West Virginia for tax purposes due to other on-going business activity. Contracting includes such activity that would constitute capital improvements. See TSD 310 for information on capital improvements. In addition to registering with the Tax Division, **you will need to post bond to meet your use tax liabilities and must file an itemized letter listing equipment and materials brought into West Virginia for use in your contracting activity.** See TSD 330 for further information.
- MANUFACTURING – Your business engages in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. This includes the assembling of component parts of manufactured products, except in activity that would be considered construction. Generally, manufacturing occurs in plants, factories, or mills using power driven machines such as wood product, chemical, computer, or textile manufacturing. However, it can also include products made by hand such as bakeries and tailors.
- COLLECTION AGENCY – Your business primarily collects payments for claims and remit payments collected to your clients. **You must complete the CAB-1 and be bonded to receive your business license from the Tax Division.**
- TELEMARKETING – Your business initiates or receives communications to promote or sell a product or service. **In addition to the BUS-APP, you should submit the WV TLM and a corporate surety bond.** For more information, see the West Virginia Telemarketing Act of 1998 or Legislative rule 119-301.
- EMPLOYMENT AGENCY – Your business lists employment vacancies and refers or places applicants for employment. You will need to include a letter from the Commissioner of Labor with your BUS-APP.
- FIREWORKS – Your business sells sparklers and novelties. You will additionally need to be licensed by the State Fire Marshal.
- MAKE CONSUMER or SUPERVISED LOANS – **You will also need to complete the BUS-CSL.**
- DRUG PARAPHERNALIA – Your business sells drug-related items marketed for use with a controlled substance. See West

Virginia Code §47-19-1 et seq. **You will also need to complete forms DRUG-1 and DRUG-2 .**

- **PRENEED CEMETERY** – Your business operates a cemetery company in West Virginia. **You will need to include CEM-1 and CEM-B with your BUS-APP.**
- **TRANSIENT VENDOR** – You are a vendor from outside West Virginia who transports and makes taxable sales of tangible personal property and do not have a business location in the state. **You will need to include the TVL-1 and a \$500 bond or certified check with your BUS-APP.** See TSD-317 for more information.
- **OPERATE NATURAL GAS STORAGE** - Your business utilizes one or more gas storage reservoirs located within West Virginia.
- **PROVIDE ELECTRIC POWER** - Your business generates, produces or sells electric power, such as coal, natural gas, hydro, wind, solar, or other forms of electric power. This does not include business that charge for power usage such as landlords or rental agencies.
- **PUBLIC UTILITIES** – Your business provides public utilities regulated by the Public Service Commission of West Virginia.
- **SOLID WASTE** – Your business performs the disposal of solid waste at any solid waste disposal facility in West Virginia.
- **OTHER SALES, SERVICE, OR MAINTENANCE NOT LISTED** – Your business sells a product, provides a service, or conducts maintenance but does not fall into any of the categories already listed. If you check this, the accuracy of your NAICS codes is even more important as the NAICS codes will help us to identify what if any tax liabilities you may have.
- **TOBACCO PRODUCTS**- Your business activity is related to one or more of the products listed. You **MUST** select one or more products (cigarettes, other tobacco products, or e-cigarette liquids) and one more of the descriptions (manufacturer, wholesaler, or retailer). If either section is left blank, the issuance of your license may be delayed.
- **NATURAL RESOURCES** – Your Business may hold a title or economic interest in the following:
 - Severing any natural resource product for sale, profit, or commercial use
 - Reducing to possession any natural resource product for sale, profit, or commercial use
 - Producing any natural resource product for sale, profit, or commercial use

This does not include royalties. You must indicate one or more of the listed resources which your business will sever, reduce, or produce.
- **FUEL** – Your business does one of the following:
 - Collect and remit tax on behalf of WV on motor fuel removed from a terminal rack inside or outside of WV
 - Produce, refine, blend, distill, manufacture or compound a motor fuel
 - Acquire motor fuel within WV and distribute it within WV
 - Maintain storage facilities for alternative fuel or commercial refueling infrastructures
 - Acquire alternative fuel for sale or delivery to an alternative fuel retailer
 - Transport motor fuel outside the bulk transfer terminal system
 - Own, operate or otherwise control a terminal
 - Purchase fuel outside of WV and deliver it inside of WV
 - Purchase motor fuel within the state of WV and delivered outside of WV

A permit from the Department of Environmental Protection is also required.

International Fuel Tax (IFTA)- If you are operating a qualified motor vehicle, are based in WV, and travel in WV and at least one other jurisdiction, you should obtain an IFTA License and credentials from the WV Department of Motor Vehicles.

- **COMMON CARRIER** - If you are operating a qualified motor vehicle, are based in West Virginia, and travel only in West Virginia, you should also obtain MCRT credentials from the WV Department of Motor Vehicles
- **HEALTHCARE** - Your business provides any of the following:
 - Ambulatory surgical centers
 - Independent laboratory of X-ray services
 - Inpatient hospital services
 - Intermediate care facility services for individuals with an intellectual disability
 - Nursing facility services
 - Outpatient hospital services

See TSD 402 for more information.

- MEDICAL CANNABIS - Your business grows, produces, supplies, distributes or dispenses medical cannabis. You will need to mark which part of the process you are involved in as some, but not all, may be subject to tax. This does not include CBD oil.
- Hemp/Kratom - Your business will sell products that are subject to the hemp-derived cannabinoid or kratom tax. See West Virginia Code 19-12E-12 and 19-12F-1 et seq. You will also need to have a permit from the Department of Agriculture.
- FARMING - Your business engages in farming and agriculture. If this is the only business activity you conduct, you may be exempt from the \$30 Business Registration Tax.
- USE COMMERCIAL WEIGHING OR MEASURING DEVICES - You must also register with the Division of Labor.
- OTHER/ACTIVITY NOT LISTED - Only mark this if you have not marked any other activity.
- If you have questions whether an activity accurately describes your business, please call (304) 558-3333.

You are additionally required to receive licensure from the Office of Medical Cannabis.

SECTION D: BUSINESS OWNERSHIP

One of the options provided must be selected. If your ownership type is not listed, check other and specify. For example, municipality or trust.

SECTION E: RESPONSIBLE PARTY

List partners, members and officers, if applicable. Attach sheet if more space is needed.

Line 15 is required. It must be an individual with the authority to speak and act on behalf of the business, such as an owner, corporate officer, or member of the board. If this is left blank, your application will not be processed.

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 Tax Division.

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.

SECTION F: SIGNATURE

One of the individuals listed in Section E should sign the BUS-APP, affirming that they have reviewed the document and that it is accurate.

PAYMENT

Everyone is required to pay the \$30 business registration tax for the issuance of their license, unless exempt. You will not receive your Business Registration Certificate until payment or proof of exemption is received.

REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT

PART 2

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.

SECTION G

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.

Withholding ONLY accounts must complete Items 1, 2, 3, and 4, and sign under Item 12

SECTION H

Complete this part if you are a non-profit organization.

LINE 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.

LINE 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 \$12,000.00 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:

Workforce West Virginia
Status Determination Unit
1900 Kanawha Blvd East
Charleston, WV 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. 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 attorney fees.

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

Offices of the Insurance Commissioner Employer Coverage Unit

900 Pennsylvania Avenue
Charleston, WV 25302

Post Office Box 50540
Charleston, West Virginia 25305-0540

Web site: <http://www.wvinsurance.gov>
Telephone: (304) 414-0539.

YOUR RESPONSIBILITIES AS A WEST VIRGINIA TAXPAYER

The West Virginia Tax Division is here to assist you in complying with your responsibilities as a West Virginia taxpayer. Here 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 ensure that your return is filed by the due date, and 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 Division, you may obtain forms from our website www.tax.wv.gov. You may also obtain forms from any of our regional field offices listed on the back of this booklet.

If you are required to file monthly or quarterly tax returns, you must file the return even if you owe no tax. Failure to file returns will result in your account being referred to our Compliance Division for corrective action.

PAYMENT OF THE TAX

The full amount of tax that you owe is due and payable on the due date. Lack of a current or proper form is not considered a reasonable cause for not filing timely. 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 you are unable to pay the tax in full, you may make a partial payment. You will be billed for the balance due. The Tax Division is here to help you.

Anytime you need assistance,
please contact us at
800-982-8297

PENALTIES AND INTEREST

Interest and additions to tax (penalties assessed to any 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.

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.

There will be a \$100.00 penalty imposed for reinstatement of a suspended or revoked business registration certificate.

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 Tax Division. File the BUS-FIN to notify the Tax Division that you have sold or discontinued your business. The BUS-FIN is available at tax.wv.gov or by calling the Tax Division at 304-558-3333.

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 Tax Division. To protect your rights, it is very important that you respond, in writing, to these notices immediately.

The Tax Division has a tax system that allows us to better serve you. If a change has been made to your return, you will first receive a letter from us explaining the change. If there is an additional amount due the State, you will receive a Statement of Account. If you disagree with the amount shown to be due, return a copy of the statement with your comments and provide any additional schedule to substantiate your claim. You will receive a statement of account on a monthly basis until such time as your outstanding liability is either paid or your account is settled. If you send us information and receive a second statement of account, it may be a timing issue. Please allow appropriate time for mailing and processing of the additional information.

If you fail to respond to the notice, an assessment of tax due will be issued. 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.

You may avoid these collection actions by contacting the West Virginia Tax Division whenever you have difficulties in meeting your tax responsibilities. Remember, we are here to assist you in meeting your tax obligations.

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.

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.

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, 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.

Department of Administration		Division of Natural Resources		304 558-2754
Purchasing Division	304 558-2311	Commercial Fish Pond, Game Farm & Shooting Preserve Licenses		
Vendor's Registration (for sales to state agencies)		Fish Sales License		
Department of Agriculture		Fishing Tournament Permit		
Animal Health Division	304 558-3550	Fur Dealer Licenses		304 822-3551
Garbage Feeding License		Hunting & Fishing License		304 558-2758
Marketing and Development Division	304 558-2210	Importation Permit		304 558-2771
Auctioneer License		Office of Land & Streams		304 558-3225
Commission Merchant License		Whitewater Outfitter & Guide Licenses		304 558-2784
Controlled Atmosphere Storage License				
Livestock Dealer License				
Public Market Permit (Dealers, Graders, Weighers)				
Meat Inspection Division	304 558-2206	Department of Education & the Arts		
Meat Distributors License		Higher Education		304 558-0699
Slaughter & Meat Processing Plant Licenses		Proprietary Schools License		304 558-0265
Plant Industries Division	304 558-2212	Department of Environmental Protection		
Nursery & Nursery Dealer Licenses				304 926-0440
Regulatory Protection Division	304 558-2208	Air Quality		304 926-0475
Aquaculture Permit		Blaster Certification		304 926-0464
Commercial Feed Manufacturer & Distributor		Dam Safety		304 926-0470
Dairy Distributors Permit		Groundwater Certification, Monitoring		
Egg Distributor Certificate		Well Drillers		304 926-0495
Fertilizer Containment Permit		Laboratory Certification		
Fertilizer Formulator & Commercial Registration		Oil & Gas Permits		304 926-0450
Frozen Dessert Manufacturing Permit		Solid Waste Permits		304 926-0495
Lime Registration & Distributor Permits		Surface Mining Reclamation Permits		304 926-0490
Manufacture Grade Milk Permit		Underground Injection Control		
Milk Testers & Weighers & Samplers Permit		Permits		304 926-0495
Seedsman Certificate		Water & Waste Management		304 926-0495
Specialty Pet Food Registration Permit		Water Resources Permits		304 926-0495
Attorney General's Office		Department of Health & Human Resources		
Pre-need Burial Registration	304 558-2021	Bureau for Children and Families		304 558-0684
	304 558-8986			304 558-7980
Auditor's Office		Child Placing License		304 558-7980
Registration for Broker/Dealers		Day Care Center License		304 558-1885
Registration of Investment Advisors		Domestic Violence Shelter Program License		
Registration of Securities		Residential Board & Care License		
Registration of Time Shares		(Children)		304 558-7980
Department of Commerce		Bureau for Child Support Enforcement		
Division of Forestry	304 558-2200	New Hire Reporting		877-625-4669
Timbering License		Bureau for Medical Services		304 558-1700
Division of Labor	304 558-2788	Medicaid Provider Certification		304 348-3360
Amusement Ride License		Bureau for Public Health		
Contractor's License		Office of Community & Rural Health Services		
Employment Agency License		Emergency Medical Services (EMS)		
Manufactured Housing License		Agency License		304 558-3956
Miners Health, Safety & Training	304 558-7890	Federally Qualified Health Center		304 558-4007
Mining Permit Approval		Office of Environmental Health		
		Services		304 558-2981
		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

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 304 558-2981)

Department of Health & Human Resources, continued

Office of Health Facility Licensure & Certification

304 558-0050

Ambulatory Surgery Center Certification
Behavioral Health Center License
Birthing 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 304 558-2924
Board of Medicine 304 558-2921
Hearing Aid Dealer License 304 542-7595

Professional & Occupational Licenses

Certain individual professionals must register with licensing boards. Please consult the capitol operator (304-558-3456) for telephone numbers for specific boards.

Public Service Commission

304 340-0300

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

304 558-8000

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

Department of Revenue

Division of Banking

304 558-2294

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

Alcohol Beverage Control

Administration

304 558-2481

Toll-free

800-642-8208

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

Insurance Commission

304 558-0610

Insurance License

Lottery Commission

304 558-0500

Lottery Retail Application

Tax Division

304 558-3333

Toll-free

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

304 558-8510

Department of Transportation

304 558-0444

Division of Highways

304 558-3505

Division of Motor Vehicles

304 558-2723

Automobile Auction Licenses 304 558-3584
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 304 558-3629

Workforce West Virginia

304 558-2630

Unemployment Compensation Commission 304 558-2677
Employer's Initial Statement
Transfer of Business
Benefits Reimbursement Agreement

UPDATE YOUR REGISTRATION AND REISSUE A LICENSE

If you make any of the following changes, you will need to notify the West Virginia State Tax Department and request a new Business License be issued to you:

- Your legal name (this will require that you provide supporting documentation)
- Your business did not originally have a Doing-Business-As (DBA) name and is adding one
- Your business had a DBA but is going to change it. Only one DBA will print on your license. All other DBAs are recorded as trade names and can be reported using a Schedule DBA.
- Your business has changed location
- Your business now performs activity that requires a special license and need that to be reflected on your Business License, including activity related to:
 - Tobacco Products
 - Drug Paraphernalia
 - Collection Agencies
 - Transient Vendors
 - Employment Agencies
- Your business performed activity that required a special license but has since ceased to perform that activity.

You will need to pay \$30 for any reissuance of a license, unless you are a government agency, agricultural business, charitable organization, or religious organization.

MyTaxes

- From your MyTaxes Home page, find the list of your accounts near the bottom of the screen
- Go to your business Registration Tax account,
- Go to the "I Want To" section and use the link labeled "Name/Location address change"
- Complete all applicable fields and submit.
- After your request has been reviewed, your changes will be made if you have provided all the needed information. For legal name changes, you will need to provide supporting documentation.

Form BUS-RBL

Section A

Indicate which change you will be making.

- CHANGE LEGAL NAME
- CHANGE DBA
- ADD DBA
- CHANGE LOCATION
- ADD/REMOVE BUSINESS ACTIVITY

Section B

Lines 1 through 5

- In the left column, provide the information currently provided to the West Virginia State Tax Department.
- In the right column, provide the information that has changed.

Line 6

- If your new business activity requires a special license, clearly mark in the add check box.
- If your business no longer performs an activity for which you received a special license, clearly mark in the remove check box.

Payment or Exemptions

If you are exempt from the \$30 business registration tax, please indicate why. You may be contacted for further information if we do not have this on record.

SIGN AND MAIL TO:

West Virginia State Tax Department
Tax Account Administration
P.O. Box 2666
Charleston, WV 25330-2666

FORM BUS-FIN

Section A

- Indicate the reason you are closing your account
- Your business activity was only in West Virginia for a limited time or a single event. You want to close all tax accounts for your business location.
- You considered conducting business activity in West Virginia but never actually started. You want to close all tax account for your business location.
- If you have some other reason for closing your business registration, you will need to provide an explanation. This could include, but is not limited to:
- You sold your business. You will need to complete section B
- You were an out-of-state business that has withholding for an employee but do not need a business registration account or any tax account with West Virginia besides the withholding account.

Section B

- Complete this section if you sold the business.

Section C

- Sign your BUS-FIN and provide the remaining information.

SIGN AND MAIL TO: West Virginia State Tax Department
Tax account Administration
P.O. Box 2666
Charleston, WV 25330-2666