

INTRODUCTION

Welcome to Virginia's business community.

This guide is designed for new businesses operating in, 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.

NOTE: This guide is intended only to provide answers to the 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.

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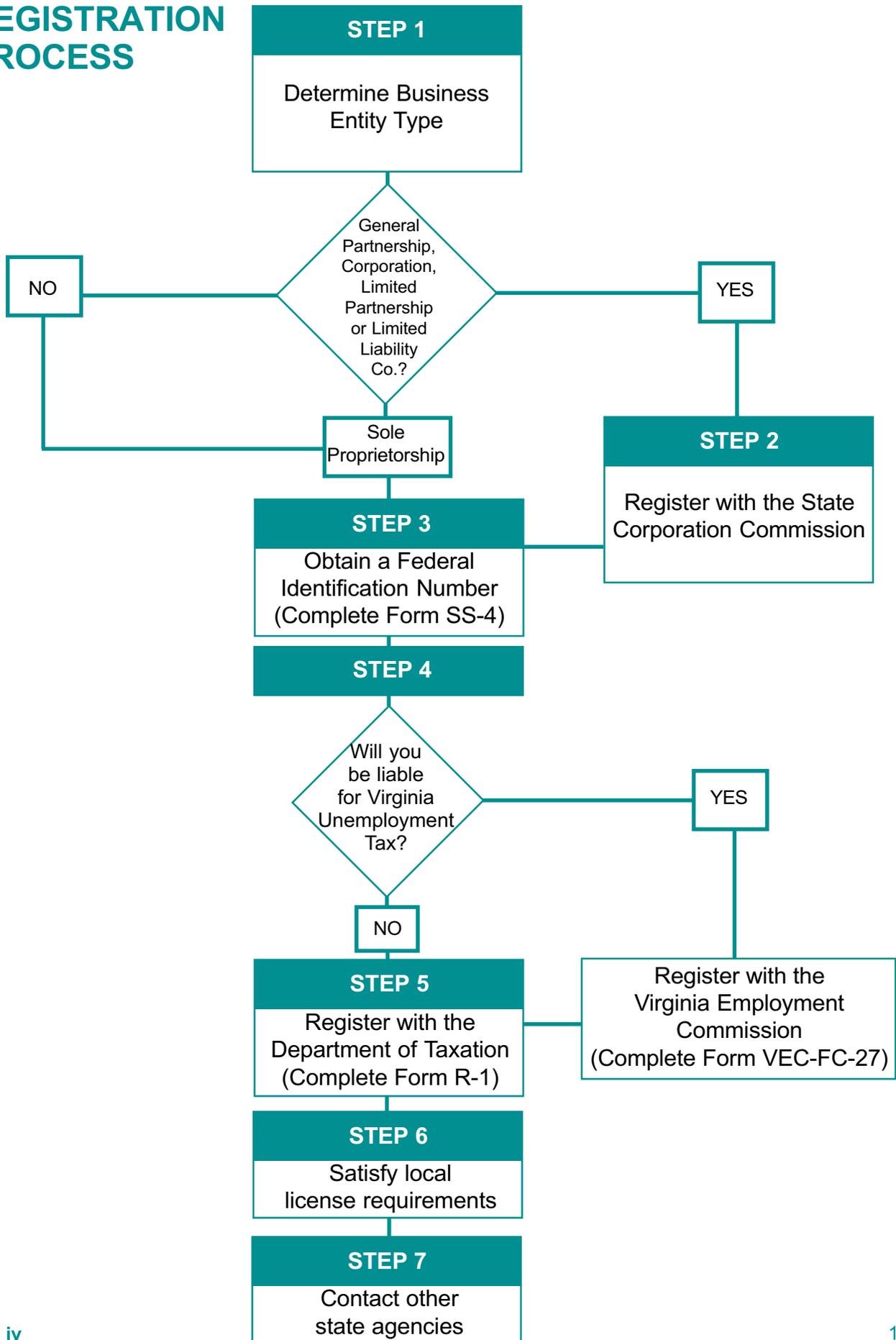
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REGISTRATION PROCESS

CHART



STEP 1

DETERMINE YOUR BUSINESS ENTITY TYPE

STEP 1

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 is a relationship existing between two or more persons who join together to carry on a trade or business. Each partner contributes money, property, labor and/or skills, and agrees to share in the profits or losses of the business.

LIMITED PARTNERSHIP

Generally, a limited partnership is created to obtain additional funds. 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. 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 or country 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.

Corporations are classified as stock or nonstock and domestic or foreign.

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

A **professional corporation** is one form of a stock 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, practitioners of the

healing arts, practitioners of the behavioral science professions, veterinarians, surgeons, dentists, architects, professional engineers, land surveyors, certified landscape architects, public accountants, certified public accountants, attorneys-at-law, insurance consultants, audiologists or speech pathologists, and clinical nurse specialists.

Nonstock corporations are not authorized to issue shares of stock and are organized for purposes other than to make a profit.

Domestic corporations are stock and nonstock corporations created under Virginia law.

Foreign corporations are stock and nonstock corporations created under the laws of another state or country, which are authorized to transact business in Virginia.

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

LIMITED LIABILITY COMPANY

A limited liability company is a business entity that is an unincorporated association of two or more members who own membership interests based on their capital contributions, which is intended to be taxed as a partnership while limiting the personal liability of all of its owners. Its authorization for use in Virginia was enacted in 1991. IRS Rev. Rul. 93-5, December 28, 1992, holds that a Virginia LLC is a partnership for federal tax purposes.

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.

Domestic limited liability companies are those created under Virginia Law.

Foreign limited liability companies are those created under the Laws of another state or country, which are authorized to transact business in Virginia.

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

NOTE: A copy of Virginia Corporation Law, which contains the Virginia Stock and Nonstock Corporation Acts, The Virginia Limited Liability Company Act and the Virginia Revised Uniform Limited Partnership Act, may be purchased for \$25 from the Clerk of the State Corporation Commission. Your check and a request for a copy of the publication should be sent to the Clerk's Office (see page 4).

STEP 2

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. (A complete list of addresses and forms for the State Corporation Commission is 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

A partnership certificate must be signed and filed with the clerk of the circuit court in the county or city where business is to be conducted. **Effective July 1, 1997, partnership statements are filed with the State Corporation Commission. Complete the Statement of Partnership Authority (Form UPA-93) and file it 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. The fee is \$25.**

Limited Partnership

Complete the *Certificate of Limited Partnership* (Form LPA-73-11) and file it with the State Corporation Commission.

Foreign Limited Partnership

Complete the *Application For Registration of Foreign Limited Partnership* (Form LPA-73.54) and file it with the State Corporation Commission.

Corporation Stock Corporation

Complete the *Articles of Incorporation* (Form SCC 619) and file it with the State Corporation Commission.

Nonstock Corporation

Prepare *Articles of Incorporation* following the Guide (Form SCC 819) and file with the State Corporation Commission.

Professional Corporation

Prepare Articles of Incorporation following the Guide (Form SCC 544) and file with the State Corporation Commission.

Foreign Corporation

Complete the Application for A Certificate of Authority to Transact Business in Virginia (Form SCC 759/921) and file it with the State Corporation Commission.

Limited Liability Company

Domestic Company

Complete the *Articles of Organization* (Form LLC-1011) and file it with the State Corporation Commission.

Professional Company

Complete the *Articles of Organization for a Professional Limited Liability Company* (Form LLC-1103) and file it with the State Corporation Commission.

Foreign Company

Complete the *Application For Registration of A Foreign Limited Liability Company* (Form LLC-1052) 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.

Address:

The address and telephone number 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, limited partnership, or limited liability company and to obtain forms from the State Corporation Commission.

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

Mailing address:
Post Office Box 1197
Richmond, VA 23218-1197

Telephone (804) 371-9733

In addition to registering with the Clerk's Office as a corporation, limited partnership 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 and nonprofit debt counseling agencies.
- **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 and automobile clubs.
- **Communications - (804) 371-9611.** For gas and electric companies, electric cooperatives and companies furnishing water, sewerage, heat, chilled water and chilled air.
- **Public Service Taxation - (804) 371-9679.** For franchise or license tax on telegraph, telephone, water, gas and electric companies, rolling stock of certified motor vehicle carriers, and discretionary special revenue taxes on certain classes of public service companies and on the Virginia Pilots Association.
- **Public Utility Accounting - (804) 371-9950.** For public service companies and gas and electric companies who issue and/or dispose of assets and/or securities.
- **Railroad Regulation - (804) 371-9368.** For railroads.
- **Securities and Retail Franchising - (804) 371-9051.** For publicly offered securities, broker-dealers, security salesmen, financial planners and investment advisors, retail franchises and intrastate trademarks and service marks.
- **Uniform Commercial Code (Clerk's Office) - (804) 371-9672.** 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 Tax Lien Registration Act.

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION
STATEMENT OF PARTNERSHIP AUTHORITY

The undersigned presents this Statement of Partnership Authority pursuant to Section 50-73.93 of the Code of Virginia.

1. The name of the partnership is:

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 is:

Name	Address
_____	_____
_____	_____

5. The names of the partners authorized to execute an instrument transferring real property held in the name of the partnership 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.

INSTRUCTIONS

Section 50-73.83 of the Code of Virginia requires that this statement be either typewritten or printed in black ink.

This statement may, but is not required to be, filed with the State Corporation Commission. Filing a statement with the Commission makes the partnership subject to provisions of the Virginia Uniform Partnership Act, Section 50-73.79 et seq. of the Code of Virginia, effective July 1, 1997.

Unless earlier canceled, a filed statement of partnership authority is canceled by operation of law five years after the date on which the statement, or the most recent amendment, was filed with the Commission.

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.

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.

Submit the original, signed statement to the Clerk of the State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197, or 1300 East Main Street, First 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 questions, call (804) 371-9733.

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION
CERTIFICATE OF LIMITED PARTNERSHIP

This certificate is presented for filing pursuant to Virginia Code Section 50-73.11.

1. The name of the limited partnership is

_____.
(name must contain the words "limited partnership" or "a limited partnership" or the abbreviation "L.P." and must otherwise comply with Virginia Code Section 50-73.2)

2. The address of the specified office where the records shall be maintained pursuant to Virginia Code Section 50-73.8 is

(number/street)

(city or town)

(state)

(zip)

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

3. A. The 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 partnership

an officer or director of a corporate general partner

a general partner of a general partner

a member/manager of a limited liability company general partner

a member of the Virginia State Bar

OR

(2) a professional corporation or professional limited liability company of attorneys registered under Virginia Code Section 54.1-3902

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

(number/street)

(city or town)

_____ VA _____,

(zip)

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

[OVER]

5. The name and business address of each general partner is

Name	Address
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Check if applicable:

[] The 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 Virginia Code Section 50-73.61 and/or 13.1-757.

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

_____.

7. Any other matters the general partners desire to include in this certificate may be noted on separate pages and by reference herein are a part of the certificate. Number of pages attached is _____.

8. Signature(s) of general partner(s):

_____	_____
	(date)
_____	_____
	(date)
_____	_____
	(date)
_____	_____
	(date)

INSTRUCTIONS

This certificate must be signed by all of the general partners. Any person may sign a certificate by an attorney-in-fact. The execution of this certificate by a general partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true pursuant to Virginia Code Section 50-73.15.

Submit the original to the Clerk of the State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197, or 1300 E. Main Street, Tyler Building, Richmond, Virginia 23219, with a filing fee check for **\$100.00** payable to the State Corporation Commission. **PLEASE DO NOT SEND CASH.** If you have questions, call (804) 371-9733.

Virginia Code Section 50-73.17 requires that a certificate be typewritten or printed in black ink.

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 Virginia Code Section 50-73.54, hereby states:

1. The name of the limited partnership is _____.

2. The name under which the limited partnership proposes to register and do business in the Commonwealth of Virginia is _____.

(name must contain the words "limited partnership" or "a limited partnership" or the abbreviation "L. P.")

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

on _____ (date of formation).

4. A. The 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 corporate general partner
- a general partner of a general partner
- a member of the Virginia State Bar
- a member/manager of a limited liability co. general partner

OR

(2) a professional corporation or a professional limited liability company of attorneys registered under Virginia Code Section 54.1-3902

5. The business address in Virginia of the registered agent is

_____ (number/street)

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

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

6. The name and business address of each general partner of the partnership:

Name	Address
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Check if applicable:

The 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 Virginia Code Sections 50-73.61 and/or 13.1-757.

7. 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 Virginia Code Section 50-73.4 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.

8. The address of the specified office of the partnership is

(number/street)

(city or town) (state) (zip)

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

9. The address of the office required to be maintained in the state or country of its organization by the laws of that jurisdiction, or if not so required, of the principal office of the partnership is

(number/street)

(city or town) (state) (zip)

10. The address at which the names and addresses of the limited partners and their contributions will be maintained until the cancellation of the limited partnership's registration:

(number/street)

(city or town) (state) (zip)

11. Attach a recently certified copy of the original limited partnership certificate filed in its jurisdiction of formation. If that document has been amended and restated, forward that document and any amendments to it.

I, _____, am a general partner of

_____ (name of limited partnership) and

declare that the foregoing is true to the best of my knowledge, information and belief.

(date) (signature of general partner)

INSTRUCTIONS

The application must be signed in the name of the limited partnership by a general partner. Any person may sign a certificate by an attorney-in-fact.

Submit the original to the Clerk of the State Corporation Commission, P. O. Box 1197, Richmond, Virginia 23218-1197, or 1300 E. Main Street, Richmond, Virginia 23219, with a filing fee check for **\$100.00** payable to the State Corporation Commission. **PLEASE DO NOT SEND CASH.** If you have any questions, call (804) 371-9733.

Virginia Code Section 50-73.17 requires that a certificate be typewritten or printed in black ink.

GUIDE FOR ARTICLES OF INCORPORATION
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 professional corporation or professional limited liability company of attorneys registered under Section 54.1-3902, Code of Virginia

4. A. The corporation's initial registered office address which is the business address 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)

See instructions on the reverse.

NOTE

When preparing articles of incorporation, the information should be typewritten.

This form contains the minimum number of provisions required by Virginia law to be set forth in the articles of incorporation of a stock corporation. If additional provisions are desired, then the **complete** articles of incorporation, including the additional provisions, should 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.

INSTRUCTIONS

1. **Name:** The corporate name must contain the word "corporation," "incorporated," "company" or "limited"; or the abbreviation "corp.," "inc.," "co." or "Ltd." See Virginia Code Section 13.1-630.
2. **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 Sections 13.1-619, 13.1-638.
3. **Registered agent:** A. Provide the name of the registered agent, whose business address is the same as the corporation's registered office address. See Sections 13.1-619, 13.1-634.
B. Check one of the boxes to indicate the status of the registered agent. The qualifications of the initial registered agent are set forth on the front of this form - no other person or entity may serve as the registered agent.
4. **Registered office:** A. Provide the complete post office address (which must include a street address, if any, or a rural route and box number in rural areas) of the corporation's registered office which is the same as the business address of the registered agent.
B. Provide the name of the city or county where the registered office is physically located. (Cities and counties in Virginia are separate local jurisdictions.) See Sections 13.1-619, 13.1-634.
5. **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.
6. **Incorporator(s):** One or more persons must sign the articles of incorporation in this capacity. See Section 13.1-604.

SEND THE ARTICLES OF INCORPORATION, ALONG WITH THE CHARTER AND FILING FEES, TO THE CLERK OF THE STATE CORPORATION COMMISSION, P. O. BOX 1197, RICHMOND, VA 23218-1197. (Street address: 1300 East Main Street, Richmond, VA 23219) (804) 371-9733.

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.

SEND BOTH FEES IN THE SAME CHECK, MADE PAYABLE TO THE STATE CORPORATION COMMISSION.

GUIDE FOR ARTICLES OF INCORPORATION
VIRGINIA NONSTOCK CORPORATION

The undersigned, pursuant to Chapter 10 of Title 13.1 of the Code of Virginia, state(s) as follows:

1. The name of the corporation is:
_____.

2. The corporation is to have no members.
OR
The corporation is to have the following class(es) of members:

3. The directors of the corporation shall be elected or appointed as follows:

4. 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 professional corporation or professional limited liability company of attorneys registered under Section 54.1-3902, Code of Virginia

5. A. The corporation's initial registered office address which is the business address 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. **(Include in this and subsequent paragraphs other provisions not inconsistent with law.)**

7. The initial directors are:

NAME(S)	ADDRESS(ES)
_____	_____
_____	_____
_____	_____

6. INCORPORATOR(S):

_____	_____
_____	_____

SIGNATURE(S)

PRINTED NAME(S)

See instructions on the reverse.

NOTE

When preparing articles of incorporation, the information should be typewritten.

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, then the **complete** articles of incorporation, including the additional provisions, should 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.

INSTRUCTIONS

1. **Name:** The name of the corporation is placed at the heading of the articles and repeated, identically, in the first paragraph. The name should be consistent throughout the articles. See Section 13.1- 829 of the Code of Virginia for name requirements.
2. **Members:** If the corporation is to have no members, a statement to that effect must be stated in the articles. If the corporation is to have one or more classes of members, set forth any provision which the incorporators choose to include in the articles designating the class(es), stating the qualifications and rights of the members of each class and conferring, limiting or denying the right to vote. The articles may provide that such membership provisions will be set forth in the corporation's bylaws. See Sections 13.1-819, 13.1-837 et seq.
3. **Director selection:** The articles must include a statement of the manner in which directors shall be elected or appointed, and a designation of ex officio directors, if any. See Sections 13.1-819, 13.1-853 et seq.
4. **Registered agent:** A. Provide the name of the registered agent. See Sections 13.1-819, 13.1-833. B. Indicate the status 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. Provide the complete post office address (which must include a street address, if any, or a rural route and box number in rural areas) of the corporation's registered office which is the same as the business address of the registered agent. B. Provide the name of the city or county where the registered office is physically located. (Cities and counties in Virginia are separate local jurisdictions.) See Sections 13.1-819, 13.1-833.
6. **Other provisions may be included, e.g.,** stating the purpose for which the corporation is organized. 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."
7. **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.
8. **Incorporator(s):** One or more persons must sign the articles of incorporation in this capacity. See Section 13.1-804.

SEND THE ARTICLES OF INCORPORATION, ALONG WITH A CHECK IN THE TOTAL AMOUNT OF \$75 (\$50 CHARTER FEE AND \$25 FILING FEE), TO THE CLERK OF THE STATE CORPORATION COMMISSION, P. O. BOX 1197 RICHMOND, VA 23218- 1197. (Street address: 1300 East Main Street, 1st Floor, Richmond, VA 23219) MAKE CHECK PAYABLE TO THE STATE CORPORATION COMMISSION. (804) 371-9733.

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION
GUIDE FOR ARTICLES OF INCORPORATION
PROFESSIONAL CORPORATION

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

1. The name of the corporation is:

_____.

2. The 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 corporation is authorized to issue is (are):

Number of shares authorized

Class(es)

4. 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 professional corporation or professional limited liability company of attorneys registered under Section 54.1-3902, Code of Virginia

5. A. The corporation's initial registered office address which is the business address 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 in Virginia the professional services of: _____.

SIGNATURE(S)

PRINTED NAME(S)

NOTE

THIS FORM IS INTENDED FOR USE AS A GUIDE ONLY. Articles of incorporation should be typewritten in white, opaque paper 8 ½" by 11" in size, using only one side of a page.

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." See Virginia Code Sections 13.1-544.1, 13.1-630.
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, practitioners of the behavioral science professions, veterinarians, surgeons, dentists, architects, professional engineers, land surveyors, certified landscape architects, public accountants, certified public accountants, attorneys-at-law, insurance consultants, audiologists or speech pathologists and clinical nurse specialists. See Section 13.1-543.
3. **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.). Not less than 2/3 of the shares must be held by individuals licensed or authorized to render the services of the corporation in the following categories: architects, professional engineers, land surveyors and/or certified landscape architects. In every other case, all shareholders must be licensed or authorized to render the same services for which the corporation is organized. See Sections 13.1-549, 13.1-638.
4. **Registered agent:** A. Provide the name of the registered agent, whose business address is the same as the corporation's registered office address. See Sections 13.1-619, 13.1-634.
B. Indicate the status 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. Provide the complete post office address (which must include a street address, if any, or a rural route and box number in rural areas) of the corporation's registered office which is the same as the business address of the registered agent.
B. Provide the name of the city or county where the registered office is physically located. (Cities and counties in Virginia are separate local jurisdictions.) See Section 13.1-619.
- 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 stated in Instruction 3, above, also applies to directors. See Section 13.1-553.
8. **Incorporator(s):** One or more persons must sign the articles in this capacity, and must be licensed or authorized to render the professional services involved. See Sections 13.1-544, 13.1-604.

SEND THE ARTICLES OF INCORPORATION, ALONG WITH CHARTER AND FILING FEES, TO THE CLERK OF THE STATE CORPORATION COMMISSION, P. O. BOX 1197, RICHMOND, VA 23218- 1197 (Street address: 1300 East Main Street, Richmond, VA 23219). (804) 371-9733.

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.

SEND BOTH FEES IN THE SAME CHECK, MADE PAYABLE TO THE STATE CORPORATION COMMISSION.

APPLICATION FOR A CERTIFICATE OF AUTHORITY
TO TRANSACT BUSINESS IN VIRGINIA

NOTE: THIS IS AN SCC APPROVED FORM. IT MAY BE DUPLICATED, BUT THE CONTENT AND FORMAT CANNOT BE CHANGED.

Name of the corporation (include any "for use in Virginia" name):

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 professional corporation or professional limited liability company of attorneys registered under § 54.1-3902, Code of Va.

Street address of the **VIRGINIA** registered office of the corporation:

(Number and street)

_____ VA _____

(City or Town)

(Zip Code)

The 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 and corporate title)

(Date)

See instructions on the reverse

INSTRUCTIONS

When completing the application, the information should be typewritten.

- 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 the first line of the application, along with the corporation's real name. See Va. Code Sections 13.1-762, 924.
- 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 complete post office address (which must include a street address if any, or a rural route and box number in rural areas) of the corporation's registered office in Virginia. The registered office address in Virginia is the business office address of the registered agent.
Provide the name of the city or county where the registered office is physically located. (Cities and counties in Virginia are separate local jurisdictions.)
Provide the name of the **Virginia** registered agent. The qualifications of the registered agent are set forth on the front of this form - no other person or entity may serve as the registered agent. See Sections 13.1-759, 763; 13.1-921, 925.
- 4. Officers:** Include names, titles and complete business addresses of all officers of the corporation.
- 5. Directors:** Include names and business addresses of all directors. The trustees of a nonstock corporation, by whatever name they are called, are to be listed as directors. If directors are not required by the state or country of incorporation, then a statement to that effect must be made in the space provided for director information.
- 6. Shares:** List the total number of shares (not number of dollars) the corporation is authorized to issue, as stated in the corporation's charter (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 would write NONE in that section of the application. See Section 13.1-759.
- 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 Sections 13.1-604, 13.1-804.
- 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 thereto), authenticated on a recent date by the official having custody of corporate records in the state or country of incorporation. See Sections 13.1-759, 13.1-921.

SEND THE APPLICATION AND THE AUTHENTICATED COPY OF THE CORPORATION'S CHARTER, ALONG WITH THE FEES SPECIFIED BELOW, TO THE CLERK OF THE STATE CORPORATION COMMISSION, P. O. BOX 1197 RICHMOND VA 23218-1197. (Street address: 1300 East Main Street, Richmond, VA 23219) (804) 371-9733.

Entrance fee: 1,000,000 or fewer authorized shares - \$50 for each 25,000 shares or fraction thereof; more than one million shares - \$2,500. **Filing fee:** \$25. SEND BOTH FEES IN THE SAME CHECK, MADE PAYABLE TO STATE CORPORATION COMMISSION. **Nonstock** corporation: \$75 total (\$50 entrance fee plus \$25 filing fee). See Sections 13.1-615.1, 616; 13.1-815.1, 816.

Note: If the corporation is a professional corporation, on an attachment, list the names and addresses of all stockholders of the corporation that will be performing the professional service in Virginia and state whether or no the stockholder is duly licensed to perform the professional service in Virginia.

(07/97)

**FILING ARTICLES OF INCORPORATION/
APPLICATION FOR CERTIFICATE OF AUTHORITY TO TRANSACT BUSINESS IN VIRGINIA**

FEE FORMULA

Charter/Entrance Fee (13.1-615.1, Va. Code)	-	1,000,000 or fewer authorized shares in articles: \$50 for each 25,000 shares or fraction thereof
	-	more than 1,000,000 authorized shares: \$2,500
Filing Fee (13.1-616, Va. Code)	-	\$25

FEE SCHEDULE

<u>Authorized shares</u>	<u>Total fee*</u>	<u>Authorized shares</u>	<u>Total fee*</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

NONSTOCK CORPORATIONS - \$75 (\$50 charter/entrance fee + \$25 filing fee)
(13.1-815.1, 13.1-816, Va. Code)

ANNUAL CORPORATION REQUIREMENTS

Every year, beginning the calendar year after the date of incorporation/qualification, an Annual Assessment Packet is mailed to each active domestic and foreign corporation's registered agent at the registered office address on file with the Commission. This packet contains a preprinted annual report form and a registration fee notice.

Annual Report (13.1-775, Code of Virginia)

The annual report must be filed with the Commission by the last day of the calendar month of its date of incorporation (anniversary date) of each year beginning the calendar year after the corporation became incorporated or was authorized to do business in Virginia. There is no fee for filing this form.

Annual Registration Fee (Section 13.1-775.1, Code of Virginia)

(Not to be confused with charter/entrance fee schedule) For each active corporation authorized to do business in Virginia, the Commission shall ascertain from its records the number of authorized shares of stock of each corporation as of the first day of the second month next preceding the month of its anniversary date each year, and shall assess against each corporation a registration fee based on that information (see schedule below). Nonstock corporations are assessed a \$25 registration fee.

ANNUAL REGISTRATION FEE SCHEDULE

<u>Authorized shares</u>	<u>Fee</u>	<u>Authorized shares</u>	<u>Fee</u>
1 - 5,000	\$ 50	140,001 - 145,000	\$ 470
5,001 - 10,000	65	145,001 - 150,000	485
10,001 - 15,000	80	150,001 - 155,000	500
15,001 - 20,000	95	155,001 - 160,000	515
20,001 - 25,000	110	160,001 - 165,000	530
25,001 - 30,000	125	165,001 - 170,000	545
30,001 - 35,000	140	170,001 - 175,000	560
35,001 - 40,000	155	175,001 - 180,000	575
40,001 - 45,000	170	180,001 - 185,000	590
45,001 - 50,000	185	185,001 - 190,000	605
50,001 - 55,000	200	190,001 - 195,000	620
55,001 - 60,000	215	195,001 - 200,000	635
60,001 - 65,000	230	200,001 - 205,000	650
65,001 - 70,000	245	205,001 - 210,000	665
70,001 - 75,000	260	210,001 - 215,000	680
75,001 - 80,000	275	215,001 - 220,000	695
80,001 - 85,000	290	220,001 - 225,000	710
85,001 - 90,000	305	225,001 - 230,000	725
90,001 - 95,000	320	230,001 - 235,000	740
95,001 - 100,000	335	235,001 - 240,000	755
100,001 - 105,000	350	240,001 - 245,000	770
105,001 - 110,000	365	245,001 - 250,000	785
110,001 - 115,000	380	250,001 - 255,000	800
115,001 - 120,000	395	255,001 - 260,000	815
120,001 - 125,000	410	260,001 - 265,000	830
125,001 - 130,000	425	265,001 - 270,000	845
130,001 - 135,000	440	over 270,000	850
135,001 - 140,000	455	NONSTOCK	\$ 25

**COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION
ARTICLES OF ORGANIZATION**

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. The address of the initial registered office in Virginia is _____

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

located in the [] city **or** [] county of _____.

3. A. The registered agent's name is _____
whose business address is identical with the registered office.

B. The registered agent is (mark appropriate box)

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

[] a member/manager of the limited liability company

[] an officer/director of a corporate member/manager of the limited liability company

[] a general partner of a general or limited partnership member/manager of the limited liability company

[] a member of the Virginia State Bar

OR

(2) [] a professional corporation, a professional limited liability company or a professional registered limited liability partnership of attorneys registered under Virginia Code Section 54.1-3902

4. The post office address of the principal office where the records will be maintained pursuant to Virginia Code Section 13.1-1028 is _____.

_____.
(number/street) (city/state/zip)

5. The latest date on which the limited liability company is to be dissolved and its affairs wound up is _____.

6. Signature:

(organizer) (date)

(printed name)

SEE INSTRUCTIONS ON THE REVERSE

INSTRUCTIONS

The registered office must include the complete post office address, including a street address, if any, or a rural route and box number. Also, state the name of the city or county in which the office is physically located. Cities and counties in Virginia are separate local jurisdictions.

The document can be executed in the name of the limited liability company by any person (see Virginia Code Sections 13.1-603 and 13.1-1003).

Submit the original articles to the Clerk of the State Corporation Commission, 1300 E. Main Street, Tyler Building, First Floor, Richmond, Virginia 23219 or P. O. Box 1197, First Floor, Richmond, Virginia 23218-1197, with a filing fee check for \$100.00 payable to the State Corporation Commission. PLEASE DO NOT SEND CASH. If you have questions, call (804) 371-9733.

Virginia Code Section 13.1-1003 requires that this document be typewritten or printed in black.

LLC-1103 (09/96) **ARTICLES OF ORGANIZATION FOR A
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 limited liability company is

(See first instruction on reverse for name requirements.)

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

3. The address of the initial registered office in Virginia is

_____ VA _____,
(number/street) (city or town) (zip)
located in the [] city or [] county of _____.

4. A. The registered agent's name is _____ whose business address is identical with the registered office.

B. The registered agent is (mark appropriate box)

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

[] a member/manager of the limited liability company

[] an officer/director of a corporate member/manager of the limited liability company

[] a general partner of a general or limited partnership member/manager of the limited liability company

[] a member of the Virginia State Bar

OR

(2) [] a professional corporation, a professional limited liability company or a professional registered limited liability partnership of attorneys registered under Virginia Code Section 54.1-3902

5. The post office address of the principal office where the records will be maintained pursuant to Virginia Code Section 13.1-1028 is

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

6. The latest date on which the limited liability company is to be dissolved and its affairs wound up is

_____.

7. Signature:

_____ (organizer) _____ (date)

_____ (printed name)

SEE INSTRUCTIONS ON THE REVERSE

INSTRUCTIONS

1. The name must contain the words “limited company” or “limited liability company” or their abbreviations “L.C.,” “LC,” “L.L.C.,” or “LLC,” pursuant to Virginia Code Section 13.1-1012A; 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 “a professional limited company” or “a professional limited liability company,” pursuant to Virginia Code Section 13.1-1104.

2. 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, practitioners of the behavioral science professions, veterinarians, surgeons, dentists, architects, public accountants, certified public accountants, attorneys at law, and insurance consultants. See Virginia Code Section 13.1-1102.

Not less than 2/3 of the membership interests must be held by individuals licensed or authorized to render the services of the company in the following categories: architects, professional engineers, land surveyors or certified landscape architects. In every other case all members must be licensed or authorized to render the same services for which the company is organized. See Virginia Code Section 13.1-1111.

3. The registered office must include the complete post office address, including a street address, if any, or a rural route and box number. Also, state the name of the city or county in which the office is physically located. Cities and counties in Virginia are separate local jurisdictions.

The document can be executed in the name of the limited liability company by any person (see Virginia Code Sections 13.1-603 and 13.1-1003).

Submit the original articles to the Clerk of the State Corporation Commission, 1300 E. Main Street, Tyler Building, First Floor, Richmond, Virginia 23219 or PO Box 1197, Richmond, Virginia 23218-1197, with a filing fee check for \$100.00 payable to the State Corporation Commission. PLEASE DO NOT SEND CASH. If you have questions, call (804) 371- 9733.

Virginia Code Section 13.1-1003 requires that this document be typewritten or printed in black.

**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

_____.

2. The name under which the limited liability company proposes to register and transact business in Virginia is (if different from number 1)

_____.

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

3. The limited liability company was formed under the laws of

_____ on _____.
(state or country) (date of formation)

4. The registered office in Virginia is

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

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

5. A. The registered agent's name is _____.

B. The registered agent is (mark appropriate box)

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

a member/manager of the limited liability company

an officer/director of a corporate member/manager of the limited liability company

a general partner of a general or limited partnership member/manager of the limited liability

company

a member of the Virginia State Bar

OR

a professional corporation, a professional limited liability company or a professional registered limited liability partnership of attorneys registered under Virginia Code Section 54.1-3902

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

6. The 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 Virginia Code Section 13.1-1015 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]

7. The address of the office required to be maintained in the state or other jurisdiction of its formation by the laws of that state or jurisdiction or, if not so required, of the principal office of the foreign limited liability company is

_____.

8. Attach a copy of the articles of organization or other constituent documents filed in the foreign limited liability company's state or other jurisdiction of formation authorizing it to do business in that state or other jurisdiction, duly authenticated by the proper office of the state or other jurisdiction of its formation, of a recent date.

9. The foreign limited liability company states that it is a foreign limited liability company as defined in Virginia Code Section 13.1-1002.

10. Signature of authorized person:

_____ (date)

_____ (printed name) _____ (title)

INSTRUCTIONS

The application can be executed by a person with authority to do so under the laws of the state or other jurisdiction of its formation.

No certificate of registration can be issued to a foreign limited liability company unless its name satisfies the requirements of Virginia Code Sections 13.1-1012 and 13.1-1054.

The registered office must include the complete post office address, including a street address, if any, or a rural route and box number. Also, state the name of the city or county in which the office is physically located. Cities and counties in Virginia are separate local jurisdictions.

Virginia Code Section 13.1-1003 requires that this document be typewritten or printed in black.

Submit the original application to the Clerk of the State Corporation Commission, 1300 E. Main Street, Tyler Building, First Floor, Richmond, Virginia 23219 or PO Box 1197, Richmond, Virginia 23218-1197 with a filing fee check for \$100.00 payable to the State Corporation Commission. PLEASE DO NOT SEND CASH. If you have questions, call (804) 371-9733.

STEP 3

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

The Federal Employer Identification Number 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:

1. You are a sole proprietor with a least one employee or a Keogh Plan.
2. Your business is a partnership.
3. Your business is a corporation.
4. 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.)
5. You are a sole proprietor who enters into a partnership or corporation. The partnership or corporation must obtain its own federal EIN.
6. 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.

For more information, call toll free 1-800-829-1040.

To obtain federal tax forms, call toll free 1-800-829-3676.

Election by a Small Business Corporation

(Under section 1362 of the Internal Revenue Code)

OMB No. 1545-0146

▶ For Paperwork Reduction Act Notice, see page 1 of instructions.
 ▶ See separate instructions.

- Notes:**
1. 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 signatures in Parts I and III are originals (no photocopies); and the exact name and address of the corporation and other required form information are provided.
 2. 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.
 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 Election is to be effective for tax year beginning (month, day, year) ▶ /
E Name and title of officer or legal representative who the IRS may call for more information		F Telephone number of officer or legal representative ()
G If the corporation changed its name or address after applying for the EIN shown in A above, check this box ▶ <input type="checkbox"/>		
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 an automatic 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 an automatic 52-53-week tax year, write "52-53-week year" to the right of the date. See Temporary Regulations section 1.441-2T(e)(3).		

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)
		Number of shares	Dates acquired		
Signature	Date				

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 expeditious approval provisions of Rev. Proc. 87-32, 1987-2 C.B. 396, to request **(1)** a natural business year (as defined in section 4.01(1) of Rev. Proc. 87-32) or **(2)** a year that satisfies the ownership tax year test in section 4.01(2) of Rev. Proc. 87-32. Check the applicable box below to indicate the representation statement the corporation is making as required under section 4 of Rev. Proc. 87-32.
1. **Natural Business Year** ▶ I represent that the corporation is retaining or changing to a tax year that coincides with its natural business year as defined in section 4.01(1) of Rev. Proc. 87-32 and as verified by its satisfaction of the requirements of section 4.02(1) of Rev. Proc. 87-32. In addition, if the corporation is changing to a natural business year as defined in section 4.01(1), I further represent that such tax year results in less deferral of income to the owners than the corporation's present tax year. I also represent that the corporation is not described in section 3.01(2) of Rev. Proc. 87-32. (See instructions for additional information that must be attached.)
 2. **Ownership Tax Year** ▶ I represent that shareholders 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. I also represent that the corporation is not described in section 3.01(2) of Rev. Proc. 87-32.

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 and pay a user fee. See instructions for details. 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 provisions of section 6.03 of Rev. Proc. 87-32. Attach to Form 2553 a statement showing the business purpose for the requested fiscal year. See instructions for additional information that must be attached.
 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.

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

(Revised September 1996)

Election by a Small Business Corporation

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

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 vary depending on individual circumstances. The estimated average time is:

Recordkeeping	6 hr., 28 min.
Learning about the law or the form	3 hr., 41 min.
Preparing, copying, assembling, and sending the form to the IRS	3 hr., 56 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** below.

General Instructions

Caution: *The instructions below reflect the rules in effect for tax years beginning after December 31, 1996. For the rules in effect for tax years beginning before January 1, 1997, see the September 1993 revision of the 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.
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, certain trusts described in section 1361(c)(2)(A), or, for tax years beginning after 1997, exempt organizations described in section 401(a) or 501(c)(3). An election can be made by a parent S corporation to treat the assets, liabilities, and items of income, deduction, and

credit of an eligible wholly-owned subsidiary as those of the parent corporation. See section 1361(b)(3) for details.

Note: See the instructions for Part III regarding qualified subchapter S trusts.

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 more 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.

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 pricing method for the year immediately preceding its first year as an S corporation may owe an additional tax due to LIFO recapture.

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

Where To File.—File this election with the Internal Revenue Service Center listed below.

If the corporation's principal business, office, or agency is located in	Use the following Internal Revenue Service Center address
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Florida, Georgia, South Carolina	Atlanta, GA 39901
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501

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 1997, it is effective for the corporation's 1998 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. If the failure is due to reasonable cause, attach an explanation to Form 2553. See section 1362(b) for more information.

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.

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.

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 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 filed); (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.

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, the corporation (or a successor corporation) can make another election on Form 2553 only with IRS consent 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 more details.

Specific Instructions

Part I

Note: *Part I must be completed by all corporations.*

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 G 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).

Item D. 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 D 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. Each shareholder consents by signing and dating in column K or signing and dating a separate consent statement described below.

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.

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 also must consent.

A minor's consent is made by the minor or the legal representative of the minor, or by a natural or adoptive parent of the minor if no legal representative has been appointed.

The consent of an estate is made by an executor or administrator.

If stock is owned by a trust that is a qualified shareholder, the deemed owner of the trust must consent. See section 1361(c)(2) for details regarding qualified trusts that may be shareholders and rules on determining who is the deemed owner of the trust.

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).

If the election is made during the corporation's tax year for which it first takes effect, you do not have to enter the tax year of any shareholder who sold or transferred all of his or her stock before the election was made.

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).

Box P1.—Attach a statement showing separately for each month the amount of gross receipts for the most recent 47 months as required by section 4.03(3) of Rev. Proc. 87-32, 1987-2 C.B. 396. A corporation that does not have a 47-month period of gross receipts cannot establish a natural business year under section 4.01(1).

Box Q1.—For examples of an acceptable business purpose for requesting a fiscal tax year, see Rev. Rul. 87-57, 1987-2 C.B. 117.

In addition to a statement showing the business purpose for the requested fiscal year, you must attach the other information necessary to meet the ruling request requirements of Rev. Proc. 96-1, 1996-1 I.R.B. 8 (updated annually). Also attach a statement that shows separately the amount of gross receipts from sales or services (and inventory costs, if applicable) for each of the 36 months preceding the effective date of the election to be an S corporation. If the corporation has been in existence for fewer than 36 months, submit figures for the period of existence.

If you check box Q1, you will be charged a \$200 user fee (subject to change). 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.

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).



Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, certain individuals, and others. See instructions.)

EIN _____
 OMB No. 1545-0003

► **Keep a copy for your records.**

Please type or print clearly.

1 Name of applicant (Legal name) (See instructions.)	
2 Trade name of business (if different from name on line 1)	3 Executor, trustee, "care of" name
4a Mailing address (street address) (room, apt., or suite no.)	5a Business address (if different from address on lines 4a and 4b)
4b City, state, and ZIP code	5b City, state, and ZIP code
6 County and state where principal business is located	
7 Name of principal officer, general partner, grantor, owner, or trustor—SSN required (See instructions.) ► _____	

8a Type of entity (Check only one box.) (See instructions.)

<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"/> REMIC	<input type="checkbox"/> Other corporation (specify) ► _____
<input type="checkbox"/> State/local government	<input type="checkbox"/> Trust
<input type="checkbox"/> Other nonprofit organization (specify) ► _____	<input type="checkbox"/> Federal Government/military
<input type="checkbox"/> Other (specify) ► _____	<input type="checkbox"/> Farmers' cooperative
	<input type="checkbox"/> Church or church-controlled organization
	<input type="checkbox"/> National Guard
	<input type="checkbox"/> (enter GEN if applicable) _____

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

State _____	Foreign country _____
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9 Reason for applying (Check only one box.)

<input type="checkbox"/> Started new business (specify) ► _____	<input type="checkbox"/> Banking purpose (specify) ► _____
<input type="checkbox"/> Hired employees	<input type="checkbox"/> Changed type of organization (specify) ► _____
<input type="checkbox"/> Created a pension plan (specify type) ► _____	<input type="checkbox"/> Purchased going business
	<input type="checkbox"/> Created a trust (specify) ► _____
	<input type="checkbox"/> Other (specify) ► _____

10 Date business started or acquired (Mo., day, year) (See instructions.) _____

11 Closing month of accounting year (See instructions.) _____

12 First date wages or annuities were paid or will be paid (Mo., day, year). **Note:** If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (Mo., 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-. (See instructions.) ►

	Nonagricultural	Agricultural	Household
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14 Principal activity (See instructions.) ► _____

15 Is the principal business activity manufacturing? **Yes** **No**
 If "Yes," principal product and raw material used ► _____

16 To whom are most of the products or services sold? Please check the appropriate box. Business (wholesale) N/A
 Public (retail) Other (specify) ► _____

17a Has the applicant ever applied for an identification number for this or any other business? **Yes** **No**
Note: If "Yes," please complete lines 17b and 17c.

17b If you checked "Yes" on line 17a, give applicant's legal name and trade name shown on prior application, if different from line 1 or 2 above.
 Legal name ► _____ Trade name ► _____

17c 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 _____
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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.

	Business telephone number (include area code) _____
	Fax telephone number (include area code) _____

Name and title (Please type or print clearly.) ► _____

Signature ► _____ Date ► _____

Note: Do not write below this line. For official use only.

Please leave blank ►	Geo. _____	Ind. _____	Class _____	Size _____	Reason for applying _____
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General Instructions

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

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 filing and reporting purposes. The information you provide on this form will establish your filing and reporting requirements.

Who Must File

You must file this form if you have not obtained an EIN before and:

- You pay wages to one or more employees including household employees.
- You are required to have an EIN to use on any return, statement, or other document, even if you are not an employer.
- You are a withholding agent required to withhold taxes on income, other than wages, paid to a nonresident alien (individual, corporation, partnership, etc.). A withholding agent may be an agent, broker, fiduciary, manager, tenant, or spouse, and is required to file **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- You file **Schedule C**, Profit or Loss From Business, or **Schedule F**, Profit or Loss From Farming, of **Form 1040**, U.S. Individual Income Tax Return, and have a Keogh plan or are required to file excise, employment, information, or alcohol, tobacco, or firearms returns.

The following must use EINs even if they do not have any employees:

- State and local agencies who serve as tax reporting agents for public assistance recipients, under Rev. Proc. 80-4, 1980-1 C.B. 581, should obtain a separate EIN for this reporting. See **Household employer** on page 3.
- Trusts, except the following:
 1. Certain grantor-owned revocable trusts. (See the **Instructions for Form 1041**.)
 2. Individual Retirement Arrangement (IRA) trusts, unless the trust has to file **Form 990-T**, Exempt Organization Business Income Tax Return. (See the **Instructions for Form 990-T**.)
 3. Certain trusts that are considered household employers can use the trust EIN to report and pay the social security and Medicare taxes, Federal unemployment tax (FUTA) and withheld Federal income tax. A separate EIN is not necessary.
- Estates
- Partnerships
- REMICs (real estate mortgage investment conduits) (See the **Instructions for Form 1066**, U.S. Real Estate Mortgage Investment Conduit Income Tax Return.)
- Corporations

- Nonprofit organizations (churches, clubs, etc.)
- Farmers' cooperatives
- Plan administrators (A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.)

When To Apply for a New EIN

New Business.—If you become the new owner of an existing business, **do not** use the EIN of the former owner. IF YOU ALREADY HAVE AN EIN, USE THAT NUMBER. If you do not have an EIN, apply for one on this form. If you become the "owner" of a corporation by acquiring its stock, use the corporation's EIN.

Changes in Organization or Ownership.—If you already have an EIN, you may need to get a new one if either the organization or ownership of your business changes. If you incorporate a sole proprietorship or form a partnership, you must get a new EIN. However, **do not** apply for a new EIN if you change only the name of your business.

Note: If you are electing to be an "S corporation," be sure you file **Form 2553**, Election by a Small Business Corporation.

File Only One Form SS-4.—File only one Form SS-4, regardless of the number of businesses operated or trade names under which a business operates. However, each corporation in an affiliated group must file a separate application.

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 social security number 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. (See **Where To Apply** below.) Make your check or money order payable to Internal Revenue Service and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN. Send an explanation with the deposit.

For more information about EINs, see **Pub. 583**, Starting a Business and Keeping Records, and **Pub. 1635**, Understanding Your EIN.

How To Apply

You can apply for an EIN either by mail or by telephone. You can get an EIN immediately by calling the Tele-TIN phone number for the service center for your state, or you can send the completed Form SS-4 directly to the service center to receive your EIN in the mail.

Application by Tele-TIN.—Under the Tele-TIN program, you can receive your EIN over the telephone and use it immediately to file a return or make a payment. To receive an EIN by phone, complete Form SS-4, then call the

Tele-TIN phone number listed for your state under **Where To Apply**. The person making the call must be authorized to sign the form. (See **Signature block** on page 4.)

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-hand corner of the form, sign and date it.

Mail or FAX the signed SS-4 **within 24 hours** to the Tele-TIN Unit at the service center address for your state. The IRS representative will give you the FAX number. The FAX numbers are also listed in Pub. 1635.

Taxpayer representatives can receive their client's EIN by phone if they first send a facsimile (FAX) of a completed **Form 2848**, Power of Attorney and Declaration of Representative, or **Form 8821**, Tax Information Authorization, to the Tele-TIN unit. The Form 2848 or Form 8821 will be used solely to release the EIN to the representative authorized on the form.

Application by 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.

Where To Apply

The Tele-TIN phone numbers listed below will involve a long-distance charge to callers outside of the local calling area and can be used only to apply for an EIN. THE NUMBERS MAY CHANGE WITHOUT NOTICE. Use 1-800-829-1040 to verify a number or to ask about an application by mail or other Federal tax matters.

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	Call the Tele-TIN phone number shown or file with the Internal Revenue Service Center at:
Florida, Georgia, South Carolina	Attn: Entity Control Atlanta, GA 39901 (404) 455-2360
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Attn: Entity Control Holtzville, NY 00501 (516) 447-4955
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Attn: Entity Control Andover, MA 05501 (508) 474-9717
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Attn: Entity Control Stop 57A 2306 E. Bannister Rd. Kansas City, MO 64131 (816) 926-5999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Attn: Entity Control Philadelphia, PA 19255 (215) 574-2400
Indiana, Kentucky, Michigan, Ohio, West Virginia	Attn: Entity Control Cincinnati, OH 45999 (606) 292-5467
Kansas, New Mexico, Oklahoma, Texas	Attn: Entity Control Austin, TX 73301 (512) 460-7843

Alaska, Arizona, California
(counties of Alpine, Amador,
Butte, Calaveras, Colusa, Contra
Costa, Del Norte, El Dorado,
Glenn, Humboldt, Lake, Lassen,
Marin, Mendocino, Modoc, Attn: Entity Control
Napa, Nevada, Placer, Plumas, Mail Stop 6271-T
Sacramento, San Joaquin, P.O. Box 9950
Shasta, Sierra, Siskiyou, Solano, Ogden, UT 84409
Sonoma, Sutter, Tehama, Trinity, (801) 620-7645
Yolo, and Yuba), Colorado,
Idaho, Montana, Nebraska,
Nevada, North Dakota, Oregon,
South Dakota, Utah,
Washington, Wyoming

California (all other
counties), Hawaii Attn: Entity Control
Fresno, CA 93888
(209) 452-4010

Alabama, Arkansas, Attn: Entity Control
Louisiana, Mississippi, Memphis, TN 37501
North Carolina, Tennessee (901) 365-5970

If you have no legal residence, principal place of business, or principal office or agency in any state, file your form with the Internal Revenue Service Center, Philadelphia, PA 19255 or call 215-574-2400.

Specific Instructions

The instructions that follow are for those items that are not self-explanatory. Enter N/A (nonapplicable) on the lines that do not apply.

Line 1.—Enter the legal name of the entity applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document.

Individuals.—Enter the first name, middle initial, and last name. If you are a sole proprietor, enter your individual name, not your business name. Do not use abbreviations or nicknames.

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. **Do not** list the names of the partners on line 1. See the specific instructions for line 7.

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.—Enter the trade name of the business if different from the legal name. The trade name is the “doing business as” name.

Note: Use the full legal name 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 either the legal name only or the trade name only on all tax returns.

Line 3.—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. Print or type the first name, middle initial, and last name.

Line 7.—Enter the first name, middle initial, last name, and social security number (SSN) of a principal officer if the business is a corporation; of a general partner if a partnership; or of a grantor, owner, or trustor if a trust.

Line 8a.—Check the box that best describes the type of entity applying for the EIN. If not specifically mentioned, check the “Other” box and enter the type of entity. Do not enter N/A.

Sole proprietor.—Check this box if you file Schedule C or F (Form 1040) and have a Keogh plan, or are required to file excise, employment, information, or alcohol, tobacco, or firearms returns. Enter your 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.

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**, Application for Recognition of Exemption. Get **Pub. 557**, Tax-Exempt Status for Your Organization, for more information.

Group exemption number (GEN).—If the organization is covered by a group exemption letter, enter the four-digit 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.

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

Personal service corporation.—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 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 Form 1120**, U.S. Corporation Income Tax Return, and **Pub. 542**, Tax Information on Corporations.

Limited liability co.—See the definition of limited liability company in the **Instructions for Form 1065**. If you are classified as a partnership for Federal income tax

purposes, mark the “Limited liability co.” checkbox. If you are classified as a corporation for Federal income tax purposes, mark the “Other corporation” checkbox and write “Limited liability co.” in the space provided.

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

Other corporation.—This box is for any corporation other than a personal service corporation. If you check this box, enter the type of corporation (such as insurance company) in the space provided.

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.

Line 9.—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 the applicable employment taxes for family members, see **Circular E**, Employer’s Tax Guide (Publication 15).

Created a pension plan.—Check this box if you have created a pension plan and need this number for reporting purposes. Also, enter the type of plan created.

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, if 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 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. **Do not** apply for a new EIN if you already have one. Use your own EIN.

Created a trust.—Check this box if you created a trust, and enter the type of trust created.

Note: Do not file this form if you are the grantor/owner of certain revocable trusts. You must use your SSN for the trust. See the Instructions for Form 1041.

Other (specify).—Check this box if you are requesting an EIN for any reason other than those for which there are checkboxes, and enter the reason.

Line 10.—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. 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.—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**, Accounting Periods and Methods.

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

Partnerships.—Partnerships generally must adopt the tax year of either (a) the majority partners; (b) the principal partners; (c) the tax year that results in the least aggregate (total) deferral of income; or (d) some other tax year. (See the **Instructions for Form 1065**, U.S. Partnership Return of Income, for more information.)

REMIC.—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.—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 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.—For a definition of agricultural labor (farmworker), see **Circular A**, Agricultural Employer's Tax Guide (Publication 51).

Line 14.—Generally, enter the exact type of business being operated (for example, advertising agency, farm, food or beverage establishment, labor union, real estate agency, steam laundry, rental of coin-operated vending machine, or investment club). Also state if the business will involve the sale or distribution of alcoholic beverages.

Governmental.—Enter the type of organization (state, county, school district, municipality, etc.).

Nonprofit organization (other than governmental).—Enter whether organized for religious, educational, or humane purposes, and the principal activity (for example, religious organization—hospital, charitable).

Mining and quarrying.—Specify the process and the principal product (for example, mining bituminous coal, contract drilling for oil, or quarrying dimension stone).

Contract construction.—Specify whether general contracting or special trade contracting. Also, show the type of work normally performed (for example, general contractor for residential buildings or electrical subcontractor).

Food or beverage establishments.—Specify the type of establishment and state whether you employ workers who receive tips (for example, lounge—yes).

Trade.—Specify the type of sales and the principal line of goods sold (for example, wholesale dairy products, manufacturer's representative for mining machinery, or retail hardware).

Manufacturing.—Specify the type of establishment operated (for example, sawmill or vegetable cannery).

Signature block.—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 or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or estate.

Some Useful Publications

You may get the following publications for additional information on the subjects covered on this form. To get these and other free forms and publications, call 1-800-TAX-FORM (1-800-829-3676). You should receive your order or notification of its status within 7 to 15 workdays of your call.

Use your computer.—If you subscribe to an on-line service, ask if IRS information is available and, if so, how to access it. You can also get information through IRIS, the Internal Revenue Information Services, on FedWorld, a government bulletin board. Tax forms, instructions, publications, and other IRS information, are available through IRIS.

IRIS is accessible directly by calling 703-321-8020. On the Internet, you can telnet to fedworld.gov. or, for file transfer protocol services, connect to ftp.fedworld.gov. If you are using the WorldWide Web, connect to http://www.ustreas.gov

FedWorld's help desk offers technical assistance on accessing IRIS (not tax help) during regular business hours at 703-487-4608. The IRIS menus offer information on available file formats and software needed to read and print files. You must print the forms to use them; the forms are not designed to be filled out on-screen.

Tax forms, instructions, and publications are also available on CD-ROM, including prior-year forms starting with the 1991 tax year. For ordering information and software requirements, contact the Government Printing Office's Superintendent of Documents (202-512-1800) or Federal Bulletin Board (202-512-1387).

Pub. 1635, Understanding Your EIN

Pub. 15, Employer's Tax Guide

Pub. 15-A, Employer's Supplemental Tax Guide

Pub. 538, Accounting Periods and Methods

Pub. 541, Tax Information on Partnerships

Pub. 542, Tax Information on Corporations

Pub. 557, Tax-Exempt Status for Your Organization

Pub. 583, Starting a Business and Keeping Records

Package 1023, Application for Recognition of Exemption

Package 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120

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.

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

Recordkeeping	7 min.
Learning about the law or the form	18 min.
Preparing the form	45 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 Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, see **Where To Apply** on page 2.

STEP 4

DETERMINE IF YOU WILL BE LIABLE FOR VIRGINIA UNEMPLOYMENT TAX

Your business is subject to Virginia unemployment tax if at least one of the following conditions is met:

1. 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;
1. Your business has \$1,500 in total gross quarterly payroll (\$20,000 agricultural business or \$1,000 for domestic labor) in any calendar quarter;
3. Your business has acquired a business subject to the tax;
4. Your business is subject to the federal unemployment tax;
5. Your business is a governmental operation or political subdivision; or
6. 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, complete the Virginia Employment Commission *Report to Determine Liability for State Unemployment Tax* (Form VEC-FC-27) found at the end of this step.

Address:

The Virginia Employment Commission's main office addresses and telephone number are listed below. These should be used if there are questions about registering and to submit forms to the Employment Commission.

Mailing Address:

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

Street Address:

Virginia Employment Commission
703 East Main Street
Richmond, Virginia 23219

Questions may be directed to the Employer Accounts Supervisor at (804) 786-7159, or fax to (804) 786-5890.

Once your employer account number has been assigned, the VEC 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.

A complete list of Virginia Employment Commission local offices with unemployment insurance services is located at the end of this step.

OFFICES OF THE VIRGINIA EMPLOYMENT COMMISSION

The Virginia Employment Commission has offices with unemployment insurance services in the localities listed below. Please consult your local telephone directory for your nearest office's current address and telephone number.

Alexandria	Marion
Bristol	Martinsville
Buena Vista	Newport News
Cedar Bluff	Norfolk
Charlottesville	Norton
Covington	Petersburg
Culpeper	Portsmouth
Danville	Prince William (Woodbridge)
Emporia	Radford
Exmore	Richmond
Fairfax	Roanoke
Farmville	South Boston
Fishersville	South Hill
Fredericksburg	Suffolk
Front Royal	Virginia Beach
Galax	Warsaw
Hampton	Williamsburg
Harrisonburg	Winchester
Lynchburg	Wytheville

FORM VEC-FC-27

REPORT TO DETERMINE LIABILITY FOR STATE UNEMPLOYMENT TAX

You may obtain this form from the Virginia Employment Commission.

Address

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

Phone

(804) 786-1485
(804) 371-8050 Hearing Impaired

Internet

<http://www.state.va.us/vec/vec.html>
VAEMPLOY@AOL.COM

STEP 5

REGISTRATION REQUIREMENTS 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 FORM - To register with the Department of Taxation, complete a *Combined Registration Application Form* (Form R-1). This form with instruction, is located at the end of this step and is used to register for the six taxes listed below.

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:

1. Public service corporations (other than railroads);
2. Insurance companies; and
3. 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 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. 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. Manufacturers, wholesalers, distributors or retailers of any of the following products must pay litter tax.

- | | |
|---------------------------------------|--|
| 1. Food for human or pet consumption | 9. Glass containers |
| 2. Groceries | 10. Metal containers |
| 3. Cigarettes and tobacco products | 11. Plastic or fiber containers made of synthetic material |
| 4. Soft drinks and carbonated waters | 12. Cleaning agents and toiletries |
| 5. Beer and other malt beverages | 13. Nondrug drugstore sundry products |
| 6. Wine | 14. Distilled spirits |
| 7. Newspapers and magazines | 15. Motor vehicle parts |
| 8. Paper products and household paper | |

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

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

Aircraft Sales and Use Tax	Peanut Excise Tax
Bank Franchise Tax	Public Facilities Tax
Cigarette Tax	Sheep Assessment
Corn Tax	Soft Drink Excise Tax
Cotton Tax	Soybean Tax
Egg Excise Tax	Small Grains Assessment
Forest Products Tax	Vending Machine Sales Tax
Motor Fuel and Special Fuel Tax	Watercraft Sales and Use Tax

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

Forms and additional information may be obtained at the department's main office. A complete list of the Department of Taxation addresses is located on the following page.

If you have a computer and have access to the World Wide Web, you can obtain most Virginia tax forms by connecting to <http://www.state.va.us/tax/tax.html>.

OFFICES OF THE DEPARTMENT OF TAXATION

Mailing Address:

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

Street Address:

Virginia Department of Taxation
2220 West Broad Street
Richmond, Virginia 23220-2008

Forms Request Unit:

Virginia Department of Taxation
Forms Request Unit
P.O. Box 1317
Richmond, Virginia 23218-1317

District Offices:

Bristol District Office
1969 Lee Highway, Suite U-3
Bristol, Virginia 24201-1699
(540) 466-3412

Peninsula District Office
11847 Canon Boulevard
Suite 5
Newport News, Virginia 23606-2559
(757) 594-7482

Danville District Office
203 Riverview Drive
Danville, Virginia 24541-3421
(804) 791-5244

Richmond District Office
1708 Commonwealth Avenue
Richmond, Virginia 23230-3700
(804) 367-0954

Fairfax District Office
11166 Main Street, Suite 300
Fairfax, Virginia 22030-5017
(703) 359-6715

Roanoke District Office
3033 Peters Creek Road, N.W.
Roanoke, Virginia 24019-2738
(540) 562-3510

Norfolk District Office
No. 7 Koger Executive Center
Suite 101
Norfolk, Virginia 23502-4193
(757) 455-3810

Valley District Office
350 North Main Street
Harrisonburg, Virginia 22801-3933
(540) 434-1768

Form R-1

COMMONWEALTH OF VIRGINIA

COMBINED REGISTRATION APPLICATION FORM

This application may be used to register for any of the following taxes: Sales and Use, Employer Withholding, Corporate Income, Litter, Consumer Use, and Tire. Contact the Department of Taxation or one of the District Offices shown on the enclosed list if you need application forms or information on taxes other than those covered by this application.

RETURN TO:

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

Phone 804-367-8057

Please PRINT or TYPE all information on this application.

SECTION A: ALL APPLICANTS MUST COMPLETE THIS SECTION.

1. Taxes to register on this application. (Check appropriate boxes).
- a) Corporate Income
 - b) Employer Withholding Tax
 - c) Litter Tax
 - d) Sales or Use Tax
 - e) Consumer Use Tax
 - f) Tire Tax

FOR OFFICE USE ONLY		
ID	NMAI	NPC
AC	OSDC	BC
LC	ELD	
OPNO	DATE	

BUSINESS NAME AND BUSINESS ADDRESS

Legal Name of Business or Individual's Name if Sole Proprietorship:

2. _____

3. _____

"Trading As" Name (If Different From Above):

4. _____

5. _____

Street Address of Business Location (PHYSICAL LOCATION):
Rural Routes Must Have Box Number

6. _____

7. _____
City, Town, Post Office

State _____ ZIP Code _____

8. DAYTIME PHONE: _____
Area Code Number

9. Name of City or County in which the BUSINESS LICENSE is held: _____

MAILING NAME AND MAILING ADDRESS
(Complete Only if Different from Physical Location.)

Name:

14. _____

15. _____

Mailing Address:

16. _____

17. _____

18. _____
City or County State ZIP Code

(If separate mailing addresses are desired for different taxes, check here , and attach a separate sheet showing mailing addresses desired for each tax.)

10. Federal Employer's Identification Number: _____

11. Enter your four digit code for principal business activity. (Refer to chart in instructions): _____

12. Principal Business/Activity In Which Engaged (For Sales Tax - What Does Business Sell?): _____

13. **TYPE OF OWNERSHIP** (Check Appropriate Box):

- a) Sole Proprietorship
- b) Governmental
- c) Partnership
- d) Corporation
- e) Sub Chapter S Corporation
- f) Telecommunications Corporation
- g) Other, Explain Below: _____

19. **LOCATION OF RECORDS** (Check appropriate box)

- a) Same as Business Address
- b) Same as Mailing Address
- c) Other, Identify Below

Street Address: _____

City or County State ZIP Code

PHONE: _____
Area Code Number

20. The PLACE OF BUSINESS shown on lines 6, 7, and 8 above is located:
- a) OUTSIDE Virginia, in the state of _____
 - b) In the state of Virginia, ENTIRELY WITHIN the CITY or COUNTY of _____
 - c) In the state of Virginia, partly in the CITY or COUNTY of _____
and partly in the CITY or COUNTY of _____

(Note: Sales Tax or Tire Tax dealers with multiple places of business must file a separate application for each place of business.)

21. Is applicant now or has applicant ever been registered for any Virginia business taxes? YES NO
If "YES", list tax(es) and previous Virginia account number(s):
- | | |
|-----------|----------------------|
| Tax _____ | Account Number _____ |

22. If applicant's business is a subsidiary, give name and federal employer's identification number (FEIN) of parent corporation:
Virginia Account Number _____ FEIN _____ Name _____

SECTION B: SALES TAX, AND TIRE TAX. Complete if Section A, box 1(d), 1(e), or 1(f) was checked.

23. Sales tax dealers with multiple places of business must file a separate application for each place of business. If you are a sales tax dealer with multiple places of business, list the Virginia account number for each location below (attach an additional sheet if necessary).
- | | |
|----------------------|----------------------|
| Account Number _____ | Account Number _____ |
| Account Number _____ | Account Number _____ |
| Account Number _____ | Account Number _____ |
| Account Number _____ | Account Number _____ |

24. Date applicant began making taxable sales at this place of business, new business entity was established, or first taxable sale in Virginia. MO. DAY YEAR

- 24a. Date applicant began making taxable sales of tires at this place of business or new business entity was established. MO. DAY YEAR

25. If your business is seasonal (not operational the entire year) and you desire to file returns only for those months you collect Sales or Use Tax, check the month(s) active:
(Does not apply to Tire Tax dealers.)
- | | | | | | | | | | | | |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|

26. If applicant's place of business is located outside Virginia, will any office, warehouse, or other place of business be maintained in Virginia? (Does not apply to Tire Tax dealers.)
- YES NO
- If yes, enter the address and nature of activity conducted there:
- _____

27. If your business activity can reasonably be expected to file Consumer Use Tax returns four or more times per year, check here
and show estimated frequency of filing _____

FORM R-4

INSTRUCTIONS FOR COMPLETING THE VIRGINIA COMBINED REGISTRATION APPLICATION FORM (R-1)

I. GENERAL INSTRUCTIONS

Enclosed you will find a combined Registration application. All applicants must complete Sections A and E.

Complete Section B to:

- Apply for a Sales Tax Certificate
- Establish a retail sales or use tax account
- Establish a consolidated reporting account for sales tax
- Add a place of business to an already established consolidated account
- Apply for a Tire Tax Certificate

Complete Section C to:

- Establish a Virginia Employer's Withholding Tax account

Complete Section D to:

- Establish a Corporation tax account

II. SPECIFIC INSTRUCTIONS

Following are specific explanations for the combined Registration Application. The numbers of each explanation correspond with the number of the item on the application.

SECTION A: All applicants must complete this section.

1. Check appropriate box. Refer to *Tax Facts*.
- 2-3. Enter the legal name of the business. (Example: John C. Smith, The Smith Corporation or John and Mary Smith.)
- 4-5. Enter the "trading as" name by which your business is known to the public. (Example: Smith Brothers Construction.)
- 6-7. Enter the street address of the actual location of the business, if the location is a rural route the box number must be included.
8. Enter the business telephone number.
9. Check the appropriate box and enter the name of the city or county in which the business license is held, if applicable.
10. Enter the federal employer identification number that will be entered on your federal income tax return. If you do not have a federal number enter "APPLIED FOR" and then submit the number with your name and address as stated on lines 2, 3, 6, 7 and 8 to the Registration Unit as soon as you receive it. To apply for the number, request Form SS4 from the Internal Revenue Service.

11. Enter your 4-Digit Business Code found in the schedule located at the end of the instruction packet.

12. Enter the nature of your business activity. Please be specific.

- a) Trade: State the type of sale and the principal line of goods sold, such as wholesale dairy products, retail hardware, manufacturer's representative for mining machinery, wholesale petroleum-bulk station, retail men's clothing.
- b) Manufacturing: State type of establishment, such as sawmill, vegetable cannery, by-product coke oven, cold-rolling mill.
- c) Contractor: Specify general or special trade contractor and show type of work normally performed.
- d) Service Group: Specify type, such as accountant, doctor, labor union, dry cleaning and laundry, real estate agent, tv service.
- e) Governmental: State type of government organization, i.e., state, county school district, municipality, etc.
- f) Nonprofit (other than government): State whether organized for religious, charitable, scientific, literary, educational, or humane purposes, and state the principal activity.
- g) Other: Explain.

13. Check type of ownership. Example:

- A. Sole Proprietorship - an unincorporated business that is owned and operated by one person;
- B. Partnership - two or more persons who join together to carry on a trade or business;
- C. Corporation - an entity with a legal existence apart from its owner.

14-18. Enter the information if necessary.

19. Check appropriate box. If box 19(c) was checked, enter the location and phone number where records are maintained that support the tax returns or other reports which you will file with the Department of Taxation. If more than one location is involved, list where the majority of your books and records are maintained.

20. Enter the city or county in which the particular place of business for which the application is being made is located.

21. Enter requested information.

22. Enter requested information.

SECTION B. Complete this section if you are subject to the Tire Tax or will make sales in Virginia or if you purchased tangible personal property outside Virginia to use, consume, or store in Virginia and would have been subject to sales tax had it been purchased in this state. The use tax also applies to purchases made in Virginia if the applicable sales tax was not paid at the time of purchase.

23. If you are a sales tax dealer with multiple places of business, list the account number for each location (attach an additional sheet if necessary).
24. Enter requested information.
- 24a. Enter requested information.
25. Check months your business is active, if seasonal.
26. Enter requested information.
27. Refer to the "Tax Facts" booklet for information on Consumer Use Tax.
28. Enter your account number for consolidated reporting, and indicate tax type.

If you wish to obtain permission to file consolidated returns, please request permission by writing to the Department. To qualify for consolidated reporting you must have at least five locations in different localities. Each registration number must be listed in your letter.

If you have two or more locations in the same locality and wish to file on a combined return, please inquire at the Department about combined reporting.

Inquiries can be made to:
Department of Taxation
Registration Unit
P.O. Box 1114
Richmond, VA 23218-1114

29. Check yes or no.

SECTION C: Complete this section if you are an employer.

30. Enter the date first wages were paid subject to Virginia withholding.
31. Check months your business is active, if seasonal.
32. Check appropriate box.

SECTION D: Complete this section if you are a corporation doing business under Virginia laws.

33. Enter date your business was incorporated.
34. Enter state or country in which your business was incorporated.
35. Enter date business was initiated.
36. Enter the taxable year for reporting corporate income taxes.

SECTION E: All applicants must complete this section.

37. Enter owner's social security number, name, title, home address and home phone. Partnerships should identify each partner. Corporations should identify each corporate officer. If necessary, attach a schedule listing each additional corporate officer. Churches, lodges and similar organizations should identify the person who exercises direct control over the fiscal management of the organization. Social security numbers are needed for proper identification of accounts and will be used for tax administration purposes.

Codes for Principal Business Activity

These industry titles and definitions are based, in general, on the Statistical Policy Division, Office of Information and Regulatory Affairs, in the Office of Management and Budget, to classify enterprises by type of activity in which they are engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under C, the code number for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under J, state the principal business activity and principal product or service that account for the largest

percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations."

Agriculture, Forestry, and Fishing

Code
0400 Agricultural production.
0600 Agricultural Services (except veterinarians), forestry, fishing, hunting, and trapping.

Mining

Metal mining:
1010 Iron ores.
1070 Copper, lead and zinc, gold and silver ores.
1088 Other metal mining.
1150 Coal mining.
Oil and gas extraction:
1330 Crude petroleum, natural gas, and natural gas liquids.
1380 Oil and gas field services.
Nonmetallic minerals, except fuels:
1430 Dimension, crushed and broken stone; sand and gravel.
1498 Other nonmetallic minerals, except fuels.

Construction

General building contractors and operative builders:
1510 General building contractors.
1531 Operative builders.
1600 Heavy construction contractors.
Special trade contractors:
1711 Plumbing, heating, and air conditioning.
1731 Electrical work.
1798 Other special trade contractors.

Manufacturing

Food and kindred products:
2010 Meat products.
2020 Dairy products.
2030 Preserved fruit and vegetables.
2040 Grain mill products.
2050 Bakery products.
2060 Sugar and confectionery products.
2081 Malt liquors and malt.
2088 Alcoholic beverages, except malt liquors and malt.
2089 Bottled soft drinks, and flavorings.
2096 Other food and kindred products.
2100 Tobacco manufacturers.
Textile mill products:
2228 Weaving mills and textile finishing.
2250 Knitting mills.
2298 Other textile mill products.
Apparel and other textile products:
2315 Men's and boys' clothing.
2345 Women's and children's clothing.
2388 Other apparel and accessories.
2390 Miscellaneous fabricated textile products.
Lumber and wood products:
2415 Logging, sawmills, and planing mills.
2430 Millwork, plywood, and related products.
2498 Other wood products, including wood buildings and mobile homes.
2500 Furniture and fixtures.
Paper and allied products:
2625 Pulp, paper, and board mills.
2699 Other paper products.
Printing and publishing:
2710 Newspapers.
2720 Periodicals.
2735 Books, greeting cards, and miscellaneous publishing.
2799 Commercial and other printing, and printing trade services.

Code
Chemicals and allied products:
2815 Industrial chemicals, plastics materials and synthetics.
2830 Drugs.
2840 Soap, cleaners, and toilet goods.
2850 Paints and allied products.
2898 Agricultural and other chemical products.

Petroleum refining and related Industries (including those integrated with extraction):
2910 Petroleum refining (including integrated).
2998 Other petroleum and coal products.

Rubber and misc. plastics products:
3050 Rubber products; plastics, footwear, hose and belting.
3070 Misc. plastics and products.

Leather and leather products:
3140 Footwear, except rubber.
3198 Other leather and leather products.

Stone, clay, and glass products:
3225 Glass products.
3240 Cement, hydraulic.
3270 Concrete, gypsum, and plaster products.
3298 Other nonmetallic mineral products.

Primary metal industries:
3370 Ferrous metal industries; misc. primary metal products.
3380 Nonferrous metal industries.

Fabricated metal products:
3410 Metal cans and shipping containers.
3428 Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products.
3430 Plumbing and heating, except electric and warm air.
3440 Fabricated structural metal products.
3460 Metal forgings and stampings.
3470 Coating, engraving, and allied services.
3480 Ordnance and accessories, except vehicles and guided missiles.
3490 Misc. fabricated metal products.

Machinery, except electrical:
3520 Farm machinery.
3530 Construction and related machinery.
3540 Metalworking machinery.
3550 Special industry machinery.
3560 General industrial machinery.
3570 Office, computing, and accounting machines.
3598 Other machinery except electrical.

Electrical and electronic equipment:
3630 Household appliances.
3665 Radio, television, and communication equipment.
3670 Electronic components and accessories.
3698 Other electrical equipment.
3710 Motor vehicles and equipment.

Transportation equipment, except motor vehicles:
3725 Aircraft, guided missiles and parts.
3730 Ship and boat building and repairing.
3798 Other transportation equipment, except motor vehicles.

Instruments and related products:
3815 Scientific instruments and measuring devices; watches and clocks.
3845 Optical, medical, and ophthalmic goods.
3860 Photographic equipment and supplies.

Code
3998 Other manufacturing products.
Transportation and public utilities

Transportation:
4000 Railroad transportation.
4100 Local and interurban passenger transit.
4200 Trucking and warehousing.
4400 Water transportation.
4500 Transportation by air.
4600 Pipe lines, except natural gas.
4700 Miscellaneous transportation services.

Communication:
4825 Telephone, telegraph, and other communication services.
4830 Radio and television broadcasting.

Electric, gas, and sanitary services:
4910 Electric services.
4920 Gas production and distribution.
4930 Combination utility services.
4990 Water supply and other sanitary services.

Wholesale Trade

Durable:
5008 Machinery, equipment, and supplies.
5010 Motor vehicles and automotive equipment.
5020 Furniture and home furnishings.
5030 Lumber and construction materials.
5040 Sporting, recreational, photographic, and hobby goods, toys and supplies.
5050 Metals and minerals, except petroleum and scrap.
5060 Electrical goods.
5098 Other durable goods.

Nondurable:
5110 Paper and paper products.
5129 Drugs, drug proprietaries, and druggists' sundries.
5130 Apparel, piece goods, and notions.
5140 Groceries and related products.
5150 Farm-product raw materials.
5160 Chemicals and allied products.
5170 Petroleum and petroleum products.
5180 Alcoholic beverages.
5190 Misc. nondurable goods.

Retail Trade

5220 Building materials and dealers.
5251 Hardware stores.
5265 Garden supplies and mobile home dealers.
Food stores:
5300 General merchandise stores.
5410 Grocery stores.
5490 Other food stores.

Automotive dealers and service stations:
5515 Motor vehicle dealers.
5541 Gasoline service stations.
5598 Other automotive dealers.

5600 Apparel and accessory stores.
5700 Furniture and home furnishings stores.
5800 Eating and drinking places.

Misc. retail stores:
5912 Drug stores and proprietary stores.
5921 Liquor stores.
5995 Other retail stores.

Finance, Insurance, and Real Estate

Banking:
6030 Mutual savings banks.
6060 Bank holding companies.

Code
6090 Banks, except mutual savings banks and bank holding companies.

Credit agencies other than banks:
6120 Savings and loan associations.
6140 Personal credit institutions.
6150 Business credit institutions.
6199 Other credit agencies.

Security, commodity brokers, and services:
6210 Security brokers, dealers, and flotation companies.
6299 Commodity contracts brokers and dealers; security and commodity exchanges; and allied services.

Insurance:
6355 Life insurance.
6356 Mutual insurance, except life or marine and certain fire or flood insurance companies.
6359 Other insurance companies.
6411 Insurance agents, brokers, and service.

Real estate:
6511 Real estate operators and lessors of buildings.
6516 Lessors of mining, oil, and similar property.
6518 Lessors of railroad property and other real property.
6530 Condominium management and cooperative housing associations.
6550 Subdivisions and developers.
6599 Other real estate.

Holding and other investment companies, except bank holding companies:
6742 Regulated investment companies.
6743 Real estate investment trusts.
6744 Small business investment companies.
6749 Other holding and investment companies except bank holding companies:

Services

7000 Hotels and other lodging places.
7200 Personal services.

Business services:
7310 Advertising.
7389 Business services, except advertising.

Auto repair; miscellaneous repair services:
7500 Auto repair and services.
7600 Misc. repair services.

Amusement and recreation services:
7812 Motion picture production, distribution, and services.
7830 Motion picture theaters.
7900 Amusement and recreation services, except motion pictures.

Other services:
8015 Offices of physicians, including osteopathic physicians.
8021 Offices of dentists.
8040 Offices of other health practitioners.
8050 Nursing and personal care facilities.
8060 Hospitals.
8071 Medical laboratories.
8099 Other medical services.
8111 Legal services.
8200 Educational services.
8300 Social services.
8911 Architectural and engineering services.
8930 Accounting, auditing and bookkeeping.
8980 Miscellaneous services (including veterinarians).

STEP 6

CONTACT YOUR LOCAL COMMISSIONER OF THE REVENUE OR TOWN ADMINISTRATOR TO SATISFY LOCAL LICENSE TAX REQUIREMENTS

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.

STEP 7

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) 786-2372. Licenses anyone involved in the production, marketing or distribution of agricultural or food products. Registers every pesticide manufactured, distributed, sold, offered for sale, used or offered for use in Virginia.

Alcoholic Beverage Control Board - (804) 367-0649. Licenses business involved in the production, distribution, storage, transportation and/or sale of alcoholic beverages.

Department of Aviation - (804) 236-3637. 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 - (703) 231-6000. (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) 762-4570. Issues pollution control permits for any business that emits particles or gases into the air, water discharge, management of solid and hazardous waste materials.

Department of Education - (804) 225-2020. Accredits, licenses or regulates private schools (elementary, secondary, and 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) 786-3143. Designates historical landmarks, buildings, structures, districts, objects and sites, and issues permits for field investigations, explorations, and recovery operations on state-controlled land 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 liquified 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) 371-5000. Approves data processing and telecommunications procurement for state agencies. Contracts for procurement of telecommunications services.

Department of Labor and Industry - (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 oysters 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; established 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 Occupational Regulation - (804) 367-8500. Regulates 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, water and wastewater works operators. Also licenses polygraph examiners, asbestos and lead abatement occupations, tradesmen, and waste management facility operators.

Virginia Racing Commission - (804) 371-7363. 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, etc.

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 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 Visually Handicapped - (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) - (804) 367-8600. 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.