Register online at [business4.wv.gov](http://business4.wv.gov). Remote sellers do not use this form. Remote sellers should register at [mytaxes.wvtax.gov](http://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](http://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**

<table>
<thead>
<tr>
<th>Choose only one.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>NEW BUSINESS $\square$</td>
<td>EXISTING BUSINESS OPENING NEW LOCATION $\square$</td>
</tr>
<tr>
<td>You do not currently have a business license issued by the WV State Tax Department for any of your business activity at any location.</td>
<td>You have a business license issued by the WV State Tax Department for at least one location but are opening an additional business location.</td>
</tr>
</tbody>
</table>

**SECTION B: BUSINESS IDENTIFICATION**

1. **LEGAL NAME OF ENTITY**
2. **DBA** (Complete Schedule DBA for additional DBAs and trade names)
3. **PHYSICAL ADDRESS OF BUSINESS NAMED ABOVE** No Post Office Boxes
   - **CITY**
   - **STATE**
   - **ZIP**
   - **COUNTY**
   - IF IN WV, IS THE BUSINESS WITHIN CITY LIMITS $\square$ NO $\square$ YES
4. **MAILING ADDRESS**
   - **CITY**
   - **STATE**
   - **ZIP**
5. **EMAIL ADDRESS**
6. **WEBSITE**
7. **WILL YOU HAVE WEST VIRGINIA EMPLOYEES?** $\square$ NO $\square$ YES
   - **DATE YOU WILL BEGIN WITHHOLDING WV INCOME (MMDDYYYY)**
   - **NUMBER OF EMPLOYEES SUBJECT TO WV INCOME TAX**
7A. **DATE BEGINNING BUSINESS IN WV (MMDDYYYY)**
8. **TAXABLE YEAR END FOR FEDERAL TAX PURPOSES (MM)**
9. **ESTIMATED ANNUAL GROSS INCOME**
10. **BUSINESS PHONE**

**SECTION C: BUSINESS ACTIVITY**

11. **DESCRIPTION OF BUSINESS ACTIVITY** In detail, explain what your business will do or is doing in WV.
12. **NAICS CODES** (6 digits preferred)
   - **PRIMARY NAICS**
   - **SECONDARY NAICS**
   - **ADDITIONAL NAICS**

Provide the North American Industry Classification System Codes that represents your business activity. For help, see page Worksheet 1 in the Instructions.
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 yes, 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?
  - WINE/ LIQUOR - As a retailer, will you hold a license to sell liquor and/or wine by the bottle? (Not sold in clubs, bars, or restaurants)
  - MANUFACTURING
  - 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.
  - 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.
  - COLLECTION AGENCY - Attach CAB-1. Must be properly bonded
  - TELEMARKETING to WV resident - Attach form TLM and Corporate Surety Bond. Must be properly bonded
  - EMPLOYMENT AGENCY - Attach letter from the Commissioner of Labor
  - MAKE CONSUMER OR SUPERVISED LOANS - Attach BUS-CSL
  - PRENEED CEMETERY - Attach CEM-1 and CEM-B
  - OPERATE NATURAL GAS STORAGE
  - PROVIDE ELECTRIC POWER
  - PUBLIC UTILITIES regulated by the PSC
  - OTHER SALES, SERVICE, OR MAINTENANCE NOT LISTED.

- FIREWORKS - Must be licensed by the State Fire Marshal

- DRUG PARAPHERNALIA - Attach forms DRUG 1 and DRUG 2. Pay Additional Fee.

- TRANSIENT VENDOR - Sell tangible personal property to consumers at retail level and do not maintain an established place of business in West Virginia. Attach TVL-1, $500 bond or certified check required.

- RENTAL

- SCRAP METAL DEALER OR RECYCLER

- SOLID WASTE

- TOBACCO PRODUCTS - Mark all products you will sell (must select at least one): Mark which describes you (must select at least one)
  - CIGARETTES
  - OTHER TOBACCO PRODUCTS
  - E-CIGARETTE LIQUIDS
  - MANUFACTURER
  - WHOLESALER
  - RETAILER

- NATURAL RESOURCES - hold title to or economic interest in severing, reducing to possession and producing for sale, profit or commercial use, any natural resource product (unless only for royalties). A permit from Department of Environmental Protection also required
  - TIMBERING - Requires Division of Forestry permit
  - COAL - producer
  - COAL - processor
  - NATURAL GAS
  - LIMESTONE
  - SANDSTONE
  - OIL
  - OTHER RESOURCES

- FUEL - purchase, import, export, refine, or transport motor fuel in WV meant for sale or profit. Attach WV/MFT-APP

- COMMON CARRIER - operate aircraft, watercraft or locomotives that transport freight or passengers within West Virginia.

- HEALTHCARE - provide health care services (only includes ambulances, practitioners, hospitals, nursing home care, and x-rays)

- MEDICAL CANNABIS - grow, produce or dispense medical cannabis
  - GROWER OR PRODUCER
  - SUPPLIER OR DISTRIBUTOR
  - DISPENSARY

- FARMING

- USE COMMERCIAL WEIGHING OR MEASURING DEVICES - Must register with Division of Labor

- OTHER/ACTIVITY NOT LISTED
**SECTION D: BUSINESS OWNERSHIP**

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

- **SOLE PROPRIETOR**
- IF YOU ARE A CORPORATION, CHOOSE ONE BELOW:
  - **DOMESTIC CORPORATION**
  - **FOREIGN/OUT OF STATE CORPORATION**
- IF YOU ARE A PARTNERSHIP, CHOOSE ONE BELOW:
  - **GENERAL PARTNERSHIP**
  - **LIMITED PARTNERSHIP**

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

- IF YOU ARE NOT A PARTNERSHIP OR A CORPORATION, CHOOSE ONE BELOW:
  - **SOLE PROPRIETOR**
  - **DOMESTIC CORPORATION**
  - **FOREIGN/OUT OF STATE CORPORATION**
  - **LIMITED LIABILITY COMPANY**
  - **SINGLE MEMBER LLC**
  - **TREATED AS A S CORPORATION**
  - **TREATED AS A C CORPORATION**
  - **JOINT VENTURE**
  - **ASSOCIATION**
  - **CHARITABLE ORGANIZATION**

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

- **OTHER** (specify):

**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>NAME</th>
<th>TITLE</th>
<th>SSN</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.</td>
<td>EMAIL</td>
<td>EFFECTIVE DATE MMDDYYYY</td>
</tr>
<tr>
<td>NAME</td>
<td>TITLE</td>
<td>SSN</td>
</tr>
<tr>
<td>16.</td>
<td>EMAIL</td>
<td>EFFECTIVE DATE MMDDYYYY</td>
</tr>
<tr>
<td>NAME</td>
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<td>SSN</td>
</tr>
<tr>
<td>17.</td>
<td>EMAIL</td>
<td>EFFECTIVE DATE MMDDYYYY</td>
</tr>
<tr>
<td>NAME</td>
<td>TITLE</td>
<td>SSN</td>
</tr>
<tr>
<td>18.</td>
<td>EMAIL</td>
<td>EFFECTIVE DATE MMDDYYYY</td>
</tr>
</tbody>
</table>

**SECTION F: SIGNATURE**

THIS REGISTRATION FORM MUST BE SIGNED BY A RESPONSIBLE PARTY WHO IS AUTHORIZED TO SIGN ON BEHALF OF THE ORGANIZATION. THE PROPRIETOR MUST SIGN FOR A SOLE PROPRIETORSHIP.

Under penalty of perjury, I declare that I have examined this application, accompanying documents, and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Officer/Partner or Member | Print name of Officer/Partner or Member | Title | Date |
---|---|---|---|

A $30.00 registration tax is due with this application with the exception of: charitable organizations, government agencies, agricultural/farming activities or a “withholding only” account.

For this application to be valid and to avoid a delay in processing, all pages must be completed and application signed. This application may be photocopied as proof of registration until your Certificate(s) are issued.

**AMOUNT DUE** $ 30.00

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
TAX ACCOUNT ADMINISTRATION DIVISION
REGISTRATION & ACCOUNT CORRECTION UNIT
PO BOX 2666
CHARLESTON WV 25330-2666
**PART 2: UNEMPLOYMENT COMPENSATION**

**SECTION G: UNEMPLOYMENT COMPENSATION**

COMPLETE THIS SECTION TO REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT. All new businesses are required to complete this section, even if they have no employees in West Virginia.

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

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

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

**/ / /**

### 4. Number of employees working in WV:

**

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

**/ / /**

### 6. If the reason for registering is due to the purchase of a business, merger reorganization or change of legal entity, provide the following information; including percent of assets acquired (if needed, attach additional explanation of the transaction):

a. Percentage of assets acquired from former business: __________%

b. Date former business was acquired by current business: / / /________

c. Unemployment compensation number of former business, if known: ___________________

d. Predecessor signature: ____________________________

### 7. Have you or do you expect to employ at least ONE worker in 20 different calendar weeks during calendar year?  
- [ ] YES  
- [ ] NO

If YES, what is the earliest month and year this will occur?
- Month: __________ Year: __________

### 8. Have you or do you expect to have a quarterly payroll of $1,500.00?  
- [ ] YES  
- [ ] NO

If YES, what is the earliest quarter and year this will occur?
- Quarter: __________ Year: __________

### 9. FOR EMPLOYERS OF DOMESTIC HELP ONLY:  
Have you or do you expect to have a $1,000 quarterly payroll of domestic workers (housekeepers, baby sitters, etc.) in any year?  
- [ ] YES  
- [ ] NO

If YES, indicate the earliest quarter and calendar year.
- Quarter: __________ Year: __________

### 10. For Agricultural operations only:  
Have you or will you have 10 or more workers for 20 weeks or more in any calendar year or have you paid or will you pay $20,000 or more in wages during any calendar quarter?  
- [ ] YES  
- [ ] NO

If YES, indicate the earliest quarter and calendar year.
- Quarter: __________ Year: __________

### 11. Are you liable for Federal Unemployment Tax?  
- [ ] YES  
- [ ] NO

If YES, in what year did you become liable? __________

### 12. CERTIFICATION: This report must be signed by owner if business operated as an individual proprietorship, by all members if business is operated as partnership, joint venture or limited liability company; or by an authorized officer of an incorporated business.

Date: __________ Signature: __________________ Title: __________

Date: __________ Signature: __________________ Title: __________

Date: __________ Signature: __________________ Title: __________

Date: __________ Signature: __________________ Title: __________

### GOVERNMENT ENTITY OR A FEDERAL EXEMPT NON-PROFIT ORGANIZATION

COMPLETE THIS PART IF YOU ARE EITHER A GOVERNMENT ENTITY OR A FEDERAL EXEMPT NON-PROFIT ORGANIZATION. PLEASE FURNISH A COPY OF EXEMPTION LETTER WITH THIS APPLICATION.

1. If you are a non-profit organization with a 501-C3 exemption, have you or do you expect to employ four or more workers in West Virginia in 20 different calendar weeks during a calendar year?  
- [ ] YES  
- [ ] NO

If YES, what is the earliest month and year the 20th week will occur?
- Month: __________ Year: __________

2. Elect options for unemployment compensation coverage: CONTRIBUTIONS __________________ REIMBURSEMENT __________________

**DO NOT WRITE IN THIS SECTION (OFFICE USE ONLY)**

STATE ID NUMBER: __________________ LIAIBLE DATE: __________

EFFECTIVE DATE: __________ PROVISION: __________________