

Form R-3

Virginia Department of Taxation CHANGE TO A REGISTERED BUSINESS AND/OR TAX ACCOUNT

Make changes to your **Registered Business** faster and easier online at www.tax.virginia.gov/ireg.

Reason for Submitting This Form

- Change to 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:** Including all tax accounts and locations.
- End a Tax Type Liability (close one or more specific tax accounts):** For example you are no longer liable for a specific tax type, such as Withholding, Sales Tax, etc., or are closing one or more business locations.
- Business Name Change:** Whether Legal or Trading As Name.
- Update/Change Responsible Officer Information:** Add or remove a responsible officer.

Note: If you are the owner of a new business, you purchased an existing business, or you are reopening a pre-existing business or location, do not use this form. You may do this online at www.ireg.tax.virginia.gov or you may complete and submit Form R-1, Business Registration Form at www.tax.virginia.gov.

Important Information Regarding Closing Your Business

If each Tax Account and all locations closed/are closing on the same date, no further action is needed.

Fax Or Mail 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 contact information of the person authorized to answer questions regarding these changes.

Contact Name

Phone Number(s)

Cell

Office

Fax

Signature

This form must be signed by an officer of the corporation, limited liability company or unincorporated association, who is authorized to sign on behalf of the organization. The proprietor must sign for a sole proprietorship.

Under penalty of law, I believe the information on the application to be true and correct.

Signature

Phone Number(s)

(If different from above)

Cell

Office

Fax

Business For Which These Changes Are Requested

Business Name

FEIN

Current Physical Address

Current Mailing Address

Section I – Change(s) To The Business Named Above

Use this section to provide information regarding changes to your primary business information or to close your business in its entirety. **Only complete the lines for which there is a change.**

1. Business Closed/is Closing – Date (MM/DD/YY)

The last day the business is liable for all taxes, not the first day the business is no longer liable. If each **Tax Account** and all **Locations** closed/are closing on this same date no further information is needed.

2. Business Name Changed To – Enter the new legal business name.

3. Trading As Name Changed To – Enter the new Trading As name.

4. Primary Business Activity Changed To – Describe the new business activity and check all that may apply.

- Check if you will be selling any tobacco products.
- Check if you will NO LONGER be selling any tobacco products.
- Check if you intend to begin operating a retail food establishment.
- Check if you NO LONGER intend to operate a retail food establishment.

5. Primary Business Address Changed To – Enter the new physical address of your business.

Street Address

City, State, ZIP Code

6. Primary Business Mailing Address Changed To – Enter the new primary business mailing address if different from the New Primary Business Address above.

Street Address or P.O. Box

City, State, ZIP Code

7. Primary Contact Information Changed To – Enter the new Name, Title, and Phone Number of the person authorized to discuss tax matters on behalf of this business and all tax accounts.

Contact Name

Phone Number(s)

Cell

Office

Fax

Section II – Changes To or Closing a Specific Tax Type Account(s)

Use this section to provide changes to a **Tax Account(s)** or to close a **Tax Account(s)**. *If you closed your business and all tax accounts on the same date, do not complete the specific tax account section(s) below.* Instead, use **Section I** above.

Employer Withholding Tax Account(s)

If making changes to more than one **Withholding Tax Account**, copy Pages 2 - 3 to create additional sections to complete for each.

Employer Withholding Tax Account Name (for which the change(s) is/are being made)

Employer Withholding Tax Account Number (enter all 15 alphanumeric characters)

1. Withholding Tax Account Closed or Closing – The date that the last payroll was/will be created and you will no longer have employees. (MM/DD/YY)

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

2. Withholding Tax Account Name Changed To

3. Withholding Tax Account Mailing Address Changed To

Street Address or P.O. Box

City, State, ZIP Code

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

Contact Name

Phone Number(s)

Cell

Office

Fax

Retail Sales And Use Tax Account(s)

Retail Sales and Use Tax Account Name (for which the change(s) is/are being made)

Retail Sales and Use Tax Account Number (enter all 15 alphanumeric characters)

If making a change to a Location(s) only for this Retail Sales and Use Tax Account, do so in Number 5 below.

1. Retail Sales and Use Tax Account Closed or Closing

In-State Dealers - The last date you made retail sales at ALL locations (MM/DD/YY). If the date is different for multiple locations, complete Number 5 below.

Out-of-State Dealers - The date you are no longer doing business in Virginia (MM/DD/YY)

2. Sales and Use Tax Account Name Changed To

3. Sales and Use Tax Account Mailing Address Changed To

Street Address or P.O. Box

City, State, ZIP Code

4. Sales and Use Tax Account Contact Information Changed To (for this tax account only)

Contact Name

Phone Number(s)

Cell

Office

Fax

5. Changes to or Closing of a Current Location Belonging to This Retail Sales and Use Tax Account

Complete Number 5 if making changes to *only one* **Location** belonging to this account. If making changes to more than one **Location** belonging to this account, copy Pages 3-4 to create additional sections to complete for each.

Note: If you are **adding** a new location, use **Form R-1, Business Registration Form**

A. Current Location Name

B. Location Tax Account Number (enter all 15 alphanumeric characters)

C. Location Closed or Closing Date - The last date you made retail sales at **THIS** location (MM/DD/YY)

D. Location Name Changed To

E. Location Physical Address Changed To

Street Address

City, State, ZIP Code

F. Location Mailing Address Changed To

Street Address or P.O. Box

City, State, ZIP Code

G. Location Contact Information Changed To (for this location only)

Contact Name

Phone Number(s)

Cell

Office

Fax

City, State, ZIP Code

Corporation Income Tax Account

Corporation Income Tax Business Name (for which the change(s) is/are being made)

Corporation Income Tax Account Number (enter all 15 alphanumeric characters)

If making changes to or removing/adding additional Responsible Parties go to Section III.

1. Change in Filing Method

You must obtain approval prior to requesting that we make the **Change in Filing Method** to your **Corporation Income Tax Account**. See www.tax.virginia.gov.

Change in Filing Method to a Combined Return – Parent company has received approval from Virginia Tax to now file a combined return for the subsidiary or affiliate

Change in Filing Method to a Consolidated Return – Parent company has received approval from Virginia Tax to now file a consolidated return for the subsidiary or affiliate

Parent Company's Business Name

Parent Company's FEIN

2. Corporation Income Tax Account Mailing Address Changed To

Street Address or P.O. Box

City, State, ZIP Code

3. Corporation Income Tax Account Contact Information Changed To (for this tax account)

Contact Name

Phone Number(s)

Cell

Office

Fax

Pass-Through Entity Tax Account

Pass-Through Entity Name (for which the change(s) is/are being made)

Pass-Through Entity Tax Account Number (enter all 15 alphanumeric characters)

If making changes to or removing/adding additional **Responsible Parties** go to **Section III**.

1. Pass-Through Entity Tax Account Mailing Address Changed To

Street Address or P.O. Box

City, State, ZIP Code

2. Pass-Through Entity Contact Information Changed To (for this tax account)

Contact Name

Phone Number(s)

Cell

Office

Fax

Other Tax Accounts As Follows

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

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

1. Tax Account Tax Type

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

3. Tax Account Number

4. Date Closed or Closing (MM/DD/YY)

If you closed your primary business and all tax accounts on the same date, use **Section I** above.
Do not use this section.

The date of your last sale or that you are no longer liable for this tax (MM/DD/YY).

5. Trading As Name Changed To

6. Mailing Address Changed To

Street Address or P.O. Box

City, State, ZIP Code

7. Contact Information Changed To *(for this tax account)*

Contact Name

Phone Number(s)

Cell

Office

Fax

8. Additional information may be required when changes are made to Vending Machine Sale Tax or Insurance Premiums License Tax.

A. If Vending Machine Sales Tax

Add a Location(s) - Enter City or County of the new **Location(s)**

Remove a Location(s) - Enter the City or County of the **Location(s)** to remove

B. If Insurance Premiums License Tax

Insurance Company: License Number Changed To

Company Type Changed To

Company Sub-Type Changed To

Surplus Lines Broker or Agency: Producer Number Changed To

Section III – Responsible Parties (Corporate And Pass-Through Entities Only)

1. Tax Account Name

2. Tax Account Number

3. Reason for Change

Add Responsible Party

Remove Responsible Party

Change Current Responsible Party Information

Name of Responsible Party

SSN

Relationship Title

Relationship Date

Personal Phone Number

Residence Mailing Address

City, State, ZIP Code

1. Tax Account Name

2. Tax Account Number

3. Reason for Change

Add Responsible Party

Remove Responsible Party

Change Current Responsible Party Information

Name of Responsible Party

SSN

Relationship Title

Relationship Date

Personal Phone Number

Residence Mailing Address

City, State, ZIP Code

If making changes, additions, removal for more than two Responsible Parties,
copy page 7 to create additional sections as needed.