

Form R-1

Virginia Department of Taxation Business Registration Form

It's faster and easier to register your business online at www.tax.virginia.gov. If you prefer to register by paper, please read the instructions carefully as you complete this form.

For assistance with this form, or for information about taxes not listed in this form, please call (804) 367-8057.

Fax the completed form to (804) 367-2603 or mail it to: Virginia Department of Taxation
Registration Unit
PO Box 1114
Richmond, VA 23218-1114

Reason for Submitting this Form:

New Business Registration – Complete pages 2-5.

Add an additional tax responsibility to your existing account – For example you are currently registered for Sales Tax and you now need to register for Employer Withholding tax. Complete the information below and pages 4-8 as applicable.

Business Name _____

Federal Employer Identification Number (FEIN) _____

Add a new business location to your existing account – Complete the information below and pages 4-5 as they pertain to Sales and Use Tax.

Business Name _____

Account Number or Federal Employer Identification Number (FEIN) _____

This Registration Form must be signed by the owner or an officer of the business who is authorized to sign on behalf of the organization.

Print Name

Title

Signature

Date

Contact Phone Number

NEW BUSINESS REGISTRATION

BUSINESS PROFILE INFORMATION

1. **Business Name** _____
Enter the legal name of your business.
2. **Federal Employer Identification Number (FEIN)** _____
If you do not have a FEIN go to irs.gov to obtain one.
3. **Business Entity Type** - *Check the one that best describes the type of ownership of your business as reported to the IRS and/or State Corporation Commission.*
 - Sole Proprietor** - An unincorporated business owned and operated by one person. This person receives all the profits and is personally liable for all the losses and taxes.

Corporations

- Corporation – An entity with a legal existence separate from its owners.
- Non-profit Corporation – A corporation with a nonprofit, tax-exempt status under Section 501(c) of the IRS Code that is incorporated as a non-stock entity.
- Limited Liability Company (LLC) reporting as a Corporation – An LLC is an unincorporated association having one or more members. It is a separate legal entity that limits the personal liability of its owners.

Pass Through Entities

- Sub Chapter S Corporation – An entity with a legal existence separate from its owners. The 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 relationship existing between two or more persons joined 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.
- Limited Liability Partnership (LLP) - A limited liability partnership is formed under a state limited liability partnership law. Generally, a partner in an LLP is not personally liable for the debts of the LLP or any other partner, nor is a partner liable for the acts or omissions of any other partner, solely by reason of being a partner.
- Limited Liability Company (LLC) reporting as a Partnership – An LLC is an unincorporated association having one or more members. It is a separate legal entity that limits the personal liability of its owners.

Other Entities

- Non-Profit Organization – An entity that meets the requirements under Section 501(c) (3) of the Internal Revenue Code and is not incorporated.
- Cooperative – An entity designated by the Virginia State Corporation Commission based on Section 13.1-301 of the *Code of Virginia*.
- Credit Union – An entity 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 and, also, providing an opportunity for its members to use and control their own money on a democratic basis to improve their economic and social condition.
- Bank - A corporation authorized under Section 6.104 of the *Code of Virginia* to accept deposits and to hold itself out to the public as engaged in the banking business.

- Savings and Loan – An entity as defined in Section 6.1-194.2 of the *Code of Virginia* authorized to accept deposits and to hold itself out to the public as engaged in the savings institution business (such as a Savings and Loan Association, a Building and Loan Association, Building Association, Savings Bank).
- Public Service Corporation - 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*.

Government Entities

- Federal Government
- Virginia State Government
- Virginia Local Government
- Other Government

4. **Trading As Name (or Doing Business as Name)** _____
This is the name that would be known to the public.

5. **Sole Proprietor (if applicable):**

Owner's Name _____

Owner's SSN _____

6. **Primary Business Activity** _____
Describe the specific product line or service your business provides.

Check if you will be selling any tobacco products?

7. **Primary Business Address - Enter the physical address of your business.**

Street Address _____

City _____ State _____ ZIP Code _____

8. **Primary Mailing Address – enter a mailing address if different from your *Primary Business Address*.**

Address or PO Box _____

City _____ State _____ ZIP Code _____

9. **Primary Business Contact Information – identify the contact person most knowledgeable about your business.**

Name _____

Phone Number _____ Fax Number _____

SALES AND USE TAXES

1. **Sales Tax Business Location** - enter the physical address where sales will take place. If you have multiple business locations, please photocopy this section and complete for each location.

Check here if the location of your sales is the same as the **Primary Business Address** on page 3.

Street Address _____

City _____ State _____ ZIP Code _____

2. **Mailing Address** – enter a mailing address specific for Sales Tax information.

Check here if same as the **Primary Mailing Address** on page 3.

Address or PO Box _____

City _____ State _____ ZIP Code _____

3. **Contact Information** – identify a contact person specific to Sales Tax information.

Check here if same as the **Primary Business Contact** on page 3.

Name _____

Phone Number _____ Fax Number _____

4. **Identify the Sales Tax Types your Business will be responsible for remitting and the Effective Date (MM/DD/YY) you became liable for that tax:**

Retail Sales and Use Tax (in-state dealers) **Effective Date** _____

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) **Effective Date** _____

This tax is imposed on 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 **Effective Date** _____

This tax is imposed on 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.

Tire Recycling Fee **Effective Date** _____

This fee is levied on each new tire sold at retail in Virginia.

Vending Machine Sales Tax **Effective Date** _____

This tax is paid by dealers placing vending machines through which they sell tangible personal property. Attach a list identifying each City or County in which you will be operating a vending machine.

Communications Tax **Effective Date** _____

This tax is paid by communications service providers who provide taxable communications services to customers. A communications service is any electronic transmission of voice, data, audio, video, or other information by or through any electronic, radio, satellite, cable, optical, microwave, or other medium or method regardless of the protocol used for the transmission or conveyance. Communications services subject to the tax include: landline

telephone services (including Voice Over Internet Protocol), wireless telephone services, cable television, satellite television, satellite radio, or other communications services.

Watercraft Sales Tax **Effective Date** _____

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.

Motor Vehicle Wholesale Fuel Sales Tax **Effective Date** _____

This tax is imposed in certain Northern Virginia localities on motor fuels when sold at wholesale to retail dealers for retail sale.

Digital Media Fee **Effective Date** _____

This fee is levied on in-room purchases or rentals of digital media in hotels, motels, bed and breakfast establishments, inns, and other facilities offering guest rooms rented out for continuous occupancy for fewer than 90 consecutive days. Do not register for this tax if the tax will be collected on behalf of the establishment by a third-party vendor.

Aircraft Sales Tax **Effective Date** _____

This tax is paid by the aircraft dealer upon the gross receipts derived from the rental or lease of aircraft in Virginia.

Number of Aircraft Owned in the Previous Year _____

Virginia Commercial Fleet Aircraft License Number _____

5. **Seasonal Business** – check the months your business is active if you are only open part of the year

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6. **Specialty Dealer** - check here if you sell at flea markets, craft shows, etc. at various locations in Virginia

EMPLOYER WITHHOLDING TAX

An employer who pays wages to one or more employees is required to deduct and withhold state income taxes from those wages.

1. **Effective Date you had employees and began paying wages (MM/DD/YY)** _____

2. **Identify the estimated amount of Virginia Income tax you expect to withhold each quarter for all employees.**

Less than \$300 per quarter Between \$300 and \$3,000 per quarter
 Greater than \$3,000 per quarter Virginia Income tax withheld is from Pension Plans only

3. **Mailing Address** – enter a mailing address specific for Employer Withholding Tax information .

Check here if same as the **Primary Mailing Address** on page 3.

Address or PO Box _____

City _____ State _____ ZIP Code _____

4. **Contact Information** – identify a contact person specific to Employer Withholding Tax information.

Check here if same as the **Primary Business Contact** on page 3.

Name _____ Phone Number _____

5. **Seasonal Business** – check the months your business is active if you are only open part of the year.

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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 subject to the insurance premium license tax, 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.

1. **Effective Date you became liable for Corporation Income tax (MM/DD/YY)** _____

2. **Date and State of Incorporation:** Date (MM/DD/YY) _____ State _____

3. **Tax Year** – *must be the same as your Federal Taxable year.*

Calendar Year (1/1 – 12/31) or Fiscal Year - Beginning month _____ and Ending month _____

4. **Mailing Address** – *enter a mailing address specific for Corporation Tax information.*

Check here if same as the **Primary Mailing Address** on page 3.

Address or PO Box _____

City _____ State _____ Zip Code _____

5. **Contact Information** – *identify a contact person specific to Corporation Tax information.*

Check here if same as the **Primary Business Contact** on page 3.

Name _____ Phone Number _____

6. **Subsidiary** Check here if this business is a subsidiary and the parent corporation is filing on their behalf.

Parent Company's Name _____ Parent FEIN _____

Responsible Party - Attach a list of the Responsible Parties associated with this Business and include each person's name, social security number, and relationship to the business, title, effective date the person's responsibility started, and the person's residence address and home phone number. *Under Section 58.1-1813 of the Code of Virginia, any corporate, partnership, or limited liability officer may be held personally liable for unpaid taxes assessed against a corporation or partnership. The term "corporate, partnership, or limited liability officer" includes any officer or employee of a corporation, or a member, manager, or employee of a partnership or limited liability company, who is under a duty to collect and to 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.*

PASS-THROUGH ENTITY

Every Pass-Through Entity (PTE) doing business in Virginia or having income from Virginia sources is required to file a return of income for each taxable year with the Department of Taxation. Pass-through Entities include Subchapter S corporations, general partnerships, limited partnerships, limited liability partnerships (LLPs), limited liability companies (LLCs), electing large partnerships, and business trusts. A PTE is any entity that is recognized as a separate entity for federal income tax purposes and the owners of which report their distributive or pro rata shares of the entity's income, gains, losses, deductions and credits on their own income tax returns.

1. **Effective Date you became liable for reporting Pass-Through Entity income (MM/DD/YY)** _____

2. **Date and State of Formation:** Date (MM/DD/YY) _____ State _____

3. **Tax Year** – *This must be the same as your Federal Taxable year.*

Calendar Year (1/1 – 12/31) or Fiscal Year - Beginning month _____ and Ending month _____

4. **Mailing Address** – enter a mailing address specific for Pass-Through Entity reporting information.

Check here if same as the **Primary Mailing Address** on page 3.

Address or PO Box _____

City _____ State _____ ZIP Code _____

5. **Contact Information** – identify a contact person specific to Pass-Through Entity information.

Check here if same as the **Primary Business Contact** on page 3.

Name _____ Phone Number _____

Responsible Party - Attach a list of the Responsible Parties associated with this Business and include each person's name, social security number, and relationship to the business, title, effective date the person's responsibility started, and the person's residence address and home phone number. *Under Section 58.1-1813 of the Code of Virginia, any corporate, partnership, or limited liability officer may be held personally liable for unpaid taxes assessed against a corporation or partnership. The term "corporate, partnership, or limited liability officer" includes any officer or employee of a corporation, or a member, manager, or employee of a partnership or limited liability company, who is under a duty to collect and to 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.*

MISCELLANEOUS TAXES

Identify if your Business will be responsible for remitting any of the following taxes and the effective date you became liable for the tax (MM/DD/YY):

Litter Tax **Effective Date** _____

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.

Soft Drink Excise Tax **Effective Date** _____

This tax is levied on every wholesaler or distributor of carbonated soft drinks in Virginia.

Forest Products Tax **Effective Date** _____

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.

Motor Vehicle Rental Tax **Effective Date** _____

This tax is levied on the rental of motor vehicles in Virginia, whether from a rental business or from an automobile dealership or other establishment, for a period of less than 12 months.

Egg Excise Tax **Effective Date** _____

This tax 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.

Corn Assessment **Effective Date** _____

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.

Small Grains Assessment **Effective Date** _____

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.

Sheep Assessment **Effective Date** _____

This assessment is levied on sheep and lambs sold in Virginia. The handler is responsible for payment of the assessment. The assessment must be deducted by the handlers from payments to owners of the sheep and lambs.

Soybean Assessment **Effective Date** _____

The first buyer (whoever pays the producer, country elevator, terminal, processor, seeds man, 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.

Peanut Excise Tax **Effective Date** _____

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.

Cotton Assessment **Effective Date** _____

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 assessment "handler" means a commercial enterprise that gins cotton.

INSURANCE PREMIUM LICENSE TAX

Complete this section only if you are an insurance company pending licensure by the Virginia State Corporation Commission Bureau of Insurance (Bureau of Insurance) or a surplus lines broker recently issued a license by the Virginia Bureau of Insurance and liable for the insurance premiums license tax. Insurance companies must also complete and attach the Declaration of Estimated Insurance Premiums License Tax, Form R-1A. Form R-1A is available to download or print on our website, www.tax.virginia.gov.

Surplus Lines Broker

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Producer Number

Insurance Company (Enter the information provided by the Bureau of Insurance below)

Company Type	Company Sub-Type	License Number	State of Domicile