

Form R-1

Virginia Department of Taxation Business Registration Form

Go to www.tax.virginia.gov/iReg to register or update your business information online.

Reason for Submitting this Form:

- New Business Registration.** Complete applicable lines in Sections I, II, IX and all applicable tax types.
- Add an Additional Tax Type to Existing Account.** Complete applicable lines in Sections I, II, IX and applicable tax types.
- Add a New Business Location to Existing Account.** Complete applicable lines in Sections I, II, IX and applicable tax types.
- Update Contact or Responsible Officer Information.** Complete applicable lines in Sections I, II and IX.

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.

Sole Proprietor (or single member limited liability company taxed as an individual)

Estate/Trust

Corporation

- C Corporation
- Non-Profit Corporation
- Limited Liability Company electing to file as a corporation

Pass-Through Entity

- S Corporation
- General Partnership
- Limited Partnership
- Limited Liability Partnership
- Limited Liability Company electing to file as a pass-through entity

Other Entity

- Non-Profit Organization
- Cooperative
- Credit Union
- Bank
- Savings and Loan
- Public Service Corporation

Government Entity

- Federal Government
- Virginia State Government
- Local Government
- Other State Government (not Virginia)
- Other Government

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

7 Primary Mailing Address. Enter a mailing address if different from your Primary Business Address.

Street Address or P.O. Box

City, State, ZIP

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 the Department. See instructions.

Name

Title

Contact Phone Number

()

FEIN _____

Section II - Responsible Party

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

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

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
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 on page 1) Street Address or P.O. Box. _____ City, State, ZIP _____		
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. <input type="checkbox"/> Combined return. Check if business is a subsidiary or affiliate and parent files combined return. <input type="checkbox"/> 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 on page 1, enter contact information for person designated for this tax. Name _____ Title _____ Contact Phone Number _____ ()		

FEIN _____

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 on page 1) Street Address or P.O. Box _____ City, State, ZIP _____		
5 Contact Information. If different from Primary Contact on page 1, 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 attach 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 producer number below. Producer Number _____		
4 Mailing Address (If different from the Mailing Address on page 1) Street Address or P.O. Box _____ City, State, ZIP _____		
5 Contact Information. If different from Primary Contact on page 1, enter contact information for this tax. Name _____ Title _____ Contact Phone Number _____ () _____		

FEIN _____

Section IV - Employer Withholding Tax

1 Date you had employees and began paying wages (MM/DD/YY).																	
2 Filing Frequency. Will be determined by the Dept. of Taxation 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 - Between \$300 and \$3,000 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 on page 1) Street Address or P.O. Box _____ City, State, ZIP _____																	
5 Contact Information. If different from Primary Contact on page 1, enter contact information for this tax.																	
Name _____				Title _____				Contact Phone Number _____									
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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 or use the business location schedule located at the end of this document.																	
a) Add This Location to This Virginia Account Number _____						b) Date Location Opened _____											
c) Trade Name of Business _____						d) Business Locality FIPS Code (Lookup at www.tax.virginia.gov) _____											
e) Business Physical Street Address - (No P.O. Boxes.) _____						City, State and ZIP _____											
f) Mailing Address (If different from above) _____						City, State and ZIP _____											
6 Contact Information. If different from Primary Contact on page 1, enter contact information for this tax.																	
Name _____				Title _____				Contact Phone Number _____									
()																	

FEIN _____

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 on page 1

Street Address or P.O. Box _____ City, State, ZIP _____

4 **Contact Information.** If different from Primary Contact on page 1, enter contact information for this tax.

Name _____ Title _____ Contact Phone Number _____
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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 (see instructions).

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

4 **Mailing Address** (If different from the Mailing Address on page 1)

Street Address or P.O. Box _____ City, State, ZIP _____

5 **Contact Information.** If different from Primary Contact on page 1, enter contact information for this tax.

Name _____ Title _____ Contact Phone Number _____
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D Other Sales and Use Tax. Use this area to register for Sales Type Specific and Use Taxes.

1 **Indicate Tax Type(s) & date you became liable.** 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.

<p>Tax Type</p> <p><input type="checkbox"/> Consumer Use Tax Date _____</p> <p><input type="checkbox"/> Watercraft Tax Date _____</p> <p><input type="checkbox"/> Digital Media Fee Date _____</p> <p><input type="checkbox"/> Tire Recycling Fee Date _____</p>	<p>Tax Type</p> <p><input type="checkbox"/> Aircraft Tax Date _____</p> <p>Number of Aircraft Owned Previous Year: _____</p> <p>Virginia Commercial Fleet Aircraft License Number: _____</p>
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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 on page 1)

Street Address or P.O. Box _____ City, State, ZIP _____

4 **Contact Information.** If different from Primary Contact on page 1, enter contact information for this tax.

Name _____ Title _____ Contact Phone Number _____
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FEIN _____

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 on page 1)

Street Address or P.O. Box

City, State, ZIP

3 **Contact Information.** If different from Primary Contact on page 1, enter contact information for this tax.

Name

Title

Contact Phone Number

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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 on page 1)

Street Address or P.O. Box

City, State, ZIP

5 **Contact Information.** If different from Primary Contact on page 1, enter contact information for this tax.

Name

Title

Contact Phone Number

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FEIN _____

Section VIII - Commodity and Excise Taxes1 **Tax Type** - See instructions. Indicate tax type and the date you became liable. (MM/DD/YY).

<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"/> Egg Excise Tax	Date _____	<input type="checkbox"/> Soybean Assessment	Date _____	<input type="checkbox"/> Sheep Assessment	Date _____

2 **Mailing Address** (If different from the Mailing Address on page 1)

Street Address or P.O. Box

City, State, ZIP

3 **Contact Information.** If different from Primary Contact on page 1, 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

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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**