The purpose of this publication is to provide information about registering a business with the West Virginia State Tax Department. This publication provides general information. It is not a substitute for tax laws or regulations.

GENERAL INFORMATION

● Anyone conducting any kind of business activity in the State of West Virginia must register with the West Virginia State Tax Department prior to starting business in this state. Proper registration ensures a better understanding of tax responsibilities and can prevent costly and troublesome misunderstandings in the future.

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 State Tax Department before commencing business activities in this 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 a unit, or body politic, or political subdivision.

● Churches and nonprofit organizations are not considered to be a "business" or engaged in business or subject to any other tax laws by the mere completion of the West Virginia New Business Registration Application.

● Businesses that are exempt from registering with the Secretary of State may still be required to register with the Tax Department.

WHAT IS CONSIDERED A BUSINESS ACTIVITY?

● A 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.

EXCEPTIONS TO REGISTRATION REQUIREMENT

● Persons engaged in the following activities are not required to register if they engage solely in these activities.
  ➢ Judicial sales directed by law or court order.
  ➢ Sales for delinquent taxes of real or personal property.
  ➢ The conduct of a horse or dog race meeting by any racing association licensed under W. Va. Code §19-23-1, et seq.
  ➢ The operation or maintenance of the pari-mutuel system of wagering during the conduct of a licensed horse or dog race meeting.
  ➢ The sale of any commodity during the conduct of a licensed horse or dog race meeting.
  ➢ The services of owners, trainers or jockeys which are essential to the effective conduct of a licensed horse or dog race meeting.
  ➢ Occasional or casual sales of property or services by persons not engaged in a business activity.
  ➢ Any person engaging in a business activity who meets all three following conditions:
    o Is not required by law to collect or withhold a tax; and
    o Does not claim exemption from payment of the West Virginia Consumers Sales and Service Tax or Use Tax; and
    o Had a gross income from business activity of $4,000.00 dollars or less from operations in all states during the income tax year most recently completed.
BUSINESS REGISTRATION FEE

- The fee for obtaining a Business Registration Certificate is $30.00.
- 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.
- The Business Registration fee cannot be prorated.
- A Business Registration Certificate is permanent until a business is relocated, closed or until the certificate is suspended, revoked, or cancelled by the Tax Commissioner.

EXCEPTIONS TO FEE

- Anyone 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:
  - 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.
  - This State, or a political subdivision thereof, sells tangible personal property, admissions, or services when those activities compete with or may compete with the activities of another person.
  - The United States, or any agency or instrumentality thereof, which is exempt from taxation by the states.
  - A person engaged in the business of agriculture or farming.
  - A foreign retailer, who is not engaging in a business in this state, who volunteers to collect and remit Use Tax on sales to West Virginia customers.
  - An out-of-state company that does not have nexus in West Virginia and employs a West Virginia resident. Follow the instructions on page 8 to register a "Withholding Only" account.
  - A West Virginia private household employing domestic help. Register for a "Withholding Only" account.

APPLICATION FOR REGISTRATION CERTIFICATE

- To register with the West Virginia State Tax Department, you must complete the Application for Registration Certificate (Form WV/BUS-APP). You may be required to register with the Tax Department even though your business is not required to register with the Secretary of State.
- You may also register online at www.Business4WV.com.
- By appointment only, you may obtain the application in person at any of our offices located in the following cities:
  - **Beckley Regional Office**
    407 Neville Street, Suite 109
    Beckley, West Virginia 25801
    Telephone: (304) 256-6764
  - **Parkersburg Regional Office**
    400 5th Street Room 509
    Parkersburg, West Virginia 26101
    Telephone: (304) 420-4570
  - **Charleston – Taxpayer Services Division**
    124 Smith Street
    Charleston, West Virginia 25301
    Telephone: 304-558-3333
  - **Martinsburg Regional Office**
    397 Mid Atlantic Parkway, Suite 2
    Martinsburg, West Virginia 25404
    Telephone: 304-267-0022
  - **Clarksburg Regional Office**
    153 West Main Street
    Clarksburg West Virginia 26301
    Telephone: 304-627-2109
  - **Wheeling Regional Office**
    40 14th Street, Suite 101
    Wheeling, West Virginia 26003
    Telephone: (304) 238-1152

FAILURE TO REGISTER

- 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 $100.00 a day for each day you continue to operate your business without a license.

SPECIAL REGISTRATION REQUIREMENTS

- Not all taxes are collected by the West Virginia State Tax Department. You may be required to register with other State Agencies.
- The following is a list of types of businesses that must meet special registration requirements before the West Virginia State Tax Department can issue a Business Registration Certificate.
  - Corporations, Limited Partnerships, Limited Liability Companies, Voluntary Associations -
Must first register with the West Virginia Secretary of State. Contact the Secretary of State for their publication on filing requirements.

- **Collection Agencies** - Must file an approved surety bond of $5,000.00 with the West Virginia State Tax Department for each West Virginia location. The completed surety bond must accompany the completed Application for Registration Certificate. Bond forms can be obtained by calling our automated form ordering system.

- **Employment Agencies** - Must first obtain a letter of approval from the Labor Division of the West Virginia Department of Commerce, Labor and Environmental Resources. The letter of approval must accompany the completed Application for Registration Certificate.

- **Transient Vendors** - Must file an application for Transient Vendors License and post a $500.00 bond or certified check with the West Virginia State Tax Department. The completed Application for Registration Certificate. For additional information on Transient Vendors, please request or review Publication TSD-317.

- **Sales of Drug Paraphernalia** - Businesses selling drug paraphernalia must complete and submit Application for Drug Paraphernalia for each location selling drug paraphernalia, the cost is $150.00 per location. In addition, Drug Paraphernalia Affidavits must be completed for each employee that will be selling drug paraphernalia. This requirement is in addition to completing the Application for Registration Certificate. For additional information on Drug Paraphernalia licensing, please request or review DRUG-3.

- **All Contractors** - Must obtain a contractor’s license from the Labor Division of the West Virginia Department of Commerce, Labor and Environmental Resources. Testing is required.

- **Non-Resident Contractors** – Must also register with the West Virginia State Tax Department under the Consumers Sales and Use Tax laws prior to engaging in the performance of a contract in this state. They must file a Cash Bond or Corporate Surety Bond for each contract or an Umbrella Corporate Surety Bond. For additional information see publication TSD-330.

- **Telemarketers** - Must file approved surety bond of $100,000.

- This list is not intended to be all inclusive. Persons engaging in or prosecuting 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.

- Counties or municipalities may 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.

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**WORKERS COMPENSATION AND UNEMPLOYMENT COMPENSATION**

- If you have employees, the West Virginia State Tax Department will send the Division of Employment Security and the Workers Compensation Fund your name and address and other pertinent information. These agencies will contact you with all the necessary forms and paperwork to fulfill their requirements.

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**STARTING A NEW BUSINESS**

- Choosing the type of business ownership is a big decision which will affect 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 your tax status.

- For assistance in making these important decisions, The Small Business Development Center, a division of the West Virginia Development Office, will provide managerial and technical assistance; financing and loan packaging information; and education and training in a variety of areas.
AGENCY CONTACT INFORMATION

Secretary of State
Corporations Division
Telephone: (304) 558-8000
Fax: (304) 558-5758
http://www.sos.wv.gov

West Virginia Division of Labor
Telephone: (304) 558-7890
Fax: (304) 558-2273
https://labor.wv.gov/

West Virginia Offices of the Insurance Commissioner
Telephone: (304) 558-6279
Fax: (304) 558-0671
http://www.wvinsurance.gov/workers-compensation

Workforce West Virginia
Unemployment Compensation Division
Telephone: (304) 558-2677
Fax: (304) 558-1324
http://www.workforcewv.org

West Virginia Development Office
Small Business Development Center
Telephone: (304) 558-2960
Toll-free: 1-888-WVA-SBDC
Fax: (304) 558-0127
https://westvirginia.gov/divisions/small-business-development-center/

ASSISTANCE AND ADDITIONAL INFORMATION

For assistance or additional information, you may call a Taxpayer Service Representative at:

1-800-WVA-TAXS
(1-800-982-8297)

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

https://mytaxes.wvtax.gov

Email questions to:

taxhelp@wv.gov