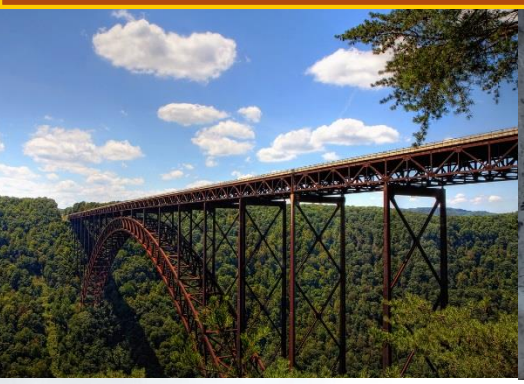
GET YOUR BUSINESS STARTED ON THE RIGHT TRACK FOR SUCCESS.

West Virginia Guide to Business Start-Up



WEST VIRGINIA SECRETARY OF STATE
Business & Licensing Division

1900 Kanawha Blvd., East
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Welcome Business Owner,

The following guide provides valuable information and resources available to you in one convenient location as you begin the process of registering your new West Virginia business, or registering your existing foreign (out-of-state) business in this state, to legally conduct business in the state. Starting a business can be an overwhelming task if you do not know the basics. This guide is designed to provide you with the basic information you will need to get started.

The West Virginia Secretary of State encourages business owners and managers to take advantage of the online resources available through the state's online filing portal at www.business4wv.com. Many of the required administrative filings and applications a business may need to file throughout the life of the business, including:

- **Agent/Address/Officer changes**
- **Secretary of State Annual Report filings,**

can be submitted and paid for securely online at www.business4wv.com reducing processing turnaround times versus filing paper applications through regular mail while providing 24/7 online service availability every day of the year. This guide is designed to help you quickly and easily find the information you will need and the state agencies involved to successfully get your business up and running.

To register a new business in West Virginia, follow the steps outlined below.

1. **STEP 1: Deciding the Business Structure**
   Choose the business structure you wish to register from the following list of options *(if you are unsure, see section on page 7 for a description of each business structure)***:**

☐ Sole Proprietorship	☐ Corporation	☐ Voluntary Association
☐ General Partnership	☐ Limited Liability Company (LLC)	☐ Business Trust
☐ Joint Venture	☐ Limited Partnership (LP)	☐ Unincorporated Non-profit Association
☐ Transient Vendor	☐ Limited Liability Partnership (LLP)	

2. **Is the business a contractor who will perform work on construction projects in West Virginia?** *See* contractor *definition below.*

   A contractor is defined as anyone who offers to or submits a bid to construct, alter, repair, improve, move or demolish any building, road or structure in exchange for wages or other compensation if that individual is not performing the work as an employee of another and the work performed will be valued at $2,500 or more. If the services you provide meet this definition and can be categorized under any of the services described below, you must register in the state for a Contractor's License. Contractors subject to licensing include:

   - Electrical contractor
   - General building contractor
   - General engineering contractor
   - Heating, ventilating and cooling (HVAC) contractor
   - Multifamily building contractor
   - Piping contractor
   - Plumbing contractor
   - Residential building contractor
   - Specialty contractor

   ☐ **Yes – If Yes,** you must register with the **West Virginia Division of labor Contractor Licensing Board**:

   West Virginia Division of labor Contractor Licensing Board
   749 B Building 6
   Capitol Complex
   Charleston, WV 25305
   Phone: (304) 558-7890
   www.wvlabor.com

   Proceed to #3.

☐ **No –** Proceed to #3.

3. **Is the business registering as one of the "professional" business activities below?**

- Attorneys-at-Law
- Dentists
- Accountants
- Architects
- Land Surveyors
- Chiropractors
- Social Workers
- Physicians & Podiatrists
- Optometrists
- Veterinarians
- Engineers
- Osteopathic Physicians and Surgeons
- Psychologists

☐ **Yes –** Check the box next to your profession(s) and register with the appropriate licensing board(s) below. Proceed to #4.

☐ **No –** Proceed to #4.

If **Yes**, you must obtain the required licensure issued by your respective state professional licensing board (*see list below*) before you submit your application for registration with the **West Virginia Secretary of State** and/or the **West Virginia State Tax Department.**

Important – If you do not obtain your professional licensure first from the professional licensing board, your application with West Virginia Secretary of State, if applicable, will be rejected and returned to you for correction. In most cases, proof of your current registration with the professional licensing board, in the form of an official and current Certificate of Authorization document, is required to be submitted as an attachment to your West Virginia Secretary of State application. *See also, Appendix A: West Virginia State Licensing Boards.*

	PROFESSION	STATE LICENSING BOARD	PHONE	WEBSITE
☐	**Accountants**	**West Virginia Board of Accountancy** 405 Capitol Street, Suite 908 Charleston, WV 25301-1744	(304) 558-3557	www.boa.wv.gov
☐	**Architects**	**West Virginia Board of Architects** P.O. Box 9125 Huntington, WV 25704-0125	(304) 528-5825	www.wvbrdarch.org
☐	**Attorneys-at-Law**	**West Virginia State Bar** 2000 Deitrick Blvd. Charleston, WV 25311	(304) 553-7220	www.wvbar.org
☐	**Chiropractors**	**West Virginia Board of Chiropractic** 415 1/2 D Street, Suite 6 P. O. Box 8532 South Charleston, WV 25303	(304) 746-7839	www.wvboc.com
☐	**Dentists**	**West Virginia Board of Dentistry** 1319 Robert C. Byrd Drive PO Box 1447 Crab Orchard, WV 25827	1-877-914-8266	www.wvdentalboard.org
☐	**Engineers**	**West Virginia State Board of Registration for Professional Engineers** 300 Capitol Street - Suite 910 Charleston, WV 25301	(304) 558-3554	www.wvpebd.org
☐	**Land Surveyors**	**West Virginia Board of Professional Surveyors** 738 Airport Road Sutton, WV 26601	(304) 765-0315	www.wvbps.wv.gov

☐	**Optometrists**	**West Virginia Board of Optometry** 179 Summers Street, Suite 231 Charleston, WV 25301	(304) 558-5901	www.wvbo.org
☐	**Osteopathic Physicians and Surgeons**	**West Virginia Board of Osteopathic Medicine** 405 Capitol Street, Suite 402 Charleston, WV 25301	(304) 558-6095	www.wvbdosteo.org
☐	**Physicians and Podiatrists**	**West Virginia Board of Medicine** 101 Dee Drive, Suite 103 Charleston, WV 25311	(304) 558-2921	www.wvbom.wv.gov
☐	**Psychologists**	**West Virginia Board of Examiners of Psychologists** 1205 Quarrier Street, Rm. 200 PO Box 3955 Charleston, WV 25339	(304) 558-3040	www.wvpsychbd.org
☐	**Social Workers**	**West Virginia Board of Social Work** 900 Pennsylvania Avenue, Suite 500 B Charleston, WV 25302	(304) 400-4980	www.wvsocialworkboard.org
☐	**Veterinarians**	**West Virginia Board of Veterinary Medicine** 5509 Big Tyler Road, Suite 3 Cross Lanes, WV 25313	(304) 776-8032	www.wvbvm.org

4. Will the business or organization engage in the activity of serving or selling alcohol?

☐ **Yes – If Yes,** you must register with the **West Virginia Alcohol Beverage Control (ABC) Administration**:

West Virginia Alcohol Beverage Commission (ABC) Administration
900 Pennsylvania Ave., 4th Floor
Charleston, WV 25302
Phone: (304) 326-5500
Toll free: 1-800-642-8208
www.abca.wv.gov

Proceed to #5.

☐ **No –** Proceed to #5.

5. Register the business with the appropriate state agencies through ONE of the following methods:

☐ **ONLINE*** at www.business4wv.com (Click here for instructions or see Appendix B: Business4WV.com Online Business Registration Instructions.) – Proceed to #6.

*All the above business structures from question #1 above may file online **except** a foreign (out-of-state) entity applying for Exemption from Certificate of Authority with West Virginia Secretary of State which must apply via paper application (Corporations use Form CF-2; Limited Liability Companies use Form LLF-2).

***OR**…*

☐ **File PAPER APPLICATION(S) –** Proceed to #7.

6. ☐ ONLINE Registration

Note: If you are registering as a corporation, limited liability company, association, limited partnership or limited liability partnership through the West Virginia Secretary of State, you must first register with the Internal Revenue Service to obtain a Federal Employer Identification Number (FEIN) before submitting your online registration.

***** IMPORTANT ***** Be sure to contact the West Virginia Secretary of State first for an informal, non-binding check to ensure the business name you select is available to register before registering the name with the IRS. Doing so will save yourself valuable time and money to avoid having to file additional applications and pay additional filing fees through the separate state agencies to correct business name registration errors. Although a name check is recommended, it is NOT a guarantee of name reservation or registration. In order to legally reserve the name for use, you must complete a Name Reservation (Form **NR-1**) application which, upon filing with Secretary of State, will reserve the name for one hundred twenty (120) days to allow time to prepare your formal and complete business registration with the West Virginia Secretary of State.

You may apply for the FEIN online at www.irs.gov or you may request a paper application by contacting the IRS at 1-800-829-1040. Please be advised, your online registration through www.business4wv.com **CANNOT** be accepted without first providing the FEIN during the online filing process.

See Appendix B: Business4WV.com Online Business Registration Instructions. If you require further assistance please contact the **West Virginia Secretary of State Business and Licensing Division** at **1-877-826-2954** or **304-558-8000**. **Online Chat Help** is also available at www.wvsos.com Monday-Friday 8:30 a.m. to 4:30 p.m. EST.

Once the online registration has been approved by all the required state agencies, you will receive notification in the form of an official certificate issued by that agency.

➔ **Please note the following online application process.**

1) West Virginia Secretary of State filing (*Corporations, Limited Liability Companies, Limited Partnerships, Limited Liability Partnerships, Voluntary Associations, Business Trusts and Unincorporated Non-profit Associations*) – If you are registering as one of these types of business structures, your application will be processed through BOTH the Secretary of State AND the State Tax Department. Once approved, your certificate of formation will be emailed to the email address associated with your business4wv.com user account. If further information is required to process your online application, a Business and Licensing specialist will contact you via email for the required information to complete the application process.

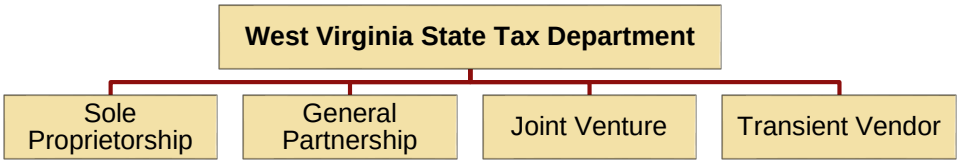
Once approved by the Secretary of State, your online application will automatically populate into the State Tax Department's online filing queue where it will then be reviewed by a State Tax Department filing specialist for approval (*see #2 below*).

2) West Virginia State Tax Department filing (*Sole Proprietorships, General Partnerships, Joint Ventures and Transient Vendors*) – If you are registering as one of these types of business structures, your application will be processed through the State Tax Department for the State Tax AND Unemployment Compensation accounts ONLY; NO registration is required with the Secretary of State.

Once approved, your *Business Registration Certificate* (i.e., "Business License") will be mailed via regular U.S. Postal Service mail to the mailing address entered in the online application. If further information is required to process your online application, a State Tax Department filing specialist will contact you via email or phone for the required information to complete the application process.

7. PAPER APPLICATION Registration

➔ Register the following business structures in the diagram below with the West Virginia State Tax Department for the *Business Registration Certificate (i.e., the "Business License")*:

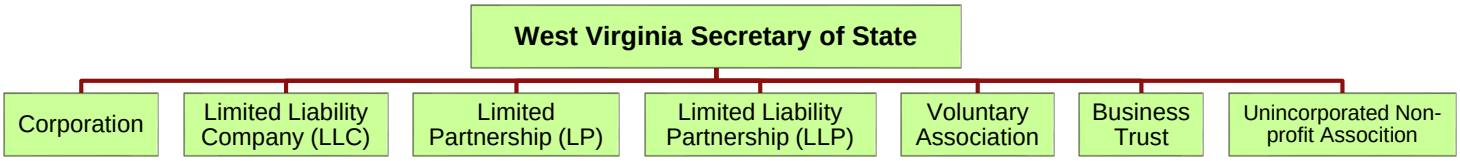


Complete West Virginia State Tax Department Form WV/BUS-APP (click here to access the application). For additional forms, applications, and/or further information on registering, visit www.wvtax.gov or contact:

West Virginia State Tax Department
1206 Quarrier Street
Charleston, WV 25301
Toll Free: 1-800-982-8297
Phone: 304-558-3333
www.wvtax.gov

➔ Register the following business structures in the diagram below with the:

☐ 1) West Virginia Secretary of State to obtain the initial certificate of formation



For forms, applications, and/or further information on registering, visit www.wvsos.com *or contact:*

West Virginia Secretary of State
1900 Kanawha Blvd., East
Building 1, Suite 157-K
Charleston, WV 25305
Toll Free: 1-877-826-2954
Phone: 304-558-8000
www.wvsos.com

AND…

☐ 2) West Virginia State Tax Department for the *Business Registration Certificate (i.e. the "Business License"). Complete* West Virginia State Tax Department Form WV/BUS-APP (*click here to access the application*). *For additional forms, applications, and/or further information on registering, visit* www.wvtax.gov *or contact:*

West Virginia State Tax Department
1206 Quarrier Street
Charleston, WV 25301
Toll Free: 1-800-982-8297
Phone: 304-558-3333
www.wvtax.gov

- Will you register a Trade Name (DBA)? If you intend to conduct business in West Virginia under one or more fictitious "doing business as" (DBA) names, as opposed to operating under the legal business name you register, you are required to register each Trade Name (DBA) with the appropriate state agency.

Example - Business Legal Name: ABC CONSTRUCTION COMPANY, INC.
Trade Name (DBA): ABC CONSTRUCTION

☐ **Yes –** Follow instructions in the next bullet point below. Proceed to #8.

☐ **No –** Proceed to #8.

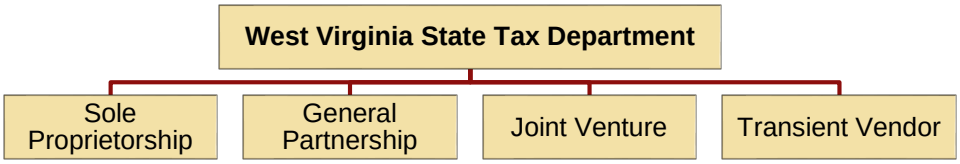
- You may register the Trade Name (DBA) with the appropriate state agency by using ONE of the following methods:

☐ **Online at** www.business4wv.com (at the time of original business registration or later, after the initial business registration)

OR…

☐ File paper application for Trade Name (DBA) registration [*See state agency list below.*]

➔ Register a Trade Name (DBA) for the following business structures with the:

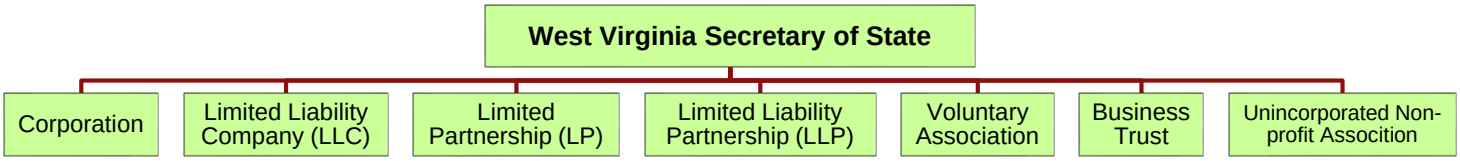


For forms, applications, and/or further information on registering, visit www.wvtax.gov *or contact:*

West Virginia State Tax Department
1206 Quarrier Street
Charleston, WV 25301
Toll Free: 1-800-982-8297
Phone: 304-558-3333
www.wvtax.gov

➔ Register a Trade Name (DBA) for the following business structures with the:

☐ West Virginia Secretary of State (use *Application for Trade Name (DBA) Registration* Form NR-3)



For forms, applications, and/or further information on registering, visit www.wvsos.com or contact:

West Virginia Secretary of State
1900 Kanawha Blvd., East
Building 1, Suite 157-K
Charleston, WV 25305
Toll Free: 1-877-826-2954
Phone: 304-558-8000
www.wvsos.com

8. Will the business bid on contracts with or provide products and/or services to the State of West Virginia for purchase?

☐ **Yes** – If **Yes,** you must register with the West Virginia Purchasing Division:

West Virginia Purchasing Division
2019 Washington Street, East
Charleston, WV 25305
Phone: (304) 558-2306
www.state.wv.us/admin/purchase

Proceed to #9.

☐ **No –** Proceed to #9.

9. Register your business with your local city, county and municipality offices:

☐ **Local Mayor's Office** – Contact your local city/town/village in which you are conducting business.

☐ **County Assessor's Office** – Contact your local county office in which you are conducting business.

STEP 1: Deciding the Business Structure

The first formal decision in forming a new business requires choosing the legal **business structure** you intend to form. The structure you choose will depend on the number of people who will control the company, how decisions are to be made, and other considerations involving legal and tax implications so be sure to plan accordingly when making your decision. Consideration must be given to issues regarding taxes, liability issues, management structure, and the ability to transfer ownership. Changing a business structure *after* it has been established can be very time consuming and costly involving multiple application procedures and various filing fees.

The Secretary of State's Office can advise you on the type of business structures available, however, we cannot advise you on which structure to form. We strongly recommend you consult with a certified public accountant and/or corporate attorney who specializes in registering businesses. Another excellent resource for information and assistance is the **West Virginia Small Business Development Center (WVSBDC)**. For more information visit their website at www.wvcommerce.org or call 1-888-WVA-SBDC (1-888-982-7232). A good place to start is the "Deciding On A Legal Structure" web page here.

The list below includes the possible business structures from which to choose when forming a business and the state agency through which the business must initially be registered. **NOTE:** *When a business entity forms through the West Virginia Secretary of State, it must also apply for a business registration with the State Tax Department.*

West Virginia State Tax Department

- Sole Proprietorship
- General Partnership
- Joint Venture
- Transient Vendor

West Virginia Secretary of State

- Corporation (*Profit* or *Non-Profit*)
- Limited Liability Company (LLC)
- Limited Partnership (LP)
- Limited Liability Partnership (LLP)
- Voluntary Association
- Business Trust
- Unincorporated Non-Profit Association

You may register the above business structures online at www.business4wv.com.

Section A: *The following business structures register through the* West Virginia State Tax Department *for the initial registration.*

- **Sole Proprietorship**
  The simplest and most common form of business structure is the sole proprietorship. In a sole proprietorship, a single individual owns the business and engages in a business activity without creating a legal entity. However, the owner assumes all the risks of the business. There is no filing requirement with the Secretary of State's Office, however, a business registration must be filed with the State Tax Department.

  Visit the U.S. Small Business Administration web site here for additional information regarding Sole Proprietorship.

- **General Partnership**
  A general partnership is created when two or more persons associate to carry on a business for profit. A partnership generally operates in accordance with a partnership agreement, but there is no requirement that the agreement be written. There is no filing with the Secretary of State's Office, however, a business registration must be filed with the State Tax Department.

  *Visit the **U.S. Small Business Administration** web site here for additional information regarding **General Partnership**.*

- **Joint Venture**
  Joint ventures act as general partnership, but for only a limited period of time or for a single project. Partners in a joint venture can be recognized as an ongoing partnership if they continue the venture, but they must file as such. There is no filing requirement with the Secretary of State's Office, however, a business registration must be filed with the State Tax Department.

  Visit the U.S. Small Business Administration web site here for additional information regarding Joint Venture.

- **Transient Vendor**
  A transient vendor is one which engages in the sale or purchase of tangible personal property in the State which the vendor transported into the state and which does not maintain an established physical location or residence within the State. There is no filing requirement with the Secretary of State's Office, however, a business registration must be filed with the State Tax Department.

You may register any of the business structures listed in Section A above with the following state agency:

West Virginia State Tax Department
1206 Quarrier Street
Charleston, WV 25301
Phone: 304-558-3333
Toll Free: 1-800-982-8297
Website: http://www.wva.state.wv.us/wvtax/

You may also complete a secure, online registration by registering your business online at www.business4wv.com. For further assistance registering any of the above business structures online, contact the West Virginia State Tax Department at 304-558-8683.

Section B: The following business structures register through the West Virginia Secretary of State for the initial registration. A separate business registration must also be filed with the West Virginia State Tax Department to be issued a "Business Registration Certificate" (i.e., "Business License").

- **Corporation** (*Profit* or *Non-Profit*)
  A corporation is a legal entity having limited liability, central management, perpetual duration, and transferability of ownership interests. The owners of a corporation are shareholders. The persons who manage the affairs of a corporation are called directors, and they can elect officers if they so choose.

  A corporation can be formed for profit or non-profit. However, depending on the business activities of a non-profit corporation, registration as a charitable organization may also be required. For more information on registering as a charitable organization, visit the Secretary of State website at www.wvsos.com or call 304-558-8000. The internal affairs are regulated by by-laws which are not required to be filed with the Secretary of State. Profit corporations are governed by West Virginia Code Chapter 31D. Non-profit corporations are governed by West Virginia Code Chapter 31E.

  Three or more persons engaged in the production of "agricultural products" may form a corporation as a "cooperative association" with or without capital stock. Three or more cooperative associations may form an agricultural credit association, with or without capital stock, under this article and in compliance with the credit union provisions of Chapter 31C of the West Virginia Code.

  A **Benefit Corporation** is a relatively new type of corporation election which combines the benefits of both a profit and non-profit corporation. It must clearly state as one of its purposes the purpose of creating a "general public benefit" as set forth in West Virginia Code 31F-3-301(a). A "general public benefit" means "a material positive impact on society and the environment taken as a whole, as measured by a third-party standard, from the business and operations of a benefit corporation." This purpose is in addition to its principal business purpose. It may also identify one or more "specific public benefits" that it is the purpose of the corporation to create. Per West Virginia Code 31F-1-201(e) "specific public benefit" means "a benefit that serves one or more public welfare, religious, charitable, scientific, literary or educational purposes, or other purposes or benefit beyond the strict interest of the shareholders of the benefit corporation, including:
  (1) Providing low-income or underserved individuals or communities with beneficial products or services;
  (2) Promoting economic opportunity for individuals or communities beyond the creation of jobs in the normal course of business;
  (3) Preserving or improving the environment;
  (4) Improving human health;
  (5) Promoting the arts, sciences or advancement of knowledge;
  (6) Increasing the flow of capital to entities with a public benefit purpose; and
  (7) Conferring any other particular benefit on society or the environment.

Professional Corporation: West Virginia Code specifically defines the types of business activities that may be registered for the purpose of "professional" practice. *See* **Section C: Professions and Occupations** below for important information regarding registration as a professional practice.

A West Virginia corporation is formed by filing *Articles of Incorporation* with the West Virginia Secretary of State. The Office of West Virginia Secretary of State provides an application that meets minimum state law requirements. Secure online filing is also available at www.business4wv.com.

Visit the U.S. Small Business Administration web site here for additional information regarding Corporation.

- **Limited Liability Company (LLC)**
  The limited liability company is a distinct type of profit entity in that it has the powers of both a corporation and a partnership. Depending on the structure of the limited liability company, it may be similar to a general partnership having limited liability for the partners, or to a limited partnership in which all of the partners can participate in management and all have limited liability. Otherwise, it can be similar to an "S" corporation without the ownership and tax restrictions imposed by the Internal Revenue Code.

  The ownership of an LLC lies with the members. A member can be an individual, partnership, corporation, trust, and any other legal entity. An LLC can be managed by its members or managed by managers. The management structure and the duration must be stated in the articles of organization. The internal affairs are regulated by a written or oral operating agreement, which is not required to be filed with the Secretary of State. Limited liability companies are governed by West Virginia Code Chapter 31B.

  Professional Limited Liability Company (PLLC): West Virginia Code specifically defines the types of business activities that may be registered for the purpose of "professional" practice. *See* **Section C: Professions and Occupations** *below for important information regarding registration as a professional practice.*

  A West Virginia limited liability company (LLC) is formed by filing *Articles of Organization* with the West Virginia Secretary of State. The Office of West Virginia Secretary of State provides a form that meets minimum state law requirements. Secure online filing is also available at www.business4wv.com.

  Visit the U.S. Small Business Administration web site here for additional information regarding Limited Liability Company.

- **Limited Partnership (LP)**
  A limited partnership is formed by two or more persons who act as one or more general partners and one or more limited partners. The internal affairs are regulated by a written or oral partnership agreement, which is not required to be filed with the Secretary of State. Limited partnerships are governed by West Virginia Code Chapter 47 Article 9.

  A West Virginia limited partnership is formed by filing a certificate of registration with the Secretary of State. The Office of West Virginia Secretary of State provides a form that meets minimum state law requirements. Secure online filing is also available at www.business4wv.com.

  Visit the U.S. Small Business Administration web site here for additional information regarding Limited Partnership.

- **Limited Liability Partnership (LLP)**
  A partnership can file as a registered limited liability partnership to limit the liability of its general partners. One million dollars of general liability insurance, which covers the partners and the partnership, must be carried at all times.

  The internal affairs are regulated by a partnership agreement, which is not required to be filed with the Secretary of State. Registered limited liability partnerships are governed by West Virginia Code Chapter 47B Article 10.

  A West Virginia registered limited liability partnership is formed by filing a *Statement of Registration* with the Secretary of State. The Office of West Virginia Secretary of State provides a form that meets minimum state law requirements. Secure online filing is also available at www.business4wv.com.

  Visit the U.S. Small Business Administration web site here for additional information regarding Limited Partnership.

- **Voluntary Association**
  A voluntary association is formed for the purpose of conducting business, whether profit or nonprofit, but does not include an organization formed as an unincorporated nonprofit association. A statement of consent and recognition of the application of the laws of the State of West Virginia with respect to corporations to the voluntary association is required as part of the application.

  The internal affairs are regulated by an agreement of association, which is required to be filed with the Secretary of State, if one exists. Voluntary associations are governed by West Virginia Code Chapter 47 Article 9A.

  A West Virginia voluntary association is formed by filing *Articles of Voluntary Association* with the Secretary of State. This office provides a form that meets minimum state law requirements. The Office of West Virginia Secretary of State provides a form that meets minimum state law requirements. Secure online filing is also available at www.business4wv.com.

- **Business Trust**
  A business trust is commonly referred to as a "Massachusetts Trust" and is formed by persons who have organized together for the transaction of business under the provisions of a declaration of trust or agreement of association. A statement of consent and recognition of the application of the laws of the State of West Virginia with respect to corporations to the business trust is required as part of the application. The internal affairs are regulated by a declaration or agreement of trust, which is required to be filed with the Secretary of State. Business trusts are governed by West Virginia Code Chapter 47 Article 9A.

  A West Virginia voluntary association is formed by filing an *Application for Business Trust* and the *Declaration or Agreement of Trust* with the Secretary of State. The Office of West Virginia Secretary of State provides a form that meets minimum state law requirements. Secure online filing is also available at www.business4wv.com.

- **Unincorporated Non-Profit Association**
  An unincorporated non-profit association consists of members and is a legal entity separate from its members for the purposes of determining and enforcing rights, duties and liabilities in contract and tort. Unincorporated non-profit associations are governed by West Virginia Code Chapter 36 Article 11.

  A West Virginia unincorporated nonprofit association is required to file a statement appointing an agent authorized to receive service of process (*Statement of Agent of Process for Unincorporated Non-Profit Association*) with the Secretary of State. The Office of West Virginia Secretary of State provides a form that meets minimum state law requirements. Secure online filing is also available at www.business4wv.com.

You may register any of the business structures listed in Section B above with the following state agency:

West Virginia Secretary of State
1900 Kanawha Blvd. East
Bldg. 1, Suite 157-K
Phone: 304-558-8381
Toll Free: 1-877-826-2954
Website: www.wvsos.com

You may also complete a secure, online registration by registering your business online at www.business4wv.com. See the link here for instructions on how to register your business online.

Section C: Professions and Occupations

West Virginia Code specifically defines the types of business activities that may be registered for the purpose of "professional" practice. A business registered for the purpose of providing "professional" services may be organized only by one or more persons licensed or otherwise legally authorized to provide the same or compatible professional services or to practice together within the state. **The following professions listed below under the specified articles of Chapter 30 of West Virginia Code may form for the purpose of providing "professional" services.** *If you are a member of another*

profession, you must contact your specific licensing board before attempting to establish your business in West Virginia according to their specific licensing guidelines and requirements.

- Attorneys-at-Law [Article 2]
- Dentists [Article 4]
- Accountants [Article 9]
- Architects [Article 12]
- Land Surveyors [Article 13a]
- Chiropractors [Article 16]
- Social Workers [Article 30]
- Physicians & Podiatrists [Article 3]
- Optometrists [Article 8]
- Veterinarians [Article 10]
- Engineers [Article 13]
- Osteopathic Physicians and Surgeons [Article 14]
- Psychologists [Article 21]

See **Appendix A: West Virginia State Licensing Boards** for a complete listing of the above state licensing boards and their contact information.

***** IMPORTANT *** You must contact your respective state licensing board above PRIOR TO registering with the West Virginia Secretary of State to ensure you've completed the necessary registrations and/or filings with that state agency before your Secretary of State application can be approved.** For example, a "Corporation" or "Professional Limited Liability Company" registering for the purpose of **"professional practice of medicine"** must include with its Secretary of State's initial registration application (i.e., *Articles of Incorporation*, or *Articles of Organization*, respectively) the Letter of Authorization issued the West Virginia Board of Medicine authorizing the formation of the professional practice BEFORE the application can be approved by Secretary of State. If the Letter of Authorization is not included with your initial application, the application will be rejected and returned to you as incomplete.

STEP 2: Registering the Business

Once you have decided the business structure you wish to form above, you must register the business with the appropriate state, employer, local city and county agencies. *See page 1 of this Guide to determine which state agency registers the type of business structure you've chosen to form.*

You may register a business in one of two ways: Online or Paper Application.

- **Online:** The fastest, most convenient way to register is online. You may register online through the Business For West Virginia web portal at www.business4wv.com. See the link here for instructions on how to register your business online. Online registration completes your registration with the West Virginia Secretary of State (if applicable) and the West Virginia State Tax Department.

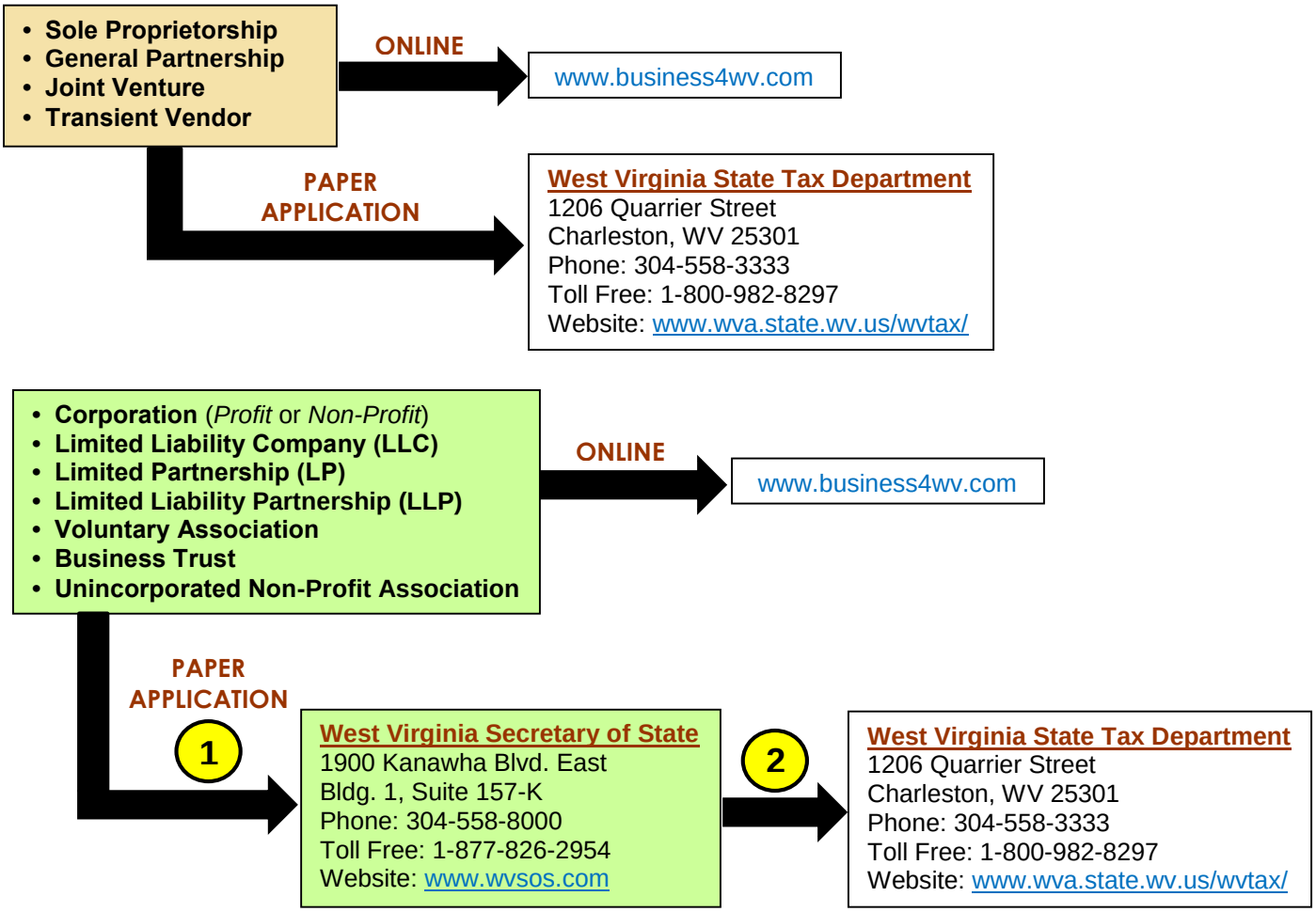
  Note: If you are registering as corporation, limited liability company, association, limited partnership or limited liability partnership through the West Virginia Secretary of State, you must first register with the Internal Revenue Service to obtain a **Federal Employer Identification Number (FEIN)** before submitting your online registration.

  ***** IMPORTANT ***** Be sure to contact the West Virginia Secretary of State FIRST for an informal, non-binding check to ensure the business name you select is available to register BEFORE registering the name with the IRS. Doing so will save yourself valuable time and money to avoid having to file additional applications and pay additional filing fees through the separate state agencies to correct business name registration errors. Although a name check is recommended, it is NOT a guarantee of name reservation or registration. In order to legally reserve the name for use, you must complete a Name Reservation (Form **NR-1**) application which, upon filing with Secretary of State, will reserve the name for one hundred twenty (120) days to allow time to prepare your formal and complete business registration with the West Virginia Secretary of State.

  You may apply for the FEIN online at www.irs.gov or you may request a paper application by contacting the IRS at **1-800-829-1040**. Please be advised, your online registration through www.business4wv.com cannot be accepted without first providing the FEIN during the online filing process.

- **Paper Application:** If you choose to complete a paper registration, you will need to contact the state agency below which registers your type of business structure to complete the appropriate registration application(s).

A. State Agency Registration Process – The chart below indicates the initial state agency registration process for each type of business structure.



All businesses are required to register with the West Virginia State Tax Department for the Business Registration Certificate (i.e., Business License) to obtain a business license identification number. The West Virginia Office of Business Registration paper application (Form WV/BUS-APP) is the primary form provided by that agency to apply for this certificate. The State Tax Department also provides information relating to all taxes such as sales and use, license, severance, gasoline, withholding, and much more. For more information visit their website at www.wva.state.wv.us/wvtax or call 1-800-982-8297.

B. IRS (FEIN) Registration

If the business has employees or is a corporation, limited liability company, association, limited partnership or limited liability partnership, you must register with the Internal Revenue Service to obtain a **Federal Employer Identification Number (FEIN)**. You may complete an online registration at www.irs.gov or you may request a paper application by contacting the IRS at **1-800-829-1040**. If you are registering one of the business structures that registers through the West Virginia Secretary of State, you must obtain the FEIN **BEFORE** attempting to register online through www.business4wv.com. You will be offered the opportunity to apply for the FEIN (if you do not already have one assigned to your business) during the online registration process, but your online registration will be delayed until you can provide your FEIN when prompted to do so through the online registration system.

C. Unemployment Compensation (WorkForce West Virginia) Registration

If the business has employees or is a corporation, limited liability company, association, limited partnership or limited

liability partnership, you must register with **Unemployment Compensation (WorkForce West Virginia)**. WorkForce West Virginia can help you understand what your responsibilities are as an employer to your employees with regard to unemployment compensation, what your premiums will be, how to file claims, when reports are due and much more. Contact information is provided below. Current application for unemployment compensation is integrated with the online application process through www.business4wv.com.

WorkForce West Virginia

Physical Address:
112 California Avenue
Charleston, WV 25305
Phone: (304) 558-2677
www.wvcommerce.org/business/workforcewv

Mailing Address:
PO Box 106
Charleston, WV 25321-0106

D. Workers' Compensation Registration

If you are registering a new business, reopening an old business, or purchasing an existing business, in whole or in part, state law requires employers to obtain workers' compensation coverage for its employees in case of workplace injury. If you employ even one (1) person in West Virginia, except in very rare circumstances, you are required by law to obtain coverage. Failure to obtain and maintain proper Workers' Compensation Insurance coverage will subject you to a number of consequences.

Employers must apply directly to a private carrier for this insurance coverage. For more information regarding available insurers, contact the West Virginia Offices of the Insurance Commissioner. The information is provided below.

West Virginia Offices of the Insurance Commissioner
Employer Coverage Unit

Physical Address:
1121 Smith Street
Charleston, WV 25301
Phone: (304) 558-6279, Ext. 1202
Fax: (304) 558-5586
www.wvinsurance.gov

Mailing Address:
PO Box 50540
Charleston, WV 25305-0540

E. West Virginia Division of Labor Contractor Licensing Board Registration

The Division of Labor **Contractor Licensing Board** regulates all independent contractors who perform work on construction projects in West Virginia. A contractor is defined as anyone who offers to or submits a bid to construct, alter, repair, improve, move or demolish any building, road or structure in exchange for wages or other compensation if that individual is not performing the work as an employee of another and the work performed will be valued at $2,500 or more. If the services you provide meet this definition and can be categorized under any of the services described below, you must register in the state for a Contractor's License. Contractors subject to licensing include:

- Electrical contractor
- General building contractor
- General engineering contractor
- Heating, ventilating and cooling (HVAC) contractor
- Multifamily building contractor
- Piping contractor
- Plumbing contractor
- Residential building contractor
- Specialty contractor

To obtain more information, including an application for a Contractor's License, contact:

West Virginia Division of Labor Contractor Licensing Board
749 B Building 6
Capitol Complex
Charleston, WV 25305
Phone: (304) 558-7890
Fax: (304) 558-2415
www.wvlabor.com

Appendix A: West Virginia State Licensing Boards

I. Professional Licensing Boards

The following list includes contact information for each State Licensing Board for the purpose of providing "professional services" in West Virginia. West Virginia Code specifically defines the types of business activities that may be registered for the purpose of "professional" practice. A business registered for the purpose of providing "professional" services may be organized only by one or more persons licensed or otherwise legally authorized to provide the same or compatible professional services or to practice together within the state.

The following professions listed in the table below may form for the purpose of providing "professional" services under the specified articles of Chapter 30 of West Virginia Code. *If you are a member of another profession, you must contact your specific licensing board before attempting to establish your business in West Virginia according to their specific licensing guidelines and requirements.*

West Virginia Board of Accountancy 405 Capitol Street, Suite 908 Charleston, WV 25301-1744 Phone: (304) 558-3557 Fax: (304) 558-1325 www.boa.wv.gov	**West Virginia Board of Architects** P.O. Box 9125 Huntington, WV 25704-0125 Phone: (304) 528-5825 Fax: (304) 528-5826 www.wvbrdarch.org
West Virginia Board of Chiropractic 415 1/2 D Street, Suite 6 P. O. Box 8532 South Charleston, WV 25303 Phone: (304) 746-7839 Fax: (304) 746-0794 www.wvboc.com	**West Virginia Board of Dentistry** 1319 Robert C. Byrd Drive PO Box 1447 Crab Orchard, WV 25827 Phone: 1-877-914-8266 Fax: (304) 253-9454 www.wvdentalboard.org
West Virginia Board of Medicine 101 Dee Drive, Suite 103 Charleston, WV 25311 Phone: (304) 558-2921 Fax: (304) 558-2084 www.wvbom.wv.gov	**West Virginia Board of Optometry** 179 Summers Street, Suite 231 Charleston, WV 25301 Phone: (304) 558-5901 Fax: (304) 558-5908 www.wvbo.org
West Virginia Board of Osteopathic Medicine 405 Capitol Street, Suite 402 Charleston, WV 25301 Phone: (304) 558-6095 Fax: (304) 558-6096 www.wvbdosteo.org	**West Virginia State Board of Registration for Professional Engineers** 300 Capitol Street - Suite 910 Charleston, WV 25301 Phone: (304) 558-3554 www.wvpebd.org
West Virginia Board of Professional Surveyors 738 Airport Road Sutton, WV 26601 Phone: (304) 765-0315 Fax: (304) 765-0316 www.wvbps.wv.gov	**West Virginia Board of Examiners of Psychologists** 1205 Quarrier Street, Rm. 200 PO Box 3955 Charleston, WV 25339 Phone: (304) 558-3040 Fax: (304) 558-0608 www.wvpsychbd.org

West Virginia Board of Social Work 900 Pennsylvania Avenue, Suite 500 B Charleston, WV 25302 Phone: (304) 400-4980 Fax: (304) 400-4976 www.wvsocialworkboard.org	**West Virginia State Bar** 2000 Deitrick Blvd. Charleston, WV 25311 Phone: (304) 553-7220 Fax: (304) 558-2467 www.wvbar.org
West Virginia Board of Veterinary Medicine 5509 Big Tyler Road, Suite 3 Cross Lanes, WV 25313 Phone: (304) 776-8032 Fax: (304) 776-8256 www.wvbvm.org	

II. Non-Professional Licensing Boards

West Virginia Division of Labor Contractor Licensing Board
749 B Building 6
Capitol Complex
Charleston, WV 25305
Phone: (304) 558-7890
Fax: (304) 558-2415
www.wvlabor.com

Note: This is not a comprehensive list of non-professional state licensing boards. There are many more non-professional licensing boards in addition to those listed here (e.g., Barbers and Cosmetologists, Counseling, Licensed Practical Nurses, etc.). However, the Contractor Licensing Board requires registration with West Virginia Secretary of State as part of the registration process. For a comprehensive list of state licensing boards and/or for more information on registration requirements within your respective occupation, contact the state agency below:

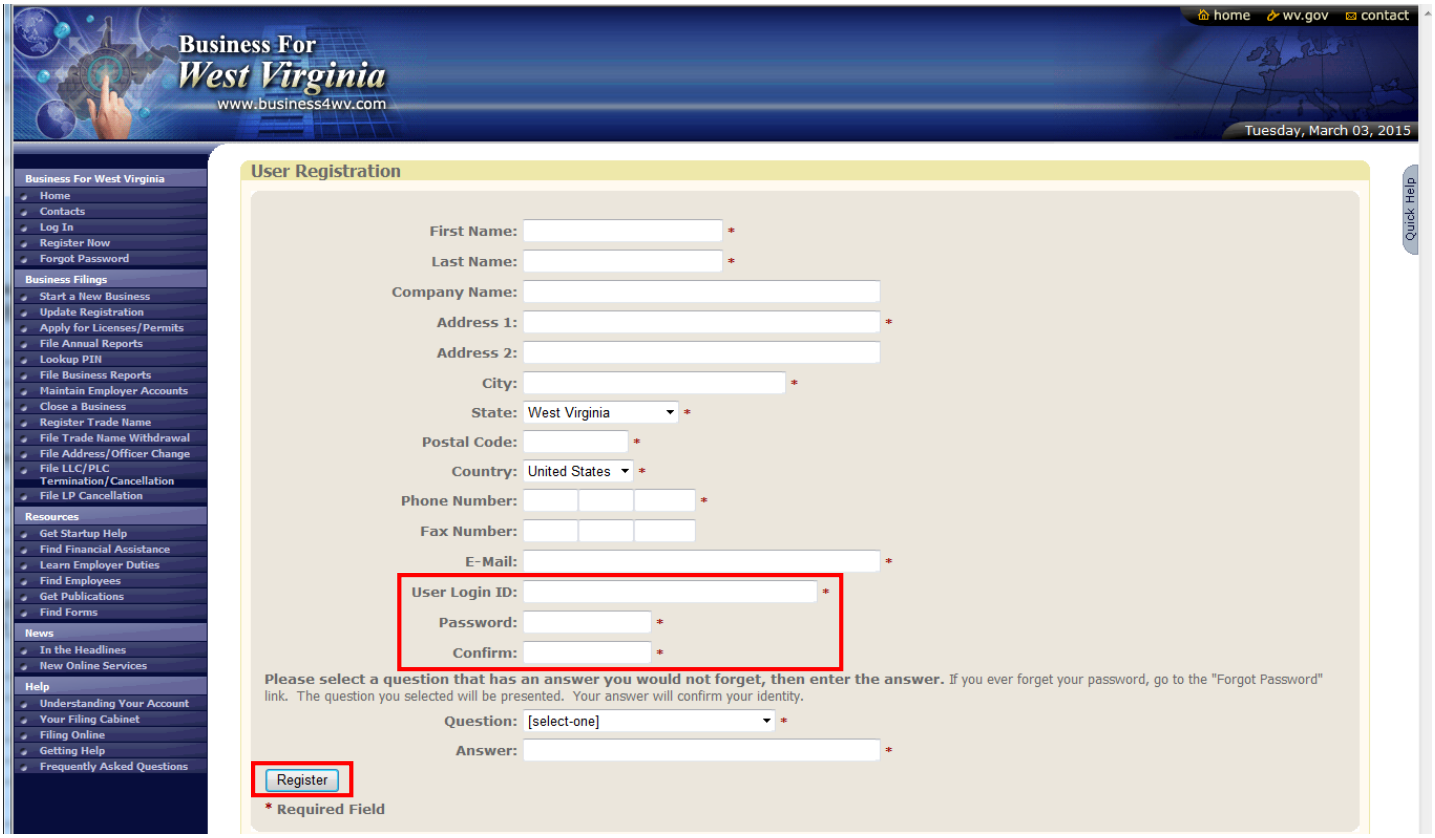
West Virginia Association of Licensing Boards
101 Dee Drive, Suite 100
Charleston, WV 25311-1688
Phone: (304) 558-3572
http://wvlicensingboards.com

Appendix B: Business4WV.com Online Business Registration Instructions

You may register your new West Virginia business online by visiting www.business4wv.com. Follow the steps below to get started.

1) Click on the Register Now link (*4th link on the left navigation panel under the heading "Business For West Virginia" or 4th link from the left under the Account Login box*).

2) Fill out the online **User Registration** form to create your own personal **User Login ID** and **Password** including ALL REQUIRED FIELDS marked with a RED asterisk (*).



Note: The User Login ID must meet the following criteria:

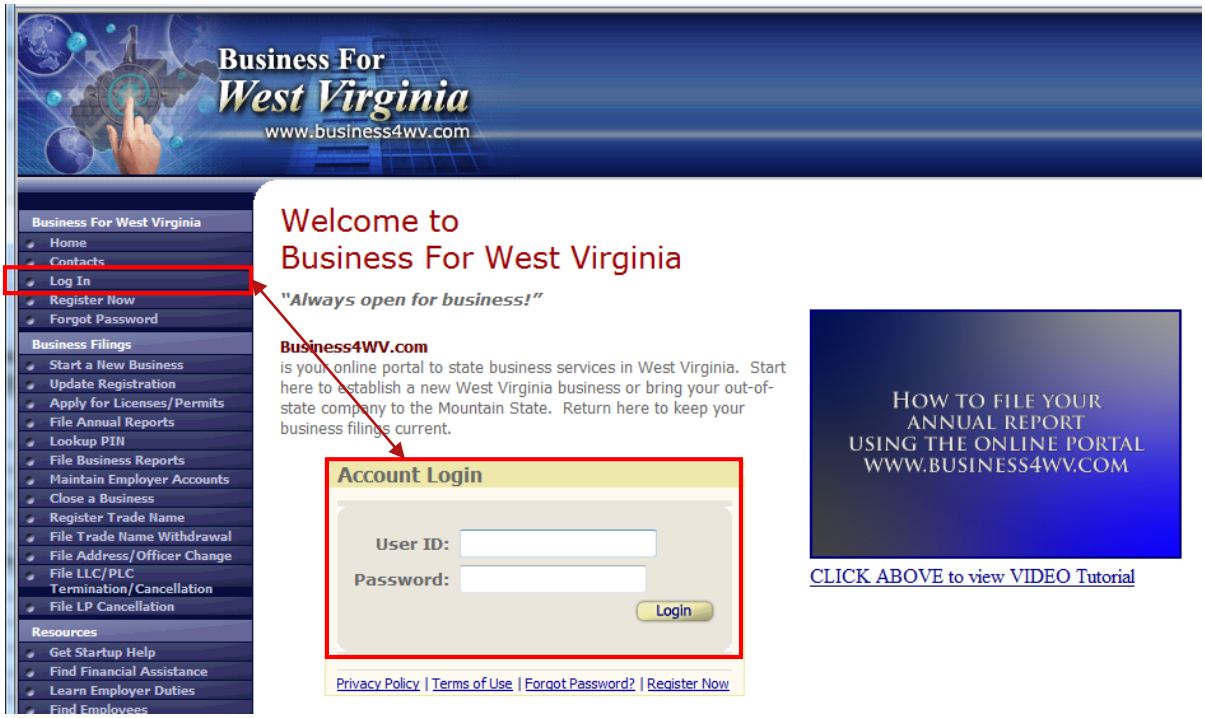
- 7 – 40 alpha-numeric characters
- User Login ID is case sensitive

The Password must meet the following criteria:

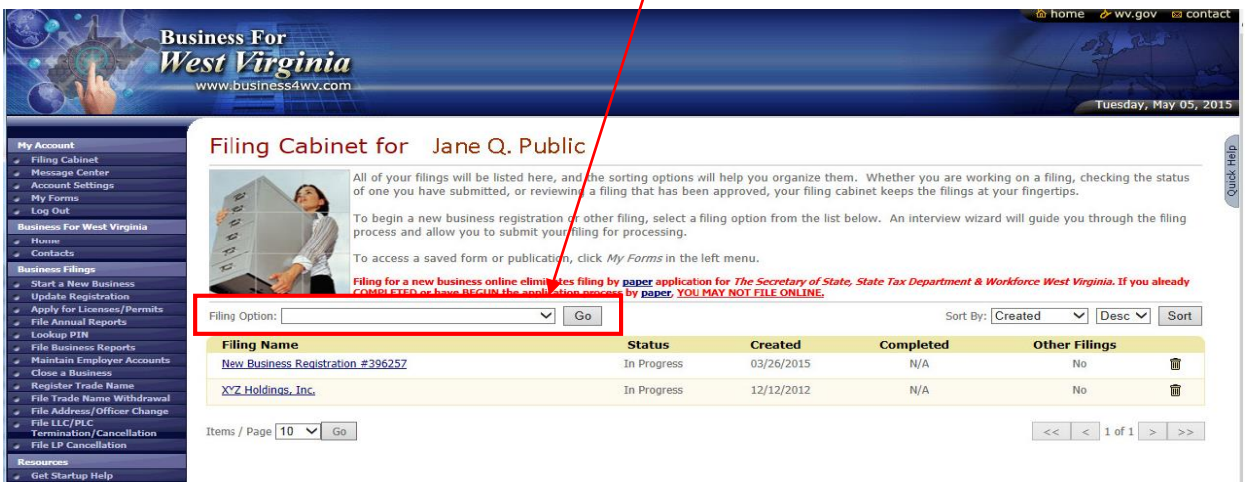
- 7 – 15 alpha-numeric characters and at least one of the following special characters (~, !, $, %, &, *, _, +). It cannot contain any of the following special characters: @, ^, or #.
- **Password** is case sensitive

Store this information in a safe place for future reference to log into your **Filing Cabinet**.

3) Once you've entered all the required fields information, click the **Register** button (bottom left of screen).
4) From the **Account Login** screen (*see image on next page*), login to your Filing Cabinet by entering the **User ID** and **Password** you created in the fields where indicated. You may also login to your Filing Cabinet by clicking on the **Log In** button located in the left navigation panel (*3rd button down from the top*).



5) Click **Login** button.
6) On the **Filing Cabinet** screen, from the **Filing Option** drop-down menu (*next to the* **Go** *button*), select **Register New Business**.



7) Click **Go**.
8) Follow the on screen instructions to complete filling out the online questionnaire to register your business organization.
9) If you need to log out of your account before completing the online registration, click on the **Save/Continue Later** button to save your information. You may continue at a later time by logging into your account using your User ID and Password and continuing the online registration process.

From your **Filing Cabinet**, you may register an unlimited number of businesses through www.business4wv.com. Once the business has been registered and approved, you may also complete the following administrative filings for each registered business entity through the online portal:

- West Virginia Secretary of State Annual Reports (due no later than **June 30** each year)
- Register Trade Name (DBA)
- File Trade Name Withdrawal
- File Agent/Address/Officer Changes
- File LLC/PLLC Termination/Cancellation
- File Limited Partnership Cancellation

Visit our Frequently Asked Questions link to address many of the questions you may have regarding the website.

*If you require further assistance please contact the **West Virginia Secretary of State Business and Licensing Division** at **1-877-826-2954** or **304-558-8000**. **Online Chat Help** is also available at www.wvsos.com Monday-Friday 8:30 a.m. to 4:30 p.m. EST.*

Appendix C: Veteran-Owned Organization ("Veteran Business Waiver" Bill)

The West Virginia Secretary of State's **Veteran Business Waiver Bill** (Senate Bill 316) was endorsed by the West Virginia Veterans Coalition and signed into law by Governor Earl Ray Tomblin on March 31, 2015. The new law, effective July 1, 2015, will waive both the initial Secretary of State's registration filing fee for a new "veteran-owned" business or organization and the Secretary of State's $25 Annual Report filing fee for the first four (4) years of the organization's existence, representing a potential savings of up to **$200**. The Annual Report is still required to be filed for a "veteran-owned" organization no later than June 30 each year, however, the $25 Annual Report fee will be waived for the organization's first four (4) years of existence.

To meet the requirements for a "veteran-owned" organization, the entity filing the registration must meet the following criteria per West Virginia Code §59-1-2a:

1. A **veteran** must be honorably discharged or under honorable conditions, and
2. A **veteran-owned business** means a business that meets one of the following criteria:
   - Is at least fifty-one percent (51%) unconditionally owned by one or more veterans; or
   - In the case of a publicly owned business, at least fifty-one percent (51%) of the stock is unconditionally owned by one or more veterans.

If both of the above conditions are met, the organization may register as a "veteran-owned" organization.