

Virginia Department of Taxation Business Registration Form

Go to www.tax.virginia.gov/iReg to register or update your business information online.

Reason for Submitting this Form:

- ☐ **New Business Registration.** Complete applicable lines in Sections I, II, IX and all applicable tax types.
- ☐ **Add an Additional Tax Type to Existing Account.** Complete applicable lines in Sections I, II, IX and applicable tax types.
- ☐ **Add a New Business Location to Existing Account.** Complete applicable lines in Sections I, II, IX and applicable tax types.
- ☐ **Update Contact or Responsible Officer Information.** Complete applicable lines in Sections I, II and IX.

Section I - Business Profile Information

- 1. Business Name.** Enter full legal name of business. Sole Proprietors - enter owner's name (first, middle initial, last).
- 2. Federal Employer Identification Number (FEIN).** This number is required to register. To obtain a FEIN, contact the IRS.

2a. If Sole Proprietor, enter Social Security Number (SSN) of Owner.

3. Entity Type. Check One. See instructions.

☐ **SOLE PROPRIETOR** (or single member limited liability company taxed as an individual)

☐ **ESTATE/TRUST**

☐ **CORPORATION**

☐ C Corporation

☐ Nonprofit Corporation

☐ Limited Liability Company electing to file as a corporation

☐ **PASS-THROUGH ENTITY**

☐ S Corporation

☐ General Partnership

☐ Limited Partnership

☐ Limited Liability Partnership

☐ Limited Liability Company electing to file as a pass-through entity

☐ **OTHER ENTITY**

☐ Nonprofit Organization

☐ Cooperative

☐ Credit Union

☐ Bank

☐ Savings and Loan

☐ Public Service Corporation

☐ **GOVERNMENT ENTITY**

☐ Federal Government

☐ Virginia State Government

☐ Local Government

☐ Other State Government (not Virginia)

☐ Other Government

4. Trading As Name (or Doing Business As Name). This is the name known by the public.

5. Primary Business Activity.

Describe: _____

☐ Check if you will be selling any tobacco products.

☐ Check if you intend to operate a retail food establishment, food manufacturing operation, or food warehouse that sells food products or dietary supplements. Exception: If you intend to operate solely as a restaurant, do not check this box. See instructions.

6. Primary Business Address. Enter the physical address of your business.

Street Address

City, State, ZIP

7. Primary Mailing Address. Enter a mailing address if different from your Primary Business Address.

Street Address or P.O. Box

City, State, ZIP

8. Primary Contact Information. Use this section to designate an individual authorized to discuss tax matters on behalf of this business. The named contact is permitted to resolve specific tax issues and discuss transactions with the Department. See instructions.

Name

Title

Contact Phone Number

()

Section II - Responsible Party

Responsible Party / Corporations and Pass-Through Entities Only - Identify corporate, partnership or limited liability officers responsible for tax obligations. See instructions. Providing this information assists Department representatives in verifying authorized contacts and resolving tax matters.

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

Section III - Annual Tax**A. Corporation Income Tax**

1. 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 same as your Federal Taxable Year. Check one. <input type="checkbox"/> Calendar Year (1/1 – 12/31) or <input type="checkbox"/> Fiscal Year - Beginning month _____ and Ending month _____ or <input type="checkbox"/> 52-53 Taxable Year - Beginning month _____ and Ending month _____		
4. Mailing Address if different from the Mailing Address in Section I. Street Address or P.O. Box. _____ City, State, ZIP _____		
5. 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. <input type="checkbox"/> Combined return. Check if business is a subsidiary or affiliate and parent files combined return. <input type="checkbox"/> Consolidated return. Check if business is a subsidiary or affiliate and parent files consolidated return. Parent Company's Business Name _____ Parent Company's FEIN _____		
6. Contact Information. If different from Primary Contact in Section I, enter contact information for person designated for this tax. Name _____ Title _____ Contact Phone Number _____ ()		

B. Pass-Through Entity1. **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.** Must be same as your Federal Taxable Year. Check one.☐ Calendar Year (1/1 – 12/31) **or** ☐ Fiscal Year - Beginning month _____ and Ending month _____
or☐ 52-53 Taxable year - Beginning month _____ and Ending month _____4. **Mailing Address** if different from the Mailing Address in Section I.

Street Address or P.O. Box

City, State, ZIP

5. **Contact Information.** If different from Primary Contact in Section I, enter contact information for this tax.

Name

Title

Contact Phone Number

()

C. Insurance Premiums License Tax1. **Date you became liable for Insurance Premiums License Tax** (MM/DD/YY).2. **Insurance Company.** If you are an insurance company pending licensure by the Virginia State Corporation Commission Bureau of Insurance, complete the Insurance Company Section below. Insurance companies must also complete and enclose 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.

Company Type and Company Sub-Type are provided to you by the Bureau of Insurance.

License Number

Company Type

Company Sub-Type

3. **Surplus Lines Broker and Surplus Lines Agency.** If a Surplus Lines Broker or Agency, enter producer number below.

Producer Number

4. **Mailing Address** if different from the Mailing Address in Section I.

Street Address or P.O. Box

City, State, ZIP

5. **Contact Information.** If different from Primary Contact in Section I, enter contact information for this tax.

Name

Title

Contact Phone Number

()

Section IV - Employer Withholding Tax**1. Date you had employees and began paying wages** (MM/DD/YY).**2. Filing Frequency.** Will be determined by the Department and reviewed periodically. Indicate below the amount of Virginia Income Tax you expect to withhold each quarter.☐ Quarterly Filer - Less Than \$300 Virginia Withholding Per Quarter☐ Pension Plan Only☐ Monthly Filer - Between \$300 and \$3,000 Virginia Withholding Per Quarter☐ Household Employer - Annual Filer☐ Semi-Weekly Filer - \$3,000 or Greater Virginia Withholding Per Quarter**3. Seasonal Business.** If open only part of the year, check months business is active.

JAN

FEB

MAR

APR

MAY

JUN

JUL

AUG

SEP

OCT

NOV

DEC

4. Mailing Address if different from the Mailing Address in Section I.

Street Address or P.O. Box

City, State, ZIP

5. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.

Name

Title

Contact Phone Number

()

Section V - Retail Sales and Use Tax**A. In-State Dealers.** If your business location is in Virginia, use this area to register for Retail Sales and Use Tax.**1. Date You Became Liable.** Anticipated date of first retail sale (MM/DD/YY).**2. Filing Options.** Virginia retail sales businesses with multiple locations, indicate how you will 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.☐ c. File a separate return for each business location.**3. Seasonal Business.** If open only part of the year, check months business is active.

JAN

FEB

MAR

APR

MAY

JUN

JUL

AUG

SEP

OCT

NOV

DEC

4. ☐ Specialty Dealer. Check this box if you sell at flea markets, craft shows, etc. at various locations in Virginia.**5. Business Locations.** Complete this section to add a new business location in Virginia whether you are registering for the first time or adding a location to your existing account. If adding multiple locations, attach a separate sheet using the same format as below. A list of FIPS Codes is located at the end of the R-1 Instructions.

a) Add This Location to This Virginia Account Number

b) Date Location Opened

c) Trade Name of Business

d) Business Locality FIPS Code (Look up at www.tax.virginia.gov/fips)

e) Business Physical Street Address (No P.O. Boxes)

City, State, and ZIP

f) Mailing Address (If different from above)

City, State, and ZIP

6. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.

Name

Title

Contact Phone Number

()

B. Out-of-State Dealers. Use this area to register for Retail Sales and Use Tax. Every dealer outside Virginia doing business in Virginia 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 Virginia.

1. Date You Became Liable. Date of first sale or use in Virginia (MM/DD/YY)

2 Seasonal Business. If open only part of the year, check months business is active.

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

3. Mailing Address if different from the Mailing Address in Section I.

Street Address or P.O. Box

City, State, ZIP

4. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.

Name

Title

Contact Phone Number

()

C. Vending Machine Sales Tax

1 Existing Accounts. Enter Virginia Account Number.

2 Date You Became Liable. Anticipated date of first retail sale (MM/DD/YY).

3 City or County. Enter the City or County of each location you will operate vending machines (see instructions).

Location 1

Location 2

Location 3

Location 4

Location 5

Location 6

4 Mailing Address if different from the Mailing Address in Section I.

Street Address or P.O. Box

City, State, ZIP

5 Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.

Name

Title

Contact Phone Number

()

D. Other Sales and Use Tax. Use this area to register for Sales Type Specific and Use Taxes.

1. Indicate Tax Type(s) & date you became liable (MM/DD/YY). This is the date of the first sale of a particular product or service, or the purchase date of the item for use tax purposes.

Tax Type

Date You Became Liable

☐ Consumer Use Tax

Date _____

☐ Watercraft Tax

Date _____

☐ Digital Media Fee

Date _____

☐ Tire Recycling Fee

Date _____

☐ Motor Vehicle Rental Tax

Date _____

☐ Peer-to-Peer Vehicle Sharing Tax

Date _____

Tax Type

Date You Became Liable

☐ Aircraft Tax

Date _____

Number of Aircraft Owned Previous Year:

Virginia Commercial Fleet Aircraft License Number:

2. Seasonal Business. If open only part of the year, check months business is active.

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

3. Mailing Address if different from the Mailing Address in Section I.

Street Address or P.O. Box

City, State, ZIP

4. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.

Name

Title

Contact Phone Number

()

Section VI - Communications Tax

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.

1. Date You Became Liable. Date communications services were provided or anticipated date (MM/DD/YY).

2. Mailing Address if different from the Mailing Address in Section I.

Street Address or P.O. Box

City, State, ZIP

3. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.

Name

Title

Contact Phone Number

()

Section VII - Litter Tax

A litter tax is imposed on every business in the state who, on January 1 of the taxable year, was engaged in business as a manufacturer, wholesaler, distributor, or retailer of certain enumerated products. If you are not in business on January 1, you are not liable for Virginia Litter Tax until the succeeding year. The products that subject the business to litter tax are: 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, glass containers, metal containers, plastic or fiber containers made of synthetic material, cleaning agents and toiletries, non-drug drugstore sundry products, distilled spirits, and motor vehicle parts. **This tax does not apply to individual consumers.**

1. Existing Accounts. Enter Virginia Account Number.

2. Date You Became Liable. Date you became liable for Litter Tax (MM/DD/YY).

3. Number of business locations subject to litter tax

4. Mailing Address if different from the Mailing Address in Section I.

Street Address or P.O. Box

City, State, ZIP

5. Contact Information. If different from Primary Contact in Section I enter contact information for this tax.

Name

Title

Contact Phone Number

()

FEIN _____

Section VIII - Commodity and Excise Taxes

1. Tax Type - See instructions. Indicate tax type and the date you became liable. (MM/DD/YY).

☐ Cattle Assessment Date _____

☐ Egg Excise Tax Date _____

☐ Soybean Assessment Date _____

☐ Corn Assessment Date _____

☐ Forest Products Tax Date _____

☐ Small Grains Assessment Date _____

☐ Cotton Assessment Date _____

☐ Peanut Excise Tax Date _____

☐ Soft Drink Excise Tax Date _____

☐ Sheep Assessment Date _____

2. Mailing Address if different from the Mailing Address in Section I.

Street Address or P.O. Box

City, State, ZIP

3. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.

Name

Title

Contact Phone Number

()

Section IX - 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

Print Name

Date

Daytime Phone Number

()

For assistance with this form, or for information about taxes not listed in this form, please call **(804) 367-8037**.

Fax the completed form to **(804) 367-2603** or mail it to:

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