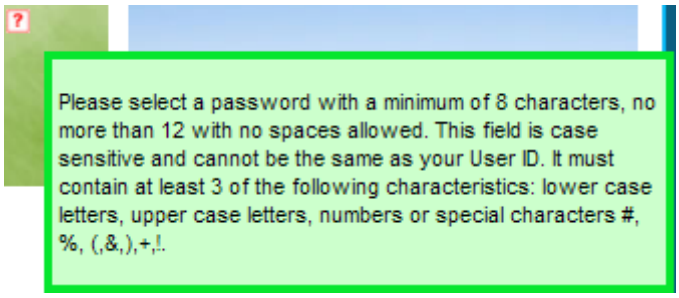
Registration User Guide for Localities

VIRGINIA·DEPARTMENT·OF·TAXATION

About This User Guide

This guide was developed for locality staff that wish to assist taxpayers registering for state business taxes using the Department of Taxation's (TAX) online Business Registration (iReg) application. iReg is simple enough that the business can self-register themself. When the user hovers or moves their mouse over one of the ? icons on a window (called a rollover), a box opens with additional information about that data field. Below is an example of the rollover box on the Password field.



If taxpayers wish to register through their locality, they must be present in the local Commissioner's office, where the locality staff will guide the taxpayer through the online registration process. A local office may not register the business on the taxpayer's behalf without the taxpayer's involvement. Local Commissioners will each need to have a computer available that is accessible to the taxpayer while the Commissioner helps him/her with the registration process.

To assist taxpayers using this application, locality staff should use this guide to become knowledgeable about the registration process and the content found on the registration windows.

Localities should emphasize to taxpayers:

- The system is a self-service application. While this application is accessible from the local office, it can also be accessed by taxpayers from any PC with Internet access.
- The application has a **Save As Draft** feature to allow taxpayers to save their registration entries, exit the application and resume the registration at a later time.

References

The following sources are available to assist you with iReg and the overall registration process:

- **TAX web site**: *www.tax.virginia.gov*. iReg is accessible from the website under Online Services. In addition, there are several FAQs available on the website for various business taxes as well as online services.

- **Tax Facts**: This publication is designed to aid individuals, businesses and other organizations in complying with the tax laws administered by TAX. This publication is located on the TAX web site under "Facts and Figures".

  IMPORTANT! Local staff should familiarize themselves with the requirements associated with all business taxes so they can assist taxpayers with their questions.

- **Form R-1 and R-1 Instructions – Virginia Department of Taxation Business Registration Application**: This is the paper form taxpayers use to register if they choose not to register online. Although localities are not authorized to process paper R-1 applications, it would be helpful to review the form and instructions so you can assist taxpayers with their questions.

- **Form R-3 – Registration Change Request**: This form is used by taxpayers to report changes to their business profile such as ownership change, address changes, contact changes, no longer in business, etc. Although localities are not authorized to process R-3 registration changes, it would helpful to review the form so you can assist taxpayers with their questions.

- **iReg Customer Assistance**: (804) 440-2550. If you are assisting a taxpayer with a business registration and are unable to answer questions, please use this number to contact the TAX customer assistance instead of the Locality Hotline number you use for Income Tax questions.

- **VATAX Online Screen Catalog** (*http://vatax-onlinescreens.tax.virginia.gov*): Some windows are too large to capture in a single screenshot in this guide. You can view complete iReg windows using the TAX Online Screen Catalog: http://vatax-onlinescreens.tax.virginia.gov

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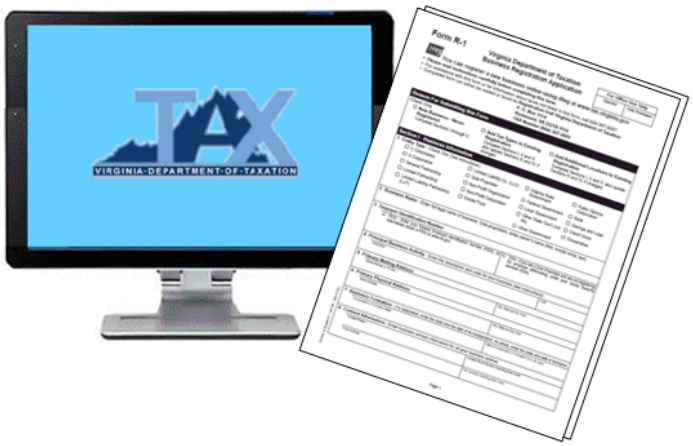
REGISTERING WITH TAX

A business entity operating in Virginia or deriving income from state sources is required to register with the Department of Taxation (TAX) for the purpose of reporting any applicable taxes it may owe to Virginia. The registration process captures information related to the business entity and its activities in the state. TAX uses the information to create a Customer Profile and tax account(s) for the business in the agency's Integrated Revenue Management System (IRMS), the automated system that processes returns and payments for most taxes the agency administers.

Registration methods available to customers include:

- **Online** via the iReg application or Business One Stop
- **Paper** using the Form R-1



Online Registration

iReg is a web-based application developed by TAX to facilitate online registration. Because iReg is a self-service application, it provides benefits to both the customer and TAX. iReg is the preferred method for registering businesses.

Online Registration Benefits

Many business customers prefer online registrations. Benefits of iReg include:

- Fast, easy and secure registrations
- Twenty-four hour access
- Ability to save the registration and complete it later
- Ability to update business information online as changes occur
- Ability to register with TAX and Virginia Employment Commission (VEC), if applicable at the same time

iReg also provides TAX with additional advantages that include:

- Cost savings and efficiency by eliminating the need for employees to manually key paper registration forms into IRMS.
- Reducing errors customers may make when completing the paper registration, thus minimizing the time TAX Representatives spend correcting errors.

iReg Access

iReg can be accessed from the Commonwealth of Virginia's Business One Stop (BOS) site (http://bos.virginia.gov/) or through TAX's web site (www.tax.virginia.gov).

Although businesses can access iReg from either the BOS or TAX web site, there are many added benefits if a business comes through BOS in terms of registering with other state and local agencies.

Business One Stop is an online site administered by the Virginia Department of Business Assistance (VDBA). The service provides a one stop resource for businesses required to register with multiple state agencies. Customers registering via BOS enter required information into the application. Based on these entries, BOS routes the customer to the applicable web sites of the state agencies they need to register with. Other agencies integrated with BOS in addition to TAX and VEC include the Department of General Services (DGS) for eVA procurement registration, Department of Professional and Occupational Regulation (DPOR) for licenses and permits, State Corporation Commission (SCC) for business formation, and the Department of Minority Business Enterprise (DMBE) for SWAM registration.

Information previously entered by a business into a BOS window will automatically populate into iReg when the business begins registering with TAX. After completing the registration with TAX and VEC, iReg returns the customer to the BOS application so the business can continue registering with other state agencies.

The **TAX web site** includes access to iReg, as well as VATAX Online Services for Businesses, a suite of online applications developed by TAX that enables customers to file and pay taxes the agency administers securely online. When taxpayers register using iReg they are automatically enrolled to use all VATAX Online Services for Businesses.

Paper Registration (Form R-1)

Businesses that prefer to register by paper must complete the **Form R-1 – Business Registration Application**.

IMPORTANT! Localities are not authorized to process paper R-1 forms. iReg windows do not correspond directly with the sequence of information found on the paper R-1 forms. Please direct the taxpayer to submit the R-1 form to TAX using the fax number or mailing address located on the form. Fax is the preferred method for submitting paper registration applications.

iReg or Paper Registration?

Whether registering via iReg or paper, the information requested and the purpose for which it is used is the same.

IREG APPLICATION WINDOWS

When localities assist taxpayers with their business registration they should access iReg through the Online Services for Business window.

The window is a portal for many online services for business applications, providing businesses the ability to:

- Register a business for taxes with TAX and VEC.
- Register as a household employer with TAX and VEC using a simplified process.
- Register as a Tax Preparer. When someone registers as a tax preparer, they are given a tax preparer's number. Then a business which is registered for Business iFile can specify this number to allow the tax preparer to file and pay taxes on its behalf.
- Enroll in Business iFile. **Business iFile** is an online application that gives enrolled businesses the ability to perform the following functions online:
  - File and pay Sales and Use, Withholding, and/or Unemployment taxes
  - Make Corporate Income tax estimated or extension payments
  - View filing history
  - Send secure emails to TAX
  - Pay bills

- Update their business contact information, addresses and Responsible Officers; register a new business location; print Sales Tax Certificates at any time; notify TAX and VEC when they close their business
- Perform account maintenance

To begin a new online registration, click the **Register your Business** link in the **New Users** box on the window.

iReg consists of a series of windows that guide taxpayers through the registration process. General information and instructions for completing each window are included on each field of each iReg window in the rollover box.

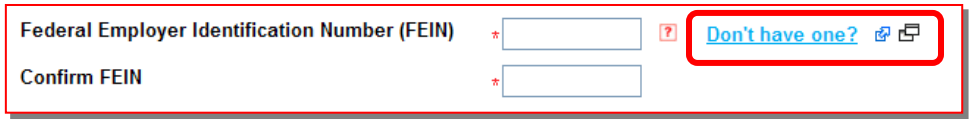
The remaining part of this section describes the windows used during the registration process.

Register a New Business

Registration begins by entering the FEIN for the business and gathering information on the primary user and establishing a User ID and Password for Virginia Online Services for Businesses. Should taxpayers begin a registration and not complete it, they can return later and complete it by entering at the **Returning User Login** portal.

Ask taxpayers if they have already received a Federal Employer Information Number (FEIN). If they do not have one, see if you can get them one now. Although Sole Proprietors who do not have employees are not required to have a FEIN, please encourage them to get one. This will avoid their social security number from being displayed and referenced on all future correspondence, tax returns, etc. If the Sole Proprietor does not want to get a FEIN then they cannot register their business using iReg and must file a paper R-1 instead. All other businesses are required to have a FEIN.

A FEIN can be obtained in a matter of minutes from the Internal Revenue Service (IRS) by clicking on the "Don't have one?" link.

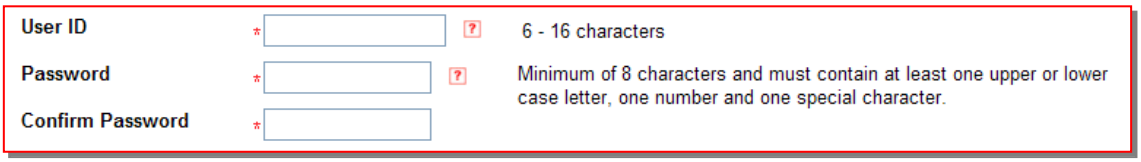


The person who is registering their business will be designated as the primary user of their state tax account. By performing this registration, they certify that they are authorized to file and pay taxes for the business.

The email address supplied here is very important. The email address will be used:

- TAX will send a confirmation of the registration to the email address supplied by the primary user.
- The "Forgot My User Id" process requires that the primary user enters the FEIN of the business and the email address they originally supplied in order to retrieve their user id.
- The "Forgot My Password" process requires the primary user to enter their account number and email address. The process sends a new password to the email address associated with the registration.

IMPORTANT! Taxpayers must independently create their User ID and Password and they should not share their logon credentials with locality staff. Going forward, taxpayers will use these same credentials to access Business iFile to file their TAX and/or VEC returns.



Business Address Information

This window captures addresses and contact information related to the business. The window specifically distinguishes between a business' physical and mailing address.

The **Primary Location Address** is the official, physical location of the business. Post office box numbers should not be used as Primary Addresses. For the majority of sales tax customers this will be the physical address where sales will take place, which means all Locality distributions will be driven off of FIPS code associated with this address.

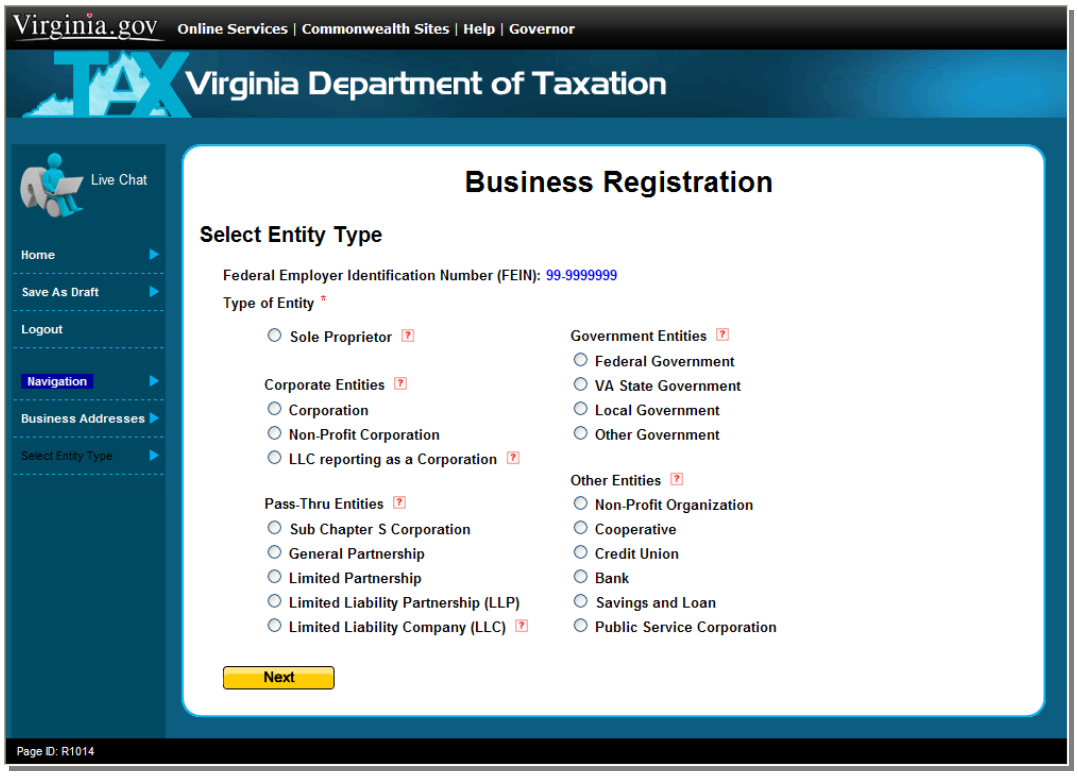
The **Mailing Address** is where all correspondence from TAX will be sent.

Entity Information

The **Entity Type** defines a company's ownership and will be the entity the business registered under with the IRS or SCC.

If the taxpayer is unsure which entity to select, the entities are explained in the boxes that open when they roll their mouse over the box. Advise them not to proceed until they check their records for the entity type used when they registered with the IRS or SCC. You should select **Save as Draft** to exit iReg and advise the taxpayer to complete their registration at a later time.

Note: A sole proprietor may not be required to register with the IRS or the SCC. Clearly, they should select an entity type of Sole Proprietor.



Please note, the Limited Liability Company (LLC) business type appears in the Corporate Entities and Pass-Through Entities categories.

Limited Liability Companies organized as corporations should select the radio button in the Corporate Entities category. Limited Liability Companies in the Pass-Through Entity category apply to businesses organized as partnerships or single member companies.

Business Information for a Sole Proprietor

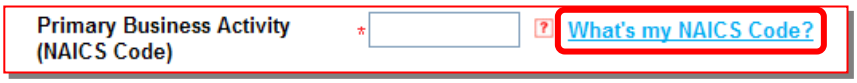
This window collects information about the business, including the sole proprietor's Social Security Number and Name, Trading As Name, Primary Contact information, and the North American Industry Classification System (NAICS) Code.

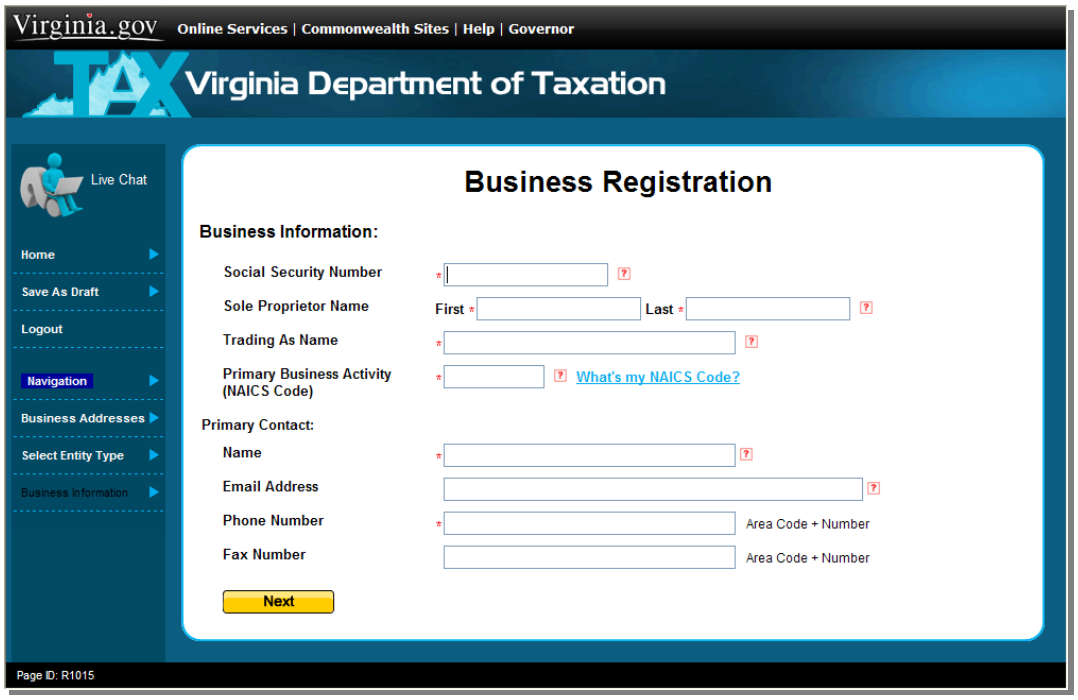
Trading As Name is the common name the customer uses to identify itself to the public. It is also referred to as the "Doing Business As" name.

NAICS Code describes business activities within North America and was developed jointly by the U.S., Canada and Mexico. TAX uses these codes to track economic activities in the state.

If the taxpayer does not know their NAICS code, click on the What's my NAICS Code? link to go to the U.S. Census Bureau's North American Industry Classification System website to look it up.

Sometimes, taxpayers cannot find a NAICS code that exactly describes their business activity. Enter the code closest to their business activity.





Business Information for Corporations

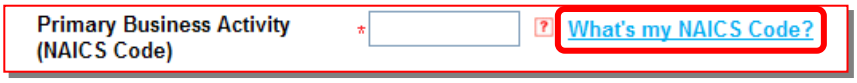
This window collects information about corporations, including the Date of Incorporation, (only if Corporate or PTE is selected), Legal Business Name, Primary Contact information, and the North American Industry Classification System (NAICS) Code.

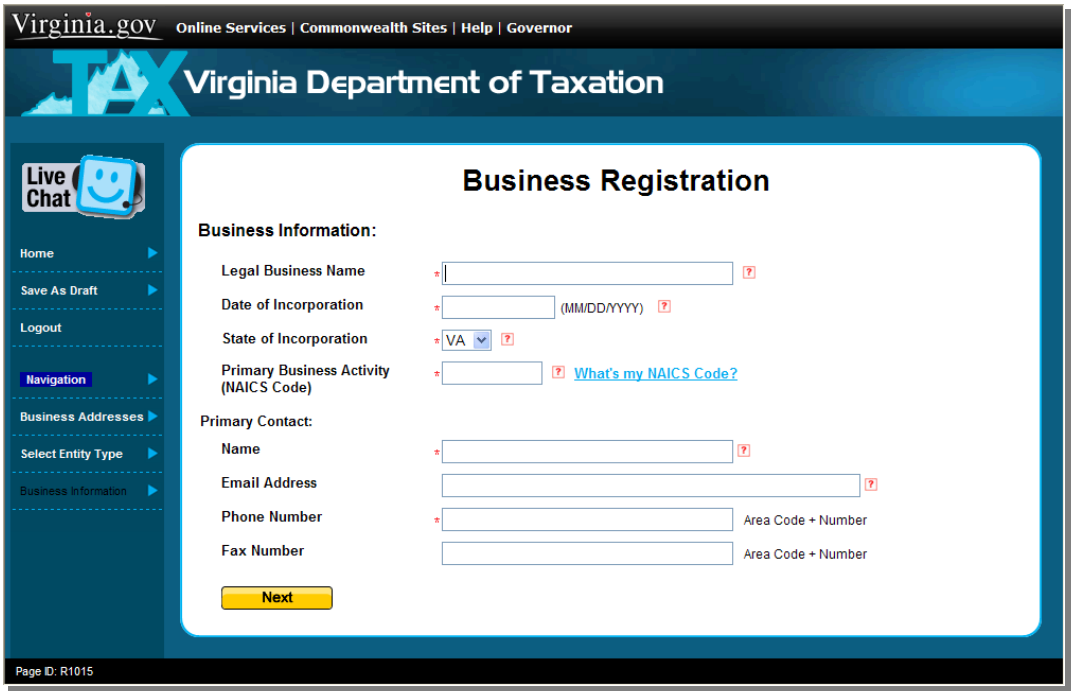
Legal Business Name is the legal name used to register with the SCC and/or IRS.

NAICS Code describes business activities within North America and was developed jointly by the U.S., Canada and Mexico. TAX uses these codes to track economic activities in the state.

If the taxpayer does not know their NAICS code, click on the What's my NAICS Code? link to go to the U.S. Census Bureau's North American Industry Classification System website to look it up.

Sometimes, taxpayers cannot find a NAICS code that exactly describes their business activity. Enter the code closest to their business activity.





Responsible Party Information

This section applies only to Corporate and PTE entities.

Section 58.1-1813 of the Code of Virginia stipulates a corporation, partnership, or limited liability officer may be held personally liable for any of the registered taxes if that person willfully attempts to evade, defeat or not pay the tax

Responsible Party identifies owners, members, corporate officers, employees or trustees responsible for the business' tax payments. Please enter the Responsible Parties for this business.

If additional responsible parties are needed, select the **Check here to enter additional Responsible Parties** check box**.**

Customer Profile Review Page

At this point in the registration process, most of the entries have consisted of demographic and contact information used to create a Customer Profile in IRMS. The **Review Business Profile Information** page allows taxpayers to review and modify entries prior to proceeding to the next series of registration windows.

IMPORTANT! Locality staff must have taxpayers review this page before proceeding.

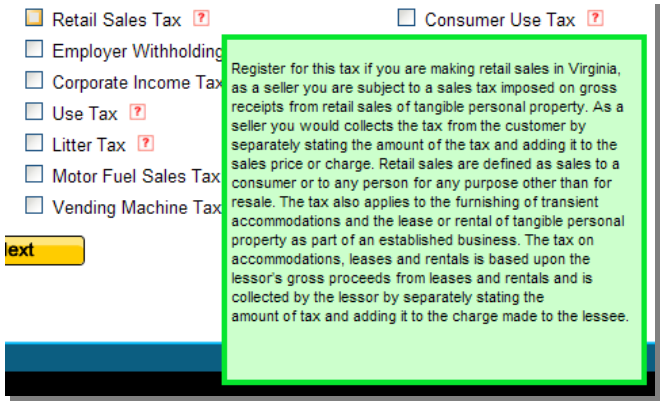
Identify Tax Liabilities

This window identifies all the business tax types that a taxpayer can register for using this application. The taxpayer should select all the taxes their business is liable for.

Tips:

1. If the taxpayer is uncertain which taxes they should register for, advise them of the following options:

   - Hold their mouse over ? to view instructions related to the tax liability.



   - If the customer is not sure about all taxes they may be liable for, select the one(s) they know they are liable for and then Click **Save as Draft** to exit the application.

Research the answer to the question, and have them return to the registration at a later time.

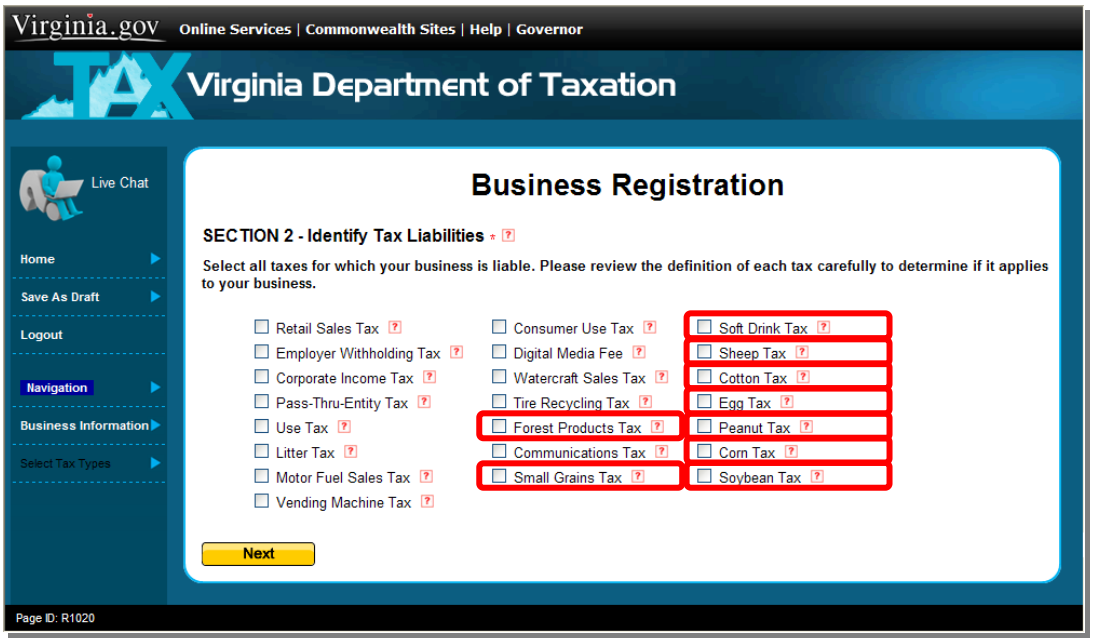
- Access the Tax Facts publication, located on the TAX web site at: *www.tax.virginia.gov*

2. A Pass-Thru Entity should select the Pass-Through Entity Tax.
3. If a taxpayer's retail sales business is located in Virginia, they should register for Retail Sales Tax; but if they are located outside Virginia, they should register for Use Tax.
4. The taxes on this window will vary depending on the taxpayer's entity type and their business location. For example, a Pass-Thru Entity will not be able to register for Corporate Income Tax.
5. Litter Tax

   Out-of-state dealers sometimes register erroneously for Litter Tax. Litter Tax only applies to dealers with business locations in Virginia. Out-of-state dealers should not register for this tax.

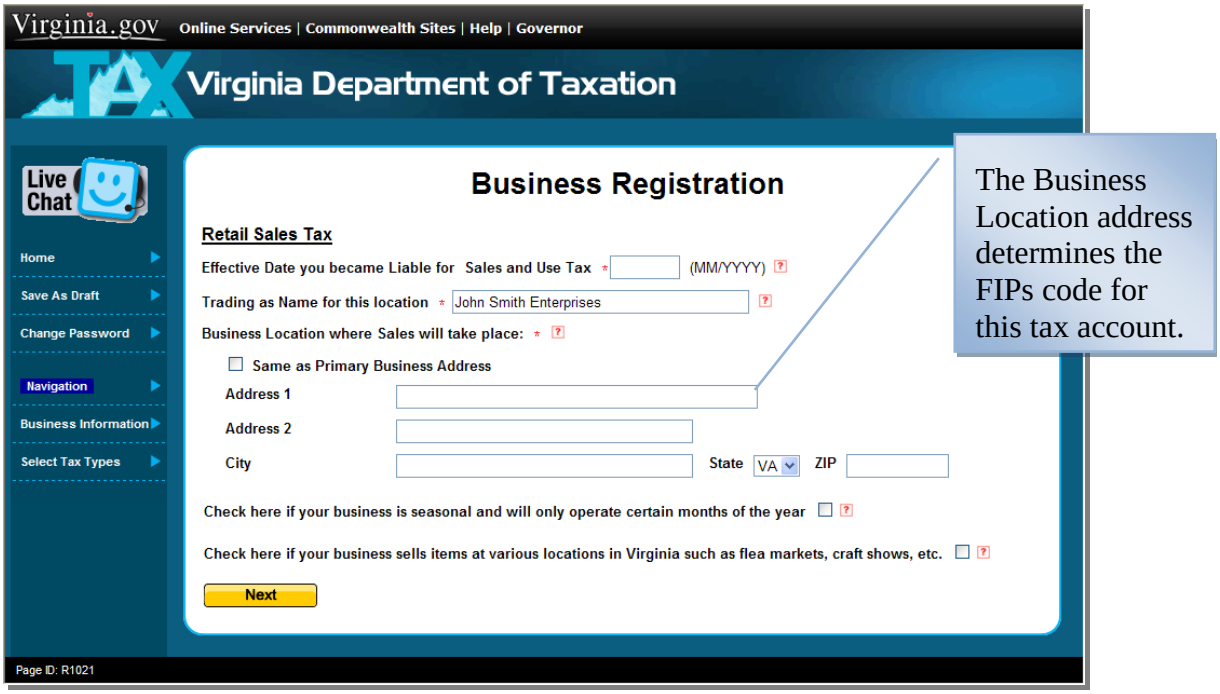
6. Other Taxes

   Customers will also erroneously register for taxes because they sell the items listed. Most of these tax liabilities highlighted in the window apply to producers of the items, NOT sellers.



Retail Sales Tax

This series of windows gathers the information necessary to set up a Retail Sales tax account for the business. This window only opens when a business indicates from the previous window they have Retail Sales and they plan to sell items.

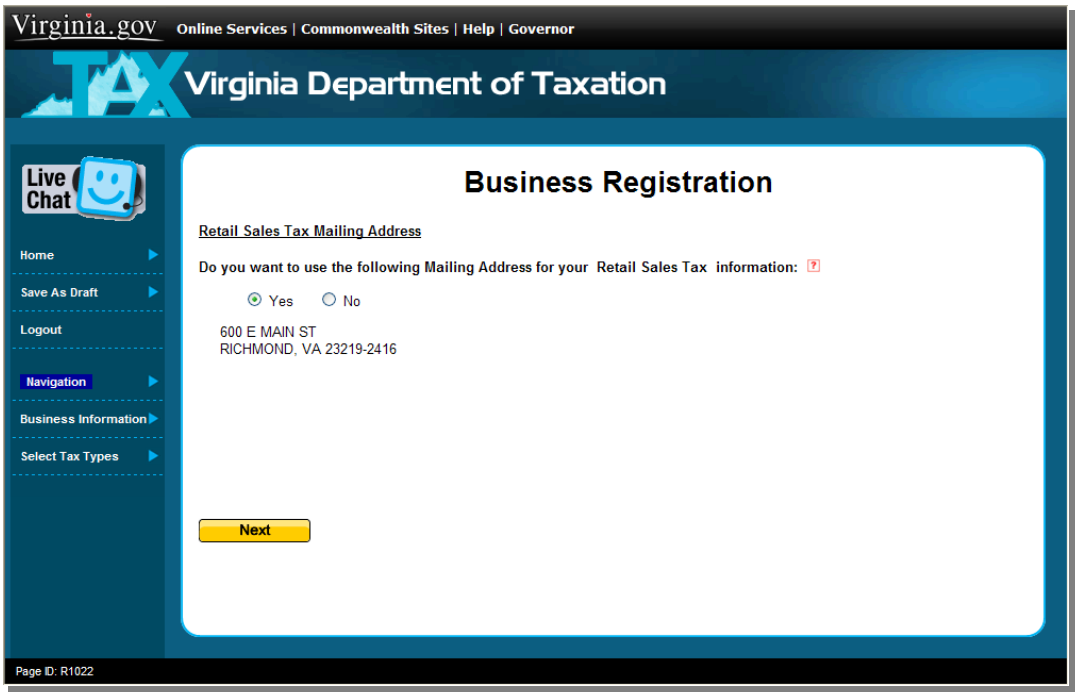


Tips:

1. Seasonal businesses for Sales and Use tax are defined as those operating eight or less months per year. When the taxpayer checks this box, the window changes to allow them to specify which months they operate.
2. Businesses that have no fixed business location, but sell from various locations throughout Virginia, such as flea markets, gun shows, and arts and crafts shows, should check this box.

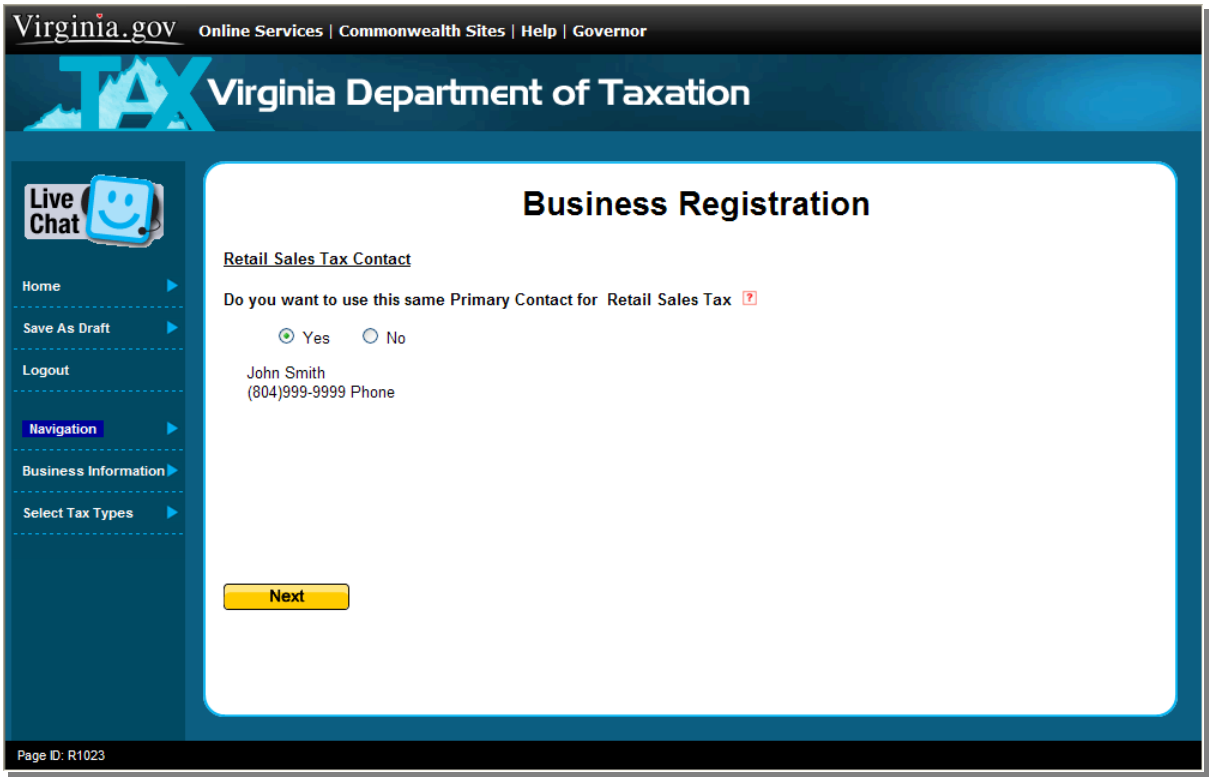
Retail Sales Tax Mailing Address

Customers may enter a different mailing address for their Sales Tax information or they can default to the Primary Mailing Address previously provided. Each tax they register for will provide this same option. Some taxpayers prefer to have a separate mailing address for each tax they pay.



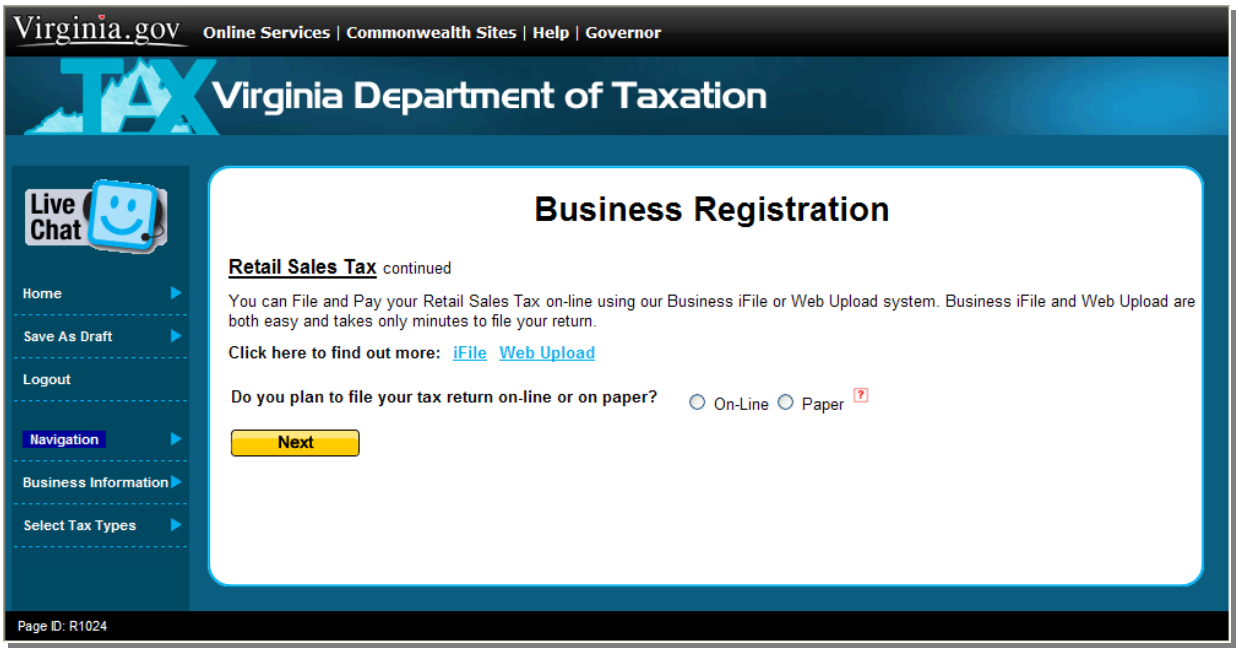
Retail Sales Tax Contact

Customers may enter a different contact for their Sales Tax information or they can default to the Primary Contact they previously provided. Each tax they register for will provide this same option. Some taxpayers prefer to have a separate contact for each tax they pay.



Retail Sales Tax Continued

For Retail Sales Tax customers are asked if they plan to file their tax returns online or on paper. Taxpayers should be encouraged to file electronically using Business iFile or Web Upload. There are considerable costs involved with mailing tax returns so it's important to know up front if they will need paper forms sent to them.



Notes on Other Tax Types

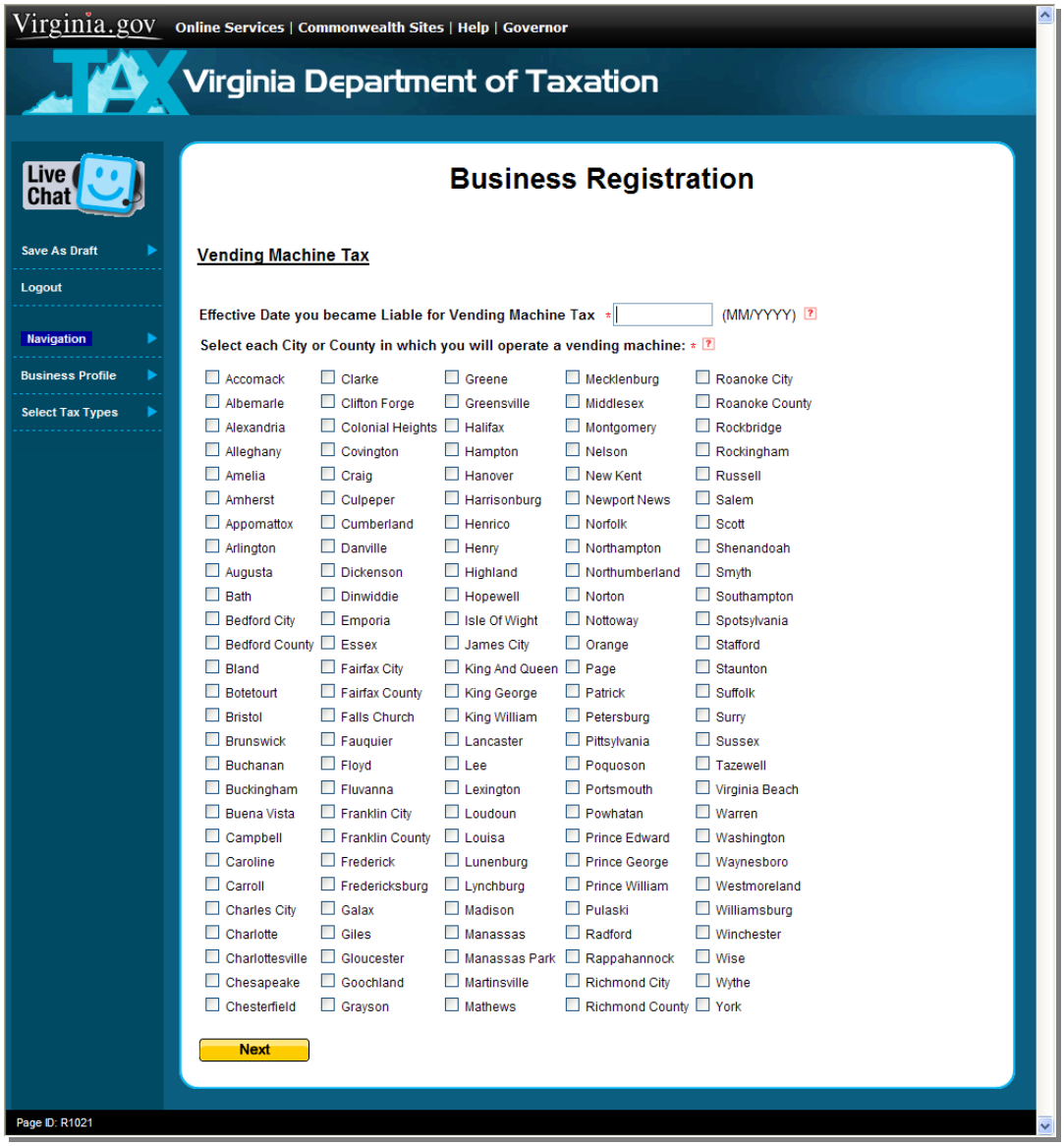
Like the Retail Sales Tax, each of the other tax types have a series of windows where the customers can fill in information specific to that tax type. While there are too many windows to show here, we have included some special notes on the other tax types.

1. Litter Tax

   For taxpayers registering for Litter tax, registration problems can occur if an incorrect date is entered. Because Litter Tax is an annual tax imposed on establishments in business as of January 1st of that taxable year, a January 1 date should always be entered as a start date. For example, a business opening on January 1, 2011 would enter 1/1/2011 as the date. Businesses starting on January 2nd or after should enter January 1st of the **next** tax year when registering for the tax. For example, a. business opening February 21, 2011 would enter 1/1/2012 as its start date.

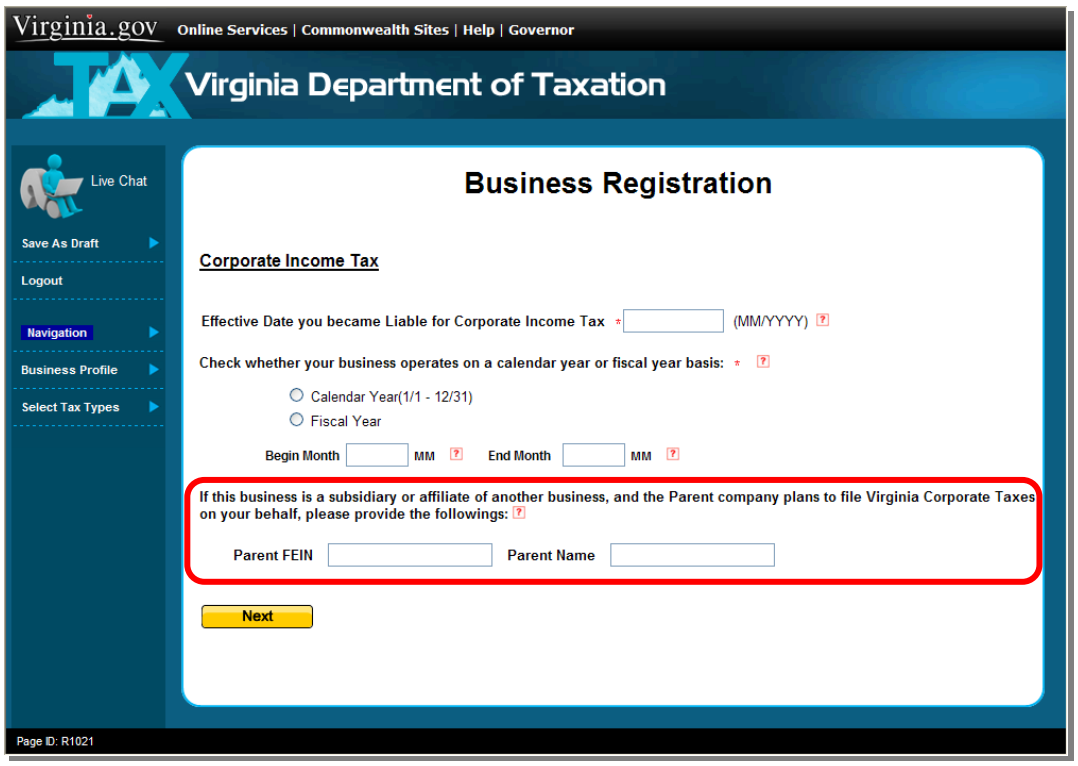
2. Vending Machine Tax

   When registering for Vending Machine tax ask them to identify all localities where they will place their vending machines to sell items.



3. Corporate Income Tax

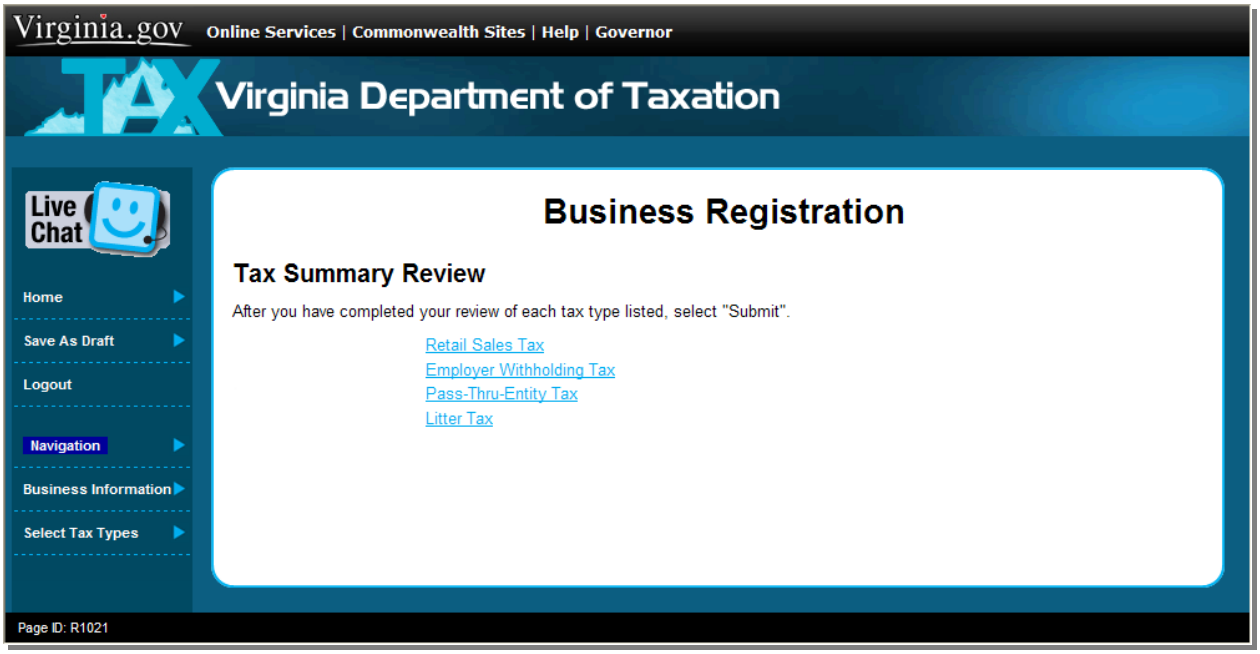
A subsidiary corporation whose parent corporation plans to file Corporate Income Tax returns on its behalf must include the parent corporation's FEIN and name. Leaving the Parent FEIN and Name blank indicates the subsidiary will file its own, separate Corporate Income tax returns with TAX.



Tax Summary Review

The Tax Summary Review window contains a link for each tax they have chosen. The taxpayer must review each tax type before they can complete their registration.

IMPORTANT! Locality staff must have taxpayers review the tax types before proceeding.

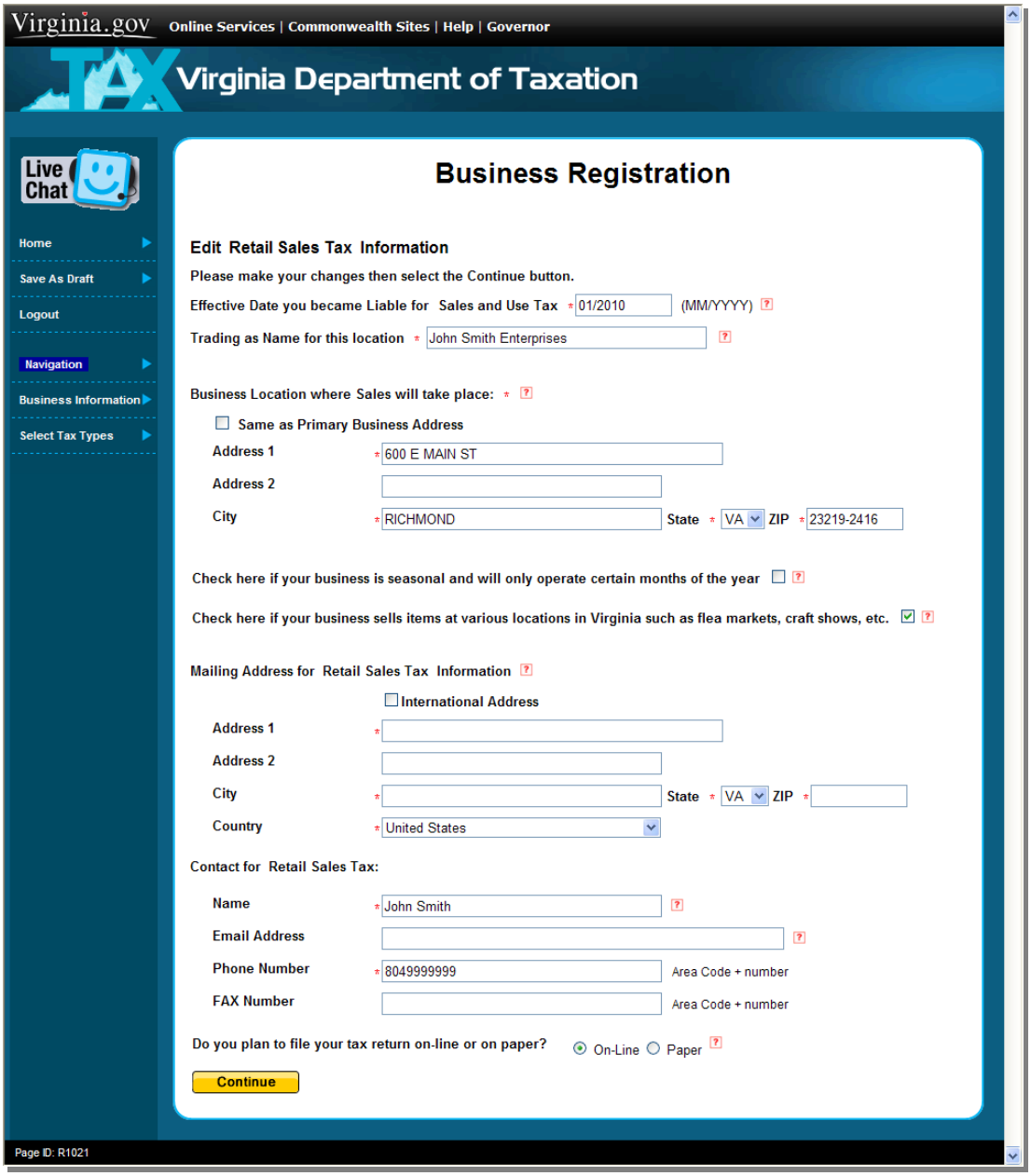


Review Retail Sales Tax

The **Review *Retail Sales Tax*** window lets businesses view and modify their entries prior to finalizing the registration. We show the review process for the Retail Sales Tax, but the other taxes work the same way.

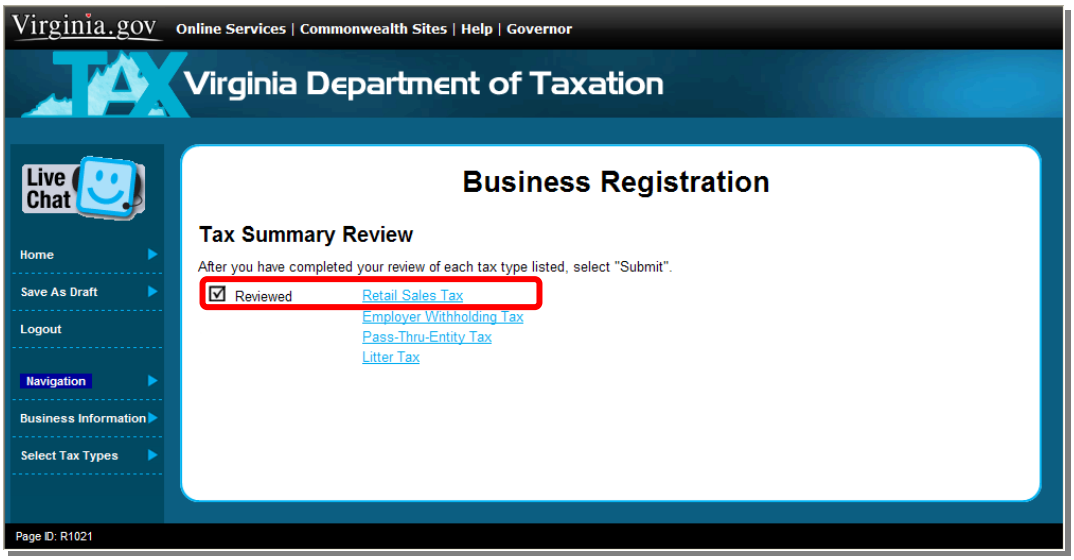
If the taxpayer needs to change any of this information, they can click the **Edit** button.

This opens the **Edit Retail Sales Tax Information** window. They can change any of this information. The **Delete** button should be used if they erroneously registered for a specific tax type.



When they click **Continue**, it returns to the **Review *Retail Sales* Tax Information** window again. When they are comfortable with the information displayed, they click the **Approve** button.

This returns them to the **Tax Summary Review** window. Now the Retail Sales Tax entry has been checked off.



When they have reviewed each tax, it is also checked off. When they review (and approve) the last tax, a **Submit** button is added to the window.

The taxpayer can now click the **Submit** button to complete the registration.

IMPORTANT! Locality staff must have the customer approve all tax summary reviews before clicking the **Submit** button.

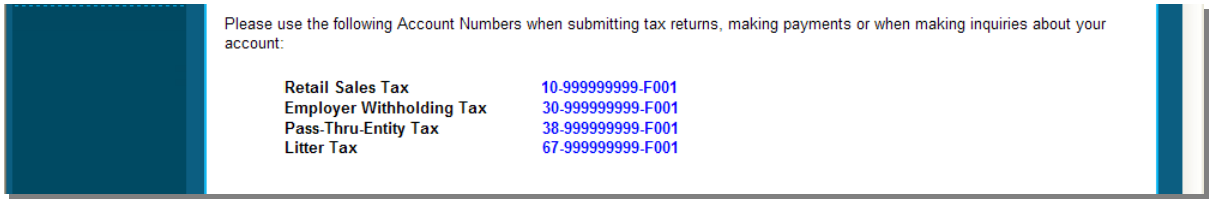
New Registration Next Steps

The **New Registration Next Steps** window provides:

- Confirmation that their TAX registration is complete
- Identification of their Tax Account Number(s)
- A copy of their Sales Tax Certificate(s)
- Important information for the taxpayer to better understand their filing responsibility for each tax type they registered for.

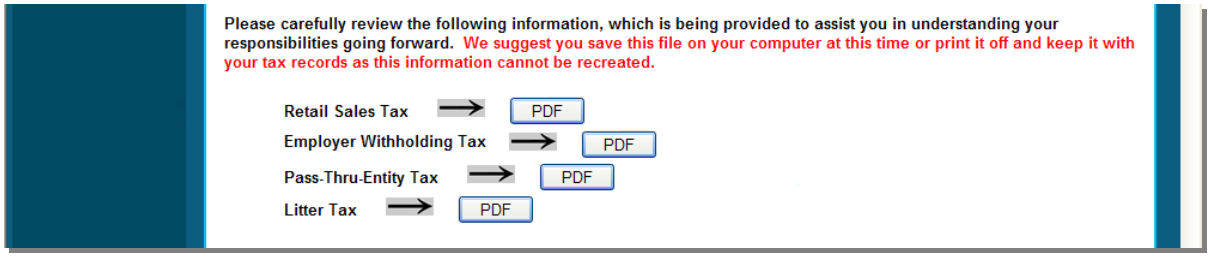
Localities must print this page using the **Print** option and give it to taxpayer for their records.

iReg generates an account number for each tax type they have registered for. The format for the Tax Account Number is: ##-#########F-### (the first two digits represent the tax type, the following 9 digits are the FEIN of the customer followed by an "F" to indicate that that the External Id is a FEIN, the last three-digit suffix is used to distinguish accounts of the same tax type for the customer).



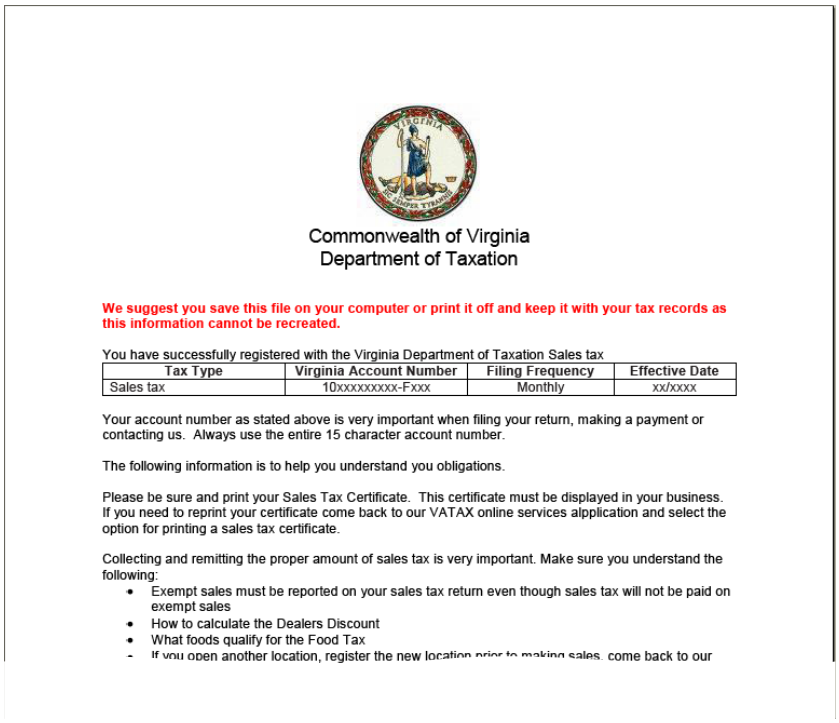
iReg will generate the Sales Tax Certificates (*if registered for the tax*). Localities must print a copy of this certificate for the taxpayer to display in their store. TAX will no longer mail certificates. The PDF file can be read using the free Adobe Acrobat Reader program. If the Locality does not have this program installed, they can download it from Adobe.

iReg generates a PDF for each tax type with important filing information for the taxpayer to better understand their responsibilities.



IMPORTANT! Locality staff must **print** the contents of each PDF for the taxpayer. TAX cannot recreate this information for them later.

Example of a PDF



Commonwealth of Virginia
Department of Taxation

We suggest you save this file on your computer or print it off and keep it with your tax records as this information cannot be recreated.

You have successfully registered with the Virginia Department of Taxation Sales tax

Tax Type	Virginia Account Number	Filing Frequency	Effective Date
Sales tax	10xxxxxxxxx-Fxxx	Monthly	xx/xxxx

Your account number as stated above is very important when filing your return, making a payment or contacting us. Always use the entire 15 character account number.

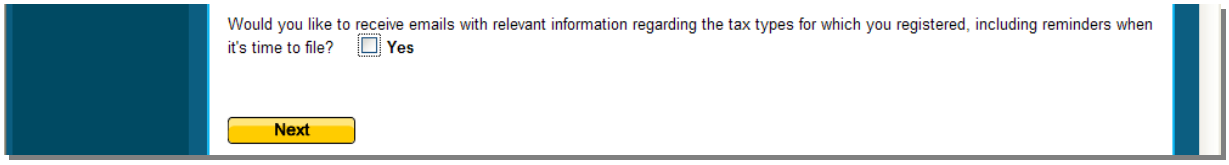
The following information is to help you understand you obligations.

Please be sure and print your Sales Tax Certificate. This certificate must be displayed in your business. If you need to reprint your certificate come back to our VATAX online services alpplication and select the option for printing a sales tax certificate.

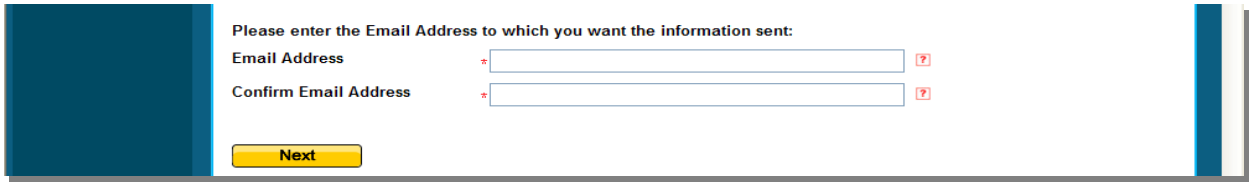
Collecting and remitting the proper amount of sales tax is very important. Make sure you understand the following:

- Exempt sales must be reported on your sales tax return even though sales tax will not be paid on exempt sales
- How to calculate the Dealers Discount
- What foods qualify for the Food Tax
- If you open another location, register the new location prior to making sales, come back to our

Optionally, the customer can elect to receive filing emails from TAX. The emails include reminders when taxes are due as well as information about changes in the tax laws and other helpful topics.

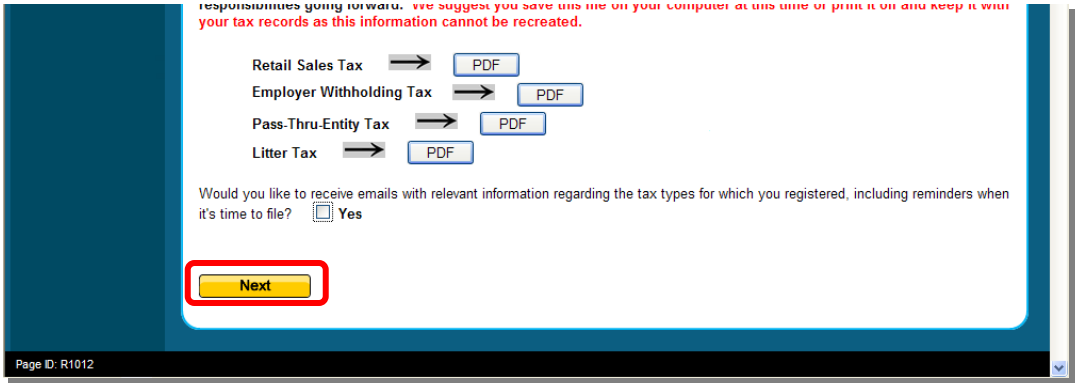


When they select the check box, the screen changes so that they can enter their email address.

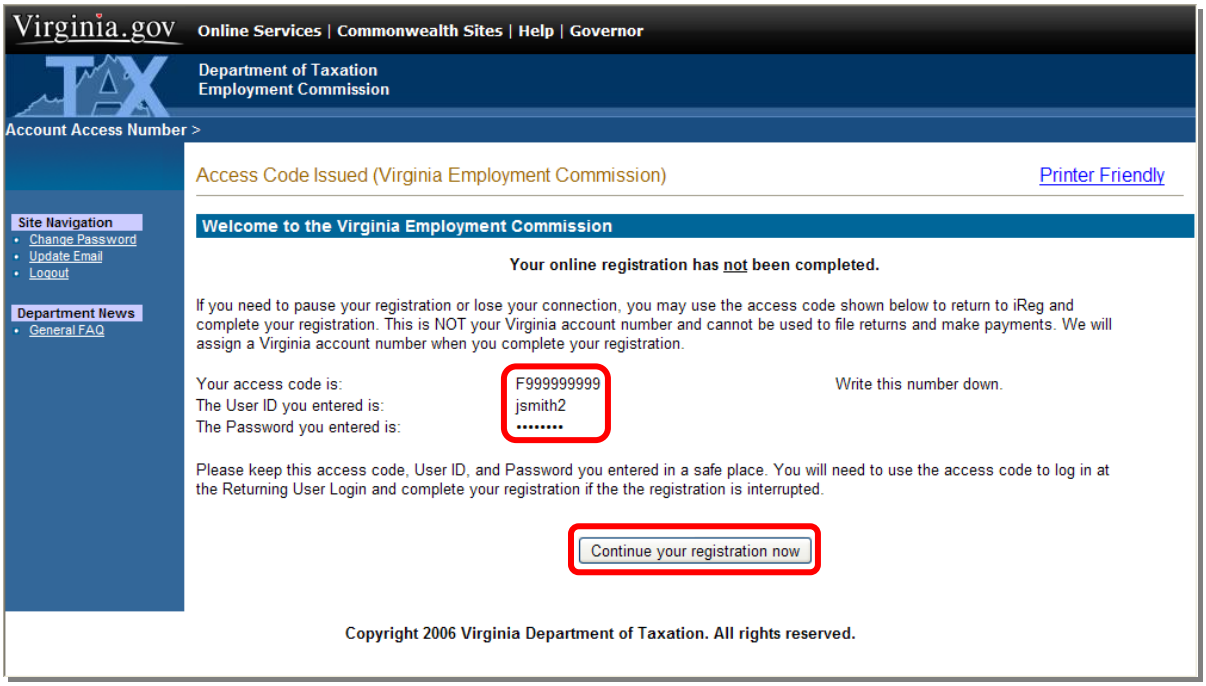


Register with the Virginia Employment Commission (VEC)

If the taxpayer indicated earlier that the business has employees and registered for Employer Withholding Tax, iReg will take them to the first step in the **VEC Registration** process when they click the **Next** button on the New Registration Next Steps window.

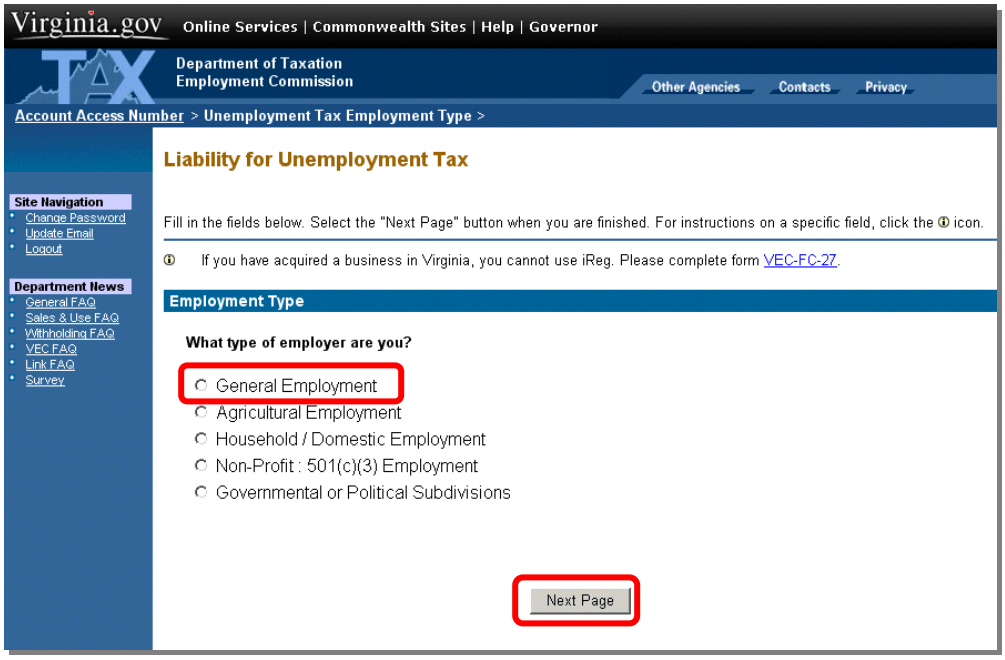


The first page of the VEC registration assigns the business an "access code", which becomes the customer's VEC Account Number. They would enter it into the Account # field when they log in as a returning user to Virginia Tax Online and wish to continue with their VEC registration or file an Unemployment Tax return. Once the customer has recorded or printed it, they can click **Continue your registration now**.



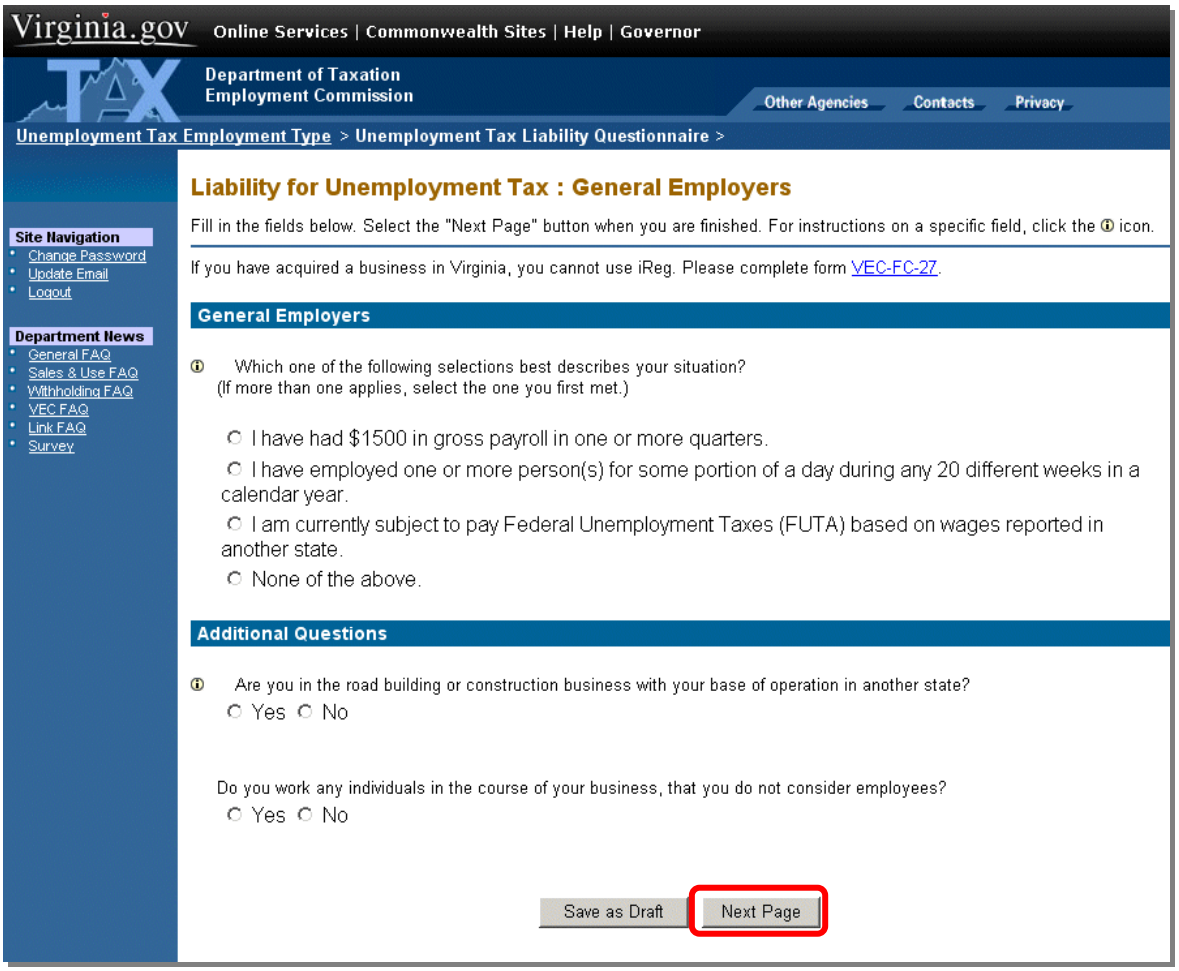
Liability for Unemployment Tax

On the Liability for Unemployment Tax page, the customer must select what type of employer they are. The most common choice would be **General Employment.** Click **Next Page** to continue with the registration.



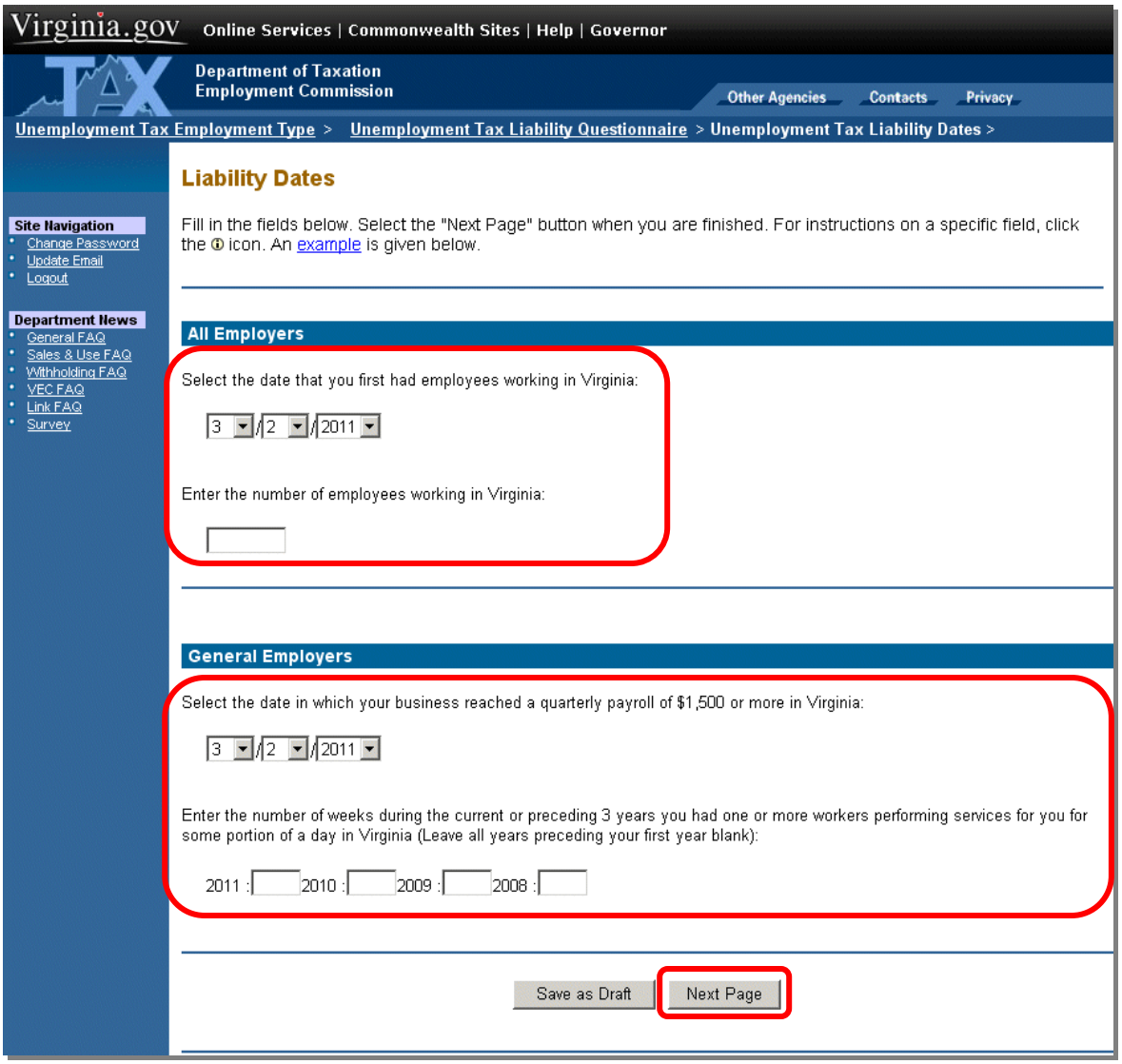
Liability for Unemployment Tax – General Employers

Next the customer must answer some additional questions about their employer status and then click **Next Page**.



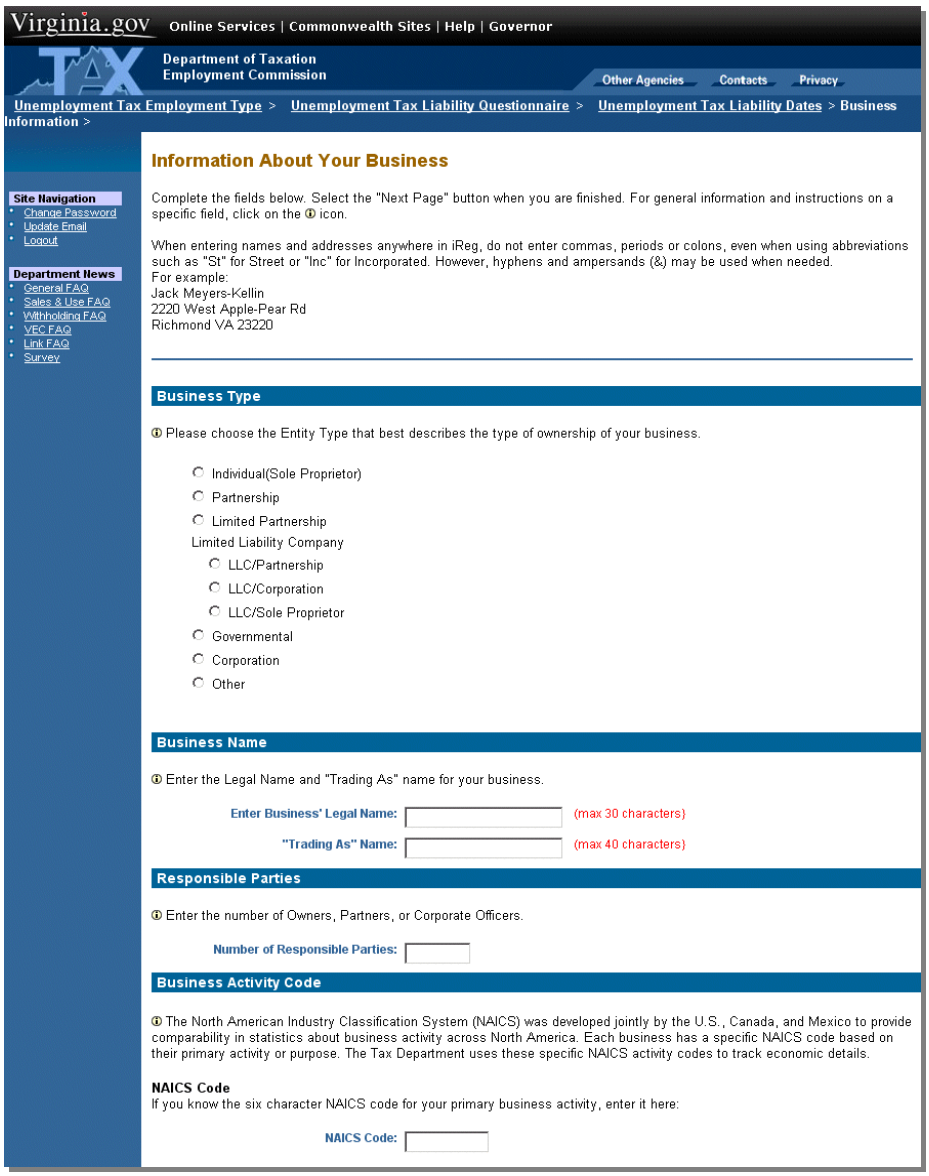
Liability Dates – General Employers

Next the customer must specify the dates when they began to employ workers in Virginia, and when their payroll exceeded $1,500 a quarter. Click **Next Page** to continue.



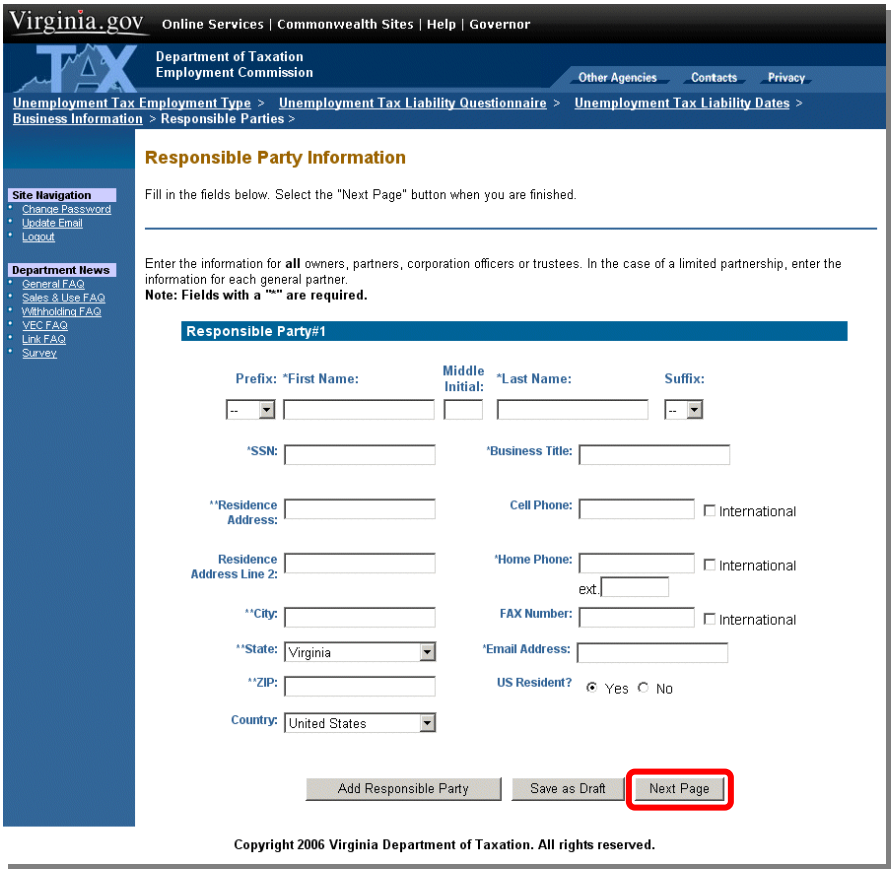
Information About Your Business

This window is pre-populated with information about the customer's business gathered from their TAX registration, including the entity type, legal business name, trading as name, and business activity code (or NAICS code). The taxpayer can change any of these values if necessary. Click **Next Page** to continue.



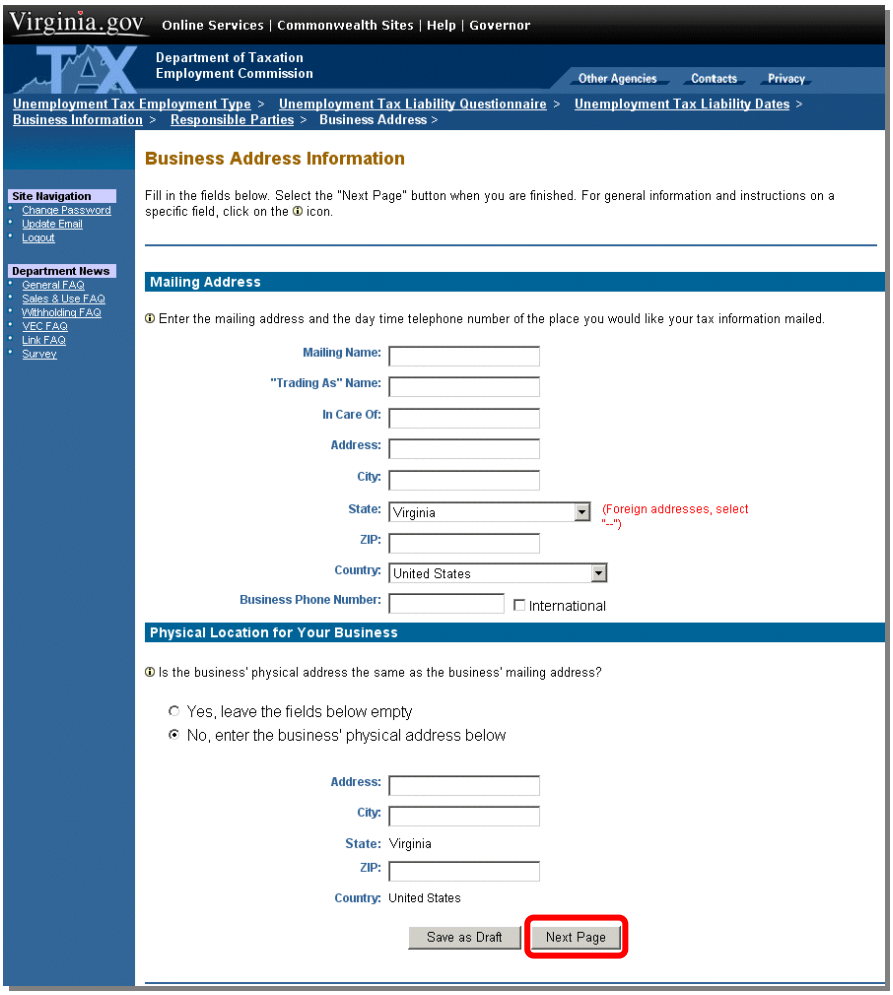
Responsible Party Information

This window is pre-populated with information about the responsible parties with information gathered from their TAX registration. The taxpayer can change any of these values if necessary. There are additional fields that the customer should enter. The number of responsible parties was specified on the **Information About Your Business** page. Click **Next Page** to continue.



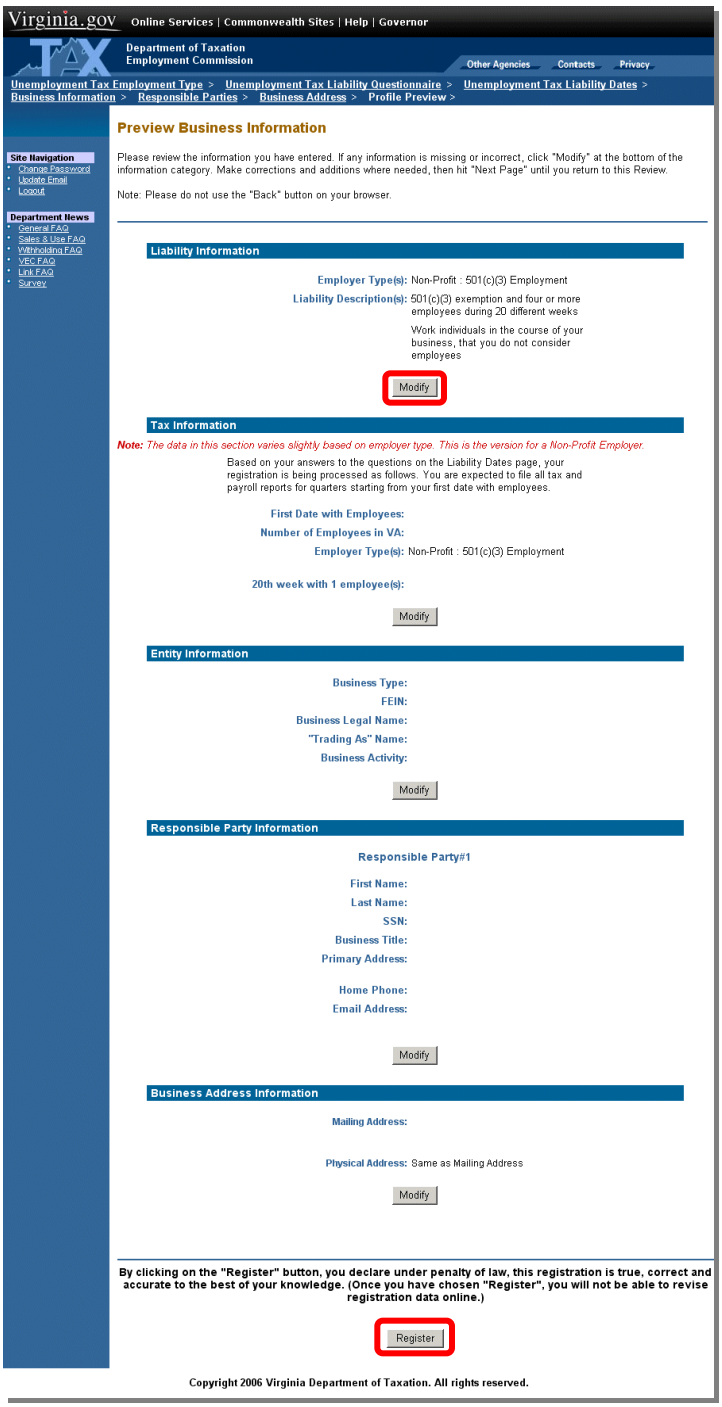
Business Address Information

This window is pre-populated with the customer's mailing address and physical location (if it is different from their mailing address) from their TAX registration. The taxpayer can change any of these values if necessary. Click **Next Page** to continue.



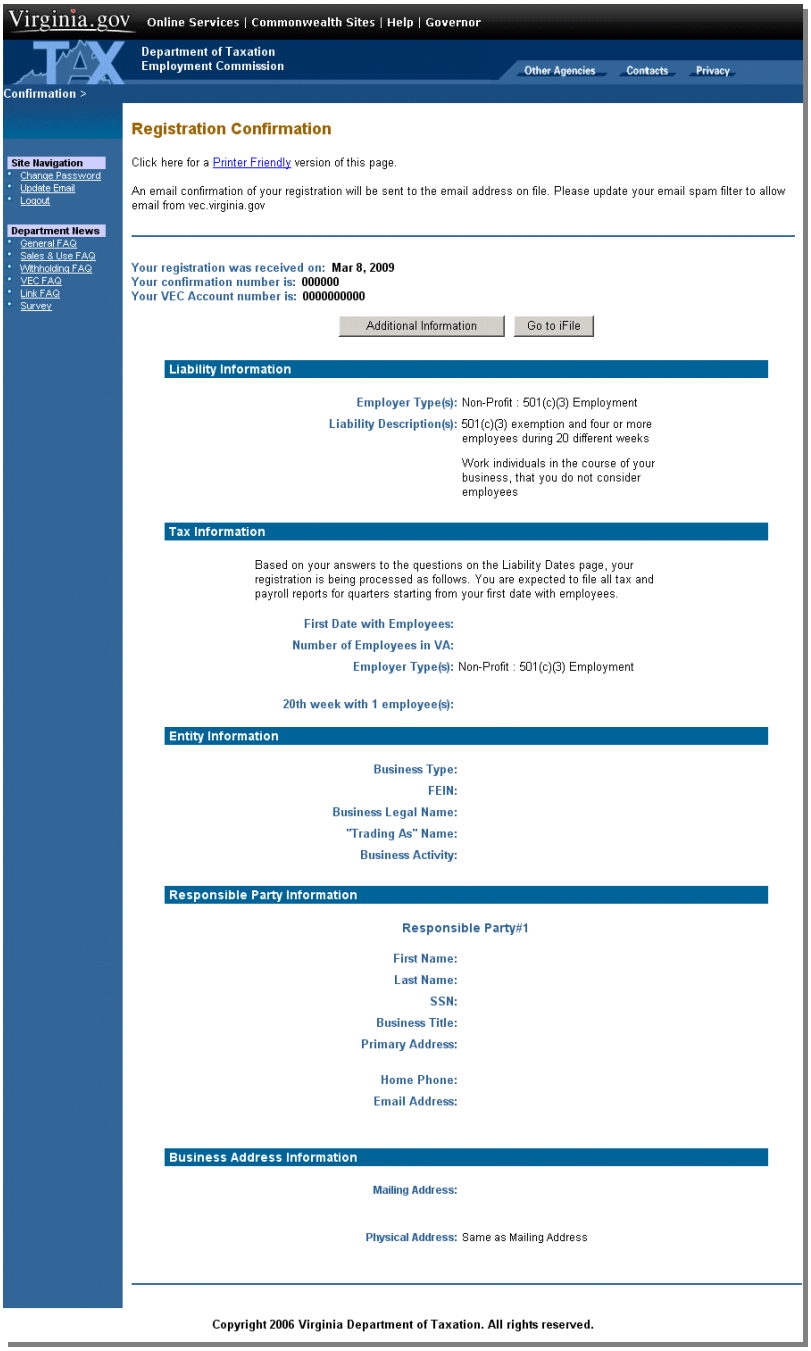
Review Business Information

Now the customer should verify the information they have provided. The **Modify** buttons allow the customer to go back and change anything necessary. If the information is correct, they would click the **Register** button to finish this process.



Confirmation Page

The Registration Confirmation page confirms that the registration has been completed. You should print the Printer Friendly version of this page for the customer.



Virginia.gov Online Services | Commonwealth Sites | Help | Governor

TAX Department of Taxation
Employment Commission

Other Agencies Contacts Privacy

Confirmation >

Site Navigation
- Change Password
- Update Email
- Logout

Department News
- General FAQ
- Sales & Use FAQ
- Withholding FAQ
- VEC FAQ
- Link FAQ
- Survey

Registration Confirmation

Click here for a Printer Friendly version of this page.

An email confirmation of your registration will be sent to the email address on file. Please update your email spam filter to allow email from vec.virginia.gov

Your registration was received on: Mar 8, 2009
Your confirmation number is: 000000
Your VEC Account number is: 0000000000

Additional Information | Go to iFile

Liability Information

Employer Type(s): Non-Profit : 501(c)(3) Employment
Liability Description(s): 501(c)(3) exemption and four or more employees during 20 different weeks

Work individuals in the course of your business, that you do not consider employees

Tax Information

Based on your answers to the questions on the Liability Dates page, your registration is being processed as follows. You are expected to file all tax and payroll reports for quarters starting from your first date with employees.

First Date with Employees:
Number of Employees in VA:
Employer Type(s): Non-Profit : 501(c)(3) Employment

20th week with 1 employee(s):

Entity Information

Business Type:
FEIN:
Business Legal Name:
"Trading As" Name:
Business Activity:

Responsible Party Information

Responsible Party#1

First Name:
Last Name:
SSN:
Business Title:
Primary Address:

Home Phone:
Email Address:

Business Address Information

Mailing Address:

Physical Address: Same as Mailing Address

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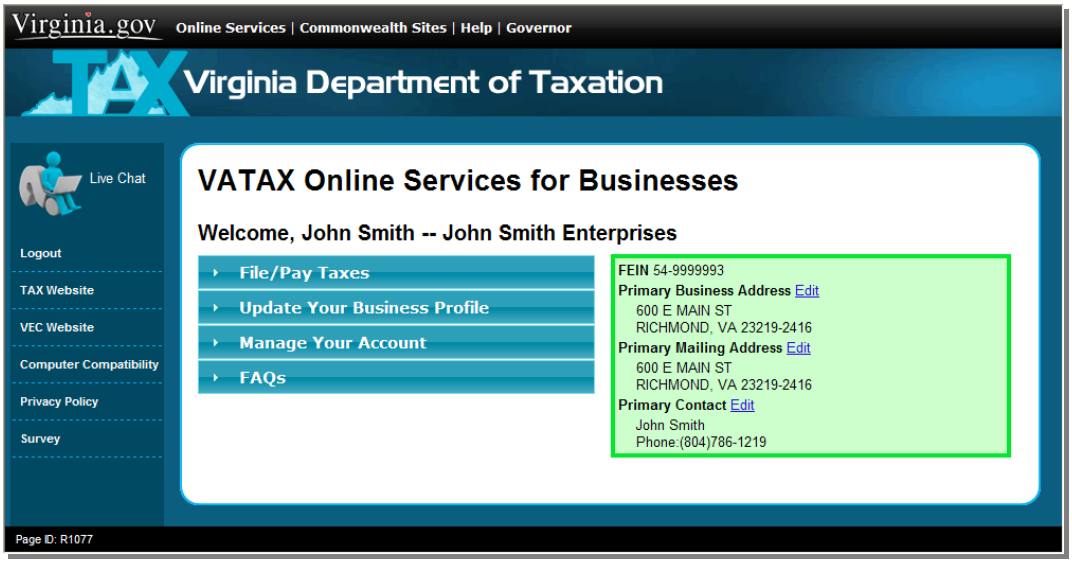
REGISTRATION CHANGES

Please emphasize to taxpayers the importance of notifying TAX of any changes or updates to their business registration information. Besides keeping demographic information current, like business name and address, TAX must also know when a business is no longer liable for a tax previously registered, or when all business activities cease.

Please inform taxpayers they can make changes online through **VATAX Online Services for Businesses** as a returning user. The Account #, User ID and Password created during the registration process should be entered into the **Returning User Login**.

Once logged from the **Update Your Business Profile** link they can update their Contact information, update their various mailing addresses, update or add a new Responsible Party, add a new Business Location, close a Business Location, close their Business, or print additional copies of their Sales Tax Certificates.

IMPORTANT! Businesses should report an Ending Liability Date if they are no longer liable for a specific tax, or if the business is closed or out of business. Without an Ending Liability Date, the system continues to assess tax and penalties for liabilities the business does not have the responsibility for paying.



Registration Change Request (Form R-3)

The **Form R-3 – Registration Change Request** is the paper form used to report the following updates to a business's registration information:

- Change in business name
- Change of address (physical, mailing or a specific location)
- Contact Information or Responsible Officers
- End a tax liability or close their business

MAIL TO: VA DEPARTMENT OF TAXATION, REGISTRATION UNIT, PO BOX 1114, RICHMOND, VA 23218-1114

VIRGINIA ACCOUNT NUMBER _____ FEDERAL EMPLOYER ID# (FEIN) _____

☐ CHANGE TO NAME OR ADDRESS INFORMATION.

☐ CHANGE IN BUSINESS LOCATION:
NEW CITY or COUNTY NAME _____ EFFECTIVE DATE ___/___/___

☐ COMPLETELY OUT OF BUSINESS. DATE BUSINESS WAS TERMINATED: EFFECTIVE DATE ___/___/___

☐ NO LONGER LIABLE FOR THIS TAX: TAX NAME _____ EFFECTIVE DATE ___/___/___

PREVIOUS BUSINESS NAME & ADDRESS	NEW BUSINESS NAME & ADDRESS
LEGAL BUSINESS NAME	NEW LEGAL BUSINESS NAME
TRADING-AS NAME	NEW TRADING-AS NAME
PHYSICAL STREET ADDRESS	NEW PHYSICAL STREET ADDRESS
CITY STATE ZIP	CITY STATE ZIP
MAILING ADDRESS	NEW MAILING ADDRESS
CITY STATE ZIP	CITY STATE ZIP
AREA CODE ( ) TELEPHONE NUMBER	AREA CODE ( ) TELEPHONE NUMBER

IMPORTANT! Localities are not authorized to process paper R-3 forms. Please direct the taxpayer to submit the Form R-3 to TAX using the fax number or mailing address located on the form. Fax is the preferred method for submitting registration applications.

The Form R-3 and instructions can be downloaded from the TAX web site. (http://www.tax.virginia.gov).