



City of Charleston New Business Checklist

State of West Virginia

Before engaging in business activity in West Virginia, every individual or business entity must obtain a West Virginia business registration certificate from the State Tax Department, register with the Secretary of State's Office (SOS) and the Workforce Development Office. You can do it all through the SOS One Stop online at: www.business4.wv.gov or visit the SOS One Stop office at 1615 Washington Street East, Charleston. For more information call 304-558-8000.

- Step 1. Obtain a State Business Registration Certificate.** Applications are available from the State Tax Department, 1124 Smith Street Charleston, or online at: www.tax.wv.gov/business/businessregistration/pages/businessregistration.aspx.

For more information on state registration you can visit their website at www.tax.wv.gov or call 304-558-3333 or 1-800-982-8297

City of Charleston

- Step 2. Obtain a City Business Registration Application.**

Before doing business in the City of Charleston you must register with the City Collector's Office. Applications are available in the City Collector's Office and online at www.charlestonwv.gov/government/city-departments/city-collector.com

Three City Departments must sign off on your Business Registration Application.

- Step 3. Planning Department:** Confirms the zoning of your proposed business location.

Are you Installing new signage, including window signs? Please consult with the Planning Department to determine the type, number and size of signs permitted for your business location. Both zoning and building permits are required for the installation of signage.

- Step 4. Building Department:**

If you are starting a new business or planning a remodel of an existing building, you need to schedule an inspection. Once permits and code compliance are determined, inspectors will sign off on your Business Registration Application.

- Step 5. Fire Department:**

You will also need an inspection completed by the Charleston Fire Department. The Building Department will assist you in scheduling this inspection. Once code compliance is determined, inspectors will sign off on your Business Registration Application.

- Step 6. Return completed Business Registration Application to the City Collector's Office.** Once processed, you'll be issued an account number and begin receiving quarterly B&O Tax and City Service Fee returns.

***Checked all the boxes?
Then you are good to go!***

For more information please visit our website www.charlestonwv.gov or call 304-348-2311

Questions?

Question: Where is the City Collector's Office located?

Answer: City Collector and the Building and Planning Departments are located in the City Service Center at 915 Quarrier Street. Visit us in person or online at: www.charlestonwv.gov

Question: Am I required to register my business with the City?

Answer: A Business and Occupation (B&O)Tax is imposed on all persons for the act of engaging in business activities within the City of Charleston.

Question: Is there an annual fee for registering my business?

Answer: A Business Registration Application may require an annual fee depending on the nature, location and classification of your business. Please contact the City Collector's Office if you have any questions.

Question: How is the B&O Tax measured?

Answer: B&O Tax is measured by the application of rates against values of products, gross proceeds of sales, or gross income of the business.

Question: When are B&O tax returns due?

Answer: B&O Tax returns are due within one month of the end of the taxable quarter.

| Quarter | Period | Due Date |
|-------------------------|-------------------------|------------|
| 1 st Quarter | January 1 – March 31 | April 30 |
| 2 nd Quarter | April 1 – June 30 | July 31 |
| 3 rd Quarter | July 1 – September 30 | October 31 |
| 4 th Quarter | October 1 – December 31 | January 31 |

City User Fee

City User Fee: The City of Charleston imposes a three dollar (\$3.00) per week City Service Fee (CSF) upon all full-time/part-time employees and self-employed individuals who regularly report to work at a physical location or work from home within the City of Charleston. Employers are required to withhold \$3.00 per week from their employees' pay check. The fee is then remitted quarterly to the City Collector's Office. Self-employed individuals are required to remit the fee. CSF payments not received within one month of the end of the calendar quarter will be subject to penalties and interest.