

Instructions for Completing Form R-3 Change to a Registered Business and/or Tax Account

Make changes faster and easier by going online at www.tax.virginia.gov/ireg.

REASONS FOR SUBMITTING THIS FORM

Form R-3 is used to make specific changes to your registered business or a specific tax account.

- Change a business profile and/or tax account information such as contact information, phone number, physical location or mailing address.
- Close a business in its entirety, which includes all tax accounts and locations.
- End a tax type liability (close a specific tax account(s)), for example you are no longer liable for a specific tax account such as withholding, sales, etc. or are closing one or more business locations.
- Update/Change a Responsible Officer or a Responsible Officer's information. Add or remove a Responsible Officer or change a current Responsible Officer's contact information etc.

Note: If you are registering a new business, are adding a tax account to an existing business, adding a location to an existing tax account, reopening a previously closed business or location, or you purchased an existing business; do not use this form. You may do these online at www.tax.virginia.gov/ireg or if you must do so on paper, complete and mail or fax **Form R-1 Business Registration Application** located at www.tax.virginia.gov.

Before You Begin

When making changes note that a registered business has both **Primary Business** information and specific **Tax Account** information. For some businesses this information may be the same but for many it is different. The **Primary Business** information refers to the specific business; the legal name, physical location, primary mailing address, and contact information of the person who may speak concerning the entire business. The specific **Tax Account** information, is the information for the specific tax type(s) for which the registered business is liable; i.e. sales tax, withholding tax, etc. The **Tax Account** consists of the mailing address, location addresses (sales tax locations), and contact information of the person to contact concerning only that specific tax. Please use the correct section(s) below when requesting changes.

Important Information If You Are Closing Your Business

If closing the business in its entirety, the primary business and all the specific tax accounts such as sales, withholding, etc. are closing on the same date; only complete **Section I** of this form.

If closing the business and tax account(s) on different dates, complete **Section I** and **Section II** as applicable.

Example: You are closing your business on December 31, but you will no longer have employees after October 31 (the end of your last payroll date) and closed one sales tax location October 31 but you continue to sell inventory until December 31 at another sales tax location.

- In **Section I**, provide the Business Closed/Closing Date of 12/31/YY.
- In **Section II**, provide the information for each specific tax account; the **Withholding Tax Account**, Closed/Closing Date of 10/31/YY, the **Sales Tax Account** of the location that closed Closed/Closing Date of 10/31/YY, and the **Sales Tax Account** of the location that remained open Closed/Closing Date 12/31/YY.

If closing a specific tax account(s) only, i.e. Sales or a specific Sales Tax location, Withholding, etc. but your business is still open and has other tax types for which you are liable, complete the section for that/those specific tax accounts in **Section II**.

Fax or Mail the Completed Form R-3

Fax: (804) 367- 2603

Mail: Virginia Department of Taxation
P. O. Box 1114
Richmond, VA 23218-1114

Authorized Contact

Enter the name and phone number(s) of the person authorized to answer any questions concerning any of the information in this change request.

Signature

The signature of an officer of the corporation, limited liability company or unincorporated association, or the proprietor of a sole proprietorship, authorized to sign on behalf of the organization and to request/approve these changes.

Note: This person may be different than the Authorized Contact above.

Business For Which These Changes Are Requested

Provide the Legal Business Name, FEIN, Current Physical Address, and Current Mailing Address of the business for which these changes are being requested. Not providing this information will cause delays in processing your changes.

Business Name – Enter the current legal name of the business for which you are requesting the following change(s).

FEIN – Enter the Federal Employer Identification number provided by the IRS.

Current Physical Address – Enter the actual physical location of this business.

Current Mailing Address – Enter the current mailing address, to include City, State, and ZIP Code, of this business.

SECTION I - CHANGE(S) TO THE BUSINESS NAMED ABOVE

You must complete this section to provide information regarding changes to your primary business information or to close your business named in Business For Which These Changes Are Requested above. **Only complete the lines for which there is a change.**

Line 1 – Business Closed/Is Closing – Date (MM/DD/YY)

Enter the last day the business is liable for all taxes. **Do not enter** the first day after the business is no longer liable. If each Tax Account and all Locations closed on this date no further action is required. Fax or Mail this form to the number or address above.

Line 2 – Legal Business Name Changed To

Enter the new full legal business name.

Line 3 – Trading As Name Changed To

Enter the new Trading As Name. This is the name known to the public in the event it is different from the Legal Business Name

Line 4 – Primary Business Activity Changed To

Describe the new business activity on the line below and check all the boxes that may apply.

Line 5 – Primary Business Address Changed To

Enter the new physical street address of your business. Include the City, State, and ZIP Code even if this did not change.

Line 6 – Primary Business Mailing Address Changed To

If different from the New Primary Business Address entered above, enter the new primary business mailing address. Include the City, State, and ZIP Code even if this did not change.

Line 7 – Primary Contact Information Changed To

If the contact person changed, enter the name of the new contact person and any new contact information. If only the contact information changed, enter the new contact information.

SECTION II – CHANGES TO A SPECIFIC TAX TYPE ACCOUNT(S)

Closing an account is considered a change to the account so complete this section to provide information on all changes to a Tax Account(s). If you closed your business and all tax accounts on the same date, do not use this section. Instead, use **Section I** above. The specific tax types for your account(s) are identified separately in this Section.

Only complete the lines on Pages 2 – 7 of Form R-3 for which you are requesting a change be made.

Employer Withholding Tax Account(s)

If you are making changes to more than one Employer Withholding Tax Account copy this section before making any entries to create additional section(s) to use for the additional account(s). Insert the additional section(s) between Pages 2 and 3 before mailing or faxing.

Employer Withholding Tax Account Name

Enter the current name of the withholding tax account for which you are making changes or closing.

Employer Withholding Tax Account Number

Enter the 15 alphanumeric character account number of the withholding tax account for which you are making changes or closing.

Line 1 – Withholding Tax Account Closed or Closing

Enter the date the last payroll was/will be created and you no longer had or will no longer have employees. You must provide the month, date, and year.

Note: You are required to submit Form VA-6 and W-2s within 30 days of this date. See www.tax.virginia.gov

Line 2 – Withholding Tax Account Name Changed To

Enter the **new** name of this withholding tax account.

Line 3 – Withholding Tax Account Mailing Address Changed To

Enter the **new** Street Address or P.O. Box mailing address for this withholding tax account.

Enter the **new** City, State, and/or ZIP Code for this withholding tax account.

Line 4 – Withholding Tax Account Contact Information Changed To (for this tax account only)

Contact – Enter the full name of the **new** contact person for this withholding tax account. This will be the person to whom we should speak concerning this tax account.

Phone Number(s) – Provide the **new** Cell, Office, and/or Fax numbers, including area code, of the contact for this withholding tax account.

Retail Sales and Use Tax Account(s)

If you are making changes to more than one Retail Sales and Use Tax Account copy this section before making any entries to create additional section(s) to use for the additional account(s). Insert the additional section(s) after Page 3 before mailing or faxing.

Retail Sales and Use Tax Account Name

Enter the current name of the retail sales and use tax account for which you are making changes or closing.

Retail Sales and Use Tax Account Number

Enter the 15 alphanumeric character account number of the retail sales and use tax account for which you are making

changes or closing. Be sure to enter all 15 alphanumeric characters.

If making a change to a Location(s) only for this retail sales and use tax account, complete Line 5 – **Changes to a Current Location Belonging to This Retail Sales and Use Tax Account** below.

Line 1 – Retail Sales and Use Tax Account Closed or Closing

In-State Dealers – Enter the last date you made retail sales at all locations. Be sure to provide the Month, Day, and Year. You must provide the month, date, and year. If the date is different for multiple locations, see **Number 5 – Changes to a Current Location Belonging to This Retail Sales and Use Tax Account** below.

Out-of-State Dealers – Enter the last date you did business in Virginia. You must provide the month, date, and year.

Line 2 – Retail Sales and Use Tax Account Name Changed To

Enter the **new** name for this retail sales and use tax account.

Line 3 – Retail Sales and Use Tax Account Mailing Address Changed To

Enter the **new** Street Address or P.O. Box mailing address for this retail sales and use tax account.

Enter the **new** City, State, and/or ZIP Code for this retail sales and use tax account.

Line 4 – Retail Sales and Use Tax Account Contact Information Changed To (for this account only)

Contact – Enter the full name of the **new** contact person for this retail sales and use tax account. This will be the person to whom we should speak concerning this tax account.

Phone Number(s) – Provide the **new** Cell, Office, and/or Fax numbers, including area code, of the contact for this retail sales and use tax account.

Line 5 – Changes to a Current Location Belonging to This Retail Sales and Use Tax Account

If you are adding a new location use **Form R-1 - Business Registration Form**. Do not use this form.

Complete this line for changes to an existing retail sales and use tax account location only. Only complete the lines for which there is a change. If you are making changes to more than one location for this account, copy this section before making any entries to create additional section(s) to use for the additional location(s). Insert the additional section(s) after Page 4 before mailing or faxing.

Current Location Name – Enter the **current** name of the location for which there is a change.

Location Tax Account Number - Enter the 15 alphanumeric character account number of the location for which there is a change. Be sure to enter all 15 characters.

Location Closed or Closing Date – Enter the last date: as month, date, and year that you made retail sales at THIS location.

Location Name Changed To – Enter the **new** name for the business at this location only.

Location Physical Address Changed To – Enter the **new** physical address for where this business is physically located.

Enter the **new** physical Street Address of this location. A P.O. Box cannot be used as a physical address.

Enter the **new** City, State, and ZIP Code for location.

Location Mailing Address Changed To - Enter the **new** Mailing Address for this location.

Enter the **new** Street Address or P.O. Box mailing address for this location.

Enter the **new** City, State, and ZIP Code for this location.

Location Contact Information Changed To – (for this location only)

Contact – Enter the full name of the **new** contact person for this location. This will be the person to whom we should speak concerning this business location.

Phone Number(s) – Provide the **new** Cell, Office, and/or Fax numbers, including area code, of the contact for this location.

Corporation Income Tax Account

Corporation Income Tax Account Business Name

Enter the current name of the corporation income tax account for which you are making changes or closing.

Corporation Income Tax Account Number

Enter the 15 alphanumeric character account number of the corporation income tax account for which you are making changes or closing. Be sure to enter all 15 alphanumeric characters.

Line 1 – Change in Filing Method

You must obtain approval prior to requesting that we make the change in filing method for your corporation income tax account. If this approval has not been granted by Virginia Tax see www.tax.virginia.gov .

Change in Filing Method to a Combined Return – If the parent company has received approval from Virginia Tax to now file a combined return for the subsidiary or affiliate, check this box.

Change in Filing Method to a Consolidated Return – If the parent company has received approval from Virginia Tax to now file a consolidated return for the subsidiary or affiliate, check this box.

Line 2 – Corporation Income Tax Account Mailing Address Changed To

Enter the **new** Street Address or P.O. Box mailing address for this corporation income tax account.

Enter the **new** City, State, and/or ZIP Code for this corporation income tax account.

Line 3 – Corporation Income Tax Contact Information Changed To

Contact – Enter the full name of the **new** contact person for this corporation income tax account. This will be the person to whom we should speak concerning this tax account.

Phone Number(s) – Provide the **new** Cell, Office, and/or Fax numbers, including area code, of the contact for this corporation income tax account.

Pass-Through Entity Tax Account

Pass-Through Entity Tax Account Business Name

Enter the current name of the pass-through entity income tax account for which you are making changes or closing.

Pass-Through Entity Tax Account Number

Enter the 15 alphanumeric character account number of the pass-through entity tax account for which you are making changes or closing. Be sure to enter all 15 alphanumeric characters.

Line 1 – Pass-Through Entity Tax Account Mailing Address Changed To

Enter the **new** Street Address or P.O. Box mailing address for this pass-through entity tax account.

Enter the **new** City, State, and/or ZIP Code for this pass-through entity tax account.

Line 2 – Pass-Through Entity Income Tax Contact Information Changed To

Contact – Enter the full name of the **new** contact person for this pass-through entity tax account. This will be the person to whom we should speak concerning this tax account.

Phone Number(s) – Provide the **new** Cell, Office, and/or Fax numbers, including area code, of the contact for this pass-through entity tax account.

Other Tax Accounts As Follows

Use this section to provide information for changes to a specific Tax Account(s) for the tax types listed below or to close a Tax Account(s) listed below.

If you are making changes or closing more than one of these specific tax accounts, copy this section and complete a section for each tax account. Insert the section(s) between Pages 6 and 7 of the form.

Specific tax types for which this section is to be used:

Miscellaneous Tax Types:

- Aircraft Tax
- Communications Tax
- Forest Products Tax
- Insurance Premiums License Tax
- Litter Tax
- Motor Vehicle Rental Tax
- Peer-To-Peer Vehicle Sharing Tax
- Tobacco Products Tax
- Vending Machine Sales Tax
- Watercraft Tax

Commodity and Excise Taxes:

- Cattle Assessment
- Corn Assessment
- Cotton Assessment
- Egg Excise Tax
- Peanut Excise Tax
- Sheep Assessment
- Small Grains Assessment
- Soft Drink Excise Tax
- Soybean Assessment

Other:

- Business Consumer’s Use Tax
- Digital Media Fee
- Tire Recycling Fee

Line 1 – Tax Account Tax Type

Enter the specific tax account tax type of the account to which you are making a change(s). This tax account tax type should be on the list above. Otherwise use the specific tax type section on Pages 2 - 5.

Line 2 – Tax Account Trading As Name (for which the change(s) is/are being made)

Enter the **current** tax account Trading As Name to which you are making a change(s).

Line 3 – Tax Account Number

Enter the 15 alphanumeric character account number of the tax account for which you are making changes or closing. Be sure to enter all 15 alphanumeric characters.

Line 4 – Date Closed or Closing (MM/DD/YY)

Enter the date of your last sale or the date you are no longer liable for this specific tax. If you closed your primary business and all tax accounts on the same date, use Section I above. Do not complete this section.

Line 5 – Trading As Name Changed To

Enter the new trading as name for this account.

Line 6 – Mailing Address Changed To

Enter the **new** Street Address or P.O. Box mailing address for this tax account.

Enter the **new** City, State, and ZIP Code for this tax account.

Line 7 – Contact Information Changed To (for this tax account)

Contact – Enter the full name of the **new** contact person for this tax account. This will be the person to whom we should speak concerning this tax account.

Phone Number(s) – Provide the **new** Cell, Office, and/or Fax numbers, including area code, of the contact for this tax account.

Line 8 – Additional information may be required when changes are being made to Vending Machine Sales Tax or Insurance Premiums License Tax

Mark the applicable box(es) for A and/or B below and provide the information as stated for the box marked.

A. If Vending Machine Sales Tax mark the box as indicated below if adding a new or removing a current location(s) and provide the city or county of the new Location(s).

Add a Location(s) – Enter the city or county of the new Location(s) on the line below.

Remove a Location(s) – Enter the city or county of the Location(s) to remove.

B. If Insurance Premiums License Tax provide the information below.

Insurance Company License Number Changed To – Enter the new license number.

Company Type Changed To – Enter the new company type.

Company Sub-Type Changed To – Enter the new company sub-type.

Surplus Lines Broker of Agency Provider Number Changed To – Enter the new provider number.

3. Reason for Change – Mark the box of the reason for the change. If more than two changes are being made for the same Tax Account, copy this page and complete this section for each change additional change.

Add a Responsible Party – Enter the responsible party name.

Remove a Responsible Party – Enter the responsible party name.

Change the information of a current Responsible Party – Enter the new information.

Complete the following spaces with the information for the Responsible Party for the reason marked above.

- Name of Responsible Party
- SSN of Responsible Party
- Relationship Title of the Responsible Party
- Relationship Date that the Responsible Party began the relationship with the company
- Personal Phone Number of the Responsible Party
- Residence Mailing Address of the Responsible Party
- City, State, ZIP Code for the mailing address of the responsible Party

If making changes to more than two Responsible Parties copy this section before making any entries to create additional section(s) to use for the additional Responsible Parties. Place the additional section(s) after Page 7.

SECTION III – RESPONSIBLE PARTIES (CORPORATE AND PASS-THROUGH ENTITIES ONLY)

1. Tax Account Name – The name of the Tax Account to which you are adding or removing a Responsible Party or making a change to a current Responsible Party's information.

2. Tax Account Number – Enter the 15 alphanumeric character account number of the tax account for which you are making changes or closing. Be sure to enter all 15 alphanumeric characters.