

**INSTRUCTIONS FOR FILING A CERTIFICATE OF WITHDRAWAL
OF A BUSINESS TRUST**

Withdrawal of a Business Trust in West Virginia requires several steps and may take some time. The process will go more quickly if the business trust's trustees take care of all liabilities first, including filing any tax or employment reports and paying any outstanding taxes, assessments or penalties to the State of West Virginia.

Filing fee is \$25. Please make checks payable to the **West Virginia Secretary of State**.

The Secretary of State will request, in writing, clearances from the West Virginia State Tax Department, Employer Coverage Unit (Workers Compensation) and Department of Employment Security. When those clearances have been received in writing by the Office of Secretary of State, which may take up to two years, a certificate of withdrawal will be prepared and mailed to the address indicated on the Articles of Withdrawal.

You will be held liable for all taxes, fees, penalties, interest, etc. until clearances are obtained from all departments and divisions listed above.

**IF YOU NEED ADDITIONAL INFORMATION CONCERNING FILING FOR A
WITHDRAWAL FOR YOUR COMPANY, PLEASE CONTACT OUR OFFICE AT 304-558-8000.**