



STATE OF WEST VIRGINIA
State Tax Department, Tax Account Administration Div
P.O. Box 2666
Charleston, WV 25330-2666



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Dale W. Steager, State Tax Commissioner

LABOR LAW POSTER SERVICE, LLC
6323 W SAGINAW HWY STE E
LANSING MI 48917-2492

Letter Id: L0585315264
Issued: 05/22/2019
Account #: 2375-9834

Re: Conducting Business in West Virginia

To Whom It May Concern:

The West Virginia State Tax department has received information that you may be conducting business in the State of West Virginia. Tax accounts have been added for you in our computer system based upon information received from WV Secretary of State or other sources. The Business Registration Tax Act (WV Code 11-12) requires every person conducting business in West Virginia to register with the State Tax Department and obtain a Business Registration Certificate. In accordance with WV Code §11-9-12, any person who engages in business without a valid West Virginia Business Registration Certificate is guilty of a Criminal Offense and is subject to arrest and a fine of \$1,000.00 to \$10,000.00

To complete your registration and receive your permanent Business Registration Certificate, please complete the application for a WV Business Registration Certificate and return to the address below. The application (form BUS-APP) is available on our website at www.tax.wv.gov.

If you have not registered with the WV Secretary of State or your business is a Sole Proprietor, General Partnership or other entity not required to register with the WV Secretary of State, you may register online at www.Business4WV.com. If you have already completed the application for a business registration certificate, please respond to this letter by providing a photocopy of the application.

Should you believe you are not subject to the registration requirements, please complete the questionnaire on the reverse side of this notice and indicate the reason(s) you should not be required to register. Any questions regarding the registration requirements, please contact the Registration Unit at (304) 558-3333.

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Tax Account Administration Div ■ P.O. Box 2666 ■ Charleston, WV 25330-2666
(304) 558-3333 ■ Fax (304) 558-8685 ■ www.tax.wv.gov

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Determination Statement for State of WV Registration Requirement

Any person who is engaging in any business activity in the state of West Virginia must register with the WV State Tax Department before commencing business activities in this State. Business activity is an all purposeful revenue-generating activity engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect.

This includes all out-of-state locations sending representatives/independent contractors into WV to solicit business, businesses registered with the WV Secretary of State's office and persons with rental property in WV.

If you believe you are not subject to WV State Business Registration requirements, please check the appropriate box below. Should you have questions regarding these reasons, please contact the Registration Unit at (304) 558-3333.

☐ Business has been closed

Date:

☐ Previously Registered

ID Number:

☐ West Virginia Employees Only (Withholding Only)

☐ Other (Provide reasons below):

Under penalty of perjury, I certify this statement to be true and correct.

Signature Title Date