

FORM R-1 VIRGINIA DEPARTMENT OF TAXATION BUSINESS REGISTRATION APPLICATION

FOR OFFICE USE ONLY
Virginia Account Number

PLEASE PRINT OR TYPE THIS APPLICATION
READ THE INSTRUCTIONS BEFORE COMPLETING THIS FORM

CHECK THE REASON(s) you are submitting this application. Retail Sales and Use Tax and Motor Vehicle Fuel Sales Tax applicants must complete a separate Form R-1 for each location that collects retail sales tax. Vending Machine Sales Tax applicants must complete a separate Form R-1 if adding a location in a different locality.

NEW BUSINESS-NEVER REGISTERED

- I want to **register a new business** that has never been registered for any Virginia business tax (never assigned a Virginia business account number).
 - Check this box if this business is a new specialty dealer for flea markets, gun shows, arts/crafts shows, etc., making sales at locations throughout Virginia.*

REOPEN A CLOSED BUSINESS ACCOUNT

- I want to **reopen a closed account** for a business that was previously registered with the VIRGINIA DEPARTMENT OF TAXATION. Enter name and account number below. If more space is needed, attach a separate sheet and check here.
- Business name _____
- Virginia account number _____

EXISTING BUSINESS-ALREADY REGISTERED

- Sales and Use Tax.** I want to register a new location to collect Virginia sales and use tax or tire tax. Complete one of the following if applicable.
 - A. This new location is in the same city or county as my other location(s) and I want to file a combined return for these locations using the following existing account number: _____
 - B. I want to pay taxes for this new location using my consolidated account number: _____
- Other Taxes.** I want to register my business for other taxes. My current Virginia account number is: _____

SECTION A: BUSINESS NAME, LOCATION AND ENTITY TYPE INFORMATION

1. Check the **TYPE OF ENTITY** below and enter the **FULL LEGAL NAME OF THE BUSINESS** as applicable. Complete only one.

- SOLE PROPRIETOR** - Individual's full name: _____
- PARTNERSHIP** - Partnership name: _____
- LIMITED LIABILITY COMPANY** - Company name: _____
- CORPORATION** - Corporation name: _____
 - Also, check any of the following boxes that apply:
 - Sub Chapter S Corporation;
 - Multi-State Corporation; or
 - Non-profit Corporation exempt under IRC Section 501(c).
Also enter qualifying paragraph number: IRC 501(c)(____).
- GOVERNMENT AGENCIES & UNITS** - Agency/Unit name: _____
 - U.S. State Other Government
- OTHER TYPE** -
 - Enter entity type: _____ Enter entity's full name: _____

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2. Enter the **"TRADING-AS"** NAME OF THE BUSINESS here *only* if it is different from the legal name of the business on line 1 above: _____

3. Enter the business location's street address (**PHYSICAL LOCATION**). Rural route addresses *must* include the route and box number. Post Office box numbers will **not** be accepted. See the instructions before continuing. Enter a daytime phone number so we can contact you if we need additional information.



The address entered on this line will be used to allocate local sales tax revenue to the city or county where the business is physically located. The mailing address should be entered on line 7, not here.

Physical Address: Number and Street Address _____ () _____

City or County _____ State _____ ZIP Code _____ Phone Number _____



4. Complete line 4a, 4b, 4c or 4d, whichever best identifies the business' **PHYSICAL LOCATION** (street address) entered on line 3. See the instructions for details on determining locality codes. **Enter the correct locality code. Local sales tax revenue is distributed using this information.**

* **Locality codes are listed on page 2 of the instructions.**

This business is located:

4a. OUTSIDE Virginia in the state (or District) of _____.

4b. INSIDE Virginia, ENTIRELY WITHIN the CITY or COUNTY OF _____. *Locality Code _____

4c. INSIDE Virginia, but NOT ENTIRELY IN ONE LOCALITY:

Partly in the CITY or COUNTY of _____. *Locality Code _____, and

Partly in the CITY or COUNTY of _____. *Locality Code _____.

4d. Are you a specialty dealer selling in flea markets, gun shows, arts/crafts shows, etc., at various locations in Virginia? **Yes**

5. Enter your Federal Employer Identification Number (FEIN) |__|__| - |__|__|__|__|__|__|

If not required by the IRS to have a FEIN, enter your social security number |__|__|__| - |__|__| - |__|__|__|__|

6. Enter your four-digit Principal Business Activity Code from page 6 of the instructions |__|__|__|

- AND - describe the products you SELL or the type of SERVICES you provide:

7. Complete this line *only if different* from line 3, *or*, if separate mailing addresses are desired for different taxes. If additional space is needed, attach a separate sheet showing the appropriate address for each tax. A list of tax types is on pages 3 and 4.

Tax Type

Mailing Name

Mailing Address

Address

City or County

State

ZIP Code

Address

City or County

State

ZIP Code

8. If you sell alcoholic beverages, enter your Virginia Alcoholic Beverage Control license number: _____

SECTION B: RESPONSIBLE OFFICERS(S)

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

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

Social Security Number

Name

Title

Home Address

City

State

ZIP Code

Home Phone: (____) _____

Social Security Number

Name

Title

Home Address

City

State

ZIP Code

Home Phone: (____) _____

Social Security Number

Name

Title

Home Address

City

State

ZIP Code

Home Phone: (____) _____

Social Security Number

Name

Title

Home Address

City

State

ZIP Code

Home Phone: (____) _____

SECTION C: TAX TYPES

10. Check the box beside each tax for which you are registering. Also, enter the date you became liable or will become liable for that tax type. If the telephone number of the contact person for tax information is different than the number entered on line 3, complete the third column. **Please do not check taxes for which you are already registered.** See the instructions.

Tax Types	Date you will be liable for the tax	Contact person's phone number (if different from line 3)																								
◆SALES AND USE TAXES◆																										
<input type="checkbox"/> Retail Sales and Use Tax (In-State Dealers) (ST)	/ /	()																								
<input type="checkbox"/> Use Tax (Out-of-State Dealers) (UT)	/ /	()																								
<input type="checkbox"/> Consumer Use Tax (CU)	/ /	()																								
<input type="checkbox"/> Aircraft Dealers (AS)	/ /	()																								
Enter your Virginia Commercial Fleet Aircraft License Number: _____ Date Issued: ___/___/___ Date Expires: ___/___/___ Enter the number of aircraft owned during the preceding calendar year _____.																										
<input type="checkbox"/> Motor Vehicle Fuel Sales Tax (MF)	/ /	()																								
<input type="checkbox"/> Tire Tax (TR)	/ /	()																								
<input type="checkbox"/> Vending Machine Sales Tax (VM)	/ /	()																								
<input type="checkbox"/> Watercraft Sales and Use Tax (WC)	/ /	()																								
Seasonal Businesses: If your business is SEASONAL (not operational the entire year) check the month(s) it will be active:																										
<table border="1" style="width:100%; text-align: center; border-collapse: collapse;"> <tr> <td>JAN</td><td>FEB</td><td>MAR</td><td>APR</td><td>MAY</td><td>JUN</td><td>JUL</td><td>AUG</td><td>SEP</td><td>OCT</td><td>NOV</td><td>DEC</td> </tr> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC												
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◆INCOME TAXES◆																										
<input type="checkbox"/> Employer Withholding Tax (WH)	/ /	()																								
Check the box beside the TOTAL amount of Virginia Income Tax you expect to withhold from employee wages for each quarter:																										
<input type="checkbox"/> \$300 or less per quarter <input type="checkbox"/> More than \$300 but less than \$3,000 per quarter <input type="checkbox"/> \$3,000 or more per quarter																										
Seasonal Businesses: If your business is SEASONAL (not operational the entire year), check the month(s) it will be active:																										
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<input type="checkbox"/> Corporation Income Tax (CP)	/ /	()																								
Check Taxable or Fiscal Year (same as Federal purposes)																										
<input type="checkbox"/> Calendar Year - January 1 to December 31 <input type="checkbox"/> Fiscal Year - First month of your taxable year _____																										
Subsidiary/Affiliate: <input type="checkbox"/> Check here if this business is a subsidiary or affiliate of another business and will be filing a combined or consolidated return with its affiliate(s). Enter the Virginia account number, FEIN and name of the parent or affiliated corporation(s).																										
Virginia Account Number _____																										
FEIN _____																										
Name _____																										

Tax Types		Date you will be liable for the tax:	Contact person's phone number (if different from line 3)
◆Miscellaneous Taxes◆		/ /	()
<input type="checkbox"/> Corn Assessment	(CO)	/ /	()
<input type="checkbox"/> Cotton Assessment	(CX)	/ /	()
<input type="checkbox"/> Egg Excise Tax	(EG)	/ /	()
<input type="checkbox"/> Forest Products Tax	(FP)	/ /	()
<input type="checkbox"/> Litter Tax	(LT)	/ /	()
<input type="checkbox"/> Peanut Excise Tax	(PN)	/ /	()
<input type="checkbox"/> Sheep Assessment	(SH)	/ /	()
<input type="checkbox"/> Small Grains Assessment	(SG)	/ /	()
<input type="checkbox"/> Soft Drink Excise Tax	(SD)	/ /	()
<input type="checkbox"/> Soybean Assessment	(SB)	/ /	()

SECTION D: MULTIPLE PLACES OF BUSINESS (SALES TAX)

Complete this section if you have more than one location and are registering for Retail Sales And Use Tax, Tire Tax, Consumers Use Tax, Motor Vehicle Fuel Sales Tax, or Watercraft Sales And Use Tax. Also complete this section to register an additional VENDING MACHINE SALES TAX location in an additional locality. Attach a separate sheet if space is needed.

11. Enter the Virginia account number of each location.

Account Number _____ Account Number _____
 Account Number _____ Account Number _____

SECTION E: ELECTRONIC FUNDS TRANSFER

Businesses with an average monthly Virginia employer withholding, sales and use, or corporation income tax liability exceeding \$20,000 are required by law to pay that tax by Electronic Funds Transfer (EFT). This threshold applies to each tax separately. For consolidated sales tax accounts, the return tax liability for the account of the parent company reporting for its subsidiaries is used to determine if EFT is required. Check the box for each tax for which electronic funds transfer is required.

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

If you are not required to pay by EFT, but would like to use this payment method, check this box to receive an EFT guide.

SECTION F: SIGNATURE

IMPORTANT - READ BEFORE SIGNING

Sections 58.1-1814 and 1815 of the *Code of Virginia* provide criminal penalties for a person who willfully fails to make a return, keep records or supply information required by law for the administration of state taxes, or who willfully fails to collect, account for and pay over any sales, use and withholding taxes.

This registration form and returns for the taxes registered on this form must be signed by an officer of the corporation, or member of the partnership, limited liability company or unincorporated association, who is authorized to sign on behalf of the organization. The proprietor must sign for a sole proprietorship. Signatures of accountants, certified public accountants or persons who are not authorized to sign on behalf of the organization are not acceptable.

I have read and understand the statements above, including those in SECTION B of this form, and I am authorized to sign this form on behalf of this organization.

Name (Print or type) _____ Title _____
 Signature _____ Date _____ Daytime Telephone Number () _____

MAIL FORM R-1 TO:
 Registration Unit, Virginia Department of Taxation
 P.O. BOX 1114
 Richmond, VA 23218-1114

OR

FAX TO:
 Customer Services Section
 Virginia Department of Taxation
 (804) 367-0985