

# *Formation of a Limited Liability Company in West Virginia*

A Guide for Business Owners

## **Introduction**

You have a great idea and would like to start a business in West Virginia. A friend or family member has advised you to start a limited liability company or maybe you have done some research and have determined that a limited liability company would be perfect for your type of business. This comprehensive guide covers the steps in the process of forming a limited liability company in West Virginia under the Uniform Limited Liability Company Act (WV Code §31 B.), which governs the formation, operation, and dissolution of LLCs in the state.

For more information on determining what business structure would be best for your business, see the West Virginia Guide to Business Start-Up.<sup>1</sup>

So, what is a limited liability company? A Limited liability company (LLC) is a type of business structure that has traits of both a partnership and a corporation. Like a corporation, the LLC protects its owners from the liabilities and debts of the business. Like a partnership, the LLC passes its profits and losses to its owners, who report them on their personal tax returns.

In WV, the Business and Licensing Division of the Secretary of State's Office registers domestic and foreign business entities, including LLCs, that are formed under the WV LLC Act or that conduct business in the state. The Articles of Organization for your LLC, as well as other organizational filings, will need to be filed with the Business and Licensing Division.

***Please note:*** *This guide is provided for informational purposes only. It does not provide legal advice for any individual situation and should be used in conjunction with, and not as a substitute for, qualified legal counsel. This guide reflects the laws of the state of West Virginia as of the date it is written. As such, you should verify that the information contained in this guide remains current.*

### ***Online Registration and Resources***

- Create a free online account for your business at [www.business4wv.com](http://www.business4wv.com).
- Helpful information and LLC forms to be filed with the Business and Licensing Division are available on the "Business and Licensing" page of the Secretary of State's website at [sos.wv.gov](http://sos.wv.gov).

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<sup>1</sup> <http://sos.wv.gov/business-licensing/Documents/StartingABusinessGuide.pdf>

## **1. Naming Your LLC**

Under WV law, the name of your limited liability company must contain "limited liability company" or "limited company" or the abbreviation "L.L.C.", "LLC", "L.C." or "LC". "Limited" may be abbreviated as "Ltd." and "company" may be abbreviated as "Co."<sup>2</sup> "Professional" companies must first obtain board approval for the name and must use either: Professional Limited Liability Company; Professional L.L.C.; Professional LLC; P.L.L.C.; PLLC. Additionally, one of the most common reasons for rejection of business filings is that the proposed name of the company is already in use in West Virginia. State law requires that the name requested be distinguishable from any other domestic or foreign business entities registered with the WV Secretary of State's office.<sup>3</sup>

Checking the availability of your business's name will not only satisfy the requirement under WV law to have a distinguishable name but it will also verify that the name will not violate another company's trademark. You can do an initial search for the names you are considering on the Business Organizations Information System.<sup>4</sup> When conducting the search, you want to search using only the most distinctive word in the name. Refrain from searching common words like "construction" or "food" to prevent you from finding too many matches. In addition, you should check the database of trademarks registered with the U.S. Patent and Trademark Office (USPTO). Use the Trademark Electronic Search System (TESS) to conduct a free online search of the USPTO database.<sup>5</sup> You may also wish to consult with a trademark lawyer on issues regarding business names.

Once you have found a name you think is available, call the Business Division at (304) 558-8000 to see if the staff believes there will be no conflict. However, a telephone check on availability of a name is not a guarantee, but it will help find a name you can use.

## **2. Obtain an EIN**

LLCs must register with the Internal Revenue Service to obtain a Federal Employer Identification Number (FEIN). This process is free and quick. You may complete an online registration at [www.irs.gov](http://www.irs.gov) or you may request a paper application by contacting the IRS at 1-800-829-1040. You must obtain an EIN before attempting to register online with the Secretary of State's through the [www.business4wv.com](http://www.business4wv.com). You will be offered the opportunity to apply for the FEIN (if you do not already have one assigned to your business) during the online registration process, but your online registration will be delayed until you can provide your EIN when prompted to do so through the online registration system.

## **3. Prepare and File the Articles of Organization**

To form an LLC, you must prepare and file the articles of organization for the LLC. See [Exhibit A](#) for the Business & Licensing Division's fill-in-the-blank form, which may be used as the articles of organization.

The LLC must have at least one owner, called a "member," and the articles of organization must state:

- The name of the company;
- The address of the initial designated office in West Virginia, if any, and the mailing address of the principal office;
- The name and address of the registered agent for service of process, if any;

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<sup>2</sup> WV Code §31B-1-105(a)

<sup>3</sup> WV Code §31B-1-105(b)

<sup>4</sup> <http://apps.sos.wv.gov/business/corporations/>

<sup>5</sup> <http://tmsearch.uspto.gov>

- The name and address of each organizer and of each member having authority to execute instruments on behalf of the limited liability company;
- Whether the company is to be a term company and, if so, the term specified;
- Whether the company is to be manager-managed and, if so, the name and address of each initial manager;
- Whether one or more of the members of the company are to be liable for its debts and obligations of the company;
- The purpose or purposes for which the limited liability company is organized; and
- An e-mail address where informational notices and reminders of annual filings may be sent, unless there is a technical inability to comply.<sup>6</sup>

Additionally, the articles of organization must be signed in the name of the company by a manager of a manager-managed company, a member of a member-managed company, a person organizing the company, if the company has not been formed, or a trustee or other court-appointed fiduciary.<sup>7</sup>

The LLC is formed once it has at least one member and the articles of organization is filed. (The articles of organization may provide for a delayed effective date.) The articles of organization may be filed with the Business & Licensing Division online on [www.business4wv.com](http://www.business4wv.com) or by mail. The filing fee is \$100. This filing fee may be waived if you qualify as a veteran owned organization or under the Young Entrepreneurs Act Waiver. Under standard processing, mail-in and online filings are processed by the division within 5-10 business days from the date the filing fee is received.

#### **4. Prepare an Operating Agreement**

##### ***Why have an operating agreement?***

An operating agreement is a written agreement between the owners (called “members”) of the LLC. The operating agreement is like a partnership agreement or corporate bylaws in that it is designed to govern the internal operations of the business in a way that suits the specific needs of its members. Once the document is signed by the members of the limited liability company, it becomes an official contract between the members which binds them to its terms of the agreement. See [Exhibit B](#) for a sample operating agreement.

Although an operating agreement is not required under WV law and need not be filed with the Business & Licensing Division, an LLC should have an operating agreement for several reasons, even if the LLC has only one member:

- An operating agreement helps to establish the separate existence of the LLC from the personal affairs of its owner(s), distinguish a single-member LLC from a sole proprietorship (which is not afforded limited liability status), and protect the limited liability status of the LLC.
- An operating agreement will help to resolve any disagreements between members regarding their rights and obligations.
- The LLC laws in WV contain certain rules that govern the operation of an LLC unless the members agree to have other rules apply. An operating agreement can alter these default rules that govern the management of LLCs. Unless the operating agreement provides otherwise, these default rules will apply. For example:

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<sup>6</sup> WV Code §31B-2-203

<sup>7</sup> WV Code §31B-2-205



- In a member-managed company, each member has equal rights in the management and conduct of the company's business;<sup>8</sup> and
- Any distributions made by a limited liability company before its dissolution and winding up must be in equal shares.<sup>9</sup>

### ***What should the operating agreement include?***

The operating agreement typically covers a variety of topics related to the management of the LLC and the relationship between the organization's members. Below is a list and description of the most common topics covered in an operating agreement. However, many of these items are of only relevant in a multimember LLC. If your organization is a single-member LLC, some of these provisions will not be included in your organization's operating agreement.

- **Purposes:** The purposes for which the LLC is formed and the nature of the business to be conducted.
- **Members:** The initial members of the LLC.
- **Members' Capital Investments:** The capital contributions, including any contributions of money, services, or property, that each member has agreed to make and the provision for any additional contributions required to be made.
- **Members' Percentage Ownership Interests:** The members' ownership interests in the LLC, which usually are in proportion to their respective capital investments.
- **Allocation of Profits and Losses:** How profits and losses will be shared among the members.
- **Distributions of Profits:** How the profits allocated to each member will be distributed to the members, as opposed to being retained in the LLC as operating capital. Payments to LLC members may be made either as distributions of profit or as guaranteed payments. Payment by distribution of profit means that members may withdraw the LLC's profits, when profits are available, at any time. However, the organization can set it up to provide members guaranteed payments. Guaranteed payments are paid out to members in specified amounts at regular intervals.
- **Members' Voting Rights:** Whether each member is entitled to one vote, or whether the members have disproportionate voting powers based on their respective ownership interests in the LLC or on some other basis.
- **Management Structure:** How the business of the LLC is managed. The members may manage the LLC themselves (i.e., the LLC is "member-managed"), or they may designate one or more managers to take responsibility for the management of the LLC (i.e., the LLC is "manager-managed"), or they may provide for management authority to be shared among the members and managers as they find appropriate. The organization will elect to be either a member-managed LLC or a manager-managed LLC in the Articles of Organization filed with the Secretary of State.
- **Meeting and Voting Procedures:** Whether meetings of the members or managers are to be held, how those meetings are conducted, and the vote required to approve a proposed action. The operating agreement should specify the procedures for calling meetings of the members or managers, the frequency of the meetings, whether the meetings must be held in person or may be

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<sup>8</sup> WV Code §31B-4-404(a)(1)

<sup>9</sup> WV Code §31B-4-405(a)

held electronically, whether action may be taken without a meeting, and what votes are required to approve proposed action. Unless the operating agreement provides otherwise, matters in the ordinary course of the LLC's activities will be decided by a majority vote, and matters outside the ordinary course of the LLC's activities will be decided by a unanimous vote.

- **Procedures for Admitting New Members:** The terms and procedures, including any required consent or vote of the members, that govern the admission of new members.
- **Transfer Rights of Members:** The rules that govern the transfer of the members' ownership interests in the LLC when, for example, a member dies, becomes disabled, or wishes to sell his or her interest. The operating agreement should contain any conditions and restrictions on transfer that may be appropriate in light of the particular circumstances of the LLC. For example, the operating agreement of a family-owned LLC may provide that a member may transfer an ownership interest only to other family members. More generally, an operating agreement may provide that an ownership interest may be transferred only with the consent of the other members, either unanimously or by a majority or supermajority vote. The operating agreement also may provide for rights of first refusal in the event of any proposed transfer of a membership interest. Rights of first refusal give the non-selling members of the LLC the option to buy, under specified terms, the selling member's interest before the selling member may offer his or her interest for sale to a third party.

***What is not allowed to be included in an operating agreement?***

Although WV law allows members of an LLC to modify their organization with an operating agreement, there are some specific requirements that an operating agreement may not change.

The operating agreement may not:

- Unreasonably restrict a right to information or access to records by its members.
- Eliminate or unreasonably reduce fiduciary duties between members such as the duty of loyalty or the duty of care. However, the agreement may identify specific types or categories of activities that do not violate the duty of loyalty or determine the percentage of members or disinterested managers that may authorize or ratify, after full disclosure of all material facts, a specific act or transaction that otherwise would violate the duty of loyalty;
- Eliminate the obligation of good faith and fair dealing, but the operating agreement may determine the standards by which the performance of the obligation is to be measured, if the standards are not manifestly unreasonable;
- Vary the right to expel a member upon a judicial determination.
- Vary the requirement to wind up the LLC due to event that makes it unlawful for all or substantially all of the business of the company to be continued or after a judicial decree.
- Restrict rights of a person, other than a manager, member, or transferee of a member's distributional interest.<sup>10</sup>

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<sup>10</sup> WV Code §31B-1-103(b)(1)–(7)

## **5. Hold an Organizational Meeting**

Once the LLC is formed, the members or managers should hold their first organizational meeting. The items of business at an organizational meeting generally include the following:

- Selecting the managers of the LLC, if the LLC is to have managers;
- Electing the officers of the LLC, if the LLC is to have officers; and
- Authorizing the opening of a bank account for the LLC to keep its finances separate from those of its members.

## **6. Register with the State Tax Department**

All businesses are required to register with the West Virginia State Tax Department for the Business Registration Certificate (i.e., Business License) to obtain a business license identification number. The West Virginia Office of Business Registration paper application (Form WV/BUS-APP) is the primary form provided by that agency to apply for this certificate. When filling out the Form WV/BUS-APP, all businesses must also register for an Unemployment Compensation Account. The State Tax Department also provides information relating to all taxes such as sales and use, license, severance, gasoline, withholding, and much more. For more information, visit their website at <http://tax.wv.gov> or call 1-800-982-8297. See Exhibit C for the Form WV/BUS-APP.

## **7. Maintain Tax Filings**

Unlike a corporation, an LLC does not pay taxes. Rather, like a sole proprietorship or a partnership, it is treated as a “pass-through entity” because it passes its profits and losses to its members, who report them on their personal tax returns. A single-member LLC is taxed like a sole proprietorship. The LLC itself is disregarded for tax purposes—it does not pay taxes—and its member reports all profits or losses of the LLC on his or her personal tax return on Internal Revenue Service (IRS) Form 1040, along with a Schedule C, E or F. See Exhibit D for a Sample Form 1040.

By default, a multimember LLC is taxed like a partnership and, like a partnership, generally must file Form 1065. Form 1065 is an informational return that a multimember LLC must file with the IRS, even though the LLC itself does not pay taxes. Each member’s allocated share of profit, if any, is taxed as personal income to each member, whether or not the profit is actually distributed to the member. See Exhibit E for a sample Form 1065. An LLC may elect to be taxed like a corporation, rather than like a sole proprietorship or a partnership, by completing Form 8832. See Exhibit F for a sample Form 8832.

Members who work or actively participate in the management of the LLC may also be required to pay self-employment tax on their share of the LLC’s profits. Passive members—those who do not actively participate in the management of the LLC’s business operations—report their share of the LLC’s profits as passive income and are not subject to self-employment tax. Members who are required to pay self-employment tax must file a Schedule SE. See Exhibit G for a sample Schedule SE.

## **8. Open a Bank Account**

Now that you have formed your LLC, you should open a business bank account. It is important to keep your business banking separate from your personal banking. This will allow you to keep accurate records of your business’s financials.

## **9. Obtain Workers Compensation Insurance**

If you will want to have employees in your LLC, you are required by law to obtain workers' compensation insurance coverage. Failure to obtain and maintain proper Workers' Compensation Insurance coverage will subject you to a number of consequences, including the following:

- Administrative fines by the Insurance Commissioner up to \$10,000;
- Loss of immunity against civil liability (you may be sued by your employee)
- Immediate revocation of business license and permits;
- Business may be enjoined from continuing operation;
- Business and personal liability for all workers' compensation claims paid plus attorney's fees.

For more information regarding Workers' Compensation Insurance you can contact the following:

Offices of the Insurance Commissioner  
Employer Coverage Unit  
1124 Smith Street  
Post Office Box 11682  
Charleston, West Virginia 25339-1682  
Web site: <http://www.wvinsurance.gov>  
Telephone: 304 558-6279, Ext. 1202

## **10. Additional Considerations**

Although these are not required to organize your LLC in WV, below is a list of additional aspects you may want to consider when forming your company.

- 1. Name Reservation.** You may want to consider reserving your company's name while your completing steps 2 and 3. You can file to reserve your name for 120 days by filing an Application for Name Reservation with the Business & Licensing Division. This form can only be filed by mail for a filing fee of \$15 with checks made payable to the West Virginia Secretary of State. See Exhibit H for the Application for Name Reservation form. This process is useful to reserve a business name while you prepare to file other organizational documents for your LLC.
- 2. Tradename.** Additionally, WV allows businesses to conduct business under a trade name (or "fictitious name") that is different from the registered name of your business. For example, businesses may want to register a tradename if they normally refer the business by a completely different name, a shortened name, or a name which merely drops the corporate term. The law sets no limits on the number of trade names which may be registered by one person or company. Before filing a tradename, the business should again conduct an initial search of the name on the Business Organizations Information System.

You can then file a tradename by filing an Application for Tradename (DBA) with the Business & Licensing Division. This form can be filed online on your [www.business4wv.com](http://www.business4wv.com) account or by sending the form to the Business Organizations Division. There is a \$25 filing fee made payable to the West Virginia Secretary of State for each tradename your business would like to register. It is important to note that tradenames are not "protected" from use by other companies through trade name registration. See Exhibit I for the Application for Tradename (DBA) form.

- 3. Register for a Trademark.** To protect your organization's name, trade name, or logo, a service mark or trade mark application should be considered.<sup>11</sup> You can register for a service mark or trademark both with the state and federally. In order to obtain the most protection of your organization's intellectual

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<sup>11</sup> <http://sos.wv.gov/business-licensing/trademarkservicemarks>

property, you should register trademark or service mark with the USPTO. You can find a great deal of resources about registering on the USPTO's website at <https://www.uspto.gov/trademark>. Prices to register a trademark or service mark range from \$225-\$400 per application, depending on the amount of classifications you wish to register. It is highly recommended that you contact a trademark attorney to assist you with any applications.

Additionally, you can register to your organization's name, trade name, or logo with the State. This will grant you protections against other businesses operating in West Virginia. There is a \$50 filing fee made payable to the West Virginia Secretary of State for each class of business you would like to register your trademark or service mark. Again, it is highly recommended you consult with a trademark attorney to assist you with any applications. See Exhibit J for a sample West Virginia Trademark Application Form.

4. **Obtain a P.O. Box.** If you are lucky enough to have a physical location for your company, you may not need to get a PO Box. However, if you are like may start up LLC's, it is important to have a location where your business mail will be sent that is different for your home address. This way, it is easier to separate your personal documents from your organization's documents.
5. **Purchase Additional Insurance.** Your organization may want to consider obtaining other types of business insurance such as:
  - *Property and Casualty Insurance* – Property insurance covers the physical location of the business (even if it is rented or leased) and its contents from things like fire, theft, flood, and earthquakes—although read the terms carefully to make sure they include everything you need. Casualty insurance, on the other hand, covers the operation of the business, but the two are usually grouped together in policies.
  - *Commercial Auto Insurance* – Commercial auto insurance covers your business for loss or damage to vehicles used by your business and for damage to others caused by your business vehicles. Note that vehicles used for business are not covered under your personal auto insurance policy even if a vehicle is used for both business and personal purposes.
  - *Liability Insurance* – Liability insurance covers you in the event someone sues you for negligence, which can occur, for instance, if someone falls on your property.
  - *Product Liability Insurance* – Product liability insurance covers your business for damages caused by a product designed, supplied, or manufactured by your business.
  - *Business Interruption Insurance* – Business interruption insurance can make up for lost cash flow and profits incurred because of an event that has interrupted your normal business operations.
  - *Health Insurance* – Health insurance provides health coverage for you and your employees.
  - *Life and Disability Insurance* – Life and disability insurance covers your business in the event of the death or disability of key owners, partners, or employees.
6. **Hire an Accountant and an Attorney.** Finally, you may want to hire both an accountant and an attorney. As your business grows, you will need advice on any tax issues, records management, liability concerns, and overall best business practices.

## EXHIBIT A

### Sample Articles of Organization Form

**WEST VIRGINIA  
ARTICLES OF ORGANIZATION  
OF LIMITED LIABILITY COMPANY**  
Form LLD-1  
Rev. 12/2017



**West Virginia Secretary of State**  
Business & Licensing Division  
Tel: (304)558-8000  
Fax: (304)558-8381  
Website: [www.wvsos.gov](http://www.wvsos.gov)

**FILE ONE ORIGINAL**  
(Two if you want a filed stamped  
copy returned to you.)

**FILING FEE: \$100**

\* Fee Waived for Veteran-owned organization

Control # \_\_\_\_\_

\*\*\*\*\* We acting as organizers according to West Virginia Code [§31B-2-202](#), adopt the following \*\*\*\*\*  
**Articles of Organization for a West Virginia Limited Liability Company.**

1. The **name** of the **West Virginia limited liability company**  
shall be: [The name must contain one of the required terms such as "limited  
liability company" or abbreviations such as "LLC" or "PLLC" - see instructions  
for a list of acceptable terms.] \_\_\_\_\_

**CHECK BOX to indicate you've included one of the REQUIRED CORPORATE NAME ENDINGS (See instructions for name endings).**

2. The company will be a:  **LLC**  **Professional LLC\*** for the profession of: \_\_\_\_\_  
(See Section 2. of the attached instructions for list of accepted professions.)

**Professional business organizations: CHECK BOX** indicating you have attached the state licensing board  
**Verification of Eligibility (Form VOE)** to these Articles if your profession meets the requirements as defined by  
**Chapter 30** of WV Code. Your application will be rejected if the VOE is not attached.

3. The **address** of the **principal office**  
of the company will be:

Street: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Located in the **County** of (required): \_\_\_\_\_

County: \_\_\_\_\_

The **mailing address** of the above  
location, if different, will be:

Street: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

4. The **address** of the initial **designated**  
(physical) office of the company in  
West Virginia, if any, will be:

Street: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Located in the **County** of: \_\_\_\_\_

County: \_\_\_\_\_

The **mailing address** of the above  
location, if different, will be:

Street: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

5. The name and address of the **person**  
(agent) to whom notice of process  
may be sent, if any, will be:

Name: \_\_\_\_\_  
Street: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

6. E-mail address where business correspondence may be received: \_\_\_\_\_

7. Website address of the business, if any (ex: yourdomainname.com): \_\_\_\_\_

8. Do you own or operate more than one business in West Virginia?  Yes \* Answer a. and b. below.  No  Decline to answer

If "Yes"... a. How many businesses? \_\_\_\_\_ b. Located in how many West Virginia counties? \_\_\_\_\_

9. The name(s) and address(es) of the organizer(s) is (You must list at least ONE organizer.):

<u>Name</u>	<u>No. &amp; Street Address</u>	<u>City</u>	<u>State</u>	<u>Zip Code</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

10. The company will be:  an AT-WILL company, conducting business for an indefinite period. (required)  a TERM company, conducting business for the term of \_\_\_\_\_ years.

11. a. List the name(s) and address(es) of the MEMBER(S) of the company (required; Note: The application will be rejected if member information is not provided below. Attach additional pages if necessary):

<u>Member Name</u>	<u>No. &amp; Street Address</u>	<u>City</u>	<u>State</u>	<u>Zip Code</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

b. The company will be -  MEMBER-MANAGED [All member information must be entered under 11a. above.]  MANAGER-MANAGED [All manager information must be entered in the spaces below if selecting this management structure. Attach additional pages if necessary.]

<u>Manager Name</u>	<u>No. &amp; Street Address</u>	<u>City</u>	<u>State</u>	<u>Zip Code</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

12. All or specified members of a limited liability company are liable in their capacity as members for all or specified debts, obligations or liabilities of the company (required):  No - All debts, obligations and liabilities are those of the company.  Yes - Those persons who are liable in their capacity as members for all debts, obligations or liability of the company have consented in writing to the adoption of the provision or to be bound by the provision.

13. The purpose(s) for which this limited liability company is formed is as follows: [Describe the type(s) of business activity which will be conducted, for example, "real estate," "construction of residential and commercial buildings," "commercial painting," "professional practice of law" (see Section 2. for acceptable "professional" business activities). Purpose may conclude with words "...including the transaction of any or all lawful business for which corporations may be incorporated in West Virginia."]

\_\_\_\_\_  
\_\_\_\_\_



14. Is the business a **Scrap Metal Dealer**?

- Yes** [If "Yes," you must complete the **Scrap Metal Dealer Registration Form** (Form [SMD-1](#)) and proceed to Section 15.]
- No** [Proceed to Section 15.]

15. Other provisions which may be set forth in the operating agreement or matters not inconsistent with law:  
[See instructions for further information; use extra pages if necessary.]

16. The number of pages attached and included in these Articles is: \_\_\_\_\_


17. The **requested effective date** is  the date and time of filing in the Secretary of State's Office.  
 [Requested date *may not be earlier than filing nor later than 90 days after filing in our office.*]

the following date \_\_\_\_\_ and time \_\_\_\_\_ .

18. Is the organization a "**veteran-owned**" organization?

Effective **JULY 1, 2015**, to meet the requirements for a "**veteran-owned**" organization, the entity filing the registration must meet the following criteria per West Virginia Code [§59-1-2a](#):

1. A "**veteran**" must be honorably discharged or under honorable conditions, and
2. A "**veteran-owned business**" means a business that meets one of the following criteria:
  - o Is at least fifty-one percent (51%) unconditionally owned by one or more veterans; or
  - o In the case of a publicly owned business, at least fifty-one percent (51%) of the stock is unconditionally owned by one or more veterans.

**Yes** (If "Yes," attach **Form DD214**)   **CHECK BOX** indicating you have attached **Veteran Affairs Form DD214**

**No**

You may obtain a copy of your Veterans Affairs Form DD214 by contacting:

**National Personnel Records Center  
 Military Personnel Records**  
 1 Archives Drive  
 St. Louis, MO 63138  
 Toll free: 1-86-NARA-NARA or 1-866-272-6272  
 Phone: 314-801-0800  
[www.archives.gov/veterans/military-service-records](http://www.archives.gov/veterans/military-service-records)

Per WV Code [59-1-2\(j\)](#) effective July 1, 2015, the **registration fee is waived** for entities that meet the requirements as a "**veteran-owned**" organization. See attached instructions to determine if the organization qualifies for this waiver. In addition, a "**veteran-owned**" entity will have **four (4) consecutive years of Annual Report fees waived** AFTER the organization's initial formation [see WV Code [59-1-2a\(m\)](#)].

19. **Contact and Signature Information\*** (See below [Important Legal Notice Regarding Signature](#)):

- a. Contact person to reach in case there is a problem with filing: \_\_\_\_\_ Phone: \_\_\_\_\_
- b. Print or type name of signer: \_\_\_\_\_ Title/Capacity of signer: \_\_\_\_\_
- c. **Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**\*Important Legal Notice Regarding Signature:** Per **West Virginia Code §31B-2-209**, **Liability for false statement in filed record.** If a record authorized or required to be filed under this chapter contains a false statement, one who suffers loss by reliance on the statement may recover damages for the loss from a person who signed the record or caused another to sign it on the person's behalf and knew the statement to be false at the time the record was signed .

**Important Note:** This form is a public document. Please **do NOT provide any personal identifiable information on this form** such as social security number, bank account numbers, credit card numbers, tax identification or driver's license numbers.

## INSTRUCTIONS FOR FILING ARTICLES OF ORGANIZATION

**BEFORE you fill out the application:** The company name you select will be approved **only** if it is available - that is, if the name is not the same as and is distinguishable from any other name which has been reserved or filed. If you prepare LLC papers without applying for and receiving a name reservation, you do so at your own risk. A telephone check on availability of a name is not a guarantee of name availability. You may apply for a **name reservation** in writing, accompanied by a \$15 fee made payable to the WV Secretary of State, mailed to the address shown above. Once approved, you are guaranteed exclusive use of the name for 120 days, enough time to prepare and submit the articles. If you plan to do business under any name, other than the name on your certificate of organization, you must register that trade name with the Secretary of State. Failure to do so could result in a fine or imprisonment.

### **FILLING OUT THE APPLICATION**

**Section 1.** Enter the **exact name of the company** and be sure to include one of the required corporate name endings: "limited liability company," "limited company," or the abbreviations "L.L.C.," "LLC," "L.C.," or "LC." "Limited" may be abbreviated as "Ltd." and "Company" may be abbreviated as "Co." [WV Code [§31B-1-105](#)] Professional companies must use "professional limited liability company," "professional L.L.C.," "professional LLC," "P.L.L.C.," or "PLLC." [WV Code [§31B-13-1303](#)]

**Section 2. LLC vs. PLLC -** Check the first box unless your company qualifies as a Professional LLC. A Professional LLC may be organized only by one or more persons licensed or otherwise legally authorized to provide the same or compatible professional services or to practice together within the state. No person may be a member of the PLLC who is not licensed or otherwise legally authorized to render the professional service for which the PLLC was organized. **Only the following professions listed below under the specified articles of Chapter 30 of West Virginia Code may form a PLLC.** If you are a member of another profession, please contact your licensing board before attempting to establish your business as a regular LLC.

Attorneys-at-law	<a href="#">[Article 2]</a>	Physicians & Podiatrists	<a href="#">[Article 3]</a>
Dentists	<a href="#">[Article 4]</a>	Optometrists	<a href="#">[Article 8]</a>
Accountants	<a href="#">[Article 9]</a>	Veterinarians	<a href="#">[Article 10]</a>
Architects	<a href="#">[Article 12]</a>	Engineers	<a href="#">[Article 13]</a>
Land Surveyors	<a href="#">[Article 13a]</a>	Osteopathic Physicians and Surgeons	<a href="#">[Article 14]</a>
Chiropractors	<a href="#">[Article 16]</a>	Psychologists	<a href="#">[Article 21]</a>
Social Workers	<a href="#">[Article 30]</a>	Acupuncturists	<a href="#">[Article 36]</a>

**\*\*\*Important\*\*\*** For PLLC's: **CHECK BOX** indicating you have attached **Verification of Eligibility** (Form **VOE**) to these Articles if your profession meets the requirements as defined by **Chapter 30** of the WV Code. **The Secretary of State cannot complete your filing until verification is received from the appropriate State licensing board that the licenses of your members are current and in full effect. A PLLC is required to carry at all times \$1 million of professional limited liability insurance [See WV Code §31B-13-1305]. Your application will be rejected if the VOE is not attached.**

**Section 3.** The **principal office address** need not be in WV, but is the principal place of business for the company. This is generally the address where all corporate documents (records) are maintained. You may change the principal office address by filing with the Secretary of State an Application to Appoint or Change Address, Agent, or Officers [\[Form AAO\]](#) (fee \$15).

The **county in which the principal office address is located** is required to be listed.

The **principal mailing address** need not be in WV, but is the principal place of business for the company. This is the address to which all correspondence from our office is mailed. You may change the principal mailing address by filing with the Secretary of State an Application to Appoint or Change Address, Agent, or Officers [\[Form AAO\]](#) (fee \$15).

**Section 4.** The **designated (physical) office** location need not be the principal place of business. You may change the designated (physical) office by filing with the Secretary of State an Application to Appoint or Change Address, Agent, or Officers [\[Form AAO\]](#) (fee \$15).

The **county in which the designated (physical) office address is located.**

The **mailing address of the designated (physical) office address**, if different from the designated (physical) office address.

**Section 5.** You may wish to maintain an "**agent for service of process**" in West Virginia who can receive service of a summons or complaint. The agent may be an individual resident, a corporation, or another limited liability company. You may change your agent by filing with the Secretary of State an Application to Appoint or Change Address, Agent, or Officers [\[Form AAO\]](#) (fee \$15).

**Section 6.** List an **e-mail address** (*yourname@domainname.com*) where you can receive important e-mail notifications (e.g., **Annual Report** notices).

**Section 7.** List the **website address** (*domainname.com*) **of the business**, if any. DO NOT list a physical mailing address.

**Section 8.** Indicate whether or not you **own or operate more than one business in West Virginia**. If "Yes"...

- List the **total number of businesses in West Virginia** in the space provided.
- List the **total number of counties in West Virginia** in which the businesses conduct operations.

**Section 9.** One or more persons may **organize** a limited liability company. The **name and address of each organizer** having authority to execute instruments on behalf of the limited liability company **is required**.

**Section 10.** An **AT-WILL company** will continue to exist until voluntarily terminated or administratively dissolved. A **TERM company** is one in which its members have agreed to remain members until the expiration of a term specified in the articles. If neither box is marked, or if the length of term is not specified, the company will be established as an at-will company.



**Section 11.** a. You must list the name and address of each MEMBER having authority to execute instruments on behalf of the limited liability company (see WV Code [§31B-2-203](#)).

b. **Select the type of management structure** of the limited liability company. For a **MEMBER-managed company**, the authority to transact business and execute instruments is in the hands of the members, and any member may act to carry on the ordinary course of the company's business as an agent of the company. If choosing MEMBER-managed, list all MEMBER information in the spaces provided under item #11a. For a **MANAGER-managed company**, a manager, who may or may not be a member, is an agent of the company for the purpose of its business. If choosing MANAGER-managed, list all MANAGER information in the spaces provided under this section (item #11b.). See WV Code [§31B](#) for more information about the authority of members & managers.

**Section 12.** **DO NOT check "Yes" to this question UNLESS and UNTIL you have in hand the written consent of those members who are liable for all debts, obligations and liabilities of the company agreeing to the adoption of or to be bound by this provision in the operating agreement.** The liabilities may not be assigned on the belief that members will consent.

**Section 13.** The State Tax Department requests that you describe the **purposes** of the limited liability company clearly to insure you receive all the necessary information about registering with the required state agencies. **Please note that filing Articles of Organization alone does not qualify you to do business in West Virginia. You must obtain a business license from the West Virginia Department of Tax and Revenue, and you may be required to meet other licensing requirements to conduct the type of business you intend.** Attach additional pages if necessary.

**Section 14.** If the business activities include "Scrap Metal Dealer", check "Yes" and complete the **Scrap Metal Dealer Registration Form (Form SMD-1)** [per revised West Virginia Business Code [§61-3-49-\(b\)\(4\)](#)] and submit with your application. Proceed to Section 15. If "No," proceed to Section 15.

**Section 15.** The articles may include provisions permitted to be set forth in an operating agreement [but may not vary the non-waivable provisions of WV Code [§31B-1-103\(b\)](#)] and other matters not inconsistent with law. If any provision of the operating agreement is inconsistent with the articles of organization, the articles control as to persons other than managers, members and their transferees who reasonably rely on the articles to their detriment.

**Section 16.** List the number of attached pages to insure your complete filing is recorded.

**Section 17.** You may accept the date of filing by the Office of Secretary of State as your effective date, or assign a future date and time when the company will be activated. If the date you give is more than 90 days after the filing date by the Secretary of State, the active date will be the 90<sup>th</sup> day after filing. If you do not specify a time, the filing is effective at the close of business on that date.

**Section 18.** Check the appropriate box indicating whether or not the organization is "veteran-owned." **Effective JULY 1, 2015**, the following criteria must be met in order to qualify as a "veteran-owned" entity: (1) veteran must be "honorably discharged or under honorable conditions;" and (2) if a publicly-owned entity, at least fifty-one per cent (51%) of the stock must be unconditionally owned by one or more veterans [see WV Code [59-1-2a\(12\)-\(13\)\(A\)\(B\)](#)]. **If "Yes," you must include with this application a copy of your Veteran Affairs Form DD214.**

**Section 19.** **AN ORGANIZER MUST SIGN THE APPLICATION.** Listing a contact person and phone number is optional, however listing a person to contact in case of a problem with filing may help to speed the filing process along and avoid possible rejection of the document.

**ANNUAL REPORT NOTICE:** WV Code [59-1-2a](#) (see also [31B-2-211](#)) requires every limited liability company [both *domestic* (in-state) and *foreign* (out-of-state)] to file an annual report and pay the annual report filing fee between January 1 and July 1 of each year following the calendar year in which the business was registered with the Office of the Secretary of State. **The \$25 annual report fee is waived for Veteran-owned entities for the following four (4) years after initial formation** [see WV Code [59-1-2a\(m\)](#)]. Failure to file may result in revocation of the organization's legal authority to transact business in the state. Notification of the filing requirement will be sent, but the company is responsible for filing the annual report as required by WV Code. You may file the annual report online at [www.business4wv.com](http://www.business4wv.com). You must register a User Account Login ID and Password to create a personal "Filing Cabinet" to file the annual report.

**FILING THE ARTICLES - ONE ORIGINAL REQUIRED - AND PAYING THE FEE**

**Send an additional original if you want a filed date-stamped copy returned to you at no additional cost.**

The filing fee will consist of paying a registration fee. If requesting a certified copy, an additional fee of \$15 per certified copy requested is required.

**Registration fee - \$100**

**\* Veteran-owned entity registration FEE WAIVED - \$0**

Registration fee*	_____	[Registration fee is waived for "veteran-owned" entity effective July 1, 2015 per WV Code <a href="#">59-1-2(j)</a> ; <b>Be sure to attach the veteran proof of status Veteran Affairs Form DD214 when claiming "veteran-owned" status.</b> ]
\$15 per certified copy: +	_____	
<b>Total fee:</b>	= _____	

\*\*\*\* Make your checks payable to West Virginia Secretary of State. \*\*\*\*

**TEXT ALERTS:** Stay up-to-date regarding filing deadlines and changes to business, charity, notary, private investigation, and security guard laws. To sign up, go to [www.wvsos.gov](http://www.wvsos.gov) and click on the **Business and Licensing** category link. On the **Business and Licensing** page, scroll down and click on the [Click Here To Sign Up For Text Alerts From The West Virginia Secretary Of State's Office](#) link. Next, under the heading, "Choose SMS Subscription," click the down arrow and select "Business and Licensing." Then enter your ten-digit mobile phone number and your cellular carrier. Click *Subscribe*. This will allow you to get important information delivered right to your mobile phone. Please note, standard text messaging rates apply and you may unsubscribe at any time.

**TERMINATION:** A limited liability company is a legal entity which can only be terminated through formal action - not by a letter or phone call. You remain liable for all taxes, assessments, fines, penalties and interest until you receive a certificate of termination from the Secretary of State. Contact us for more information.

**EXHIBIT B**  
**Sample Operating Agreement**

## **DISCLAIMER**

The attached materials are intended for informational purposes only and are based on the laws of West Virginia. Applicable laws differ from jurisdiction to jurisdiction, and may change over time, and these materials do not and are not intended to constitute legal advice addressing any organization's specific circumstances and legal needs. You should not rely on the attached materials as a substitute for, nor do they replace, professional legal advice. If you have any concerns or questions about a legal matter, you should consult with a licensed lawyer for direct legal advice. The WVU College of Law Entrepreneurship and Innovation Law Clinic is not responsible for any actions or inaction on your part based on the information in the attached materials. Use of or reference to the attached materials does not create an attorney-client relationship with the WVU College of Law Entrepreneurship and Innovation Law Clinic.

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THE ATTACHED MATERIALS ARE PROVIDED "AS IS" WITH NO REPRESENTATIONS OR WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NONINFRINGEMENT. YOU ASSUME ALL RESPONSIBILITY AND RISK FOR YOUR USE OF THE ATTACHED MATERIALS.

**LIMITED LIABILITY COMPANY AGREEMENT  
OF  
\_\_\_\_\_, LLC**

This Limited Liability Company Agreement (this "Agreement") of \_\_\_\_\_, LLC (the "Company") is entered into by [name of Member], as the sole member (the "Member").

The Member, by execution of this Agreement, hereby forms the Company pursuant to Chapter 31B of the West Virginia Code, the Uniform Limited Liability Company Act (the "Act") by Articles of Organization with the Secretary of State of the State of West Virginia on \_\_\_\_\_.

1. **Name.** The name of the limited liability company formed hereby is \_\_\_\_\_. The business of the LLC may be conducted under any other name permitted by the Act that is selected by the Member.
2. **Filing of Articles.** The Member is authorized to execute, deliver and file any other articles, certificates, notices or documents (and any amendments and/or restatements thereof) necessary for the Company to qualify to do business in any jurisdiction in which the Company may wish to conduct business.
3. **Agent for Service of Process.** The Company shall continuously maintain an agent for service of process in the State of West Virginia.
4. **Principal Place of Business.** The principal place of business of the Company shall be located at such place or places as may be determined by the Member(s) from time to time.
5. **Purposes.** The Company is formed for the object and purpose of \_\_\_\_\_, and the nature of the business to be conducted and promoted by the Company is \_\_\_\_\_. The Company may engage in any lawful act or activity for which limited liability companies may be formed under the Act.
6. **Powers.** In furtherance of its purposes, but subject to all of the provisions of this Agreement, the Company shall have and may exercise all the powers now or hereafter conferred by WV law on limited liability companies formed under the Act and all powers necessary, convenient or incidental to accomplish its purposes as set forth in Section 5.
7. **Term.** The term of the Company shall be perpetual from the date of filing of the Articles of Organization of the Company, unless the Company is dissolved earlier in accordance with either the provisions of this Agreement or the Act.
8. **Member.** The name and the mailing address of the Member are as follows:

Name	Address

9. **In General.** The powers of this Company shall be exercised by, or under the authority of, the Member(s). In addition, the business affairs of the Company shall be managed under the direction of the Member(s). Subject to the limitations set forth in this Agreement, the Member(s) shall be entitled to make all decisions and take all actions for the Company.

- 10. Member(s).** The Company shall, at all times have one or more Members. The Member's names, addresses, and share of the Company shall be listed in Exhibit A of this Agreement. If any new Members are added to the Company, the Member shall revise Exhibit A to include the new members' names and address, as well as the shares of and Ownership Interest in the Company. Each Member's Ownership Interest may be evidenced by a certificate or certificates if the Members choose, provided that the certificate or certificates must reference the restrictions on transfer of Ownership Interests contained in this Agreement. A Member may request a copy of the certificate or certificates at any time.
- 11. Management.** Except as otherwise limited by this Agreement, a Member shall have the power to do any and all acts necessary, convenient or incidental to or for the furtherance of the purposes described herein, including all powers, statutory or otherwise, provided, however, that the Company may, at its election, appoint one or more officers to exercise the rights under this Agreement. A Member shall be entitled to make all decisions and take all actions for the Company, and a Member has the authority to bind the Company.
- 12. Limited Liability.** Except as otherwise provided by the Act, the debts, obligations and liabilities of the Company, whether arising in contract, tort or otherwise, shall be solely the debts, obligations and liabilities of the Company, and the Member shall not be obligated personally for any such debt, obligation or liability of the Company solely by reason of being a member of the Company.
- 13. Fiscal Year.** The fiscal year of the Company for financial, accounting and tax purposes shall initially be the fiscal year commencing on [date] and ending on [date] (the "Fiscal Year"). The Member shall have authority to change the beginning and ending dates of the Fiscal Year.
- 14. Bank Accounts.** All funds of the Company shall be deposited in its name in such checking and savings accounts, time deposits, certificates of deposit or other accounts at such banks as shall be designated by the Member.
- 15. Capital Contributions.** The Member is deemed admitted as a member of the Company upon its execution and delivery of this Agreement. The Member [has contributed]/[agrees to contribute] the amount in cash or property set forth on Exhibit A hereto, and no other cash or property, to the Company.
- 16. Additional Contributions.** The Member is not required to make any additional capital contribution to the Company. However, the Member may voluntarily make additional capital contributions to the Company in any form and at any time. To the extent that the Member makes an additional capital contribution to the Company, the Member shall revise Exhibit A hereto.
- 17. Allocation of Profits and Losses.** For so long as the Member is the sole member of the Company, the Company's profits and losses shall be allocated solely to the Member.
- 18. Distributions.** Distributions shall be made to the Member at the times and in the aggregate amounts determined by the Member. Notwithstanding any provision to the contrary contained in this Agreement, the Company shall not make a distribution to the Member on account of its interest in the Company if such distribution would violate the Act or other applicable law.
- 19. Tax Treatment.** The Member acknowledges that because the Company will have a single Member, the Company shall be disregarded as an entity separate from its owner for federal income tax purposes, unless it changes its classification for federal income tax purposes to that of a corporation or until the Company has more than one member, in which case it would be treated as a partnership for federal income tax purposes (again, provided that the Company has not elected to be treated as a corporation). Regardless of the Company's classification, the Company shall keep books and records separate from

those of its sole Member and shall at all times segregate and account for all of its assets and liabilities separately from those of its sole Member.

- 20. Admission of Additional Members.** One or more additional members may be admitted to the Company with the written consent of the Member and upon such terms (including with respect to participation in the management, profits, losses and distributions of the Company) as may be determined by the Member and the additional persons or entities to be admitted. This Agreement, including Exhibit A, shall be amended as appropriate to reflect the admission to the Company of any such additional member.
- 21. Dissociation.** The Member may at any time dissociate as a member of the Company. If the Member withdraws from the Company pursuant to this Section, an additional member may be admitted to the Company upon its execution of an instrument signifying its agreement to be bound by the terms and conditions of this Agreement. Such admission shall be deemed effective immediately prior to the resignation.
- 22. Dissolution.** The Company shall dissolve and its affairs shall be wound up upon the first to occur of any of the following events (each a "Terminating Dissolution"):
- (a) A unanimous vote of the Member(s) to dissolve the company;
  - (b) Any time there are no members of the Company, unless the Company is continued in accordance with the Act;
  - (c) The entry of a decree of judicial dissolution pursuant to the Act;
  - (d) The insolvency or bankruptcy of the Company;
  - (e) The death of a Member, if the remaining Members holding a majority of the disinterested Ownership Interests agree that the Company shall be discontinued because of the event;
  - (f) The sale of all or substantially all of the Company's assets; or
  - (g) An event that makes it unlawful all or substantially all of the business of the Company to be continued, unless the Members cure the illegality within ninety (90) days after notice to the Company of the event.
- 23. Winding Up of the Company.** Upon a Terminating Dissolution of the Company, the Member(s) shall wind up the business and affairs of the Company in an orderly manner pursuant to the Act. The Company assets remaining upon the satisfaction of the Company's creditors may be distributed in cash or in kind and shall be distributed in the proportion to each Member's Ownership Interest.
- 24. Indemnification.** The Company shall indemnify any Member (the "Indemnified Party") who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, except an action by or in the right of the Company, by reason of the fact that such person is or was a Member, against expenses, including attorney's fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by such Member in connection with this action and reasonably incurred by such Member in connection with the action, suit or proceeding if such Member acted in good faith and in a manner which the Member reasonably believed to be in or not opposed to the best interest of the Company. With respect to a criminal action or proceeding, the Company shall indemnify the Member only if the Member had no reasonable cause to believe that his conduct was unlawful. The Member shall not be entitled to indemnification if such judgment, penalty, fine, or other expense was directly caused by such Member's fraud, gross negligence, or willful misconduct.
- 25. Assignments.** The Member may at any time assign in whole or in part its limited liability company interest in the Company. Any such assignment shall comply with all applicable law. If the Member transfers any of its interest in the Company pursuant to this Section, the transferee shall be admitted



to the Company upon its execution of an instrument signifying its agreement to be bound by the terms and conditions of this Agreement. If a Member transfers all of its interest in the Company, such admission shall be deemed effective immediately prior to the transfer, and, immediately following such admission, the transferor Member shall cease to be a member of the Company.

**26. Competing Activities.** Nothing in this Agreement shall be deemed to restrict in any way the freedom of a Member to conduct any business or activity separate from the Company, unless such business or activity competes directly with the business or activity of the Company.

**27. Notices.** Any notice, election, or other communication provided for or required by this Agreement shall be in writing and sent either electronically or by the United States Postal Service. If sent by the United States Postal Service, such notice shall be deemed to have been received when delivered by hand or on the fifth calendar day following its deposit in the United States mail, certified or registered, return receipt requested, postage prepaid, properly addressed to the person to whom such notice is intended to be given at the address the person previously furnished in writing to the Company, or at the person's last known address. If the Notice is sent electronically, the Notice shall be deemed to have been received by the fifth calendar day following the electronic transmission of the Notice.

**28. No Third-Party Rights.** The provisions of this Agreement are intended solely to benefit the Member and, to the fullest extent permitted by applicable law, shall not be construed as conferring any benefit upon any third-party, including any creditor of the Company (and no such creditor shall be a third-party beneficiary of this Agreement), and the Member shall have no duty or obligation to any creditor of the Company to make any contributions or payments to the Company.

**29. Severability of Provisions.** Each provision of this Agreement shall be considered severable and if, for any reason, any provision or provisions herein are determined to be invalid, unenforceable or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Agreement which are valid, enforceable and legal.

**30. Entire Agreement.** This Agreement constitutes the entire agreement of the Member with respect to the subject matter hereof. If persons other than the Member are entitled to indemnity under this Agreement, the right of such third parties to indemnification should be referred to as an exception to this section.

**31. Governing Law.** This Agreement shall be governed by, and construed under, the laws of West Virginia, without regard to conflict of laws principles. All rights and remedies being governed by said laws.

**32. Amendments.** This Agreement may not be modified, altered, supplemented or amended except pursuant to a written agreement executed and delivered by the Member.

IN WITNESS WHEREOF, this Agreement has been executed by the Member(s) as of the date first above written.

**MEMBER:**

---

[Print Members Name]

**EXHIBIT A**

**SCHEDULE OF  
MEMBERS & PERCENTAGE SHARES**

MEMBERS:                   The following person is a member of the Company:

Member	Address
[Name]	[Address]

OWNERSHIP  
PERCENTAGES:           The Member's Ownership Interest in the Company is set forth  
opposite of the Member's name below:

Member	Percentage Share
[Name]	100%
TOTAL	100%

CAPITAL  
CONTRIBUTIONS:       The Member's Capital Contributions to the Company is set forth  
Opposite of the Member's name below:

Member	Capital Contribution
[Name]	\$ _____

EXHIBIT C  
Form WV/BUS-APP

**WEST VIRGINIA OFFICE OF BUSINESS REGISTRATION** PAGE 1 OF 3  
**INSTRUCTIONS FOR COMPLETION ARE FOUND ON PAGE 11 OF THE BOOKLET**

**SECTION A : COMPLETE THIS SECTION TO REGISTER WITH THE WEST VIRGINIA STATE TAX DEPARTMENT**

1. West Virginia Taxpayer Identification Number:   
If you have a Federal Employers Identification Number, enter it. (All partnerships, corporations, and sole-owners with employees must have a FEIN). If sole-owner (no employees), enter social security number.

2. Business name and actual physical location			3. Mailing address (where returns are to be sent)		
Legal business or corporate name (Type or print using blue/black ink)			Name (Type or print using <input type="checkbox"/> Check here if mailing address same as business address <input type="checkbox"/>		
DBA division, subsidiary, or trade name			Additional space for name if needed		
Owner's name (if sole owner)			<input type="checkbox"/> Check to use address on other business registration forms <input type="checkbox"/>		
Address (Street) <b>DO NOT USE A POST OFFICE BOX NUMBER</b>			Address (Street or P. O. Box)		
City	State <input type="text"/>	Zip code	City	State <input type="text"/>	Zip code

4. NAICS/Business Description (Refer to www.wvtax.gov to obtain NAICS information) [Click here for NAICS Business Codes](#)

Enter primary NAICS:  Description of your business activity (REQUIRED):

Secondary NAICS:

5. Business Data:

A. Beginning date of business in West Virginia for the location entered in item 2 on this application:

B. County where business is located. **NOTE: County must match city in item 2 above.**

C. Contact Information: Name:  Telephone #:

D. E-mail address:

E. Estimated annual gross income for this location:  0 – \$20,000  over \$20,000

F. Previous name of this business, if any, owner's name and location:

G. Are you now or have you ever been registered to do business in West Virginia?  Yes  No

If yes, give name and West Virginia Identification Number:

H. If you have other locations registered or multiple business locations being registered, do you desire to file consolidated tax returns?

Yes  No If yes, enter taxes to be consolidated and West Virginia Identification Number you desire to file under:

I. Taxable year end for Federal Tax purposes – Enter month:

J. If nonprofit, do you have 501-C exemption status from the IRS?  Yes  No If yes, attach copy of determination letter (REQUIRED)

K. Enter 5-digit Control Number assigned by the Secretary of State's Office, if applicable  **You must have a control number to submit this application**

**A control number is not required for sole proprietorship or general partnership.**

6. Enter type of business ownership:

<input type="checkbox"/> A Sole-Owner	<input type="checkbox"/> D1 General Partnership	<input type="checkbox"/> E Joint Venture	<input type="checkbox"/> Z Other (Specify below)
<input type="checkbox"/> B Domestic Corporation	<input type="checkbox"/> D2 Limited Partnership	<input type="checkbox"/> F Association	<input type="text"/>
<input type="checkbox"/> C Foreign Corporation	<input type="checkbox"/> D3 Limited Liability Partnership	<input type="checkbox"/> G Limited Liability Company	

**Partners – Members – Officers – Owners (Required):**

NAME	HOME ADDRESS	SOCIAL SECURITY NUMBER	HOME TELEPHONE NUMBER
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

7. Check appropriate boxes:

<input type="checkbox"/> A Operate a collection agency	<input type="checkbox"/> F Sell tangible personal property to consumers at retail level and do not maintain an established place of business in West Virginia (transient vendor). \$500 bond or certified check and BRT-803 are required.
<input type="checkbox"/> B Operate an employment agency	<input type="checkbox"/> G Use commercial weighing or measuring devices (i.e. scales, gas pumps, etc.)
<input type="checkbox"/> C Make consumer loans	<input type="checkbox"/> H Offer or sell goods or services to West Virginia Consumers by Telemarketing
<input type="checkbox"/> D Make supervised loans	<input type="checkbox"/> I None of the preceding
<input type="checkbox"/> E Non-Resident Contractor	

8. Type of Activity:

<input type="checkbox"/> A Service	<input type="checkbox"/> C Wholesale	<input type="checkbox"/> E Construction	<input type="checkbox"/> G Manufacturing
<input type="checkbox"/> B Retail	<input type="checkbox"/> D Both (Retail & Wholesale)	<input type="checkbox"/> F Rental	<input type="checkbox"/> Z Other (Specify – Attach Information)

I certify this application to be true and correct to the best of my knowledge.

SIGNATURE   
(SIGNATURE REQUIRED)

TITLE  DATE





9. **BEER BARREL TAX:** Will you hold a license to sell beer to licensed beer distributors?  Yes  No (9)  
 A. Will you hold a license to sell beer to licensed beer retailers?  Yes  No (9A)
10. **LIQUOR/WINE RETAIL TAXES:** As a retailer, will you hold a license to sell liquor and/or wine by the bottle? (Does not apply when sold in clubs, bars, or restaurants)  Yes  No (10)
11. **WINE LITER TAX:** Have you registered with the ABCC to sell wine to licensed wine distributors?  Yes  No (11)  
 A. To licensed wine retailers?  Yes  No (11A)  
 B. Will you sell wine products to West Virginia registered wine suppliers?  Yes  No (11B)
12. **BUSINESS AND OCCUPATION TAX:** Will you be providing the following public utilities?  Yes  No (12)  
 A. Generating electric power for sale?  Yes  No (12A)  
 B. Operate a natural gas storage reservoir?  Yes  No (12B)
13. **TOBACCO PRODUCTS TAX:** Will you stamp and sell cigarettes at the wholesale level?  Yes  No (13)  
 A. Will you sell other tobacco products at the wholesale level?  Yes  No (13A)  
 B. Will you sell both cigarettes and other tobacco products at the wholesale level?  Yes  No (13B)  
 C. Will you sell cigarettes at the retail level?  Yes  No (13C)  
 D. Will you sell other tobacco products at the retail level?  Yes  No (13D)  
 E. Will you sell both cigarettes and other tobacco products at the retail level?  Yes  No (13E)
14. **COMBINED SALES AND USE TAX:** Do you have a business location in WV from which you will make retail sales, conduct a service, or conduct maintenance work?  Yes  No (14)  
 A. If you are located outside of WV will you collect WV Consumers Sales and Service and Use Tax on retail sales, services or maintenance work?  Yes  No (14A)  
 B. Will you make purchases from outside of WV for use in West Virginia, other than for resale?  Yes  No (14B)
15. **CORPORATION NET INCOME/BUSINESS FRANCHISE TAX:** Are you registered with the West Virginia Secretary of State?  Yes  No (15)  
 A. Will you file your corporation tax returns in West Virginia on a consolidated basis under your parent corporation?  Yes  No (15A)  
 B. If yes, enter parent's FEIN, name and address: \_\_\_\_\_ (15B)  
 C. If S corporation, enter first year to which subchapter S status applies: \_\_\_\_\_ (15C)  
 D. If partnership, enter date elected not to be treated as a partnership under Section 761 of the Internal Revenue Code \_\_\_\_\_ (15D)
16. **MOTOR FUEL EXCISE TAX:** Will you purchase, sell or transport fuel in West Virginia? If yes, you must complete West Virginia Motor Fuel Tax License Application  Yes  No (16)  
 A. Will you sell tax paid gasoline at the retail level?  Yes  No (16A)  
 B. Will you sell tax paid special fuel at the retail level?  Yes  No (16B)  
 C. Will you operate aircraft, watercraft, locomotives which haul freight or passengers within West Virginia?  Yes  No (16C)
17. **SEVERANCE TAX:** Will you hold title to or have an economic interest in the activity of severing, extracting, reducing to possession and producing for sale, profit or commercial use, any natural resource product?  Yes  No (17)  
 A. Will you produce or process coal only?  Yes  No (17A)  
 B. Will you produce timber?  Yes  No (17B)
18. **SOFT DRINK TAX:** Will you sell bottled/canned soft drinks/syrups and/or powders? If yes, in what capacity?  Yes  No (18)  
 A. Bottler?  Yes  No (18A)  
 B. Wholesale?  Yes  No (18B)  
 C. Will you purchase soft drinks, Excise Tax not paid, from a bottler/wholesaler?  Yes  No (18C)  
 D. Will you purchase soft drinks, Excise Tax paid, from a bottler/wholesaler?  Yes  No (18D)
19. **WITHHOLDING TAX:** Will you have West Virginia employees?  Yes  No (19)  
 A. Date you began or will begin withholding West Virginia income tax from employees \_\_\_\_\_ (19A)  
 B. Number of employees subject to West Virginia income tax; Do not include owner or partners: \_\_\_\_\_ (19B)  
 C. Are you an out-of-state business registering to report withholding tax only?  Yes  No (19C)
20. **HEALTH CARE TAXES:**  
 A. Are you a behavioral health center?  Yes  No (20A)  
 B. Will you provide a health care service (includes ambulance)?  Yes  No (20B)
21. **MISCELLANEOUS:**  
 A. Are you a scrap metal dealer or recycler?  Yes  No (21A)  
 B. Do you wish to be mailed returns?  Yes  No (21B)

A \$30.00 registration fee is due with this application with the exception of:

non-profit organizations, foreign retailers, government agencies, agricultural/farming activities or a "withholding only" account.

**FOR THIS APPLICATION TO BE VALID AND TO AVOID A DELAY IN PROCESSING, ALL PAGES MUST BE COMPLETED AND APPLICATION SIGNED.**

MAIL APPLICATION TO: West Virginia State Tax Department, PO Box 11425, Charleston, WV 25339

**This application may be photocopied as proof of registration until your Certificate(s) are issued.**



**INSTRUCTIONS FOR COMPLETION ARE FOUND ON PAGE 10 OF THIS BOOKLET PAGE 3 OF 3**

**SECTION B: COMPLETE THIS SECTION TO REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT. PART 1: All new businesses are required to complete this section, even if they have no employees in West Virginia**

<p>1. Reason for applying:</p> <p><input type="checkbox"/> New Business</p> <p><input type="checkbox"/> Additional Location</p> <p><input type="checkbox"/> Purchased Business</p> <p><input type="checkbox"/> Out of State Business, registering for Withholding Only</p> <p><input type="checkbox"/> West Virginia business, with NO employees</p>	<p>2. Name, street address, telephone number and person to contact where payroll records are maintained:</p> <p>Name _____</p> <p>Address _____</p> <p>City _____ State _____ Zip Code _____</p> <p>Telephone Number _____</p> <p>Contact Person _____</p>
--	--

<p>3. Date first employee started work in West Virginia: _____</p>	<p>4. Number of employees working in West Virginia: _____</p> <p>Number of employees working in other states: _____</p>	<p>5. Date first wages paid in West Virginia: _____</p>
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6. If the reason for registering is due to the purchase of a business, merger reorganization or change of legal entity, provide the following information; including percent of assets acquired (if needed, attach additional explanation of the transaction):

a. Percentage of assets acquired from former business: \_\_\_\_\_ %

b. Date former business was acquired by current business: \_\_\_\_\_

c. Unemployment compensation number of former business, if known: \_\_\_\_\_

d. Predecessor signature: \_\_\_\_\_

<p>7. Have you or do you expect to employ at least ONE worker in 20 different calendar weeks during calendar year?</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If YES, what is the earliest month and year this will occur?</p> <p>Month _____ Year _____</p>	<p>8. Have you or do you expect to have a quarterly payroll of \$1500.00?</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If YES, what is the earliest quarter and year this will occur?</p> <p>Quarter _____ Year _____</p>
--	---

<p>9. FOR EMPLOYERS OF DOMESTIC HELP ONLY: Have you or do you expect to have a \$1,000 quarterly payroll of domestic workers (housekeepers, baby sitters, etc.) in any year?</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If YES, indicate the earliest quarter and calendar year.</p> <p>Quarter _____ Year _____</p>	<p>10. For Agricultural operations only: Have you or will you have 10 or more workers for 20 weeks or more in any calendar year or have you paid or will you pay \$20,000 or more in wages during any calendar quarter?</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If YES, indicate the earliest quarter and calendar year.</p> <p>Quarter _____ Year _____</p>
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11. Are you liable for Federal Unemployment Tax?  YES  NO If YES, in what year did you become liable? \_\_\_\_\_

12. CERTIFICATION: This report must be signed by owner if business operated as an individual proprietorship, by **all** members if business is operated as partnership, joint venture or limited liability company; or by an authorized officer of an incorporated business.

Date: _____	Signature: _____	Title: _____
Date: _____	Signature: _____	Title: _____
Date: _____	Signature: _____	Title: _____
Date: _____	Signature: _____	Title: _____

**PART 2: COMPLETE THIS PART IF YOU ARE EITHER A GOVERNMENT ENTITY OR A FEDERAL EXEMPT NON-PROFIT ORGANIZATION. PLEASE FURNISH A COPY OF EXEMPTION LETTER WITH THIS APPLICATION.**

1. If you are a non-profit organization with a 501-C3 exemption, have you or do you expect to employ four or more workers in West Virginia in 20 different calendar weeks during a calendar year?  YES  NO If YES, what is the earliest month and year the 20th week will occur?  
 Month \_\_\_\_\_ Year \_\_\_\_\_

2. Elect options for unemployment compensation coverage: CONTRIBUTIONS  REIMBURSEMENT

**DO NOT WRITE IN THIS SECTION (OFFICE USE ONLY)**

STATE ID NUMBER:	LIABLE DATE:
EFFECTIVE DATE:	PROVISION:



## INSTRUCTIONS TO REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT

**SECTION B.** If you are registering a new business, you are required to complete this section. Also, if you are registering because you purchased an existing business, merger, reorganization, or change of legal entity, complete this section, including Question 6.

**PART 1.** All industrial and commercial employers and many nonprofit charitable, educational and religious institutions in West Virginia are covered by the state unemployment compensation law. An employer must register upon establishing a new business in this State. If an employer is required to provide unemployment compensation coverage for employees, the employer must report payroll and pay contributions on a report mailed to the employer each quarter by the Unemployment Compensation Division.

If the reason for registering is due to the purchase of an operating business, merger, reorganization, or change of legal entity answer Question 6. This information will be used to determine your unemployment compensation contribution rate.

Withholding ONLY accounts must complete Items 1, 2, 3, and 4, and sign under Item 12.

**PART 2.** Complete this part if you are a non-profit organization.

**ITEM 1.** Your exemption from the Internal Revenue Service should state if you are exempt from Federal Unemployment Taxes. Include a copy of the Internal Revenue Service exemption, if applicable. Check the appropriate box and indicate the month and year in which the 20th week occurs.

**ITEM 2.** Indicate your option to finance unemployment compensation coverage:

**Option (A) - Contributions**

The employer selects this option to pay contributions. A rate assigned by law is applied to the first \$12,000.00 of wages paid to each employee during a calendar year. Contributions are paid on a calendar quarter basis.

**Option (B) - Reimbursement of Trust Fund**

The employer selects this option to reimburse the Trust Fund. At the end of each calendar quarter, the employer is billed for unemployment benefits paid to its former employees during the quarter.

Unemployment Compensation Account questions may be answered by contacting the following:

Workforce West Virginia  
Status Determination Unit  
112 California Avenue  
Charleston, West Virginia 25305  
Telephone: 304 558-2677  
Fax: 304 558-1324

**New employees, rehires or employees returning to work after a leave of absence must be reported to the West Virginia Child Enforcement Division within 14 days from hire date.**

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## INFORMATION ON OBTAINING WORKERS' COMPENSATION COVERAGE

If you are registering a new business, reopening an old business, or purchasing an existing business, in whole or in part, State law requires employers to obtain workers' compensation coverage for its employees in case of workplace injury. Workers' compensation insurance will be available from other insurers licensed in this state to provide such coverage. For information regarding available insurers, contact the Office of the West Virginia Insurance Commissioner. Current application for Workers' Compensation Insurance and other business licenses and permits applicable to your business may be accessed via the internet at [www.business4wv.com](http://www.business4wv.com).

**WEST VIRGINIA EMPLOYERS REQUIRED TO HAVE COVERAGE** - If you employ even one person in West Virginia, except in very rare circumstances, you are required by law to obtain workers' compensation insurance coverage. **Failure to obtain and maintain proper Workers' Compensation Insurance coverage will subject you to a number of consequences, including the following:**

- Administrative fines by the Insurance Commissioner up to \$10,000;
- Loss of immunity against civil liability (you may be sued by your employee);
- Immediate revocation of business license and permits;
- Business may be enjoined from continuing operation;
- Business and personal liability for all workers' compensation claims paid plus attorneys fees.

Specific requirements for obtaining Workers' Compensation Insurance coverage may be answered by the private insurance carrier.

Offices of the Insurance Commissioner  
Employer Coverage Unit  
1124 Smith Street  
Post Office Box 11682  
Charleston, West Virginia 25339-1682  
Web site: <http://www.wvinsurance.gov>  
Telephone: 304 558-6279, Ext. 1202

EXHIBIT D  
Form 1040



For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , 2017, ending , 20 See separate instructions.

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) (see instructions)

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. b Spouse. c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see instructions) Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 8a Taxable interest. Attach Schedule B if required 8a b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount 15b 16a Pensions and annuities 16a b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 20a Social security benefits 20a b Taxable amount 20b 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22

Adjusted Gross Income 23 Educator expenses 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income 37



Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check [ ] You were born before January 2, 1953, [ ] Blind. Total boxes checked 39a [ ]
[ ] Spouse was born before January 2, 1953, [ ] Blind.
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b [ ]

Standard Deduction for -

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, \$6,350
Married filing jointly or Qualifying widow(er), \$12,700
Head of household, \$9,350

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see instructions). Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ]
45 Alternative minimum tax (see instructions). Attach Form 6251
46 Excess advance premium tax credit repayment. Attach Form 8962
47 Add lines 44, 45, and 46
48 Foreign tax credit. Attach Form 1116 if required
49 Credit for child and dependent care expenses. Attach Form 2441
50 Education credits from Form 8863, line 19
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit. Attach Schedule 8812, if required.
53 Residential energy credits. Attach Form 5695
54 Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ]
55 Add lines 48 through 54. These are your total credits
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60a Household employment taxes from Schedule H
b First-time homebuyer credit repayment. Attach Form 5405 if required
61 Health care: individual responsibility (see instructions) Full-year coverage [ ]
62 Taxes from: a [ ] Form 8959 b [ ] Form 8960 c [ ] Instructions; enter code(s)
63 Add lines 56 through 62. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099
65 2017 estimated tax payments and amount applied from 2016 return
66a Earned income credit (EIC)
b Nontaxable combat pay election 66b
67 Additional child tax credit. Attach Schedule 8812
68 American opportunity credit from Form 8863, line 8
69 Net premium tax credit. Attach Form 8962
70 Amount paid with request for extension to file
71 Excess social security and tier 1 RRTA tax withheld
72 Credit for federal tax on fuels. Attach Form 4136
73 Credits from Form: a [ ] 2439 b [ ] Reserved c [ ] 8885 d [ ]
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments

Refund

Direct deposit? See instructions.

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid
76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: [ ] Checking [ ] Savings
d Account number
77 Amount of line 75 you want applied to your 2018 estimated tax

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions
79 Estimated tax penalty (see instructions)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] Yes. Complete below. [ ] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation
If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check [ ] if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

EXHIBIT E  
Form 1065

**U.S. Return of Partnership Income**

For calendar year 2017, or tax year beginning \_\_\_\_\_, 2017, ending \_\_\_\_\_, 20\_\_\_\_\_

**2017**

▶ Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

<b>A</b> Principal business activity	<b>Type or Print</b>	Name of partnership	<b>D</b> Employer identification number
<b>B</b> Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions.	<b>E</b> Date business started
<b>C</b> Business code number		City or town, state or province, country, and ZIP or foreign postal code	<b>F</b> Total assets (see the instructions) \$ _____

- G** Check applicable boxes: (1)  Initial return (2)  Final return (3)  Name change (4)  Address change (5)  Amended return  
 (6)  Technical termination - also check (1) or (2)
- H** Check accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶ \_\_\_\_\_
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ \_\_\_\_\_
- J** Check if Schedules C and M-3 are attached

**Caution.** Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

<b>Income</b>	<b>1a</b>	Gross receipts or sales . . . . .	<b>1a</b>		
	<b>b</b>	Returns and allowances . . . . .	<b>1b</b>		
	<b>c</b>	Balance. Subtract line 1b from line 1a . . . . .			<b>1c</b>
	<b>2</b>	Cost of goods sold (attach Form 1125-A) . . . . .			<b>2</b>
	<b>3</b>	Gross profit. Subtract line 2 from line 1c . . . . .			<b>3</b>
	<b>4</b>	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) . . . . .			<b>4</b>
	<b>5</b>	Net farm profit (loss) (attach Schedule F (Form 1040)) . . . . .			<b>5</b>
	<b>6</b>	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .			<b>6</b>
	<b>7</b>	Other income (loss) (attach statement) . . . . .			<b>7</b>
	<b>8</b>	<b>Total income (loss).</b> Combine lines 3 through 7 . . . . .			<b>8</b>
<b>Deductions</b> <small>(see the instructions for limitations)</small>	<b>9</b>	Salaries and wages (other than to partners) (less employment credits) . . . . .			<b>9</b>
	<b>10</b>	Guaranteed payments to partners . . . . .			<b>10</b>
	<b>11</b>	Repairs and maintenance . . . . .			<b>11</b>
	<b>12</b>	Bad debts . . . . .			<b>12</b>
	<b>13</b>	Rent . . . . .			<b>13</b>
	<b>14</b>	Taxes and licenses . . . . .			<b>14</b>
	<b>15</b>	Interest . . . . .			<b>15</b>
	<b>16a</b>	Depreciation (if required, attach Form 4562) . . . . .	<b>16a</b>		
	<b>b</b>	Less depreciation reported on Form 1125-A and elsewhere on return . . . . .	<b>16b</b>		<b>16c</b>
	<b>17</b>	Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .			<b>17</b>
	<b>18</b>	Retirement plans, etc. . . . .			<b>18</b>
	<b>19</b>	Employee benefit programs . . . . .			<b>19</b>
	<b>20</b>	Other deductions (attach statement) . . . . .			<b>20</b>
	<b>21</b>	<b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20 . . . . .			<b>21</b>
<b>22</b>	<b>Ordinary business income (loss).</b> Subtract line 21 from line 8 . . . . .			<b>22</b>	

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ \_\_\_\_\_ ▶  
 Signature of partner or limited liability company member Date

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶				Firm's EIN ▶
Firm's address ▶				Phone no.

**Schedule B Other Information**

<b>1</b> What type of entity is filing this return? Check the applicable box:	<b>Yes</b>	<b>No</b>
<b>a</b> <input type="checkbox"/> Domestic general partnership		
<b>b</b> <input type="checkbox"/> Domestic limited partnership		
<b>c</b> <input type="checkbox"/> Domestic limited liability company		
<b>d</b> <input type="checkbox"/> Domestic limited liability partnership		
<b>e</b> <input type="checkbox"/> Foreign partnership		
<b>f</b> <input type="checkbox"/> Other ▶		
<b>2</b> At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?		
<b>3</b> At the end of the tax year:		
<b>a</b> Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
<b>b</b> Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
<b>4</b> At the end of the tax year, did the partnership:		
<b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		
--	--	--

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

<b>5</b> Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details	<b>Yes</b>	<b>No</b>
<b>6</b> Does the partnership satisfy <b>all four</b> of the following conditions?		
<b>a</b> The partnership's total receipts for the tax year were less than \$250,000.		
<b>b</b> The partnership's total assets at the end of the tax year were less than \$1 million.		
<b>c</b> Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
<b>d</b> The partnership is not filing and is not required to file Schedule M-3		
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		
<b>7</b> Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
<b>8</b> During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
<b>9</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
<b>10</b> At any time during calendar year 2017, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ▶		

**Schedule B Other Information (continued)**

	Yes	No
<b>11</b> At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions . . . . .		
<b>12a</b> Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . . . . See instructions for details regarding a section 754 election.		
<b>b</b> Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions . . . . .		
<b>c</b> Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions . . . . .		
<b>13</b> Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) . . . . . <input type="checkbox"/>		
<b>14</b> At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? . . . . .		
<b>15</b> If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶		
<b>16</b> Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶		
<b>17</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶		
<b>18a</b> Did you make any payments in 2017 that would require you to file Form(s) 1099? See instructions . . . . .		
<b>b</b> If "Yes," did you or will you file required Form(s) 1099? . . . . .		
<b>19</b> Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶		
<b>20</b> Enter the number of partners that are foreign governments under section 892. ▶		
<b>21</b> During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? . . . . .		
<b>22</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year (See the Instructions for Form 8938)? . . . . .		

**Designation of Tax Matters Partner** (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
If the TMP is an entity, name of TMP representative ▶	Phone number of TMP ▶
Address of designated TMP ▶	



<b>Schedule K Partners' Distributive Share Items</b>		<b>Total amount</b>	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 22)	<b>1</b>	
	<b>2</b> Net rental real estate income (loss) (attach Form 8825)	<b>2</b>	
	<b>3a</b> Other gross rental income (loss)	<b>3a</b>	
	<b>b</b> Expenses from other rental activities (attach statement)	<b>3b</b>	
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a	<b>3c</b>	
	<b>4</b> Guaranteed payments	<b>4</b>	
	<b>5</b> Interest income	<b>5</b>	
	<b>6</b> Dividends: <b>a</b> Ordinary dividends	<b>6a</b>	
	<b>b</b> Qualified dividends	<b>6b</b>	
	<b>7</b> Royalties	<b>7</b>	
	<b>8</b> Net short-term capital gain (loss) (attach Schedule D (Form 1065))	<b>8</b>	
<b>9a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1065))	<b>9a</b>		
<b>b</b> Collectibles (28%) gain (loss)	<b>9b</b>		
<b>c</b> Unrecaptured section 1250 gain (attach statement)	<b>9c</b>		
<b>10</b> Net section 1231 gain (loss) (attach Form 4797)	<b>10</b>		
<b>11</b> Other income (loss) (see instructions) Type ▶	<b>11</b>		
<b>Deductions</b>	<b>12</b> Section 179 deduction (attach Form 4562)	<b>12</b>	
	<b>13a</b> Contributions	<b>13a</b>	
	<b>b</b> Investment interest expense	<b>13b</b>	
	<b>c</b> Section 59(e)(2) expenditures: <b>(1)</b> Type ▶ <b>(2)</b> Amount ▶	<b>13c(2)</b>	
<b>d</b> Other deductions (see instructions) Type ▶	<b>13d</b>		
<b>Self-Employment</b>	<b>14a</b> Net earnings (loss) from self-employment	<b>14a</b>	
	<b>b</b> Gross farming or fishing income	<b>14b</b>	
	<b>c</b> Gross nonfarm income	<b>14c</b>	
<b>Credits</b>	<b>15a</b> Low-income housing credit (section 42(j)(5))	<b>15a</b>	
	<b>b</b> Low-income housing credit (other)	<b>15b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	<b>15c</b>	
	<b>d</b> Other rental real estate credits (see instructions) Type ▶	<b>15d</b>	
	<b>e</b> Other rental credits (see instructions) Type ▶	<b>15e</b>	
	<b>f</b> Other credits (see instructions) Type ▶	<b>15f</b>	
<b>Foreign Transactions</b>	<b>16a</b> Name of country or U.S. possession ▶	<b>16a</b>	
	<b>b</b> Gross income from all sources	<b>16b</b>	
	<b>c</b> Gross income sourced at partner level	<b>16c</b>	
	Foreign gross income sourced at partnership level		
	<b>d</b> Passive category ▶ <b>e</b> General category ▶ <b>f</b> Other ▶	<b>16f</b>	
	Deductions allocated and apportioned at partner level		
	<b>g</b> Interest expense ▶ <b>h</b> Other ▶	<b>16h</b>	
	Deductions allocated and apportioned at partnership level to foreign source income		
	<b>i</b> Passive category ▶ <b>j</b> General category ▶ <b>k</b> Other ▶	<b>16k</b>	
	<b>l</b> Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	<b>16l</b>	
<b>m</b> Reduction in taxes available for credit (attach statement)	<b>16m</b>		
<b>n</b> Other foreign tax information (attach statement)			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>17a</b> Post-1986 depreciation adjustment	<b>17a</b>	
	<b>b</b> Adjusted gain or loss	<b>17b</b>	
	<b>c</b> Depletion (other than oil and gas)	<b>17c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income	<b>17d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions	<b>17e</b>	
	<b>f</b> Other AMT items (attach statement)	<b>17f</b>	
<b>Other Information</b>	<b>18a</b> Tax-exempt interest income	<b>18a</b>	
	<b>b</b> Other tax-exempt income	<b>18b</b>	
	<b>c</b> Nondeductible expenses	<b>18c</b>	
	<b>19a</b> Distributions of cash and marketable securities	<b>19a</b>	
	<b>b</b> Distributions of other property	<b>19b</b>	
	<b>20a</b> Investment income	<b>20a</b>	
	<b>b</b> Investment expenses	<b>20b</b>	
<b>c</b> Other items and amounts (attach statement)			

**Analysis of Net Income (Loss)**

<b>1</b>	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					<b>1</b>	
<b>2</b>	Analysis by partner type:						
	<b>(i)</b> Corporate	<b>(ii)</b> Individual (active)	<b>(iii)</b> Individual (passive)	<b>(iv)</b> Partnership	<b>(v)</b> Exempt Organization	<b>(vi)</b> Nominee/Other	
<b>a</b>	General partners						
<b>b</b>	Limited partners						

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>1</b>	Cash				
<b>2a</b>	Trade notes and accounts receivable				
<b>b</b>	Less allowance for bad debts				
<b>3</b>	Inventories				
<b>4</b>	U.S. government obligations				
<b>5</b>	Tax-exempt securities				
<b>6</b>	Other current assets (attach statement)				
<b>7a</b>	Loans to partners (or persons related to partners)				
<b>b</b>	Mortgage and real estate loans				
<b>8</b>	Other investments (attach statement)				
<b>9a</b>	Buildings and other depreciable assets				
<b>b</b>	Less accumulated depreciation				
<b>10a</b>	Depletable assets				
<b>b</b>	Less accumulated depletion				
<b>11</b>	Land (net of any amortization)				
<b>12a</b>	Intangible assets (amortizable only)				
<b>b</b>	Less accumulated amortization				
<b>13</b>	Other assets (attach statement)				
<b>14</b>	Total assets				
<b>Liabilities and Capital</b>					
<b>15</b>	Accounts payable				
<b>16</b>	Mortgages, notes, bonds payable in less than 1 year				
<b>17</b>	Other current liabilities (attach statement)				
<b>18</b>	All nonrecourse loans				
<b>19a</b>	Loans from partners (or persons related to partners)				
<b>b</b>	Mortgages, notes, bonds payable in 1 year or more				
<b>20</b>	Other liabilities (attach statement)				
<b>21</b>	Partners' capital accounts				
<b>22</b>	Total liabilities and capital				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

**Note.** The partnership may be required to file Schedule M-3 (see instructions).

<b>1</b>	Net income (loss) per books		<b>6</b>	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
<b>2</b>	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		<b>a</b>	Tax-exempt interest \$	
<b>3</b>	Guaranteed payments (other than health insurance)		<b>7</b>	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
<b>4</b>	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		<b>a</b>	Depreciation \$	
<b>a</b>	Depreciation \$		<b>8</b>	Add lines 6 and 7	
<b>b</b>	Travel and entertainment \$		<b>9</b>	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
<b>5</b>	Add lines 1 through 4				

**Schedule M-2 Analysis of Partners' Capital Accounts**

<b>1</b>	Balance at beginning of year		<b>6</b>	Distributions: <b>a</b> Cash	
<b>2</b>	Capital contributed: <b>a</b> Cash			<b>b</b> Property	
	<b>b</b> Property		<b>7</b>	Other decreases (itemize):	
<b>3</b>	Net income (loss) per books		<b>8</b>	Add lines 6 and 7	
<b>4</b>	Other increases (itemize):		<b>9</b>	Balance at end of year. Subtract line 8 from line 5	
<b>5</b>	Add lines 1 through 4				



EXHIBIT F  
Form 8832

## Entity Classification Election

▶ Information about Form 8832 and its instructions is at [www.irs.gov/form8832](http://www.irs.gov/form8832).

<b>Type or Print</b>	Name of eligible entity making election	Employer identification number
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code.	

- ▶ Check if:  Address change     Late classification relief sought under Revenue Procedure 2009-41  
 Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

**Part I Election Information**

**1 Type of election** (see instructions):

- a**  Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
- b**  Change in current classification. Go to line 2a.

**2a** Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

- Yes.** Go to line 2b.
- No.** Skip line 2b and go to line 3.

**2b** Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?

- Yes.** Go to line 3.
- No.** Stop here. You generally are not currently eligible to make the election (see instructions).

**3** Does the eligible entity have more than one owner?

- Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
- No.** You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

**4** If the eligible entity has only one owner, provide the following information:

- a** Name of owner ▶ \_\_\_\_\_
- b** Identifying number of owner ▶ \_\_\_\_\_

**5** If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a** Name of parent corporation ▶ \_\_\_\_\_
- b** Employer identification number ▶ \_\_\_\_\_





## General Instructions

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

### Future Developments

For the latest information about developments related to Form 8832 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8832](http://www.irs.gov/form8832).

### What's New

For entities formed on or after July 1, 2013, the Croatian Dionicko Drustvo will always be treated as a corporation. See Notice 2013-44, 2013-29, I.R.B. 62 for more information.

### Purpose of Form

An eligible entity uses Form 8832 to elect how it will be classified for federal tax purposes, as a corporation, a partnership, or an entity disregarded as separate from its owner. An eligible entity is classified for federal tax purposes under the default rules described below unless it files Form 8832 or Form 2553, Election by a Small Business Corporation. See *Who Must File* below.

The IRS will use the information entered on this form to establish the entity's filing and reporting requirements for federal tax purposes.

**Note.** An entity must file Form 2553 if making an election under section 1362(a) to be an S corporation.



*A new eligible entity should not file Form 8832 if it will be using its default classification (see Default Rules below).*

**Eligible entity.** An eligible entity is a business entity that is not included in items 1, or 3 through 9, under the definition of **corporation** provided under *Definitions*. Eligible entities include limited liability companies (LLCs) and partnerships.

Generally, corporations are not eligible entities. However, the following types of corporations are treated as eligible entities:

1. An eligible entity that previously elected to be an association taxable as a corporation by filing Form 8832. An entity that elects to be classified as a corporation by filing Form 8832 can make another election to change its classification (see the *60-month limitation rule* discussed below in the instructions for lines 2a and 2b).

2. A foreign eligible entity that became an association taxable as a corporation under the foreign default rule described below.

### Default Rules

**Existing entity default rule.** Certain domestic and foreign entities that were in existence before January 1, 1997, and have an established federal tax classification generally do not need to make an election to continue that classification. If an existing entity decides to change its classification, it may do so subject to the 60-month limitation rule. See the instructions for lines 2a and 2b. See Regulations sections 301.7701-3(b)(3) and 301.7701-3(h)(2) for more details.

**Domestic default rule.** Unless an election is made on Form 8832, a domestic eligible entity is:

1. A partnership if it has two or more members.
2. Disregarded as an entity separate from its owner if it has a single owner.

A change in the number of members of an eligible entity classified as an **association** (defined below) does not affect the entity's classification. However, an eligible entity classified as a partnership will become a disregarded entity when the entity's membership is reduced to one member and a disregarded entity will be classified as a partnership when the entity has more than one member.

**Foreign default rule.** Unless an election is made on Form 8832, a foreign eligible entity is:

1. A partnership if it has two or more members and at least one member does not have limited liability.
2. An association taxable as a corporation if all members have limited liability.
3. Disregarded as an entity separate from its owner if it has a single owner that does not have limited liability.

However, if a qualified foreign entity (as defined in section 3.02 of Rev. Proc. 2010-32) files a valid election to be classified as a partnership based on the reasonable assumption that it had two or more owners as of the effective date of the election, and the qualified entity is later determined to have a single owner, the IRS will deem the election to be an election to be classified as a disregarded entity provided:

1. The qualified entity's owner and purported owners file amended returns that are consistent with the treatment of the entity as a disregarded entity;
2. The amended returns are filed before the close of the period of limitations on assessments under section 6501(a) for the relevant tax year; and
3. The corrected Form 8832, with the box checked entitled: Relief for a late change of entity classification election sought under Revenue Procedure 2010-32, is filed and attached to the amended tax return.

Also, if the qualified foreign entity (as defined in section 3.02 of Rev. Proc. 2010-32) files a valid election to be classified as a disregarded entity based on the reasonable assumption that it had a single owner as of the effective date of the election, and the qualified entity is later determined to have two or more owners, the IRS will deem the election to be an election to be classified as a partnership provided:

1. The qualified entity files information returns and the actual owners file original or amended returns consistent with the treatment of the entity as a partnership;
2. The amended returns are filed before the close of the period of limitations on assessments under section 6501(a) for the relevant tax year; and
3. The corrected Form 8832, with the box checked entitled: Relief for a late change of

entity classification election sought under Revenue Procedure 2010-32, is filed and attached to the amended tax returns. See Rev. Proc. 2010-32, 2010-36 I.R.B. 320 for details.

### Definitions

**Association.** For purposes of this form, an association is an eligible entity taxable as a corporation by election or, for foreign eligible entities, under the default rules (see Regulations section 301.7701-3).

**Business entity.** A business entity is any entity recognized for federal tax purposes that is not properly classified as a trust under Regulations section 301.7701-4 or otherwise subject to special treatment under the Code regarding the entity's classification. See Regulations section 301.7701-2(a).

**Corporation.** For federal tax purposes, a corporation is any of the following:

1. A business entity organized under a federal or state statute, or under a statute of a federally recognized Indian tribe, if the statute describes or refers to the entity as incorporated or as a corporation, body corporate, or body politic.
2. An association (as determined under Regulations section 301.7701-3).
3. A business entity organized under a state statute, if the statute describes or refers to the entity as a joint-stock company or joint-stock association.

4. An insurance company.
5. A state-chartered business entity conducting banking activities, if any of its deposits are insured under the Federal Deposit Insurance Act, as amended, 12 U.S.C. 1811 et seq., or a similar federal statute.

6. A business entity wholly owned by a state or any political subdivision thereof, or a business entity wholly owned by a foreign government or any other entity described in Regulations section 1.892-2T.

7. A business entity that is taxable as a corporation under a provision of the Code other than section 7701(a)(3).

8. A foreign business entity listed on page 7. See Regulations section 301.7701-2(b)(6) for any exceptions and inclusions to items on this list and for any revisions made to this list since these instructions were printed.

9. An entity created or organized under the laws of more than one jurisdiction (business entities with multiple charters) if the entity is treated as a corporation with respect to any one of the jurisdictions. See Regulations section 301.7701-2(b)(9) for examples.

**Disregarded entity.** A disregarded entity is an eligible entity that is treated as an entity not separate from its single owner for income tax purposes. A "disregarded entity" is treated as separate from its owner for:

- Employment tax purposes, effective for wages paid on or after January 1, 2009; and
- Excise taxes reported on Forms 720, 730, 2290, 11-C, or 8849, effective for excise taxes reported and paid after December 31, 2007.

See the employment tax and excise tax return instructions for more information.

**Limited liability.** A member of a foreign eligible entity has limited liability if the member has no personal liability for any debts of or claims against the entity by reason of being a member. This determination is based solely on the statute or law under which the entity is organized (and, if relevant, the entity's organizational documents). A member has personal liability if the creditors of the entity may seek satisfaction of all or any part of the debts or claims against the entity from the member as such. A member has personal liability even if the member makes an agreement under which another person (whether or not a member of the entity) assumes that liability or agrees to indemnify that member for that liability.

**Partnership.** A partnership is a business entity that has at least two members and is not a corporation as defined above under *Corporation*.

### Who Must File

File this form for an eligible entity that is one of the following:

- A domestic entity electing to be classified as an association taxable as a corporation.
- A domestic entity electing to change its current classification (even if it is currently classified under the default rule).
- A foreign entity that has more than one owner, all owners having limited liability, electing to be classified as a partnership.
- A foreign entity that has at least one owner that does not have limited liability, electing to be classified as an association taxable as a corporation.
- A foreign entity with a single owner having limited liability, electing to be an entity disregarded as an entity separate from its owner.
- A foreign entity electing to change its current classification (even if it is currently classified under the default rule).

Do not file this form for an eligible entity that is:

- Tax-exempt under section 501(a);
- A real estate investment trust (REIT), as defined in section 856; or
- Electing to be classified as an S corporation. An eligible entity that timely files Form 2553 to elect classification as an S corporation and meets all other requirements to qualify as an S corporation is deemed to have made an election under Regulations section 301.7701-3(c)(v) to be classified as an association taxable as a corporation.

All three of these entities are deemed to have made an election to be classified as an association.

### Effect of Election

The federal tax treatment of elective changes in classification as described in Regulations section 301.7701-3(g)(1) is summarized as follows:

- If an eligible entity classified as a partnership elects to be classified as an association, it is deemed that the partnership contributes all of its assets and liabilities to the association in exchange for stock in the association, and immediately thereafter, the partnership liquidates by distributing the stock of the association to its partners.
- If an eligible entity classified as an association elects to be classified as a partnership, it is deemed that the association distributes all of its assets and liabilities to its shareholders in liquidation of the association, and immediately thereafter, the shareholders contribute all of the distributed assets and liabilities to a newly formed partnership.
- If an eligible entity classified as an entity separate from its owner, it is deemed that the association distributes all of its assets and liabilities to its single owner in liquidation of the association.
- If an eligible entity that is disregarded as an entity separate from its owner elects to be classified as an association, the owner of the eligible entity is deemed to have contributed all of the assets and liabilities of the entity to the association in exchange for the stock of the association.

**Note.** For information on the federal tax consequences of elective changes in classification, see Regulations section 301.7701-3(g).

### When To File

Generally, an election specifying an eligible entity's classification cannot take effect more than 75 days prior to the date the election is filed, nor can it take effect later than 12 months after the date the election is filed. An eligible entity may be eligible for late election relief in certain circumstances. For more information, see *Late Election Relief*, later.

### Where To File

File Form 8832 with the Internal Revenue Service Center for your state listed later.

In addition, attach a copy of Form 8832 to the entity's federal tax or information return for the tax year of the election. If the entity is not required to file a return for that year, a copy of its Form 8832 must be attached to the federal tax returns of all direct or indirect owners of the entity for the tax year of the owner that includes the date on which the election took effect. An indirect owner of the electing entity does not have to attach a copy of the Form 8832 to its tax return if an entity in which it has an interest is already filing a copy of the Form 8832 with its return. Failure to attach a copy of Form 8832 will not invalidate an otherwise valid election, but penalties may be assessed against persons who are required to, but do not, attach Form 8832.

Each member of the entity is required to file the member's return consistent with the entity election. Penalties apply to returns filed inconsistent with the entity's election.

### If the entity's principal business, office, or agency is located in:

Connecticut, Delaware, District of Columbia, Florida, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin

### Use the following Internal Revenue Service Center address:

Cincinnati, OH 45999

### If the entity's principal business, office, or agency is located in:

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming

### Use the following Internal Revenue Service Center address:

Ogden, UT 84201

A foreign country or U.S. possession

Ogden, UT  
84201-0023

**Note.** Also attach a copy to the entity's federal income tax return for the tax year of the election.

### Acceptance or Nonacceptance of Election

The service center will notify the eligible entity at the address listed on Form 8832 if its election is accepted or not accepted. The entity should generally receive a determination on its election within 60 days after it has filed Form 8832.

Care should be exercised to ensure that the IRS receives the election. If the entity is not notified of acceptance or nonacceptance of its election within 60 days of the date of filing, take follow-up action by calling 1-800-829-0115, or by sending a letter to the service center to inquire about its status. Send any such letter by certified or registered mail via the U.S. Postal Service, or equivalent type of delivery by a designated private delivery service (see Notice 2004-83, 2004-52 I.R.B. 1030 (or its successor)).

If the IRS questions whether Form 8832 was filed, an acceptable proof of filing is:

- A certified or registered mail receipt (timely postmarked) from the U.S. Postal Service, or its equivalent from a designated private delivery service;
- Form 8832 with an accepted stamp;
- Form 8832 with a stamped IRS received date; or
- An IRS letter stating that Form 8832 has been accepted.

## Specific Instructions

**Name.** Enter the name of the eligible entity electing to be classified.

**Employer identification number (EIN).** Show the EIN of the eligible entity electing to be classified.



**Do not put "Applied For" on this line.**

**Note.** Any entity that has an EIN will retain that EIN even if its federal tax classification changes under Regulations section 301.7701-3.

If a disregarded entity's classification changes so that it becomes recognized as a partnership or association for federal tax purposes, and that entity had an EIN, then the entity must continue to use that EIN. If the entity did not already have its own EIN, then the entity must apply for an EIN and not use the identifying number of the single owner.

A foreign entity that makes an election under Regulations section 301.7701-3(c) and (d) must also use its own taxpayer identifying number. See sections 6721 through 6724 for penalties that may apply for failure to supply taxpayer identifying numbers.

If the entity electing to be classified using Form 8832 does not have an EIN, it must apply for one on Form SS-4, Application for Employer Identification Number. The entity must have received an EIN by the time Form 8832 is filed in order for the form to be processed. An election will not be accepted if the eligible entity does not provide an EIN.



**Do not apply for a new EIN for an existing entity that is changing its classification if the entity already has an EIN.**

**Address.** Enter the address of the entity electing a classification. All correspondence regarding the acceptance or nonacceptance of the election will be sent to this address. Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the entity has a P.O. box, show the box number instead of the street address. If the electing entity receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

**Address change.** If the eligible entity has changed its address since filing Form SS-4 or the entity's most recently-filed return (including a change to an "in care of" address), check the box for an address change.

**Late-classification relief sought under Revenue Procedure 2009-41.** Check the box if the entity is seeking relief under Rev. Proc. 2009-41, 2009-39 I.R.B. 439, for a late classification election. For more information, see *Late Election Relief*, later.

**Relief for a late change of entity classification election sought under Revenue Procedure 2010-32.** Check the box if the entity is seeking relief under Rev. Proc.

2010-32, 2010-36 I.R.B. 320. For more information, see *Foreign default rule*, earlier.

## Part I. Election Information

Complete Part I whether or not the entity is seeking relief under Rev. Proc. 2009-41 or Rev. Proc. 2010-32.

**Line 1.** Check box 1a if the entity is choosing a classification for the first time (i.e., the entity does not want to be classified under the applicable default classification). Do not file this form if the entity wants to be classified under the default rules.

Check box 1b if the entity is changing its current classification.

### Lines 2a and 2b. 60-month limitation rule.

Once an eligible entity makes an election to change its classification, the entity generally cannot change its classification by election again during the 60 months after the effective date of the election. However, the IRS may (by private letter ruling) permit the entity to change its classification by election within the 60-month period if more than 50% of the ownership interests in the entity, as of the effective date of the election, are owned by persons that did not own any interests in the entity on the effective date or the filing date of the entity's prior election.

**Note.** The 60-month limitation does not apply if the previous election was made by a newly formed eligible entity and was effective on the date of formation.

**Line 4.** If an eligible entity has only one owner, provide the name of its owner on line 4a and the owner's identifying number (social security number, or individual taxpayer identification number, or EIN) on line 4b. If the electing eligible entity is owned by an entity that is a disregarded entity or by an entity that is a member of a series of tiered disregarded entities, identify the first entity (the entity closest to the electing eligible entity) that is not a disregarded entity. For example, if the electing eligible entity is owned by disregarded entity A, which is owned by another disregarded entity B, and disregarded entity B is owned by partnership C, provide the name and EIN of partnership C as the owner of the electing eligible entity. If the owner is a foreign person or entity and does not have a U.S. identifying number, enter "none" on line 4b.

**Line 5.** If the eligible entity is owned by one or more members of an affiliated group of corporations that file a consolidated return, provide the name and EIN of the parent corporation.

**Line 6.** Check the appropriate box if you are changing a current classification (no matter how achieved), or are electing out of a default classification. Do not file this form if you fall within a default classification that is the desired classification for the new entity.

**Line 7.** If the entity making the election is created or organized in a foreign jurisdiction, enter the name of the foreign country in which it is organized. This information must be provided even if the entity is also organized under domestic law.

**Line 8.** Generally, the election will take effect on the date you enter on line 8 of this form,

or on the date filed if no date is entered on line 8. An election specifying an entity's classification for federal tax purposes can take effect no more than 75 days prior to the date the election is filed, nor can it take effect later than 12 months after the date on which the election is filed. If line 8 shows a date more than 75 days prior to the date on which the election is filed, the election will default to 75 days before the date it is filed. If line 8 shows an effective date more than 12 months from the filing date, the election will take effect 12 months after the date the election is filed.

**Consent statement and signature(s).** Form 8832 must be signed by:

1. Each member of the electing entity who is an owner at the time the election is filed; or

2. Any officer, manager, or member of the electing entity who is authorized (under local law or the organizational documents) to make the election. The elector represents to having such authorization under penalties of perjury.

If an election is to be effective for any period prior to the time it is filed, each person who was an owner between the date the election is to be effective and the date the election is filed, and who is not an owner at the time the election is filed, must sign.

If you need a continuation sheet or use a separate consent statement, attach it to Form 8832. The separate consent statement must contain the same information as shown on Form 8832.

**Note.** Do not sign the copy that is attached to your tax return.

## Part II. Late Election Relief

Complete Part II only if the entity is requesting late election relief under Rev. Proc. 2009-41.

An eligible entity may be eligible for late election relief under Rev. Proc. 2009-41, 2009-39 I.R.B. 439, if each of the following requirements is met.

1. The entity failed to obtain its requested classification as of the date of its formation (or upon the entity's classification becoming relevant) or failed to obtain its requested change in classification solely because Form 8832 was not filed timely.

2. Either:

a. The entity has not filed a federal tax or information return for the first year in which the election was intended because the due date has not passed for that year's federal tax or information return; or

b. The entity has timely filed all required federal tax returns and information returns (or if not timely, within 6 months after its due date, excluding extensions) consistent with its requested classification for all of the years the entity intended the requested election to be effective and no inconsistent tax or information returns have been filed by or with respect to the entity during any of the tax years. If the eligible entity is not required to file a federal tax return or information return, each affected person who is required to file a federal tax return or information return must have timely filed all such returns (or if not timely, within 6 months after its due date, excluding extensions) consistent with the

entity's requested classification for all of the years the entity intended the requested election to be effective and no inconsistent tax or information returns have been filed during any of the tax years.

3. The entity has reasonable cause for its failure to timely make the entity classification election.

4. Three years and 75 days from the requested effective date of the eligible entity's classification election have not passed.

**Affected person.** An affected person is either:

- with respect to the effective date of the eligible entity's classification election, a person who would have been required to attach a copy of the Form 8832 for the eligible entity to its federal tax or information return for the tax year of the person which includes that date; or
- with respect to any subsequent date after the entity's requested effective date of the classification election, a person who would have been required to attach a copy of the Form 8832 for the eligible entity to its federal tax or information return for the person's tax year that includes that subsequent date had the election first become effective on that subsequent date.

For details on the requirement to attach a copy of Form 8832, see Rev. Proc. 2009-41 and the instructions under *Where To File*.

To obtain relief, file Form 8832 with the applicable IRS service center listed in *Where To File*, earlier, within 3 years and 75 days from the requested effective date of the eligible entity's classification election.

If Rev. Proc. 2009-41 does not apply, an entity may seek relief for a late entity election by requesting a private letter ruling and paying a user fee in accordance with Rev. Proc. 2013-1, 2013-1 I.R.B. 1 (or its successor).

**Line 11.** Explain the reason for the failure to file a timely entity classification election.

**Signatures.** Part II of Form 8832 must be signed by an authorized representative of the eligible entity and each affected person. See *Affected Persons*, earlier. The individual or individuals who sign the declaration must have personal knowledge of the facts and circumstances related to the election.

*Foreign Entities Classified as Corporations for Federal Tax Purposes:*

**American Samoa**—Corporation  
**Argentina**—Sociedad Anonima  
**Australia**—Public Limited Company  
**Austria**—Aktiengesellschaft  
**Barbados**—Limited Company  
**Belgium**—Societe Anonyme  
**Belize**—Public Limited Company  
**Bolivia**—Sociedad Anonima  
**Brazil**—Sociedade Anonima  
**Bulgaria**—Aktionerno Druzhestvo  
**Canada**—Corporation and Company  
**Chile**—Sociedad Anonima  
**People's Republic of China**—Gufen Youxian Gongsi

**Republic of China (Taiwan)**  
 —Ku-fen Yu-hsien Kung-szu

**Colombia**—Sociedad Anonima  
**Costa Rica**—Sociedad Anonima

**Croatia**—Dionicko Drustvo

**Cyprus**—Public Limited Company

**Czech Republic**—Akciova Spolecnost

**Denmark**—Aktieselskab

**Ecuador**—Sociedad Anonima or Compania Anonima

**Egypt**—Sharikat Al-Mossahamah

**El Salvador**—Sociedad Anonima

**Estonia**—Aktisiaselts

**European Economic Area/European Union**  
 —Societas Europaea

**Finland**—Julkinen Osakeyhtio/Publikt Aktiebolag

**France**—Societe Anonyme

**Germany**—Aktiengesellschaft

**Greece**—Anonymos Etairia

**Guam**—Corporation

**Guatemala**—Sociedad Anonima

**Guyana**—Public Limited Company

**Honduras**—Sociedad Anonima

**Hong Kong**—Public Limited Company

**Hungary**—Reszvenytarsasag

**Iceland**—Hlutafelag

**India**—Public Limited Company

**Indonesia**—Perseroan Terbuka

**Ireland**—Public Limited Company

**Israel**—Public Limited Company

**Italy**—Societa per Azioni

**Jamaica**—Public Limited Company

**Japan**—Kabushiki Kaisha

**Kazakhstan**—Ashyk Aktisionerlik Kogham

**Republic of Korea**—Chusik Hoesa

**Latvia**—Akciju Sabiedriba

**Liberia**—Corporation

**Liechtenstein**—Aktiengesellschaft

**Lithuania**—Akcine Bendroves

**Luxembourg**—Societe Anonyme

**Malaysia**—Berhad

**Malta**—Public Limited Company

**Mexico**—Sociedad Anonima

**Morocco**—Societe Anonyme

**Netherlands**—Naamloze Vennootschap

**New Zealand**—Limited Company

**Nicaragua**—Compania Anonima

**Nigeria**—Public Limited Company

**Northern Mariana Islands**—Corporation

**Norway**—Allment Aksjeselskap

**Pakistan**—Public Limited Company

**Panama**—Sociedad Anonima

**Paraguay**—Sociedad Anonima

**Peru**—Sociedad Anonima

**Philippines**—Stock Corporation

**Poland**—Spolka Akcyjna

**Portugal**—Sociedade Anonima

**Puerto Rico**—Corporation

**Romania**—Societe pe Actiuni

**Russia**—Otkrytoye Aktisionernoy Obshchestvo

**Saudi Arabia**—Sharikat Al-Mossahamah

**Singapore**—Public Limited Company

**Slovak Republic**—Akciova Spolocnost

**Slovenia**—Delniska Druzba

**South Africa**—Public Limited Company

**Spain**—Sociedad Anonima

**Surinam**—Naamloze Vennootschap

**Sweden**—Publika Aktiebolag

**Switzerland**—Aktiengesellschaft

**Thailand**—Borisat Chamkad (Mahachon)

**Trinidad and Tobago**—Limited Company

**Tunisia**—Societe Anonyme

**Turkey**—Anonim Sirket

**Ukraine**—Aktionerne Tovaristvo Vidkritogo Tipu

**United Kingdom**—Public Limited Company

**United States Virgin Islands**—Corporation

**Uruguay**—Sociedad Anonima

**Venezuela**—Sociedad Anonima or Compania Anonima



See Regulations section 301.7701-2(b)(8) for any exceptions and inclusions to items on this list and for any revisions made to this list since these instructions were printed.

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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:

<b>Recordkeeping</b> . . . . .	2 hr., 46 min.
<b>Learning about the law or the form</b> . . . . .	3 hr., 48 min.
<b>Preparing and sending the form to the IRS</b> . . . . .	36 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 the Internal Revenue Service, Tax Forms and Publications, SE:W:CAR:MP:TFP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* above.



**EXHIBIT G**  
**Schedule SE**

**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
▶ Attach to Form 1040 or Form 1040NR.

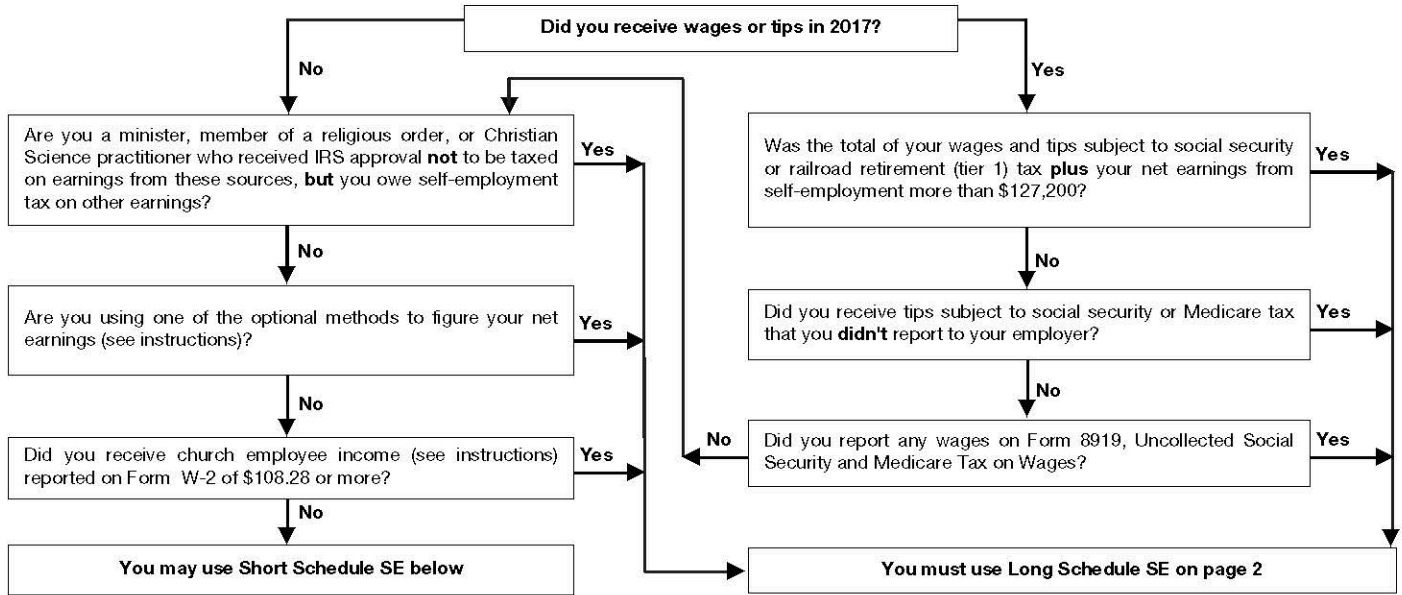
Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Social security number of person with self-employment income ▶

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note:** Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>		
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z . . . . .	<b>1b</b> (		)
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>		
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>		
<b>4</b> Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b. . . . . ▶	<b>4</b>		
<b>Note:</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> • More than \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on <b>Form 1040, line 57, or Form 1040NR, line 55.</b> . . . . .	<b>5</b>		
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> . . . . .	<b>6</b>		

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)

Social security number of person with **self-employment** income ▶

**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . .

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note:** Skip lines 1a and 1b if you use the farm optional method (see instructions)

<b>1a</b>		
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**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z

<b>1b</b>	(	)
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**2** Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note:** Skip this line if you use the nonfarm optional method (see instructions)

<b>2</b>		
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**3** Combine lines 1a, 1b, and 2

<b>3</b>		
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**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

<b>4a</b>		
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**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

<b>4b</b>		
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**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue ▶

<b>4c</b>		
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**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

<b>5a</b>		
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**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

<b>5b</b>		
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**6** Add lines 4c and 5b

<b>6</b>		
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**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2017

<b>7</b>	127,200	00
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**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$127,200 or more, skip lines 8b through 10, and go to line 11

<b>8a</b>		
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**b** Unreported tips subject to social security tax (from Form 4137, line 10)

<b>8b</b>		
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**c** Wages subject to social security tax (from Form 8919, line 10)

<b>8c</b>		
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**d** Add lines 8a, 8b, and 8c

<b>8d</b>		
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**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶

<b>9</b>		
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**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)

<b>10</b>		
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**11** Multiply line 6 by 2.9% (0.029)

<b>11</b>		
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**12** **Self-employment tax.** Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55

<b>12</b>		
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**13** **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27

<b>13</b>		
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**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$7,800, **or (b)** your net farm profits<sup>2</sup> were less than \$5,631.

**14** Maximum income for optional methods

<b>14</b>	5,200	00
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**15** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross farm income<sup>1</sup> (not less than zero) **or** \$5,200. Also include this amount on line 4b above

<b>15</b>		
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**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$5,631 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

**16** Subtract line 15 from line 14

<b>16</b>		
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**17** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross nonfarm income<sup>4</sup> (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above

<b>17</b>		
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<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

EXHIBIT H  
Application for Name Reservation

**APPLICATION FOR  
NAME RESERVATION**

Form NR-1  
Rev. 11/2017



**West Virginia Secretary of State**  
Business & Licensing Division  
Tel: (304)558-8000  
Fax: (304)558-8381  
Website: [www.wvsos.gov](http://www.wvsos.gov)

**FILE ONE ORIGINAL**  
**(Two if you want a filed**  
**stamped copy returned to you)**  
**FEE: \$15.00**

1. I want to **reserve** the following **name** for a period of one hundred twenty (120) days: \_\_\_\_\_

2. The name will be used for a (**check one**):

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Corporation    | <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Limited Partnership           |
| <input type="checkbox"/> Business Trust | <input type="checkbox"/> Voluntary Association     | <input type="checkbox"/> Limited Liability Partnership |

3. The person or company reserving this name intends to (**check one**):

<input type="checkbox"/>	Organize as a West Virginia company.
<input type="checkbox"/>	Change existing (present) company name.
<input type="checkbox"/>	Qualify as a foreign company in West Virginia – the original state of registration is _____

4. The **name** and **address** of the **applicant** (person or company) is:

Street:	Name: _____
	Street Address: _____
	City/State/Zip: _____

5. **Signature information** (see **\*Important Legal Notice Regarding Signature** in the attached instructions):

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Important Note:** This form is a public document. Please **DO NOT** provide any personal identifiable information on this form such as social security numbers, bank account numbers, credit card numbers, tax identification or driver's license numbers.

**ACKNOWLEDGEMENT**  
(For office use only)

**TO THE APPLICANT:**

- The **name is reserved** for the exclusive use of the applicant for **one hundred twenty (120) days** beginning \_\_\_\_\_ and ending \_\_\_\_\_.
- The name is **NOT available** (see attached name conflict), and the application is accordingly denied.

**BY:** \_\_\_\_\_  
Business & Licensing Clerk

## INSTRUCTIONS FOR FILING APPLICATION FOR NAME RESERVATION

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**BEFORE you fill out the application:** The name you select will be approved **only** if it is available--that is, if the name is not the same as and is distinguishable from any other name which has been reserved or filed. Before you prepare this application, call the Corporations Division at (304)558-8000 to find out if the name you have chosen is available. **A telephone check on availability of a name is NOT a guarantee, but it will help find a name you can use.** Once your name reservation application is approved, you are guaranteed exclusive use of the name for 120 days, enough time to prepare and submit the actual filing to establish or authorize the type of business you will form.

### FILLING OUT THE APPLICATION:

- 1) The requirements for the name of the new company depends on the laws for each company type.

**All company types** The name may not contain any word or phrase which implies that it is organized for any purpose other than the stated purpose of the company.  
The terms "banking" and/or "insurance" cannot be used in the business name if the business activity does not include "banking" and/or "insurance."  
Words such as "engineer" or "engineering" may only be used if the purpose is to practice professional engineering and one of the principals is a registered WV professional engineer.  
Some licensed professions have specific requirements and prohibitions.  
The term "911" is prohibited.  
Any company which is not a corporation may not use the corporate terms listed below.

**Corporation** The name must include one of these words or abbreviations:  
Incorporated; Corporation; Company; Limited; Inc.; Corp.; Co.; Ltd.

**Limited Liability Company** The name must include one of these terms or abbreviations:  
Limited Liability Company; Limited Company; L.L.C.; LLC; L.C.; LC; Ltd. Co.  
"Professional" companies must first obtain board approval for the name and must use either:  
Professional Limited Liability Company; Professional L.L.C.; Professional LLC;  
P.L.L.C.; PLLC

**Limited Liability Partnership** The name must include one of these terms or abbreviations:  
Registered Limited Liability Partnership; L.L.P.; LLP

**Limited Partnership** The name must include one of these terms or abbreviations:  
Limited Partnership; Ltd. Partnership; L.P.; LP  
The name may not contain the name of a limited partner unless that person or company is also a general partner, or unless the business has been carried on under the name before that limited partner was admitted.

**Voluntary Association & Business Trust** May not include any term indicating it is incorporated.

- 2) **Sole Proprietorships, General Partnerships and/or Joint Ventures may not reserve a name with the Secretary of State.** These types of business structures form through the West Virginia State Tax Department. Check the type of company you plan to form, and make sure the name you propose meets those requirements.
- 3) Check the reason you are reserving the name.
- 4) When you are ready to register the company, the person who signs as the applicant to reserve the name will be required to file the company formation documents with Secretary of State. The applicant is essentially the owner of the name for 120 days. The applicant should be a principal of the company.



5) Signature of the applicant and Date the application is signed.

**\*Important Legal Notice Regarding Signature:**

**Corporations/Voluntary Associations/Business Trusts/Unincorporated Nonprofit Associations/Limited Partnerships - Per West Virginia Code [§31D-1-129](#). Penalty for signing false document.** Any person who signs a document he or she knows is false in any material respect and knows that the document is to be delivered to the Secretary of State for filing is guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than one thousand dollars or confined in the county or regional jail not more than one year, or both. **Limited Liability Companies/Limited Liability Partnerships - Per West Virginia Code [§31B-2-209](#). Liability for false statement in filed record.** If a record authorized or required to be filed under this chapter contains a false statement, one who suffers loss by reliance on the statement may recover damages for the loss from a person who signed the record or caused another to sign it on the person's behalf and knew the statement to be false at the time the record was signed.

**Note:** A reserved name may be transferred from any other person or company by filing with the Secretary of State a "Notice of Transfer" executed by the applicant for whom the name was reserved, specify the name and address of the transferee.

**Important Note:** This form is a public document. Please **DO NOT provide any personal identifiable information on this form** such as social security number, bank account numbers, credit card numbers, tax identification or driver's license numbers.

**SUBMIT THE COMPLETED APPLICATION ALONG WITH PAYMENT TO THE ADDRESS  
AT THE TOP OF THE APPLICATION.**

**Filing Fee -- \$15 Make checks payable to the *West Virginia Secretary of State*.**

EXHIBIT I

Application for Tradename (DBA)

**APPLICATION FOR  
TRADE NAME (DBA)**

Form NR-3  
Rev. 11/2017



**West Virginia Secretary of State**  
Business & Licensing Division  
Tel: (304)558-8000  
Fax: (304)558-8381  
Website: [www.wvsos.gov](http://www.wvsos.gov)

**FILE ONE ORIGINAL**  
**(Two if you want a filed stamped  
copy returned to you.)**

**FILING FEE: \$25**

1. The **name of the company** applying to register a **Trade Name (DBA)** is: \_\_\_\_\_
  
2. The above company is applying to do business within West Virginia under the following **Trade Name (DBA)**: \_\_\_\_\_
  
3. The **address of the principal office**:  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
City/State/Zip: \_\_\_\_\_
  
4. The **name, address, signature** and **title** of the person having authority to make application:  
Name: \_\_\_\_\_  
Street: \_\_\_\_\_  
City/State/Zip: \_\_\_\_\_
  
5. Is the company operating as a **franchise**?  **Yes** (If "Yes," attach signature page(s) of the Franchise Agreement.)  **No**
  
6. Contact Person Name: \_\_\_\_\_ Contact Phone #: \_\_\_\_\_
  
7. **Signature\***: \_\_\_\_\_ **Title**: \_\_\_\_\_ **Date**: \_\_\_\_\_

**\*Important Legal Notice Regarding Signature:**

**Corporations/Voluntary Associations/Business Trusts/Unincorporated Nonprofit Associations/Limited Partnerships** - Per West Virginia Code [§31D-1-129](#). **Penalty for signing false document.** Any person who signs a document he or she knows is false in any material respect and knows that the document is to be delivered to the Secretary of State for filing is guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than one thousand dollars or confined in the county or regional jail not more than one year, or both. **Limited Liability Companies/Limited Liability Partnerships** - Per West Virginia Code [§31B-2-209](#). **Liability for false statement in filed record.** If a record authorized or required to be filed under this chapter contains a false statement, one who suffers loss by reliance on the statement may recover damages for the loss from a person who signed the record or caused another to sign it on the person's behalf and knew the statement to be false at the time the record was signed.

**BEFORE you fill out the application:** The name you select will be approved **only** if it is available—that is, if the name is not the same as and is distinguishable from any other name which has been reserved or filed with the Secretary of State. Before you prepare this application, call the Business & Licensing Division at (304)558-8000 to find out if the name you have chosen is available. A telephone check on availability of a name is not a guarantee, but it will help find a name you can use. As required by [§47-8-4](#) of the West Virginia Code, corporations, associations, limited partnerships, limited liability partnerships, business trusts, and limited liability companies may not conduct business under a trade name or assumed name without first filing an application for registration of trade name with the Secretary of State.


**Franchises:** If filing as part of a **Franchise**, you must include a copy of the first page of the **Franchise Agreement** with this application. The application will be returned to you as incomplete if page one of the Franchise Agreement is not attached.

**Important Note:** This form is a public document. Please **do NOT provide any personal identifiable information on this form** such as social security number, bank account numbers, credit card numbers, tax identification or driver's license numbers.

**SEND THE APPLICATION TO THE ADDRESS AT THE TOP OF THE APPLICATION**  
**FILING FEE -- \$25 Make checks payable to West Virginia Secretary of State.**

**EXHIBIT J**

**West Virginia Trademark Application**

	<b>WEST VIRGINIA APPLICATION FOR TRADEMARK OR SERVICE MARK</b>
Form TM-1 Rev. 2/2018	



**West Virginia Secretary of State**  
 Business & Licensing Division  
 Tel: (304)558-8000  
 Fax: (304)558-8381  
 Website: [www.wvsos.gov](http://www.wvsos.gov)

**FILE ONE ORIGINAL**

(Two if you want a filed stamped copy returned to you)

**FEE: \$50.00** - Expedited service not available for this type of filing.

(See instructions for complete list of applicable fees.)

**New Application** (MARK NOT PREVIOUSLY REGISTERED IN WEST VIRGINIA)

**Renewal**; Mark last registered on (Date): \_\_\_\_\_

**Applicant Information**

1. Name of Applicant: \_\_\_\_\_

2. Business Address: \_\_\_\_\_  
 \_\_\_\_\_

3. If applicant is a corporation or partnership, state of organization: \_\_\_\_\_

4. If applicant is a partnership, list the names of general partners below:

General Partner: \_\_\_\_\_ General Partner: \_\_\_\_\_

General Partner: \_\_\_\_\_ General Partner: \_\_\_\_\_

**Goods or Services**

5. The mark is used on or in connection with the following goods or services (see instructions):

G = Goods S = Services	Description of Goods or Services	Mode or Manner Used	Class of Goods Or Services
<input type="checkbox"/> G <input type="checkbox"/> S			
<input type="checkbox"/> G <input type="checkbox"/> S			
<input type="checkbox"/> G <input type="checkbox"/> S			
<input type="checkbox"/> G <input type="checkbox"/> S			



**Mark to be Protected**

6. The mark for which the application is made consist of (check one):

- a graphic symbol only
- a graphic symbol including words or letters
- words or letters in a specific typography
- words or letters only, without regard to typography

7. Brief description of the mark:

\_\_\_\_\_

8. The mark was first used anywhere on: \_\_\_\_\_ and in West Virginia on: \_\_\_\_\_  
(Date) (Date)

9. A drawing or representation of the mark is attached in the size and format shown, marked **Attachment 1** and, three specimens showing the mark as actually used are attached, marked **Attachment 2, 3, and 4**.

**Filing with the U. S. P. T. O.**

10. An application to register this mark, or portions or a composite for this mark has been filed by this applicant (or predecessor in interest) with the United States Patent and Trademark Office: (check one, if yes, all detailed information is required, attach sheet if more than one application has been filed).

- NO – an application has not be filed
- YES – the specifics of the application(s) are:  
If more than one filing for this mark or portions or near matches of this mark have been made, attach a separate sheet listing the specifics for each application.

Date filed with USPTO: \_\_\_\_\_ Serial No.: \_\_\_\_\_

Status:  PENDING  APPROVED  REFUSED/OTHER (Enter reason below.)

Reason: \_\_\_\_\_

**Verification**

11. I, as applicant or authorized representative of the applicant, hereby certify that: (1) the applicant is the owner of the mark for which this application is made; (2) the mark is in use; (3) to my knowledge, no other person has registered, either federally or in this state, or has the right to use this mark either in the identical form thereof or in such near resemblance to it as to be likely, when applied to the goods or services of that other person, to cause confusion, or to cause mistake, or to deceive; and (4) the information contained in this application is true, to the best of my knowledge.

\_\_\_\_\_ X \_\_\_\_\_

Date Signed	Name of Person Signing (Type or Print)	Signature
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TITLE OF MEMBER OR OFFICER SIGNING IF OTHER THAN INDIVIDUAL APPLICANT: \_\_\_\_\_

12. State of \_\_\_\_\_; County of \_\_\_\_\_

Acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public

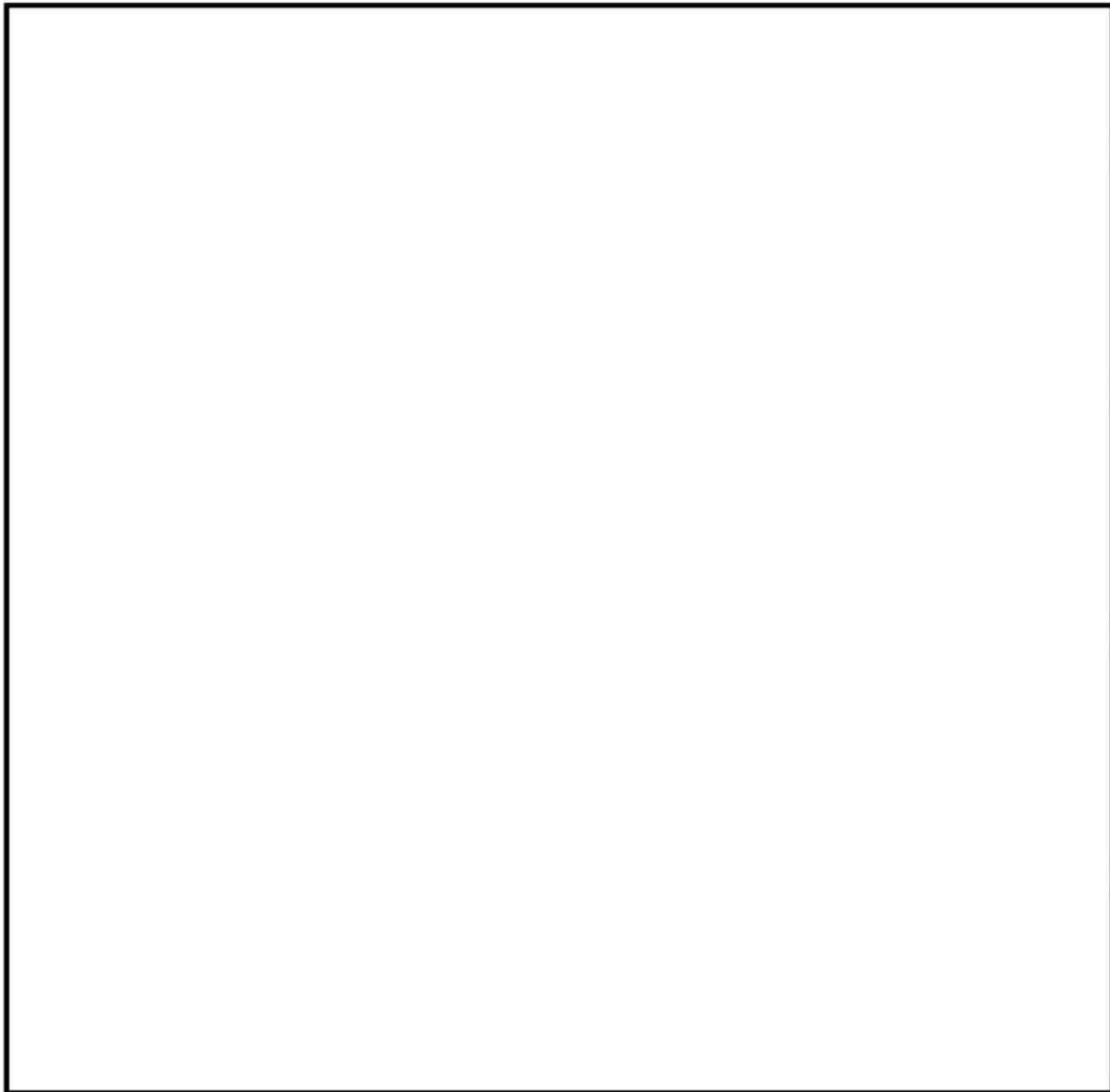
\_\_\_\_\_  
My Commission Expires

Type applicant's name on the line provided. **Leave effective date and WV Serial Number blank.** Place drawing or photo copied representation of mark vertically within the frame. If necessary, enlarge or reduce so that longer dimension is no less than 5" and no more than 6".

Applicant Name: \_\_\_\_\_

Effective Date: \_\_\_\_\_ WV Serial No.: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Phone No.: \_\_\_\_\_



Be sure to include the required **ATTACHMENTS 2, 3 and 4** to this application as specified in #9 of the attached instructions. The application will be rejected and returned to you as incomplete without these attached items.

## International Schedule of Classes of Goods and Services

### Goods

1.	Chemicals used in industry, science and photography, as well as in agriculture, horticulture and forestry; unprocessed artificial resins; unprocessed plastics; manures; fire extinguishing compositions; tempering and soldering preparations; chemical substances for preserving foodstuffs; tanning substances; adhesives used in industry.
2.	Paints, varnishes, lacquers; preservatives against rust and against deterioration of wood; colorants; mordants; raw natural resins; metals in foil and powder form for painters, decorators, printers and artists.
3.	Bleaching preparations and other substances for laundry use; cleaning, polishing, scouring and abrasive preparations; soaps; perfumery, essential oils, cosmetics, hair lotions; dentifrices.
4.	Industrial oils and greases; lubricants; dust absorbing, wetting and binding compositions; fuels (including motor spirit) and illuminants; candles, wicks.
5.	Pharmaceutical, veterinary, and sanitary preparations; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.
6.	Common metals and their alloys; metal building materials; transportable buildings of metal; materials of metal for railway tracks; nonelectric cables and wires of common metal; ironmongery, small items of metal hardware; pipes and tubes of metal; safes; goods of common metal not included in other classes; ores.
7.	Machines and machine tools; motors and engines (except for land vehicles); machine coupling and transmission components (except for land vehicles); agricultural implements other than hand-operated; incubators for eggs.
8.	Hand tools and implements (hand-operated); cutlery; side arms; razors.
9.	Scientific, nautical, surveying, electric, photographic, cinematographic, optical, weighing, measuring, signaling, checking (supervision), life-saving and teaching apparatus and instruments; apparatus for recording, transmission or reproduction of sound or images; magnetic data carriers, recording discs; automatic vending machines and mechanisms for coin operated apparatus; cash registers, calculating machines, data processing equipment and computers; fire extinguishing apparatus.
10.	Surgical, medical, dental, and veterinary apparatus and instruments, artificial limbs, eyes, and teeth; orthopedic articles; suture materials.
11.	Apparatus for lighting, heating, steam generating, cooking, refrigerating, drying, ventilating, water supply, and sanitary purposes.
12.	Vehicles; apparatus for locomotion by land, air, or water.
13.	Firearms; ammunition and projectiles; explosives; fireworks.
14.	Precious metals and their alloys and goods in precious metals or coated therewith, not included in other classes; jewelry, precious stones; horological and chronometric instruments.
15.	Musical instruments.
16.	Paper, cardboard and goods made from these materials, not included in other classes; printed matter; bookbinding material; photographs; stationery; adhesives for stationery or household purposes; artists' materials; paint brushes; typewriters and office requisites (except furniture); instructional and teaching material (except apparatus); plastic materials for packaging (not included in other classes); playing cards; printers' type; printing blocks.
17.	Rubber, gutta-percha, gum, asbestos, mica and good made from these materials and not included in other classes; plastics in extruded form for use in manufacture; packing, stopping and insulating materials; flexible pipe, not of metal.

18.	Leather and imitations of leather, and goods made of these materials and not included in other classes; animal skins, hides; trunks and traveling bags; umbrellas, parasols and walking sticks; whips, harness and saddlery.
19.	Building materials (non-metallic); nonmetallic rigid pipes for building; asphalt, pitch and bitumen; nonmetallic transportable buildings; monuments, not of metal.
20.	Furniture, mirrors, picture frames; goods (not included in other classes) of wood, cork, reed, cane, wicker, horn, bone, ivory, whalebone, shell, amber, mother-of-pearl, meerschaum and substitutes for all these materials, or of plastics.
21.	Household or kitchen utensils and containers (not of precious metal or coated therewith); combs and sponges; brushes (except paint brushes); brush-making materials; articles for cleaning purposes; steel-wool; unworked or semi-worked glass (except glass used in building); glassware, porcelain, and earthenware not included in other classes.
22.	Ropes, string, nets, tents, awnings, tarpaulins, sails, sacks and bags (not included in other classes); padding and stuffing materials (except of rubber or plastics); raw fibrous textile materials.
23.	Yarns and threads, for textile use.
24.	Textiles and textile goods, not included in other classes; beds and table covers.
25.	Clothing, footwear, headgear.
26.	Lace and embroidery, ribbons and braid; buttons, hooks and eyes, pins and needles; artificial flowers.
27.	Carpets, rugs, mats and matting, linoleum and other materials for covering existing floors; wall hangings (non-textile).
28.	Games and playthings; gymnastic and sporting articles not included in other classes; decorations for Christmas trees.
29.	Meat, fish, poultry and game; meat extracts; preserved, dried and cooked fruits and vegetables; jellies, jams, fruit sauces; eggs, milk and milk products; edible oils and fats.
30.	Coffee, tea, cocoa, sugar, rice, tapioca, sago, artificial coffee; flour and preparations made from cereals, bread, pastry and confectionery, ices; honey, treacle; yeast, baking powder; salt, mustard; vinegar, sauces (condiments); spices; ice.
31.	Agricultural, horticultural and forestry products and grains not included in other classes; live animals; fresh fruits and vegetables; seeds, natural plants and flowers; foodstuffs for animals; malt.
32.	Beers; mineral and aerated waters and other nonalcoholic drinks; fruit drinks and fruit juices; syrups and other preparations for making beverages.
33.	Alcoholic beverages (except beers).
34.	Tobacco; smokers' articles; matches.

### Services

35.	Advertising; business management; business administration; office functions.
36.	Insurance; financial affairs; monetary affairs; real estate affairs.
37.	Building construction; repair; installation services.
38.	Telecommunications.
39.	Transport; packaging and storage of goods; travel arrangement.
40.	Treatment of materials.
41.	Education; providing of training; entertainment; sporting and cultural activities.
42.	Scientific and technological services and research and design relating thereto; industrial analysis and research services; design and development of computer hardware and software; legal services.
43.	Services for providing food and drink; temporary accommodations.
44.	Medical services; veterinary services; hygienic and beauty care for human beings or animals; agriculture, horticulture and forestry services.
45.	Personal and social services rendered by others to meet the needs of individuals; security services for the protection of property and individuals.

**Information and Instructions for filing a  
West Virginia Trademark and Service Mark Application**

**Due to the nature of the dissolution process, expedited service is not available for this filing.**

The West Virginia Legislature adopted H.B. 4858 in 1996 legislative session, entirely rewriting previous state trademark law and replacing it with most of the provisions of the Model State Trademark Bill. The new law, Chapter 47, Article 2 of WV Code, became effective July 1, 1996. It contains these general provisions:

- Allows for registration of both trademarks (to identify goods) and service marks (to identify services);
- Sets restrictions on marks which can be registered;
- Requires the application to include specific information and specimens of the mark;
- Requires secretary of state to establish classification system conforming to international system;
- Establishes a filing procedure, amendment process, and appeal process;
- Sets registration period for new marks at 10 years;
- Provides for renewal, assignment, changes of name and cancellation;
- Provides for record of marks to be available for public examination; and
- Provides penalties and liability for fraudulent use.

**WHAT IS A MARK?**

A **trademark** means any word, name, symbol, or device, or any combination of these which is used by a person to identify and distinguish the *goods* of that person, including a unique product, from those manufactured and sold by others, and to indicate the source of the goods.

A **service mark** means any word, name, symbol, or device, or any combination of these which is used by a person to identify and distinguish the *services* of one person, including a unique service, from the services of others, and to indicate the source of the services. Titles, character names used by a person, and other distinctive features of radio or television programs may be registered as service marks, notwithstanding that they, or the programs, may advertise the goods of the sponsor. [W. Va. Code §47-2-1]

**RESTRICTIONS ON REGISTRATION**

The Secretary of State is obligated by law to refuse marks which violate these restrictions. A mark:

1. May not be immoral, deceptive or scandalous;
2. May not disparage or falsely suggest connection with persons, institutions, beliefs, or national symbols, or bring them into contempt or disrepute;
3. May not consist of or comprise the flag or coat of arms or other insignia of the United States, any state or municipality, or any foreign nation, or any simulation of these;
4. May not be the name, signature or portrait of a living individual without written consent of that person;
5. May no be deceptively misdescriptive;
6. May not be merely descriptive or geographically descriptive;
7. May not be merely a surname;
8. May not so resemble a mark registered or a mark or trade name used and not abandoned as to cause confusion.

But: If the applicant can provide proof that a mark restricted under 5, 6, or 7 has become distinctive of the goods or services by continuous use for 5 years, the mark <u>may</u> be registered.
---

**CLASSIFICATION**

The classes of the USPSTO have been adopted in West Virginia. Choose the class or classes which describe the products or services identified by your mark.



## COMPLETING THE APPLICATION

The number of each instruction below corresponds to the number on the application form.

1. The applicant may be a person or organization such as a corporation, firm, partnership, union association or other organization capable of suing and being sued in a court of law.
2. In listing the business address of the applicant, be sure to include any address necessary to receive mail.
3. Enter the state in which the corporation, partnership, or other organization is legally organized.
4. Enter the names of the partners, if applicable.
5. For each different use of the mark, enter the information for that use. Used extra pages if necessary.
  - Column 1 – Enter G if the mark is used to identify a product; S if used to identify a service.
  - Column 2 – Describe the good or services generally; do not include products in two or more classifications in one descriptions.
  - Column 3 – List how the mark is used; for example, emblems or logos on clothing, labels on packaging, logo on company vehicles, symbols in print and broadcast advertising.
  - Column 4 – Refer to the classification chart and select the class which most nearly applies.
6. Select the correct box.
7. Describe the mark as clearly and simply as possible.
8. The mark must be in use; and the application must include the first date of use anywhere & in WV by the applicant or previous owner. If the mark has been in use for a long time, be as accurate as possible.
9. **Attachment 1** must be clearly labeled, and must include a clean, clear drawing or photocopied representation of the mark reduced or enlarged to fit vertically (portrait) within the frame, with the longer dimension no more than six inches and no less than five inches. The permanent record on optical disk storage will be made from this image, and poor quality would jeopardize the protection of your mark as searches are performed. If color is an essential attribute of the mark, provide one color copy and one black and white copy with color areas labeled.  
**Attachments 2, 3, & 4** must be three separate specimens of the mark as actually used, in a two dimensional (flat) condition. If more than one classification of use is listed in 6, the specimens should include one for each class. They may be original, such as paper labels or packaging, cards, letterhead, printed advertising, or a photograph of the use, such as signs on a vehicle, billboard, containers or other large or three dimensional use.
10. All applications made to the U.S. Patent & Trademark Office relating to this mark, or portions or a composite of this mark, must be fully reported – date filed, serial number, and status. If an application for the mark has been refused or withdrawn, give a clear explanation of the reason.
11. The verification and notarization are required. Be sure the notary uses a seal.

## FILING WITH THE SECRETARY OF STATE

File the completed original application (or two originals if you want a stamped copy returned), along with a fee of \$50 for a mark used in one or two classifications, and an additional \$50 for each additional classification. Make check payable to the WV Secretary of State.