



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

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. **Business activities are all activities and services a business enters into, directly or indirectly, with the intent to make money.** This 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.

Churches and nonprofit organizations are not considered to be entities engaged in business or subject to any other tax laws solely because they complete the West Virginia New Business Registration Application. Please contact Taxpayer Services to learn more about nonprofit activities.

**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.
- Licensed charitable raffles.
- Horse or dog race meetings by any licensed racing association under W. Va. Code § 19-23-1.
- Operation of the pari-mutuel system of wagering during a licensed horse or dog race meeting.
- Sale of commodities during a 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:
  - Is not required by law to collect or withhold a tax;
  - Does not claim exemption from payment of the West Virginia Consumers Sales and Service Tax or Use Tax;  
**and**
  - Had a gross income from business activity of \$4,000 dollars or less from operations in all states during the income tax year most recently completed.

Businesses that are exempt from registering with the Secretary of State may still be required to register with the Tax Division. Please contact Taxpayer Services to learn more.

To register with the West Virginia Tax Division you must complete the West Virginia New Business Registration Application ([Form WV/BUS-APP](#)).

You may also register online at the Secretary of State's website: [Business4WV.gov](https://www.business4wv.gov).

By appointment only, you may obtain the application in person at any Tax Division office located throughout the state.

**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 multiple fines: \$1,000-\$10,000 for operation without a business license (W. Va. Code § 11-9-12) and a penalty of \$100 a day for each day after not operating with a license for 30-days. (W. Va. Code § 11-9-11).**

Filing Fees and Certificates

The fee for obtaining a Business Registration Certificate is \$30.00. Certain organizations may be exempted from paying the fee. For more information, see page 2 of the [Business Registration booklet](#).

A separate certificate is required for each fixed business location from which property or services are offered for sale or lease. It is also required where customer accounts may be opened, closed, or serviced. The certificate for each location is permanent until the business is relocated, closed or until the certificate is suspended, revoked, or canceled by the Tax Commissioner.

For more information, you can:

- Call a Taxpayer Services Representative at (304)558-3333 or toll-free at (800) 982-8297
- Email [taxhelp@wv.gov](mailto:taxhelp@wv.gov)
- Go Online to [tax.wv.gov](https://tax.wv.gov)

The following is a list of types of businesses that must meet special registration requirements before the West Virginia Tax Division 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 Tax Division for each West Virginia location. The completed surety bond must accompany the completed West Virginia New Business Registration Application ([Form WV/BUS-APP](#)). Bond forms can be obtained by calling our automated form ordering system at 1-800-422-2075.
- **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 West Virginia New Business Registration Application.
- **Transient Vendors** - Must file an application for a Transient Vendors License ([TVL-1](#)) and post a \$500.00 bond or certified check with the West Virginia State Tax Division. This information should accompany the completed West Virginia New Business Registration Application ([Form WV/BUS-APP](#)). 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 an [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. For more information on Drug Paraphernalia licensing, please review [DRUG-3](#) or contact Taxpayer Services.
- **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 Tax Division 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 and the [Telemarketer Registration Form](#).

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

If you have employees, the West Virginia Tax Division 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

**Not all taxes are collected by the West Virginia Tax Division. You may be required to register with other agencies.**

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.

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.

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

**West Virginia One Stop Business Center**  
13 Kanawha Blvd  
Charleston, WV 25302  
Telephone: (866) 767-8683  
<https://business4.wv.gov/>

**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/>

**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 Division of Labor**  
Telephone: (304) 558-7890  
Fax: (304) 558-2273  
<https://labor.wv.gov/>

**West Virginia Division of Forestry**  
Telephone: (304) 558-2788  
Fax: (304) 558-0143  
<https://wvforestry.com/>