

(Read the instructions on the back to determine if you must file this form)
If you need more space to complete any answers on this form, please print or type your answers on a separate sheet of paper.

SECTION A: BUSINESS IDENTIFICATION

1	FEIN	WV TAX ID
TAX PERIOD		
2	BEGINNING	ENDING
	MM DD YYYY	MM DD YYYY
NAME OF CORPORATION OR PARTNERSHIP		PRINCIPAL OFFICE IN WEST VIRGINIA
STREET ADDRESS		STREET ADDRESS
CITY STATE ZIP		CITY STATE ZIP
4 ARE YOU A MEMBER OF: UNITARY GROUP? YES <input type="checkbox"/> NO <input type="checkbox"/> AFFILIATED GROUP? YES <input type="checkbox"/> NO <input type="checkbox"/>		5 HAVE YOU MADE LOANS, OR LEASES OR SALES OF PRODUCTS AND SERVICES IN WEST VIRGINIA DURING THE TAXABLE YEAR? YES <input type="checkbox"/> NO <input type="checkbox"/> 6 STATE OF COMMERCIAL DOMICILE
7 PRINCIPAL TYPES OF BUSINESS, PRODUCTS AND SERVICES		8 TOTAL AMOUNT OF WEST VIRGINIA SALES (WHOLESALE OR RETAIL) AND/OR GROSS RECEIPTS ATTRIBUTE TO WEST VIRGINIA. \$.00
		9 TOTAL AMOUNT OF EVERYWHERE SALES (WHOLESALE OR RETAIL) AND/OR GROSS RECEIPTS. \$.00
10 OFFICES AND OTHER PLACES OF BUSINESS OWNED OR MAINTAINED IN WEST VIRGINIA DURING THE TAXABLE YEAR: LOCATIONS (INCLUDE FULL ADDRESS IF DIFFERENT FROM ABOVE) TYPE OF ACTIVITIES FOR EACH LOCATION		
11 Number of officers, employees, independent contractors, representatives or other agents with business activity in West Virginia on behalf of your business. Attach a brief job description for each officer and type of agent and indicate the number of each with any activity in this State regardless of whether they reside or are regularly stationed in West Virginia.		

SECTION B: BUSINESS IDENTIFICATION

Please read instructions on back of this form carefully before completing this section and check all applicable boxes. Explain all "yes" answers in detail on a separate sheet. You may also be required to answer a West Virginia nexus questionnaire or otherwise provide additional information if your explanations do not provide a clear picture of your taxability.

During the period covered by this report, did the corporation –		Yes	No
1	Own, rent, lease or maintain tangible or intangible personal property or real property in West Virginia?	<input type="checkbox"/>	<input type="checkbox"/>
2	Employ or own any other assets in West Virginia?	<input type="checkbox"/>	<input type="checkbox"/>
3	Own or consign any merchandise located in West Virginia?	<input type="checkbox"/>	<input type="checkbox"/>
4	Own assets located in West Virginia that are leased to others?	<input type="checkbox"/>	<input type="checkbox"/>
5	Perform any training, consultation, installation, or repair work in West Virginia?	<input type="checkbox"/>	<input type="checkbox"/>
6	Derive income from service performed for other businesses or persons located in West Virginia?	<input type="checkbox"/>	<input type="checkbox"/>
7	Derive income from any source or activity within West Virginia, including income from activities conducted by independent contractors, representatives or other agents, or by subsidiaries or affiliated entities?	<input type="checkbox"/>	<input type="checkbox"/>
8	Derive income or other receipts from any financial transactions in West Virginia, including: loans secured by real or tangible property; consumer loans; commercial loans and installment obligations; syndication and participation loans; credit card services charges and fees; credit card merchant discount income; performance of financial or fiduciary services; travelers checks and money orders; and any other receipts not attributable to another state where the organization is taxable?	<input type="checkbox"/>	<input type="checkbox"/>
9	In any other way carry on business activity or maintain property within West Virginia (as described on back of this form)?	<input type="checkbox"/>	<input type="checkbox"/>

SECTION C: SIGNATURE

By my signature I hereby certify that this report, including any accompanying material, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF OFFICER OR PARTNER	NAME OF OFFICER OR PARTNER (PRINT OR TYPE)	
TITLE	DATE	TELEPHONE

Mail to: West Virginia Tax Division
Tax Account Administration
P.O. Box 1202
Charleston, WV 25324-1202





Filing Requirements

The BAR-O should be filed by Corporations and Partnerships that do not have Nexus or filing requirements for West Virginia but perform business activity, own or maintain property in West Virginia during the year unless otherwise exempted.

Performing business activity or maintaining property within West Virginia includes, but is not limited to:

- maintaining an office or other place of business in West Virginia;
- the presence of employees, agents, representatives or independent contractors in West Virginia, if they are conducting business on behalf of the corporation or partnership, regardless of whether the individual or person is residing or regularly stationed in West Virginia;
- owning or maintaining real property, tangible personal property, or intangible property that is in West Virginia;
- sales of products or services to West Virginia customers who receive the product or service in West Virginia;
- sales of services that are performed outside West Virginia, the benefits of which are consumed in West Virginia;
- transactions with West Virginia customers that involve intangible property and result in income flowing to the corporation from within West Virginia;
- leases of tangible personal property located in West Virginia;
- sales and leases of West Virginia real estate; or
- if done by a financial organization which (1) obtains or solicits by any means business with 20 or more persons in West Virginia, or (2) has gross receipts of \$100,000 or more from sources within West Virginia. The term “financial organization” is defined to include any holding company or regulated financial corporation, or subsidiary thereof, or any corporation which derives more than 50% of its gross receipts from one or more of the following activities:
 - making, acquiring, selling or servicing loans or extensions of credit; leasing or acting as an agent, broker or advisor in connection with leasing real and personal property that is the economic equivalent of an extension of credit; operating a credit card business; rendering estate or trust services; receiving, maintaining or otherwise handling deposits; or engaging in any other activity with an economic effect comparable to any of the above activities.

Exempt entities.

You do not have to file this report if:

- during the taxable year for which a report is due, you are registered to engage in business in West Virginia;
- you filed a tax return for that taxable year for any taxes administered by the Tax Division;
- you are a type of organization expressly exempted from taxation by West Virginia or federal statute or regulation; or
- the activities or interests in property you owned in West Virginia consist solely of activities or property expressly exempted from state taxation by West Virginia or federal statute or regulation.

Exempt activities.

You are not required to file this report if your activities in West Virginia relate solely to your ownership of an interest in the following property:

- real estate mortgage investment conduits;
- real estate investment trusts;
- regulated investment companies;
- securitized loans; or
- secondary loan market assets from which the interest is attributed to consumer or commercial loans.

Secondary loan market assets are loans or other similar payment obligations solicited and entered into by persons independent of and not acting on behalf of the owner.

Exempt activities related to the above types of property include contacts with West Virginia reasonably required to:

- evaluate and complete the acquisition or disposition of the property;
- service the property or collect income from the property; or
- acquire or liquidate collateral relating to the property.

Due Date

If you are a corporation, file form BAR-0 each year on or before the 15th day of the fourth month after the close of your taxable year. If you are a pass through entity, file form BAR-O each year on or before the 15th day of the third month after the close of your taxable year.

West Virginia and Federal I.D. Numbers

The West Virginia I.D. number is the taxpayer's account number assigned by the Tax Division. If you do not have a West Virginia I.D. number, enter your EIN instead. You can apply for a West Virginia I.D. by contacting:

West Virginia Tax Division
Taxpayer Services
304-558-3333

Mail Form BAR-0 to:

West Virginia Tax Division
Tax Account Administration
P.O. Box 1202
Charleston, WV 25324-1202