

Form R-1

Virginia Department of Taxation Business Registration Application



| For Office Use Only | |
|---------------------|----------------|
| Operator | Date Processed |

You can register a new business online using iReg at www.tax.virginia.gov

- Please read instructions carefully before completing this form.
- For assistance with this form or for information about taxes not listed in this form, 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**

Reason For Submitting this Form

Check One

- | | | |
|---|---|--|
| <input type="checkbox"/> New Business - Never Registered Complete Sections I through V. | <input type="checkbox"/> Add Tax Types to Existing Registration Complete Sections I, II and V; also update Sections III and IV, if changed. | <input type="checkbox"/> Add Additional Locations to Existing Registration Complete Sections I, II and V; also update Sections III and IV, if changed. |
|---|---|--|

Section I - Business Information

1 Entity Type - Check One (See instructions)

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> C Corporation | <input type="checkbox"/> Limited Liability Co. (LLC) | <input type="checkbox"/> Virginia State Government | <input type="checkbox"/> Public Service Corporation |
| <input type="checkbox"/> S Corporation | <input type="checkbox"/> Sole Proprietor | <input type="checkbox"/> Federal Government | <input type="checkbox"/> Bank |
| <input type="checkbox"/> General Partnership | <input type="checkbox"/> Non-Profit Organization | <input type="checkbox"/> Local Government | <input type="checkbox"/> Savings and Loan |
| <input type="checkbox"/> Limited Partnership | <input type="checkbox"/> Non-Profit Corporation | <input type="checkbox"/> Other State Gov't (not VA) | <input type="checkbox"/> Credit Union |
| <input type="checkbox"/> Limited Liability Partnership (LLP) | <input type="checkbox"/> Estate/Trust | <input type="checkbox"/> Other Government | <input type="checkbox"/> Cooperative |

2 Business Name - Enter full legal name of business. Sole proprietors, enter owner's name (first, middle initial, last).

3 Taxpayer Identification Number

- | | |
|--|--|
| a) FEIN - Enter your Federal Employer Identification Number (FEIN). All businesses obtain a FEIN at www.irs.gov . | b) SSN - If you are a Sole Proprietor and are not registering for employer withholding, enter your Social Security Number (SSN). |
|--|--|

4 Principal Business Activity - Enter the description and code for your business (see instructions).

| | |
|-------------|------|
| Description | Code |
|-------------|------|

5 Primary Mailing Address

| | |
|--------------------------|--------------------------|
| Street Address or PO Box | City, State and Zip Code |
|--------------------------|--------------------------|

6 Primary Physical Address

| | |
|----------------|--------------------------|
| Street Address | City, State and Zip Code |
|----------------|--------------------------|

7 Business Formation - If a corporation, enter the state and the date of its incorporation. All others, enter the state and date of formation.

| | |
|----------------------------------|---|
| Incorporation or Formation State | Date of Incorporation or Formation (mm, dd, yyyy) |
|----------------------------------|---|

8 Contact Information - Enter business contact information for all your business entities.

| | |
|----------------|--|
| Contact Person | Contact Phone Number (Including Area Code) |
|----------------|--|

| | |
|---------------|----------------------------------|
| Email Address | FAX Number (Including Area Code) |
|---------------|----------------------------------|

| | |
|---------------|--------------------------------|
| Business Name | Taxpayer Identification Number |
|---------------|--------------------------------|

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 forms mailed to you. (You can file and pay your taxes online. See instructions.)

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 additional locations.

| | | | |
|---|---|-------------------------|---|
| a) Add This Location to This Virginia Account Number | | | |
| b) Trade Name of Business | | | c) Business Locality Code 51041 |
| d) Business Physical Street Address - If different from one shown on page 1. (No PO Boxes.) | | City, State and ZIP | |
| e) Contact Name - If different from one shown on page 1. | Contact Phone Number (Including Area Code) | Contact Email | |
| f) Mailing Address - If different from above. | | City, State and ZIP | |
| g) Principal Business Activity Code | Description of Principal Business Activity at This Location | h) Date Location Opened | |

i) Indicate Tax Type(s) & Beginning Liability Date For This Location You may be required to register for Litter Tax in Section F.

Each Tax Type Must Be Reported and Remitted Separately on the Appropriate Form

| <u>Tax Type</u> | <u>Date You Became Liable</u> | <u>Form Used to File and Pay Taxes</u> |
|--|-------------------------------|--|
| <input type="checkbox"/> Retail Sales Tax (In-State Dealers) | Date _____ | File and Pay Using Form ST-9 |
| <input type="checkbox"/> Use Tax (Out-of-State Dealers) | Date _____ | File and Pay Using Form ST-8 |
| <input type="checkbox"/> Consumer Use Tax | Date _____ | File and Pay Using Form ST-7 |
| <input type="checkbox"/> Motor Fuels Tax | Date _____ | File and Pay Using Form FT-102 |
| <input type="checkbox"/> Watercraft Tax | Date _____ | File and Pay Using Form WCT-2 |
| <input type="checkbox"/> Tire Recycling Fee | Date _____ | File and Pay Using Form T-1 |
| <input type="checkbox"/> Aircraft Tax | Date _____ | File and Pay Using Form AST-2 |

Number of Aircraft Owned Previous Year: _____

Virginia Commercial Fleet Aircraft License Number: _____

| | | | | | | | | | | | | |
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| j) Seasonal Business - Check months business is 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.

| | |
|---------------|--------------------------------|
| Business Name | Taxpayer Identification Number |
|---------------|--------------------------------|

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 forms mailed to you. (You can file and pay your taxes online. See instructions.)

1 Filing Frequency - Will be determined by the Dept. of Taxation and reviewed periodically. Indicate below the amount of Virginia Income Tax you expect to withhold each quarter.

- | | |
|--|---|
| <input type="checkbox"/> Less Than \$300 Per Quarter | <input type="checkbox"/> \$3,000 or Greater Per Quarter |
| <input type="checkbox"/> Between \$300 and \$3,000 Per Quarter | <input type="checkbox"/> Pension Plan Only |

2 Seasonal Business - Check months business is 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 |
|--------------------------|------------------|

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

| | | |
|------|--|---------------|
| Name | Contact Phone Number (Including Area Code) | Email Address |
|------|--|---------------|

D Corporation Income Tax

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

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 months.)
 Beginning _____ Ending _____)

2 Contact Information

| | | |
|------|--|---------------|
| Name | Contact Phone Number (Including Area Code) | Email Address |
|------|--|---------------|

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

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

4 Subsidiary or Affiliate - Complete the following **only** if this business is a subsidiary or affiliated with another business and the parent is filing a combined or consolidated return.

- Combined return.** Check if business is a subsidiary or affiliate and parent files combined return.
 Consolidated return. Check if business is a subsidiary or affiliate and parent files consolidated return.

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

E Pass-Through Entity

| | |
|--|-------------------|
| For Existing Accounts, Enter Virginia Account Number | Date of Formation |
|--|-------------------|

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 months.)
 Beginning _____ Ending _____)

2 Contact Information

| | | |
|------|--|---------------|
| Name | Contact Phone Number (Including Area Code) | Email Address |
|------|--|---------------|

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

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

| | |
|---------------|--------------------------------|
| Business Name | Taxpayer Identification Number |
|---------------|--------------------------------|

F Miscellaneous Taxes

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

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

G Communications Taxes

Date You Became Liable for Communications Taxes (Enter the date you first became liable for these taxes.)

1 Communication Tax Type - See instructions.
Indicate below the service/fee/tax type and the date that this service/fee/tax began (ADD) or Terminated (TERM).

| | |
|---|---|
| <p>ADD TERM</p> <input type="checkbox"/> Landline Telephone Service Date _____ <input type="checkbox"/> Wireless Telephone Service Date _____ <input type="checkbox"/> Cable Television Service Date _____ <input type="checkbox"/> Satellite Television Service Date _____ | <p>ADD TERM</p> <input type="checkbox"/> Satellite Radio Service Date _____ <input type="checkbox"/> Other Communications Services Date _____ <input type="checkbox"/> Landline E-911 Tax Date _____ <input type="checkbox"/> Cable Public Rights-of-Way Use Fee Date _____ |
|---|---|

2 Were cable franchise agreements in force as of 1/1/07? Yes No (If Yes, attach Form CT-1. See instructions.)

| | | |
|-----------------------|--|---------------|
| 3 Contact Name | Contact Phone Number (Including Area Code) | Email Address |
|-----------------------|--|---------------|

Section III - Responsible Party

Complete this information for each responsible party who is an owner, partner, member, corporation officer, employee or trustee who has control or is responsible for tax payments. Section 58.1-1813 of the Code of Virginia provides that a corporate, partnership or limited liability officer (see instructions for definitions) 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. Attach additional pages, if needed. See instructions. Notification of changes must be in writing and include changes in names, addresses and telephone numbers.

Notify the Department of Taxation when there is a change of responsible parties.

| | | | | | | |
|----------|------------------------------|--|----------------------|--|---------------------|------------------|
| 1 | a) Name of Responsible Party | | | | b) SSN | |
| | c) Relationship Title | | d) Relationship Date | e) Home Phone Number (Including Area Code) | | f) Email Address |
| | g) Residence Address | | | | h) City, State, ZIP | |
| 2 | a) Name of Responsible Party | | | | b) SSN | |
| | c) Relationship Title | | d) Relationship Date | e) Home Phone Number (Including Area Code) | | f) Email Address |
| | g) Residence Address | | | | h) City, State, ZIP | |
| 3 | a) Name of Responsible Party | | | | b) SSN | |
| | c) Relationship Title | | d) Relationship Date | e) Home Phone Number (Including Area Code) | | f) Email Address |
| | g) Residence Address | | | | h) City, State, ZIP | |

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.

Sales & Use Tax (In-State Dealers) Use Tax (Out-Of-State Dealers) Corporation Income Tax Employer Withholding Tax

Download the EFT guide at www.tax.virginia.gov

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 (Including Area Code) |