



STATE OF WEST VIRGINIA  
State Tax Department, Revenue Division  
P. O. Box 2666  
Charleston, WV 25330-2666



Earl Ray Tomblin, Governor

Craig A. Griffith, Tax Commissioner

TEST CUSTOMER  
TEST STREET  
TEST CITY WV 11111-1111

Letter Id: L1104189440  
Issued: 06/27/2012  
Account #: 2246-7000

**RE: Business Registration Certificate**

The West Virginia State Tax Department would like to thank you for registering your business. Enclosed is your Business Registration Certificate. This certificate shall be permanent until cessation of business or until suspended, revoked or cancelled. Changes in name, ownership or location are considered a cessation of business; a new Business Registration Certificate and applicable fees are required. Please review the certificate for accuracy.

This certificate must be prominently displayed at the location for which issued. Engaging in business without conspicuously posting a West Virginia Business Registration Certificate in the place of business is a crime and may subject you to fines per W.Va. Code § 11-9.

When contacting the State Tax Department, refer to the appropriate account number listed on the back of this page. The taxes listed may not be all the taxes for which you are responsible. Account numbers for taxes are printed on the tax returns mailed by the State Tax Department. Failure to timely file tax returns may result in penalties for late filing.

Should the nature of your business activity or business ownership change, your liability for these and other taxes will change accordingly.

To learn more about these taxes and the services offered by the West Virginia State Tax Department, visit our web site at [www.wvtax.gov](http://www.wvtax.gov).

Enclosure

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**Save a stamp and your time. You can now view, file and pay taxes at <https://mytaxes.wvtax.gov>  
More taxes will be available for online access in the future.**

<b>TAX</b>	<b>FILING FREQUENCY</b>	<b>ACCOUNT NUMBER</b>
Business Registration Tax		2246-7000



**WEST VIRGINIA  
STATE TAX DEPARTMENT  
BUSINESS REGISTRATION  
CERTIFICATE**

ISSUED TO:  
**TEST CUSTOMER  
TEST STREET  
TEST CITY, WV 11111-1111**

**BUSINESS REGISTRATION ACCOUNT NUMBER: 2246-7000**

This certificate is issued on: **06/27/2012**

*This certificate is issued by  
the West Virginia State Tax Commissioner  
in accordance with Chapter 11, Article 12, of the West Virginia Code*

*The person or organization identified on this certificate is registered  
to conduct business in the State of West Virginia at the location above.*

**This certificate is not transferrable and must be displayed at the location for which issued.**

This certificate shall be permanent until cessation of the business for which the certificate of registration was granted or until it is suspended, revoked or cancelled by the Tax Commissioner.

Change in name or change of location shall be considered a cessation of the business and a new certificate shall be required.

TRAVELING/STREET VENDORS: Must carry a copy of this certificate in every vehicle operated by them.  
CONTRACTORS, DRILLING OPERATORS, TIMBER/LOGGING OPERATIONS: Must have a copy of this certificate displayed at every job site within West Virginia.