



COMMONWEALTH OF VIRGINIA

BUSINESS REGISTRATION GUIDE

*A Cooperative Effort By:
The State Corporation Commission
The Virginia Employment Commission
The Department of Taxation*

7th Edition 2004

Welcome to Virginia's business community.

This guide is designed for new businesses operating in the Commonwealth or deriving income from Virginia sources. You are required to register with several state and local agencies, and to help you in the process, the State Corporation Commission (SCC), the Virginia Employment Commission (VEC), and the Department of Taxation (TAX) have developed this guide.

Included is a flowchart of the seven steps to follow in registering a new business. Immediately following is a brief explanation of each step and a list of registration requirements for the SCC, VEC, and TAX. Also included is a brief description of other agencies you may need to contact before opening a new business. And finally, registration forms and instructions are also enclosed.

Information in this guide is current as of January 2004 and is believed to be accurate. It may be advisable to contact the contributing agency for the most current information. Agency contact information is contained within the guide.

The Virginia Business Information Center (VBIC), a division of the Department of Business Assistance, is another resource that can serve as a "one stop" gateway for answers to your questions and information on how to obtain assistance and action from state government agencies and their programs. *Website:* www.dba.state.va.us/virginia; *E-mail:* vbic@dba.state.va.us; *Toll free:* 1 (866) 248-8814; *Direct:* (804) 371-0438

***NOTE:** This guide is intended only to provide answers to the basic or most frequently asked questions concerning business registration requirements. It is not intended to provide advice on which business type best suits your needs or how to start up and operate a business. To ensure that you will operate your business within the law and in a manner to best protect your interests, you should seek legal or other professional advice as may be appropriate.*

TABLE OF CONTENTS

INTRODUCTION.....iii

REGISTRATION PROCESS FLOW CHART.....v

STEP 1: Determine Your Business Entity Type.....1

STEP 2: Registration Requirements for the State Corporation Commission.....4

State Corporation Commission Forms

STEP 3: Determine if You Are Required to Obtain a Federal Employer Identification Number (EIN).....8

Internal Revenue Service Forms

STEP 4: Determine if You Will be Liable for Unemployment Tax.....10

Registration Requirements for the Virginia Employment Commission.....10

Virginia Employment Commission Forms

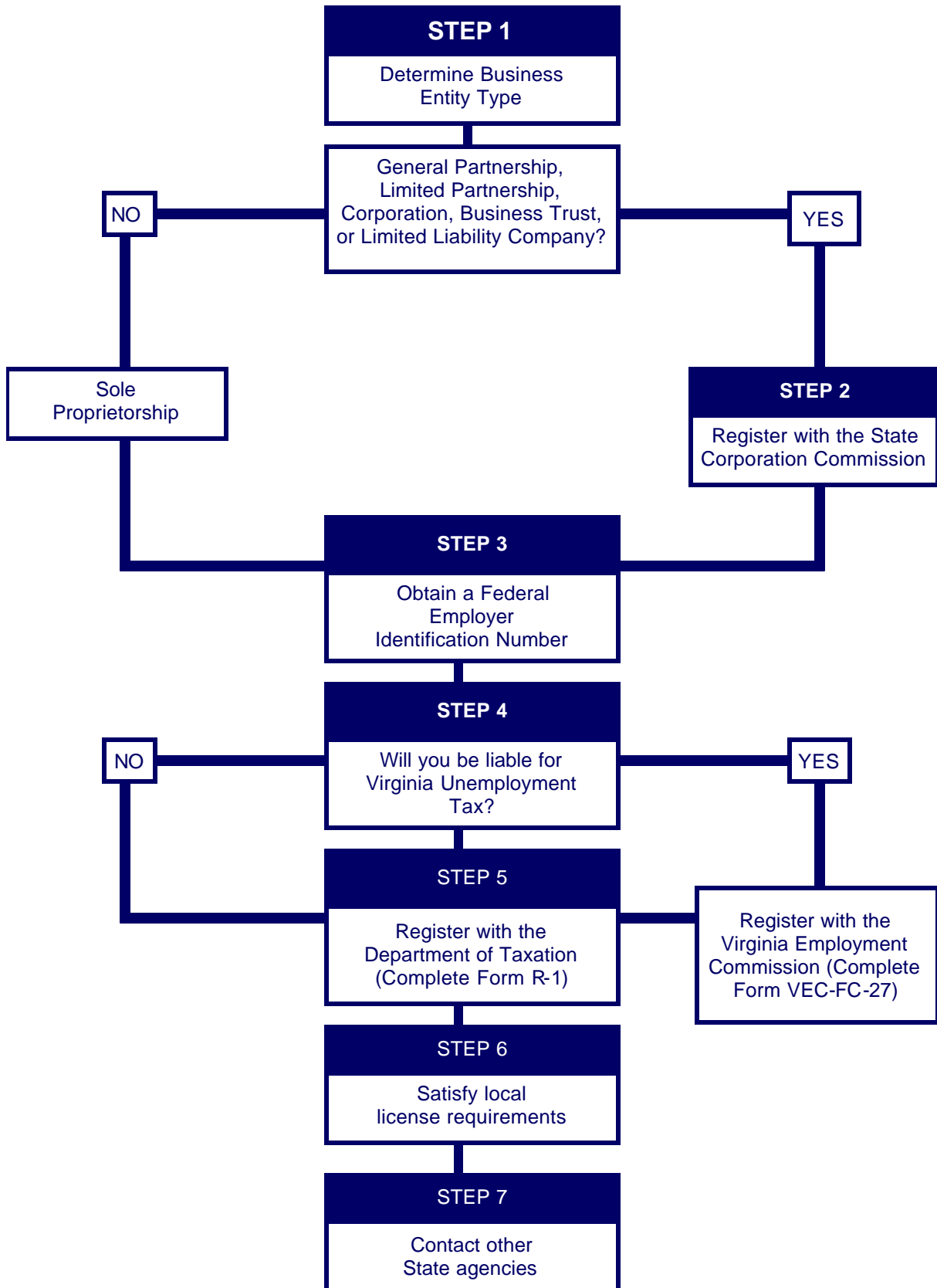
STEP 5: Registration Requirements for the Virginia Department of Taxation.....12

Department of Taxation Forms

STEP 6: Contact Your Local Commissioner of the Revenue or Town Administrator to Satisfy Local License Tax Requirements.....16

STEP 7: Contact Other State Agencies to Determine Which Licenses or Permits Apply.....17

REGISTRATION PROCESS



DETERMINE YOUR BUSINESS ENTITY TYPE

State and local registration will vary depending on the business entity type. In order to complete the necessary registration forms, you must first determine which of these categories applies to your business. The most common forms of business entities are listed below.

SOLE PROPRIETORSHIP

A sole proprietorship is an unincorporated business that is owned and operated by one person. This person receives all the profits and is personally liable for all the losses.

GENERAL PARTNERSHIP

A general partnership (sometimes simply referred to as “a partnership”) is an association of two or more persons who join together to carry on a business for profit. Each partner contributes money, property, labor and/or skills, and agrees to share in the profits or losses of the business.

LIMITED PARTNERSHIP

A limited partnership is a partnership formed by two or more persons and having at least one general partner and one limited partner. General partners retain control over the management of the limited partnership and are liable for all debts. Limited partners invest money or property in the business and are entitled to share in the profits. The limited partners' liability is limited to the extent of their investment. A Virginia limited partnership is created by filing a *Certificate of Limited Partnership* with the State Corporation Commission.

A limited partnership created under the laws of another state, country or jurisdiction is called a foreign limited partnership. It must register with the State Corporation Commission before it transacts business in Virginia.

CORPORATION

A corporation is an entity with a legal existence apart from its owners. Corporations must comply with federal laws and with laws in each state where business is conducted.

Under Virginia corporate law, corporations are classified as stock or nonstock and domestic or foreign.

A **stock corporation** is authorized to issue shares of stock to raise capital and usually is organized for profit.

A **nonstock corporation** is not authorized to issue shares of stock and usually is organized for purposes other than to make a profit.

A **professional corporation** is one type of a corporation which may be organized and authorized to do business in Virginia. It consists of a group of people authorized to perform certain professional services in the corporate form. Virginia law limits such services to the personal services rendered by the following: pharmacists, optometrists, physical therapists, physical therapist assistants, practitioners of the healing arts, nurse practitioners, practitioners of the behavioral science professions, veterinarians, surgeons, dentists, architects, professional engineers, land surveyors, certified landscape architects, certified interior designers, public accountants, certified public accountants, attorneys-at-law, insurance consultants, audiologists or speech pathologists, and clinical nurse specialists.

A domestic corporation is a stock or nonstock corporation created under Virginia law. A foreign corporation is a stock or nonstock corporation created under the laws of another state, country or jurisdiction.

Every corporation must first register with the State Corporation Commission before beginning its operations in Virginia.

BUSINESS TRUST

A **business trust** is an unincorporated business, trust or association governed by a governing instrument that provides for the property or activities of the business trust to be owned, managed or carried on by at least one trustee for the benefit of at least one beneficial owner. It is a separate legal entity whose beneficial owners are normally entitled to the same limitation of personal liability as are shareholders of a Virginia stock corporation.

A domestic business trust is created under Virginia law. A foreign business trust is created under the laws of another state, country or jurisdiction.

Every business trust must register with the State Corporation Commission before beginning its operations in Virginia.

LIMITED LIABILITY COMPANY

A **limited liability company** is an unincorporated association usually having one or more members. It is a separate legal entity that limits the personal liability of all of its owners. Internal Revenue Service regulations allow a limited liability company to choose whether to be taxed as a corporation or as a partnership.

A **professional limited liability company** is organized to perform a professional service in the LLC form. The personal services authorized to be performed are the same as those listed under the professional corporation category.

A domestic limited liability company is created under Virginia Law. A foreign limited liability company is created under the laws of another state, country or jurisdiction.

Every limited liability company must first register with the State Corporation Commission before beginning its operations in Virginia.

Note: A softbound book which contains the Virginia Stock and Nonstock Corporation Acts, the Virginia Limited Liability Company Act, the Virginia Business Trust Act, the Virginia Revised Uniform Limited Partnership Act, and the Virginia Uniform Partnership Act may be purchased from the Clerk of the State Corporation Commission. Contact the Clerk's Office for details (see page 6).

REGISTER WITH THE VIRGINIA STATE CORPORATION COMMISSION

To register with the State Corporation Commission, you must first determine your business entity type (See STEP 1). Next, refer to the list below to determine if you are required to file with the State Corporation Commission and to identify those forms you must complete. (Addresses and forms for the State Corporation Commission are located at the end of this step.)

Sole Proprietorship	You do not need to file with the State Corporation Commission or with the Clerk of the Circuit Court. However, see the assumed name filing requirements on the next page.
General Partnership	Partnership statements may be filed with the State Corporation Commission. Complete a <i>Statement of Partnership Authority</i> (Form UPA-93) and file with the Commission. A duly authenticated copy of a Statement that is filed in an office in another state may be filed with the Commission.
Limited Partnership	Complete a <i>Certificate of Limited Partnership</i> (Form LPA-73.11) and file it with the State Corporation Commission.
Foreign Limited Partnership	Complete an <i>Application For Registration of Foreign Limited Partnership</i> (Form LPA-73.54) and file it with the State Corporation Commission.
Stock Corporation	Complete <i>Articles of Incorporation</i> (Form SCC 619) and file them with the State Corporation Commission.
Nonstock Corporation	Complete <i>Articles of Incorporation</i> (Form SCC 819) and file them with the State Corporation Commission.
Professional Corporation	Complete <i>Articles of Incorporation</i> (Form SCC 544) and file them with the State Corporation Commission.
Foreign Corporation	Complete an <i>Application for a Certificate of Authority to Transact Business in Virginia</i> (Form SCC 759/921) and file it with the State Corporation Commission.
Domestic Limited Liability Company	Complete <i>Articles of Organization</i> (Form LLC-1011) and file them with the State Corporation Commission.

Professional Limited Liability Company	Complete <i>Articles of Organization for a Professional Limited Liability Company</i> (Form LLC-1103) and file them with the State Corporation Commission.
Foreign Limited Liability Company	Complete an <i>Application for Registration as a Foreign Limited Liability Company</i> (Form LLC-1052) and file it with the State Corporation Commission.
Business Trust	Complete <i>Articles of Trust</i> (Form BTA-1212) and file them with the State Corporation Commission.
Foreign Business Trust	Complete an <i>Application for Registration as a Foreign Business Trust</i> (Form BTA-1242) and file it with the State Corporation Commission.

Assumed or Fictitious Business Name:

If business is conducted in Virginia under a name other than the legal business name, an assumed or fictitious name certificate must be filed in the Office of the Clerk of the Circuit Court in each county or city where business is to be conducted. In addition, if the entity is a limited partnership, a limited liability company, or a corporation, it must obtain a copy of each fictitious name certificate, attested by the Clerk of the Circuit Court where the original was filed, and file it with the Clerk of the State Corporation Commission.

Contacting the SCC:

The addresses and telephone numbers for the Clerk's Office of the State Corporation Commission are listed below. These should be used if there are questions about registering a corporation, a general partnership, a limited partnership, a business trust, or a limited liability company and to obtain forms from the State Corporation Commission.

Mailing Address:

State Corporation Commission
Post Office Box 1197
Richmond, VA 23218-1197

Telephone (804) 371-9733
(866) 722-2551 (Toll-Free in Virginia)

Website: www.state.va.us/scc/division/clk/index.htm

Street Address:

State Corporation Commission
Tyler Building, First Floor
1300 East Main Street
Richmond, VA 23219

In addition to registering with the Clerk's Office as a corporation, general partnership, limited partnership, business trust or limited liability company, you may need to contact one or more of the divisions of the State Corporation Commission listed below to comply with other laws.

- **Bureau of Financial Institutions – (804) 371-9657.** For state chartered banks, trust companies, savings and loan associations, industrial loan associations, credit unions, mortgage lenders and brokers, consumer finance companies, financial institution holding companies, money order sellers, nonprofit debt counseling agencies and check cashers.
- **Bureau of Insurance – (804) 371-9741.** For insurance companies and agents, prepaid legal and health service plans, health maintenance organizations, premium finance companies, continuing care providers, home protection companies, automobile clubs, viatical settlement providers and multiple employer welfare providers.
- **Communications – (804) 371-9420.** For local exchange telephone companies, intrastate long distance companies, and private pay telephone providers.
- **Energy Regulation – (804) 371-9611.** For gas and electric companies, electric cooperatives and companies furnishing water or sewerage facilities, heat, chilled water and chilled air.

- **Public Service Taxation – (804) 371-9679.** For the assessment of all property of electric, gas, water and telecommunication companies, state license tax on electric, gas and water companies, rolling stock of certificated motor vehicle carriers of passengers, and the special regulatory revenue taxes on public service companies.
- **Public Utility Accounting – (804) 371-9950.** For public service companies and gas and electric companies that issue and/or dispose of assets and/or securities.
- **Utility and Railroad Safety – (804) 371-9980.** For the “Miss Utility” program and railroads.
- **Securities and Retail Franchising – (804) 371-9051.** For publicly offered securities, broker-dealers, securities salesmen, financial planners and investment advisors, retail franchises, and intrastate trademarks and service marks.
- **Uniform Commercial Code (Clerk’s Office) – (804) 371-9733 or (866)722-2551 (Toll-free in Virginia).** For financing statements, amendments, termination statements, assignments and releases by secured parties under the UCC-secured transactions; for notices of tax liens against corporations and partnerships under the Uniform Federal Lien Registration Act.



UPA-93
(07/03)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

STATEMENT OF PARTNERSHIP AUTHORITY

The undersigned present this statement of partnership authority pursuant to § 50-73.93 of the Code of Virginia.

1a. The name of the partnership is

_____.

1b. The partnership was formed under the laws of _____.
(state or country)

2. The street address of the partnership's chief executive office is

(number and street) (city or town) (state) (zip code)

3. The street address of one office of the partnership in this Commonwealth (if any) is

_____ VA _____
(number and street) (city or town) (zip code)

4. **(Mark applicable box)**

() The names and mailing addresses of **all** of the partners are

Name	Address
_____	_____
_____	_____
_____	_____
_____	_____

OR

() The name and mailing address of an agent appointed and maintained by the partnership for the purpose of maintaining a list of the names and mailing addresses of all of the partners are:

Name	Address
_____	_____
_____	_____

5. The name(s) of the partner(s) authorized to execute an instrument transferring real property held in the name of the partnership is (are)

_____ (name) _____ (name)

6. (Optional): State the authority, or limitations on the authority, of some or all of the partners to enter into other transactions on behalf of the partnership and any other matter.

7. Signatures of partners (must be executed by at least two):
The individuals executing this document personally declare under penalty of perjury that the contents are accurate.

_____ (signature)	_____ (printed name)	_____ (date)
_____ (signature)	_____ (printed name)	_____ (date)

SEE INSTRUCTIONS ON THE REVERSE

INSTRUCTIONS

Section 50-73.83 of the Code of Virginia requires that this statement be in the English language, typewritten or printed in black, legible and reproducible. The document must be presented on uniformly white, opaque paper, free of visible watermarks and background logos.

You can download this form from our website at www.state.va.us/scc/division/clk/index.htm.

This statement may, but is not required to, be filed with the State Corporation Commission. See § 50-73.83 A of the Code of Virginia. This statement does not constitute the formation of a partnership.

Unless earlier canceled, a filed statement of partnership authority is canceled by operation of law five years after the date on which the statement, the most recent renewal, or the most recent amendment, was filed with the Commission. See § 50-73.93 G of the Code of Virginia.

The person who files this statement shall promptly send a copy of the statement to every nonfiling partner and to any other person named as a partner in the statement. See § 50-73.83 E of the Code of Virginia.

If the statement names an agent in paragraph number 4 in lieu of naming partners, the agent shall maintain a list of the names and mailing addresses of all the partners and make it available to any person on request for good cause shown. See § 50-73.93 B of the Code of Virginia.

The statement must designate the name(s) of the partner(s) authorized to execute an instrument transferring an interest in real estate held in the name of the partnership. See § 50-73.93 A (1)(d) of the Code of Virginia. The name of one or more partners must be set forth in paragraph 5.

This statement must be signed by at least two partners. Each person signing this statement must set forth his printed name next to or beneath his signature. A person signing on behalf of a partner that is a business entity should set forth the business entity's name, his or her printed name, and the capacity in which he or she is signing on behalf of the business entity. See § 50-73.83 C of the Code of Virginia.

Submit the original, signed statement to the Clerk of the State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 East Main Street, Tyler Building, 1st Floor, Richmond, Virginia 23219), along with a check for the filing fee in the amount of **\$25.00**, payable to the State Corporation Commission. **PLEASE DO NOT SEND CASH.** If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.



LPA-73.11
(07/03)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

CERTIFICATE OF LIMITED PARTNERSHIP

This certificate of limited partnership is presented for filing pursuant to § 50-73.11 of the Code of Virginia.

1. The name of the limited partnership is

2. The post office address, including the street and number, if any, of the specified office where the records shall be maintained pursuant to § 50-73.8 of the Code of Virginia is

_____ (number/street)

_____ (city or town) (state) (zip)

3. A. The initial registered agent's name is _____

B. The registered agent is (mark appropriate box):

(1) an **INDIVIDUAL** who is a resident of Virginia **and**

- a general partner of the limited partnership.
- an officer or director of a corporation that is a general partner of the limited partnership.
- a general partner of a general partner of the limited partnership.
- a member or manager of a limited liability company that is a general partner of the limited partnership.
- a trustee of a trust that is a general partner of the limited partnership.
- a member of the Virginia State Bar.

OR

(2) a domestic or foreign stock or nonstock corporation, limited liability company or registered limited liability partnership authorized to transact business in Virginia.

4. The business address of the initial registered agent is:

_____ (number/street)

_____ VA _____ (city or town) (zip)

which is located in the city **or** county of _____

5. The name, business address and SCC ID # (if assigned) of each general partner:

_____ (name and SCC ID #, if assigned)

_____ (street address) (city or town) (state) (zip)

_____ (name and SCC ID #, if assigned)

_____ (street address) (city or town) (state) (zip)

Check and complete if applicable:

The following general partner(s) is (are) serving, without more, as a general partner of, or as a partner in a partnership which is a general partner of, a domestic or foreign limited partnership which does not otherwise transact business in this Commonwealth pursuant to § 50-73.61 and/or § 13.1-757 of the Code of Virginia:

[OVER]

6. The latest date upon which the limited partnership is to be dissolved and its affairs wound up is

_____.

7. Signature(s) of all general partner(s):

_____	_____	_____
(signature)	(printed name)	(date)
_____	_____	_____
(signature)	(printed name)	(date)
_____	_____	_____
(signature)	(printed name)	(date)

INSTRUCTIONS

The certificate must be in the English language, typewritten or printed in black, legible and reproducible. See § 50-73.17 of the Code of Virginia. The document must be presented on uniformly white, opaque paper, free of visible watermarks and background logos.

You can download this form from our website at www.state.va.us/scc/division/clk/index.htm.

The name of the limited partnership must contain the words "Limited Partnership" or "a Limited Partnership," the abbreviation "L.P." or "LP;" provided, however, that if the limited partnership is also applying for registered limited liability partnership status pursuant to § 50-73.132 of the Code of Virginia, the name must include either (1) (a) the words "limited partnership" or "a limited partnership," or the abbreviation "L.P." or "LP" and (b) the words "Registered Limited Liability Partnership" or "Limited Liability Partnership," the abbreviation "R.L.L.P." or "L.L.P." or the designation "RLLP" or "LLP," **or** (2) the words "Registered Limited Liability Limited Partnership" or "Limited Liability Limited Partnership," the abbreviation "R.L.L.L.P." or "L.L.L.P." or the designation "RLLLLP" or "LLLLP." See § 50-73.2 of the Code of Virginia.

The specified office is the location at which a current list of the full name and last known address of each general partner of the limited partnership is kept, as well as the other limited partnership information and records specified in § 50-73.8 of the Code of Virginia.

The address of the specified office must include a street address. A rural route and box number may only be used if no street address is associated with the specified office's location. A post office box is only acceptable for towns/cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the specified office's location.

A registered limited liability partnership may not serve as its own registered agent.

The address of the registered agent's business office must include a street address. A rural route and box number may only be used if no street address is associated with the location of the registered agent's business office. A post office box is only acceptable for towns/cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the location of the registered agent's business office. Set forth the name of the county or independent city in which the office is physically located. Counties and independent cities in Virginia are separate local jurisdictions.

This certificate must include the SCC ID # of each general partner that is of record with the State Corporation Commission.

This certificate must be signed by all of the general partners. Any person may sign a certificate by an attorney-in-fact. Each person signing this statement must set forth his printed name next to or beneath his signature. A person signing on behalf of a general partner that is a business entity should set forth the business entity's name, his or her printed name, and the capacity in which he or she is signing on behalf of the business entity. **As provided in § 50-73.15 C of the Code of Virginia, the execution of this certificate by a general partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.**

Submit the original, signed certificate to the Clerk of the State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 East Main Street, Tyler Building, 1st floor, Richmond, Virginia 23219), along with a check for the filing fee in the amount of **\$100.00**, payable to the State Corporation Commission. **PLEASE DO NOT SEND CASH.** If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.



LPA-73.54
(07/03)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

APPLICATION FOR REGISTRATION OF FOREIGN LIMITED PARTNERSHIP

The undersigned foreign limited partnership, for the purpose of registering to transact business in the Commonwealth of Virginia pursuant to the provisions of § 50-73.54 of the Code of Virginia, hereby states:

1. The name of the foreign limited partnership is (include, **if required**, any "for use in Virginia" name in **parentheses**):

_____.

2. The limited partnership was formed under the laws of _____
(state or country)

on _____
(date of formation)

3. A. The VIRGINIA registered agent's name is _____.

B. The registered agent is (**mark appropriate box**):

(1) an **INDIVIDUAL** who is a resident of Virginia **and**

- a general partner of the limited partnership.
- an officer or director of a corporation that is a general partner of the limited partnership.
- a general partner of a general partner of the limited partnership.
- a member or manager of a limited liability company that is a general partner of the limited partnership.
- a trustee of a trust that is a general partner of the limited partnership.
- a member of the Virginia State Bar.

OR

(2) a domestic or foreign stock or nonstock corporation, limited liability company or registered limited liability partnership authorized to transact business in Virginia.

4. The business address in Virginia of the registered agent is:

(number/street)

_____, VA _____
(city or town) (zip)

which is located in the city **or** county of _____.

5. The name, business address and SCC ID # (if assigned) of each general partner is:

(name and SCC ID #, if assigned)

(number/street) (city or town) (state) (zip)

(name and SCC ID #, if assigned)

(number/street) (city or town) (state) (zip)

Check and complete if applicable:

The following general partner(s) is (are) serving, without more, as a general partner of, or as a partner in a partnership which is a general partner of, a domestic or foreign limited partnership which does not otherwise transact business in this Commonwealth pursuant to § 50-73.61 and/or § 13.1-757 of the Code of Virginia:

[OVER]

6. The limited partnership hereby irrevocably appoints the Clerk of the State Corporation Commission as the registered agent of the limited partnership if no registered agent has been appointed under § 50-73.4 of the Code of Virginia or, if appointed, the registered agent's authority has been revoked, or if the registered agent cannot be found or served with the exercise of reasonable diligence, or has resigned.
7. The address of the office required to be maintained in the state or country of the limited partnership's organization by the laws of said jurisdiction, or if no such office is required, the address of the principal office of the limited partnership, is:

(number/street)

(city or town) (state) (zip)

8. The address of the specified office of the limited partnership at which a list of the names, addresses and capital contributions of the limited partners will be kept until the cancellation or withdrawal of the limited partnership's registration:

(number/street)

(city or town) (state) (zip)

The undersigned general partner of the limited partnership declares that the foregoing is true to the best of his/her knowledge, information and belief.

(signature of general partner) (printed name of general partner) (title) (date)

INSTRUCTIONS

Section 50-73.17 of the Code of Virginia requires that this application be in the English language, typewritten or printed in black, legible and reproducible. The document must be presented on uniformly white, opaque paper, free of visible watermarks and background logos.

You can download this form from our website at www.state.va.us/scc/division/clk/index.htm.

The limited partnership's name must be set forth in paragraph 1 exactly as it appears in the its certificate of limited partnership, as amended, without alteration or abbreviation. If the name of the limited partnership does not contain the words "limited partnership" or "a limited partnership" or the abbreviation "L.P." or "LP," the limited partnership must add one of the foregoing to its name for use in Virginia. If the limited partnership's real name is unavailable, it must adopt a designated name for use in Virginia. State the "for use in Virginia" name in parentheses on the first line of the application, following the limited partnership's real name. See §§ 50-73.54 and 50-73.56 of the Code of Virginia.

The address of the specified office must include a street address. A rural route and box number may only be used if no street address is associated with the specified office's location. A post office box is only acceptable for towns/cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the specified office's location.

A registered limited liability partnership may not serve as its own registered agent.

The address of the registered agent's business office must include a street address. A rural route and box number may only be used if no street address is associated with the location of the registered agent's business office. A post office box is only acceptable for towns/cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the location of the registered agent's business office. Set forth the name of the county or independent city in which the office is physically located. Counties and independent cities in Virginia are separate local jurisdictions.

This certificate must include the SCC ID # of each general partner that is of record with the State Corporation Commission.

The application must be signed in the name of the limited partnership by a general partner. Any person may sign the application by an attorney-in-fact. Every person executing a document shall sign it and print his or her name next to or beneath his signature and the capacity in which he or she signs. As provided in § 50-73.15 C of the Code of Virginia, the execution of this certificate by a general partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

The application must be delivered to the Clerk of the Commission **with a copy of the limited partnership's certificate of limited partnership** or other constituent documents, and all amendments and mergers, filed in the foreign limited partnership's state or other jurisdiction of formation, **certified or otherwise authenticated within the past 12 months by the Secretary of State** or official having custody of limited partnership records in the state or other jurisdiction of its formation. See § 50-73.54 of the Code of Virginia.

Submit the original, signed application to the Clerk of the State Corporation Commission, P. O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 E. Main Street, Tyler Building, 1st floor, Richmond, Virginia 23219), along with a check for the filing fee in the amount of **\$100.00**, payable to the State Corporation Commission. **PLEASE DO NOT SEND CASH.** If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.



SCC619
(02/03)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

ARTICLES OF INCORPORATION
OF A VIRGINIA STOCK CORPORATION

The undersigned, pursuant to Chapter 9 of Title 13.1 of the Code of Virginia, state(s) as follows:

1. The name of the corporation is:

_____.

2. The number (and classes, if any) of shares the corporation is authorized to issue is (are):

Number of shares authorized

Class(es)

3. A. The name of the corporation's initial registered agent is

_____.

B. The initial registered agent is **(mark appropriate box)**:

(1) an individual who is a resident of Virginia **and**

an initial director of the corporation.

a member of the Virginia State Bar.

OR

(2) a domestic or foreign stock or nonstock corporation, limited liability company or registered limited liability partnership authorized to transact business in Virginia.

4. A. The corporation's initial registered office address, which is the business office of the initial registered agent, is:

_____, VA _____
(number/street) (city or town) (zip code)

B. The registered office is physically located in the city **or** county of

_____.

5. The initial directors are:

NAME(S)

ADDRESS(ES)

6. INCORPORATOR(S):

SIGNATURE(S)

PRINTED NAME(S)

Telephone number (optional): _____

See instructions on the reverse.



SCC544
(05/02)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

ARTICLES OF INCORPORATION
PROFESSIONAL CORPORATION

The undersigned, pursuant to Chapters 7 and 9 or 10 of Title 13.1 of the Code of Virginia, state(s) as follows:

1. The name of the professional corporation is:

_____.

2. The professional corporation is organized for the sole and specific purpose of rendering the professional services of: _____.

3. The number (and classes, if any) of shares the professional corporation is authorized to issue is (are):

Number of shares authorized

Class(es)

4. A. The name of the professional corporation's initial registered agent is

_____.

B. The initial registered agent is **(mark appropriate box)**:

- (1) an individual who is a resident of Virginia **and**
- an initial director of the professional corporation.
- a member of the Virginia State Bar.

OR

- (2) a domestic or foreign stock or nonstock corporation, limited liability company, or registered limited liability partnership authorized to transact business in Virginia.

5. A. The professional corporation's initial registered office address, which is the business office of the initial registered agent, is:

_____, VA _____.

(number/street) (city or town) (zip code)

B. The registered office is physically located in the city **or** county of _____.

6. The first board of directors shall have _____ member(s).

7. The initial directors are:

NAME(S)

ADDRESS(ES)

8. The undersigned INCORPORATOR(s) is (are) duly licensed **or** legally authorized to render the listed professional services, and at least one incorporator is so licensed or legally authorized in Virginia.

SIGNATURE(S)

PRINTED NAME(S)

See instructions on the reverse.

NOTE

When preparing articles of incorporation, the information must be in the English language, typewritten or printed in black, legible and reproducible.

This form contains the minimum number of provisions required by Virginia law to be set forth in the articles of incorporation of a Virginia stock corporation. If additional provisions are desired, then the **complete** articles of incorporation, including the additional provisions, must be typewritten on white, opaque paper 8 1/2" by 11" in size, using only one side of a page. A minimum of a 1" margin must be provided on the left, top and bottom margins of a page and 1/2" at the right margin. This form **may not** be submitted with an attachment.

You can download this form from our website at www.state.va.us/scc/division/clk/index.htm.

INSTRUCTIONS

- Name:** The corporate name must contain the word "corporation," "incorporated," "company" or "limited"; or the abbreviation "corp.," "inc.," "co." or "ltd." The name of the corporation may not contain any word or phrase which indicates or implies that it is organized for the purpose of conducting any business other than a business which it is authorized to conduct. See § 13.1-630 of the Code of Virginia.
- Shares:** List the total number of shares the corporation is authorized to issue. If more than one class of shares is to be authorized, list the number of authorized shares of each class and a distinguishing designation for each class (e.g., common, preferred, etc.) and state the relative rights, limitations & preferences of each class. See §§ 13.1-619 and 13.1-638 of the Code of Virginia.
- Registered agent:** A. Provide the name of the registered agent. The corporation may not serve as its own registered agent. See §§ 13.1-619 and 13.1-634 of the Code of Virginia.
B. Check one of the boxes to indicate the qualification of the registered agent. The registered agent must be one of the options listed. No other person or entity may serve as the registered agent.
- Registered office:** A. The location of the registered office must be identical to the business office of the registered agent. See § 13.1-634 of the Code of Virginia. The address of the registered office must include a street address. A rural route and box number may only be used if no street address is associated with the registered office's location. A post office box is only acceptable for towns / cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the registered office's location.
B. Provide the name of the county or independent city where the registered office is physically located. Counties and independent cities in Virginia are separate local jurisdictions. See §§ 13.1-619 and 13.1-634 of the Code of Virginia.
- Directors:** If the registered agent's status in 3.B is that of initial director, then the names and addresses of the initial directors must be included in the articles of incorporation. A corporation can have directors immediately upon formation **only** if they are named in the articles.
- Incorporator(s):** One or more persons must sign the articles of incorporation in this capacity. See § 13.1-604 of the Code of Virginia.

It is a Class 1 misdemeanor for any person to sign a document he knows is false in any material respect with intent that the document be delivered to the Commission for filing.

Submit the original, signed articles to the Clerk of the State Corporation Commission, P. O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 E. Main Street, Tyler Building, 4th floor, Richmond, Virginia 23219), along with a check for the charter and filing fees for the total amount, payable to the State Corporation Commission. PLEASE DO NOT SEND CASH. If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.

Charter fee: 1,000,000 or fewer authorized shares - \$50 for each 25,000 shares or fraction thereof; more than 1 million shares - \$2,500. **Filing fee:** \$25.

NOTE

When preparing articles of incorporation, the information must be in the English language, typewritten or printed in black, legible and reproducible.

This form contains the minimum number of provisions required by Virginia law to be set forth in the articles of incorporation of a nonstock corporation. If additional provisions are desired, e.g., to state the purpose(s) for which the corporation is organized), then the **complete** articles of incorporation, including the additional provisions, must be typewritten or printed on white, opaque paper 8 1/2" by 11" in size, using only one side of a page. A minimum of a 1" margin must be provided on the left, top and bottom margins of a page and 1/2" at the right margin. This form **may not** be submitted with an attachment.

For information concerning language which should be included in order to obtain tax-exempt status under the Internal Revenue Code, you are referred to Internal Revenue Service Publication 557, "Tax-Exempt Status for Your Organization."

You can download this form from our website at www.state.va.us/scc/division/clk/index.htm.

INSTRUCTIONS

- 1. Name:** The name of the corporation may not contain any word or phrase which indicates or implies that it is organized for the purpose of conducting any business other than a business which it is authorized to conduct. See § 13.1-829 of the Code of Virginia.
- 2. Members:** If the corporation is to have no members, a statement to that effect must be included in the articles. If the corporation is to have one or more classes of members, set forth the designation of such class(es) and the qualifications and rights of the members of each class, including voting rights, or provide that such membership provisions will be set forth in the corporation's bylaws. See §§ 13.1-819 and 13.1-837 of the Code of Virginia.
- 3. Director selection:** The articles must include a statement of the manner by which directors shall be elected or appointed, and a designation of ex officio directors, if any. See §§ 13.1-819 and 13.1-855 of the Code of Virginia.
- 4. Registered agent:** A. Provide the name of the registered agent. The corporation may not serve as its own registered agent. See §§ 13.1-819 and 13.1-833 of the Code of Virginia.
B. Check one of the boxes to indicate the qualification of the registered agent. The registered agent must be one of the options listed. No other person or entity may serve as the registered agent.
- 5. Registered office:** A. The location of the registered office must be identical to the business office of the registered agent. See § 13.1-833 of the Code of Virginia. The address of the registered office must include a street address. A rural route and box number may only be used if no street address is associated with the registered office's location. A post office box is only acceptable for towns / cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the registered office's location.
B. Provide the name of the county or independent city where the registered office is physically located. Counties and independent cities in Virginia are separate local jurisdictions. See §§ 13.1-819 and 13.1-833 of the Code of Virginia.
- 6. Directors:** If the registered agent's status in 4.B is that of initial director, then the names and addresses of the initial directors must be included in the articles of incorporation. A corporation can have directors immediately upon formation **only** if they are named in the articles of incorporation.
- 7. Incorporator(s):** One or more persons must sign the articles of incorporation in this capacity. See § 13.1-804 of the Code of Virginia.

It is a Class 1 misdemeanor for any person to sign a document he knows is false in any material respect with intent that the document be delivered to the Commission for filing.

Submit the original, signed articles, to the Clerk of the State Corporation Commission, P. O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 E. Main Street, Tyler Building, 1st floor, Richmond, Virginia 23219), along with a check for the charter and filing fees for the total amount of \$75.00, payable to the State Corporation Commission. PLEASE DO NOT SEND CASH. If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.

NOTE

When preparing articles of incorporation, the information must be in the English language, typewritten or printed in black, legible and reproducible.

This form contains the minimum number of provisions required by Virginia law to be set forth in the articles of incorporation of a professional stock corporation. If additional provisions are desired, then the **complete** articles of incorporation, including the additional provisions, must be typewritten or printed on white, opaque paper 8 1/2" by 11" in size, using only one side of a page. A minimum of a 1" margin must be provided on the left, top and bottom margins of a page and 1/2" at the right margin. This form **may not** be submitted with an attachment.

You can download this form from our website at www.state.va.us/scc/division/clk/index.htm.

INSTRUCTIONS

1. **Name:** The corporate name must contain the word "corporation," "incorporated," "company" or "limited"; or the abbreviation "corp.," "inc.," "co." or "ltd."; or the initials "P.C.," or "PC"; or the phrase "professional corporation" or "a professional corporation" at the end of its corporate name. See §§ 13.1-544.1 and 13.1-630 of the Code of Virginia.

2. **Professional services:** State the professional services the corporation is organized to render. The law limits such services to the personal services rendered by: pharmacists, optometrists, practitioners of the healing arts, nurse practitioners, practitioners of the behavioral science professions, veterinarians, surgeons, dentists, architects, professional engineers, land surveyors, certified interior designers, certified landscape architects, public accountants, certified public accountants, attorneys-at-law, insurance consultants, audiologists or speech pathologists and clinical nurse specialists. See § 13.1-543 of the Code of Virginia.

3. **Shares:** If a stock corporation, list the total number of shares the corporation is authorized to issue. If more than one class of shares is to be authorized, list the number of authorized shares of each class and a distinguishing designation for each class (e.g., common, preferred, etc.). See §§ 13.1-619 and 13.1-638 of the Code of Virginia. For the percentage of shareholders that must be licensed or authorized to render the same services for which the corporation is organized, see §§ 13.1-549 and 13.1-549.1 of the Code of Virginia.

4. **Registered agent:** A. Provide the name of the registered agent. The corporation may not serve as its own registered agent. See §§ 13.1-619 and 13.1-634 of the Code of Virginia.

B. Check one of the boxes to indicate the qualification of the registered agent. The registered agent must be one of the options listed. No other person or entity may serve as the registered agent.

5. **Registered office:** A. The location of the registered office must be identical to the business office of the registered agent. See § 13.1-634 of the Code of Virginia. The address of the registered office must include a street address. A rural route and box number may only be used if no street address is associated with the registered office's location. A post office box is only acceptable for towns / cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the registered office's location.

B. Provide the name of the county or independent city where the registered office is physically located. Counties and independent cities in Virginia are separate local jurisdictions. See § 13.1-619 of the Code of Virginia.

6&7. **Directors:** The articles must fix the number of the corporation's first board of directors. A corporation can have directors immediately upon formation only if they are named in the articles. Thus, if the registered agent's status in 4.B is that of initial director, then the initial directors must be included. **NOTE:** The licensing restriction on shareholders referenced above in Instruction 3, also applies to directors. See § 13.1-553 of the Code of Virginia.

8. **Incorporator(s):** One or more persons must sign the articles in this capacity, all incorporators must be licensed or authorized to render the listed professional services, and at least one incorporator must be licensed or authorized to render the professional services in Virginia. See §§ 13.1-544 and 13.1-604 of the Code of Virginia.

It is a Class 1 misdemeanor for any person to sign a document he knows is false in any material respect with intent that the document be delivered to the Commission for filing.

Submit the original, signed articles to the Clerk of the State Corporation Commission, P. O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 E. Main Street, Tyler Building, 1st floor, Richmond, Virginia 23219), along with a check for the charter and filing fees for the total amount, payable to the State Corporation Commission. PLEASE DO NOT SEND CASH. If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.

Charter fee: 1,000,000 or fewer authorized shares - \$50 for each 25,000 shares or fraction thereof; more than 1 million shares - \$2,500. **Filing fee:** \$25.



SCC759/921
(05/02)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

APPLICATION FOR A CERTIFICATE OF AUTHORITY
TO TRANSACT BUSINESS IN VIRGINIA

Name of the corporation (include, **if required**, any "for use in Virginia" name **in parentheses**):

_____.

State or country of incorporation _____.

Date of incorporation _____. Period of duration _____.

Corporation's principal office address:

(number and street)

(city or town)

(state)

(zip Code)

Name of the **VIRGINIA** registered agent: _____.

The registered agent is (**mark appropriate box[es]**):

(1) an individual who is a resident of Virginia **and**

an officer of the corporation.

a director of the corporation.

a member of the Virginia State Bar.

OR

(2) a domestic or foreign stock or nonstock corporation, limited liability company or registered limited liability partnership authorized to transact business in Virginia.

The foreign corporation's **VIRGINIA** registered office address, which is the business office of the registered agent, is:

(number and street)

_____, VA _____.

(city or town)

(zip code)

The foreign corporation's registered office in Virginia is located in the [] city **or** [] county of _____.

OFFICERS: NAME AND TITLE

BUSINESS ADDRESS

DIRECTORS: NAME

BUSINESS ADDRESS

STOCK: NO. OF SHARES AUTHORIZED

CLASS AND SERIES

The undersigned executes this application in the name of the corporation and declares the facts stated herein to be true:

(signature)

(printed name)

(corporate title)

(date)

See important instructions on the reverse

INSTRUCTIONS

When completing the application, the information **must** be in the English language (except the corporate name), **typewritten or printed in black**, legible and reproducible. The document must be presented on uniformly white, opaque paper, free of visible watermarks and background logos.

You can download this form from our website at www.state.va.us/scc/division/clk/index.htm.

1. **Name:** The name of the corporation must be stated exactly as it appears in its charter without alteration or abbreviation.

A stock corporation name must contain the word "corporation," "incorporated," "company" or "limited"; or the abbreviation "corp.," "inc.," "co." or "ltd." If the name of the corporation does not satisfy this requirement, it must add one of the above to its name for use in Virginia. (A nonstock corporation name need not meet this requirement.)

If the corporation's real name is not available, it must adopt a designated name for use in Virginia. State the "for use in Virginia" name in parentheses on the first line of the application, following the corporation's real name. See §§ 13.1-762 and 13.1-924 of the Code of Virginia.

2. **Period of duration:** Unless the corporation's charter states a limited corporate life, the period of duration is "perpetual."

3. **Registered office and registered agent:** Provide the name of the **Virginia** registered agent. The registered agent **must** be one of the options listed. No other person or entity may serve as the registered agent. **The corporation may not serve as its own registered agent.** See §§ 13.1-759 and 13.1-921 of the Code of Virginia.

The location of the registered office must be identical to the business office of the registered agent. See §§ 13.1-763 and 13.1-925 of the Code of Virginia. The address of the registered office must include a street address. A rural route and box number may only be used if no street address is associated with the registered office's location. A post office box is only acceptable for towns / cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the registered office's location.

Provide the name of the county or independent city where the registered office is physically located. Counties and independent cities in Virginia are separate local jurisdictions.

4. **Officers:** Include the names, titles and complete business addresses of all officers of the corporation. Use an attachment if needed.

5. **Directors:** Include the names and business addresses of all directors. If the corporation does not have any directors and none are required under the law of the state or country of incorporation, then a statement to that effect must be made in the space provided for director information. The trustees of a nonstock corporation, by whatever name they are called, are to be listed as directors.

6. **Stock:** List the total number of shares the corporation is authorized to issue (not the number of shares that have been issued), as set forth in the corporation's charter (i.e., the number in the charter must match the number on the application). Itemize by class and, if any, series within each class. A nonstock corporation should write NONE in this section of the application. See §§ 13.1-759 and 13.1-921 of the Code of Virginia.

7. **Signature:** The application must be executed in the name of the corporation by its chairman or any vice-chairman of the board of directors, the president or any other of its officers authorized to act on behalf of the corporation. See §§ 13.1-604 and 13.1-804 of the Code of Virginia.

It is a Class 1 misdemeanor for any person to sign a document he knows is false in any material respect with intent that the document be delivered to the Commission for filing.

IMPORTANT:

8. The **application must be delivered** to the Clerk of the Commission **with a copy of the corporation's charter** (articles of incorporation and all amendments and mergers), **certified or otherwise authenticated within the past 12 months by the Secretary of State** or other official having custody of corporate records in the state or country under whose law it is incorporated. See §§ 13.1-759 and 13.1-921 of the Code of Virginia.

Submit the original, signed application and the authenticated copy of the corporation's charter, to the Clerk of the State Corporation Commission, P. O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 E. Main Street, Tyler Building, 1st floor, Richmond, Virginia 23219), along with a check for the charter and filing fees, payable to the State Corporation Commission. PLEASE DO NOT SEND CASH. If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.

Stock Corporation: Entrance fee: 1,000,000 or fewer authorized shares - \$50 for each 25,000 shares or fraction thereof; more than 1 million shares - \$2,500. **Filing fee:** \$25. See §§ 13.1-615.1 and 13.1-616 of the Code of Virginia.

Nonstock corporation: \$75 total (\$50 entrance fee plus \$25 filing fee). See §§ 13.1-815.1 and 13.1-816 of the Code of Virginia.

Note: If the corporation is a professional corporation that renders "professional services" as that term is defined in § 13.1-543 of the Code of Virginia, set forth on an attachment the name and address of each stockholder of the corporation who will be providing the professional services in Virginia and whether such stockholder is duly licensed or otherwise legally qualified to perform the professional services in Virginia. See § 13.1-544.2 of the Code of Virginia.



(07/02)

**CHARTER FEE / ENTRANCE FEE SCHEDULE FOR
DOMESTIC AND FOREIGN CORPORATIONS**

FEE FORMULA

Stock Corporations

Charter/Entrance Fee

(Section 13.1-615.1 of the Code of Virginia)

- 1,000,000 or fewer authorized shares in articles of incorporation, as amended:
\$50 for each 25,000 shares or fraction thereof
- more than 1,000,000 authorized shares: \$2,500

Filing Fee

(Section 13.1-616 of the Code of Virginia)

- \$25

Nonstock Corporations

(Sections 13.1-815.1 and 13.1-816 of the Code of Virginia)

- \$75 (\$50 charter/entrance fee + \$25 filing fee)

CHARTER FEE / ENTRANCE FEE SCHEDULE

<u>Authorized shares</u>	<u>Total fees*</u>	<u>Authorized shares</u>	<u>Total fees*</u>
1 - 25,000	\$ 75	500,001 - 525,000	\$1,075
25,001 - 50,000	125	525,001 - 550,000	1,125
50,001 - 75,000	175	550,001 - 575,000	1,175
75,001 - 100,000	225	575,001 - 600,000	1,225
100,001 - 125,000	275	600,001 - 625,000	1,275
125,001 - 150,000	325	625,001 - 650,000	1,325
150,001 - 175,000	375	650,001 - 675,000	1,375
175,001 - 200,000	425	675,001 - 700,000	1,425
200,001 - 225,000	475	700,001 - 725,000	1,475
225,001 - 250,000	525	725,001 - 750,000	1,525
250,001 - 275,000	575	750,001 - 775,000	1,575
275,001 - 300,000	625	775,001 - 800,000	1,625
300,001 - 325,000	675	800,001 - 825,000	1,675
325,001 - 350,000	725	825,001 - 850,000	1,725
350,001 - 375,000	775	850,001 - 875,000	1,775
375,001 - 400,000	825	875,001 - 900,000	1,825
400,001 - 425,000	875	900,001 - 925,000	1,875
425,001 - 450,000	925	925,001 - 950,000	1,925
450,001 - 475,000	975	950,001 - 975,000	1,975
475,001 - 500,000	1,025	975,001 -1,000,000	2,025

More than 1,000,000 authorized shares: \$2,525

* includes \$25 filing fee



(07/02)

ANNUAL CORPORATION REQUIREMENTS

The Commission mails an Annual Assessment Packet, containing a preprinted annual report form and a notice of annual registration fee assessment, to the registered agent of each active domestic and foreign stock and nonstock corporation at the registered office address on file with the Commission approximately 75 days before the annual report and registration fee payment are due.

Annual Report (Sections 13.1-775 and 13.1-936 of the Code of Virginia)

Each active domestic and foreign stock and nonstock corporation is required to file an annual report with the Commission by the last day of the month in which it was incorporated or authorized to transact business in Virginia (the "due date"). There is no fee for filing this form.

Annual Registration Fee – Stock Corporations (Section 13.1-775.1 of the Code of Virginia)

(Not to be confused with charter/entrance fee) The Commission assesses each active domestic and foreign stock corporation an annual registration fee based on the number of shares it is authorized to issue as of the first day of the second month next preceding the month the corporation was incorporated or authorized to transact business in Virginia. **See schedule below.** Payment of the annual registration fee must be received by the Commission by the due date to avoid imposition of a penalty.

Annual Registration Fee – Nonstock Corporations (Section 13.1-936.1 of the Code of Virginia)

(Not to be confused with charter/entrance fee) The Commission assesses each active domestic and foreign nonstock corporation an **annual registration fee of \$25.00** on the first day of the second month next preceding the month the corporation was incorporated or authorized to transact business in Virginia. Payment of the annual registration fee must be received by the Commission by the due date to avoid imposition of a penalty.

ANNUAL REGISTRATION FEE SCHEDULE – (EFFECTIVE 7/1/02)

<u>Authorized shares</u>	<u>Fee</u>	<u>Authorized shares</u>	<u>Fee</u>	<u>Authorized shares</u>	<u>Fee</u>
1 – 5,000	\$ 100	90,001 – 95,000	\$ 640	180,001 – 185,000	\$ 1180
5,001 – 10,000	130	95,001 – 100,000	670	185,001 – 190,000	1210
10,001 – 15,000	160	100,001 – 105,000	700	190,001 – 195,000	1240
15,001 – 20,000	190	105,001 – 110,000	730	195,001 – 200,000	1270
20,001 – 25,000	220	110,001 – 115,000	760	200,001 – 205,000	1300
25,001 – 30,000	250	115,001 – 120,000	790	205,001 – 210,000	1330
30,001 – 35,000	280	120,001 – 125,000	820	210,001 – 215,000	1360
35,001 – 40,000	310	125,001 – 130,000	850	215,001 – 220,000	1390
40,001 – 45,000	340	130,001 – 135,000	880	220,001 – 225,000	1420
45,001 – 50,000	370	135,001 – 140,000	910	225,001 – 230,000	1450
50,001 – 55,000	400	140,001 – 145,000	940	230,001 – 235,000	1480
55,001 – 60,000	430	145,001 – 150,000	970	235,001 – 240,000	1510
60,001 – 65,000	460	150,001 – 155,000	1000	240,001 – 245,000	1540
65,001 – 70,000	490	155,001 – 160,000	1030	245,001 – 250,000	1570
70,001 – 75,000	520	160,001 – 165,000	1060	250,001 – 255,000	1600
75,001 – 80,000	550	165,001 – 170,000	1090	255,001 – 260,000	1630
80,001 – 85,000	580	170,001 – 175,000	1120	260,001 – 265,000	1660
85,001 – 90,000	610	175,001 – 180,000	1150	265,001 – 270,000	1690
				over 270,000	1700
				NONSTOCK	\$ 25



LLC-1011
(05/02)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

ARTICLES OF ORGANIZATION OF A
DOMESTIC LIMITED LIABILITY COMPANY

Pursuant to Chapter 12 of Title 13.1 of the Code of Virginia the undersigned states as follows:

1. The name of the limited liability company is

(The name must contain the words "limited company" or "limited liability company" or their abbreviations "L.C.", "LC", "L.L.C." or "LLC")

2. A. The name of the limited liability company's initial registered agent is

B. The registered agent is **(mark appropriate box)**:

(1) an INDIVIDUAL who is a resident of Virginia **and**

- a member or manager of the limited liability company.
- an officer or director of a corporation that is a member or manager of the limited liability company.
- a general partner of a general or limited partnership that is a member or manager of the limited liability company.
- a trustee of a trust that is a member or manager of the limited liability company.
- a member of the Virginia State Bar.

OR

(2) a domestic or foreign stock or nonstock corporation, limited liability company or registered limited liability partnership authorized to transact business in Virginia.

3. The limited liability company's initial registered office address, which is identical to the business office of the initial registered agent, is:

(number/street)
_____, VA _____,
(city or town) (zip)

which is located in the city **or** county of _____.

4. The limited liability company's principal office is located at

(number/street)
_____, _____, _____
(city or town) (state) (zip)

5. Signature:

(organizer) (date)

(printed name) (telephone number (optional))

SEE INSTRUCTIONS ON THE REVERSE

INSTRUCTIONS

Section 13.1-1003 of the Code of Virginia requires that this document, except for the name, be in the English language, typewritten or printed in black, legible and reproducible. The document must be presented on uniformly white, opaque paper, free of visible watermarks and background logos.

You can download this form from our website at www.state.va.us/scc/division/clk/index.htm.

The limited liability company may not serve as its own registered agent.

The location of the registered office must be identical to the business office of the registered agent. See § 13.1-1015 of the Code of Virginia.

The address of the registered office must include a street address. A rural route and box number may only be used if no street address is associated with the registered office's location. A post office box is only acceptable for towns / cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the registered office's location. State the name of the county or independent city in which the office is physically located. Counties and independent cities in Virginia are separate local jurisdictions.

The principal office is the location at which a current list of the full name and last known address of each member of the limited liability company is kept, as well as the other limited liability company information and records specified in § 13.1-1028 of the Code of Virginia.

The address of the principal office must include a street address. A rural route and box number may only be used if no street address is associated with the principal office's location. A post office box is only acceptable for towns / cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the principal office's location.

The document must be executed in the name of the limited liability company by the person forming the company (see § 13.1-1003 of the Code of Virginia).

It is a Class 1 misdemeanor for any person to sign a document he knows is false in any material respect with intent that the document be delivered to the Commission for filing.

Submit the original, signed articles to the Clerk of the State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 East Main Street, Tyler Building, 1st Floor, Richmond, Virginia 23219), along with a check for the filing fee in the amount of **\$100.00**, payable to the State Corporation Commission. **PLEASE DO NOT SEND CASH.** If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.



LLC-1103
(05/02)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

ARTICLES OF ORGANIZATION FOR A DOMESTIC
PROFESSIONAL LIMITED LIABILITY COMPANY

Pursuant to Chapters 12 and 13 of Title 13.1 of the Code of Virginia the undersigned states as follows:

1. The name of the professional limited liability company is

(See instruction on reverse for name requirements.)

2. The professional limited liability company is organized for the sole and specific purpose of rendering the professional services of: _____

3. A. The name of the professional limited liability company's initial registered agent is

B. The registered agent is **(mark appropriate box)**:

(1) an INDIVIDUAL who is a resident of Virginia **and**

- a member or manager of the professional limited liability company.
- an officer or director of a corporation that is a member or manager of the professional limited liability company.
- a general partner of a general or limited partnership that is a member or manager of the professional limited liability company.
- a trustee of a trust that is a member or manager of the professional limited liability company.
- a member of the Virginia State Bar.

OR

(2) a domestic or foreign stock or nonstock corporation, limited liability company or a registered limited liability partnership authorized to transact business in Virginia.

4. The professional limited liability company's initial registered office address, which is identical to the business office of the initial registered agent, is:

_____ (number/street)

_____ VA _____ (city or town) (zip)

which is located in the city **or** county of _____

5. The professional limited liability company's principal office is located at

_____ (number/street)

_____ (city or town) (state) (zip)

6. Signature:

_____ (organizer) _____ (date)

_____ (printed name) _____ (telephone number (optional))

SEE INSTRUCTIONS ON THE REVERSE

INSTRUCTIONS

Section 13.1-1003 of the Code of Virginia requires that this document, except for the name, be in the English language, typewritten or printed in black, legible and reproducible. The document must be presented on uniformly white, opaque paper, free of visible watermarks and background logos.

You can download this form from our website at www.state.va.us/scc/division/clk/index.htm.

The name must contain the words "limited company" or "limited liability company" or the abbreviation "L.C.," "LC," "L.L.C.," or "LLC," pursuant to § 13.1-1012A of the Code of Virginia; or, in place of these words or abbreviations, the name may contain the initials "P.L.C.," "PLC," "P.L.L.C.," or "PLLC," or the phrase "professional limited company," "a professional limited company" "professional limited liability company" or "a professional limited liability company," pursuant to § 13.1-1104 of the Code of Virginia.

State the professional services the company is organized to render. The law limits such services to the personal services rendered by: pharmacists, optometrists, practitioners of the healing arts, nurse practitioners, practitioners of the behavioral science professions, veterinarians, surgeons, dentists, architects, engineers, land surveyors, certified interior designers, certified landscape architects, public accountants, certified public accountants, attorneys at law, insurance consultants, audiologists or speech pathologists and clinical nurse specialists. See § 13.1-1102 of the Code of Virginia.

For the percentage of the membership interests that must be held by individuals licensed or authorized to render the services for which the company is organized, see § 13.1-1111 of the Code of Virginia.

The professional limited liability company may not serve as its own registered agent.

The location of the registered office must be identical to the business office of the registered agent. See § 13.1-1015 of the Code of Virginia.

The address of the registered office must include a street address. A rural route and box number may only be used if no street address is associated with the registered office's location. A post office box is only acceptable for towns / cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the registered office's location. State the name of the county or independent city in which the office is physically located. Counties and independent cities in Virginia are separate local jurisdictions.

The principal office is the location at which a current list of the full name and last known address of each member of the limited liability company is kept, as well as the other limited liability company information and records specified in § 13.1-1028 of the Code of Virginia.

The address of the principal office must include a street address. A rural route and box number may only be used if no street address is associated with the principal office's location. A post office box is only acceptable for towns / cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the principal office's location.

The document must be executed in the name of the professional limited liability company by the person forming the company (see § 13.1-1003 of the Code of Virginia).

It is a Class 1 misdemeanor for any person to sign a document he knows is false in any material respect with intent that the document be delivered to the Commission for filing.

Submit the original, signed articles to the Clerk of the State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 East Main Street, Tyler Building, 1st Floor, Richmond, Virginia 23219), along with a check for the filing fee in the amount of **\$100.00**, payable to the State Corporation Commission. **PLEASE DO NOT SEND CASH.** If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.



LLC-1052
(10/03)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

APPLICATION FOR REGISTRATION AS A FOREIGN LIMITED LIABILITY COMPANY

1. The name of the foreign limited liability company is (include, **if required**, any "for use in Virginia" name in parentheses):

_____.

2. The foreign limited liability company was formed under the laws of

_____ on _____.
(state or country) (date of limited liability company's formation)

3. A. The name of the limited liability company's registered agent in VIRGINIA is

_____.

B. The registered agent is (**mark appropriate box**):

(1) an INDIVIDUAL who is a resident of Virginia **and**

a member or manager of the limited liability company.

an officer or director of a corporation that is a member or manager of the limited liability company.

a general partner of a general or limited partnership that is a member or manager of the limited liability company.

a trustee of a trust that is a member or manager of the limited liability company.

a member of the Virginia State Bar.

OR

(2) a domestic or foreign stock or nonstock corporation, limited liability company or registered limited liability partnership authorized to transact business in Virginia.

C. The limited liability company's VIRGINIA registered office address, which is identical to the business office of the registered agent, is

_____.

(number and street)

_____ VA _____.

(city or town)

(zip)

which is located in the city **or** county of _____.

D. The registered office and registered agent comply with the requirements of § 13.1-1015 of the Code of Virginia.

4. The address of the office required to be maintained in the state or other jurisdiction of the limited liability company's formation by the laws of said jurisdiction or, if no such office is required, the address of the principal office of the foreign limited liability company, is

_____.

(number and street)

(city or town)

(state)

(zip)

5. The foreign limited liability company hereby irrevocably appoints the Clerk of the Commission as the registered agent of the limited liability company for service of process if no registered agent has been appointed under § 13.1-1015 of the Code of Virginia or, if appointed, the registered agent's authority has been revoked or if the registered agent either has resigned or cannot be found or served with the exercise of reasonable diligence.

[OVER]

6. The foreign limited liability company states that it is a foreign limited liability company as defined in § 13.1-1002 of the Code of Virginia.
7. The undersigned executes this application in the name of the limited liability company and declares the facts stated herein to be true:

(signature)	(date)
(printed name)	(title)
	(telephone number (optional))

INSTRUCTIONS

This application, which has been prescribed by the Commission, is required to be filed with the Commission before a foreign limited liability company may obtain a certificate of registration to transact business in Virginia.

Section 13.1-1003 of the Code of Virginia requires that this document be in the English language, typewritten or printed in black, legible and reproducible. The document must be presented on uniformly white, opaque paper, free of visible watermarks and background logos.

You can download this form from our website at www.state.va.us/scc/division/clk/index.htm.

The limited liability company's name must be set forth in paragraph 1 exactly as it appears in its articles of organization, as amended, without alteration or abbreviation. If the name of the limited liability company does not contain the words "limited company" or "limited liability company," or the abbreviation "L.C.", "LC", "L.L.C." or "LLC", the limited liability company must add one of the foregoing to its name for use in Virginia. If the limited liability company's real name is unavailable, it must adopt a designated name for use in Virginia. State the "for use in Virginia" name in parentheses on the first line of the application, following the limited liability company's real name. See §§ 13.1-1052 and 13.1-1054 of the Code of Virginia.

The limited liability company may not serve as its own registered agent.

The location of the registered office must be identical to the business office of the registered agent. See § 13.1-1015 of the Code of Virginia. The address of the registered office must include a street address. A rural route and box number may only be used if no street address is associated with the registered office's location. A post office box is only acceptable for towns/cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the registered office's location. State the name of the county or independent city in which the office is physically located. Counties and independent cities in Virginia are separate local jurisdictions.

The application for registration as a foreign limited liability company must set forth the address of the office required to be maintained in the state or other jurisdiction of its formation by the laws of said jurisdiction or, if no such office is required, the address of the principal office of the foreign limited liability company. See § 13.1-1052 of the Code of Virginia.

The application must be executed by a person with authority to do so under the laws of the state or other jurisdiction under which the foreign limited liability company is formed.

It is a Class 1 misdemeanor for any person to sign a document he knows is false in any material respect with intent that the document be delivered to the Commission for filing.

The application must be delivered to the Clerk of the Commission **with a copy of the limited liability company's articles of organization** or other constituent documents, and all amendments and mergers, filed in the foreign limited liability company's state or other jurisdiction of formation, **certified or otherwise authenticated within the past 12 months by the Secretary of State** or official having custody of limited liability company records in the state or other jurisdiction of its formation. See § 13.1-1052 of the Code of Virginia.

Submit the original, signed application to the Clerk of the State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 East Main Street, Tyler Building, 1st Floor, Richmond, Virginia 23219), along with a check for the filing fee in the amount of **\$100.00**, payable to the State Corporation Commission. **PLEASE DO NOT SEND CASH.** If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.



COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

BTA1212
(10/03)

ARTICLES OF TRUST OF A
DOMESTIC BUSINESS TRUST

Pursuant to Title 13.1, Chapter 14, Article 2 of the Code of Virginia, the undersigned states as follows:

1. The name of the business trust is

_____.

2. A. The name of the business trust's initial registered agent is

_____.

B. The registered agent is **(mark appropriate box)**:

(1) an INDIVIDUAL who is a resident of Virginia **and**

a trustee or officer of the business trust

an officer or director of a corporation that is a trustee of the business trust

a general partner of a general or limited partnership that is a trustee of the business trust

a member or manager of a limited liability company that is a trustee of the business trust

a trustee of a business trust or other trust that is a trustee of the business trust

a member of the Virginia State Bar

OR

(2) a domestic or foreign stock or nonstock corporation, limited liability company, registered limited liability partnership or business trust authorized to transact business in Virginia.

3. The business trust's initial registered office address, which is identical to the business office of the registered agent, is

(number/street)

_____ VA _____,

(city or town)

(zip)

which is located in the city **or** county of _____.

4. The business trust's principal office is located at

(number/street)

(city or town)

(state)

(zip)

5. Signature(s) of person(s) forming the domestic business trust:

(signature)

(date)

(printed name)

(telephone number (optional))

SEE INSTRUCTIONS ON THE REVERSE

INSTRUCTIONS

The articles must be in the English language, typewritten or printed in black, legible and reproducible. The document must be presented on uniformly white, opaque paper, free of visible watermarks and background logos.

You can download this form from our website at www.state.va.us/scc/division/clk/index.htm.

The business trust name may not include the words or phrases "trust company," "corporation," "professional corporation," "incorporated," "limited company," "limited liability company," "professional limited liability company," "limited partnership," "registered limited liability partnership," "limited liability partnership," "registered limited liability limited partnership," or "limited liability limited partnership;" the abbreviations "Corp.," "Inc.," "L.C.," "LC," "L.L.C.," "LLC," "P.C.," "PC," "P.L.C.," "PLC," "P.L.L.C.," "PLLC," "L.P.," "LP," "R.L.L.P.," "RLLP," "L.L.P.," "LLP," "R.L.L.L.P.," "RLLLP," "L.L.L.P.," or "LLLP;" or any word or phrase the use of which is prohibited by law for the business trust. See Section 13.1-1214 of the Code of Virginia.

The business trust may not serve as its own registered agent.

The location of the registered office must be identical to the business office of the registered agent. See § 13.1-1220 of the Code of Virginia.

The address of the registered office must include a street address. A rural route and box number may only be used if no street address is associated with the registered office's location. A post office box is only acceptable for towns/cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the registered office's location. Set forth the name of the county or independent city in which the office is physically located. Counties and independent cities in Virginia are separate local jurisdictions.

The articles may not set forth a separate address for the mailing of correspondence to the registered office. However, a post office box may be included within the address of the registered office, as long as the street name and number are also included (e.g., street and number, P.O. box; city or town; state; zip).

The principal office is the location at which a beneficial owner may inspect the business trust's governing instrument as well as other information and records specified in Section 13.1-1278 E of the Code of Virginia. See Section 13.1-1279 of the Code of Virginia.

The articles of trust must set forth the address at which the principal office is physically located, which is to include a street and number, city or town, state and zip code. See Section 13.1-1212 of the Code of Virginia. A rural route and box number may only be used if no street address is associated with the principal office's location. A post office box is not acceptable since it is not a location at which business records can be inspected.

The articles may not set forth a separate address for the mailing of correspondence to the principal office. However, a post office box may be included within the address of the principal office, as long as the street name and number are also included (e.g., street and number, P.O. box; city or town; state; zip).

The articles must be executed by the person(s) forming the trust. See § 13.1-1202 of the Code of Virginia.

It is a Class 1 misdemeanor for any person to sign a document he knows is false in any material respect with intent that the document be delivered to the Commission for filing.

Submit the original, signed articles to the Clerk of the State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 East Main Street, Tyler Building, 1st Floor, Richmond, Virginia 23219), along with a check for the filing fee in the amount of **\$100.00**, payable to the State Corporation Commission. **PLEASE DO NOT SEND CASH.** If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.



BTA1242
(10/03)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

APPLICATION FOR REGISTRATION AS A FOREIGN BUSINESS TRUST

1. The name of the foreign business trust is (include, if required, any "for use in Virginia" name in parentheses)

2. The business trust was formed under the laws of

_____ on _____
(state or country) (date of business trust's formation)

3. A. The name of the business trust's registered agent in VIRGINIA is

B. The registered agent is (mark appropriate box)

(1) an INDIVIDUAL who is a resident of Virginia **and**

- a trustee or officer of the business trust
- an officer or director of a corporation that is a trustee of the business trust
- a general partner of a general or limited partnership that is a trustee of the business trust
- a member or manager of a limited liability company that is a trustee of the business trust
- a trustee of a business trust or other trust that is a trustee of the business trust
- a member of the Virginia State Bar

OR

(2) a domestic or foreign stock or nonstock corporation, limited liability company, registered limited liability partnership or business trust authorized to transact business in Virginia.

C. The business trust's VIRGINIA registered office address, which is identical to the business office of the registered agent, is

(number and street)

_____ VA _____,

(city or town)

(zip)

which is located in the city **or** county of _____.

D. The registered office and registered agent comply with the requirements of § 13.1-1220 of the Code of Virginia.

4. The Clerk of the Commission is irrevocably appointed as the registered agent of the foreign business trust for service of process if no registered agent has been appointed under § 13.1-1220 of the Code of Virginia or, if appointed, the registered agent's authority has been revoked or if the registered agent either has resigned or cannot be found or served with the exercise of reasonable diligence.

5. The address of the office required to be maintained in the state or other jurisdiction of the business trust's formation by the laws of that state or jurisdiction or, if no such office is required, the address of the principal office of the foreign business trust, is

(number and street)

(city or town)

(state)

(zip)

6. An authenticated copy of the applicant's articles of trust and other constituent documents are submitted herewith. (See instructions.)

[OVER]

7. The applicant states that it is a foreign business trust as defined in § 13.1-1201 of the Code of Virginia.
8. The undersigned executes this application in the name of the business trust and declares the facts stated herein to be true:

(signature)	(date)
(printed name)	(title)

INSTRUCTIONS

This application must be in the English language, typewritten or printed in black, legible and reproducible. The document must be presented on uniformly white, opaque paper, free of visible watermarks and background logos.

You can download this form from our website at www.state.va.us/scc/division/clk/index.htm.

The business trust's name must be set forth in item 1 exactly as it appears in its articles of business trust, as amended, without alteration or abbreviation. If the name of the business trust contains one of the following words or phrases "trust company," "corporation," "professional corporation," "incorporated," "limited company," "limited liability company," "professional limited liability company," "limited partnership," "registered limited liability partnership," "limited liability partnership," "registered limited liability limited partnership," or "limited liability limited partnership;" the abbreviations "Corp.," "Inc.," "L.C.," "LC," "L.L.C.," "LLC," "P.C.," "PC," "P.L.C.," "PLC," "P.L.L.C.," "PLLC," "L.P.," "LP," "R.L.L.P.," "RLLP," "L.L.P.," "LLP," "R.L.L.L.P.," "RLLLP," "L.L.L.P.," or "LLLPL;" or any word or phrase the use of which is prohibited by law for the business trust, or if the business trust's real name is unavailable, it must adopt a designated name for use in Virginia. State the "for use in Virginia" name in parentheses on the first line of the application, following the business trust's real name. See §§ 13.1-1042 and 13.1-1244 of the Code of Virginia.

The business trust may not serve as its own registered agent.

The location of the registered office must be identical to the business office of the registered agent. See § 13.1-1220 of the Code of Virginia. The address of the registered office must include a street address. A rural route and box number may only be used if no street address is associated with the registered office's location. A post office box is only acceptable for towns/cities that have a population of 2,000 or less if no street address or rural route and box number is associated with the registered office's location. State the name of the county or independent city in which the office is physically located. Counties and independent cities in Virginia are separate local jurisdictions.

The application for registration as a foreign business trust must set forth the address of the office required to be maintained in the state or other jurisdiction of its formation by the laws of said jurisdiction or, if no such office is required, the address of the principal office of the foreign business trust. See § 13.1-1242 of the Code of Virginia.

The application must be executed by a person with authority to do so under the laws of the state or other jurisdiction under which the foreign business trust is formed.

It is a Class 1 misdemeanor for any person to sign a document he knows is false in any material respect with intent that the document be delivered to the Commission for filing.

The application must be delivered to the Clerk of the Commission **with a copy of the business trust's articles of trust** or other constituent documents, and all amendments and mergers, filed in the foreign business trust's state or other jurisdiction of formation, **certified or otherwise authenticated within the past 12 months by the Secretary of State** or official having custody of business trust records in the state or other jurisdiction of its formation. See § 13.1-1042 of the Code of Virginia.

Submit the original, signed application and the certified copy of the business trust's articles, as amended, to the Clerk of the State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 East Main Street, Tyler Building, 1st Floor, Richmond, Virginia 23219), along with a check for the filing fee in the amount of **\$100.00**, payable to the State Corporation Commission. **PLEASE DO NOT SEND CASH.** If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.

DETERMINE IF YOU ARE REQUIRED TO OBTAIN A FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)

The Federal Employer Identification Number (EIN) is often used by state agencies as a means of cross-referencing businesses. The State of Virginia strongly encourages all business entities to acquire and use a federal EIN. You are required by law to obtain a federal EIN if you meet one or more of the following conditions:

- You are a sole proprietor with at least one employee or a Keogh Plan.
- Your business is a general partnership or a limited partnership.
- Your business is a corporation.
- Your business is a limited liability company.
- You are a new owner of an existing business which is required to use a federal EIN. (The Federal EIN of a former owner cannot be used.)
- You change your form of business from a sole proprietor to a partnership or a corporation. The partnership or corporation must obtain its own federal EIN.
- Certain nonprofit organizations (churches, clubs, etc.), estates, and trusts are required to obtain a federal EIN. Contact the Internal Revenue Service to determine if you are required to obtain a federal EIN.

You can apply for an employer identification number on-line at the Internal Revenue Service's Internet site: www.irs.gov

The on-line service immediately issues a new EIN, eliminating the paperwork and 4-10 day wait. The easiest way to find the on-line EIN application is to type "EIN" in the IRS keyword search on the home page. (On-line application process is not yet available for the following types of entities: Foreign Address, LLCs without an entity type, REMICs, State and Local Government, Federal Government/Military, and Indian Tribal Governments.)

Businesses can enjoy the benefits of e-file and e-pay, whether they rely on a tax preparer or handle their own taxes. The most common business forms are all available for e-file, including:

- Employment (Forms 940 and 941)
- Partnership (Form 1065)
- Estates and Trusts (Form 1041)
- Information Returns (Forms W-4, 1099 series, 990 and 8868)
- Corporate (Forms 1120 and 1120S)

Businesses also can enroll in the free Electronic Federal Tax Payment System (EFTPS.) Once a taxpayer is enrolled, all federal tax payments can be made online using software, over the phone or through payroll processors. For more information or to enroll, call EFTPS customer service at 1-800-555-4477 or 1-800-945-8400 or visit www.eftps.gov.

Businesses that request a new EIN and have a tax balance due will be automatically enrolled in EFTPS to begin making their tax payments quicker, rather than waiting for coupons to arrive in the mail.

For more IRS business information, contact the toll-free Business and Specialty Tax Line at 1-800-829-4933.

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

▶ See separate instructions for each line. ▶ Keep a copy for your records.

EIN

OMB No. 1545-0003

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested

2 Trade name of business (if different from name on line 1)

3 Executor, trustee, "care of" name

4a Mailing address (room, apt., suite no. and street, or P.O. box)

5a Street address (if different) (Do not enter a P.O. box.)

4b City, state, and ZIP code

5b City, state, and ZIP code

6 County and state where principal business is located

7a Name of principal officer, general partner, grantor, owner, or trustor

7b SSN, ITIN, or EIN

8a Type of entity (check only one box)

<input type="checkbox"/> Sole proprietor (SSN) _____	<input type="checkbox"/> Estate (SSN of decedent) _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (SSN) _____
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____	<input type="checkbox"/> Trust (SSN of grantor) _____
<input type="checkbox"/> Personal service corp.	<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government
<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises
<input type="checkbox"/> Other (specify) ▶ _____	Group Exemption Number (GEN) ▶ _____

8b If a corporation, name the state or foreign country (if applicable) where incorporated

State _____	Foreign country _____
-------------	-----------------------

9 Reason for applying (check only one box)

<input type="checkbox"/> Started new business (specify type) ▶ _____	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____
<input type="checkbox"/> Hired employees (Check the box and see line 12.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____
<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Other (specify) ▶ _____	<input type="checkbox"/> Created a trust (specify type) ▶ _____
	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____

10 Date business started or acquired (month, day, year) _____

11 Closing month of accounting year _____

12 First date wages or annuities were paid or will be paid (month, day, year). **Note:** If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) ▶ _____

13 Highest number of employees expected in the next 12 months. **Note:** If the applicant does not expect to have any employees during the period, enter "-0-." ▶ _____

Agricultural	Household	Other
--------------	-----------	-------

14 Check **one** box that best describes the principal activity of your business.

<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-agent/broker
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Other (specify)	<input type="checkbox"/> Wholesale-other	<input type="checkbox"/> Retail

15 Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided.

16a Has the applicant ever applied for an employer identification number for this or any other business? Yes No

Note: If "Yes," please complete lines 16b and 16c.

16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.

Legal name ▶ _____ Trade name ▶ _____

16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.

Approximate date when filed (mo., day, year) _____ City and state where filed _____ Previous EIN _____

Third Party Designee

Complete this section **only** if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.

Designee's name	Designee's telephone number (include area code) ()
Address and ZIP code	Designee's fax number (include area code) ()

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

Name and title (type or print clearly) ▶ _____

Signature ▶ _____ Date ▶ _____

Applicant's telephone number (include area code) ()

Applicant's fax number (include area code) ()

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ **See also the separate instructions for each line on Form SS-4.**

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-6, 8a, and 9-16c.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b (if applicable), and 9-16c.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 9, and 16a-c.
Changed type of organization	Either the legal character of the organization or its ownership changed (e.g., you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-16c (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-16c (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-16c (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 2, 4a-6, 8a, 9, and 16a-c.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a-9, and 16a-c.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1, 3, 4a-b, 8a, 9, and 16a-c.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042 , Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 9, and 16a-c.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 8a, 9, and 16a-c.
Is a single-member LLC	Needs an EIN to file Form 8832 , Classification Election, for filing employment tax returns or for state reporting purposes ⁸	Complete lines 1-16c (as applicable).
Is an S corporation	Needs an EIN to file Form 2553 , Election by a Small Business Corporation ⁹	Complete lines 1-16c (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. **A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.**

² However, **do not** apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. (The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).)

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, IRA trusts that are required to file **Form 990-T**, Exempt Organization Business Income Tax Return, must have an EIN.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. **See Rev. Proc. 2000-12.**

⁷ See also *Household employer* on page 4. (**Note:** State or local agencies may need an EIN for other reasons, e.g., hired employees.)

⁸ Most LLCs **do not** need to file Form 8832. See **Limited liability company (LLC)** on page 4 for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.



Instructions for Form SS-4

(Rev. September 2003)



Department of the Treasury
Internal Revenue Service

For use with Form SS-4 (Rev. December 2001)

Application for Employer Identification Number.

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Use these instructions to complete **Form SS-4**, Application for Employer Identification Number. Also see **Do I Need an EIN?** on page 2 of Form SS-4.

Purpose of Form

Use Form SS-4 to apply for an employer identification number (EIN). An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.



*An EIN is for use in connection with your business activities only. Do **not** use your EIN in place of your social security number (SSN).*

Items To Note

Apply online. You can now apply for and receive an EIN online using the internet. See **How To Apply** below.

File only one Form SS-4. Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if the proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

EIN applied for, but not received. If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number.

Do not show your SSN as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area as shown in the instructions for the form that you are filing. Make your check or money order payable to the "United States Treasury" and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN.

How To Apply

You can apply for an EIN online, by telephone, by fax, or by mail depending on how soon you need to use the EIN. Use only one method for each entity so you do not receive more than one EIN for an entity.

Online. You can receive your EIN by internet and use it immediately to file a return or make a payment. Go to the

IRS website at www.irs.gov/businesses and click on **Employer ID Numbers** under **topics**.

Telephone. You can receive your EIN by telephone and use it immediately to file a return or make a payment. Call the IRS at **1-800-829-4933**. (International applicants must call 215-516-6999.) The hours of operation are 7:00 a.m. to 10:00 p.m. The person making the call must be authorized to sign the form or be an authorized designee. See **Signature** and **Third Party Designee** on page 6. Also see the **TIP** below.

If you are applying by telephone, it will be helpful to complete Form SS-4 before contacting the IRS. An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right corner of the form and sign and date it. Keep this copy for your records.

If requested by an IRS representative, mail or fax (facsimile) the signed Form SS-4 (including any Third Party Designee authorization) within 24 hours to the IRS address provided by the IRS representative.



*Taxpayer representatives can apply for an EIN on behalf of their client and request that the EIN be faxed to their **client** on the same day. **Note:** By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.*

Fax. Under the Fax-TIN program, you can receive your EIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the Fax-TIN number listed on page 2 for your state. A long-distance charge to callers outside of the local calling area will apply. Fax-TIN numbers can only be used to apply for an EIN. **The numbers may change without notice.** Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to provide your fax number so the IRS can fax the EIN back to you. **Note:** By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.

Mail. Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks. See also **Third Party Designee** on page 6.

Call 1-800-829-4933 to verify a number or to ask about the status of an application by mail.

Where To Fax or File

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	Call the Fax-TIN number shown or file with the "Internal Revenue Service Center" at:
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Attn: EIN Operation P. O. Box 9003 Holtsville, NY 11742-9003 Fax-TIN 631-447-8960
Illinois, Indiana, Kentucky, Michigan	Attn: EIN Operation Cincinnati, OH 45999 Fax-TIN 859-669-5760
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, Puerto Rico, South Dakota, Tennessee, Texas, Utah, Washington, Wisconsin, Wyoming	Attn: EIN Operation Philadelphia, PA 19255 Fax-TIN 215-516-3990
If you have no legal residence, principal place of business, or principal office or agency in any state:	Attn: EIN Operation Philadelphia, PA 19255 Telephone 215-516-6999 Fax-TIN 215-516-3990

How To Get Forms and Publications

Phone. You can order forms, instructions, and publications by phone 24 hours a day, 7 days a week. Call 1-800-TAX-FORM (1-800-829-3676). You should receive your order or notification of its status within 10 workdays.

Personal computer. With your personal computer and modem, you can get the forms and information you need using the IRS website at www.irs.gov or File Transfer Protocol at [ftp.irs.gov](ftp://ftp.irs.gov).

CD-ROM. For small businesses, return preparers, or others who may frequently need tax forms or publications, a CD-ROM containing over 2,000 tax products (including many prior year forms) can be purchased from the National Technical Information Service (NTIS).

To order **Pub. 1796**, Federal Tax Products on CD-ROM, call **1-877-CDFORMS** (1-877-233-6767) toll free or connect to www.irs.gov/cdorders.

Tax Help for Your Business

IRS-sponsored Small Business Workshops provide information about your Federal and state tax obligations.

For information about workshops in your area, call 1-800-829-4933.

Related Forms and Publications

The following **forms** and **instructions** may be useful to filers of Form SS-4:

- **Form 990-T**, Exempt Organization Business Income Tax Return
 - **Instructions for Form 990-T**
 - **Schedule C (Form 1040)**, Profit or Loss From Business
 - **Schedule F (Form 1040)**, Profit or Loss From Farming
 - **Instructions for Form 1041 and Schedules A, B, D, G, I, J, and K-1**, U.S. Income Tax Return for Estates and Trusts
 - **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
 - **Instructions for Form 1065**, U.S. Return of Partnership Income
 - **Instructions for Form 1066**, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
 - **Instructions for Forms 1120 and 1120-A**
 - **Form 2553**, Election by a Small Business Corporation
 - **Form 2848**, Power of Attorney and Declaration of Representative
 - **Form 8821**, Tax Information Authorization
 - **Form 8832**, Entity Classification Election
- For more **information** about filing Form SS-4 and related issues, see:
- **Circular A**, Agricultural Employer's Tax Guide (Pub. 51)
 - **Circular E**, Employer's Tax Guide (Pub. 15)
 - **Pub. 538**, Accounting Periods and Methods
 - **Pub. 542**, Corporations
 - **Pub. 557**, Exempt Status for Your Organization
 - **Pub. 583**, Starting a Business and Keeping Records
 - **Pub. 966**, Electronic Choices for Paying ALL Your Federal Taxes
 - **Pub. 1635**, Understanding Your EIN
 - **Package 1023**, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
 - **Package 1024**, Application for Recognition of Exemption Under Section 501(a)

Specific Instructions

Print or type all entries on Form SS-4. Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Enter "N/A" (nonapplicable) on the lines that do not apply.

Line 1—Legal name of entity (or individual) for whom the EIN is being requested. Enter the legal name of the entity (or individual) applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document.

Individuals. Enter your first name, middle initial, and last name. If you are a sole proprietor, enter your

individual name, not your business name. Enter your business name on line 2. Do not use abbreviations or nicknames on line 1.

Trusts. Enter the name of the trust.

Estate of a decedent. Enter the name of the estate.

Partnerships. Enter the legal name of the partnership as it appears in the partnership agreement.

Corporations. Enter the corporate name as it appears in the corporation charter or other legal document creating it.

Plan administrators. Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.

Line 2—Trade name of business. Enter the trade name of the business if different from the legal name. The trade name is the “doing business as” (DBA) name.



*Use the full legal name shown on line 1 on all tax returns filed for the entity. (However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on **all returns** you file.) To prevent processing delays and errors, **always** use the legal name only (or the trade name only) on **all** tax returns.*

Line 3—Executor, trustee, “care of” name. Trusts enter the name of the trustee. Estates enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person’s name as the “care of” person. Enter the individual’s first name, middle initial, and last name.

Lines 4a-b—Mailing address. Enter the mailing address for the entity’s correspondence. If line 3 is completed, enter the address for the executor, trustee or “care of” person. Generally, this address will be used on all tax returns.



*File **Form 8822**, Change of Address, to report any subsequent changes to the entity’s mailing address.*

Lines 5a-b—Street address. Provide the entity’s physical address **only** if different from its mailing address shown in lines 4a-b. **Do not** enter a P.O. box number here.

Line 6—County and state where principal business is located. Enter the entity’s primary **physical** location.

Lines 7a-b—Name of principal officer, general partner, grantor, owner, or trustor. Enter the first name, middle initial, last name, and SSN of (a) the principal officer if the business is a corporation, (b) a general partner if a partnership, (c) the owner of an entity that is disregarded as separate from its owner (disregarded entities owned by a corporation enter the corporation’s name and EIN), or (d) a grantor, owner, or trustor if a trust.

If the person in question is an **alien individual** with a previously assigned individual taxpayer identification number (ITIN), enter the ITIN in the space provided and submit a copy of an official identifying document. If

necessary, complete **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to obtain an ITIN.

You are **required** to enter an SSN, ITIN, or EIN unless the only reason you are applying for an EIN is to make an entity classification election (see Regulations sections 301.7701-1 through 301.7701-3) and you are a nonresident alien with no effectively connected income from sources within the United States.

Line 8a—Type of entity. Check the box that best describes the type of entity applying for the EIN. If you are an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.



*This is not an election for a tax classification of an entity. See **Limited liability company (LLC)** on page 4.*

Other. If not specifically listed, check the “Other” box, enter the type of entity and the type of return, if any, that will be filed (for example, “Common Trust Fund, Form 1065” or “Created a Pension Plan”). Do not enter “N/A.” If you are an alien individual applying for an EIN, see the **Lines 7a-b** instructions above.

• **Household employer.** If you are an individual, check the “Other” box and enter “Household Employer” and your SSN. If you are a state or local agency serving as a tax reporting agent for public assistance recipients who become household employers, check the “Other” box and enter “Household Employer Agent.” If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

• **QSub.** For a qualified subchapter S subsidiary (QSub) check the “Other” box and specify “QSub.”

• **Withholding agent.** If you are a withholding agent required to file Form 1042, check the “Other” box and enter “Withholding Agent.”

Sole proprietor. Check this box if you file Schedule C, C-EZ, or F (Form 1040) and have a qualified plan, or are required to file excise, employment, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. Enter your SSN (or ITIN) in the space provided. If you are a nonresident alien with no effectively connected income from sources within the United States, you do not need to enter an SSN or ITIN.

Corporation. This box is for any corporation **other than a personal service corporation**. If you check this box, enter the income tax form number to be filed by the entity in the space provided.



*If you entered “1120S” after the “Corporation” checkbox, the corporation **must** file Form 2553 **no later than the 15th day of the 3rd month of the tax year the election is to take effect.***

Until Form 2553 has been received and approved, you will be considered a Form 1120 filer. See the Instructions for Form 2553.

Personal service corp. Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own at least 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as health, law, accounting, or consulting. For more information about personal service corporations, see the Instructions for Forms 1120 and 1120-A and Pub. 542.

Other nonprofit organization. Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).



*If the organization also seeks tax-exempt status, you **must** file either Package 1023 or Package 1024. See Pub. 557 for more information.*

If the organization is covered by a group exemption letter, enter the four-digit **group exemption number (GEN)**. (Do not confuse the GEN with the nine-digit EIN.) If you do not know the GEN, contact the parent organization. Get Pub. 557 for more information about group exemption numbers.

Plan administrator. If the plan administrator is an individual, enter the plan administrator's SSN in the space provided.

REMIC. Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the Instructions for Form 1066 for more information.

Limited liability company (LLC). An LLC is an entity organized under the laws of a state or foreign country as a limited liability company. For Federal tax purposes, an LLC may be treated as a partnership or corporation or be disregarded as an entity separate from its owner.

By **default**, a domestic LLC with only one member is **disregarded** as an entity separate from its owner and must include all of its income and expenses on the owner's tax return (e.g., **Schedule C (Form 1040)**). Also by default, a domestic LLC with two or more members is treated as a partnership. A domestic LLC may file Form 8832 to avoid either default classification and elect to be classified as an association taxable as a corporation. For more information on entity classifications (including the rules for foreign entities), see the instructions for Form 8832.



Do not file Form 8832 if the LLC accepts the default classifications above. However, if the LLC will be electing S Corporation status, it must timely file both Form 8832 and Form

2553.

Complete Form SS-4 for LLCs as follows:

- A single-member domestic LLC that accepts the default classification (above) does not need an EIN and generally should not file Form SS-4. Generally, the LLC

should use the name and EIN of its **owner** for all Federal tax purposes. However, the reporting and payment of employment taxes for employees of the LLC may be made using the name and EIN of **either** the owner or the LLC as explained in Notice 99-6. You can find Notice 99-6 on page 12 of Internal Revenue Bulletin 1999-3 at www.irs.gov/pub/irs-irbs/irb99-03.pdf. (**Note:** If the LLC applicant indicates in box 13 that it has employees or expects to have employees, the owner (whether an individual or other entity) of a single-member domestic LLC will also be assigned its own EIN (if it does not already have one) even if the LLC will be filing the employment tax returns.)

- A single-member, domestic LLC that accepts the default classification (above) and wants an EIN for filing employment tax returns (see above) or non-Federal purposes, such as a state requirement, must check the "Other" box and write "Disregarded Entity" or, when applicable, "Disregarded Entity—Sole Proprietorship" in the space provided.
- A multi-member, domestic LLC that accepts the default classification (above) must check the "Partnership" box.
- A domestic LLC that will be filing Form 8832 to elect corporate status must check the "Corporation" box and write in "Single-Member" or "Multi-Member" immediately below the "form number" entry line.

Line 9—Reason for applying. Check only **one** box. Do not enter "N/A."

Started new business. Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. **Do not** apply if you already have an EIN and are only adding another place of business.

Hired employees. Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. **Do not** apply if you already have an EIN and are only hiring employees. For information on employment taxes (e.g., for family members), see Circular E.



You may be required to make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS). See section 11, Depositing Taxes, of Circular E and Pub. 966.

Created a pension plan. Check this box if you have created a pension plan and need an EIN for reporting purposes. Also, enter the type of plan in the space provided.



Check this box if you are applying for a trust EIN when a new pension plan is established. In addition, check the "Other" box in line 8a and write "Created a Pension Plan" in the space provided.

Banking purpose. Check this box if you are requesting an EIN for banking purposes only, and enter the banking purpose (for example, a bowling league for

depositing dues or an investment club for dividend and interest reporting).

Changed type of organization. Check this box if the business is changing its type of organization. For example, the business was a sole proprietorship and has been incorporated or has become a partnership. If you check this box, specify in the space provided (including available space immediately below) the type of change made. For example, “From Sole Proprietorship to Partnership.”

Purchased going business. Check this box if you purchased an existing business. **Do not** use the former owner’s EIN unless you became the “owner” of a corporation by acquiring its stock.

Created a trust. Check this box if you created a trust, and enter the type of trust created. For example, indicate if the trust is a nonexempt charitable trust or a split-interest trust.

Exception. Do **not** file this form for certain grantor-type trusts. The trustee does not need an EIN for the trust if the trustee furnishes the name and TIN of the grantor/owner and the address of the trust to all payors. See the Instructions for Form 1041 for more information.



Do not check this box if you are applying for a trust EIN when a new pension plan is established. Check “Created a pension plan.”

Other. Check this box if you are requesting an EIN for any other reason; and enter the reason. For example, a newly-formed state government entity should enter “Newly-Formed State Government Entity” in the space provided.

Line 10—Date business started or acquired. If you are starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. If you are changing the form of ownership of your business, enter the date the new ownership entity began. Trusts should enter the date the trust was legally created. Estates should enter the date of death of the decedent whose name appears on line 1 or the date when the estate was legally funded.

Line 11—Closing month of accounting year. Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see Pub. 538.

Individuals. Your tax year generally will be a calendar year.

Partnerships. Partnerships must adopt one of the following tax years:

- The tax year of the majority of its partners,
- The tax year common to all of its principal partners,
- The tax year that results in the least aggregate deferral of income, or
- In certain cases, some other tax year.

See the Instructions for Form 1065 for more information.

REMICs. REMICs must have a calendar year as their tax year.

Personal service corporations. A personal service corporation generally must adopt a calendar year unless:

- It can establish a business purpose for having a different tax year, or
- It elects under section 444 to have a tax year other than a calendar year.

Trusts. Generally, a trust must adopt a calendar year except for the following:

- Tax-exempt trusts,
- Charitable trusts, and
- Grantor-owned trusts.

Line 12—First date wages or annuities were paid or will be paid. If the business has or will have employees, enter the date on which the business began or will begin to pay wages. If the business does not plan to have employees, enter “N/A.”

Withholding agent. Enter the date you began or will begin to pay income (including annuities) to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien.

Line 13—Highest number of employees expected in the next 12 months. Complete each box by entering the number (including zero (“-0-”)) of “Agricultural,” “Household,” or “Other” employees expected by the applicant in the next 12 months. For a definition of agricultural labor (farmwork), see Circular A.

Lines 14 and 15. Check the **one** box in line 14 that best describes the principal activity of the applicant’s business. Check the “Other” box (and specify the applicant’s principal activity) if none of the listed boxes applies.

Use line 15 to describe the applicant’s principal line of business in more detail. For example, if you checked the “Construction” box in line 14, enter additional detail such as “General contractor for residential buildings” in line 15.

Construction. Check this box if the applicant is engaged in erecting buildings or other structures, (e.g., streets, highways, bridges, tunnels). The term “Construction” also includes special trade contractors, (e.g., plumbing, HVAC, electrical, carpentry, concrete, excavation, etc. contractors).

Real estate. Check this box if the applicant is engaged in renting or leasing real estate to others; managing, selling, buying or renting real estate for others; or providing related real estate services (e.g., appraisal services).

Rental and leasing. Check this box if the applicant is engaged in providing tangible goods such as autos, computers, consumer goods, or industrial machinery and equipment to customers in return for a periodic rental or lease payment.

Manufacturing. Check this box if the applicant is engaged in the mechanical, physical, or chemical transformation of materials, substances, or components

into new products. The assembling of component parts of manufactured products is also considered to be manufacturing.

Transportation & warehousing. Check this box if the applicant provides transportation of passengers or cargo; warehousing or storage of goods; scenic or sight-seeing transportation; or support activities related to these modes of transportation.

Finance & insurance. Check this box if the applicant is engaged in transactions involving the creation, liquidation, or change of ownership of financial assets and/or facilitating such financial transactions; underwriting annuities/insurance policies; facilitating such underwriting by selling insurance policies; or by providing other insurance or employee-benefit related services.

Health care and social assistance. Check this box if the applicant is engaged in providing physical, medical, or psychiatric care using licensed health care professionals or providing social assistance activities such as youth centers, adoption agencies, individual/family services, temporary shelters, etc.

Accommodation & food services. Check this box if the applicant is engaged in providing customers with lodging, meal preparation, snacks, or beverages for immediate consumption.

Wholesale-agent/broker. Check this box if the applicant is engaged in arranging for the purchase or sale of goods owned by others or purchasing goods on a commission basis for goods traded in the wholesale market, usually between businesses.

Wholesale-other. Check this box if the applicant is engaged in selling goods in the wholesale market generally to other businesses for resale on their own account.

Retail. Check this box if the applicant is engaged in selling merchandise to the general public from a fixed store; by direct, mail-order, or electronic sales; or by using vending machines.

Other. Check this box if the applicant is engaged in an activity not described above. Describe the applicant's principal business activity in the space provided.

Lines 16a-c. Check the applicable box in line 16a to indicate whether or not the entity (or individual) applying for an EIN was issued one previously. Complete lines 16b and 16c **only** if the "Yes" box in line 16a is checked. If the applicant previously applied for **more than one** EIN, write "See Attached" in the empty space in line 16a and attach a separate sheet providing the line 16b and 16c information for each EIN previously requested.

Third Party Designee. Complete this section **only** if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee.

You must complete the signature area for the authorization to be valid.

Signature. When required, the application must be signed by **(a)** the individual, if the applicant is an individual, **(b)** the president, vice president, or other

principal officer, if the applicant is a corporation, **(c)** a responsible and duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization, or **(d)** the fiduciary, if the applicant is a trust or an estate. Foreign applicants may have any duly-authorized person, (e.g., division manager), sign Form SS-4.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to comply with section 6109 and the regulations thereunder which generally require the inclusion of an employer identification number (EIN) on certain returns, statements, or other documents filed with the Internal Revenue Service. If your entity is required to obtain an EIN, you are required to provide all of the information requested on this form. Information on this form may be used to determine which Federal tax returns you are required to file and to provide you with related forms and publications.

We disclose this form to the Social Security Administration for their use in determining compliance with applicable laws. We may give this information to the Department of Justice for use in civil and criminal litigation, and to the cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

We will be unable to issue an EIN to you unless you provide all of the requested information which applies to your entity. Providing false information could subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	6 min.
Learning about the law or the form	22 min.
Preparing the form	46 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **How To Apply** on page 1.

Election by a Small Business Corporation
 (Under section 1362 of the Internal Revenue Code)

▶ See Parts II and III on back and the separate instructions.

▶ The corporation may either send or fax this form to the IRS. See page 2 of the instructions.

- Notes:**
1. **Do not file Form 1120S, U.S. Income Tax Return for an S Corporation, for any tax year before the year the election takes effect.**
 2. **This election to be an S corporation can be accepted only if all the tests are met under *Who May Elect* on page 1 of the instructions; all shareholders have signed the consent statement; and the exact name and address of the corporation and other required form information are provided.**
 3. **If the corporation was in existence before the effective date of this election, see *Taxes an S Corporation May Owe* on page 1 of the instructions.**

Part I Election Information

Please Type or Print	Name of corporation (see instructions)	A Employer identification number
	Number, street, and room or suite no. (If a P.O. box, see instructions.)	B Date incorporated
	City or town, state, and ZIP code	C State of incorporation

D Check the applicable box(es) if the corporation, after applying for the EIN shown in **A** above, changed its name or address

E Election is to be effective for tax year beginning (month, day, year) ▶ / /

F Name and title of officer or legal representative who the IRS may call for more information

G Telephone number of officer or legal representative
 ()

H If this election takes effect for the first tax year the corporation exists, enter month, day, and year of the **earliest** of the following: (1) date the corporation first had shareholders, (2) date the corporation first had assets, or (3) date the corporation began doing business ▶ / /

I Selected tax year: Annual return will be filed for tax year ending (month and day) ▶
 If the tax year ends on any date other than December 31, except for a 52-53-week tax year ending with reference to the month of December, you **must** complete Part II on the back. If the date you enter is the ending date of a 52-53-week tax year, write "52-53-week year" to the right of the date.

J Name and address of each shareholder; shareholder's spouse having a community property interest in the corporation's stock; and each tenant in common, joint tenant, and tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder in determining the number of shareholders without regard to the manner in which the stock is owned.)	K Shareholders' Consent Statement. Under penalties of perjury, we declare that we consent to the election of the above-named corporation to be an S corporation under section 1362(a) and that we have examined this consent statement, including accompanying schedules and statements, and to the best of our knowledge and belief, it is true, correct, and complete. We understand our consent is binding and may not be withdrawn after the corporation has made a valid election. (Shareholders sign and date below.)		L Stock owned		M Social security number or employer identification number (see instructions)	N Shareholder's tax year ends (month and day)
	Signature	Date	Number of shares	Dates acquired		

Under penalties of perjury, I declare that I have examined this election, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer ▶ Title ▶ Date ▶

Part II Selection of Fiscal Tax Year (All corporations using this part must complete item O and item P, Q, or R.)

O Check the applicable box to indicate whether the corporation is:

- 1. A new corporation adopting the tax year entered in item I, Part I.
- 2. An existing corporation retaining the tax year entered in item I, Part I.
- 3. An existing corporation changing to the tax year entered in item I, Part I.

P Complete item P if the corporation is using the automatic approval provisions of Rev. Proc. 2002-38, 2002-22 I.R.B. 1037, to request (1) a natural business year (as defined in section 5.05 of Rev. Proc. 2002-38) or (2) a year that satisfies the ownership tax year test (as defined in section 5.06 of Rev. Proc. 2002-38). Check the applicable box below to indicate the representation statement the corporation is making.

- 1. Natural Business Year I represent that the corporation is adopting, retaining, or changing to a tax year that qualifies as its natural business year as defined in section 5.05 of Rev. Proc. 2002-38, and has attached a statement verifying that it satisfies the 25% gross receipts test (See instructions for content of statement.) I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2002-38 from obtaining automatic approval of such adoption, retention, or change in tax year.
- 2. Ownership Tax Year I represent that shareholders (as described in section 5.06 of Rev. Proc. 2002-38) holding more than half of the shares of the stock (as of the first day of the tax year to which the request relates) of the corporation have the same tax year or are concurrently changing to the tax year that the corporation adopts, retains, or changes to per item I, Part I, and that such tax year satisfies the requirement of section 4.01(3) of Rev. Proc. 2002-38. I also represent that the corporation is not precluded by section 4.02 of Rev. Proc. 2002-38 from obtaining automatic approval of such adoption, retention, or change in tax year.

Note: If you do not use item P and the corporation wants a fiscal tax year, complete either item Q or R below. Item Q is used to request a fiscal tax year based on a business purpose and to make a back-up section 444 election. Item R is used to make a regular section 444 election.

Q Business Purpose—To request a fiscal tax year based on a business purpose, you must check box Q1. See instructions for details including payment of a user fee. You may also check box Q2 and/or box Q3.

- 1. Check here if the fiscal year entered in item I, Part I, is requested under the prior approval provisions of Rev. Proc. 2002-39, 2002-22 I.R.B. 1046. Attach to Form 2553 a statement describing the relevant facts and circumstances and, if applicable, the gross receipts from sales and services necessary to establish a business purpose. See the instructions for details regarding the gross receipts from sales and services. If the IRS proposes to disapprove the requested fiscal year, do you want a conference with the IRS National Office?
 Yes No
- 2. Check here to show that the corporation intends to make a back-up section 444 election in the event the corporation's business purpose request is not approved by the IRS. (See instructions for more information.)
- 3. Check here to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event (1) the corporation's business purpose request is not approved and the corporation makes a back-up section 444 election, but is ultimately not qualified to make a section 444 election, or (2) the corporation's business purpose request is not approved and the corporation did not make a back-up section 444 election.

R Section 444 Election—To make a section 444 election, you must check box R1 and you may also check box R2.

- 1. Check here to show the corporation will make, if qualified, a section 444 election to have the fiscal tax year shown in item I, Part I. To make the election, you must complete **Form 8716**, Election To Have a Tax Year Other Than a Required Tax Year, and either attach it to Form 2553 or file it separately.
- 2. Check here to show that the corporation agrees to adopt or change to a tax year ending December 31 if necessary for the IRS to accept this election for S corporation status in the event the corporation is ultimately not qualified to make a section 444 election.

Part III Qualified Subchapter S Trust (QSST) Election Under Section 1361(d)(2)*

Income beneficiary's name and address	Social security number : : : :
Trust's name and address	Employer identification number : : : :

Date on which stock of the corporation was transferred to the trust (month, day, year) ▶ / /

In order for the trust named above to be a QSST and thus a qualifying shareholder of the S corporation for which this Form 2553 is filed, I hereby make the election under section 1361(d)(2). Under penalties of perjury, I certify that the trust meets the definitional requirements of section 1361(d)(3) and that all other information provided in Part III is true, correct, and complete.

SAMPLE ONLY

Signature of income beneficiary or signature and title of legal representative or other qualified person making the election _____ Date _____

*Use Part III to make the QSST election only if stock of the corporation has been transferred to the trust on or before the date on which the corporation makes its election to be an S corporation. The QSST election must be made and filed separately if stock of the corporation is transferred to the trust after the date on which the corporation makes the S election.



Instructions for Form 2553

(Rev. December 2002)

Election by a Small Business Corporation

Section references are to the Internal Revenue Code unless otherwise noted.



Department of the Treasury
Internal Revenue Service

General Instructions

Purpose

To elect to be an S corporation, a corporation must file Form 2553. The election permits the income of the S corporation to be taxed to the shareholders of the corporation rather than to the corporation itself, except as noted below under **Taxes an S Corporation May Owe**.

Who May Elect

A corporation may elect to be an S corporation only if it meets all of the following tests:

1. It is a domestic corporation.

Note: A limited liability company (LLC) **must file Form 8832, Entity Classification Election, to elect to be treated as an association taxable as a corporation in order to elect to be an S corporation.**

2. It has no more than 75 shareholders. A husband and wife (and their estates) are treated as one shareholder for this requirement. All other persons are treated as separate shareholders.

3. Its only shareholders are individuals, estates, exempt organizations described in section 401(a) or 501(c)(3), or certain trusts described in section 1361(c)(2)(A). See the instructions for Part III regarding qualified subchapter S trusts (QSSTs).

A trustee of a trust wanting to make an election under section 1361(e)(3) to be an electing small business trust (ESBT) should see Notice 97-12, 1997-1 C.B. 385. However, in general, for tax years beginning after May 13, 2002, Notice 97-12 is superseded by Regulations section 1.1361-1(c)(1). Also see Rev. Proc. 98-23, 1998-1 C.B. 662, for guidance on how to convert a QSST to an ESBT. However, in general, for tax years beginning after May 13, 2002, Rev. Proc. 98-23 is superseded by Regulations section 1.1361-1(j)(12). If there was an inadvertent failure to timely file an ESBT election, see the relief provisions under Rev. Proc. 98-55, 1998-2 C.B. 643.

4. It has no nonresident alien shareholders.

5. It has only one class of stock (disregarding differences in voting rights). Generally, a corporation is treated as having only one class of stock if all outstanding shares of the corporation's stock confer identical rights to distribution and liquidation proceeds. See Regulations section 1.1361-1(l) for details.

6. It is not one of the following ineligible corporations:

- a. A bank or thrift institution that uses the reserve method of accounting for bad debts under section 585,

- b. An insurance company subject to tax under the rules of subchapter L of the Code,

- c. A corporation that has elected to be treated as a possessions corporation under section 936, or

- d. A domestic international sales corporation (DISC) or former DISC.

7. It has a permitted tax year as required by section 1378 or makes a section 444 election to have a tax year other than a permitted tax year. Section 1378 defines a permitted tax year as a tax year ending December 31, or any other tax year for which the corporation establishes a business purpose to the satisfaction of the IRS. See Part II for details on requesting a fiscal tax year based on a business purpose or on making a section 444 election.

8. Each shareholder consents as explained in the instructions for column K.

See sections 1361, 1362, and 1378 for additional information on the above tests.

A parent S corporation can elect to treat an eligible wholly-owned subsidiary as a qualified subchapter S subsidiary (QSub). If the election is made, the assets, liabilities, and items of income, deduction, and credit of the QSub are treated as those of the parent. To make the election, get **Form 8869, Qualified Subchapter S Subsidiary Election**. If the QSub election was not timely filed, the corporation may be entitled to relief under Rev. Proc. 98-55.

Taxes an S Corporation May Owe

An S corporation may owe income tax in the following instances:

1. If, at the end of any tax year, the corporation had accumulated earnings and profits, and its passive investment income under section 1362(d)(3) is more than 25% of its gross receipts, the corporation may owe tax on its excess net passive income.

2. A corporation with net recognized built-in gain (as defined in section 1374(d)(2)) may owe tax on its built-in gains.

3. A corporation that claimed investment credit before its first year as an S corporation will be liable for any investment credit recapture tax.

4. A corporation that used the LIFO inventory method for the year immediately preceding its first year as an S corporation may owe an additional tax due to LIFO recapture. The tax is paid in four equal installments, the first of which must be paid by the due date (not including extensions) of the corporation's income tax return for its last tax year as a C corporation.

For more details on these taxes, see the Instructions for Form 1120S.

Where To File

Send the original election (no photocopies) or fax it to the Internal Revenue Service Center listed below. If the corporation files this election by fax, keep the original Form 2553 with the corporation's permanent records.

If the corporation's principal business, office, or agency is located in

Use the following Internal Revenue Service Center address or fax number

Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin

Cincinnati, OH 45999
(859) 669-5748

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming

Ogden, UT 84201
(801) 620-7116

When To Make the Election

Complete and file Form 2553 **(a)** at any time before the 16th day of the 3rd month of the tax year, if filed during the tax year the election is to take effect, or **(b)** at any time during the preceding tax year. An election made no later than 2 months and 15 days after the beginning of a tax year that is less than 2½ months long is treated as timely made for that tax year. **An election made after the 15th day of the 3rd month but before the end of the tax year is effective for the next year.** For example, if a calendar tax year corporation makes the election in April 2002, it is effective for the corporation's 2003 calendar tax year.

However, an election made after the due date will be accepted as timely filed if the corporation can show that the failure to file on time was due to reasonable cause. To request relief for a late election, the corporation generally must request a private letter ruling and pay a user fee in accordance with Rev. Proc. 2002-1, 2002-1 I.R.B. 1 (or its successor). But if the election is filed within 12 months of its due date and the original due date for filing the corporation's initial Form 1120S has not passed, the ruling and user fee requirements do not apply. To

request relief in this case, write "FILED PURSUANT TO REV. PROC. 98-55" at the top of page 1 of Form 2553, attach a statement explaining the reason for failing to file the election on time, and file Form 2553 as otherwise instructed. See Rev. Proc. 98-55 for more details.

See Regulations section 1.1362-6(b)(3)(iii) for how to obtain relief for an inadvertent invalid election if the corporation filed a timely election, but one or more shareholders did not file a timely consent.

Acceptance or Nonacceptance of Election

The service center will notify the corporation if its election is accepted and when it will take effect. The corporation will also be notified if its election is not accepted. The corporation should generally receive a determination on its election within 60 days after it has filed Form 2553. If box Q1 in Part II is checked on page 2, the corporation will receive a ruling letter from the IRS in Washington, DC, that either approves or denies the selected tax year. When box Q1 is checked, it will generally take an additional 90 days for the Form 2553 to be accepted.

Care should be exercised to ensure that the IRS receives the election. If the corporation is not notified of acceptance or nonacceptance of its election within 3 months of the date of filing (date mailed), or within 6 months if box Q1 is checked, take follow-up action by corresponding with the service center where the corporation filed the election.

If the IRS questions whether Form 2553 was filed, an acceptable proof of filing is **(a)** certified or registered mail receipt (timely postmarked) from the U.S. Postal Service, or its equivalent from a designated private delivery service (see Notice 2002-62, 2002-39 I.R.B. 574 (or its successor)); **(b)** Form 2553 with accepted stamp; **(c)** Form 2553 with stamped IRS received date; or **(d)** IRS letter stating that Form 2553 has been accepted.



*Do not file Form 1120S for any tax year before the year the election takes effect. If the corporation is now required to file **Form 1120**, U.S. Corporation Income Tax Return, or any other applicable tax return, continue filing it until the election takes effect.*

End of Election

Once the election is made, it stays in effect until it is terminated. If the election is terminated in a tax year beginning after 1996, IRS consent is generally required for another election by the corporation (or a successor corporation) on Form 2553 for any tax year before the 5th tax year after the first tax year in which the termination took effect. See Regulations section 1.1362-5 for details.

Specific Instructions

Part I (All corporations must complete.)

Name and Address of Corporation

Enter the true corporate name as stated in the corporate charter or other legal document creating it. If the corporation's mailing address is the same as someone else's, such as a shareholder's, enter "c/o" and this person's name following the name of the corporation. Include the suite, room, or other unit number after the street address. If the Post Office does not deliver to the street address and the corporation has a P.O. box, show the box number instead of the street address. If the corporation changed its name or address after applying for its employer identification number, be sure to check the box in item D of Part I.

Item A. Employer Identification Number (EIN)

If the corporation has applied for an EIN but has not received it, enter "applied for." If the corporation does not have an EIN, it should apply for one on **Form SS-4**, Application for Employer Identification Number. You can order Form SS-4 by calling 1-800-TAX-FORM (1-800-829-3676) or by accessing the IRS Web Site www.irs.gov.

Item E. Effective Date of Election

Enter the beginning effective date (month, day, year) of the tax year requested for the S corporation. Generally, this will be the beginning date of the tax year for which the ending effective date is required to be shown in item I, Part I. For a new corporation (first year the corporation exists) it will generally be the date required to be shown in item H, Part I. The tax year of a new corporation starts on the date that it has shareholders, acquires assets, or begins doing business, whichever happens first. If the effective date for item E for a newly formed corporation is later than the date in item H, the corporation should file Form 1120 or Form 1120-A for the tax period between these dates.

Column K. Shareholders' Consent Statement

Each shareholder who owns (or is deemed to own) stock at the time the election is made must consent to the election. If the election is made during the corporation's tax year for which it first takes effect, any person who held stock at any time during the part of that year that occurs before the election is made, must consent to the election, even though the person may have sold or transferred his or her stock before the election is made.

An election made during the first 2½ months of the tax year is effective for the following tax year if any person who held stock in the corporation during the part of the tax year before the election was made, and who did not hold stock at the time the election was made, did not consent to the election.

Note: Once the election is made, a new shareholder is not required to consent to the election; a new Form 2553 will not be required.

Each shareholder consents by signing and dating in column K or signing and dating a separate consent statement described below. The following special rules apply in determining who must sign the consent statement.

- If a husband and wife have a community interest in the stock or in the income from it, both must consent.
- Each tenant in common, joint tenant, and tenant by the entirety must consent.
- A minor's consent is made by the minor, legal representative of the minor, or a natural or adoptive parent of the minor if no legal representative has been appointed.
- The consent of an estate is made by the executor or administrator.
- The consent of an electing small business trust is made by the trustee.
- If the stock is owned by a trust (other than an electing small business trust), the deemed owner of the trust must consent. See section 1361(c)(2) for details regarding trusts that are permitted to be shareholders and rules for determining who is the deemed owner.

Continuation sheet or separate consent statement.

If you need a continuation sheet or use a separate consent statement, attach it to Form 2553. The separate consent statement must contain the name, address, and EIN of the corporation and the shareholder information requested in columns J through N of Part I. If you want, you may combine all the shareholders' consents in one statement.

Column L

Enter the number of shares of stock each shareholder owns and the dates the stock was acquired. If the election is made during the corporation's tax year for which it first takes effect, do not list the shares of stock for those shareholders who sold or transferred all of their stock before the election was made. However, these shareholders must still consent to the election for it to be effective for the tax year.

Column M

Enter the social security number of each shareholder who is an individual. Enter the EIN of each shareholder that is an estate, a qualified trust, or an exempt organization.

Column N

Enter the month and day that each shareholder's tax year ends. If a shareholder is changing his or her tax year, enter the tax year the shareholder is changing to, and attach an explanation indicating the present tax year and the basis for the change (e.g., automatic revenue procedure or letter ruling request).

Signature

Form 2553 must be signed by the president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer (such as tax officer) authorized to sign.

Part II

Complete Part II if you selected a tax year ending on any date other than December 31 (other than a 52-53-week tax year ending with reference to the month of December).

Note: *In certain circumstances the corporation may not obtain automatic approval of a fiscal year under the natural business year (Box P1) or ownership tax year (Box P2) provisions if it is under examination, before an area office, or before a federal court with respect to any income tax issue and the annual accounting period is under consideration. For details, see section 4.02 of Rev. Proc. 2002-38, 2002-22 I.R.B. 1037.*

Box P1

Attach a statement showing separately for each month the amount of gross receipts for the most recent 47 months. A corporation that does not have a 47-month period of gross receipts cannot automatically establish a natural business year.

Box Q1

For examples of an acceptable business purpose for requesting a fiscal tax year, see section 5.02 of Rev. Proc. 2002-39, 2002-22 I.R.B. 1046, and Rev. Rul. 87-57, 1987-2 C.B. 117.

Attach a statement showing the relevant facts and circumstances to establish a business purpose for the requested fiscal year. For details on what is sufficient to establish a business purpose, see section 5.02 of Rev. Proc. 2002-39.

If your business purpose is based on one of the natural business year tests provided in section 5.03 of Rev. Proc. 2002-39, identify if you are using the 25% gross receipts, annual business cycle, or seasonal business test. For the 25% gross receipts test, provide a schedule showing the amount of gross receipts for each month for the most recent 47 months. For either the annual business cycle or seasonal business test, provide the gross receipts from sales and services (and inventory costs, if applicable) for each month of the short period, if any, and the three immediately preceding tax years. If the corporation has been in existence for less than three tax years, submit figures for the period of existence.

If you check box Q1, you will be charged a user fee of up to \$600 (subject to change—see Rev. Proc. 2002-1 or its successor). Do not pay the fee when filing Form 2553. The service center will send Form 2553 to the IRS in Washington, DC, who, in turn, will notify the corporation that the fee is due.

Box Q2

If the corporation makes a back-up section 444 election for which it is qualified, then the election will take effect in the event the business purpose request is not approved. In some cases, the tax year requested under the back-up section 444 election may be different than the tax year requested under business purpose. See **Form 8716**, Election To Have a Tax Year Other Than a Required Tax Year, for details on making a back-up section 444 election.

Boxes Q2 and R2

If the corporation is not qualified to make the section 444 election after making the item Q2 back-up section 444 election or indicating its intention to make the election in item R1, and therefore it later files a calendar year return, it should write "Section 444 Election Not Made" in the top left corner of the first calendar year Form 1120S it files.

Part III

Certain qualified subchapter S trusts (QSSTs) may make the QSST election required by section 1361(d)(2) in Part III. Part III may be used to make the QSST election only if corporate stock has been transferred to the trust on or before the date on which the corporation makes its election to be an S corporation. However, a statement can be used instead of Part III to make the election. If there was an inadvertent failure to timely file a QSST election, see the relief provisions under Rev. Proc. 98-55.

Note: *Use Part III only if you make the election in Part I (i.e., Form 2553 cannot be filed with only Part III completed).*

The deemed owner of the QSST must also consent to the S corporation election in column K, page 1, of Form 2553. See section 1361(c)(2).

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will depend on individual circumstances. The estimated average time is:

Recordkeeping	9 hr., 34 min.
Learning about the law or the form	3 hr., 28 min.
Preparing, copying, assembling, and sending the form to the IRS	3 hr., 47 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Where To File** on page 2.

DETERMINE IF YOU WILL BE LIABLE FOR VIRGINIA UNEMPLOYMENT TAX

Your business is subject to Virginia unemployment tax if one or more of the following conditions are met.

- Your business has at least one employee (ten for agricultural businesses) for some portion of any day, in each of 20 different weeks in a calendar year.
- Your business has \$1,500 in total gross quarterly payroll (\$20,000 agricultural business or \$1,000 for domestic labor) in any calendar quarter.
- Your business has acquired a business subject to the tax.
- Your business is subject to the Federal unemployment tax.
- Your business is a governmental operation or political subdivision.
- Your business is a nonprofit organization and has four or more employees for some portion of a day during any 20 different weeks in a calendar year in Virginia.

REGISTRATION REQUIREMENTS FOR THE VIRGINIA EMPLOYMENT COMMISSION

If your business is subject to Virginia unemployment tax based on the above criteria, then you need to complete the Virginia Employment Commission *Report to Determine Liability for State Unemployment Tax* (Form VEC-FC-27). A copy of this form is provided at the end of this step. You can also download the latest version of this form via the Internet from the Virginia Employment Commission's web site at www.vec.state.va.us, under Employer Services, or click on the "ireg" button at this website and apply electronically.

Address:

Listed below are the address and telephone number for the main office of the Virginia Employment Commission. You should use these if you have questions about registering, and to submit forms to the Employment Commission.

Mailing Address:

Virginia Employment Commission
P.O. Box 1358
Richmond, VA 23218-1358

Street Address:

Virginia Employment Commission
703 East Main Street
Richmond, VA 23219

Telephone: Questions may be directed to the Employer Accounts Supervisor at (804) 786-7159 or faxed to (804) 786-5890.

Once your employer account number has been assigned, the Virginia Employment Commission will send you a packet of information that includes a copy of the Employer Handbook. This handbook will explain in detail the kinds of reports, notices, requests for information, or other communications you will receive from the agency.

OFFICES OF THE VIRGINIA EMPLOYMENT COMMISSION

Provided below is a complete list of Virginia Employment Commission field offices that provide unemployment insurance services. Please consult your local telephone directory for the current address and telephone number for your nearest field office, or visit our web site on the Internet at www.vec.state.va.us, which also provides a map for each field office.

EASTERN REGION

Chesapeake
Eastern Shore (Onley)
Hampton
Newport News
Norfolk
Portsmouth
Suffolk
Virginia Beach
Warsaw
Williamsburg

CENTRAL REGION

Danville
Emporia
Farmville
Lynchburg
Martinsville
Richmond East
Richmond South
Richmond West
South Boston
South Hill
Tri-Cities (Hopewell)

NORTHERN REGION

Alexandria
Charlottesville
Culpeper
Fairfax
Fishersville
Fredericksburg
Harrisonburg
Prince William (Woodbridge)
Winchester

WESTERN REGION

Bristol
Buena Vista
Cedar Bluff
Covington
Galax
Marion
Norton
Radford
Roanoke
Wytheville

Virginia Employment Commission - Report to Determine Liability for State Unemployment Tax

1. Federal ID Number (FEIN) _____ E-Mail Address _____

2. Type of Organization: Sole Proprietor___ Partnership___ Limited Partnership___ Corporation___ Other___

LLC Sole Proprietor___ LLC Partnership___ LLC Corporation___ Government or Political Sub-Division___

3. Name of Employer / Organization: *(Enter exact name of legal entity)*

Trade Name **SAMPLE ONLY** Telephone Number _____

c/o (if applicable) _____ Fax Number _____

Mailing Address _____ Zip Code _____

Virginia BUSINESS Location Address _____ Zip Code _____

(If more than one Virginia location, attach list of other addresses)

4. If you are a contractor involved with buildings, and/or roads, state the type: _____

Do you have a base of operations in any state other than Virginia? Yes___ No___

5. When did you first have employees working in Virginia? _____ (MM/DD/YYYY)

Number of employees working in Virginia_____. If the business is INACTIVE give date employment ceased _____.

Name of successor, if any _____

6. Do you work individuals in the course of your business, or in your home, that you do not consider employees? Yes___No___

7a. GENERAL EMPLOYERS: Did, or will your business have a quarterly payroll of \$1,500 or more in Virginia during the current or preceding 3 years? Yes___ No___ . If "Yes," enter the earliest quarter and year: Qtr.____ Year ____.

If "Yes," enter the date that you reached \$1,500 or more: _____. Enter number of weeks during the current or preceding 3 years you had one or more workers performing services for you for some portion of a day in Virginia:

Wks. ____Yr.____ | Wks. ____Yr.____ | Wks. ____Yr.____ | Wks. ____Yr.____. Enter the date you reached the 20th week for the first time with one (1) or more workers: _____.

7b. AGRICULTURAL EMPLOYERS: Did, or will your agricultural operation have a quarterly payroll of \$20,000 or more in Virginia during the current or preceding 3 years? Yes___ No___ . If "Yes," enter the earliest quarter and year:

Qtr. ____ Year ____ . If "Yes," enter the date that you reached \$20,000 or more: _____. Enter number of weeks during the current or preceding 3 calendar years you had ten or more agricultural workers performing services for you for some portion of

SAMPLE ONLY a day in Virginia. Wks.____Yr.____ | Wks.____Yr.____ | Wks.____Yr.____ | Wks.____Yr.____. Enter the date you reached

the 20th week for the first time with ten (10) or more workers: _____.

7c. DOMESTIC EMPLOYERS: Did, or will you have a quarterly domestic payroll of \$1,000 or more in Virginia during the current or preceding 3 years? Yes___ No___ . If "Yes," enter the earliest quarter and year: Qtr.____ Year____

If "Yes," enter the date that you reached \$1,000 or more: _____.

VEC FC-27 (1/04)

8. NONPROFIT EMPLOYERS: Is your organization exempt from Tax under Section 501(a) and 501(c)(3) of the Internal Revenue Code? Yes ___ No ___. If "Yes," attach a copy of your letter of exemption from the IRS and specify below the number of weeks

during the current and preceding 3 years you had four or more workers performing services for you for some portion of a day in

Virginia: Wks. ___ Yr. ___ | Wks. ___ Yr. ___ | Wks. ___ Yr. ___ | Wks. ___ Yr. ___.

If "Yes," enter the date you reached the 20th week for the first time with four (4) or more workers: _____.

9. Have you acquired a business in Virginia? Yes ___ No ___. If "Yes," did you acquire all or part? All ___ Part ___

Date acquired: _____ (MM/DD/YYYY). From whom did you acquire the business (*enter legal entity name and trade name*) _____.

Previous owner's VEC Account Number: _____ (*See instructions on Acquisitions*).

10. Are you now, or have you ever been, liable for the Federal Unemployment Tax? (*This is not to be confused with Social Security or Workers' Compensation*) Yes ___ No ___. If "Yes," what year(s): _____.

11. Describe the kind of business in Virginia, giving specific details of items, customers, etc., such as retail-women's clothes; wholesale-office equipment; construction-single family homes, etc. (*See instructions*) _____

12. Is the Virginia business primarily performing services for other units of the same company? Yes ___ No ___

If "Yes," indicate: Administrative (Headquarters, DP center, etc.) _____ Research, Development or Testing _____
Storage (Warehouse) _____ Other (Specify) _____

13. Name the Virginia CITY or Virginia COUNTY in which the business is located (Specify the location where work is actually performed). _____.

14. List the Name, Social Security Number, Residence Address & zip code of the Owner, Partners, or Corporate Officers.

I certify that the information contained in this report is true and correct to the best of my knowledge.

Employer's Signature: _____ Date: _____

Mail completed form to: VEC, Employer Accounts - Room 108, P.O. Box 1358, Richmond, VA 23218-1358 or FAX to 804-786-5890

The VEC is an Equal Opportunity Employer/Program. Auxiliary aids and services available upon request to individuals with disabilities.

ACCOUNT STATUS CODING (FOR VEC USE ONLY)

EMP-ACCT-NO _____	NEW-ACCT-CD _____	TRADE-NAME-CD _____
ADDRESS-CD _____	HOW-LIABLE-CD _____	CONTRBTR-CD _____
AC-STATUS-DTE _____	AC-STATUS-CD _____	FIRST-EMP-DTE _____
LIABILITY-DTE _____	ACQ-CD _____	COMBINED-AC-CD _____
ACQ-DTE _____	SUBSID-AC-NO _____	MASTER-AC-NO _____
WAGE-RPT-CD _____	TYPE-BUSINESS-CD _____	FOREIGN-CTR-CD _____
VEC-20 _____	SUCC-ACCT-NO _____	PRED-ACCT-NO _____
ATTACH/EST-QTR/YR _____	VERIFIED _____	
AREA-CD _____	SIC-OWN-CD _____	AUX-CD _____
MULTI-PLANT-CD _____		

INSTRUCTIONS FOR PREPARING FORM VEC-FC-27

Enter your responses in the spaces provided, sign, and return the completed form VEC-FC-27 to the Virginia Employment Commission, Employer Accounts -Room 108, PO Box 1358, Richmond, VA 23218-1358, or fax to (804) 786-5890. Questions should be directed to the office nearest you. A list of VEC field offices is available online at www.vec.state.va.us. Form VEC-FC-27 is required by law if you have or had any employees. Under Federal Law Section 6103-D of the Internal Revenue Code, the VEC obtains information from the IRS. Such information may be disseminated to other governmental agencies and the Virginia Department of Taxation under Section 2.1-377 of the *Code of Virginia*. If you do not agree with our liability determination, Section 60.2-500 of the Virginia Unemployment Compensation Act allows you to submit a written request for a hearing.

WHO IS AN EMPLOYEE? One who performs a service for remuneration under any contract of hire written, oral, expressed or implied. An individual proprietor of a proprietorship is not an employee. Partners of a partnership are not employees. Officers of a corporation are employees if they perform a service and expect to be paid.

WHAT ARE WAGES? All remuneration payable for personal service, including commissions, tips, bonuses and the cash value of all remuneration payable in any medium other than cash. Please keep in mind the cash value of remuneration means board, lodging, or any other payment in kind, considered as payment for services performed by the worker. However, the value of meals and lodging furnished to an employee at the premises of the employer is not considered as wages if these benefits are furnished for the convenience of the employer.

HOW AM I LIABLE? You are subject to the Unemployment Tax if you have met one of the following criteria) One or more employees (ten employees if your operation is agricultural) for some portion of a day during any 20 different weeks in a calendar year, or 2) A \$1,500 or more total gross quarterly payroll (\$20,000 if your business is agricultural; \$1,000 if domestic labor), or 3) Acquired a business subject to this tax, or 4) Been subject to the Federal Unemployment Tax, or 5) You are a governmental operation or political subdivision, or 6) A nonprofit organization under Section 501(c)(3) of the Internal Revenue Code and had four or more employees for some portion of a day during any 20 different weeks in a calendar year. The law requires that you contact us anytime you meet the criteria mentioned above.

GENERAL EMPLOYERS (Question 7a): Those employers who operate any kind of a business. Do not include agricultural or domestic employees in answering question 7a.

AGRICULTURAL EMPLOYERS (Question 7b): Includes those operations in which the service is performed on a farm, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur bearing animals and wildlife. Do not include agricultural labor when answering question 7a.

DOMESTIC EMPLOYERS (Question 7c): Occupations usually considered as domestic services in private households cooks, laundresses, aids, sitters, butlers, personal secretaries, managers of personal affairs, nurse's aides, companions, porters, gardeners, caretakers, chauffeurs, and other maintenance workers. Do not include domestic labor in answering questions 7a and Th.

NONPROFIT ORGANIZATIONS (Question 8): If the answer to Question 8 is yes, do not complete questions 7 or 10.

ACQUISITIONS (Question 9): TOTAL ACQUISITIONS--The rate experience will automatically pass to the successor. PARTIAL ACQUISITIONS--The predecessor has thirty (30) days from the date of notification to submit form VEC-FC-45 in order for the partial successor to obtain the predecessor's experience record.

DESCRIPTION OF BUSINESS/LABOR (Question 11): In describing business, be specific as to kind of items, customers, etc. Use a separate sheet if necessary. If you have domestic labor only, please indicate.

TAXABLE WAGE BASE: \$8,000.

TAX RATES FOR NEWLY COVERED EMPLOYERS: 2.5%* for the years 2001 through 2002, 2.53%* for 2003, and 2.84%* for 2004. *Out of state contractors of buildings and/or roads are assigned the maximum rate (6.2% for the years 2001 through 2002, 6.23% for 2003, and 6.54% for 2004) if the principal place of business (main office, corporate headquarters, executive offices, etc.) is located in another state or country.

Upon receipt of this information, a determination will be made, a number will be assigned if liable, and/or adjustments will be made to your account.

REGISTRATION REQUIREMENT FOR THE VIRGINIA DEPARTMENT OF TAXATION

A company doing business in Virginia must register with the Department of Taxation for all taxes which may apply to operation of the business.

REGISTRATION — You are encouraged to register or make changes to your account for any taxes required by using iReg for Businesses on you web site at www.tax.state.va.us. Registering online provides several key advantages: (1) Reduces errors, (2) Fast, easy, secure and (3) Ability to save and complete later.

You may also register with the Virginia Employment Commission (VEC).

REGISTRATION FORM – To register with the Department of Taxation, complete a *Combined Registration Application Form* (Form R-1). This form, with instructions, is located at the end of this STEP and is used to register for the twenty taxes listed below. Mail your completed form to **Department of Taxation, Registration Unit, P.O. Box 1114, Richmond, VA 23218-1114**, or call or visit our Central Office or Norfolk District Office.

DETERMINE IF YOU WILL BE LIABLE FOR VIRGINIA TAXES

Corporation Income Tax – (804) 367-8037. Corporations conducting business in Virginia or receiving income from Virginia sources must file a corporation income tax return. The following exceptions apply:

- Public service corporations (other than railroads);
- Insurance companies; and
- Corporations not conducted for profit, which are exempt from federal income tax.

Small business corporations (S corporations) are not liable as corporations under Subchapter S of the Internal Revenue Code; however, the business is required to file a return of income even though there is no tax liability.

Employer Income Tax Withholding – (804) 367-8037. If wages are paid to one or more employee(s), the employer is required to withhold state income tax from those wages and remit the tax to the Department of Taxation.

Retail Sales Tax – (804) 367-8037. Retail sales are defined as sales of tangible personal property to any person for any purpose other than for resale. If retail sales of tangible personal property are made in Virginia during the regular course of business, sales tax must be collected on the gross receipts and sent to the Department of Taxation. The tax must be collected from customers by separately showing the amount of tax and adding it to the price.

Use Tax/Consumer Use Tax – (804) 367-8037. An out-of-state vendor who engages in business in this state as a dealer is required to register and to collect and pay the tax on all taxable tangible personal property sold or delivered for storage, use or consumption in this state. Such dealers must file returns and perform all other duties required of dealers in this state. In addition, the use tax applies to tangible personal property used, consumed or stored in Virginia, but purchased outside the state, that would have been subject to sales tax if purchased in this state. The use tax also applies to purchases, leases or rentals made in Virginia if the sales tax was not paid at the time of purchase, lease or rental.

Litter Tax – (804) 367-8037. This tax does not apply to individual consumers. This tax is imposed on every business in the state that, on January 1 of the taxable year, was engaged as the manufacturer, wholesaler, distributor, or retailer of the following products: food for human or pet consumption; groceries; cigarettes and tobacco products; soft drinks and carbonated waters; beer and other malt beverages; wine; newspapers and magazines; paper products and household paper; containers made of glass or metal; plastic, or fiber containers made of synthetic material; cleaning agents and toiletries; non-drug drugstore sundry items; distilled spirits; and motor vehicle parts.

Tire Recycling Fee – (804) 367-8037. The fee is levied for each new tire sold at retail in Virginia. The tax may be passed on to the retail customer if separately stated.

Dealers Aircraft Sales and Use Tax – (804) 786-2450. This tax is paid by the aircraft dealer upon the gross receipts derived from the rental or lease of aircraft in Virginia. Enter the Virginia commercial fleet aircraft license number (assigned by the Virginia Department of Aviation), the date issued and the expiration date. Also enter the number of aircraft owned during the preceding calendar year. To qualify for the dealer's exclusion under the Virginia Aircraft Sales and Use Tax Act, the dealer must own five or more aircraft during the calendar year.

Aircraft Consumer Use Tax — (804) 786-2450. This tax is imposed upon the purchaser of any aircraft sold in Virginia, and upon the user of any aircraft not sold in Virginia, if required to be licensed by the Department of Aviation for use in Virginia.

Motor Vehicle Fuel Sales Tax – (804) 367-8037. This tax is imposed in certain Northern Virginia localities on the retail sale of motor fuels.

Vending Machine Sales Tax – (804) 367-8037. This tax is imposed on dealers placing vending machines through which they sell tangible property.

Watercraft Sales & Use Tax – (804) 367-8037. This tax is imposed upon the purchaser of any watercraft sold in Virginia, and upon the user of any watercraft not sold in Virginia, if required to be titled with the Department of Game and Inland Fisheries for use in Virginia.

Corn Assessment – (804) 786-2450. This assessment is levied on corn produced for sale in Virginia. The handler (including any farmer who sells his or her corn out of state) is responsible for payment of the assessment. It is deducted from payments to farmers for corn purchased.

Cotton Assessment – (804) 786-2450. An assessment is levied on any cotton sold in Virginia. The handler is responsible for deducting the assessment from payments for cotton purchased from the owner. For purposes of this tax, "handler" means a commercial enterprise which gins cotton.

Egg Excise Tax – (804) 786-2450. This assessment is levied on shell eggs and egg products sold or consumed in Virginia. The handler of such eggs is responsible for collecting and remitting the tax. Generally, the last handler who sells eggs to a Virginia retailer or food service establishment is liable for the tax.

Forest Products Tax – (804) 786-2450. This tax is levied on every person in Virginia engaging in the business of manufacturing, shipping, or severing timber or any other forest products from the soil for sale, profit or commercial use.

Peanut Excise Tax – (804) 786-2450. An excise tax is levied on peanuts grown and sold in Virginia for processing. The processor is liable for the payment of the tax on all peanuts such as processor purchases. A processor is defined as any person, individual, corporation, partnership, trust, association, cooperative, and any and all other business units, devices and arrangements that clean, shell or crush peanuts.

Sheep Assessment – (804) 786-2450. This is an assessment levied on sheep and lambs sold in Virginia. The handler (defined as an operator of a stockyard, livestock dealership, slaughter house, packing plant, or livestock auction market or any person or business entity making a purchase from a producer at the point at which the sheep or lamb is sold or traded) is responsible for the payment of tax on all sheep and lambs. The assessment must be deducted by the handlers from payments to owners of the sheep and lambs.

Small Grains Assessment – (804) 786-2450. This is an assessment on all sales of wheat, barley, rye and oats produced in Virginia. The handler of small grains who purchases such grains produced in Virginia shall deduct from payments made to the farmer the amount of the assessment and remit this amount to the Department of Taxation. The term “handler” includes any farmer who transports and sells his own grain out of state.

Soft Drink Excise Tax – (804) 786-2450. This tax is levied on every wholesaler or distributor of carbonated soft drinks in Virginia.

Soybean Assessment – (804) 786-2450. The first buyer (whoever pays the producer-country elevator, terminal, processor, seedsman, trucker, or extruder) is responsible for collecting a soybean assessment from the producer. First-buyers will be required to collect on all soybeans purchased (provisions are in place to identify soybeans checked-off at previous sale point) regardless of the state of origin.

In addition to the taxes listed above, you may be liable for any of the miscellaneous taxes listed below.

To register for the following miscellaneous taxes, you must contact the Department of Taxation.

Bank Franchise Tax
Public Facilities Tax

Cigarette Tax
Special Fuel Tax

Forms and additional information may be obtained at the department’s main office and Norfolk district office. A list of the Department of Taxation addresses is shown on the following page. Most Virginia tax forms are available by connecting to www.tax.state.va.us.

OFFICES OF THE DEPARTMENT OF TAXATION**MAIN OFFICE:**

Customer service hours are from 8:30 a.m. to 4:30 p.m., Monday through Friday.

Tenemos servicios disponible en Espanol**Mailing Address:**

Virginia Department of Taxation
Office of Customer Services
P.O. Box 1115
Richmond, VA 23218-1115

Street Address:

Virginia Department of Taxation
3600 West Broad Street
Richmond, VA 23230-4915
Phone: (804) 367-8037

Norfolk District Office

6340 Center Drive, Suite 101
Norfolk, VA 23502
Phone: (757) 455-3810

FORMS REQUEST UNIT:

Virginia Department of Taxation
Forms Request Unit
P.O. Box 1317
Richmond, Virginia 23218-1317
Richmond Area: (804) 440-2541
Fax: (804) 236-2759
Internet: www.tax.state.va.us

Section II - Tax Types

A Sales and Use Tax - Use this area to register for Sales and Use Taxes. See Instructions.

Check this box if you do not need tax return forms mailed to you.

1 Filing Options - For businesses with multiple locations, indicate below how you want to submit your return(s).

- a File one combined return for all business locations in the same locality.
- b File one consolidated return for all business locations. (See Instructions.)
- c File a separate return for each business location.

2 Business Locations - Complete for each location. Photocopy this page if you have more than 2 locations.

a) Add This Location to This Virginia Account Number

SAMPLE ONLY

b) Trade Name of Business

c) Business Locality Code

d) Business Physical St. Address - If different from one shown on page 1. (No PO Boxes.)

City, State and ZIP Code

e) Contact Name - If different from one shown on page 1.

Contact Phone Number

Contact Email

f) Mailing Address - If different from above.

City, State and ZIP Code

g) Principal Business Activity Code

Description of Principal Business Activity At This Location

h) Date Location Opened

i) Indicate Tax Type(s) and Beginning Tax Liability Date For This Location

• You may be required to register for Litter Tax in Section E. See instructions.

- Retail Sales Tax (In State Dealers) Date _____ Motor Fuels Tax Date _____
- Use Tax (Out of State Dealers) Date _____ Watercraft Tax Date _____
- Consumer Use Tax Date _____ Tire Recycling Fee Date _____
- Aircraft Tax Date _____ No. Aircraft Owned Previous Year: _____

Virginia Commercial Fleet Aircraft License Number: _____

j) **Seasonal Business** - Check months you are active.
(Complete if you are only open part of the year.)

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

k) **Specialty Dealer** - Check this box if you sell at flea markets, craft shows, etc. at various locations in Virginia.

3 Additional Business Location - Complete for additional location.

a) Add This Location to This Virginia Account Number

b) Trade Name of Business

c) Business Locality Code

d) Business Physical Street Address (May **not** be a PO Box.)

City, State and ZIP Code

e) Contact Name

Contact Phone Number

Contact Email

f) Mailing Address - If different from above.

City, State and ZIP Code

g) Principal Business Activity Code

Description of Principal Business Activity At This Location

h) Date Location Opened

i) Indicate Tax Type(s) and Beginning Tax Liability Date For This Location

• You may be required to register for Litter Tax in Section E. See instructions.

- Retail Sales Tax (In State Dealers) Date _____ Motor Fuels Tax Date _____
- Use Tax (Out of State Dealers) Date _____ Watercraft Tax Date _____
- Consumer Use Tax Date _____ Tire Recycling Fee Date _____
- Aircraft Tax Date _____ No. Aircraft Owned Previous Year: _____

Virginia Commercial Fleet Aircraft License Number: _____

j) **Seasonal Business** - Check months you are active.
(Complete if you are only open part of the year.)

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

k) **Specialty Dealer** - Check this box if you sell at flea markets, craft shows, etc. at various locations in Virginia.

B Vending Machine Sales Tax

For Existing Accounts, Enter Virginia Account Number	Date You Became Liable for Vending Machine Tax
--	--

1 City or County and Locality Code - Enter each locality you will operate vending machines (see instructions).

	Locality 1	Locality 2	Locality 3	Locality 4	Locality 5	Locality 6
City or County						
Locality Code						

C Withholding Tax

For Existing Accounts, Enter Virginia Account Number	Date You Became Liable for Withholding Tax
--	--

Check this box if you do not need tax return forms mailed to you.

1 Filing Frequency - Based on the Virginia Income Tax you expect to withhold each quarter.

- Quarterly Filer - Less than \$300 per quarter
 Semi-Weekly Filer - \$3,000 or greater per quarter
 Monthly Filer - Between \$300 and \$3,000 per quarter
 Infrequent Filer - Pension Plans Only

2 Seasonal Business - Check months you are active. (Complete if you are only open part of the year.)

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

3 Mailing Address - If different from one shown on page 1.

Street Address or PO Box	City, State, ZIP Code
--------------------------	-----------------------

4 Contact Information - If different from one shown on page 1.

Name	Contact Phone Number	Email Address
------	----------------------	---------------

D Corporate Income Tax

For Existing Accounts, Enter Virginia Account Number	Date You Became Liable for Corporate Tax
--	--

Check this box if you do not need tax return forms mailed to you.

1 Tax Year - Must be same as your Federal taxable year. Check one.

- Calendar Year Filer (1/1 - 12/31)
OR
 Fiscal Year Filer (Enter fiscal beginning and ending month of your taxable year. Beginning _____ Ending _____)

2 Contact Information

Name	Contact Phone Number	Email Address
------	----------------------	---------------

3 Mailing Address - If different from one shown on page 1.

Street Address or PO Box	City, State and ZIP Code
--------------------------	--------------------------

4 Subsidiary or Affiliate - Complete the following if this business is a subsidiary or affiliated with another business.

Parent Company's Business Name	Parent Company's FEIN
--------------------------------	-----------------------

Parent Company's Street Address or PO Box	City, State and ZIP Code
---	--------------------------

E Miscellaneous Taxes

Tax Type - See instructions. Indicate tax type and the date you became liable.

- | | | | |
|--|------------|--|------------|
| <input type="checkbox"/> Corn Assessment | Date _____ | <input type="checkbox"/> Peanut Excise Tax | Date _____ |
| <input type="checkbox"/> Cotton Assessment | Date _____ | <input type="checkbox"/> Sheep Assessment | Date _____ |
| <input type="checkbox"/> Egg Excise Tax | Date _____ | <input type="checkbox"/> Small Grains Assessment | Date _____ |
| <input type="checkbox"/> Forest Products Tax | Date _____ | <input type="checkbox"/> Soft Drink Excise Tax | Date _____ |
| <input type="checkbox"/> Litter Tax | Date _____ | <input type="checkbox"/> Soybean Assessment | Date _____ |
| <input type="checkbox"/> Other _____ | Date _____ | | Date _____ |

Section III - Responsible Officer(s)

Section 58.1-1813 of the Code of Virginia provides that a corporate or partnership officer may be held personally liable for any of the taxes registered on this form if that person willfully fails to pay, collect or truthfully account for the tax, or willfully attempts in any way to evade, defeat or not pay the tax. Notify the Department of Taxation when there is a change of responsible officers. Notification must be in writing and include changes in names, addresses and telephone numbers.

- Complete this line for each responsible officer who is an owner, partner, member, corporation officer or trustee.
- Attach additional pages, if needed.
- In the case of a limited partnership, complete this line for each general partner.
- See instructions for additional information.

SAMPLE ONLY
 Notify the Department of Taxation when there is a change of responsible officers.

1	a) Name of Responsible Officer			b) SSN or FEIN	
	c) Relationship Title	d) Date Became Officer	e) Home Phone Number		f) Email address
	g) Home Street Address Or PO Box			City, State, ZIP Code	
2	a) Name of Responsible Officer			b) SSN or FEIN	
	c) Relationship Title	d) Date Became Officer	e) Home Phone Number		f) Email address
	g) Home Street Address Or PO Box			City, State, ZIP Code	
3	a) Name of Responsible Officer			b) SSN or FEIN	
	c) Relationship Title	d) Date Became Officer	e) Home Phone Number		f) Email address
	g) Home Street Address Or PO Box			City, State, ZIP Code	
4	a) Name of Responsible Officer			b) SSN or FEIN	
	c) Relationship Title	d) Date Became Officer	e) Home Phone Number		f) Email address
	g) Home Street Address Or PO Box			City, State, ZIP Code	

Section IV - Electronic Funds Transfer (EFT)

• Businesses with an average monthly Virginia employer withholding, sales and use, or corporation income tax liability exceeding \$20,000 are required by law to pay that tax by Electronic Funds Transfer (EFT).

- This threshold applies to each tax separately.
- Check the box for each tax that EFT is required.

- | | |
|---|---|
| <input type="checkbox"/> Sales And Use Tax (In-State Dealers) | <input type="checkbox"/> Use Tax (Out-Of-State Dealers) |
| <input type="checkbox"/> Corporation Income Tax | <input type="checkbox"/> Employer Withholding Tax |

Check here if you would like to receive an EFT guide, even though you are not required to pay by EFT.

Section V - Signature

Important - Read Before Signing

This registration form must be signed by an officer of the corporation, limited liability company or unincorporated association, who is authorized to sign on behalf of the organization. The proprietor must sign for a sole proprietorship.

Under penalty of law, I believe the information on the application to be true and correct.

Signature		Title	
Name - Printed		Date	Daytime Phone Number

MAIL To:

**Registration Unit Virginia Department of Taxation
 P.O. Box 1114
 Richmond, VA 23218-1114**

FAX To:

**Registration Unit
 Virginia Department of Taxation
 804 367-2603**

VIRGINIA FORM R-1
BUSINESS REGISTRATION APPLICATION
INSTRUCTIONS



COMMONWEALTH OF VIRGINIA
DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA
804-367-8057

Instructions for Completing Form R-1 Business Registration Application

Register new businesses online using iReg at www.tax.state.va.us



- Please read instructions carefully before completing this form.
- Please print or type, and provide the information requested on all lines that apply to your business. If a line does not apply, leave it blank.
- **For assistance call 804-367-8057.**
- Completed form can either be mailed or faxed to: **Registration Unit Virginia Department of Taxation
P. O. Box 1114
Richmond, VA 23218-1114
FAX Number (804) 367-2603**

NOTE: This application cannot be used to request a consolidated account number for Sales Tax accounts. To consolidate five or more Sales Tax accounts under a single account number, submit your request in writing to: **Registration Unit, Virginia Department of Taxation, P.O. Box 1114, Richmond, VA 23218-1114.** Include the legal business name and the registration numbers of all accounts you wish to consolidate.

Instructions

Reason For Submitting This Form

Check the box on the form to indicate the reason you are submitting this form.

New Business - Never Registered - Select this option if you want to register a new business that has never been registered for any Virginia business tax. Do not check this box if your business has ever been assigned a Virginia business tax account number.

Add Tax Types to Existing Registration - Select this option if this business has a Virginia account number and is adding tax types to that account. (For example, you are currently registered for Sales and Use Tax and you now want to register for Withholding.)

Add Additional Locations to Existing Registrations - Select this option if you want to add one or more locations to your existing consolidated account number. For example, if your business already has five stores registered to file under one consolidated account number and you need to add a sixth store to that account, the sixth store is considered a *new* location. Enter your previously assigned Virginia consolidated account number. For information on requesting a consolidated account, see the “NOTE” at the beginning of this section of the instructions.

Section I - Business Information

Line 1 Entity Type - Choose one of the following that best describes the type of ownership of this business (same designation as reported to IRS).

C Corporation - A C Corporation is an entity with a legal existence separate from its owners.

S Corporation - An S Corporation is an entity with a legal existence separate from its owners and where the owners have elected to be treated as an S Corporation. In general, an S Corporation does not pay any income tax but passes its income and expenses through to its shareholders to be included on their separate returns.

General Partnership - A General Partnership is a relationship existing between two or more persons who join together to carry on a trade or a business.

Limited Partnership - A Limited Partnership has two classifications of partners. *General partners* retain control over the management of the partnership and are liable for all debts. *Limited partners* invest money or property in the business and are entitled to share in the profits. The limited partners’ liability is limited to the extent of their investment.

Sole Proprietor - A Sole Proprietorship is an unincorporated business that is owned and operated by one person. This person receives all the profits and is personally liable for all the losses and taxes.

Limited Liability Companies - Limited liability companies are unincorporated associations of members who own an interest based on their capital contributions and limits the personal liability of all of its owners. Limited liability companies have the option of being subject to tax as a partnership (LLP) or corporation (LLC). This election would have been made upon registering with the State Corporation Commission and/or the Internal Revenue Service.

Limited Liability Corporation (LLC) - A limited liability company that is taxed as a corporation.

Limited Liability Partnership (LLP) - A limited liability company that is taxed as a partnership.

Non-Profit Organization - A Non-Profit Organization that meets the requirements under Section 501(c)(3) of the Internal Revenue Code and is not incorporated.

Non-Profit Corporation - A Non-Profit Corporation is a corporation with a nonprofit, tax-exempt status under Section 501(c) of the Internal Revenue Code and is incorporated as a non-stock corporation.

Estate/Trust - An unincorporated business that is governed by a fiduciary instrument such as a trust agreement or will.

Virginia State Government - Virginia State Government entities are part of the government of the Commonwealth of Virginia.

Federal Government - Federal Government entities are part of the government of the United States of America.

Local Government - Local Government entities include government or administration of a particular locality, especially the governmental authority of a municipal corporation, as a city or county.

Other State Government (not VA) - Government entities at the state level (i.e., a body of people occupying a definite territory of the United States and organized under one government) other than Virginia. For this purpose, the District of Columbia is considered a state government.

Other Government - Government entities of another country or city in another country.

Public Service - A Public Service corporation is an entity that conducts a business of a public service nature as defined in Section 58.1-2600 and Section 13.1-620 of the Code of Virginia.

Bank - A Bank is a corporation authorized by statute to accept deposits and to hold itself out to the public as engaged in the banking business in this Commonwealth. (See Section 6.1-4 of the Code of Virginia.)

Savings and Loan - A Savings and Loan Association, a building and loan association, building association, or savings bank, whether organized as a capital stock corporation or a non-stock corporation which is authorized by law to accept deposits and to hold itself out to the public as engaged in the savings institution business. (See Section 6.1-194.2 of the Code of Virginia.)

Credit Union - A Credit Union is defined in Section 6.1-225.2 of the Code of Virginia as a cooperative, nonprofit corporation, organized to do business for the purposes of encouraging thrift among its members. Also, providing an opportunity for its members to use and control their own money on a democratic basis in order to improve their economic and social condition, and providing any other service that may be of benefit to its members, consistent with the provisions of this chapter and any regulations adopted by the Commission under this chapter.

Cooperative - A Cooperative is a business that the Virginia State Corporation Commission has designated to be a cooperative based on Section 13.1-301 of the Code of Virginia.

Other Business - If unsure of the type of ownership, check this box and explain the ownership of this business on a separate sheet.

Line 2 Enter the full legal name of the business. Sole proprietors should enter the owner's first name, middle initial, last name.

Line 3 Enter the taxpayer identification number of the business. This would be either a Federal Employer Identification Number (FEIN) or, if not required by the IRS to have a FEIN (for example, a sole proprietor), your Social Security Number (SSN). If you have applied for a FEIN, check the box.

Line 4 Enter the six-digit Principal Business Activity Code and a description of your principal business activity. The description should state what product line or service your business provides. A list of codes are located at the end these instructions. It should be the same designation as used for the IRS.

Line 5 Enter the primary mailing address of your business. If you have different addresses for various tax types, provide that information in the applicable section. It should **not** be your bookkeeper or CPA.

Line 6 If a corporation, enter the state and the date the corporation was incorporated.

Line 7 Enter the name, day time phone number, FAX number, and email address of the contact person for your business. This must be a knowledgeable person in your business who the Department can contact for information about your business, its finances, and tax returns.

Section II - Tax Types

SECTION A: SALES AND USE TAXES

This area is used to register for Sales and Use Taxes. A separate section needs to be completed for each location. If your business has more than two locations, page 2 of Form R-1 may be copied and used for the additional locations.

- Check the box if you do not need forms mailed to you. (For example, you use software to generate your tax returns, you may not need the forms mailed to you.)

Line 1 Check the box to indicate your filing option

a Check this box if you want to file a combined return for all business locations in the same locality. Any business that has two or more business locations within the same locality may elect to file a single combined return to report and remit sales and use tax for all locations within that locality. However, this election does not eliminate the requirement that a certificate of registration be obtained for each business location.

b Check this box if you want to file a consolidated return for all business locations. Any business that has five or more business locations in two or more localities may request permission to file a consolidated return to report and remit sales and use tax for all locations.

By electing to file a single consolidated return, a business agrees to separately account for and report sales and use tax for each locality in which there is a business location(s) with such return. The election to file a consolidated return does not eliminate the requirement that a certificate of registration be obtained for each business location.

c Check this box if you want to file a separate return for each location. This is where a business elects to file a separate return for each business location to report and remit sales and use tax for that location only.

The information required for “Line 2” and “Line 3” is the same. Therefore, the information covered below in “Line a” is the same for “Line 2, a” and “Line 3, a”.

Line a If you want this location added to a current Virginia account number, enter the Virginia account number here.

Line b Enter the trade name by which this business is known to the public if it is different from the legal name in Section I, Line 2.

Line c Using the Locality Code listing at the back of these instructions enter the Locality Code for the locality of the physical location of your business (street address). *In many cases, this locality is not the same as the mailing address.* This information is used to allocate local sales tax revenue to the city or county in which your business is physically located.

Line d Enter the street address of this location’s **physical** location, not a post office box. If the address is a rural route, the box number must be included. Enter the daytime telephone number of your business and email address, if available.

Line e Enter the name, day time phone number, and email address of the contact person for this location. This must be a knowledgeable person in your business who the Department can contact for information about your business, its finances, and tax returns.

Line f Enter the mailing address of this location if it is different from the business address shown on Line d, above.

Line g Enter the six-digit Principal Business Activity Code and a description of this location’s principal business activity. The description should state what product line or service your business provides. A list of codes are located at the end these instructions.

Line h Enter the date that this location opened.

Line i Check the box next to each tax for which you need to register and enter the beginning date of the tax liability for this location. This may be a past date if you are already in business but have not yet registered for the tax. *Do not* check taxes for which you are already registered. For the Aircraft Tax, enter the additional information requested.

Retail Sales and Use Tax (In-State Dealers): This tax is imposed on gross receipts from retail sales or leases of tangible personal property or taxable services to a consumer or to any person for any purpose other than for resale.

Use Tax (Out-of-State Dealers): This tax is imposed on the total gross receipts from retail sales or leases of tangible personal property and/or taxable services occurring outside Virginia and delivered for use, consumption or storage in Virginia. The use tax also applies to purchases, leases, or rentals made in Virginia if the sales tax was not paid at the time of purchase, lease, or rental.

Consumer Use Tax: Personal property used, consumed, or stored in Virginia but purchased outside the state that would have been subject to retail sales tax if purchased in the state. The tax also applies to purchases, leases or rentals made in Virginia if the sales tax was not paid at the time of purchase, lease or rental.

Dealer’s Aircraft Sales and Use Tax: This tax is paid by the aircraft dealer upon the gross receipts derived from the rental or lease of aircraft in Virginia. Enter the Virginia commercial fleet aircraft license number (assigned by the Virginia Department of Aviation), the date issued, and the expiration date. Also enter the number of aircraft owned during the preceding calendar year. To qualify for the dealer exclusion under the Virginia Aircraft Sales and Use Tax Act (or Code of Virginia Section 58.1-1500 et seq.), the dealer must own five or more aircraft during the calendar year.

Motor Vehicle Fuel Sales Tax: This tax is imposed in certain Northern Virginia localities on the retail sale of motor fuels.

Watercraft Sales & Use Tax: This tax is imposed upon the purchaser of any watercraft sold in Virginia and upon the user of any watercraft not sold in Virginia if required to be titled with the Department of Game and Inland Fisheries for use in Virginia.

Tire Recycling Fee: This fee is levied on each new tire sold at retail in Virginia.

Line j Check those months that this location will be open any part of the month. Even if your business is open for only one day in a month, that month should be marked.

Line k Check the box if this new business, or location, is a specialty dealer that will be selling from various locations throughout Virginia such as flea markets, gun shows, and arts and craft shows.

SECTION B: VENDING MACHINE SALES TAX (VM)

The Vending Machine Sales Tax is paid by dealers placing vending machines through which they sell tangible personal property.

- If an existing account, enter your Virginia Account Number.
- Enter the date your business became liable for Vending Machine tax.

Line 1 For each locality in which you will be operating a vending machine, enter the city or county name and its Locality Code. When listing the County/City be sure to indicate whether it is a city or county (CO). There are several names in Virginia that are shared by a city/town and a county; Richmond, for example. The Locality Code list is located at the back of these instructions.

SECTION C: WITHHOLDING TAX

An employer who pays wages to one or more employees is required to deduct and withhold state income tax from those wages. Effective January 1, 2002, employers with 250 or more annual employee wage statements (W-2 forms) must file their W-2's via magnetic media.

- If an existing account, enter your Virginia Account Number.
- Enter the date your business became liable for Withholding tax.
- Check the box if you do not need forms mailed to you.

Line 1 Check the total dollar amount of Virginia Income tax you expect to withhold each quarter for *all* employees. If unsure of this amount, check an estimated amount; **DO NOT LEAVE THIS LINE BLANK** - *You must check a box.*

The "infrequent" filer status is for certain pension plans that only have withholding when someone makes a withdrawal from the plan. In a plan with only a few participants this may occur only on a very limited basis. If you qualify as an infrequent filer, but do not indicate such on this form, you will be expected to file a return each period, even if no tax is due.

Line 2 Check those months that your business will be open any part of the month. Even if your business is open for only one day in a month, that month should be marked.

Line 3 If the mailing address for withholding taxes is different from the one shown in Section I, enter it here.

Line 4 If the contact for withholding taxes is different from the one shown in Section I, enter it here.

SECTION D: CORPORATION INCOME TAX

Every corporation organized under the laws of Virginia, every foreign corporation registered with the State Corporation Commission, and every corporation having income from Virginia sources, must file a corporation income tax return except: public service corporations (other than railroads and telecommunications companies), banks subject to the Bank Franchise Tax, credit unions, insurance companies, and corporations not conducted for profit that are exempt from federal income tax, with the exception that these are taxable on their unrelated business taxable income. Electing small business corporations (S corporations) are required to register and file an information return.

- If an existing account, enter your Virginia Account Number.
- Enter the date your business became liable for corporate income tax.
- Check the box if you do not need a corporate return mailed to your corporation.

Line 1 Check whether your taxable year is calendar or fiscal. A CALENDAR YEAR is 01 (January) through 12 (December). If you checked FISCAL YEAR, enter the first month of your fiscal year (same as federal filing period). Fiscal years start on any month other than 01 (January).

Line 2 Enter the name and day time phone number of the contact person for your corporate income tax. This must be a knowledgeable person in your business that the Department can contact for information about your corporate tax returns.

Line 3 Enter the address for Corporate Tax mailings if different from the Principal Business Mailing address in Section I.

Line 4 If this business is a subsidiary or affiliate of another business and will be filing a combined or consolidated return with its affiliate(s), enter the parent company's name, federal employer identification number (FEIN), and address. Use a separate schedule if needed.

SECTION E: MISCELLANEOUS TAXES

Check the box next to each tax for which you need to register and enter the beginning date of the tax liability. This may be a past date if you are already in business but have not yet registered for the tax. **Do not** check taxes for which you are already registered.

Corn Assessment: This assessment is levied on corn produced in Virginia for sale. The handler (including any farmer who sells his or her corn out of state) is responsible for payment of the assessment. It is deducted from payments to farmers for corn purchased.

Cotton Assessment: This assessment is levied on any cotton sold in Virginia. The handler is responsible for deducting the assessment from payments for cotton purchased from the owner. For purposes of this tax "handle" means a commercial enterprise that gins cotton.

Egg Excise Tax: This assessment is levied on shell eggs and egg products sold or consumed in Virginia. The handler of such eggs is responsible for collecting and remitting the tax. Generally, the last handler who sells eggs to a Virginia retailer or food service establishment is liable for the tax.

Forest Products Tax: This tax is levied on every person in Virginia engaging in the business of manufacturing, shipping, or severing timber or any other forest products from the soil for sale, profit, or commercial use.

Litter Tax: This tax does not apply to individual consumers. This tax is paid by every business in the state that, on January 1 of the taxable year, was engaged as the manufacturer, wholesaler, distributor, or retailer of the following products: food for human or pet consumption; groceries; cigarettes and tobacco products; soft drinks and carbonated waters; beer and other malt beverages; wine; newspapers and magazines; paper products and household paper; containers made of glass, metal, or plastic; fiber containers made of synthetic material; cleaning agents and toiletries; non-drug drugstore sundry items; distilled spirits; and motor vehicle parts.

Other: If your business is liable for a miscellaneous tax not listed, check this box and enter the name of the tax.

Peanut Excise Tax: This tax is levied on peanuts grown and sold in Virginia for processing. The processor is liable for the payment of the tax on all peanuts such processor purchases.

Sheep Assessment: This assessment is levied on sheep and lambs sold in Virginia. The handler is responsible for payment of tax on all sheep and lambs. The assessment must be deducted by the handlers from payments to owners of the sheep and lambs.

Small Grains Assessment: This assessment is levied on all sales of wheat, barley, rye and oats produced in Virginia. The handler of small grains who purchases such grains produced in Virginia should deduct from payments made to the farmer the amount of the assessment and remit this amount to the Department of Taxation. The term “handler” includes any farmer who transports and sells his own grain out of state.

Soft Drink Excise Tax: This tax is levied on every wholesaler or distributor of carbonated soft drinks in Virginia.

Soybean Assessment: The first buyer (whoever pays the producer-country elevator, terminal, processor, seedsman, trucker, or extruder) is responsible for collecting a soybean assessment from the producer. First-buyers will be required to collect on all soybeans purchased (provisions are in place to identify soybeans checked-off at a previous sale point) regardless of the state of origin.

Section III - Responsible Officer(s)

Under Section 58.1-1813 of the *Code of Virginia*, any corporate or partnership officer may be held personally liable for unpaid taxes assessed against a corporation or partnership. The term “corporate or partnership officer” includes any officer or employee of a corporation or any member or employee of a partnership who is under duty to collect, account for and pay the assessed tax, who had knowledge of the failure to pay the tax, and who had the authority to prevent the failure.

- This section must be completed for each responsible officer who is an owner, partner member, corporation officer, trustee, or general partner (in the case of a limited partnership).
- Attach additional pages, if needed.

For each responsible officer:

Line a Enter the name of the officer.

Line b Enter the Social Security Number of the officer.

Line c Enter the relationship title of this officer.

Line d Enter the date that this officer became an owner, partner, officer, or trustee.

Line e Enter the home phone number, including area code, of the officer.

Line f Enter the email address of the officer.

Line g Enter the address of the officer.

Section IV - Electronic Funds Transfer

Electronic Funds Transfer (EFT) involves the transfer of funds from your bank account to the State’s bank account. Over the last several years, many taxpayers have voluntarily chosen this efficient and cost effective method for making their tax payments. Currently this program is only available for Sales and Use Tax, Employer Withholding Tax, and Corporation Income Tax.

If your monthly tax liability for any one of these taxes exceeds \$20,000, you are **required by law** to pay by EFT. For consolidated sale tax accounts, EFT is required when the total liability of all subsidiaries exceeds \$20,000 as reported by the parent company.

Effective July 1, 2004, all persons who act on behalf of 100 or more taxpayers to remit individual income tax withholding payments imposed pursuant to Section 58.1-460 et seq. of the Code of Virginia are **required to remit** such withholding to the Virginia Department of Taxation using ACH Credit transactions. For further information, refer to the agency's Electronic Funds Transfer guide, which can be downloaded at www.tax.state.va.us.

The Department of Taxation also encourages other businesses that do not have an average monthly liability of \$20,000 to transmit voluntarily their tax return payments by EFT. Payments are submitted directly to the Tax Department’s bank from your business bank account. EFT not only saves check writing and mailing costs, but also ensures that your payment is made without the worry of a check being lost in the mail.

To learn more about taking advantage of electronic payment and filing processes, contact Customer Service at **804-367-8037** or visit www.tax.state.va.us.

- If you are required to pay by EFT, check the box for each tax that EFT is required
- If you are not required to pay by EFT, but would like to use this payment method, check the box to receive an EFT Guide.

Section V - Signature

This section must be completed.

Read the statement and complete the section if you are authorized to sign the application as defined in the statement. If not authorized to sign, have the application signed and dated by an authorized person. Unsigned or improperly signed applications will be returned, unprocessed.

Principal Business Activity Codes and Descriptions

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These principal business activity codes are based on the North American Industry Classification System. Using the list of activities and codes below, determine from which activity the company derives the largest percentage of its "total receipts." For the business activity code number, enter the six-digit code selected from the list below and enter a brief description of the company's business activity.

Agriculture, Forestry, Fishing and Hunting

Crop Production

- 11110 Oilseed & Grain Farming
- 11210 Vegetable & Melon Farming (including potatoes & yams)
- 11130 Fruit & Tree Nut Farming
- 11140 Greenhouse, Nursery, & Floriculture Production
- 11190 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

Animal Production

- 11211 Beef Cattle Ranching & Farming
- 11212 Cattle Feedlots
- 11210 Dairy Cattle & Milk Production
- 11221 Hog & Pig Farming
- 11230 Poultry & Egg Production
- 11240 Sheep & Goat Farming
- 11251 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
- 11290 Other Animal Production

Forestry and Logging

- 11310 Timber Tract Operations
- 11321 Forest Nurseries & Gathering of Forest Products
- 11331 Logging

Fishing, Hunting and Trapping

- 11410 Fishing
- 11421 Hunting & Trapping

Support Activities for Agriculture and Forestry

- 11510 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
- 11521 Support Activities for Animal Production
- 11531 Support Activities For Forestry

Mining

- 21110 Oil & Gas Extraction
- 21210 Coal Mining
- 21220 Metal Ore Mining
- 21231 Stone Mining & Quarrying
- 21232 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 21239 Other Nonmetallic Mineral Mining & Quarrying
- 21310 Support Activities for Mining

Utilities

- 22110 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 22130 Water, Sewage & Other Systems

Construction

Construction of Buildings

- 236110 Residential Building Construction
- 236200 Nonresidential Building Construction

Heavy and Civil Engineering Construction

- 237100 Utility System Construction
- 237210 Land Subdivision
- 237310 Highway, Street, & Bridge Construction
- 237990 Other Heavy & Civil Engineering Construction

Specialty Trade Contractors

- 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)
- 238210 Electrical Contractors
- 238220 Plumbing, Heating, & Air-Conditioning Contractors
- 238290 Other Building Equipment Contractors
- 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)
- 238900 Other Specialty Trade Contractors (including site preparation)

Manufacturing

Food Manufacturing

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering and Processing
- 311710 Seafood Product Preparation & Packaging
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

Beverage and Tobacco Product Manufacturing

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Mfg

Textile Mills and Textile Product Mills

- 313000 Textile Mills
- 314000 Textile Product Mills

Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315230 Women's & Girls' Cut & Sew Apparel Mfg
- 315290 Other Cut & Sew Apparel Mfg
- 315990 Apparel Accessories & Other Apparel Mfg

Leather and Allied Product Manufacturing

- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

Paper Manufacturing

- 322100 Pulp, Paper, & Paperboard Mills
- 322200 Converted Paper Product Mfg

Printing & Related Support Activities

- 323100 Printing & Related Support Activities

Petroleum and Coal Products Mfg

- 324110 Petroleum Refineries (including integrated)
- 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 324190 Other Petroleum & Coal Products Mfg

Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint, Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

Plastics and Rubber Products Mfg

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

Nonmetallic Mineral Product Mfg

- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg

Primary Metal Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing
- 331500 Foundries

Fabricated Metal Product Mfg

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

Machinery Manufacturing

- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

Computer and Electronic Product Manufacturing

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

Transportation Equipment Manufacturing

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

Furniture and Related Product Manufacturing

- 337000 Furniture & Related Product Manufacturing

Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Manufacturing

Wholesale Trade

Merchant Wholesalers, Durable Goods

- 423100 Motor Vehicle & Motor Vehicle Parts & Supplies
- 423200 Furniture & Home Furnishings
- 423300 Lumber & Other Construction Materials
- 423400 Professional & Commercial Equipment & Supplies
- 423500 Metal & Mineral (except Petroleum)
- 423600 Electrical & Electronic Goods
- 423700 Hardware, & Plumbing & Heating Equipment & Supplies
- 423800 Machinery, Equipment, & Supplies
- 423910 Sporting & Recreational Goods & Supplies
- 423920 Toy & Hobby Goods & Supplies
- 423930 Recyclable Materials
- 423940 Jewelry, Watch, Precious Stone, & Precious Metals
- 423990 Other Miscellaneous Durable Goods

Merchant Wholesalers, Nondurable Goods

- 424100 Paper & Paper Products
- 424210 Drugs & Druggists' Sundries
- 424300 Apparel, Piece Goods, & Notions
- 424400 Grocery & Related Products
- 424500 Farm Product Raw Materials
- 424600 Chemical & Allied Products
- 424700 Petroleum & Petroleum Products
- 424800 Beer, Wine, & Distilled Alcoholic Beverages
- 424910 Farm Supplies
- 424920 Book, Periodical, & Newspapers
- 424930 Flower, Nursery Stock, & Florists' Supplies
- 424940 Tobacco & Tobacco Products
- 424950 Paint, Varnish, & Supplies
- 424990 Other Miscellaneous Nondurable Goods

Wholesale Electronic Markets and Agents and Brokers

- 425110 Business to Business Electronic Markets
- 425120 Wholesale Trade Agents & Brokers

Retail Trade**Motor Vehicle and Parts Dealers**

- 441110 New Car Dealers
- 441120 Used Car Dealers
- 441210 Recreational Vehicle Dealers
- 441221 Motorcycle Dealers
- 441222 Boat Dealers
- 441229 All Other Motor Vehicle Dealers
- 441300 Automotive Parts, Accessories, & Tire Stores

Furniture and Home Furnishings Stores

- 442110 Furniture Stores
- 442210 Floor Covering Stores
- 442291 Window Treatment Stores
- 442299 All Other Home Furnishings Stores

Electronics and Appliance Stores

- 443111 Household Appliance Stores
- 443112 Radio, Television, & Other Electronics Stores
- 443120 Computer & Software Stores
- 443130 Camera & Photographic Supplies Stores

Building Material and Garden Equipment and Supplies Dealers

- 444110 Home Centers
- 444120 Paint & Wallpaper Stores
- 444130 Hardware Stores
- 444190 Other Building Material Dealers
- 444200 Lawn & Garden Equipment & Supplies Stores

Food and Beverage Stores

- 445110 Supermarkets and Other Grocery (except Convenience) Stores
- 445120 Convenience Stores
- 445210 Meat Markets
- 445220 Fish & Seafood Markets
- 445230 Fruit & Vegetable Markets
- 445291 Baked Goods Stores
- 445292 Confectionery & Nut Stores
- 445299 All Other Specialty Food Stores
- 445310 Beer, Wine, & Liquor Stores

Health and Personal Care Stores

- 446110 Pharmacies & Drug Stores
- 446120 Cosmetics, Beauty Supplies, & Perfume Stores
- 446130 Optical Goods Stores
- 446190 Other Health & Personal Care Stores

Gasoline Stations

- 447100 Gasoline Stations (including convenience stores with gas)

Clothing and Clothing Accessories Stores

- 448110 Men's Clothing Stores
- 448120 Women's Clothing Stores
- 448130 Children's & Infant's Clothing Stores
- 448140 Family Clothing Stores
- 448150 Clothing Accessories Stores
- 448190 Other Clothing Stores
- 448210 Shoe Stores
- 448310 Jewelry Stores
- 448320 Luggage & Leather Goods Stores

Sporting Goods, Hobby, Book, and Music Stores

- 451110 Sporting Goods Stores
- 451120 Hobby, Toy, & Game Stores
- 451130 Sewing, Needlework, & Piece Goods Stores
- 451140 Musical Instrument & Supplies Stores
- 451211 Book Stores
- 451212 News Dealers & Newsstands
- 451220 Pre-recorded Tape, Compact Disc, & Record Stores

General Merchandise Stores

- 452110 Department Stores
- 452900 Other General Merchandise Stores

Miscellaneous Store Retailers

- 453110 Florists
- 453210 Office Supplies & Stationery Stores
- 453220 Gift, Novelty, & Souvenir Stores
- 453310 Used Merchandise Stores
- 453910 Pet & Pet Supplies Stores
- 453920 Art Dealers
- 453930 Manufactured (Mobile) Home Dealers
- 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

- 454110 Electronic Shopping & Mail-Order Houses
- 454210 Vending Machine Operators
- 454311 Heating Oil Dealers
- 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers
- 454319 Other Fuel Dealers
- 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation and Warehousing**Air, Rail, and Water Transportation**

- 481000 Air Transportation
- 482110 Rail Transportation
- 483000 Water Transportation

Truck Transportation

- 484110 General Freight Trucking, Local
- 484120 General Freight Trucking, Long-distance
- 484200 Specialized Freight Trucking

Transit and Ground Passenger Transportation

- 485110 Urban Transit Systems
- 485210 Interurban & Rural Bus Transportation
- 485310 Taxi Service
- 485320 Limousine Service
- 485410 School & Employee Bus Transportation
- 485510 Charter Bus Industry
- 485990 Other Transit & Ground Passenger Transportation

Pipeline Transportation

- 486000 Pipeline Transportation

Scenic & Sightseeing Transportation

- 487000 Scenic & Sightseeing Transportation

Support Activities for Transportation

- 488100 Support Activities for Air Transportation
- 488210 Support Activities for Rail Transportation
- 488300 Support Activities for Water Transportation
- 488410 Motor Vehicle Towing
- 488490 Other Support Activities for Road Transportation
- 488510 Freight Transportation Arrangement
- 488990 Other Support Activities for Transportation

Couriers and Messengers

- 492110 Couriers
- 492210 Local Messengers & Local Delivery

Warehousing and Storage

- 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

Information**Publishing Industries (except Internet)**

- 511110 Newspaper Publishers
- 511120 Periodical Publishers
- 511130 Book Publishers
- 511140 Directory & Mailing List Publishers
- 511190 Other Publishers
- 511210 Software Publishers

Motion Picture and Sound Recording Industries

- 512100 Motion Picture & Video Industries (except video rental)
- 512200 Sound Recording Industries

Broadcasting (except Internet)

- 515100 Radio & Television Broadcasting
- 515210 Cable & Other Subscription Programming

Internet Publishing and Broadcasting

- 516110 Internet Publishing & Broadcasting

Telecommunications

- 517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, & other telecommunications)

Internet Service Providers, Web Search Portals, and Data Processing Services

- 518111 Internet Service Providers
- 518112 Web Search Portals
- 518210 Data Processing, Hosting, & Related Services

Other Information Services

- 519100 Other Information Services (including news syndicates & libraries)

Finance and Insurance**Depository Credit Intermediation**

- 522110 Commercial Banking
- 522120 Savings Institutions
- 522130 Credit Unions
- 522190 Other Depository Credit Intermediation

Nondepository Credit Intermediation

- 522210 Credit Card Issuing
- 522220 Sales Financing
- 522291 Consumer Lending
- 522292 Real Estate Credit (including mortgage bankers & originators)
- 522293 International Trade Financing
- 522294 Secondary Market Financing
- 522298 All Other Nondepository Credit Intermediation

Activities Related to Credit Intermediation

- 522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)

Securities, Commodity Contracts, and Other Financial Investments and Related Activities

- 523110 Investment Banking & Securities Dealing
- 523120 Securities Brokerage
- 523130 Commodity Contracts Dealing
- 523140 Commodity Contracts Brokerage
- 523210 Securities & Commodity Exchanges
- 523900 Other Financial Investment Activities (including portfolio management & investment advice)

Insurance Carriers and Related Activities

- 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
- 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
- 524210 Insurance Agencies & Brokerages
- 524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)

Funds, Trusts, and Other Financial Vehicles

- 525100 Insurance & Employee Benefit Funds
- 525910 Open-End Investment Funds
- 525920 Trusts, Estates, & Agency Accounts
- 525930 Real Estate Investment Trusts
- 525990 Other Financial Vehicles (including closed-end investment funds)

ⁱOffices of Bank Holding Companiesⁱ and ^oOffices of Other Holding Companies^o are located under **Management of Companies (Holding Companies)** below.

Real Estate and Rental and Leasing**Real Estate**

- 531110 Lessors of Residential Buildings & Dwellings
- 531114 Cooperative Housing
- 531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
- 531130 Lessors of Miniwarehouses & Self-Storage Units
- 531190 Lessors of Other Real Estate Property
- 531210 Offices of Real Estate Agents & Brokers
- 531310 Real Estate Property Managers
- 531320 Offices of Real Estate Appraisers
- 531390 Other Activities Related to Real Estate

Rental and Leasing Services
 532100 Automotive Equipment Rental & Leasing
 532210 Consumer Electronics & Appliances Rental
 532220 Formal Wear & Costume Rental
 532230 Video Tape & Disc Rental
 532290 Other Consumer Goods Rental
 532310 General Rental Centers
 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

Lessors of Nonfinancial Intangible Assets (except copyrighted works)
 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

Professional, Scientific, and Technical Services

Legal Services

541110 Offices of Lawyers
 541190 Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services

541211 Offices of Certified Public Accountants
 541213 Tax Preparation Services
 541214 Payroll Services
 541219 Other Accounting Services

Architectural, Engineering, and Related Services

541310 Architectural Services
 541320 Landscape Architecture Services
 541330 Engineering Services
 541340 Drafting Services
 541350 Building Inspection Services
 541360 Geophysical Surveying & Mapping Services
 541370 Surveying & Mapping (except Geophysical) Services
 541380 Testing Laboratories

Specialized Design Services

541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

Computer Systems Design and Related Services

541511 Custom Computer Programming Services
 541512 Computer Systems Design Services
 541513 Computer Facilities Management Services
 541519 Other Computer Related Services

Other Professional, Scientific, and Technical Services

541600 Management, Scientific, & Technical Consulting Services
 541700 Scientific Research & Development Services
 541800 Advertising & Related Services
 541910 Marketing Research & Public Opinion Polling
 541920 Photographic Services
 541930 Translation & Interpretation Services
 541940 Veterinary Services
 541990 All Other Professional, Scientific, & Technical Services

Management of Companies (Holding Companies)

551111 Offices of Bank Holding Companies
 551112 Offices of Other Holding Companies

Administrative and Support and Waste Management and Remediation Services

Administrative and Support Services

561110 Office Administrative Services
 561210 Facilities Support Services
 561300 Employment Services
 561410 Document Preparation Services
 561420 Telephone Call Centers
 561430 Business Service Centers (including private mail centers & copy shops)
 561440 Collection Agencies
 561450 Credit Bureaus
 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
 561500 Travel Arrangement & Reservation Services
 561600 Investigation & Security Services
 561710 Exterminating & Pest Control Services
 561720 Janitorial Services
 561730 Landscaping Services
 561740 Carpet & Upholstery Cleaning Services
 561790 Other Services to Buildings & Dwellings
 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

Waste Management and Remediation Services

562000 Waste Management & Remediation Services

Educational Services

611000 Educational Services (including schools, colleges, & universities)

Health Care and Social Assistance

Offices of Physicians and Dentists

621111 Offices of Physicians (except mental health specialists)
 621112 Offices of Physicians, Mental Health Specialists
 621210 Offices of Dentists

Offices of Other Health Practitioners

621310 Offices of Chiropractors
 621320 Offices of Optometrists
 621330 Offices of Mental Health Practitioners (except Physicians)
 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists
 621391 Offices of Podiatrists
 621399 Offices of All Other Miscellaneous Health Practitioners

Outpatient Care Centers

621410 Family Planning Centers
 621420 Outpatient Mental Health & Substance Abuse Centers
 621491 HMO Medical Centers
 621492 Kidney Dialysis Centers
 621493 Freestanding Ambulatory Surgical & Emergency Centers
 621498 All Other Outpatient Care Centers

Medical and Diagnostic Laboratories

621510 Medical & Diagnostic Laboratories

Home Health Care Services

621610 Home Health Care Services

Other Ambulatory Health Care Services

621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

Hospitals

622000 Hospitals

Nursing and Residential Care Facilities

623000 Nursing & Residential Care Facilities

Social Assistance

624100 Individual & Family Services
 624200 Community Food & Housing, & Emergency & Other Relief Services
 624310 Vocational Rehabilitation Services
 624410 Child Day Care Services

Arts, Entertainment, and Recreation

Performing Arts, Spectator Sports, and Related Industries

711100 Performing Arts Companies
 711210 Spectator Sports (including sports clubs & racetracks)
 711300 Promoters of Performing Arts, Sports, & Similar Events
 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
 711510 Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions

712100 Museums, Historical Sites, & Similar Institutions

Amusement, Gambling, and Recreation Industries

713100 Amusement Parks & Arcades
 713200 Gambling Industries
 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

Accommodation and Food Services Accommodation

Accommodation

721110 Hotels (except Casino Hotels) & Motels
 721120 Casino Hotels
 721191 Bed & Breakfast Inns
 721199 All Other Traveler Accommodation
 721210 RV (Recreational Vehicle) Parks & Recreational Camps
 721310 Rooming & Boarding Houses

Food Services and Drinking Places

722110 Full-Service Restaurants
 722210 Limited-Service Eating Places
 722300 Special Food Services (including food service contractors & caterers)
 722410 Drinking Places (Alcoholic Beverages)

Other Services

Repair and Maintenance

811110 Automotive Mechanical & Electrical Repair & Maintenance
 811120 Automotive Body, Paint, Interior, & Glass Repair
 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
 811210 Electronic & Precision Equipment Repair & Maintenance
 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
 811410 Home & Garden Equipment & Appliance Repair & Maintenance
 811420 Reupholstery & Furniture Repair
 811430 Footwear & Leather Goods Repair
 811490 Other Personal & Household Goods Repair & Maintenance

Personal and Laundry Services

812111 Barber Shops
 812112 Beauty Salons
 812113 Nail Salons
 812190 Other Personal Care Services (including diet & weight reducing centers)
 812210 Funeral Homes & Funeral Services
 812220 Cemeteries & Crematories
 812310 Coin-Operated Laundries & Drycleaners
 812320 Drycleaning & Laundry Services (except Coin-Operated)
 812330 Linen & Uniform Supply
 812910 Pet Care (except Veterinary) Services
 812920 Photofinishing
 812930 Parking Lots & Garages
 812990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, and Similar Organizations

813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)

Locality (FIPS) Codes and Descriptions

Counties	Counties	Cities
Accomack 51001	King George 51099	Alexandria 51510
Albermale 51003	King William 51101	Bedford (City) 51515
Alleghany 51005	Lancaster 51103	Bristol 51520
Amelia 51007	Lee 51105	Buena Vista 51530
Amherst 51009	Loudoun 51107	Charlottesville 51540
Appomattox 51011	Louisa 51109	Chesapeake 51550
Arlington 51013	Lunenburg 51111	Colonial Heights 51570
Augusta 51015	Madison 51113	Covington 51580
Bath 51017	Mathews 51115	Danville 51590
Bedford (County) 51019	Mecklenburg 51117	Emporia 51595
Bland 51021	Middlesex 51119	Fairfax (City) 51600
Botetourt 51023	Montgomery 51121	Falls Church 51610
Brunswick 51025	Nelson 51125	Franklin (City) 51620
Buchanan 51027	New Kent 51127	Fredericksburg 51630
Buckingham 51029	Northampton 51131	Galax 51640
Campbell 51031	Northumberland 51133	Hampton 51650
Caroline 51033	Nottoway 51135	Harrisonburg 51660
Carroll 51035	Orange 51137	Hopewell 51670
Charles City 51036	Page 51139	Lexington 51678
Charlotte 51037	Patrick 51141	Lynchburg 51680
Chesterfield 51041	Pittsylvania 51143	Manassas 51683
Clarke 51043	Powhatan 51145	Manassas Park 51685
Craig 51045	Prince Edward 51147	Martinsville 51690
Culpeper 51047	Prince George 51149	Newport News 51700
Cumberland 51049	Prince William 51153	Norfolk 51710
Dickenson 51051	Pulaski 51155	Norton 51720
Dinwiddie 51053	Rappahannock 51157	Petersburg 51730
Essex 51057	Richmond (County) 51159	Poquoson 51735
Fairfax (County) 51059	Roanoke (County) 51161	Portsmouth 51740
Fauquier 51061	Rockbridge 51163	Radford 51750
Floyd 51063	Rockingham 51165	Richmond (City) 51760
Fluvanna 51065	Russell 51167	Roanoke (City) 51770
Franklin (County) 51067	Scott 51169	Salem 51775
Frederick 51069	Shenandoah 51171	Staunton 51790
Giles 51071	Smyth 51173	Suffolk 51800
Gloucester 51073	Southampton 51175	Virginia Beach 51810
Goochland 51075	Spotsylvania 51177	Waynesboro 51820
Grayson 51077	Stafford 51179	Williamsburg 51830
Greene 51079	Surry 51181	Winchester 51840
Greensville 51081	Sussex 51183	
Halifax 51083	Tazewell 51185	
Hanover 51085	Warren 51187	
Henrico 51087	Washington 51191	
Henry 51089	Westmoreland 51193	
Highland 51091	Wise 51195	
Isle Of Wight 51093	Wythe 51197	
James City 51095	York 51199	
King And Queen 51097		

CONTACT YOUR LOCAL COMMISSIONER OF THE REVENUE OR TOWN ADMINISTRATOR TO SATISFY LOCAL LICENSE TAX REQUIREMENTS; CONTACT THE VIRGINIA NEW HIRE REPORTING CENTER

Regardless of the type of business, one or more local licenses may be needed. You must contact your county or city Commissioner of the Revenue to determine which licenses you will need, within 30 days of starting your business. In addition, you should check with your local zoning or planning department to verify that you can operate your business at your desired site. If your business is operated in a town, contact the town administrator to determine what licenses are required. Telephone numbers are listed in local directories.

Section 60.2-114 of the Code of Virginia requires all Virginia employers to report all newly hired employees to a state directory. This directory is maintained by the Virginia New Hire Reporting Center, P.O. Box 25309, Richmond, VA 23260-5309; telephone 1-804-771-9733 or toll free 1-800-979-9014; FAX 1-804-771-9709 or toll free 1-800-688-2680; e-mail va-newhire@policy-studies.com; visit our website at www.va-newhire.com.

CONTACT OTHER STATE AGENCIES TO DETERMINE WHICH LICENSES OR PERMITS APPLY

You may need to contact other state agencies or boards. Below is a list of state agencies which administer particular licenses, permits or have other registration requirements for various occupations and business activities in Virginia.

Department of Agriculture and Consumer Services – (804) 786-2373. Registers charitable organizations that intend to solicit contributions in Virginia. Enforces Virginia food laws which relate to most commercial food processing, storage and retail operations. Registers every pesticide manufactured, distributed, sold, offered for sale, used or offered for use in Virginia.

Alcoholic Beverage Control Board – (804) 213-4400. Licenses businesses involved in the production, distribution, storage, transportation and/or sale of alcoholic beverages.

Department of Aviation – (804) 236-3624. Distributes rules and regulations governing the licensing of airmen, aircraft, and airports.

State Board of Bar Examiners – (804) 786-7490. Examines and licenses attorneys-at-law.

State Certified Seed Board – (804) 746-4884. (Cooperative Extension Service of Virginia Polytechnic Institute and State University of Blacksburg.) Certifies agricultural and vegetable seed and potato tubers.

Department of Conservation and Recreation – (804) 786-1712. Regulates, manages, and licenses state parks and outdoor recreational facilities. Issues permits for concessionaires in state parks. Approves and inspects floodwater structures.

Department of Corrections – (804) 674-3000. Regulates and approves community group homes and other private residential facilities for offenders who are in the state's care.

Department of Environmental Quality – (804) 698-4000. Issues pollution control permits for any business that emits particles or gases into the air, water discharge, and management of solid and hazardous waste materials.

Department of Education – (804) 225-2020. Accredits, licenses, or regulates private schools (elementary, secondary, nursery schools, trade, technical, business, and correspondence schools, and schools for the handicapped).

Department of Forestry – (804) 977-6555. Licenses and regulates the use of state forests, forest reserves including mineral exploration; develops and administers forest management plans for state owned lands; and provides reforestation assistance to landowners.

Department of Game and Inland Fisheries – (804) 367-1000. Regulates the taking, possession, and sale of wild animals, birds, and freshwater fish and endangered species of any form of wildlife. Licenses shooting preserves, fur farming and dealing, hunting dog trails, commercial trout rearing, fishing, seine hauling, breeding and raising game birds and animals, game bird and animal exhibits, and stuffing and mounting of birds and animals. Also titles and registers motorboats, licenses watercraft dealers, regattas and boat races, and drilling and dredging in the Back Bay area.

Department of General Services – (804) 786-6152.

- **Division of Consolidated Laboratory Services – (804) 786-1155.** Inspects, approves, and certifies laboratories; approves forms used for blood and breath alcohol tests; licenses persons to administer breath tests and regulates methods and equipment for breath tests.
- **Division of Purchases and Supply – (804) 786-3842.** Sets procurement regulations for state agencies, which procure nonprofessional services and issues manuals, forms, and materials for bidders, and state agencies.

Department of Health – (804) 786-3561. Licenses emergency medical agencies, vehicles, and attendants, bedding and upholstery service businesses; and commercial blood banks; inspects businesses to certify health standards; prescribes standards governing planting, taking, and marketing of fish, crustaceans, and shellfish; licenses hospitals, nursing homes, and related institutions, home health agencies, hotels, summer camps, campgrounds, and other lodging facilities, restaurants, milk processors, radiation materials and equipment, siting and construction waterworks serving the public, water supply systems, sewage disposal systems and sewage treatment works, and migrant labor camps; regulates sanitation facilities at public gathering places, septic tanks, construction of private wells, and the production and use of toxic substances.

Department of Health Professions – (804) 662-9900. Provides investigative inspection and administrative services and promotes policy coordination among twelve health regulatory boards, which regulate audiology and speech pathology, dentistry, funeral directors and embalmers, medicine, nursing, nursing home administrators, optometry, pharmacy, professional counselors, psychology, social work, and veterinary medicine.

State Council of Higher Education for Virginia – (804) 225-2137. Registers private higher education institutions, which offer or intend to offer continuing education courses or programs. Approves contracts between private colleges and public colleges or education agencies for the provision of services.

Department of Historic Resources – (804) 367-2323. Designates historical landmarks, buildings, structures, districts, objects, and sites, and issues permits for field investigations, explorations, and recovery operations on state-controlled or on state archaeological sites.

Department of Housing and Community Development – (804) 371-7000. Administers uniform building codes and a statewide fire prevention code, which are enforced by local government agencies; regulates construction, maintenance, operation, and inspection of amusement devices; establishes regulations for local licensing of plumbers, electricians, and building-related mechanical workers; regulates construction standards for industrialized building units and manufactured homes; prescribes minimum regulations for equipment and appliances for storage, handling, transportation and utilization of liquefied petroleum gas; accepts applications for designation and operation of Enterprise Zones; administers bond programs for housing development; and coordinates housing programs.

Department of Information Technology – (804) 371-5900. Approves data processing and telecommunication procurement for state agencies. Contracts for procurement of telecommunications services.

Department of Labor and Industry (DOLI) – (804) 371-2327. Administers and enforces compliance programs: Occupational Safety and Health Compliance (in all public and private sector commercial and industrial establishments including construction, logging, demolition, and excavation sites), Boiler and Pressure Vessel Safety (administers inspection and certification), and Labor and Employment Law (maintains child labor programs, and enforces the Commonwealth's right to work law, the employees' right to receive pay that is due, minimum wage, and appropriate day of rest). Additionally, Virginia Occupational Safety and Health (VOSH) issues permits for lead and asbestos abatement projects and administers the laws affecting emission of these pollutants. DOLI helps employers develop their workforce through the administration of the Apprenticeship Program. Additionally, DOLI provides on-site Safety and Health Consultation and administers Voluntary Protection Programs, which enable Virginia companies with exemplary safety and health programs to be recognized for their efforts and to be exempted from generally scheduled inspections.

Marine Resources Commission – (757) 247-2200. Licenses the taking of various fish, shellfish, and organisms below the fall line on tidal waters; licenses the exportation of oysters, purchasers of shellfish and the conversion of oyster shells to lime; assigns and leases oyster and clam planting grounds; designates certain public grounds closed and open areas; fixes and alters open seasons; restricts methods of taking; fixes minimum size and maximum size and maximum quantity of catch; makes other regulations for the conservation and promotion of the seafood industry; inspects records and vessels; prescribes guidelines for the use of wetlands; issues general permits for the use of state-owned underwater beds; and establishes bulkhead and private pier lines on or over waters under state jurisdiction.

Department of Mental Health, Mental Retardation, and Substance Abuse Services – (804) 786-3921. Licenses facilities and providers of service to persons with mental illness, persons addicted to drugs or alcohol, and persons with mental retardation.

Milk Commission – (804) 786-2013. Supervises, regulates, and controls the production, transportation, processing, storage, distribution, and sale of milk; licenses and audits distributors of milk; establishes prices paid to producers and prohibits sales of fluid milk products at less than cost; allocates marketing areas; establishes accounting system for distributors.

Department of Mines, Minerals, and Energy – (804) 692-3200. Administers and enforces the Federal Surface Mining Control and Reclamation Act. Licenses and regulates coal surface mining and exploration and surface mining of minerals other than coal. Licenses the operation of commercial mines. Licenses certain coal mining occupations. With respect to oil and gas, registers drillers, owners and operators; licenses drilling and approves location of wells, mining operations in the vicinity of wells and various other operations, material and devices. Administers statutes governing the development of geothermal resources.

Department of Motor Vehicles – (804) 367-0538. Licenses motor vehicle manufacturers, factory branches, distributors, dealers, renters, and lessors who dispose (at retail) of motor vehicles, and licenses salesmen; approves new or different franchise or sales agreements; makes regulations to prevent unfair trade practices and protect interests of retail buyers; registers dealers in salvage vehicles or parts, rebuilders, salvage pools and demolishers; collects taxes on the sale, use and rental of motor vehicles and mobile homes; and issues overload permits to trucks.

Potomac River Fisheries Commission – (804) 224-7148. Licenses and regulates the taking of seafood from the Potomac River; and licenses boats, vessels, and equipment used to take seafood from the Potomac River.

Department of Professional and Occupation Regulation – (804) 367-8500. Regulates the practice of the following professions: accounting, architecture, professional engineering, land surveying, landscape architecture, auctioneers, barbers, contracting, cosmetology, geology, hearing aid specialists, interior designers, opticians, professional soil scientists, branch pilots, real estate sales and appraisers, and water and wastewater works operators. Also licenses polygraph examiners, asbestos and lead abatement occupations, tradesmen, and waste management facility operators.

Virginia Racing Commission – (804) 966-7400. Licenses racetrack owners and operators and issues permits for employment opportunities in connection with pari-mutuel (wagering) horse racing, including racetracks and satellite wagering facilities; horse owners, trainers, jockeys, grooms, race officials, stewards, track management and administrative employees, concessionaires, and employees.

Department of Social Services – (804) 692-1787. Licenses and regulates fourteen types of public and private facilities offering day and residential out-of-home care to children or adults. Included are child and adult day care centers, licensed and voluntarily registered family day homes, private child placing and adoption agencies, children's residential facilities, and adult care residences offering residential or assisted living levels of care. The department also provides for interdepartmental coordination among four state agencies that regulate specialized children's residential care services and facilities.

Department of Transportation – (804) 786-2801. Regulates the use of state highways; issues permits for use of highways and adjacent areas; licenses outdoor advertising, the use of highways by public utilities, and the construction, maintenance and operation of toll bridges and toll roads; constructs, maintains and/or operates bridges, tunnels, ferries, rest areas, weigh stations, and commuter parking lots.

Department of Treasury – (804) 225-2142. Regulates the disposition of abandoned property held by financial institutions, public utilities, life insurance companies and all other business and non-profit entities; requires the delivery of abandoned property held by all such entities; and hears, determines and pays claims from abandoned property held by all such entities; and hears, determines and pays claims from abandoned property in the Department's custody. The Department also prescribes terms and conditions under which financial institutions may serve as depositories for public funds.

Department for the Blind and Vision Impaired – (804) 371-3140. Licenses and supervises the operation by the blind of vending facilities; and licenses the use of stamps or labels identifying articles made by the blind.

Virginia Workers' Compensation Commission (formerly Industrial Commission of Virginia) - (877) 664-2566 (toll free). Collects the taxes imposed to finance the Workers' Compensation Act from insurers and self-insured employers; adjudicates claims by workers and their dependents for the death and disability awards arising from occupational diseases or injury.