

TIDEWATER CHAPTER – VIRGINIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
NOT FOR PROFIT CONFERENCE
JUNE 29, 2011

APPENDIX V

(SAMPLE CONFLICT OF INTEREST POLICY)

Appendix A: Sample Conflict of Interest Policy

Note: Items marked *Hospital insert – for hospitals that complete Schedule C* are intended to be adopted by hospitals.

Article I Purpose

The purpose of the conflict of interest policy is to protect this tax-exempt organization's (Organization) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II Definitions

1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

[Hospital Insert – for hospitals that complete Schedule C

If a person is an interested person with respect to any entity in the health care system of which the organization is a part, he or she is an interested person with respect to all entities in the health care system.]

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article III Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV **Records of Proceedings**

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article V **Compensation**

- a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

[Hospital Insert – for hospitals that complete Schedule C

- d. Physicians who receive compensation from the Organization, whether directly or indirectly or as employees or independent contractors, are precluded from membership on any committee whose jurisdiction includes compensation matters. No physician, either individually or collectively, is prohibited from providing information to any committee regarding physician compensation.]

Article VI **Annual Statements**

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII **Periodic Reviews**

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Article VIII **Use of Outside Experts**

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

APPENDIX VI

(FEDERAL FORM SS-4 (APPLICATION FOR
EMPLOYER IDENTIFICATION NUMBER))

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested			
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name		
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)		
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)		
	6 County and state where principal business is located			
	7a Name of responsible party		7b SSN, ITIN, or EIN	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶		
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No				
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.				
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Other (specify) ▶ _____ Group Exemption Number (GEN) if any ▶				
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country		
10 Reason for applying (check only one box)				
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____				
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year		
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; text-align: center;">Agricultural</td> <td style="width:33%; text-align: center;">Household</td> <td style="width:33%; text-align: center;">Other</td> </tr> </table>			Agricultural	Household
Agricultural	Household	Other		
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶				
16 Check one box that best describes the principal activity of your business.				
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify)				
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.				
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶ _____				

Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code) ()
	Address and ZIP code	Designee's fax number (include area code) ()
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) ()
Name and title (type or print clearly) ▶		Applicant's fax number (include area code) ()
Signature ▶		Date ▶

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. Note. State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

Instructions for Form SS-4

(Rev. January 2011)

Application for Employer Identification Number (EIN)

Use with the January 2010 revision of Form SS-4



Department of the Treasury
Internal Revenue Service

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

EIN operations contact information. Contact information for EIN operations at the Philadelphia Internal Revenue Service Center has changed.

- The phone number to use for Form SS-4 applicants outside of the United States has changed to 1-267-941-1099. See the *Note* in the *Telephone* section under *How to Apply*, later.
- The ZIP code for EIN Operations at the Philadelphia Internal Revenue Service Center now includes a ZIP+4 extension. The revised ZIP code is 19255-0525.
- The Fax-TIN number for EIN Operations at the Philadelphia Internal Revenue Service Center has changed to 1-267-941-1040. See the *Where to File or Fax* table on page 2.

Federal tax deposits must be made by electronic funds transfer. Beginning January 1, 2011, you must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax).

Forms 8109 and 8109-B, Federal Tax Deposit Coupon, cannot be used after December 31, 2010. Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf. You also may arrange for your financial institution to initiate a same-day wire on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

To get more information about EFTPS or to enroll in EFTPS, visit www.eftps.gov or call 1-800-555-4477. Additional information about EFTPS is also available in Publication 966, *The Secure Way to Pay Your Federal Taxes*.

General Instructions

Use these instructions to complete Form SS-4, Application for Employer Identification Number (EIN). Also see *Do I Need an EIN?* on page 2 of Form SS-4.

Purpose of Form

Use Form SS-4 to apply for an EIN. An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.



An EIN is for use in connection with your business activities only. Do not use your EIN in place of your social security number (SSN).

Reminders

Apply online. Generally, you can apply for and receive an EIN on IRS.gov. See *How To Apply*, later.



This is a free service offered by the Internal Revenue Service at IRS.gov.

File only one Form SS-4. Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of

the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if a sole proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

EIN applied for, but not received. If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. Do not show your SSN as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area as shown in the instructions for the form that you are filing. Make your check or money order payable to the "United States Treasury" and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN.

Election to file Form 944. Eligible employers may now elect to file Form 944 annually instead of Forms 941 quarterly. See *Line 14. Do you want to file Form 944?* on page 5 for details.

Electronic filing and payment. Businesses can file and pay federal taxes electronically. Use e-file and the Electronic Federal Tax Payment System (EFTPS).

- For additional information about e-file, visit IRS.gov.
- For additional information about EFTPS, visit www.eftps.gov or call EFTPS Customer Service at 1-800-555-4477, 1-800-733-4829 (TDD), or 1-800-244-4829 (Spanish).

Federal tax deposits. New employers that have a federal tax obligation will be pre-enrolled in EFTPS. EFTPS allows you to make all of your federal tax payments online at www.eftps.gov or by telephone. Shortly after we have assigned you your EIN, you will receive instructions by mail for activating your EFTPS enrollment. You will also receive an EFTPS Personal Identification Number (PIN) that you will use when making your payments, as well as instructions for obtaining an online password.

For more information on federal tax deposits, see Pub. 15 (*Circular E*), *Employer's Tax Guide*.

How To Apply

You can apply for an EIN online, by telephone, by fax, or by mail, depending on how soon you need to use the EIN. Use only one method for each entity so you do not receive more than one EIN for an entity.

Online. Taxpayers and authorized third party designees located within the United States and U.S. possessions can receive an EIN online and use it immediately to file a return or make a payment. Go to the IRS website at www.irs.gov/businesses and click on *Employer ID Numbers*.



Taxpayers who apply online have an option to view, print, and save their EIN assignment notice at the end of the session. (Authorized third party designees will receive the EIN, however, the EIN assignment notice will be mailed to the applicant.)



Applicants who are not located within the United States or U.S. possessions cannot use the online application to obtain an EIN. Please use one of the other methods to apply.

Telephone. You can receive your EIN by telephone and use it immediately to file a return or make a payment. Call the IRS at 1-800-829-4933 (toll free). The hours of operation are 7:00 a.m. to 10:00 p.m. local time (Pacific time for Alaska and Hawaii).

The person making the call must be authorized to sign the form or be an authorized designee. See *Third Party Designee* and *Signature* on page 6. Also see the first *TIP* on page 2.

Note. International applicants must call 1-267-941-1099 (not toll free).

If you are applying by telephone, it will be helpful to complete Form SS-4 before contacting the IRS. An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right corner of the form and sign and date it. Keep this copy for your records.

If requested by an IRS representative, mail or fax the signed Form SS-4 (including any third party designee authorization) within 24 hours to the IRS address provided by the IRS representative.

TIP *Taxpayer representatives can apply for an EIN on behalf of their client and request that the EIN be faxed to their client on the same day. Note. By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.*

Fax. Under the Fax-TIN program, you can receive your EIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the appropriate Fax-TIN number listed below. A long-distance charge to callers outside of the local calling area will apply. Fax-TIN numbers can only be used to apply for an EIN. The numbers may change without notice. Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to provide your fax number so the IRS can fax the EIN back to you.

Mail. Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks. Also see *Third Party Designee* on page 6.

Call 1-800-829-4933 to verify a number or to ask about the status of an application by mail.

TIP *Form SS-4 downloaded from IRS.gov is a fill-in form, and when completed, is suitable for faxing or mailing to the IRS.*

Where to File or Fax

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	File or fax with the "Internal Revenue Service Center" at:
One of the 50 states or the District of Columbia	Attn: EIN Operation Cincinnati, OH 45999 Fax-TIN: 859-669-5760
If you have no legal residence, principal place of business, or principal office or agency in any state or the District of Columbia:	Attn: EIN Operation Philadelphia, PA 19255-0525 Fax-TIN: 267-941-1040

How To Get Forms and Publications

Internet. You can download, view, and order tax forms, instructions, and publications at IRS.gov.

Phone. Call 1-800-TAX-FORM (1-800-829-3676) to order forms, instructions, and publications. You should receive your order or notification of its status within 10 workdays.

DVD for Tax Products. For small businesses, return preparers, or others who may frequently need tax forms or publications, a DVD containing over 2,000 tax products (including many prior year forms) can be purchased from the National Technical Information Service (NTIS).

To order Pub. 1796, IRS Tax Products DVD, call 1-877-233-6767 or go to www.irs.gov/cdorders.

TIP *Tax help for your business is available at www.irs.gov/businesses/.*

Related Forms and Publications

The following forms and instructions may be useful to filers of Form SS-4.

- Form 11-C, Occupational Tax and Registration Return for Wagering.
- Form 637, Application for Registration (For Certain Excise Tax Activities).
- Form 720, Quarterly Federal Excise Tax Return.
- Form 730, Monthly Tax Return for Wagers.
- Form 941, Employer's QUARTERLY Federal Tax Return.
- Form 944, Employer's ANNUAL Federal Tax Return.
- Form 990-T, Exempt Organization Business Income Tax Return.
- Instructions for Form 990-T.
- Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
- Form 1024, Application for Recognition of Exemption Under Section 501(a).
- Schedule C (Form 1040), Profit or Loss From Business (Sole Proprietorship).
- Schedule F (Form 1040), Profit or Loss From Farming.
- Instructions for Form 1041 and Schedules A, B, G, J, and K-1, U.S. Income Tax Return for Estates and Trusts.
- Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- Instructions for Form 1065, U.S. Return of Partnership Income.
- Instructions for Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- Instructions for Forms 1120.
- Form 2290, Heavy Highway Vehicle Use Tax Return.
- Form 2553, Election by a Small Business Corporation.
- Form 2848, Power of Attorney and Declaration of Representative.
- Form 8821, Tax Information Authorization.
- Form 8832, Entity Classification Election.
- Form 8849, Claim for Refund of Excise Taxes.

For more information about filing Form SS-4 and related issues, see:

- Pub. 15 (Circular E), Employer's Tax Guide;
- Pub. 51 (Circular A), Agricultural Employer's Tax Guide;
- Pub. 538, Accounting Periods and Methods;
- Pub. 542, Corporations;
- Pub. 557, Tax-Exempt Status for Your Organization;
- Pub. 583, Starting a Business and Keeping Records;
- Pub. 966, The Secure Way to Pay Your Federal Taxes for Business and Individual Taxpayers;
- Pub. 1635, Understanding Your EIN.

Specific Instructions

Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Enter "N/A" on the lines that do not apply.

Line 1. Legal name of entity (or individual) for whom the EIN is being requested. Enter the legal name of the entity (or individual) applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document. An entry is required.

Individuals. Enter your first name, middle initial, and last name. If you are a sole proprietor, enter your individual name, not your business name. Enter your business name on line 2. Do not use abbreviations or nicknames on line 1.

Trusts. Enter the name of the trust as it appears on the trust instrument.


Estate of a decedent. Enter the name of the estate. For an estate that has no legal name, enter the name of the decedent followed by "Estate."

Partnerships. Enter the legal name of the partnership as it appears in the partnership agreement.

Corporations. Enter the corporate name as it appears in the corporate charter or other legal document creating it.

Plan administrators. Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.


Line 2. Trade name of business. Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" (DBA) name.

 Use the full legal name shown on line 1 on all tax returns filed for the entity. (However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on all returns you file.) To prevent processing delays and errors, use only the legal name (or the trade name) on all tax returns.

Line 3. Executor, administrator, trustee, "care of" name. For trusts, enter the name of the trustee. For estates, enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person's name as the "care of" person. Enter the individual's first name, middle initial, and last name.

Lines 4a–b. Mailing address. Enter the mailing address for the entity's correspondence. If the entity's address is outside the United States or its possessions, you must enter the city, province or state, postal code, and the name of the country. Do not abbreviate the country name. If line 3 is completed, enter the address for the executor, trustee or "care of" person. Generally, this address will be used on all tax returns.

If the entity is filing the Form SS-4 only to obtain an EIN for the Form 8832, use the same address where you would like to have the acceptance or nonacceptance letter sent.

 File Form 8822, Change of Address, to report any subsequent changes to the entity's mailing address.

Lines 5a–b. Street address. Provide the entity's physical address only if different from its mailing address shown in lines 4a–b. Do not enter a P.O. box number here. If the entity's address is outside the United States or its possessions, you must enter the city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

Line 6. County and state where principal business is located. Enter the entity's primary physical location.

Lines 7a–b. Name of responsible party. Enter the full name (first name, middle initial, last name, if applicable) and SSN, ITIN (individual taxpayer identification number), or EIN of the entity's responsible party as defined below.

Responsible party defined. For entities with shares or interests traded on a public exchange, or which are registered with the Securities and Exchange Commission, "responsible party" is (a) the principal officer, if the business is a corporation, (b) a general partner, if a partnership, (c) the owner of an entity that is disregarded as separate from its owner (disregarded entities owned by a corporation enter the corporation's name and EIN), or (d) a grantor, owner, or trustor, if a trust.

For all other entities, "responsible party" is the person who has a level of control over, or entitlement to, the funds or assets in the entity that, as a practical matter, enables the individual, directly or indirectly, to control, manage, or direct the entity and the disposition of its funds and assets. The ability to fund the entity or the entitlement to the property of the entity alone, however, without any corresponding authority to control, manage, or direct the entity (such as in the case of a minor child beneficiary), does not cause the individual to be a responsible party.

If the person in question is an alien individual with a previously assigned ITIN, enter the ITIN in the space provided and submit a copy of an official identifying document. If


necessary, complete Form W-7, Application for IRS Individual Taxpayer Identification Number, to obtain an ITIN.

You must enter an SSN, ITIN, or EIN on line 7b unless the only reason you are applying for an EIN is to make an entity classification election (see Regulations sections 301.7701-1 through 301.7701-3) and you are a nonresident alien or other foreign entity with no effectively connected income from sources within the United States.


Lines 8a–c. Limited liability company (LLC) information. An LLC is an entity organized under the laws of a state or foreign country as a limited liability company. For federal tax purposes, an LLC may be treated as a partnership or corporation or be disregarded as an entity separate from its owner.

By default, a domestic LLC with only one member is disregarded as an entity separate from its owner and must include all of its income and expenses on the owner's tax return (for example, Schedule C (Form 1040)). Also by default, a domestic LLC with two or more members is treated as a partnership. A domestic LLC may file Form 8832 to avoid either default classification and elect to be classified as an association taxable as a corporation. For more information on entity classifications (including the rules for foreign entities), see the instructions for Form 8832.

If the answer to line 8a is "Yes," enter the number of LLC members. If the LLC is owned solely by a husband and wife in a community property state and the husband and wife choose to treat the entity as a disregarded entity, enter "1" on line 8b.


 Do not file Form 8832 if the LLC accepts the default classifications above. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832. See the Instructions for Form 2553.

Line 9a. Type of entity. Check the box that best describes the type of entity applying for the EIN. If you are an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.

 This is not an election for a tax classification of an entity. See Disregarded entities on page 4.

Sole proprietor. Check this box if you file Schedule C, or Schedule F (Form 1040) and have a qualified plan, or are required to file excise, employment, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. Enter your SSN (or ITIN) in the space provided. If you are a nonresident alien with no effectively connected income from sources within the United States, you do not need to enter an SSN or ITIN.

Corporation. This box is for any corporation other than a personal service corporation. If you check this box, enter the income tax form number to be filed by the entity in the space provided.

 If you entered "1120S" after the "Corporation" checkbox, the corporation must file Form 2553 no later than the 15th day of the 3rd month of the tax year the election is to take effect. Until Form 2553 has been received and approved, you will be considered a Form 1120 filer. See the Instructions for Form 2553.

Personal service corporation. Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own at least 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as health, law, accounting, or consulting. For more

information about personal service corporations, see the Instructions for Form 1120 and Pub. 542.



If the corporation is recently formed, the testing period begins on the first day of its tax year and ends on the earlier of the last day of its tax year, or the last day of the calendar year in which its tax year begins.

Other nonprofit organization. Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).



If the organization also seeks tax-exempt status, you must file either Form 1023 or Form 1024. See Pub. 557 for more information.

If the organization is covered by a group exemption letter, enter the four-digit group exemption number (GEN) in the last entry. (Do not confuse the GEN with the nine-digit EIN.) If you do not know the GEN, contact the parent organization. See Pub. 557 for more information about group exemption letters.

If the organization is a section 527 political organization, check the box for *Other nonprofit organization* and specify "section 527 organization" in the space to the right. To be recognized as exempt from tax, a section 527 political organization must electronically file Form 8871, Political Organization Notice of Section 527 Status, within 24 hours of the date on which the organization was established. The organization may also have to file Form 8872, Political Organization Report of Contributions and Expenditures. See www.irs.gov/polorgs for more information.

Plan administrator. If the plan administrator is an individual, enter the plan administrator's taxpayer identification number (TIN) in the space provided.

REMIC. Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the Instructions for Form 1066 for more information.

State/local government. If you are a government employer and you are not sure of your social security and Medicare coverage options, go to www.ncssa.org/statessadminmenu.html to obtain the contact information for your state's Social Security Administrator.

Other. If not specifically listed, check the "Other" box, enter the type of entity and the type of return, if any, that will be filed (for example, "Common Trust Fund, Form 1065" or "Created a Pension Plan"). Do not enter "N/A." If you are an alien individual applying for an EIN, see the *Lines 7a–b* instructions on page 3.

- **Household employer.** If you are an individual that will employ someone to provide services in your household, check the "Other" box and enter "Household Employer" and your SSN. If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.
- **Household employer agent.** If you are an agent of a household employer that is a disabled individual or other welfare recipient receiving home care services through a state or local program, check the "Other" box and enter "Household Employer Agent." (See Rev. Proc. 80-4, 1980-1 C.B. 581; Rev. Proc. 84-33, 1984-1 C.B. 502; and Notice 2003-70, 2003-43 I.R.B. 916.) If you are a state or local government also check the box for state/local government.
- **QSub.** For a qualified subchapter S subsidiary (QSub) check the "Other" box and specify "QSub."
- **Withholding agent.** If you are a withholding agent required to file Form 1042, check the "Other" box and enter "Withholding Agent."

Disregarded entities. A disregarded entity is an eligible entity that is disregarded as separate from its owner for federal income tax purposes. Disregarded entities include single-member limited liability companies (LLCs) that are disregarded as separate from their owners, qualified subchapter S subsidiaries (qualified subsidiaries of an S corporation), and certain qualified foreign entities. See the Instructions for Form 8832 and Regulations section 301.7701-3 for more information on domestic and foreign disregarded entities.

For wages paid on or after January 1, 2009, the disregarded entity is required to use its name and EIN for reporting and payment of employment taxes. A disregarded entity is also required to use its name and EIN to register for excise tax activities on Form 637, pay and report excise taxes reported on Forms 720, 730, 2290, and 11-C, and claim any refunds, credits, and payments on Form 8849. See the instructions for the employment and excise tax returns for more information.

Complete Form SS-4 for disregarded entities as follows.

- If a disregarded entity is filing Form SS-4 to obtain an EIN because it is required to report and pay employment and excise taxes (see above) or for non-federal purposes such as a state requirement, check the "Other" box for line 9a and write "disregarded entity" (or "disregarded entity-sole proprietorship" if the owner of the disregarded entity is an individual).
- If the disregarded entity is requesting an EIN for purposes of filing Form 8832 to elect classification as an association taxable as a corporation, or Form 2553 to elect S corporation status, check the "Corporation" box for line 9a and write "single-member" and the form number of the return that will be filed (Form 1120 or 1120S).
- If the disregarded entity is requesting an EIN because it has acquired one or more additional owners and its classification has changed to partnership under the default rules of Regulations section 301.7701-3(f), check the "Partnership" box for line 9a.

Line 10. Reason for applying. Check only one box. Do not enter "N/A." A selection is required.

Started new business. Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. Do not apply if you already have an EIN and are only adding another place of business.

Hired employees. Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. Do not apply if you already have an EIN and are only hiring employees. For information on employment taxes (for example, for family members), see Pub. 15 (Circular E).



You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using EFTPS. See Federal tax deposits must be made by electronic funds transfer on page 1; section 11, Depositing Taxes, in Pub. 15 (Circular E); and Pub. 966.

Banking purpose. Check this box if you are requesting an EIN for banking purposes only, and enter the banking purpose (for example, a bowling league for depositing dues or an investment club for dividend and interest reporting).

Changed type of organization. Check this box if the business is changing its type of organization. For example, the business was a sole proprietorship and has been incorporated or has become a partnership. If you check this box, specify in the space provided (including available space immediately below) the type of change made. For example, "From Sole Proprietorship to Partnership."

Purchased going business. Check this box if you purchased an existing business. Do not use the former owner's EIN unless you became the "owner" of a corporation by acquiring its stock.

Created a trust. Check this box if you created a trust, and enter the type of trust created. For example, indicate if the trust is a nonexempt charitable trust or a split-interest trust.

Exception. Do not file this form for certain grantor-type trusts. The trustee does not need an EIN for the trust if the trustee furnishes the name and TIN of the grantor/owner and the address of the trust to all payers. However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.



Do not check this box if you are applying for a trust EIN when a new pension plan is established. Check "Created a pension plan."

Created a pension plan. Check this box if you have created a pension plan and need an EIN for reporting purposes. Also, enter the type of plan in the space provided.

TIP Check this box if you are applying for a trust EIN when a new pension plan is established. In addition, check the "Other" box on line 9a and write "Created a Pension Plan" in the space provided.

Other. Check this box if you are requesting an EIN for any other reason; and enter the reason. For example, a newly-formed state government entity should enter "Newly-Formed State Government Entity" in the space provided.

Line 11. Date business started or acquired. If you are starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. For foreign applicants, this is the date you began or acquired a business in the United States. If you are changing the form of ownership of your business, enter the date the new ownership entity began. Trusts should enter the date the trust was funded. Estates should enter the date of death of the decedent whose name appears on line 1 or the date when the estate was legally funded.

Line 12. Closing month of accounting year. Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see Pub. 538.

Individuals. Your tax year generally will be a calendar year.

Partnerships. Partnerships must adopt one of the following tax years.

- The tax year of the majority of its partners.
- The tax year common to all of its principal partners.
- The tax year that results in the least aggregate deferral of income.
- In certain cases, some other tax year.

See the Instructions for Form 1065 for more information.

REMICs. REMICs must have a calendar year as their tax year.

Personal service corporations. A personal service corporation generally must adopt a calendar year unless it meets one of the following requirements.

- It can establish a business purpose for having a different tax year.
- It elects under section 444 to have a tax year other than a calendar year.

Trusts. Generally, a trust must adopt a calendar year except for the following trusts.

- Tax-exempt trusts.
- Charitable trusts.
- Grantor-owned trusts.

Line 13. Highest number of employees expected in the next 12 months. Complete each box by entering the number (including zero ("0-")) of "Agricultural," "Household," or "Other" employees expected by the applicant in the next 12 months.

If no employees are expected, skip line 14.

Line 14. Do you want to file Form 944? If you expect your employment tax liability to be \$1,000 or less in a full calendar year, you are eligible to file Form 944 annually (once each year) instead of filing Form 941 quarterly (every three months). Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages subject to social security and Medicare taxes and federal income tax withholding. If you qualify and want to file Form 944 instead of Forms 941, check the box on line 14. If you do not check the box, then you must file Form 941 for every quarter.

TIP For employers in the U.S. possessions, generally, if you pay \$6,536 or less in wages subject to social security and Medicare taxes, you are likely to pay \$1,000 or less in employment taxes.

For more information on employment taxes, see Pub. 15 (Circular E); or Pub. 51 (Circular A) if you have agricultural employees (farmworkers).

Line 15. First date wages or annuities were paid. If the business has employees, enter the date on which the business began to pay wages or annuities. For foreign applicants, this is the date you began to pay wages in the United States. If the business does not plan to have employees, enter "N/A."

Withholding agent. Enter the date you began or will begin to pay income (including annuities) to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien. For foreign applicants, this is the date you began or will begin to pay income (including annuities) to a nonresident alien in the United States.

Line 16. Check the one box on line 16 that best describes the principal activity of the applicant's business. Check the "Other" box (and specify the applicant's principal activity) if none of the listed boxes applies. You must check a box.

Construction. Check this box if the applicant is engaged in erecting buildings or engineering projects (for example, streets, highways, bridges, tunnels). The term "Construction" also includes special trade contractors (for example, plumbing, HVAC, electrical, carpentry, concrete, excavation, etc. contractors).

Real estate. Check this box if the applicant is engaged in renting or leasing real estate to others; managing, selling, buying, or renting real estate for others; or providing related real estate services (for example, appraisal services). Also check this box for mortgage real estate investment trusts (REITs). Mortgage REITs are engaged in issuing shares of funds consisting primarily of portfolios of real estate mortgage assets with gross income of the trust solely derived from interest earned.

Rental and leasing. Check this box if the applicant is engaged in providing tangible goods such as autos, computers, consumer goods, or industrial machinery and equipment to customers in return for a periodic rental or lease payment. Also check this box for equity real estate investment trusts (REITs). Equity REITs are engaged in issuing shares of funds consisting primarily of portfolios of real estate assets with gross income of the trust derived from renting real property.

Manufacturing. Check this box if the applicant is engaged in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. The assembling of component parts of manufactured products is also considered to be manufacturing.

Transportation & warehousing. Check this box if the applicant provides transportation of passengers or cargo; warehousing or storage of goods; scenic or sight-seeing transportation; or support activities related to transportation.

Finance & Insurance. Check this box if the applicant is engaged in transactions involving the creation, liquidation, or change of ownership of financial assets and/or facilitating such financial transactions; underwriting annuities/insurance policies; facilitating such underwriting by selling insurance policies; or by providing other insurance or employee-benefit related services.

Health care & social assistance. Check this box if the applicant is engaged in providing physical, medical, or psychiatric care or providing social assistance activities such as youth centers, adoption agencies, individual/family services, temporary shelters, daycare, etc.

Accommodation & food services. Check this box if the applicant is engaged in providing customers with lodging, meal preparation, snacks, or beverages for immediate consumption.

Wholesale-agent/broker. Check this box if the applicant is engaged in arranging for the purchase or sale of goods owned by others or purchasing goods on a commission basis

for goods traded in the wholesale market, usually between businesses.

Wholesale—other. Check this box if the applicant is engaged in selling goods in the wholesale market generally to other businesses for resale on their own account, goods used in production, or capital or durable nonconsumer goods.

Retail. Check this box if the applicant is engaged in selling merchandise to the general public from a fixed store; by direct, mail-order, or electronic sales; or by using vending machines.

Other. Check this box if the applicant is engaged in an activity not described above. Describe the applicant's principal business activity in the space provided.

Line 17. Use line 17 to describe the applicant's principal line of business in more detail. For example, if you checked the "Construction" box on line 16, enter additional detail such as "General contractor for residential buildings" on line 17. An entry is required. For mortgage REITs indicate mortgage REIT and for equity REITs indicate what type of real property is the principal type (residential REIT, nonresidential REIT, miniwarehouse REIT).

Line 18. Check the applicable box to indicate whether or not the applicant entity applying for an EIN was issued one previously.

Third Party Designee. Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee. You must complete the signature area for the authorization to be valid.

Signature. When required, the application must be signed by (a) the individual, if the applicant is an individual, (b) the president, vice president, or other principal officer, if the applicant is a corporation, (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or an estate. Foreign applicants may have any duly-authorized person (for example, division manager) sign Form SS-4.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to comply with section 6109 and the regulations thereunder, which generally require the inclusion of an employer identification number (EIN) on certain returns, statements, or other documents filed with the

Internal Revenue Service. If your entity is required to obtain an EIN, you are required to provide all of the information requested on this form. Information on this form may be used to determine which federal tax returns you are required to file and to provide you with related forms and publications.

We disclose this form to the Social Security Administration (SSA) for their use in determining compliance with applicable laws. We may give this information to the Department of Justice for use in civil and/or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

We will be unable to issue an EIN to you unless you provide all of the requested information that applies to your entity. Providing false information could subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	8 hrs., 36 min.
Learning about the law or the form	42 min.
Preparing, copying, assembling, and sending the form to the IRS	52 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, IR-6526, 1111 Constitution Avenue, NW, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to File or Fax* on page 2.

TIDEWATER CHAPTER – VIRGINIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
NOT FOR PROFIT CONFERENCE
JUNE 29, 2011

APPENDIX VII

(VA FORM R-1 (VIRGINIA DEPARTMENT
OF TAXATION BUSINESS REGISTRATION
APPLICATION))

Form R-1

Virginia Department of Taxation Business Registration Application



You can register a new business online using iReg at www.tax.virginia.gov

- Please read instructions carefully before completing this form.
- For assistance with this form or for information about taxes not listed in this form, call 804-367-8057.
- Completed form can either be mailed or faxed to: **Registration Unit Virginia Department of Taxation**
P. O. Box 1114
Richmond, VA 23218-1114
FAX Number (804) 367-2603

For Office Use Only	
Operator	Date Processed

Reason For Submitting this Form

Check One

- | | | |
|---|---|--|
| <input type="checkbox"/> New Business - Never Registered
Complete Sections I through V. | <input type="checkbox"/> Add Tax Types to Existing Registration
Complete Sections I, II and V; also update Sections III and IV, if changed. | <input type="checkbox"/> Add Additional Locations to Existing Registration
Complete Sections I, II and V; also update Sections III and IV, if changed. |
|---|---|--|

Section I - Business Information

1 Entity Type - Check One (See instructions)

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> C Corporation | <input type="checkbox"/> Limited Liability Co. (LLC) | <input type="checkbox"/> Virginia State Government | <input type="checkbox"/> Public Service Corporation |
| <input type="checkbox"/> S Corporation | <input type="checkbox"/> Sole Proprietor | <input type="checkbox"/> Federal Government | <input type="checkbox"/> Bank |
| <input type="checkbox"/> General Partnership | <input type="checkbox"/> Non-Profit Organization | <input type="checkbox"/> Local Government | <input type="checkbox"/> Savings and Loan |
| <input type="checkbox"/> Limited Partnership | <input type="checkbox"/> Non-Profit Corporation | <input type="checkbox"/> Other State Gov't (not VA) | <input type="checkbox"/> Credit Union |
| <input type="checkbox"/> Limited Liability Partnership (LLP) | <input type="checkbox"/> Estate/Trust | <input type="checkbox"/> Other Government | <input type="checkbox"/> Cooperative |

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

3 Taxpayer Identification Number

- | | |
|--|--|
| a) FEIN - Enter your Federal Employer Identification Number (FEIN). All businesses obtain a FEIN at www.irs.gov . | b) SSN - If you are a Sole Proprietor and are not registering for employer withholding, enter your Social Security Number (SSN). |
|--|--|

4 Principal Business Activity - Enter the description and code for your business (see instructions).

Description	Code
-------------	------

5 Primary Mailing Address

Street Address or PO Box	City, State and Zip Code
--------------------------	--------------------------

6 Primary Physical Address

Street Address	City, State and Zip Code
----------------	--------------------------

7 Business Formation - If a corporation, enter the state and the date of its incorporation. All others, enter the state and date of formation.

Incorporation or Formation State	Date of Incorporation or Formation (mm, dd, yyyy)
----------------------------------	---

8 Contact Information - Enter business contact information for all your business entities.

Contact Person	Contact Phone Number (Including Area Code)
Email Address	FAX Number (Including Area Code)

Business Name	Taxpayer Identification Number
---------------	--------------------------------

Section II - Tax Types
A Sales and Use Tax - Use this area to register for Sales and Use Taxes. See Instructions.
 Check this box if you do not need tax forms mailed to you. (You can file and pay your taxes online. See instructions.)

1 Filing Options - For businesses with multiple locations, indicate below how you want to submit your return(s).

a. File one combined return for all business locations in the same locality.

b. File one consolidated return for all business locations. (See Instructions.)

c. File a separate return for each business location.

2 Business Locations - Complete for each location. Photocopy this page if you have additional locations.

a) Add This Location to This Virginia Account Number			
b) Trade Name of Business			c) Business Locality Code
d) Business Physical Street Address - If different from one shown on page 1. (No PO Boxes.)		City, State and ZIP	
e) Contact Name - If different from one shown on page 1.	Contact Phone Number (Including Area Code)	Contact Email	
f) Mailing Address - If different from above.		City, State and ZIP	
g) Principal Business Activity Code	Description of Principal Business Activity at This Location		h) Date Location Opened

i) Indicate Tax Type(s) & Beginning Liability Date For This Location You may be required to register for Litter Tax in Section F.

Each Tax Type Must Be Reported and Remitted Separately on the Appropriate Form

<u>Tax Type</u>	<u>Date You Became Liable</u>	<u>Form Used to File and Pay Taxes</u>
<input type="checkbox"/> Retail Sales Tax (In-State Dealers)	Date _____	File and Pay Using Form ST-9
<input type="checkbox"/> Use Tax (Out-of-State Dealers)	Date _____	File and Pay Using Form ST-8
<input type="checkbox"/> Consumer Use Tax	Date _____	File and Pay Using Form ST-7
<input type="checkbox"/> Motor Vehicle Wholesale Fuel Sales Tax	Date _____	File and Pay Using Form DFT-1
<input type="checkbox"/> Watercraft Tax	Date _____	File and Pay Using Form WCT-2
<input type="checkbox"/> Tire Recycling Fee	Date _____	File and Pay Using Form T-1
<input type="checkbox"/> Digital Media Fee	Date _____	File and Pay Using Form DM-1
<input type="checkbox"/> Aircraft Tax	Date _____	File and Pay Using Form AST-2

Number of Aircraft Owned Previous Year: _____

Virginia Commercial Fleet Aircraft License Number: _____

j) Seasonal Business - Check months business is active. (Complete if you are only open part of the year.)	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
--	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

k) **Specialty Dealer** - Check this box if you sell at flea markets, craft shows, etc. at various locations in Virginia.

Business Name	Taxpayer Identification Number
---------------	--------------------------------

B Vending Machine Sales Tax

For Existing Accounts, Enter Virginia Account Number	Date You Became Liable for Vending Machine Tax
--	--

1 City or County and Locality Code - Enter each locality you will operate vending machines (see instructions).

	Locality 1	Locality 2	Locality 3	Locality 4	Locality 5	Locality 6
City or County						
Locality Code						

C Withholding Tax

For Existing Accounts, Enter Virginia Account Number	Date You Became Liable for Withholding Tax
--	--

Check this box if you do not need tax forms mailed to you. (You can file and pay your taxes online. See instructions.)

1 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 - Total Household Payroll Not More Than \$5,000 Per Quarter |
| <input type="checkbox"/> Semi-Weekly Filer - \$3,000 or Greater Virginia Withholding Per Quarter | |

2 Seasonal Business - Check months business is active. (Complete if you are only open part of the year.)

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

3 Mailing Address - If different from one shown on page 1.

Street Address or PO Box	City, State, ZIP
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4 Contact Information - If different from one shown on page 1.

Name	Contact Phone Number (Including Area Code)	Email Address
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D Corporation Income Tax

For Existing Accounts, Enter Virginia Account Number	Date You Became Liable for Corporation Tax
--	--

1 Tax Year - Must be same as your Federal taxable year. Check one.

- Calendar Year Filer (1/1 - 12/31) **OR** Fiscal Year Filer (Enter fiscal beginning and ending months.)
 Beginning _____ Ending _____)

2 Contact Information

Name	Contact Phone Number (Including Area Code)	Email Address
------	--	---------------

3 Mailing Address - If different from one shown on page 1.

Street Address or PO Box	City, State, ZIP
--------------------------	------------------

4 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
--------------------------------	-----------------------

E Pass-Through Entity

For Existing Accounts, Enter Virginia Account Number	Date of Formation
--	-------------------

1 Tax Year - Must be same as your Federal taxable year. Check one.

- Calendar Year Filer (1/1 - 12/31) **OR** Fiscal Year Filer (Enter fiscal beginning and ending months.)
 Beginning _____ Ending _____)

2 Contact Information

Name	Contact Phone Number (Including Area Code)	Email Address
------	--	---------------

3 Mailing Address - If different from one shown on page 1.

Street Address or PO Box	City, State, ZIP
--------------------------	------------------

Business Name	Taxpayer Identification Number
---------------	--------------------------------

F Miscellaneous Taxes

Tax Type - See instructions. Indicate tax type and the date you became liable.

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

G Communications Taxes

Date You Became Liable for Communications Taxes (Enter the date you first became liable for these taxes.)

1 Communication Tax Type - See instructions.
Indicate below the service/fee/tax type and the date that this service/fee/tax began (ADD) or Terminated (TERM).

ADD TERM <input type="checkbox"/> Landline Telephone Service Date _____ <input type="checkbox"/> Wireless Telephone Service Date _____ <input type="checkbox"/> Cable Television Service Date _____ <input type="checkbox"/> Satellite Television Service Date _____	ADD TERM <input type="checkbox"/> Satellite Radio Service Date _____ <input type="checkbox"/> Other Communications Services Date _____ <input type="checkbox"/> Landline E-911 Tax Date _____ <input type="checkbox"/> Cable Public Rights-of-Way Use Fee Date _____
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2 Were cable franchise agreements in force as of 1/1/07? Yes No (If Yes, attach Form CT-1. See instructions.)

3 Contact Name _____ Contact Phone Number (Including Area Code) _____ Email Address _____

Section III - Responsible Party

Complete this information for each responsible party who is an owner, partner, member, corporation officer, employee or trustee who has control or is responsible for tax payments. Section 58.1-1813 of the Code of Virginia provides that a corporate, partnership or limited liability officer (see instructions for definitions) may be held personally liable for any of the taxes registered on this form if that person willfully fails to pay, collect or truthfully account for the tax, or willfully attempts in any way to evade, defeat or not pay the tax. Attach additional pages, if needed. See instructions. Notification of changes must be in writing and include changes in names, addresses and telephone numbers.

Notify the Department of Taxation when there is a change of responsible parties.

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

Section IV - Electronic Funds Transfer (EFT)

Businesses with an average monthly Virginia employer withholding, sales and use, or corporation income tax liability exceeding \$20,000 are required by law to pay that tax by Electronic Funds Transfer (EFT). This threshold applies to each tax separately. Check the box for each tax that EFT is required.

Sales & Use Tax (In-State Dealers) Use Tax (Out-Of-State Dealers) Corporation Income Tax Employer Withholding Tax

Download the EFT guide at www.tax.virginia.gov

Section V - 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 _____	
Name Printed _____	Date _____	Daytime Phone Number (Including Area Code) _____	

Virginia Form R-1
Business Registration Application
Instructions



Commonwealth of Virginia
Department of Taxation
Richmond, Virginia
804-367-8057



**Save Time -
Register Your New Business
Online**

Register by using iReg from the Virginia Department of Taxation's Web-site www.tax.virginia.gov.

Many tax returns can be filed and paid online too!

Instructions for Completing Form R-1 Business Registration Application

- Please read instructions carefully before completing this form.
- Please print or type, and provide the information requested on all lines that apply to your business. If a line does not apply, leave it blank.
- For assistance call 804-367-8057.
- Completed form can either be mailed or faxed to: **Registration Unit Virginia Department of Taxation
P. O. Box 1114
Richmond, VA 23218-1114
FAX Number (804) 367-2603**

NOTE: This application cannot be used to request a consolidated account number for Sales Tax accounts. To consolidate five or more Sales Tax accounts under a single account number, submit your request in writing to: **Registration Unit, Virginia Department of Taxation, P.O. Box 1114, Richmond, VA 23218-1114.** Include the legal business name and the registration numbers of all accounts you wish to consolidate.

Instructions

Reason For Submitting This Form

Check the box on the form to indicate the reason you are submitting this form.

New Business - Never Registered - Select this option if you want to register a new business that has never been registered for any Virginia business tax. Do not check this box if your business has ever been assigned a Virginia business tax account number.

Also, complete Sections I thru V.

Add Tax Types to Existing Registration - Select this option if this business has a Virginia account number and is adding tax types to that account. (For example, you are currently registered for Sales and Use Tax and you now want to register for Withholding.)

Also, complete Sections I, II and V; also update Sections III and IV, if changed.

Add Additional Locations to Existing Registrations - Select this option if you want to add one or more locations to your existing consolidated account number. For example, if your business already has five stores registered to file under one consolidated account number and you need to add a sixth store to that account, the sixth store is considered a *new* location. Enter your previously assigned Virginia consolidated account number. For information on requesting a consolidated account, see the "NOTE" at the beginning of this section of the instructions.

Also, complete Sections I, II and V; also update Sections III and IV, if changed.

Section I - Business Information

Line 1 Entity Type - Choose one of the following that best describes the type of ownership of this business (same designation as reported to IRS).

C Corporation - A C Corporation is an entity with a legal existence separate from its owners.

S Corporation - An S Corporation is an entity with a legal existence separate from its owners and where the owners have elected to be treated as an S Corporation. In general, an S Corporation does not pay any income tax but passes its income and expenses through to its shareholders to be included on their separate returns. Refer to Section II, E.

General Partnership - A General Partnership is a relationship existing between two or more persons who join together to carry on a trade or a business. Refer to Section II, E.

Limited Partnership - A Limited Partnership has two classifications of partners. *General partners* retain control over the management of the partnership and are liable for all debts. *Limited partners* invest money or property in the business and are entitled to share in the profits. The limited partners' liability is limited to the extent of their investment. Refer to Section II, E.

Limited Liability Partnership (LLP) - A limited liability partnership is formed under a state limited liability partnership law. Generally, a partner in an LLP is not personally liable for the debts of the LLP or any other partner, nor is a partner liable for the acts or omissions of any other partner, solely by reason of being a partner. Refer to Section II, E.

Limited Liability Company (LLC) - A limited liability company is an unincorporated association having one or more members. It is a separate legal entity that limits the personal liability of its owners. Internal Revenue Service regulations allow a limited liability company to be classified for tax purposes as either a corporation or a partnership.

If classified for tax purposes as a corporation, refer to Section II, D.

If classified for tax purposes as a partnership, refer to Section II, E.

Sole Proprietor - A Sole Proprietorship is an unincorporated business that is owned and operated by one person. This person receives all the profits and is personally liable for all the losses and taxes.

Non-Profit Organization - A Non-Profit Organization that meets the requirements under Section 501(c)(3) of the Internal Revenue Code and is not incorporated.

Non-Profit Corporation - A Non-Profit Corporation is a corporation with a nonprofit, tax-exempt status under Section 501(c) of the Internal Revenue Code and is incorporated as a non-stock corporation.

Estate/Trust - An unincorporated business that is governed by a fiduciary instrument such as a trust agreement or will.

Virginia State Government - Virginia State Government entities are part of the government of the Commonwealth of Virginia.

Federal Government - Federal Government entities are part of the government of the United States of America.

Local Government - Local Government entities include government or administration of a particular locality, especially the governmental authority of a municipal corporation, as a city or county.

Other State Government (not VA) - Government entities at the state level (i.e., a body of people occupying a definite territory of the United States and organized under one government) other than Virginia. For this purpose, the District of Columbia is considered a state government.

Other Government - Government entities of another country or city in another country.

Public Service - A Public Service corporation is an entity that conducts a business of a public service nature as defined in Section 58.1-2600 and Section 13.1-620 of the Code of Virginia.

Bank - A Bank is a corporation authorized by statute to accept deposits and to hold itself out to the public as engaged in the banking business in this Commonwealth. (See Section 6.1-4 of the Code of Virginia.)

Savings and Loan - A Savings and Loan Association, a building and loan association, building association or savings bank, whether organized as a capital stock corporation or a non-stock corporation which is authorized by law to accept deposits and to hold itself out to the public as engaged in the savings institution business. (See Section 6.1-194.2 of the Code of Virginia.)

Credit Union - A Credit Union is defined in Section 6.1-225.2 of the Code of Virginia as a cooperative, nonprofit corporation, organized to do business for the purposes of encouraging thrift among its members. Also, providing an opportunity for its members to use and control their own money on a democratic basis in order to improve their economic and social condition, and providing any other service that may be of benefit to its members, consistent with the provisions of this chapter and any regulations adopted by the Commission under this chapter.

Cooperative - A Cooperative is a business that the Virginia State Corporation Commission has designated to be a cooperative based on Section 13.1-301 of the Code of Virginia.

Other Business - If unsure of the type of ownership, check this box and explain the ownership of this business on a separate sheet.

Line 2 Enter the full legal name of the business. Sole proprietors should enter the owner's first name, middle initial, last name.

Line 3 Enter the taxpayer identification number.

a. FEIN - Enter the Federal Employer Identification Number (FEIN). All businesses must have a FEIN, except for the Sole Proprietors who are not registering for employer withholding.

b. SSN - If you are a Sole Proprietor and are not registering for employer withholding, enter your Social Security Number (SSN).

If you have applied for a FEIN, check the box. (IRS refers to FEIN as Employer Identification Number or EIN. See the IRS Web-site www.irs.gov for information on how to obtain a FEIN/EIN.)

Line 4 Enter the six-digit Principal Business Activity Code and a description of your principal business activity. The description should state what product line or service your business provides. A list of codes are located at the end of these instructions. It should be the same designation as used for the IRS.

Line 5 Enter the primary mailing address of your business. If you have different addresses for various tax types, provide that information in the applicable section. It should not be your bookkeeper or CPA.

Line 6 If a corporation, enter the state and the date the corporation was incorporated. All other, enter the state and date of formation.

Line 7 Enter the name, day time phone number, FAX number and email address of the contact person for your business. This must be a knowledgeable person in your business who the Department can contact for information about your business, its finances and tax returns.

Section II - Tax Types

A: SALES AND USE TAXES

This area is used to register for Sales and Use Taxes. A separate section needs to be completed for each location. If your business has more than two locations, page 2 of Form R-1 may be copied and used for the additional locations.

The filing frequency for sales and use tax is monthly, unless you are otherwise notified. The filing frequency is determined by Department of Taxation (Department) and revised annually.

- Check the box if you do not need forms mailed to you. (For example, if you use software to generate your tax returns, you may not need the forms mailed to you.)

Line 1 Check the box to indicate your filing option

a. Check this box if you want to file a combined return for all business locations in the same locality. Any business that has two or more business locations within the same locality may elect to file a single combined return to report and remit sales and use tax for all locations within that locality. However, this election does not eliminate the requirement that a certificate of registration be obtained for each business location.

b. Check this box if you want to file a consolidated return for all business locations. Any business that has five or more business locations in two or more localities may request permission to file a consolidated return to report and remit sales and use tax for all locations.

By electing to file a single consolidated return, a business agrees to separately account for and report sales and use tax for each locality in which there is a business location(s) with such return. The election to file a consolidated return does not eliminate the requirement that a certificate of registration be obtained for each business location.

c. Check this box if you want to file a separate return for each location. This is where a business elects to file a separate return for each business location to report and remit sales and use tax for that location only.

The information required for "Line 2" and "Line 3" is the same. Therefore, the information covered below in "Line a" is the same for "Line 2, a" and "Line 3, a".

Line a If you want this location added to a current Virginia account number, enter the Virginia account number here.

Line b Enter the trade name by which this business is known to the public if it is different from the legal name in Section I, Line 2.

Line c Using the Locality Code listing at the back of these instructions, enter the Locality Code of the physical location of your business (street address). *In many cases, this locality is not the same as the mailing address.* This information is used to allocate local sales tax revenue to the city or county in which your business is physically located.

Line d Enter the street address of this location's physical location, not a post office box. If the address is a rural route, the box number must be included. Enter the day time telephone number of your business and email address, if available.

Line e Enter the name, day time phone number, and email address of the contact person for this location. This must be a knowledgeable person in your business who the Department can contact for information about your business, its finances and tax returns.

Line f Enter the mailing address of this location if it is different from the business address shown on Line d, above.

Line g Enter the six-digit Principal Business Activity Code and a description of this location's principal business activity. The description should state what product line or service your business provides. A list of codes are located at the end of these instructions.

Line h Enter the date that this location opened.

Line i Check the box next to each tax for which you need to register and enter the beginning date of the tax liability for this location. This may be a past date if you are already in business but have not yet registered for the tax. *Do not* check taxes for which you are already registered. For the Aircraft Tax, enter the additional information requested. The filing frequency for sales and use tax is monthly, unless you are otherwise notified. The Department determines the filing frequency and revises it annually.

Retail Sales and Use Tax (In-State Dealers): This tax is imposed on gross receipts from retail sales or leases of tangible personal property or taxable services to a consumer or to any person for any purpose other than for resale.

Use Tax (Out-of-State Dealers): This tax is imposed on the total gross receipts from retail sales or leases of tangible personal property and/or taxable services occurring outside Virginia and delivered for use, consumption or storage in Virginia. The use tax also applies to purchases, leases or rentals made in Virginia if the sales tax was not paid at the time of purchase, lease or rental.

Consumer Use Tax: Personal property used, consumed or stored in Virginia but purchased outside the state that would have been subject to retail sales tax if purchased in the state. The tax also applies to purchases, leases or rentals made in Virginia if the sales tax was not paid at the time of purchase, lease or rental.

Dealer's Aircraft Sales and Use Tax: This tax is paid by the aircraft dealer upon the gross receipts derived from the rental or lease of aircraft in Virginia. Enter the Virginia commercial fleet aircraft license number (assigned by the Virginia Department of Aviation), the date issued and the expiration date. Also enter

the number of aircraft owned during the preceding calendar year. To qualify for the dealer exclusion under the Virginia Aircraft Sales and Use Tax Act (or Code of Virginia Section 58.1-1500 et seq.), the dealer must own five or more aircraft during the calendar year.

Motor Vehicle Fuel Sales Tax: This tax is imposed in certain Northern Virginia localities on the retail sale of motor fuels.

Watercraft Sales & Use Tax: This tax is imposed upon the purchaser of any watercraft sold in Virginia and upon the user of any watercraft not sold in Virginia if required to be titled with the Department of Game and Inland Fisheries for use in Virginia.

Tire Recycling Fee: This fee is levied on each new tire sold at retail in Virginia.

Line j Check those months that this business will be open any part of the month. Even if your business is open for only one day in a month, that month should be marked.

Line k Check the box if this new business, or location, is a specialty dealer that will be selling from various locations throughout Virginia such as flea markets, gun shows, and arts and craft shows.

B: VENDING MACHINE SALES TAX (VM)

The Vending Machine Sales Tax is paid by dealers placing vending machines through which they sell tangible personal property.

- If an existing account, enter your Virginia Account Number.
- Enter the date your business became liable for Vending Machine tax.

Line 1 For each locality in which you will be operating a vending machine, enter the city or county name and its Locality Code. When listing the County/City be sure to indicate whether it is a city or county (CO). There are several names in Virginia that are shared by a city/town and a county; Richmond, for example. The Locality Code list is located at the back of these instructions.

C: WITHHOLDING TAX

An employer who pays wages to one or more employees is required to deduct and withhold state income tax from those wages. Effective January 1, 2002, employers with 250 or more annual employee wage statements (W-2 forms) must file their W-2's via magnetic media.

- Filing frequency is determined by the Department and revised annually.
- If an existing account, enter your Virginia Account Number.
- Enter the date your business became liable for Withholding tax.
- Check the box if you do not need forms mailed to you. (For example, you use software to generate your tax returns, you may not need the forms mailed to you.)

Line 1 Check the total dollar amount of Virginia Income tax you expect to withhold each quarter for *all* employees. If unsure of this amount, check an estimated amount; **DO NOT LEAVE THIS LINE BLANK** - *You must check a box.*

The "Pension Plans Only" filer status is for certain pension plans that only have withholding when someone makes a withdrawal from the plan. In a plan with only a few participants this may occur only on a very limited basis. If you qualify as a "Pension Plans Only" filer, but do not indicate such on this form, you will be expected to file a return each month, even if no tax is due.

Line 2 Check those months that your business will be open any part of the month. Even if your business is open for only one day in a month, that month should be marked.

Line 3 If the mailing address for withholding taxes is different from the one shown in Section I, enter it here.

Line 4 If the contact for withholding taxes is different from the one shown in Section I, enter it here.

D: CORPORATION INCOME TAX

Every corporation organized under the laws of Virginia, every foreign corporation registered with the State Corporation Commission and every corporation having income from Virginia sources, must file a corporation income tax return except: public service corporations (other than railroads and telecommunications companies), banks subject to the Bank Franchise Tax, credit unions, insurance companies, and corporations not conducted for profit that are exempt from federal income tax, with the exception that these are taxable on their unrelated business taxable income.

- If an existing account, enter your Virginia Account Number.
- Enter the date your business became liable for corporation income tax.

Line 1 Check whether your taxable year is calendar or fiscal. A CALENDAR YEAR is 01 (January) through 12 (December). If you check FISCAL YEAR, enter the first and last months of your fiscal year (same as federal filing period). Fiscal years start on any month other than 01 (January).

Line 2 Enter the name and day time phone number of the contact person for your corporation income tax. This must be a knowledgeable person in your business that the Department can contact for information about your corporation tax returns.

Line 3 Enter the address for Corporation Tax mailings if different from the Principal Business Mailing address in Section I.

Line 4 If this business is a subsidiary or affiliate of another business and will be filing a combined or consolidated return with its affiliate(s), enter the parent company's name, federal employer identification number (FEIN), and address. Use a separate schedule if needed.

E: PASS-THROUGH ENTITY RETURN OF INFORMATION

Effective for taxable years beginning on or after January 1, 2004, every pass-through entity (PTE) doing business in Virginia or having income from Virginia sources is required to file a return of income for each taxable year with the Department of Taxation.

Pass-through entities include Subchapter S corporations, general partnerships, limited partnerships, limited liability partnerships (LLPs), limited liability companies (LLCs), electing large partnerships and business trusts. A pass-through entity is any entity that is recognized as a separate entity for federal income tax purposes and the owners of which report their distributive or pro rata shares of the entity's income, gains, losses, deductions and credits on their own income tax returns.

A single-member LLC that is disregarded as a separate entity for federal income tax purposes will be similarly treated for Virginia income tax.

- If an existing account, enter your Virginia Account Number.
- Enter the date of formation.

Line 1 Check whether your taxable year is calendar or fiscal. A CALENDAR YEAR is 01 (January) through 12 (December). If you check FISCAL YEAR, enter the first and last months of your fiscal year (same as federal filing period). Fiscal years start on any month other than 01 (January).

Line 2 Enter the name and day time phone number of the contact person for your pass-through entity return of information. This must be a knowledgeable person in your business that the Department can contact for information about your pass-through entity returns.

Line 3 Enter the address for pass-through entity return of information mailings if different from the Principal Business Mailing address in Section I.

F: MISCELLANEOUS TAXES

Check the box next to each tax for which you need to register and enter the beginning date of the tax liability. This may be a past date if you are already in business but have not yet registered for the tax. *Do not* check taxes for which you are already registered.

Apple Excise Tax: This tax is levied on apples grown in Virginia for sale by a producer. The producer is responsible for payment of the tax.

Corn Assessment: This assessment is levied on corn produced in Virginia for sale. The handler (including any farmer who sells his or her corn out of state) is responsible for payment of the assessment. It is deducted from payments to farmers for corn purchased.

Cotton Assessment: This assessment is levied on any cotton sold in Virginia. The handler is responsible for deducting the assessment from payments for cotton purchased from the owner. For purposes of this tax "handler" means a commercial enterprise that gins cotton.

Egg Excise Tax: This tax is levied on shell eggs and egg products sold or consumed in Virginia. The handler of such eggs is responsible for collecting and remitting the tax. Generally, the last handler who sells eggs to a Virginia retailer or food service establishment is liable for the tax.

Forest Products Tax: This tax is levied on every person in Virginia engaging in the business of manufacturing, shipping or severing timber or any other forest products from the soil for sale, profit or commercial use.

Litter Tax: This tax does not apply to individual consumers. This tax is paid by every business in the state that, on January 1 of the taxable year, was engaged as the manufacturer, wholesaler, distributor, or retailer of the following products: 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; containers made of glass, metal, or plastic; fiber containers made of synthetic material; cleaning agents and toiletries; non-drug drugstore sundry items; distilled spirits; and motor vehicle parts.

Peanut Excise Tax: This tax is levied on peanuts grown and sold in Virginia for processing. The processor is liable for the payment of the tax on all peanuts such processor purchases.

Sheep Assessment: This assessment is levied on sheep and lambs sold in Virginia. The handler is responsible for payment of tax on all sheep and lambs. The assessment must be deducted by the handlers from payments to owners of the sheep and lambs.

Small Grains Assessment: This assessment is levied on all sales of wheat, barley, rye and oats produced in Virginia. The handler of small grains who purchases such grains produced in Virginia should deduct from payments made to the farmer the amount of the assessment and remit this amount to the Department of Taxation. The term "handler" includes any farmer who transports and sells his own grain out of state.

Soft Drink Excise Tax: This tax is levied on every wholesaler or distributor of carbonated soft drinks in Virginia.

Soybean Assessment: The first buyer (whoever pays the producer, country elevator, terminal, processor, seeds man, trucker, or extruder) is responsible for collecting a soybean assessment from the producer. First-buyers will be required to collect on all soybeans purchased (provisions are in place to identify soybeans checked-off at a previous sale point) regardless of the state of origin.

Other: If your business is liable for a miscellaneous tax not listed, check this box and enter the name of the tax.

G: COMMUNICATIONS TAXES

Effective January 1, 2007, all communications service providers are required to collect a communications sales tax from customers to whom they provide taxable communications services. In addition, providers must collect a landline E-911 tax from landline telephone service customers and a cable television public rights-of-way use fee from cable television customers. These taxes and fees must be remitted to the Department of Taxation. If you are providing taxable communications services, as described below, you must complete Section G of Form R-1 to register for a communications taxes account.

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; Other communications services.

- Enter the date you became liable for these taxes.

Line 1 Communications Taxes Type - Check the appropriate box next to each service/fee/tax type and the date that this began (ADD) or Terminated (TERM). This may be a past date if you are already in business but have not yet registered for the service/fee/tax. *Do not* check a type for which you are already registered.

Line 2 Franchise Agreements - Check the appropriate box to indicate if you have cable franchise agreements in force as of January 1, 2007. If Yes, attach a Form. A Form CT-1 should also be filed when any such agreement is transferred, acquired or terminated.

Line 3 Contact Name - Enter the name, day time phone number and email address of the contact person for your business.

Section III - Responsible Party(ies)

Under Section 58.1-1813 of the *Code of Virginia*, any corporate, partnership or limited liability officer may be held personally liable for unpaid taxes assessed against a corporation or partnership. The term "corporate, partnership or limited liability officer" includes any officer or employee of a corporation, or a member, manager or employee of a partnership or limited liability company, who

is under a duty to collect, account for and pay the assessed tax, who had knowledge of the failure to pay the tax, and who had the authority to prevent the failure.

- This section must be completed for each "corporate, partnership or limited liability officer" as defined above.
- Attach additional pages, if needed.

For each responsible party:

Line a Enter the name of the party.

Line b Enter the Social Security Number of the party.

Line c Enter the relationship title of this party.

Line d Enter the date that this party became an owner, partner, officer, employee, manager or member.

Line e Enter the home phone number, including area code, of the party.

Line f Enter the email address of the party.

Line g Enter the residence (home) address of the party.

Line h Enter the city, state and ZIP of the party.

Section IV - Electronic Funds Transfer

Electronic Funds Transfer (EFT) involves the transfer of funds from your bank account to the State's bank account. Over the last several years, many taxpayers have voluntarily chosen this efficient and cost effective method for making their tax payments. Currently this program is only available for Sales and Use Tax, Employer Withholding Tax, and Corporation Income Tax.

If your monthly tax liability for any one of these taxes exceeds \$20,000, you are **required by law** to pay by EFT. For consolidated sales tax accounts, EFT is required when the total liability of all subsidiaries exceeds \$20,000 as reported by the parent company.

Effective July 1, 2004, all persons who act on behalf of 100 or more taxpayers to remit individual income tax withholding payments imposed pursuant to Section 58.1-460 et seq. of the Code of Virginia are **required to remit** such withholding to the Virginia Department of Taxation using ACH Credit transactions. For further information, refer to the agency's Electronic Funds Transfer guide, which can be downloaded from www.tax.virginia.gov.

The Department of Taxation encourages all businesses to voluntarily transmit their tax return payments by EFT. Payments are submitted directly to the Tax Department's bank from your business bank account. EFT not only saves check writing and mailing costs, but also ensures that your payment is made without the worry of a check being lost in the mail.

To learn more about taking advantage of electronic payment and filing processes, visit www.tax.virginia.gov. or contact Customer Service at 804-367-8037.

- If you are required to pay by EFT, check the box for each tax that EFT is required.
- If you are not required to pay by EFT, but would like to use this payment method, check the box to receive an EFT Guide.

Section V - Signature

This section must be completed.

Read the statement and complete the section if you are authorized to sign the application as defined in the statement. If not authorized to sign, have the application signed and dated by an authorized person. Unsigned or improperly signed applications will be returned, unprocessed.

Principal Business Activity Codes and Descriptions

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These principal business activity codes are based on the North American Industry Classification System. Using the list of activities and codes below, determine from which activity the company derives the largest percentage of its "total receipts." For the business activity code number, enter the six-digit code selected from the list below and enter a brief description of the company's business activity.

Agriculture, Forestry, Fishing and Hunting	Specialty Trade Contractors	Petroleum and Coal Products Mfg	Computer and Electronic Product Manufacturing
Crop Production	238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)	324110 Petroleum Refineries (including integrated)	334110 Computer & Peripheral Equipment Mfg
111100 Oilseed & Grain Farming	238210 Electrical Contractors	324120 Asphalt Paving, Roofing, & Saturated Materials Mfg	334200 Communications Equipment Mfg
111210 Vegetable & Melon Farming (including potatoes & yams)	238220 Plumbing, Heating, & Air-Conditioning Contractors	324190 Other Petroleum & Coal Products Mfg	334310 Audio & Video Equipment Mfg
111300 Fruit & Tree Nut Farming	238290 Other Building Equipment Contractors	Chemical Manufacturing	334410 Semiconductor & Other Electronic Component Mfg
111400 Greenhouse, Nursery, & Floriculture Production	238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)	325100 Basic Chemical Mfg	334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)	238900 Other Specialty Trade Contractors (including site preparation)	325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg	334610 Manufacturing & Reproducing Magnetic & Optical Media
Animal Production		325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg	Electrical Equipment, Appliance, and Component Manufacturing
112111 Beef Cattle Ranching & Farming	Manufacturing	325410 Pharmaceutical & Medicine Mfg	335100 Electric Lighting Equipment Mfg
112112 Cattle Feedlots	Food Manufacturing	325500 Paint, Coating, & Adhesive Mfg	335200 Household Appliance Mfg
112120 Dairy Cattle & Milk Production	311110 Animal Food Mfg	325600 Soap, Cleaning Compound, & Toilet Preparation Mfg	335310 Electrical Equipment Mfg
112210 Hog & Pig Farming	311200 Grain & Oilseed Milling	325900 Other Chemical Product & Preparation Mfg	335900 Other Electrical Equipment & Component Mfg
112300 Poultry & Egg Production	311300 Sugar & Confectionery Product Mfg	Plastics and Rubber Products Mfg	Transportation Equipment Manufacturing
112400 Sheep & Goat Farming	311400 Fruit & Vegetable Preserving & Specialty Food Mfg	326100 Plastics Product Mfg	336100 Motor Vehicle Mfg
112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)	311500 Dairy Product Mfg	326200 Rubber Product Mfg	336210 Motor Vehicle Body & Trailer Mfg
112900 Other Animal Production	311610 Animal Slaughtering and Processing	Nonmetallic Mineral Product Mfg	336300 Motor Vehicle Parts Mfg
Forestry and Logging	311710 Seafood Product Preparation & Packaging	327100 Clay Product & Refractory Mfg	336410 Aerospace Product & Parts Mfg
113110 Timber Tract Operations	311800 Bakeries & Tortilla Mfg	327210 Glass & Glass Product Mfg	336510 Railroad Rolling Stock Mfg
113210 Forest Nurseries & Gathering of Forest Products	311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)	327300 Cement & Concrete Product Mfg	336610 Ship & Boat Building
113310 Logging	Beverage and Tobacco Product Manufacturing	327400 Lime & Gypsum Product Mfg	336990 Other Transportation Equipment Mfg
Fishing, Hunting and Trapping	312110 Soft Drink & Ice Mfg	327900 Other Nonmetallic Mineral Product Mfg	Furniture and Related Product Manufacturing
114110 Fishing	312120 Breweries	Primary Metal Manufacturing	337000 Furniture & Related Product Manufacturing
114210 Hunting & Trapping	312130 Wineries	331110 Iron & Steel Mills & Ferroalloy Mfg	Miscellaneous Manufacturing
Support Activities for Agriculture and Forestry	312140 Distilleries	331200 Steel Product Mfg from Purchased Steel	339110 Medical Equipment & Supplies Mfg
115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)	312200 Tobacco Mfg	331310 Alumina & Aluminum Production & Processing	339900 Other Miscellaneous Manufacturing
115210 Support Activities for Animal Production	Textile Mills and Textile Product Mills	331400 Nonferrous Metal (except Aluminum) Production & Processing	
115310 Support Activities For Forestry	313000 Textile Mills	331500 Foundries	Wholesale Trade
Mining	314000 Textile Product Mills	Fabricated Metal Product Mfg	Merchant Wholesalers, Durable Goods
211110 Oil & Gas Extraction	Apparel Manufacturing	332110 Forging & Stamping	423100 Motor Vehicle & Motor Vehicle Parts & Supplies
212110 Coal Mining	315100 Apparel Knitting Mills	332210 Cutlery & Handtool Mfg	423200 Furniture & Home Furnishings
212200 Metal Ore Mining	315210 Cut & Sew Apparel Contractors	332300 Architectural & Structural Metals Mfg	423300 Lumber & Other Construction Materials
212310 Stone Mining & Quarrying	315220 Men's & Boys' Cut & Sew Apparel Mfg	332400 Boiler, Tank, & Shipping Container Mfg	423400 Professional & Commercial Equipment & Supplies
212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying	315230 Women's & Girls' Cut & Sew Apparel Mfg	332510 Hardware Mfg	423500 Metal & Mineral (except Petroleum)
212390 Other Nonmetallic Mineral Mining & Quarrying	315290 Other Cut & Sew Apparel Mfg	332610 Spring & Wire Product Mfg	423600 Electrical & Electronic Goods
213110 Support Activities for Mining	315990 Apparel Accessories & Other Apparel Mfg	332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg	423700 Hardware, Plumbing & Heating Equipment & Supplies
Utilities	Leather and Allied Product Manufacturing	332810 Coating, Engraving, Heat Treating, & Allied Activities	423800 Machinery, Equipment, & Supplies
221100 Electric Power Generation, Transmission & Distribution	316110 Leather & Hide Tanning & Finishing	332900 Other Fabricated Metal Product Mfg	423910 Sporting & Recreational Goods & Supplies
221210 Natural Gas Distribution	316210 Footwear Mfg (including rubber & plastics)	Machinery Manufacturing	423920 Toy & Hobby Goods & Supplies
221300 Water, Sewage & Other Systems	316990 Other Leather & Allied Product Mfg	333100 Agriculture, Construction, & Mining Machinery Mfg	423930 Recyclable Materials
Construction	Wood Product Manufacturing	333200 Industrial Machinery Mfg	423940 Jewelry, Watch, Precious Stone, & Precious Metals
Construction of Buildings	321110 Sawmills & Wood Preservation	333310 Commercial & Service Industry Machinery Mfg	423990 Other Miscellaneous Durable Goods
236110 Residential Building Construction	321210 Veneer, Plywood, & Engineered Wood Product Mfg	333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg	
236200 Nonresidential Building Construction	321900 Other Wood Product Mfg	333510 Metalworking Machinery Mfg	
Heavy and Civil Engineering Construction	Paper Manufacturing	333610 Engine, Turbine & Power Transmission Equipment Mfg	
237100 Utility System Construction	322100 Pulp, Paper, & Paperboard Mills	333900 Other General Purpose Machinery Mfg	
237210 Land Subdivision	322200 Converted Paper Product Mfg		
237310 Highway, Street, & Bridge Construction	Printing & Related Support Activities		
237990 Other Heavy & Civil Engineering Construction	323100 Printing & Related Support Activities		

Merchant Wholesalers, Nondurable Goods

- 424100 Paper & Paper Products
- 424210 Drugs & Druggists' Sundries
- 424300 Apparel, Piece Goods, & Notions
- 424400 Grocery & Related Products
- 424500 Farm Product Raw Materials
- 424600 Chemical & Allied Products
- 424700 Petroleum & Petroleum Products
- 424800 Beer, Wine, & Distilled Alcoholic Beverages
- 424910 Farm Supplies
- 424920 Book, Periodical, & Newspapers
- 424930 Flower, Nursery Stock, & Florists' Supplies
- 424940 Tobacco & Tobacco Products
- 424950 Paint, Varnish, & Supplies
- 424990 Other Miscellaneous Nondurable Goods

Wholesale Electronic Markets and Agents and Brokers

- 425110 Business to Business Electronic Markets
- 425120 Wholesale Trade Agents & Brokers

Retail Trade**Motor Vehicle and Parts Dealers**

- 441110 New Car Dealers
- 441120 Used Car Dealers
- 441210 Recreational Vehicle Dealers
- 441221 Motorcycle Dealers
- 441222 Boat Dealers
- 441229 All Other Motor Vehicle Dealers
- 441300 Automotive Parts, Accessories, & Tire Stores

Furniture and Home Furnishings Stores

- 442110 Furniture Stores
- 442210 Floor Covering Stores
- 442291 Window Treatment Stores
- 442299 All Other Home Furnishings Stores

Electronics and Appliance Stores

- 443111 Household Appliance Stores
- 443112 Radio, Television, & Other Electronics Stores
- 443120 Computer & Software Stores
- 443130 Camera & Photographic Supplies Stores

Building Material and Garden Equipment and Supplies Dealers

- 444110 Home Centers
- 444120 Paint & Wallpaper Stores
- 444130 Hardware Stores
- 444190 Other Building Material Dealers
- 444200 Lawn & Garden Equipment & Supplies Stores

Food and Beverage Stores

- 445110 Supermarkets and Other Grocery (except Convenience) Stores
- 445120 Convenience Stores
- 445210 Meat Markets
- 445220 Fish & Seafood Markets
- 445230 Fruit & Vegetable Markets
- 445291 Baked Goods Stores
- 445292 Confectionery & Nut Stores
- 445299 All Other Specialty Food Stores
- 445310 Beer, Wine, & Liquor Stores

Health and Personal Care Stores

- 446110 Pharmacies & Drug Stores
- 446120 Cosmetics, Beauty Supplies, & Perfume Stores
- 446130 Optical Goods Stores
- 446190 Other Health & Personal Care Stores

Gasoline Stations

- 447100 Gasoline Stations (including convenience stores with gas)

Clothing and Clothing Accessories Stores

- 448110 Men's Clothing Stores
- 448120 Women's Clothing Stores
- 448130 Children's & Infants' Clothing Stores
- 448140 Family Clothing Stores
- 448150 Clothing Accessories Stores
- 448190 Other Clothing Stores
- 448210 Shoe Stores
- 448310 Jewelry Stores
- 448320 Luggage & Leather Goods Stores

Sporting Goods, Hobby, Book, and Music Stores

- 451110 Sporting Goods Stores
- 451120 Hobby, Toy, & Game Stores
- 451130 Sewing, Needlework, & Piece Goods Stores
- 451140 Musical Instrument & Supplies Stores
- 451211 Book Stores
- 451212 News Dealers & Newsstands
- 451220 Prerecorded Tape, Compact Disc, & Record Stores

General Merchandise Stores

- 452110 Department Stores
- 452900 Other General Merchandise Stores

Miscellaneous Store Retailers

- 453110 Florists
- 453210 Office Supplies & Stationery Stores
- 453220 Gift, Novelty, & Souvenir Stores
- 453310 Used Merchandise Stores
- 453910 Pet & Pet Supplies Stores
- 453920 Art Dealers
- 453930 Manufactured (Mobile) Home Dealers
- 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

- 454110 Electronic Shopping & Mail-Order Houses
- 454210 Vending Machine Operators
- 454311 Heating Oil Dealers
- 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers
- 454319 Other Fuel Dealers
- 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation and Warehousing**Air, Rail, and Water Transportation**

- 481000 Air Transportation
- 482110 Rail Transportation
- 483000 Water Transportation

Truck Transportation

- 484110 General Freight Trucking, Local
- 484120 General Freight Trucking, Long-distance
- 484200 Specialized Freight Trucking

Transit and Ground Passenger Transportation

- 485110 Urban Transit Systems
- 485210 Interurban & Rural Bus Transportation
- 485310 Taxi Service
- 485320 Limousine Service
- 485410 School & Employee Bus Transportation
- 485510 Charter Bus Industry
- 485990 Other Transit & Ground Passenger Transportation

Pipeline Transportation

- 486000 Pipeline Transportation

Scenic & Sightseeing Transportation

- 487000 Scenic & Sightseeing Transportation

Support Activities for Transportation

- 488100 Support Activities for Air Transportation
- 488210 Support Activities for Rail Transportation
- 488300 Support Activities for Water Transportation
- 488410 Motor Vehicle Towing
- 488490 Other Support Activities for Road Transportation
- 488510 Freight Transportation Arrangement
- 488990 Other Support Activities for Transportation

Couriers and Messengers

- 492110 Couriers
- 492210 Local Messengers & Local Delivery

Warehousing and Storage

- 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

Information**Publishing Industries (except internet)**

- 511110 Newspaper Publishers
- 511120 Periodical Publishers
- 511130 Book Publishers
- 511140 Directory & Mailing List Publishers
- 511190 Other Publishers
- 511210 Software Publishers

Motion Picture and Sound Recording Industries

- 512100 Motion Picture & Video Industries (except video rental)
- 512200 Sound Recording Industries

Broadcasting (except internet)

- 515100 Radio & Television Broadcasting
- 515210 Cable & Other Subscription Programming

Internet Publishing and Broadcasting

- 516110 Internet Publishing & Broadcasting

Telecommunications

- 517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, & other telecommunications)

Internet Service Providers, Web Search Portals, and Data Processing Services

- 518111 Internet Service Providers
- 518112 Web Search Portals
- 518210 Data Processing, Hosting, & Related Services

Other Information Services

- 519100 Other Information Services (including news syndicates & libraries)

Finance and Insurance**Depository Credit Intermediation**

- 522110 Commercial Banking
- 522120 Savings Institutions
- 522130 Credit Unions
- 522190 Other Depository Credit Intermediation

Nondepository Credit Intermediation

- 522210 Credit Card Issuing
- 522220 Sales Financing
- 522291 Consumer Lending
- 522292 Real Estate Credit (including mortgage bankers & originators)
- 522293 International Trade Financing
- 522294 Secondary Market Financing
- 522298 All Other Nondepository Credit Intermediation

Activities Related to Credit Intermediation

- 522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)

Securities, Commodity Contracts, and Other Financial Investments and Related Activities

- 523110 Investment Banking & Securities Dealing
- 523120 Securities Brokerage
- 523130 Commodity Contracts Dealing
- 523140 Commodity Contracts Brokerage
- 523210 Securities & Commodity Exchanges
- 523900 Other Financial Investment Activities (including portfolio management & investment advice)

Insurance Carriers and Related Activities

- 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
- 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
- 524210 Insurance Agencies & Brokerages
- 524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)

Funds, Trusts, and Other Financial Vehicles

- 525100 Insurance & Employee Benefit Funds
- 525910 Open-End Investment Funds
- 525920 Trusts, Estates, & Agency Accounts
- 525930 Real Estate Investment Trusts
- 525990 Other Financial Vehicles (including closed-end investment funds)

"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) below.

Real Estate and Rental and Leasing**Real Estate**

- 531110 Lessors of Residential Buildings & Dwellings
- 531114 Cooperative Housing
- 531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
- 531130 Lessors of Miniwarehouses & Self-Storage Units
- 531190 Lessors of Other Real Estate Property
- 531210 Offices of Real Estate Agents & Brokers
- 531310 Real Estate Property Managers
- 531320 Offices of Real Estate Appraisers
- 531390 Other Activities Related to Real Estate

Rental and Leasing Services
 532100 Automotive Equipment Rental & Leasing
 532210 Consumer Electronics & Appliances Rental
 532220 Formal Wear & Costume Rental
 532230 Video Tape & Disc Rental
 532290 Other Consumer Goods Rental
 532310 General Rental Centers
 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

Lessors of Nonfinancial Intangible Assets (except copyrighted works)
 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

Professional, Scientific, and Technical Services

Legal Services
 541110 Offices of Lawyers
 541190 Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services
 541211 Offices of Certified Public Accountants
 541213 Tax Preparation Services
 541214 Payroll Services
 541219 Other Accounting Services

Architectural, Engineering, and Related Services
 541310 Architectural Services
 541320 Landscape Architecture Services
 541330 Engineering Services
 541340 Drafting Services
 541350 Building Inspection Services
 541360 Geophysical Surveying & Mapping Services
 541370 Surveying & Mapping (except Geophysical) Services
 541380 Testing Laboratories

Specialized Design Services
 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

Computer Systems Design and Related Services
 541511 Custom Computer Programming Services
 541512 Computer Systems Design Services
 541513 Computer Facilities Management Services
 541519 Other Computer Related Services

Other Professional, Scientific, and Technical Services
 541600 Management, Scientific, & Technical Consulting Services
 541700 Scientific Research & Development Services
 541800 Advertising & Related Services
 541910 Marketing Research & Public Opinion Polling
 541920 Photographic Services
 541930 Translation & Interpretation Services
 541940 Veterinary Services
 541990 All Other Professional, Scientific, & Technical Services

Management of Companies (Holding Companies)

551111 Offices of Bank Holding Companies
 551112 Offices of Other Holding Companies

Administrative and Support and Waste Management and Remediation Services

Administrative and Support Services
 561110 Office Administrative Services
 561210 Facilities Support Services
 561300 Employment Services
 561410 Document Preparation Services
 561420 Telephone Call Centers
 561430 Business Service Centers (including private mail centers & copy shops)
 561440 Collection Agencies
 561450 Credit Bureaus
 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
 561500 Travel Arrangement & Reservation Services
 561600 Investigation & Security Services
 561710 Exterminating & Pest Control Services
 561720 Janitorial Services
 561730 Landscaping Services
 561740 Carpet & Upholstery Cleaning Services
 561790 Other Services to Buildings & Dwellings
 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

Waste Management and Remediation Services

562000 Waste Management & Remediation Services

Educational Services

611000 Educational Services (including schools, colleges, & universities)

Health Care and Social Assistance

Offices of Physicians and Dentists
 621111 Offices of Physicians (except mental health specialists)
 621112 Offices of Physicians, Mental Health Specialists
 621210 Offices of Dentists

Offices of Other Health Practitioners
 621310 Offices of Chiropractors
 621320 Offices of Optometrists
 621330 Offices of Mental Health Practitioners (except Physicians)
 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists
 621391 Offices of Podiatrists
 621399 Offices of All Other Miscellaneous Health Practitioners

Outpatient Care Centers
 621410 Family Planning Centers
 621420 Outpatient Mental Health & Substance Abuse Centers
 621491 HMO Medical Centers
 621492 Kidney Dialysis Centers
 621493 Freestanding Ambulatory Surgical & Emergency Centers
 621498 All Other Outpatient Care Centers

Medical and Diagnostic Laboratories

621510 Medical & Diagnostic Laboratories

Home Health Care Services

621610 Home Health Care Services

Other Ambulatory Health Care Services

621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

Hospitals

622000 Hospitals

Nursing and Residential Care Facilities

623000 Nursing & Residential Care Facilities

Social Assistance

624100 Individual & Family Services
 624200 Community Food & Housing, & Emergency & Other Relief Services
 624310 Vocational Rehabilitation Services
 624410 Child Day Care Services

Arts, Entertainment, and Recreation

Performing Arts, Spectator Sports, and Related Industries
 711100 Performing Arts Companies
 711210 Spectator Sports (including sports clubs & racetracks)
 711300 Promoters of Performing Arts, Sports, & Similar Events
 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
 711510 Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions

712100 Museums, Historical Sites, & Similar Institutions

Amusement, Gambling, and Recreation Industries

713100 Amusement Parks & Arcades
 713200 Gambling Industries
 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

Accommodation and Food Services Accommodation

Accommodation
 721110 Hotels (except Casino Hotels) & Motels
 721120 Casino Hotels
 721191 Bed & Breakfast Inns
 721199 All Other Traveler Accommodation
 721210 RV (Recreational Vehicle) Parks & Recreational Camps
 721310 Rooming & Boarding Houses

Food Services and Drinking Places
 722110 Full-Service Restaurants
 722210 Limited-Service Eating Places
 722300 Special Food Services (including food service contractors & caterers)
 722410 Drinking Places (Alcoholic Beverages)

Other Services

Repair and Maintenance

811110 Automotive Mechanical & Electrical Repair & Maintenance
 811120 Automotive Body, Paint, Interior, & Glass Repair
 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
 811210 Electronic & Precision Equipment Repair & Maintenance
 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
 811410 Home & Garden Equipment & Appliance Repair & Maintenance
 811420 Reupholstery & Furniture Repair
 811430 Footwear & Leather Goods Repair
 811490 Other Personal & Household Goods Repair & Maintenance

Personal and Laundry Services

812111 Barber Shops
 812112 Beauty Salons
 812113 Nail Salons
 812190 Other Personal Care Services (including diet & weight reducing centers)
 812210 Funeral Homes & Funeral Services
 812220 Cemeteries & Crematories
 812310 Coin-Operated Laundries & Drycleaners
 812320 Drycleaning & Laundry Services (except Coin-Operated)
 812330 Linen & Uniform Supply
 812910 Pet Care (except Veterinary) Services
 812920 Photofinishing
 812930 Parking Lots & Garages
 812990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, and Similar Organizations

813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)

Locality (FIPS) Codes and Descriptions

Counties	Counties	Cities
Accomack.....51001	King George51099	Alexandria.....51510
Albemarle51003	King William.....51101	Bedford (City)51515
Alleghany.....51005	Lancaster.....51103	Bristol.....51520
Amelia.....51007	Lee.....51105	Buena Vista51530
Amherst51009	Loudoun51107	Charlottesville.....51540
Appomattox51011	Louisa.....51109	Chesapeake51550
Arlington51013	Lunenburg51111	Colonial Heights51570
Augusta51015	Madison51113	Covington51580
Bath51017	Mathews51115	Danville.....51590
Bedford (County)51019	Mecklenburg.....51117	Emporia51595
Bland51021	Middlesex51119	Fairfax (City)51600
Botetourt.....51023	Montgomery.....51121	Falls Church51610
Brunswick51025	Nelson51125	Franklin (City)51620
Buchanan51027	New Kent.....51127	Fredericksburg.....51630
Buckingham.....51029	Northampton.....51131	Galax51640
Campbell51031	Northumberland.....51133	Hampton.....51650
Caroline51033	Nottoway.....51135	Harrisonburg.....51660
Carroll.....51035	Orange.....51137	Hopewell.....51670
Charles City.....51036	Page51139	Lexington51678
Charlotte.....51037	Patrick.....51141	Lynchburg.....51680
Chesterfield51041	Pittsylvania51143	Manassas51683
Clarke51043	Powhatan.....51145	Manassas Park.....51685
Craig51045	Prince Edward51147	Martinsville.....51690
Culpeper.....51047	Prince George51149	Newport News51700
Cumberland.....51049	Prince William.....51153	Norfolk51710
Dickenson.....51051	Pulaski51155	Norton.....51720
Dinwiddie.....51053	Rappahannock51157	Petersburg51730
Essex.....51057	Richmond (County).....51159	Poquoson51735
Fairfax (County).....51059	Roanoke (County)51161	Portsmouth51740
Fauquier51061	Rockbridge51163	Radford.....51750
Floyd.....51063	Rockingham.....51165	Richmond (City).....51760
Fluvanna.....51065	Russell.....51167	Roanoke (City).....51770
Franklin (County).....51067	Scott51169	Salem51775
Frederick.....51069	Shenandoah51171	Staunton51790
Giles51071	Smyth51173	Suffolk.....51800
Gloucester51073	Southampton51175	Virginia Beach51810
Goochland51075	Spotsylvania51177	Waynesboro51820
Grayson.....51077	Stafford51179	Williamsburg.....51830
Greene.....51079	Surry51181	Winchester.....51840
Greensville.....51081	Sussex.....51183	
Halifax.....51083	Tazewell.....51185	
Hanover51085	Warren.....51187	
Henrico51087	Washington.....51191	
Henry51089	Westmoreland51193	
Highland51091	Wise.....51195	
Isle Of Wight.....51093	Wythe51197	
James City.....51095	York51199	
King And Queen51097		

TIDEWATER CHAPTER – VIRGINIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
NOT FOR PROFIT CONFERENCE
JUNE 29, 2011

APPENDIX VIII

(FORM VEC-FC-27 (EMPLOYER
APPLICATION FOR ACCOUNT NUMBER))

GET YOUR ACCOUNT NUMBER TODAY!



Apply now using **iREG**

VIRGINIA EMPLOYMENT COMMISSION

PO Box 1358

RICHMOND, VIRGINIA 23218-1358



DO NOT USE THIS FORM IF FILING BY iREG

1. Federal ID No. (xx-xxxxxxx) _____ E-Mail Address _____
2. Type of Organization: Sole Proprietorship Partnership Limited Partnership Corporation
LLC Sole Proprietorship LLC Partnership Government or Political Sub-Division Other
3. Name of Employer _____
(Enter exact name of legal entity)
- Trade Name _____ Telephone Number _____
c/o (if applicable) _____ Fax Number _____
- Mailing Address/City/State _____ Zip Code _____
Virginia BUSINESS Location Address/City _____ Zip Code _____
(If more than one Virginia location, attach list of other addresses)
4. If you are a contractor involved with buildings, and/or roads, state the type: _____
Do you have a base of operations in any state other than Virginia? Yes No
5. When did you first have employees working in Virginia? _____ (MM/DD/YYYY)
Number of employees working in Virginia _____ If your business is INACTIVE, give date employment ceased _____
Name of successor, if any _____
6. Do you work any individuals in the course of your business, or in your home, that you do not consider employees? Yes No
- 7a. GENERAL EMPLOYERS: Did, or will, your business have a quarterly payroll of \$1,500 or more in Virginia during the current or preceding 3 years? Yes No If "Yes," enter the earliest quarter and year: Qtr. _____ Year _____
Also, if "Yes," enter the date that you reached \$1,500 or more: _____. Enter number of weeks during the current or preceding 3 years you had one or more workers performing services for you for some portion of a day in Virginia:
Wks _____ Yr _____ | Wks _____ Yr _____ | Wks _____ Yr _____ | Wks _____ Yr _____. Enter the date you reached the 20th week for the first time with one (1) or more workers: _____
- 7b. AGRICULTURAL EMPLOYERS: Did, or will, your agricultural operation have a quarterly payroll of \$20,000 or more in Virginia during the current or preceding 3 years? Yes No If "Yes," enter the earliest quarter and year: Qtr. _____ Year _____
Also, if "Yes," enter the date that you reached \$20,000 or more: _____. Enter number of weeks during the current or preceding 3 calendar years you had ten or more agricultural workers performing services for you for some portion of a day in Virginia:
Wks _____ Yr _____ | Wks _____ Yr _____ | Wks _____ Yr _____ | Wks _____ Yr _____. Enter the date you reached the 20th week for the first time with ten (10) or more workers: _____
- 7c. DOMESTIC EMPLOYERS: Did, or will, you have a quarterly domestic payroll of \$1,000 or more in Virginia during the current or preceding 3 years? Yes No If "Yes," enter the earliest quarter and year: Qtr. _____ Year _____
Also, if "Yes," enter the date that you reached \$1,000 or more: _____
8. NONPROFIT EMPLOYERS: Is your organization exempt from Tax under Section 501(a) and 501(c)(3) of the Internal Revenue Code?
Yes No If "Yes," attach a copy of your letter of exemption from the IRS and specify below the number of weeks during the current

and preceding 3 years you had four or more workers performing services for you for some portion of a day in Virginia:

Wks_____ Yr_____ | Wks_____Yr_____ | Wks_____Yr_____ | Wks_____Yr_____. Also, if "Yes," enter the date you reached the 20th week for the first time with four (4) or more workers: _____

9. Have you acquired a business in Virginia? Yes No If "Yes," did you acquire all or part? All Part

Date acquired: _____ (MM/DD/YYYY). From whom did you acquire the business (enter legal entity name and trade name) _____

Previous owner's VEC Account Number: _____ (See instructions on Acquisitions).

10. Are you now, or have you ever been, liable for the Federal Unemployment Tax? (This is not to be confused with Social Security or Workers' Compensation) Yes No If "Yes," what year(s): _____

11. Describe the kind of business in Virginia, giving specific details of items, customers, etc., such as retail-women's clothes; wholesale-office equipment; construction-single family homes, etc. (See instructions).

12. Is the Virginia business primarily performing services for other units of the same company? Yes No

If "Yes," indicate:

Administrative (ADMN headquarters, DP centers, etc.)	Research, Development or Testing	Storage (Warehouse)	Other (Specify)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

13. Name the Virginia CITY or Virginia COUNTY in which business is located (Specify location where work is actually performed).

14. List the Name, Social Security Number, Residence Address, and Zip Code of the Owner, Partners, or Corporate Officers:

NAME	SOCIAL SECURITY NUMBER	RESIDENCE ADDRESS
_____	_____	_____
_____	_____	_____
_____	_____	_____

I certify that the information contained in this report is true and correct to the best of my knowledge.

Date: _____ Employer's Signature: _____

Mail completed form to: VEC, Employer Accounts - Room 108, PO Box 1358, Richmond, VA 23218-1358 or FAX to 804-786-5890.

The VEC is an Equal Opportunity Employer/Program. Auxiliary aids and services available upon request to individuals with disabilities.

ACCOUNT STATUS CODING (FOR VEC USE ONLY)

EMP-ACCT-NO	_____	NEW-ACCT-CD	_____	TRADE-NAME-CD	_____
ADDRESS-CD	_____	HOW-LIABLE-CD	_____	CONTRBTR-CD	_____
AC-STATUS-DTE	_____	AC-STATUS-CD	_____	FIRST-EMP-DTE	_____
LIABILITY-DTE	_____	ACQ-CD	_____	COMBINED-AC-CD	_____
ACQ-DTE	_____	SUBSID-AC-NO	_____	MASTER-AC-NO	_____
WAGE-RPT-CD	_____	TYPE-BUSINESS-CD	_____	FOREIGN-CTR-CD	_____
VEC-20	_____	SUCC-ACCT-NO	_____	PRED-ACCT-NO	_____
ATTACH/EST-QTR/YR	_____	VERIFIED	_____	AUX-CD	_____
AREA-CD	_____	SIC-OWN-CD	_____		
MULTIPLANT-CD	_____				

TIDEWATER CHAPTER – VIRGINIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
NOT FOR PROFIT CONFERENCE
JUNE 29, 2011

APPENDIX IX

(IRS NOTIFICATIONS RELATIVE TO TAX EXEMPTION APPLICATION)



Department of the Treasury
Internal Revenue Service

P.O. BOX 2508
CINCINNATI OH 45201

In reply refer to:



33884

Employer Identification Number:
Tax Form:
Document Locator Number:
For assistance, call:

Dear Applicant,

We received your application for exemption from Federal income tax and your user fee payment.

During the initial review process, applications for exemption are separated into three groups:

1. Those that can be processed immediately based on information submitted,
2. Those that need minor additional information to be resolved, and
3. Those that require additional development.

If your application falls in the first group or second group, you will receive your determination letter stating that you are exempt from Federal income tax or a request for information via phone, fax, or letter. If your application falls within the third group, you will be contacted when your application has been assigned to an Exempt Organizations specialist for technical review. You can expect to be contacted within approximately 90 days from the date of this notice.

IRS does not issue "tax exempt numbers" or "tax exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

General information about the application process and tax-exemption can be found by visiting our website, www.irs.gov/eo. If you are unable to locate the information needed, you may call our toll free number shown above Monday through Friday. When communicating with us, please refer to the employer identification number and document locator number shown above.

Sign up for Exempt Organizations' EO Update, a regular e-mail newsletter that highlights new information posted on the Charities pages of irs.gov. To subscribe, go to www.irs.gov/eo and click on "EO Newsletter."

For other general information, tax forms, and publications, visit
www.irs.gov

Sincerely yours,

Internal Revenue Service
P.O. Box 2508 - Room 4508
Cincinnati, Ohio 45201

Department of the Treasury

Date:

Employer Identification Number:

Person to Contact - Group #:

EO Group 7822
Contact Telephone Numbers:

Response Due Date:

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

Please furnish the information requested on the enclosure by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on the application. Also, the information you submit should be accompanied by the following declaration:

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.

To facilitate processing of your application, please attach a copy of this letter to your response.

If you do not respond to the information request by the due date, we will conclude that you have not taken all the steps necessary to complete your application for exemption. Under section 7428(b)(2) of the Code, you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application, you may lose your right to a declaratory judgment under Code section 7428.

If you have any questions concerning this matter, or you cannot respond by the due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Exempt Organizations Specialist

Enclosure

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.

X _____
Sign and Date

2. Please submit a more detailed description of the following activities:
 - a.
 - b.
 - c.
 - d.
 - e. Any other activities not mentioned above.

In your description please do not merely describe the purpose of the organization. Rather, describe the activities that your organization will initiate and/or participate in to fulfill your purpose (they may be proposed activities for the future). Your description should include the answers to the following basic questions:

-
-
-
-
-

-
-
-
-

3. You indicated you may provide for a donor advised fund at the "
". Describe in detail your procedures for making recommendations
with respect to your contributions. (Be sure to address recommendations
regarding both the recipient charity and investment vehicles.)

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: Diane Eckard
Room 4508, Group 7822

Street Address:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Diane Eckard
Room 4508, Group 7822

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Department of the Treasury
P.O. Box 2508 - Room 4508
Cincinnati, Ohio 45201

Date:

Employer Identification Number:

Person to Contact -Group#:7822

Contact Telephone Numbers:

Response Due Date:

Dear Sir or Madam:

On _____ you requested additional time to submit your complete response. Please note the revised due date indicated above.

If we do not receive the information requested by the response due date shown in the heading of this letter, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), if you fail to take all reasonable steps in a timely manner to secure the determination requested it may be considered a failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Exempt Organizations Specialist

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

Employer Identification Number:

DLN:

Contact Person:

ID#

Contact Telephone Number:

Accounting Period Ending:

Public Charity Status:

Form 990 Required:

Effective Date of Exemption:

Contribution Deductibility:

Addendum Applies:

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Director, Exempt Organizations
Rulings and Agreements

Enclosure:

APPENDIX X

(VIRGINIA DEPARTMENT OF
AGRICULTURE AND CONSUMER SERVICES
FORM 102 (REMITTANCE FORM
CHARITABLE ORGANIZATION))

VIRGINIA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

OFFICE OF CONSUMER AFFAIRS

P.O. Box 526 - Richmond, VA 23218-0526

Phone: 804-786-1343 • FAX: 804-225-2666 • www.vdacs.virginia.gov

OCA-102 Revised 11/09

**REMITTANCE FORM
CHARITABLE ORGANIZATION
FORM 102**

YOU MUST USE THIS FORM TO RECEIVE PROPER CREDIT OF YOUR FEE(S)

Organization name: _____

Address: _____

Federal Employer Identification Number: _____

Charitable Organization

Initial Registration Fee (\$100): \$ _____ (910-02184)

Late Registration Fee (\$100): \$ _____ (910-02184)

Annual Registration Fee: \$ _____ (910-02619)
(See pg. 6 of Form 102)

Total Fees: \$ _____

To assist us in tracking your payment,
please enter your **Check Number**: _____

MAKE CHECKS PAYABLE TO "TREASURER OF VIRGINIA"

The Code of Virginia authorizes state agencies to assess interest, administrative charges and penalty fees for returned checks and past-due accounts in accordance with guidelines promulgated by the Department of Accounts.

PLEASE ATTACH COMPLETED REMITTANCE FORM TO FRONT OF REGISTRATION FORM WITH CHECK ATTACHED AND MAIL TO:

**Virginia Department of Agriculture and Consumer Services
P.O. Box 526
Richmond, VA 23218-0526**

VIRGINIA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

OFFICE OF CONSUMER AFFAIRS

P.O. Box 526 - Richmond, VA 23218-0526

Phone: 804-786-1343 • FAX: 804-225-2666 • www.vdacs.virginia.gov

OCA-102 Revised 11/09

REGISTRATION STATEMENT FOR A CHARITABLE ORGANIZATION
FORM 102

TYPE OF REGISTRATION

[Empty box for registration type]

Unless otherwise noted, all information provided on this form and attachments must be for the **CURRENT** fiscal year. Financial reports (except budgets) will be for the **most recently completed** fiscal year.

Failure to properly complete this form or to submit all additional documentation required by any applicable section of the Rules Governing the Solicitation of Contributions will result in an ineffective registration. Your organization may not solicit in the Commonwealth of Virginia until it is properly registered.

1. Organization's primary name:

2. List any other names under which you may solicit contributions in Virginia:

3. Primary address:

City

State

Zip Code

4. Mailing address if different from primary address above:

City

State

Zip Code

5. Other contact information:

Telephone, including area code

Fax, including area code

Internet URL

Organization's official e-mail address

*****In an attempt to reduce mailings, the Agency now offers the option to receive all notifications by email. If the Organization prefers to receive all future correspondence through email, please indicate by checking this box:**

The Official E-mail address entered above will be used for the notifications unless alternate email preference is indicated here: _____

6. Locations of other chapters, branches, affiliates ("affiliates"):

a) Does the organization have any chapters, branches or affiliates in Virginia?
If "Yes," Yes No

- i) Attach a list of the affiliates' names, addresses and telephone numbers.
- ii) Are the income and expenses of these affiliates included in your organization's financial statement?
 Yes No

If "Yes," a joint registration may be issued to the parent organization which would apply to those subordinate organizations whose finances are reported jointly with the parent organization.

b) Does the organization maintain any other offices in Virginia, other than local chapters, branches or affiliates?
 Yes No If "Yes," attach a list of the addresses and telephone numbers for those offices.

7. Please "✓" one:

"✓"	Type of organization
<input type="checkbox"/>	Corporation or limited liability entity
<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Other (specify: _____)

8. Date of incorporation or formation: _____

9. In what city was the organization legally established? _____
City State

10. What is the main purpose of the charitable organization?

11. Name and address of designated agent for receipt of process within the Commonwealth of Virginia. NOTE: If no agent is designated, the organization shall be deemed to have designated the Secretary of the Commonwealth.

Name and Company Name

Address

City State Zip Code

12. Organization's fiscal year:

a) Dates of the **CURRENT** fiscal year: From: _____ To: _____

b) Has the organization recently changed its fiscal year? Yes No

If "Yes," provides the dates of the "short" fiscal year:

From: _____ To: _____

13. Is the organization exempt under the Internal Revenue Code? Yes No

14. Key personnel:

a) Full name and title of the individuals having signatory power over the organization's funds:

b) Full name and title of the individuals who approve the organization's budget:

c) Has the organization, or any officer, professional fund-raiser or professional solicitor thereof, ever been convicted of a felony?

Yes No If "Yes," attach a statement providing a description of the pertinent facts.

15. Percentage of fundraising expenses for the most recently completed fiscal year:

a) Total amount of contributions received directly from the public:
(found by adding Part VIII, lines 1a, 1b, 1c, and 1f of the
IRS Form 990) _____

b) Total spent on fundraising, including contracts with professional
fund-raising counsel or professional solicitors:
(found on line 25D of Part IX of the IRS Form 990) _____

c) Percent of fundraising expenses (Line b divided by line a): _____ %

d) For Federated fund-raising organizations **ONLY**: State the percentage
withheld from a donation designated for a member agency: _____ %

16. Does the organization intend to solicit contributions from the public directly (including corporate grant proposals, door-to-door or telephone solicitations, special events, direct mail, etc.)?

Yes No

17. Does the organization intend to have others outside the organization (e.g. volunteers, federated fund-raising organizations, etc.) conduct solicitations on its behalf?

Yes No

18. For the current fiscal year, has your organization entered into an agreement or contract with any person(s) to conduct any aspects (including planning, managing, or carrying out) of a completed, current or upcoming solicitation?

Yes No

If "Yes," please indicate the arrangement with your agency by "√"ing below:

Category	"√"	Type of arrangement
A	<input type="checkbox"/>	A bona fide, salaried officer or employee of the charitable organization or its parent organization
B	<input type="checkbox"/>	An outside consultant or professional fundraising counsel
C	<input type="checkbox"/>	A paid professional solicitor

If in Question 18, either B or C are "√"ed:

- a) List the name and address(es) of the professional fundraising counsel or professional solicitor(s) and note the date of each contract that was previously submitted to the Commissioner:

- b) Attach a copy of the organization's current fundraising contract(s) that were not previously submitted as required by Section 57-54 of the Code of Virginia.

19. Please indicate how the organization will use the contributions received during the **CURRENT** fiscal year:

20. Has the organization been authorized by any other state or governmental agency to solicit contributions?

Yes No If "Yes," name all such the agencies. Submit an attachment if necessary.

21. Is the organization, or any officer, professional fund-raising counsel, or professional solicitor for the organization **CURRENTLY** enjoined by any court or otherwise prohibited from soliciting in any jurisdiction?

Yes No If "Yes," attach a copy of the Order that states the reasons and time period for the injunction or prohibition.

22. Has any officer, professional fund-raising counsel, or professional solicitor for the organization ever been convicted in any jurisdiction of embezzlement, larceny or other crimes involving the obtaining of money under false pretenses, or the misapplication of funds impressed with a trust?

Yes No If "Yes," attach a copy of the court Order that states the reasons for the conviction, or a copy of any applicable pardon.

23. Please indicate the type of solicitation activities that your organization may pursue during the current fiscal year ("√" all that apply):

"√"	Type of Solicitation
<input type="checkbox"/>	Telephone
<input type="checkbox"/>	Direct mail
<input type="checkbox"/>	Internet
<input type="checkbox"/>	Special events
<input type="checkbox"/>	Door-to-door
<input type="checkbox"/>	Personal contact
<input type="checkbox"/>	Other (Specify):

24. Except as otherwise provided, all information required to be filed under Chapter 5 of Title 57 of the Code of Virginia shall become public records in the Office of the Commissioner, and shall be open to the general public for inspection. You are required by law to supply this information as a prerequisite to the solicitation of charitable contributions. If you do not provide this information, you may not solicit in Virginia.

25. OATH OR AFFIRMATION

Two (2) different officers must sign this registration form. The original must then be filed with the Office of Consumer Affairs. Copies are not allowed.

We, the undersigned Chief Fiscal Officer and President (or other authorized officer), duly authorized to act on behalf of the organization for which this statement is made, certify that this statement and including any accompanying appendices have been examined by us and are, to the best of our knowledge and belief, true, correct and complete pursuant to the laws of the Commonwealth of Virginia.

We affirm and attest that no funds have been or will knowingly be used, directly or indirectly, to benefit or provide support, in cash or in kind, to terrorists, terrorist organizations, terrorist activities, or the family members of any terrorist. We understand that no person shall be registered by the Commonwealth or by any locality to solicit funds that are intended to benefit or support a family member of any terrorist.

Signature of Chief Fiscal Officer

Signature of President or other authorized officer

Print name

Print name

Title

Title

Date

Date

REQUIRED ATTACHMENTS

I (we) have attached the following required attachments:

<input checked="" type="checkbox"/>	All Registrants MUST file the following items:
<input type="checkbox"/>	Remittance form and check, made payable to "Treasurer of Virginia."
<input type="checkbox"/>	Listing of this year's officers, directors, and any principal salaried executive staff.
<input type="checkbox"/>	Signed (or attach the IRS receipt of e-filing) copy of the previous fiscal year's Form 990 or audited financial statements. Organizations with income under \$25,000 may file a certified treasurer's report. Newly formed organizations shall file a board-approved budget for the current year.
<input checked="" type="checkbox"/>	You also need to file the following items, if you answered the following questions "Yes":
<input type="checkbox"/>	Q. 6a: A list of any Virginia affiliates' names, addresses and telephone numbers.
<input type="checkbox"/>	Q. 6b: A list of the addresses and telephone numbers for any branch offices in Virginia.
<input type="checkbox"/>	Q. 14c: Statement of pertinent facts pertaining to any felony conviction.
<input type="checkbox"/>	Q. 18: Copy of signed contract(s) between your organization and each professional fundraising counsel and / or professional solicitor.
<input type="checkbox"/>	Q. 21 and / or 22: Copies of any applicable Court Orders.
<input checked="" type="checkbox"/>	First-time filers MUST also file the following items:
<input type="checkbox"/>	Copies of any certificate and articles of incorporation and amendments, if incorporated.
<input type="checkbox"/>	Copies of any bylaws and amendments.
<input type="checkbox"/>	Copies of any IRS tax-exempt determination letter(s) and amendments, if tax-exempt, or copy of IRS Form 1023 or 1024 if exemption is pending. The determination letter must then be filed when received.
<input checked="" type="checkbox"/>	Organizations renewing registration also need to file the following items, upon occurrence:
<input type="checkbox"/>	Copies of any amendments to articles of incorporation since the last filing.
<input type="checkbox"/>	Copies of any amendments to bylaws since the last filing.
<input type="checkbox"/>	Copies of any modified IRS tax-exempt determination letter(s), including for name changes.

**COMMONWEALTH OF VIRGINIA
DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
OFFICE OF CHARITABLE GAMING
QUARTERLY FINANCIAL REPORT**

Who must file All charitable gaming permit holders realizing any gaming receipts for the quarter.

When to file

Quarter	Quarter Ending	Due Date
First Quarter	March 31 st	June 1 st
Second Quarter	June 30 th	September 1 st
Third Quarter	September 30 th	December 1 st
Fourth Quarter	December 31 st	March 1 st

Where to File

The completed Quarterly Financial Report – Form 102, properly signed and including a check for fees due, should be mailed to:

If no payment is enclosed, VDACS, Office of Charitable Gaming P.O. Box 1163 Richmond, Virginia 23218	If enclosing payment, VDACS, Office of Charitable Gaming P.O. Box 526 Richmond, VA 23218
---	---

Failure to File

Organizations are subject to a late filing penalty of \$25 per day from the due date. Pursuant to section 18.2-340.30 E of the Charitable Gaming Statute; "Failure to file reports within 30 days of the time such reports are due shall cause the automatic revocation of the permit, and no organization shall conduct any bingo game or raffle thereafter until the report is properly filed and a new permit is obtained."

Required Form

The Quarterly Financial Report must be filed on the Office of Charitable Gaming's Form 102. The approved form is available on our web site <http://www.vdacs.virginia.gov/gaming>. You may request to have the form mailed to you by calling (804) 371-0501.

Fee Calculation

The audit and administration fee percentage for this report is 1.125% of Total Receipts. (Volunteer Fire Departments and Rescue Squads or auxiliary units thereof are exempt from paying the audit and administration fee)

Fee Payments

A check for fees due must accompany the report. Checks must be made payable to the **Treasurer of Virginia**.

IDENTIFY QUARTER AND FISCAL YEAR

Quarter

Mark an X in the block of the appropriate quarter for the quarterly financial information you are submitting.

Calendar Year

Enter the four-digit calendar year for the quarterly report you are submitting.

ORGANIZATION INFORMATION

Organization Name

Fill in the official name of the organization as shown on the Charitable Gaming Permit.

OCG No.

Provide the organization's four-digit Office of Charitable Gaming (OCG) number.

Mailing Address

Provide complete mailing address, including city, state, and zip code.

- Business Phone** Provide the organization's telephone number.
- E-Mail** Provide an e-mail address for the organization or contact person.
- Contact Person** Provide the full name of the individual the OCG should contact if questions arise regarding this financial report.
- Daytime Phone** Provide the daytime phone number of the contact person.

PART 1 – RECEIPTS

- Line 1** **Bingo Paper Sales Before Discounts** – Enter the total gross sales of all bingo paper. (Include all sales: admission, floor, decision, early birds, late birds, jackpot, Progressive Bingo Games, etc.)
- Line 2** **Electronic Bingo Device Sales Before Discounts** – Enter the total gross receipts from the sale or rental of electronic bingo devices.
- Line 3** **Bingo Session Instant Bingo, Seal Card, Coin Board Sales** – Enter the gross receipts from all instant bingo, seal card, and coin or merchandise boards sold in conjunction with an organization's bingo games.
- Line 4** **Bingo Session Treasure Chest and Raffle Sales** – Enter the gross receipts from all treasure chest and raffles sold in conjunction with an organization's bingo games.
- Line 5** **Bingo Session Miscellaneous Sales** – Enter the gross receipts from the sale of daubers, tape, and other items if these items were purchased with gaming funds.
- Line 6** **TOTAL RECEIPTS FOR BINGO SESSION** – Add lines 1 through 5.
- Line 7** **Discounts Given** – Enter the total amount of discounts given during the quarter. Discounts include coupons or any other means where a player does not have to pay full price for an admissions pack. Do not include door prizes here. Door prizes are not discounts; they are prizes.
- Line 8** **ADJUSTED RECEIPTS FOR BINGO SESSIONS** – Subtract Line 7 from Line 6.
- Line 9** **Raffle and other Outside Gaming Sales** – Enter the gross receipts from the sale of raffle tickets and other outside gaming.
- Line 10** **GROSS RECEIPTS FOR QUARTER** – Add Line 8 to Line 9.

PART 2 –AUDIT AND ADMINISTRATION FEE CALCULATION

- Line 11** **a. Audit and Administration Fee Due** - Multiply Line 10 by 1.125%
(Volunteer Fire Departments & Rescue Squads or auxiliary units thereof are exempt from paying the A&A fee)
- b. Late Filing Penalty** – If the report is not filed by the due date a late filing penalty is due. Multiply \$25 times the number of days the report is late. Enter late penalty in this block.
- c. Fee Due with Report** - Add Lines 11a + 11b Make out a check payable to Treasurer of Virginia for the amount on this line and mail it with your completed quarterly report.

PART 3 – DISBURSEMENTS

PRIZES AWARDED

- Line 12**
- a. **Bingo Games** (Regular, Special, Jackpot, and Progressive Bingo Games, Decision Bingo) – Enter the total of all bingo prizes paid.
 - b. **Bingo Session Instant Bingo, Seal Card, Coin Boards** – Enter total cash prizes paid for all instant bingo and seal card games. Do not include merchandise prizes. Merchandise costs should be included in either Line 15 or Line 20.
 - c. **Bingo Session Treasure Chests and Raffles** – Enter total cash prizes paid treasure chests, raffles, etc. Do not include merchandise prizes. Merchandise costs should be included in either Line 15 or Line 20.
 - d. **Door Prizes** – Enter the amount of all cash door prizes and coupons redeemed.
 - e. **Raffles and other Outside Gaming** – Enter the total of all raffle and other outside gaming prizes awarded. Do not include value of donated prizes. Donated prizes do not have any value for financial reporting purposes. *Example: An organization that spent \$500 for a TV as a prize would enter \$500 on this Line. If the TV had been donated, they would enter -0-.*

Total Prizes f. **TOTAL PRIZES AWARDED** – Add Lines 12a through 12e.

EXPENSES

- Line 13** **Cash Payments from Funds at Bingo Sessions** – Enter the total amount of all cash payments (other than prizes you listed in lines above) during bingo sessions for gaming expenses.
- Line 14** **Cash Shortage or Overage** – Enter the combined total of all bingo session shortages/overages. If the combined total is an overage, then enter it as a negative figure so it will subtract from expenses.
- Line 15** **Payments to Registered Suppliers for Supplies** – Enter the total amount of all bingo supplies purchased from registered suppliers. This includes paper, instants, seal cards, merchandise boards, daubers, tickets, etc.
- Line 16** **Rent Paid for Electronic Bingo Devices** – Enter total rent paid for electronic bingo devices.
- Line 17** **Raffle and other Outside Gaming Supplies** – Enter the total purchases of any supplies used in conjunction with outside raffle sales.
- Line 18** **Bingo Hall Lease Payments** – Enter the total amount paid to a landlord where the bingo games or raffles were held.
- Line 19** **Payments to Office of Charitable Gaming** – Enter the total amount of all checks written to the OCG during the quarter.
- Line 20** **All other Gaming Expenses** – Enter total disbursements for expenses directly related to the operation of charitable gaming activities that have not been recorded elsewhere on the report.
- Line 21** **Use of Proceeds** – Enter the total charitable disbursements made during the quarter.
- a. **Use of Proceeds Facility Disbursements** – Enter the total amount of all disbursements for charitable facility expense.
 - b. **Use of Proceeds Charitable Donations** – Enter the total amount of all disbursements for charitable donations.
 - c. **Use of Proceeds Transfers to Restricted Account** – Enter the total amount of all transfers of funds from the gaming account to the restricted fund account.
- Total UOP** d. **Total Use of Proceeds** – Add Lines 21a + 21b + 21c
- Line 22** **Business Expenses** – Enter the total amount of disbursements for business expenses during the quarter. This line will generally be used only by fraternal organizations.

Line 23 TOTAL DISBURSEMENTS – Add Lines 12f through 22.

For Informational Purposes Only:

Progressive Bingo Game Receipts	All Progressive Bingo Game Receipts – Enter the total of all progressive receipts for all sessions in the report period.
--	---

Bingo Attendance	Bingo Attendance – Enter the total number of bingo players in attendance for all session in the report period.
-------------------------	---

PART 4 – CASH RECONCILIATION

- Line 24 **Beginning Reconciled Bank Balance** – Enter the reconciled bank balance at the beginning of quarter for all gaming bank accounts. Do not include restricted account bank balance(s). This amount must agree with the amount listed as Ending Reconciled Bank Balance on the prior report.
- Line 25 **Beginning Cash on Hand** – Enter the total of change and petty cash funds on hand at beginning of quarter. The amount must agree with the amount listed as Ending Cash on Hand on the prior report.
- Line 26 **Returned Checks Collected** – Enter the amount collected on bad checks accepted from players.
- Line 27 **Earned Interest Income** – Enter interest earned on charitable gaming accounts. Do not include interest earned on restricted accounts.
- Line 28 **Deposits from Non-Gaming Sources** – Enter the total funds received from non-gaming sources deposited into the charitable gaming accounts.
- Line 29 **Total Receipts for Quarter** – Enter the amount from Line 10 of the Quarterly Financial Report.
- Line 30 **TOTAL FUNDS AVAILABLE** – Add Lines 24 through 29.
- Line 31 **Ending Bank Balance** –
a. **Bank Statement Balance** – Enter the bank balance from the bank statement at the end of the quarter. Do not include restricted account bank balance(s).
b. **Deposits in Transit** - Enter the total of all deposits for game sessions the last of Quarter that had not reached the bank as of the bank statement cut off.
c. **Outstanding Checks** - Enter the total of all checks written before end of Quarter that had not cleared the bank as of the bank statement cut off.
d. **Ending Reconciled Bank Balance** - Add Line 31a + 31b and subtract Line 31c.
- Line 32 **Ending Cash on Hand** – Enter the total of change and petty cash funds on hand at end of quarter.
- Line 33 **Returned Checks** – Enter the total amount of all bad checks returned by your bank as non-payable.
- Line 34 **Total Disbursements for Quarter** – Enter the amount from Line 23 on page two of this report.
- Line 35 **TOTAL FUNDS ACCOUNTED FOR** – Add Lines 31 through 34.

Form out of Balance	Form out of Balance – Line 30 must equal Line 35 If you are out of balance and you want help, please call 804-371-0501.
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ACKNOWLEDGEMENT The President or Designee must sign, attesting to the accuracy of the report data. They must provide their title, print their name, and enter the date signed.

TIDEWATER CHAPTER – VIRGINIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
NOT FOR PROFIT CONFERENCE
JUNE 29, 2011

APPENDIX XI

(ANNUAL FILING THRESHOLDS)



Form 990 Series - Which Form to File (Filing Phase-In)

Most tax-exempt organizations are required to file an annual return. Which form an organization must file generally depends on its financial activity, as indicated in the chart below. The chart also shows the transition period for exempt organizations required to file a redesigned annual return beginning with 2008 tax years (returns filed beginning in 2009).

2007 Tax Year (Filed in 2008 or 2009)	Form to File	Instructions
Gross receipts normally ≤ \$25,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return.	990-N	n/a
Gross receipts < \$100,000, and Total assets < \$250,000	990-EZ or 990	Instructions
Gross receipts ≥ \$100,000, or Total assets ≥ \$250,000	990	Instructions
Private foundation	990-PF	Instructions

2008 Tax Year (Filed in 2009 or 2010)	Form to File	Instructions
Gross receipts normally ≤ \$25,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return.	990-N	n/a
Gross receipts < \$1 million, and Total assets < \$2.5 million	990-EZ or 990	Instructions
Gross receipts ≥ \$1 million, or Total assets ≥ \$2.5 million	990	Instructions
Private foundation	990-PF	Instructions

2009 Tax Year (Filed in 2010 or 2011)	Form to File	Instructions
Gross receipts normally ≤ \$25,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return.	990-N	n/a
Gross receipts < \$500,000, and Total assets < \$1.25 million	990-EZ or 990	Instructions
Gross receipts ≥ \$500,000, or Total assets ≥ \$1.25 million	990	Instructions
Private foundation	990-PF	Instructions

2010 Tax Year and later (Filed in 2011 and later)	Form to File	Instructions
Gross receipts normally ≤ \$50,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return.	990-N	n/a
Gross receipts < \$200,000, and Total assets < \$500,000	990-EZ or 990	Instructions
Gross receipts ≥ \$200,000, or Total assets ≥ \$500,000	990	Instructions
Private foundation	990-PF	Instructions

Additional forms, schedules, and instructions are available:

- [Current tax year](#)
- [Prior tax years](#)

Page Last Reviewed or Updated: March 01, 2011