

Registering Your Business with Virginia Tax

Because of legislation enacted by the 2024 General Assembly, all new businesses registering with Virginia Tax need to do so online. To start the online registration process, visit tax.virginia.gov/register.

Keep in mind:

- Before registering with Virginia Tax, most new businesses will need to get a federal Employer Identification Number (EIN\FEIN) from the IRS, and some will need to register with the State Corporation Commission.
- If a new business plans to hire employees, they can register with the Virginia Employment Commission (VEC) at the same time they register online with Virginia Tax.

Some businesses may need to mail us the paper Form R-1 if they're not able to register online.

Reasons you may need to use our paper form to register include:

- You don't have a FEIN
- You don't have an SSN
- You're reopening a previously closed account
- The FEIN you need to register is associated with another account
- Your SSN is associated with another business
- You were a responsible party or primary online account user for another business

If you're unable to register your business online for these reasons, download, complete, and mail us the form that begins on the following page.

**Virginia Department of Taxation
Business Registration Form
Register online at tax.virginia.gov/register**

Reason for Submitting this Form:

- You don't have a FEIN
- You don't have an SSN
- You're reopening a previously closed account
- The FEIN you need to register is associated with another account
- Your SSN is associated with another business
- You were a responsible party or primary online account user for another business

Section I - Business Profile Information

1. Business Name. Enter full legal name of business. Sole Proprietors - enter owner's name (first, middle initial, last).

2. Federal Employer Identification Number (FEIN). This number is required to register. To obtain a FEIN, contact the IRS.

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

3. Entity Type. Check One. See instructions.

<input type="checkbox"/> SOLE PROPRIETOR (or single member limited liability company taxed as an individual) <input type="checkbox"/> ESTATE/TRUST CORPORATION <input type="checkbox"/> C Corporation <input type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Limited Liability Company electing to file as a corporation	PASS-THROUGH ENTITY <input type="checkbox"/> S Corporation <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Limited Liability Company electing to file as a pass-through entity	OTHER ENTITY <input type="checkbox"/> Nonprofit Organization <input type="checkbox"/> Cooperative <input type="checkbox"/> Credit Union <input type="checkbox"/> Bank <input type="checkbox"/> Savings and Loan <input type="checkbox"/> Public Service Corporation	GOVERNMENT ENTITY <input type="checkbox"/> Federal Government <input type="checkbox"/> Virginia State Government <input type="checkbox"/> Local Government <input type="checkbox"/> Other State Government (not Virginia) <input type="checkbox"/> Other Government
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4. Trading As Name (or Doing Business As Name). This is the name known by the public.

5. Primary Business Activity.
Describe: _____
 Check if you will be selling any tobacco products.
 Check if you intend to operate a retail food establishment, food manufacturing operation, or food warehouse that sells food products or dietary supplements. **Exception:** *If you intend to operate solely as a restaurant, do not check this box. See instructions.*

6. Primary Business Address. Enter the physical address of your business.
 Street Address _____ City, State, ZIP Code _____

7. Primary Mailing Address. Enter a mailing address if different from your Primary Business Address.
 Street Address or P.O. Box _____ City, State, ZIP Code _____

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

Name	Title	Contact Phone Number
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Section II - Responsible Party

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

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

Section III - Annual Tax

A. Corporation Income Tax

1. Date you became liable for Corporation Income Tax (MM/DD/YY).

2. Date and state of incorporation	Date (MM/DD/YY)	State
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3. Tax Year. Must be same as your Federal Taxable Year. Check one.
 Calendar Year (1/1 – 12/31) **or** Fiscal Year - Beginning month _____ and Ending month _____
or
 52-53 Taxable Year - Beginning month _____ and Ending month _____

4. Mailing Address if different from the Mailing Address in Section I.
 Street Address or P.O. Box. _____ City, State, ZIP Code _____

5. Subsidiary or Affiliate. Complete the following **only** if this business is a subsidiary or affiliated with another business and the parent is filing a combined or consolidated return.
 Combined return. Check if business is a subsidiary or affiliate and parent files combined return.
 Consolidated return. Check if business is a subsidiary or affiliate and parent files consolidated return.
 Parent Company's Business Name _____ Parent Company's FEIN _____

6. Contact Information. If different from Primary Contact in Section I, enter contact information for person designated for this tax.
 Name _____ Title _____ Contact Phone Number _____

B. Pass-Through Entity		
1. Date you became liable for reporting Pass-Through Entity Income (MM/DD/YY).		
2. Date and state of formation	Date (MM/DD/YY)	State
3. Tax Year. Must be same as your Federal Taxable Year. Check one. <input type="checkbox"/> Calendar Year (1/1 – 12/31) or <input type="checkbox"/> Fiscal Year - Beginning month _____ and Ending month _____ or <input type="checkbox"/> 52-53 Taxable year - Beginning month _____ and Ending month _____		
4. Mailing Address if different from the Mailing Address in Section I. Street Address or P.O. Box _____ City, State, ZIP Code _____		
5. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax. Name _____ Title _____ Contact Phone Number _____		

C. Insurance Premiums License Tax		
1. Date you became liable for Insurance Premiums License Tax (MM/DD/YY).		
2. Insurance Company. If you are an insurance company pending licensure by the Virginia State Corporation Commission Bureau of Insurance, complete the Insurance Company Section below. Insurance companies must also complete and enclose the Declaration of Estimated Insurance Premiums License Tax, Form R-1A. Form R-1A is available to download or print on our website, www.tax.virginia.gov . Company Type and Company Sub-Type are provided to you by the Bureau of Insurance. License Number _____ Company Type _____ Company Sub-Type _____		
3. Surplus Lines Broker and Surplus Lines Agency. If a Surplus Lines Broker or Agency, enter license/provider number below. License/Provider Number _____		
4. Mailing Address if different from the Mailing Address in Section I. Street Address or P.O. Box _____ City, State, ZIP Code _____		
5. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax. Name _____ Title _____ Contact Phone Number _____		

Section IV - Employer Withholding Tax																		
1. Date you had employees and began paying wages (MM/DD/YY).																		
2. Filing Frequency. Will be determined by Virginia Tax and reviewed periodically. Indicate below the amount of Virginia Income Tax you expect to withhold each quarter.																		
<input type="checkbox"/> Quarterly Filer - Less Than \$300 Virginia Withholding Per Quarter						<input type="checkbox"/> Pension Plan Only												
<input type="checkbox"/> Monthly Filer - At least \$300 through \$2,999 Virginia Withholding Per Quarter						<input type="checkbox"/> Household Employer - Annual Filer												
<input type="checkbox"/> Semi-Weekly Filer - \$3,000 or Greater Virginia Withholding Per Quarter																		
3. Seasonal Business. If open only part of the year, check months business is active.							JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
4. Mailing Address if different from the Mailing Address in Section I.																		
Street Address or P.O. Box						City, State, ZIP Code												
5. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.																		
Name				Title					Contact Phone Number									

Section V - Retail Sales and Use Tax																		
A. In-State Dealers. If your business location is in Virginia, use this area to register for Retail Sales and Use Tax.																		
1. Date You Became Liable. Anticipated date of first retail sale (MM/DD/YY).																		
2. Filing Options. Virginia retail sales businesses with multiple locations, indicate how you will submit your return(s).																		
<input type="checkbox"/> a. File one combined return for all business locations in the same locality.																		
<input type="checkbox"/> b. File one consolidated return for all business locations.																		
<input type="checkbox"/> c. File a separate return for each business location.																		
3. Seasonal Business. If open only part of the year, check months business is active.							JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
4. <input type="checkbox"/> Specialty Dealer. Check this box if you sell at flea markets, craft shows, etc. at various locations in Virginia.																		
5. Business Locations. Complete this section to add a new business location in Virginia whether you are registering for the first time or adding a location to your existing account. If adding multiple locations, attach a separate sheet using the same format as below.																		
a) Add This Location to This Virginia Account Number						b) Date Location Opened												
c) Trade Name of Business																		
d) Business Physical Street Address (No P.O. Boxes)						City, State, and ZIP Code												
e) Mailing Address (If different from above)						City, State, and ZIP Code												
6. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.																		
Name				Title					Contact Phone Number									

B. Out-of-State Dealers. Use this area to register for Retail Sales and Use Tax. Every dealer outside Virginia doing business in Virginia as a dealer is required to register and to collect and pay the tax on all taxable tangible personal property sold or delivered for storage, use or consumption in Virginia.

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

2 Seasonal Business. If open only part of the year, check months business is active.	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
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3. Mailing Address if different from the Mailing Address in Section I.
 Street Address or P.O. Box _____ City, State, ZIP Code _____

4. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.
 Name _____ Title _____ Contact Phone Number _____

C. Vending Machine Sales Tax

1. Existing Accounts. Enter Virginia Account Number.

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

3. City or County. Enter the City or County of each location you will operate vending machines.

Location 1	Location 2	Location 3	Location 4	Location 5	Location 6

4. Mailing Address if different from the Mailing Address in Section I.
 Street Address or P.O. Box _____ City, State, ZIP Code _____

5. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.
 Name _____ Title _____ Contact Phone Number _____

D. Other Sales and Use Tax. Use this area to register for specific types of Sales and Use Taxes.

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

<u>Tax Type</u>	<u>Date You Became Liable</u>	<u>Tax Type</u>	<u>Date You Became Liable</u>
<input type="checkbox"/> Business Consumer's Use Tax	Date _____	<input type="checkbox"/> Aircraft Tax	Date _____
<input type="checkbox"/> Watercraft Tax	Date _____	Number of Aircraft Owned Previous Year:	_____
<input type="checkbox"/> Digital Media Fee	Date _____	Virginia Commercial Fleet Aircraft License Number:	_____
<input type="checkbox"/> Tire Recycling Fee	Date _____		
<input type="checkbox"/> Motor Vehicle Rental Tax	Date _____		
<input type="checkbox"/> Peer-to-Peer Vehicle Sharing Tax	Date _____		

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

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

3. Mailing Address if different from the Mailing Address in Section I.		
Street Address or P.O. Box		City, State, ZIP Code
4. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.		
Name	Title	Contact Phone Number

Section VI - Communications Tax		
A communications service is any electronic transmission of voice, data, audio, video, or other information by or through any electronic, radio, satellite, cable, optical, microwave or other medium or method regardless of the protocol used for the transmission or conveyance. Communications services subject to the tax include: landline telephone services (including Voice Over Internet Protocol); wireless telephone services; cable television; satellite television; satellite radio.		
1. Date You Became Liable. Date communications services were provided or anticipated date (MM/DD/YY).		
2. Mailing Address if different from the Mailing Address in Section I.		
Street Address or P.O. Box		City, State, ZIP Code
3. Contact Information. If different from Primary Contact in Section I, enter contact information for this tax.		
Name	Title	Contact Phone Number

Section VII - Litter Tax		
A litter tax is imposed on every business in the state who, on January 1 of the taxable year, was engaged in business as a manufacturer, wholesaler, distributor, or retailer of certain enumerated products. If you are not in business on January 1, you are not liable for Virginia Litter Tax until the succeeding year. The products that subject the business to litter tax are: food for human or pet consumption, groceries, cigarettes and tobacco products, soft drinks and carbonated waters, beer and other malt beverages, wine, newspapers and magazines, paper products and household paper, glass containers, metal containers, plastic or fiber containers made of synthetic material, cleaning agents and toiletries, non-drug drugstore sundry products, distilled spirits, and motor vehicle parts. This tax does not apply to individual consumers.		
1. Existing Accounts. Enter Virginia Account Number.		
2. Date You Became Liable. Date you became liable for Litter Tax (MM/DD/YY).		
3. Number of business locations subject to litter tax		
4. Mailing Address if different from the Mailing Address in Section I.		
Street Address or P.O. Box		City, State, ZIP Code
5. Contact Information. If different from Primary Contact in Section I enter contact information for this tax.		
Name	Title	Contact Phone Number

Section VIII - Commodity and Excise Taxes

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

<input type="checkbox"/> Cattle Assessment	Date _____	<input type="checkbox"/> Egg Excise Tax	Date _____	<input type="checkbox"/> Soybean Assessment	Date _____
<input type="checkbox"/> Corn Assessment	Date _____	<input type="checkbox"/> Forest Products Tax	Date _____	<input type="checkbox"/> Small Grains Assessment	Date _____
<input type="checkbox"/> Cotton Assessment	Date _____	<input type="checkbox"/> Peanut Excise Tax	Date _____	<input type="checkbox"/> Soft Drink Excise Tax	Date _____
				<input type="checkbox"/> Sheep Assessment	Date _____

2. Mailing Address if different from the Mailing Address in Section I.
 Street Address or P.O. Box _____ City, State, ZIP Code _____

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

Name _____	Title _____	Contact Phone Number _____
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Section IX - Signature

IMPORTANT - READ BEFORE SIGNING

This registration form must be signed by an officer of the corporation, limited liability company or unincorporated association, who is authorized to sign on behalf of the organization. The proprietor must sign for a sole proprietorship.

Under penalty of law, I believe the information on the application to be true and correct.

Signature _____		Title _____
Print Name _____	Date _____	Daytime Phone Number _____

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

Fax the completed form to **(804) 367-2603** or mail it to: **Virginia Department of Taxation
 Registration Unit
 P.O. Box 1114
 Richmond, VA 23218-1114**