Register online at business4.wv.gov. Remote sellers are encouraged to use the simplified registration process online 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

**Sole Proprietors must complete FIRST and LAST NAME and SSN on Line 1A and skip line 1B. All others must skip line 1A and enter LEGAL NAME OF BUSINESS and the BUSINESS FEIN on line 1B.**

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A. LEGAL NAME OF SOLE PROPRIETOR FIRST NAME</td>
<td>MIDDLE INITIAL</td>
</tr>
<tr>
<td>1B. LEGAL NAME OF ENTITY</td>
<td>FEIN</td>
</tr>
<tr>
<td>2. DBA</td>
<td>Complete Schedule DBA for additional DBAs and trade names</td>
</tr>
<tr>
<td>3. STREET ADDRESS LINE 1</td>
<td>STREET ADDRESS LINE 2 (OPTIONAL)</td>
</tr>
<tr>
<td>4. MAILING ADDRESS LINE 1</td>
<td>MAILING ADDRESS LINE 2 (OPTIONAL)</td>
</tr>
<tr>
<td>5A. EMAIL ADDRESS</td>
<td>5B. WEBSITE</td>
</tr>
<tr>
<td>6. WILL YOU HAVE WEST VIRGINIA EMPLOYEES?</td>
<td>DATE YOU WILL BEGIN WITHHOLDING WV INCOME (MMDDYYYY)</td>
</tr>
<tr>
<td>7. DATE BEGINNING BUSINESS IN WV (MMDDYYYY)</td>
<td>TAXABLE YEAR END FOR FEDERAL TAX PURPOSES (MM)</td>
</tr>
<tr>
<td>8. NAICS CODES (6 digits preferred)</td>
<td>PRIMARY NAICS</td>
</tr>
</tbody>
</table>

#### 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.
WV BUS-APP PART 1 continued

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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.

☐ SALES AND SERVICES - Sell tangible personal property, provide services or conduct maintenance work from a WV location or to Customers in WV.

- IF YOU WILL BE CONSOLIDATED FILING SALES AND SERVICE TAX UNDER AN EXISTING SALES TAX ACCOUNT, PLEASE ENTER THE EIGHT DIGIT WV SALES TAX ACCOUNT NUMBER HERE:

Which of the following goods, services, or maintenance work do you provide?

☐ BEER - Will you hold a license to sell beer to licensed beer distributors or retailers
- CONSTRUCTION - make alterations, repairs, improvements, and decorations to real property and structures that constitute capital improvements. For further information on what constitutes a capital improvement, consult TSD-310.

☐ WINE - You will sell wine to licensed wine suppliers
- NON-RESIDENT CONTRACTOR - Must be properly bonded and file an itemized listing of equipment and materials brought into West Virginia for use in contracting activity.

☐ MANUFACTURING
- COLLECTION AGENCY - Attach CAB-1. Must be properly bonded

☐ SOFT DRINK PRODUCTS
- SOFT DRINK PRODUCTS CROWN MANUFACTURER (bond required)
- TELEMARKETING to WV residents

☐ SOFT DRINKS RETAILER purchases from a bottler or wholesaler without excise tax paid
- EMPLOYMENT AGENCY - Attach letter from the Commissioner of labor

☐ FIREWORKS - Must be licensed by the State Fire Marshal
- MAKE CONSUMER OR SUPERVISED LOANS - Attach BUS-CSL

☐ DRUG PARAPHERNALIA - Attach forms DRUG 1 and DRUG 2. Pay Additional Fee.
- PRENEED CEMETERY - Attach CEM-1 and CEM-B

☐ TRANSIENT VENDOR - Sell tangible personal property to consumers at retail level and do not maintain an established place of business in West Virginia
- OPERATE NATURAL GAS STORAGE

☐ RENTAL
- PROVIDE ELECTRIC POWER

☐ SCRAP METAL DEALER OR RECYCLER
- PUBLIC UTILITIES regulated by the PSC

☐ SOLID WASTE
- OTHER SALES, SERVICE, OR MAINTENANCE NOT LISTED.

☐ TOBACCO PRODUCTS
- FUEL - purchase, import, export, refine, or transport motor fuel in WV meant for sale or profit.

☐ Mark all products you will sell (must select at least one):
- NATURE 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

☐ CIGARETTES
- TIMBERING Requires Division of Forestry permit
- FARMING

☐ OTHER TOBACCO PRODUCTS
- COAL - producer
- MEDICAL CANNABIS - grow/produce or dispense medical cannabis

☐ E-CIGARETTE LIQUIDS
- COAL - processor
- GROWER

☐ MANUFACTURER
- NATURAL GAS
- MEDICAL CANNABIS Requires license from Office of Medical Cannabis

☐ WHOLESALE
- LIMESTONE
- PROCESSOR

☐ RETAILER
- SANDSTONE
- DISPENSARY

☐ NATURAL RESOURCES
- OIL

☐ OTHER RESOURCES
- OTHER/ACTIVITY NOT LISTED
WV BUS-APP PART 1 continued

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.

SECTION D: BUSINESS OWNERSHIP

14. OWNERSHIP TYPE select at least one of the options below.

- [ ] SOLE PROPRIETOR
- [ ] DOMESTIC CORPORATION
- [ ] LIMITED LIABILITY COMPANY
- [ ] FOREIGN/OUT OF STATE CORPORATION
- [ ] SINGLE MEMBER LLC
- [ ] TREATED AS A S CORPORATION
- [ ] GENERAL PARTNERSHIP
- [ ] TREATED AS A C CORPORATION
- [ ] LIMITED PARTNERSHIP
- [ ] JOINT VENTURE
- [ ] ASSOCIATION
- [ ] CHARITABLE ORGANIZATION
- [ ] OTHER (specify):

IF YOU ARE A CORPORATION, CHOOSE ONE BELOW:
- [ ] LIMITED LIABILITY COMPANY
- [ ] SINGLE MEMBER LLC
- [ ] TREATED AS A S CORPORATION
- [ ] TREATED AS A C CORPORATION

IF YOU ARE NOT A PARTNERSHIP OR A CORPORATION, CHOOSE ONE BELOW:
- [ ] SOLE PROPRIETOR
- [ ] DOMESTIC CORPORATION
- [ ] FOREIGN/OUT OF STATE CORPORATION
- [ ] GENERAL PARTNERSHIP
- [ ] LIMITED PARTNERSHIP

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

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

Will you file your corporate income tax returns in WV on a combined basis under a parent? If so, enter parent's FEIN and Name.

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

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.

<table>
<thead>
<tr>
<th>FIRST NAME</th>
<th>LAST NAME</th>
<th>TITLE</th>
<th>SSN</th>
<th>EMAIL</th>
<th>EFFECTIVE DATE</th>
<th>PHONE NUMBER WITH AREA CODE</th>
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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 E: 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:

PART 2: 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: