



# WEST VIRGINIA

ALCOHOL BEVERAGE CONTROL ADMINISTRATION  
FREDRIC L. WOOTON, COMMISSIONER

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Thank you for your interest in becoming a vendor of alcoholic spirits for the state of West Virginia. We are honored that you have chosen West Virginia as part of your future growth. Our staff is committed to providing the information and services required for a fast start.

The mission of the Alcohol Beverage Control Administration is to sell and control the use of alcoholic beverages and to enforce the laws and regulations regarding alcoholic beverages in the State of West Virginia.

Enclosed are the applications and documents necessary for registration as a vendor for alcoholic spirits. It is our goal to provide you with the assistance needed to complete this process thereby bringing your products to the many consumers of West Virginia.

Again, thank you for your interest and please do not hesitate to contact our office for any concerns or questions you may have. We welcome the opportunity to work with you and look forward to achieving our goals together.



# WEST VIRGINIA

## ALCOHOL BEVERAGE CONTROL ADMINISTRATION

FREDRIC L. WOOTON, COMMISSIONER

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### ABCA STAFF CONTACT INFORMATION

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**Commissioner**  
(304) 356-5500  
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**WVABCA Distribution Center**  
(304) 356-5570

**Kim Canterbury Hayes**  
**Spirits, Wine, & Order Entry Manager**  
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[Kimberly.D.Canterbury@wv.gov](mailto:Kimberly.D.Canterbury@wv.gov)  
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[ABCC.Pricing@wv.gov](mailto:ABCC.Pricing@wv.gov)  
[ABCC.Wine@wv.gov](mailto:ABCC.Wine@wv.gov)  
[ABCC.Orders@wv.gov](mailto:ABCC.Orders@wv.gov)  
*Contact for: Bailment Inventory, Changes,  
Bailment Shipment Approvals, Sales &  
Inventory Reports, Spirit Pricing, Quotes &  
Special Price Allowances, Vendor Registration  
Wine Brand Registration, Wine Distribution*

**Julia Jones**  
**Accounting Division Manager**  
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*Contact for: Liquor Payments, Bailment  
Authorization, Hold Harmless Agreements  
Debit Memorandums & Claims Support*



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Every person, company, or corporation intending to do business in West Virginia must register with the West Virginia State Tax Department. Additionally, corporations, limited partnerships and limited liability companies must register with the West Virginia Secretary of State and obtain either a Certificate of Authority or an Exemption to Certificate of Authority.

Please consult with the appropriate person (s) in your organization about compliance with the business registration requirements in West Virginia. Should further assistance be necessary, you may contact the following sources for registration information:

**West Virginia Secretary of State**

Business Division  
Capitol Complex  
1900 Kanawha Boulevard East  
Building 1, Room 157K  
Charleston, WV 25305  
(304) 558-8000  
Email: [business@wvsos.com](mailto:business@wvsos.com)

<http://www.sos.wv.gov/business-licensing/Pages/FormIndexforBusinessFilings.aspx>

**West Virginia State Tax Department**

Taxpayer Services Division  
P.O. Box 3784  
Charleston, WV 25337-3784  
(304) 558-3333 or  
1-800-982-8297

<http://www.state.wv.us/taxrev/forms/2009/businessRegistration.booklet.pdf>



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## ADDITIONAL INFORMATION

LIQUOR VENDORS ARE **EXEMPT** FROM THE \$125.00 ANNUAL FEE THAT IS REFERENCED IN THE VENDOR REGISTRATION AND DISCLOSURE STATEMENT (FORM WV-1A).

PLEASE RETURN ALL COMPLETED VENDOR REGISTRATION PACKETS TO:

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION  
ATTENTION: SPIRITS DIVISION  
900 PENNSYLVANIA AVENUE 4<sup>th</sup> FLOOR  
CHARLESTON, WV 25302

**STATE OF WEST VIRGINIA - PURCHASING DIVISION**

**VENDOR REGISTRATION AND DISCLOSURE STATEMENT  
AND SMALL, WOMEN-, AND MINORITY-OWNED BUSINESS  
CERTIFICATION APPLICATION**

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Before a vendor is eligible to sell goods and/or services to the State of West Virginia, the **West Virginia Code** §5A-3-12 requires all vendors to have on file with the West Virginia Purchasing Division a completed Vendor Registration and Disclosure Statement. Vendors supplying sole source goods or services to West Virginia state agencies, **or** competitive purchases of \$2,500 or less annually in aggregate across all state agencies are required to complete the Vendor Registration and Disclosure Statement (WV-1A form). If the amount for competitive purchases exceed \$2,500 in aggregate across all state agencies in any one year, a **\$125.00** annual fee is required. Payment of the annual fee includes email notifications on bid opportunities based on the commodities and services selected upon registering in the Vendor Self-Service (VSS) portal at **wvOASIS.gov**. Please complete **Part I** of this form in its **ENTIRETY** and return to the state agency listed below for their completion of **Part II**. The agency will forward this form to the West Virginia Purchasing Division for processing. Incomplete forms may not be processed and may be returned to the vendor. **Please return all correspondence to:**

**STATE AGENCY:**

**ADDRESS:**

**CITY, STATE, ZIP:**

Whenever a change occurs in the information submitted, such change shall be reported immediately in the same manner as required in the original disclosure statement (**West Virginia Code §5A-3-12**). Vendors doing business with the State of West Virginia are expected to abide by the **Vendor Code of Conduct** available online at **[www.state.wv.us/admin/purchase/vrc/vendorconduct.pdf](http://www.state.wv.us/admin/purchase/vrc/vendorconduct.pdf)**.

**Privacy Notice:** The Purchasing Division is required to collect certain information as stated in **West Virginia Code** §5A-3-12, other applicable sections of the **West Virginia Code**, the Vendor Registration and Disclosure Statement forms, and other documents to facilitate the state bidding and contract administration processes. This information is stored in a secure environment, but unless specifically protected under state law, any information provided may be inspected by or disclosed to the public.

Vendors are also required to be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or other state agencies or political subdivisions. Failure to do so may result in delay of or disqualification from a contract award, pursuant to **West Virginia Code of State Rules** §148-1-6.1.7. If you have any questions concerning this **Vendor Registration and Disclosure Statement**, please contact the Purchasing Division at (304) 558-2311.

Questions concerning this Vendor Registration and Disclosure Statement may be directed to the Purchasing Division at (304) 558-2311. Should you need additional information relating to vendor registration, please visit **[www.state.wv.us/admin/purchase/VendorReg.html](http://www.state.wv.us/admin/purchase/VendorReg.html)**.

VENDOR REGISTRATION AND DISCLOSURE STATEMENT AND SMALL, WOMEN-, AND MINORITY-OWNED BUSINESS CERTIFICATION APPLICATION

**PLEASE TYPE OR CLEARLY PRINT ALL INFORMATION**  
*To Be Completed by the Vendor and Returned to the Purchasing Division*

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**1. Legal Name of Company/Individual** \_\_\_\_\_

**Ordering Address** \_\_\_\_\_

(Please provide a physical address, not a post office box.) \_\_\_\_\_

**Payment Address** \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Telephone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

Principle Contact Person \_\_\_\_\_ E-mail \_\_\_\_\_

Contact's Telephone Number \_\_\_\_\_ Contact's Fax Number \_\_\_\_\_

**DBA, if any** \_\_\_\_\_

**Ordering Address** \_\_\_\_\_

**Payment Address** \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Telephone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

Principle Contact Person \_\_\_\_\_ E-mail \_\_\_\_\_

Contact's Telephone Number \_\_\_\_\_ Contact's Fax Number \_\_\_\_\_

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**2. Vendor Tax Classification:**

- |  |  |
|--|--|
| <input type="checkbox"/> Individual      | <input type="checkbox"/> Government              |
| <input type="checkbox"/> Sole Proprietor | <input type="checkbox"/> Medical Corporation     |
| <input type="checkbox"/> Partnership     | <input type="checkbox"/> Attorney Corporation    |
| <input type="checkbox"/> Corporation     | <input type="checkbox"/> Non-Profit Organization |
| <input type="checkbox"/> Board Member    | <input type="checkbox"/> Payroll                 |
| <input type="checkbox"/> Trust           | <input type="checkbox"/> Employee                |
| <input type="checkbox"/> Estate          |  |

VENDOR REGISTRATION AND DISCLOSURE STATEMENT AND SMALL, WOMEN-, AND MINORITY-OWNED BUSINESS CERTIFICATION APPLICATION

**PLEASE TYPE OR CLEARLY PRINT ALL INFORMATION**  
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**3. Taxpayer Identification Number (TIN):** If you have an Identification Number, enter it below. All partnerships, corporations, or companies with employees must have an EIN.

EIN

If you do not have a EIN, please enter Social Security number (SSN), Individual Taxpayer Identification Number (ITIN) or Adoptive Identification Number (ATIN) and check the correct below.

- (SSN , ITIN , ATIN )

**4. (A) Small, Women-Owned, Minority-Owned Businesses**

**West Virginia Code** §5A-3-59 establishes a procurement certification program in West Virginia for small, women-, and minority-owned businesses. Requirements related to the certification program are provided in the **West Virginia Code of State Rules** §148-2-1 et seq. Note that this certification provides nonresident vendors preference that is equivalent to competing resident (West Virginia) vendors that have applied for resident vendor preference, in accordance with **West Virginia Code** §5A-3-37. This certification may assist resident small, women-, and minority-owned businesses when soliciting business in other states. If you are renewing your two-year SWAM business certification status, please indicate the appropriate designation below.

**Certification of Status** (Check all those which apply)

- Minority-owned Business** [1] means a business concern that is at least fifty-one percent owned by one or more minority individuals or in the case of a corporation, partnership, or limited liability company or other entity, at least fifty-one percent of the equity ownership interest in the corporation, partnership, or limited liability company or other entity is owned by one or more minority individuals and both the management and daily business operations are controlled by one or more minority individuals.
- A “minority individual” means an individual who is a citizen of the United States or a noncitizen who is in full compliance with United States immigration law and who satisfies one or more of the following definitions:
    - **African American** means a person having origins in any of the original peoples of Africa and who is regarded as such by the community of which this person claims to be a part.
    - **Asian American** means a person having origins in any of the original peoples of the Far East, Southeast Asia, the Indian subcontinent or the Pacific Islands, including, but not limited to, Japan, China, Vietnam, Samoa, Laos, Cambodia, Taiwan, Northern Mariana, the Philippines, a U.S. territory of the Pacific, India, Pakistan, Bangladesh, or Sri Lanka and who is regarded as such by the community of which this person claims to be a part.
    - **Hispanic American** means a person having origins in any of the Spanish-speaking peoples of Mexico, South or Central America, or the Caribbean Islands or other Spanish or Portuguese cultures and who is regarded as such by the community of which this person claims to be a part.
    - **Native American** means a person having origins in any of the original peoples of North America and who is regarded as such by the community of which this person claims to be a part or who is recognized by a tribal organization.

VENDOR REGISTRATION AND DISCLOSURE STATEMENT AND SMALL, WOMEN-, AND MINORITY-OWNED BUSINESS CERTIFICATION APPLICATION

**PLEASE TYPE OR CLEARLY PRINT ALL INFORMATION**  
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- Small Business** [2] means a business, independently owned or operated by one or more persons who are citizens of the United States or noncitizens who are in full compliance with United States immigration law, which, together with affiliates, has two hundred fifty or fewer employees, or average annual gross receipts of \$10 million or less averaged over the previous three years.
- Women-owned Business** [3] means a business concern that is at least fifty-one percent owned by one or more women who are citizens of the United States or noncitizens who are in full compliance with United States immigration law, or in the case of a corporation, partnership or limited liability company or other entity, at least fifty-one percent of the equity ownership interest is owned by one or more women who are citizens of the United States or noncitizens who are in full compliance with United States immigration law, and both the management and daily business operations are controlled by one or more women who are citizens of the United States or noncitizens who are in full compliance with United States immigration law.

**(B) Other Federal Designations**

Additionally, by providing the following information, I represent that this enterprise is a small business as defined by the **Code of Federal Regulations**, Title 13, Part 121, as appended - which contains detailed industry definitions and related procedures - and/or the characteristics of the enterprise's control, operation and/or ownership are accurately reflected in the information provided. *Check all that apply.*

- Disabled Small Business Ownership [4]
- Veteran Small Business Ownership [5]

**5. Commodity Codes:** You may register for commodity codes for the products and services that you offer, which will provide you with bid opportunity alerts and notifications should you become a paid registered vendor. To perform this function, visit the Vendor Self-Service (VSS) portal at **wvOASIS.gov**.

6. What is the latest Dun & Bradstreet number and rating on the vendor? \_\_\_\_\_

7. Is the vendor acting as an agent for some other individual, firm or corporation? If yes, attach statement of the principal authorizing such representation.  **No**  **Yes**

By signing below and submitting this form, the vendor certifies and acknowledges that: 1) it has obtained all licenses, certifications, and authorizations necessary to lawfully conduct business in the state of West Virginia; and 2) that the assertions made by completing this form and delivering it to the Purchasing Division are accurate and true in accordance with the applicable law and rules. As authorized agent of the vendor named herein, I do solemnly swear that the above information is true and complete, in accordance with **West Virginia Code** §5A-3-12(e).



In the event that the vendor is applying for certification as a small, women-, or minority-owned business, the vendor's signature below further certifies that: 1) the state in which the vendor has its headquarters or principal place of business does not deny a like certification to a West Virginia based small, women-owned, or minority-owned business; 2) the state in which the vendor has its headquarters or principal place of business does not provide a preference to small, women-owned, or minority-owned firms that is unavailable to West Virginia based businesses; and, 3) that it has read and understands this form, along with the law and rules governing certification as a small, women-owned, or minority-owned business.

\_\_\_\_\_  
*Authorized Agent of Vendor (Print Name)*

\_\_\_\_\_  
*Authorized Agent (Signature)*

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

\_\_\_\_\_  
*Date*

<b>PURCHASING DIVISION USE ONLY</b>
Vendor ID: _____
Check No. : _____
Memo No. : _____
Date: _____
Entered by: _____

VENDOR REGISTRATION AND DISCLOSURE STATEMENT AND SMALL, WOMEN-, AND MINORITY-OWNED BUSINESS CERTIFICATION APPLICATION

**PLEASE TYPE OR CLEARLY PRINT ALL INFORMATION**  
*To Be Completed by the Vendor and Returned to the Purchasing Division*

**Part II: FOR STATE USE ONLY - To Be Completed by State Agency and Returned to Purchasing Division**

1. Please provide a concise description of the goods and/or services the vendor is providing with your specific transaction.

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2. Cite the corresponding exemption code from Section 9 of the Purchasing Division Procedures Handbook, if applicable.

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3. Are the goods and/or services considered sole source?  No  Yes

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4. Will the goods and/or services provided by this vendor exceed \$2,500 in aggregate across all state agencies? If not, and an award under this dollar threshold is pending, please refer to WVREGEX in wvOASIS for a processing code to use on your wvOASIS award document.

No  Yes

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\_\_\_\_\_  
*State Agency Procurement Officer Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Telephone No.*

\_\_\_\_\_  
*FAX No.*

Return to: **WV Purchasing Division**  
**Vendor Registration**  
**2019 Washington Street, East**  
**Charleston, WV 25305-0130**

# Request for Taxpayer Identification Number and Certification

<sup>a</sup> Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

**Give Form to the  
requester. Do not  
send to the IRS.**

<b>Print or type.</b> <b>See Specific Instructions on page 3.</b>	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p><b>2</b> Business name/disregarded entity name, if different from above</p> <hr/> <p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC      <input type="checkbox"/> C Corporation      <input type="checkbox"/> S Corporation      <input type="checkbox"/> Partnership      <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) <sup>a</sup> _____</p> <p><b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) <sup>a</sup></p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p><b>6</b> City, state, and ZIP code</p> <hr/> <p><b>7</b> List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p> <hr/>

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>											
				-			-				
<b>or</b>											
<b>Employer identification number</b>											
				-							

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person <sup>a</sup>	Date <sup>a</sup>
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## General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a) 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a) J—

A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

\*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



# **eVENDOR AGREEMENT SETUP FORM INSTRUCTIONS**

***To ensure your request is not delayed, please carefully read and follow the form instructions below:***

1. Vendor Name - Provide the individual or business name listed on your invoices.
2. FEIN/SSN - Provide the Federal Employer Identification Number or Social Security Number that was used to register with the State.
3. wvOasis Vendor # - Optional
4. ***Payment Address: The payment address is the same as your remit to address on your invoices. List all payment addresses to be set up for EFT and sent to the account indicated on the form.*** If you have multiple payment addresses and want each address to be sent to a different account, you will need to complete a separate form.
5. Contact Name & Phone Number - Please list an individual's name and number that can answer questions regarding this form. ***DO NOT list a department name and number.***
6. Financial Institution Name - List the name of the financial institution on the attached account documentation.
7. Routing & Account Number - The information must match the attached account documentation. Please indicate if the account is Checking or Savings.
8. Include a voided check (Counter Checks are not acceptable.) or a letter from the financial institution (on Financial Institution letterhead) listing the account information, printed name, and signature of financial institution representative, title and contact information.
9. ***Please read the IAT Question carefully before selecting Yes or No. You MUST select one.***
10. Email address will be necessary for notification of payment.
11. Select the method to receive your remittance information. If none is selected it will automatically default to the remittance advice email.
12. Authorized Signature and Date. - At this time, a wet signature is required. Electronic signatures are not allowed.
13. Print name and Title of Signatory.

***Once the form has been completed, do not send via email. Please mail or fax along with the account documentation to:***

**West Virginia State Auditor's Office**  
ePayments Division  
State Capitol, Bldg. 1 Room W-100  
1900 Kanawha Blvd. E.  
Charleston, WV 25305  
Fax: (304) 340-5084

For any questions regarding this form, please contact the ePayments Division at 1-800-500-4079.

# WV OASIS eVendor Agreement Setup

West Virginia State Auditor's Office, ePayments Division  
Telephone: 1-800-500-4079 Fax: (304) 340-5084 www.wvsao.gov

VENDOR NAME: \_\_\_\_\_

FEIN/SSN: \_\_\_\_\_

wvOASIS  
VENDOR #: \_\_\_\_\_

PAYMENT ADDRESS 1: \_\_\_\_\_

PAYMENT ADDRESS 2: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

CONTACT NAME: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_

## ACCOUNT INFORMATION

FINANCIAL INSTITUTION NAME: \_\_\_\_\_

Checking - Attach a voided check

ROUTING #: \_\_\_\_\_

Savings

ACCOUNT #: \_\_\_\_\_

## IN ORDER TO PROCESS THIS AGREEMENT ONE OF THE FOLLOWING IS REQUIRED

VOIDED CHECK (COUNTER CHECKS ARE NOT ACCEPTABLE)

A LETTER FROM THE FINANCIAL INSTITUTION (ON FI LETTERHEAD) LISTING THE ACCOUNT INFORMATION, PRINTED NAME AND SIGNATURE OF FINANCIAL INSTITUTION REPRESENTATIVE, TITLE AND CONTACT INFORMATION.

## IAT - INTERNATIONAL ACH TRANSACTION - ONE BOX MUST BE CHECKED

ARE FUNDS RECEIVED BEING DEPOSITED IN A U.S. FINANCIAL INSTITUTION AND THE AMOUNT SUBSEQUENTLY FORWARDED TO A FINANCIAL INSTITUTION IN A FOREIGN COUNTRY?

YES NO

# WV OASIS eVendor Agreement Setup

West Virginia State Auditor's Office, ePayments Division  
Telephone: 1-800-500-4079 Fax: (304) 340-5084 www.wvsao.gov

## PAYMENT NOTIFICATION & REMITTANCE INFORMATION

EMAIL ADDRESS: \_\_\_\_\_

PLEASE SELECT THE METHOD YOU WISH TO RECEIVE YOUR REMITTANCE INFORMATION:

REMITTANCE ADVICE VIA EMAIL

CTX FORMAT (ANSI ASC X12 820 VERSION 4010)

## AUTHORIZATION

I hereby authorize the State of West Virginia, hereinafter called State, to initiate credit entries to my (our) depository financial institution as indicated, hereinafter called Depository, and to credit the same to such account. I further authorize the State to initiate debit entries as adjustments for credit entries made in error. Also I acknowledge that the origination of ACH transactions to my (our) account must comply with the provisions of U.S. law and the rules as set forth by the National Automated Clearing House Association (NACHA). The State will not be responsible for any loss that may arise solely by reason of error, mistake, omission or fraud regarding information provided on this agreement. This agreement is to remain in full force and effect until the State has received a written notice of termination from me, or a company representative, in such time and manner to afford the State a reasonable opportunity to act on it.

AUTHORIZED SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_



**WEST VIRGINIA**  
**ALCOHOL BEVERAGE CONTROL ADMINISTRATION**  
FREDRIC L. WOOTON, COMMISSIONER

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**MEMORANDUM**

TO: LIQUOR SUPPLIERS  
FROM: JULIA JONES, WVABCA COMPTROLLER  
SUBJECT: FY 2024 - BAILMENT WITHDRAWAL AUTHORIZATION FORMS

Please complete and return the enclosed bailment authorization and hold harmless forms as soon as possible to the below address.

West Virginia Alcohol Beverage Control Administration (WVABCA)  
ATTN: Julia Jones-Accounting Dept.  
900 Pennsylvania Ave., 4<sup>th</sup> Floor  
Charleston, WV 25302

The WVABCA must have your authorization, **WITH AN ORIGINAL SIGNATURE**, before the agency can process any liquor payments after **July 1, 2023**.

Please call me if you have any questions or problems regarding the enclosed forms.

**PLEASE COMPLETE AND RETURN ALL FORMS BEFORE JUNE 29, 2023.**

**NOTE: LIQUOR SUPPLIERS WILL NOT RECEIVE PAYMENT FOR ANY PURCHASES MADE BY THE STATE'S RETAIL LIQUOR OUTLETS UNTIL THE FORMS ARE EXECUTED AND RECEIVED BY THE WVABCA**

Thank you,

Julia M. Jones  
WVABCA Comptroller

Phone (304) 356-5510  
Fax (304) 957-0365



# WEST VIRGINIA

ALCOHOL BEVERAGE CONTROL ADMINISTRATION  
FREDRIC L. WOOTON, COMMISSIONER

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## **WVABCA - FY 2024 BAILMENT AUTHORIZATION FORMS**

Please find attached the Bailment Authorization and Hold Harmless agreement forms for upcoming fiscal year 2024. Forward these forms to the appropriate company representative to complete, sign in **BLUE** ink and mail to the address listed in the memo. Make sure all sections on both forms are completed including the remit address (which may be different from your actual address). Please make sure that you use the entire name that is registered with the State of WV including Inc or LLC; otherwise, your payment may be held up at the WV State Auditor's Office. If you have any questions, please feel free to contact me at (304)356-5510.

**THESE FORMS MUST BE RECEIVED BY JUNE 29, 2023.**

By not sending these forms on time, your liquor payments will **not** be processed.

Your cooperation to meet our deadline is greatly appreciated.

**NOTE: Please retain these blank forms. If there is an address change during the year, please notify the WVABCA Accounting Department immediately. Also, if there are bank account changes for EFTs, please notify us as well.**



**WEST VIRGINIA**  
**ALCOHOL BEVERAGE CONTROL ADMINISTRATION**  
FREDRIC L. WOOTON, COMMISSIONER

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**WVABCA BAILMENT AUTHORIZATION FORM**

The undersigned, \_\_\_\_\_  
(Please Print Name)

\_\_\_\_\_  
(Name of Supplier)

\_\_\_\_\_  
(Street Address & PO Box, if applicable)

\_\_\_\_\_  
(City, State, and Zip Code)

is the duly authorized, qualified, and designated representative and agent of the Supplier to accept orders from the West Virginia Alcohol Beverage Control Administration (WVABCA) for products that are stored by the Supplier in bailment at the WVABCA Warehouse in Nitro, Putnam County, West Virginia. The WVABCA is hereby authorized to withdraw all or any part of the Supplier's bailment inventory as necessary to fulfill orders at WVABCA controlled outlets or private retail liquor outlets (stores).

This authorization shall be in force and effect from **July 1, 2023** through **June 30, 2024**. However, this authorization may be revoked at any time, without notice, when such revocation is delivered in writing to the WVABCA.

Supplier FEIN number:  
\_\_\_\_\_

**Remittance Address:**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
7/1/2023  
(Date)

\_\_\_\_\_  
(Telephone Number, including Area Code)

\_\_\_\_\_  
(Email address)



**WEST VIRGINIA**  
**ALCOHOL BEVERAGE CONTROL ADMINISTRATION**  
FREDRIC L. WOOTON, COMMISSIONER

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**WVABCA HOLD HARMLESS AGREEMENT**

\_\_\_\_\_  
(Supplier)

\_\_\_\_\_  
(Authorized Representative) (Please Print)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Title of Representative)

\_\_\_\_\_  
(City, State, Zip)

\_\_\_\_\_  
(Telephone Number, including Area Code)

Supplier agrees to hold harmless the West Virginia Alcohol Beverage Control Administration (WVABCA), its officers, employees, and the State of West Virginia for losses to the Supplier's inventory stored at the WVABCA Warehouse as a result of fire, storm, flood, or other acts of God and does hereby release the WVABCA and the State of West Virginia from liability for such inventory losses.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
7/1/2023  
(Date)



# WEST VIRGINIA

ALCOHOL BEVERAGE CONTROL ADMINISTRATION  
FREDRIC L. WOOTON, COMMISSIONER

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## MEMORANDUM

**TO:** All Liquor Vendors

**FROM:** Julia Jones, Comptroller

**SUBJECT:** Bailment Liquor Payments

The West Virginia State Auditor's office will mail all liquor payments directly to the appropriate vendor of record, or you may request an electronic deposit of your payments. All supporting documentation regarding subtractions or additions to payments will be emailed to the Main Contact as designated below. To ensure that we relay the correct remittance address to the Auditor's Office, please provide the following information:

Vendor Name: \_\_\_\_\_

Remittance Address: \_\_\_\_\_

Main Contact: \_\_\_\_\_

Main Contact Telephone: \_\_\_\_\_

Main Contact Email: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Enclosed is a Company eVendor Agreement form for any vendor who would like to receive their Bailment Liquor payments via Electronic Fund Transfer. Please send all completed forms to my attention at the address indicated above. You may contact me with any questions you may have at (304)356-5500 extension 65510.





**STATE OF WEST VIRGINIA  
DEPARTMENT OF REVENUE  
ALCOHOL BEVERAGE CONTROL  
ADMINISTRATION  
900 Pennsylvania Avenue, 4<sup>th</sup> Floor  
Charleston, WV 25302**

**INSTRUCTIONS FOR REPRESENTATIVE' S LICENSE APPLICATION (FORM ABCC-WS-181)**

PLEASE READ ALL THE INSTRUCTIONS CAREFULLY.

ALL QUESTIONS ARE TO BE ANSWERED IN FULL.

APPLICANT'S ACCURACY AND THOROUGHNESS IN COMPLETING THE APPLICATION FORM WILL ASSIST THIS OFFICE IN PROCESSING THE APPLICATION AND PREVENT UNNECESSARY DELAYS.

**APPLICANTS MUST TYPE OR PRINT, IN INK, ALL ANSWERS ON ALL FORMS**

**INSTRUCTIONS**

1. All questions and/or descriptions must be answered.
2. The application must be signed and notarized.
3. If any questions/descriptions cannot be completed in the available space on the application, please submit additional pages as needed.
4. Each additional page submitted must include entity name, DBA name, and indicate which question applicant is answering.
5. Applications must be completed correctly, and all necessary paperwork included when mailed to the WVABCA. Failure to do so will result in the application being delayed and/or returned to the applicant for the necessary corrections.
6. License fees must be paid by **Certified Check, Cashier's Check or money order**. Personal checks, business checks or cash will not be accepted. Make checks payable to the WVABCA.

Fees:

- Distillery/Liquor Representative license is \$100.00 for full year.
- Wine Supplier Representative license is \$100.00 for full year.
- If a Representative for wine and liquor the fee is \$200.00. If the license for a Distillery/Wine Supplier Representative is issued for less than a full year (January 1 through June 30), the fee may be prorated to 50% of the yearly fee.
- (In State) Wine Distributor Representative \$0 (no fee).

**MAIL COMPLETED APPLICATION, FEES, AND REQUIRED ACCOMPANYING FORMS TO:**

West Virginia Alcohol Beverage Control Administration  
ATTN: Wine Licensing  
900 Pennsylvania Avenue, 4<sup>th</sup> Floor  
Charleston, WV 25302

**IF YOU HAVE ANY QUESTIONS OR NEED ASSISTANCE PLEASE CALL THE  
ADMINISTRATION AT 1-800-642-8208 OR (304)356-5500 AND ASK FOR THE LICENSING DIVISION.**



**West Virginia Alcohol Beverage Control Administration**  
900 Pennsylvania Avenue, 4<sup>th</sup> Floor, Charleston, WV 25302

**Application for Representative's License**

Wine Supplier Representative  
Answer Questions 1-33  
License Fee: \$100

Distillery/Liquor Representative  
Answer Questions 1-33  
License Fee: \$100

(In State) Wine Distributor  
Representative  
Answer Questions 1-33  
License Fee: \$0

**Representative (Applicant)**

- 1. Name: \_\_\_\_\_
- 2. DOB: \_\_\_\_\_ 3. SSN: \_\_\_\_\_
- 4. Home Mailing Address: \_\_\_\_\_ City/State/Zip: \_\_\_\_\_
- 5. Home/Mobile #: \_\_\_\_\_
- 6. Email: \_\_\_\_\_

**Distillery, Wine Supplier or Wine Distributor Company**

- 7. Name: \_\_\_\_\_
- 8. Business Phone: \_\_\_\_\_
- 9. FEIN: \_\_\_\_\_
- 10. Physical Address: \_\_\_\_\_ City/State/Zip: \_\_\_\_\_
- 11. Mailing Address: \_\_\_\_\_ City/State/Zip: \_\_\_\_\_
- 12. Company Contact: \_\_\_\_\_
- 13. Email: \_\_\_\_\_

**Broker Company** (if applicant is an employee of a Broker Company, complete questions 14-18, otherwise proceed to question 19.)

- 14. Name: \_\_\_\_\_
- 15. Business Phone: \_\_\_\_\_
- 16. Mailing Address: \_\_\_\_\_ City/State/Zip: \_\_\_\_\_
- 17. Company Contact: \_\_\_\_\_
- 18. Email: \_\_\_\_\_

**Applicant:** (If your answer is yes to any of the questions 19-26, a written explanation, including date(s) and charge(s) must be attached).

- 19. Has applicant or any officer been:
  - a. Convicted of a felony? Yes  No
  - b. Convicted of a violation of federal or state alcohol laws? Yes  No
  - c. Convicted of a criminal offense (misdemeanor) within the last 5 years? Yes  No
  - d. Refused any type of alcohol license or permit in any state? State \_\_\_\_\_ Yes  No
- 20. Has applicant or any officer had:
  - a. A hearing before the WVABCA Commissioner? Yes  No
  - b. Any type of WVABCA license or permit sanctioned? Yes  No
- 21. Has applicant been refused any type of alcohol license or permit in any state? Yes  No
- 22. Does applicant or any blood relative hold any real estate, buildings or equipment used by any WV wine retail licensee? Provide name, address and interest. Yes  No
- 23. Does applicant or any blood relative hold any interest in a license wine retailer in West Virginia? Yes  No
- 24. Is the applicant, spouse of the applicant, or any blood relative or employee of the West Virginia Alcohol Beverage Control Administration? Provide name of person and relationship. Yes  No
- 25. Is the applicant, spouse of the applicant, or any blood relative an elected or appointed state, county or municipal official? Provide name of person, relationship and office held. Yes  No

26. Is the applicant, or spouse of the applicant, a member or officer of any political party executive committee of West Virginia? Yes  No
27. Has the applicant, during the previous fiscal year, made or given, voluntarily or on request, a gift, contribution, money or property to an employee of the WVABCA, or to any West Virginia licensed wine distributor or retailer, or to or for the benefit of any political party committee or campaign fund? Yes  No   
If yes, how much \$ \_\_\_\_\_ To whom \_\_\_\_\_
28. Is the applicant a salaried employee of the company to be represented? Yes  No
29. Is the applicant employed by a broker of the company to be represented? Yes  No
30. Will applicant receive any hidden benefits or bonuses in addition to the salary promised? Yes  No
31. What is applicant's present employment or what has recently been applicant's employment, business, or profession? \_\_\_\_\_
32. Does applicant intend to continue employment or business connections in addition to this application? Yes  No
33. Will applicant represent wine products in West Virginia? Yes  No
34. The monetary total of all wine sales made by the applicant to West Virginia licenses wine distributors during the previous fiscal year. \$ \_\_\_\_\_ If not a full year, what portion? \_\_\_\_\_
35. Will applicant represent liquor products in West Virginia? Yes  No
36. The monetary total of all alcoholic liquor sales made by the applicant to the Commissioner during the previous fiscal year \$ \_\_\_\_\_ If not a full year, what portion? \_\_\_\_\_
37. The monetary total of the gross income received by the applicant on the above listed liquor/wine sales. \$ \_\_\_\_\_
38. Does the applicant hold a WVABCA retail license? Yes  No

Should the applicant fail to fully carry out and fulfill in every respect the laws of West Virginia, then the Commissioner shall have the right to terminate or revoke this license or permit and declare forfeited the penalty of the bond (if a bond is required for the selected license type). However, it is agreed and understood by and between the parties hereto that before such bond shall be forfeited a hearing shall be held in the Office of the West Virginia Alcohol Beverage Control Administration in the city of Charleston, West Virginia, after ten (10) days written notice to the applicant, setting forth the charge and the time and place of

**TO BE COMPLETED BY THE REPRESENTATIVE AND NOTARY**

STATE OF \_\_\_\_\_,

\_\_\_\_\_  
Signature of Sales Representative

COUNTY OF \_\_\_\_\_, to wit:



Given under my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
Signature of Notary Public

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

**TO BE COMPLETED BY THE OWNER, AN OFFICER, DIRECTOR OR MANAGER OF THE COMPANY LISTED IN QUESTION #7 or #14**

I affirm that the above- named applicant is an authorized representative of this company and will be employed by this company if the requested license is issued. I agree to notify the Commissioner, in writing, if the above-named applicant ceases to represent our company.

Name of Company \_\_\_\_\_

Printed Name

Signature

Title

STATE OF \_\_\_\_\_,

COUNTY OF \_\_\_\_\_, to wit:



Given under my hand and official seal this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

\_\_\_\_\_  
Signature of Notary Public

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



# WEST VIRGINIA

ALCOHOL BEVERAGE CONTROL ADMINISTRATION  
FREDRIC L. WOOTON, COMMISSIONER

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**TO:** West Virginia Liquor Suppliers

**FROM:** Kimberly Canterbury-Hayes  
Spirits, Wine, & Order Entry Manager

**RE:** Portal Access and Bailment Reports

You must have a portal login to receive your Bailment Reports. Previously these reports were emailed to you based upon your portal login. However, the WVABCA now offers a Reporting Center on our website in which you can obtain any of the Bailment Reports available for your vendor at your convenience. On the portal, you will also have access to up to the minute sales data for your products including inventory statistics and other related pricing information that include SPA's and price changes.

To obtain access to the portal and the upcoming Reporting Center you will need a portal login and password.

Please visit <https://portal.wvabca.com/SecureLogin.aspx> and choose Login Request Form. Please complete the request and submit. You will receive an email confirmation once your setup is complete and provide you with your login name. Each person requiring access will need to provide this information. You may have multiple logins for one vendor.

# STANDARD QUOTATION & SPECIFICATION FORM

**VENDOR OF RECORD:**

**STATE CODE:**

1. STATE:	2. DATE SUBMITTED:
3. BRAND NAME:	4. EFFECTIVE DATE:
5. STATE STOCK: <input type="checkbox"/>	6. BAILMENT: <input type="checkbox"/>
8. TYPE:	7. SPECIAL PURCHASE ORDER PLAN: <input type="checkbox"/>
11. AGE/VINTAGE:	9. CLASS:
15. DISTILLED/PROD.BY:	10. FORMULA:
16. ADDRESS:	12. PROOF/ALCOHOL:
17. BOTTLED BY:	13. DOMESTIC:
18. ADDRESS:	14. IMPORTED:
19. SOLD UNDER ANY OTHER LABEL: <input type="checkbox"/> YES <input type="checkbox"/> NO	14a INBOND: <input type="checkbox"/> YES <input type="checkbox"/> NO
PROOF:	AGE:
EXPLAIN:	
20. SHIP POINT:	21. FOB POINT:
	22. FRT. PER CWT:

**REASON FOR CHANGE:**

23. <input type="checkbox"/> AGE/VINTAGE/PROOF CHANGE	26. <input type="checkbox"/> CASE COST CHANGE	29. <input type="checkbox"/> PALLET/TIER/WEIGHT CHANGE
24. <input type="checkbox"/> SIZE CHANGE	27. <input type="checkbox"/> VENDOR CHANGE	30. <input type="checkbox"/> PACK CHANGE
25. <input type="checkbox"/> SCC/GTIN CHANGE	28. <input type="checkbox"/> NEW ITEM	31. <input type="checkbox"/> OTHER (Explain on Line 54)

	OTHER	3 LITER/ 4 LITER	1.75 LT/ 1.5 LT	LITER	750 ML	375 ML/ 500 ML	200 ML/ 187 ML	50 ML/ 100 ML
32. UNIT PACK								
33. OUNCES PER BOTTLE								
34. BOTTLES / SLEEVE								
35. SKU GTIN								
36. 2ND SKU GTIN								
37. SHIP. CONT. CODE - SCC (first 8 digits)								
SHIP. CONT. CODE - SCC (last 6 digits)								
<b>38. STATE CODE</b>								
39. CASES / PALLET & CASES / LAYER								
40. CASE WEIGHT (LBS)								
41. NET COST FOB SHIP POINT								
42. U.S. FREIGHT								
43. OCEAN FREIGHT								
44. MARINE INSURANCE								
45. OTHER CHARGES / BAILMENT								
46. DISCOUNT OR INSERT NET								
<b>47. TOTAL INVOICE COST</b>								
48. CASE DIMENSIONS (L/W/H) (INCHES)								
49. BOTTLE DIMENSIONS (D/W/H)								
50. LAST/PREVIOUS QUOTED COST								
51. DATE LAST/PREVIOUS QUOTE								
52. CASE COST INCREASE/DECREASE								
53. COST PER SELLING UNIT								
54. REMARKS:								

55. Is this a product for which you want a limited listing period.  YES  NO If yes the listing ends / /

56. TERMS (NET/DISC.):

57. REPRESENTATIVE FOR THE STATE NAME: ADDRESS: LIC NO: TELEPHONE: FAX:	58. WE CERTIFY THAT THE FOREGOING IS CORRECT SUPPLIER: STATE LIC/PERMIT NO: FED. ID. NO.: ADDRESS: TELEPHONE:      FAX: BY: TITLE:
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STATE USE

**TITLE 175  
LEGISLATIVE REGULATIONS  
ALCOHOL BEVERAGE CONTROL COMMISSIONER**

**SERIES 6  
BAILMENT POLICIES AND PROCEDURES**

**§175-6-1. General.**

1.1. Scope. -- These modified proposed legislative regulations explain and clarify the bailment procedures and policies to be utilized by the ABCC in the operation of the ABCC warehouse and the provision of alcoholic liquor to licensed retail stores.

1.2. Authority. -- W. Va. Code §§60-2-16 and 29A-3-1 et seq.

1.3. Filing Date. -- May 9, 2005.

1.4. Effective Date. -- May 13, 2005.

**§175-6-2. Definitions.**

As used in these regulations and unless the context clearly requires a different meaning, the following terms shall have the meaning ascribed herein, and shall apply in the singular and in the plural.

2.1. "Alcohol" means ethyl alcohol, whatever its origin, and shall include synthetic ethyl alcohol but not denatured alcohol.

2.2. "Alcoholic liquor" or "liquor" means alcohol, beer, fortified wine and distilled spirits, and any liquid or solid capable of being used as a beverage, but shall not include wine having an alcohol content of fourteen percent (14%) or less, nonintoxicating beer or nonintoxicating beverages.

2.3. "Alcohol Beverage Control Commissioner" or "ABCC" or "Commissioner" means the West Virginia Alcohol Beverage Control Commissioner (Administrator) or his delegate.

2.4. "Bailment" means the warehousing

method whereby alcoholic liquors owned by the supplier are stored in the ABCC warehouse for subsequent shipment to retail liquor stores.

2.5. "Case lot" means a complete case of distilled spirits.

2.6. "Code" means the designation for a specific brand and container size of alcoholic liquor.

2.7. "Department" shall mean the West Virginia Department of Tax and Revenue.

2.8. "Distilled spirits" means ethyl alcohol, ethanol or spirits, including all dilutions and mixtures thereof, from whatever source or by whatever process produced, for beverage use, and shall include, but not be limited to, neutral spirits, whiskey, brandy, rum, gin, vodka, cordials and liqueurs. In addition to the foregoing, any alcoholic beverage containing more than twenty-four percent (24%) of alcohol by volume shall be deemed to be distilled spirits.

2.9. "Distillery" or "distiller" means an establishment where alcoholic liquor other than wine and beer is manufactured or in any way prepared.

2.10. "Electronic funds transfer" or "EFT" means the transfer electronically of funds from one bank account to another bank account without the necessity of a personal or business check to initiate the transaction.

2.11. "Fortified wine" means any wine to which brandy or other alcohol has been added and includes dessert wines which are not fortified and any wine containing greater than fourteen percent (14%) alcohol by volume.

2.12. "Importer" means a person who brings in or carries-in goods from a foreign county for the purpose of sale of such goods in this county.

2.13. "Layer" or "layer quantity" means one layer of product cases on a pallet-type portable platform of wood or other material.

2.14. "Licensed retailer" means the person licensed in accordance with W. Va. Code §60-3A to operate a retail liquor store.

2.15. "Manufacture" means to distill, rectify, make, mix, concoct, process, blend, bottle or fill an original package with any alcoholic liquor.

2.16. "Manufacturer" means any person engaged in the manufacture of any alcoholic liquor, and among others includes a producer, processor, bottler, importer, broker, wholesaler, distributor, supplier, distiller, rectifier, winemaker or brewer.

2.17. "Mixed case" or "split case" means a single full case of alcoholic liquors which is comprised of different brand names, different spirits, different proofs, etc.

2.18. "Pallet" or "pallet quantity" means the cases of product which for purposes of shipment and storage are situated on portable platforms of wood or other material, such platforms being forty-eight inches (48") deep by forty inches (40") wide and capable of being moved by materials handling equipment such as a fork-lift; the layers of product cases on the platforms must be eight in number.

2.19. "Neutral spirits" means ethyl alcohol of 190 proof or higher used especially for blending other alcoholic liquors.

2.20. "Original package" means any closed or sealed container or receptacle used for holding alcoholic liquor.

2.21. "Person" means any individual, partnership, joint stock company, business trust, association, corporation or other form of business enterprise, including a receiver, trustee or

liquidating agent.

2.22. "Product" means alcoholic liquors whether located in the ABCC warehouse or in retail liquor stores.

2.23. "Public place" means any place, building or conveyance to which the public has, or is permitted to have access, including restaurants, soda fountains, hotel dining rooms, lobbies, and corridors of hotels and any highway, street, lane, park or place of public resort or amusement: Provided, That the term "public place" shall not mean or include any of the above-named places or any portion or portions thereof which qualify and are licensed under the provisions of W. Va. Code §Chapter 60 to sell alcoholic liquors for consumption on the premises.

2.24. "Retail liquor store" means a store established and operated under the authority of W. Va. Code §§60-3 or 60-3A for the sale of alcoholic liquor in the original package for consumption off the premises.

2.25. "Sale" means any transfer, exchange or barter in any manner or by any means, for a consideration, and shall include all sales made by principal, proprietor, agent or employee.

2.26. "Selling" shall include solicitation or receipt of orders, possession for sale, or possession with intent to sell.

2.27. "Supplier" means a person who sells or offers to sell, or solicits or negotiates the sale, of alcoholic liquors in West Virginia and the term may include manufacturers, distributors, distillers and importers.

2.28. "Wine" means any alcoholic beverage obtained by the fermentation of the natural content of fruits, or other agricultural products, containing sugar, and includes, but is not limited to, still wines, champagne and other sparkling wines, carbonated wines, imitation wines, vermouth, cider, perry, sake or other product offered for sale or sold as wine.

2.29. "Winery" means an establishment where



wine is manufactured or in any way prepared.

**§175-6-3. Conversion to Bailment.**

3.1. During the time the ABCC converts to a bailment warehousing method, the inventory will consist of product owned by the ABCC and product owned by suppliers.

3.1.1. When conversion commences on July 3, 1990, and at all times subsequent thereto, ABCC inventory will be used first; when the ABCC inventory is insufficient, inventory provided by suppliers will be used.

3.1.2. The ABCC inventory records will at all times maintain a separate identity from all suppliers' inventory.

3.1.3. As the ABCC inventory is depleted, supplier inventory will be increased to the pre-approved level.

3.2. Each supplier is required to furnish the ABCC with the name, address, and phone number of the principal individual who will represent such supplier in all dealings with the ABCC that pertain to bailment.

3.3. Each supplier is required to provide the ABCC with certified copies of such supplier's applicable Bureau of Alcohol, Tobacco and Firearms permit and the Internal Revenue Service Special Tax Permit (form 11).

3.4. Each supplier is required to complete annually the "Bailment Authorization Form" provided by ABCC. This form grants ABCC the authority to effect the removal of the supplier's product from bailment on a shipment-by-shipment or continuing basis.

3.5. Each supplier is required to execute the "HOLD HARMLESS AGREEMENT" provided by ABCC. This agreement states that the supplier will hold ABCC harmless for any losses incurred to the supplier's inventory due to fire, water, or other damage by the elements while the supplier's inventory is stored at the ABCC warehouse. ABCC will not cover costs or carry insurance for

such losses.

3.6. All merchandise received from a given supplier will be converted to bailment at the time of receipt at the ABCC warehouse.

3.7. Price changes may occur no more often than four (4) times per twelve (12) month period. New price quotation forms must be submitted at least sixty (60) days in advance of the price increase effective date in order that the Wholesale Spirits Catalog may be amended. Effective dates of the spirits catalog are February 1, May 1, August 1, and November 1. Failure to provide the required advance notice of price changes may result in delisting certain of the suppliers products. Additionally, the price change may not be instituted until the spirits catalog is next published.

3.8. ABCC will provide suppliers with a one (1) year sales history report. This report will list sales, by month, of each of the supplier's products that have been sold by ABCC.

3.9. ABCC will provide suppliers with an initial maximum inventory level for each code. Requests for changes in inventory levels must be made to authorized ABCC personnel who must agree to such changed levels before merchandise which will exceed the maximum inventory level is ordered for placement into bailment storage in the warehouse.

3.10. ABCC will provide suppliers with a current inventory status report. This report will indicate current ABCC inventory and licensed retailer on-order quantities for each item. This report will assist suppliers in determining bailment inventory orders.

**§175-6-4. Delivering Merchandise.**

4.1. Suppliers will be responsible for determining the quantities of merchandise to be delivered to the ABCC warehouse for bailment storage. ABCC requires that suppliers deliver product in multiples of pallet quantities only. Effective January 1, 1991, product will not be unloaded if it is not shipped and unloaded on

pallets.

4.2. Suppliers are required to notify ABCC warehouse personnel at least forty-eight (48) hours in advance of shipment of quantities, by code, of product being delivered to the ABCC Warehouse. The supplier will be provided with an unloading reference number at the time ABCC is notified of shipment.

4.3. The shipment will not be accepted if the quantities to be delivered will place the warehouse inventory of the product being delivered over the maximum level. The supplier will be notified of such nonacceptance within 24 hours of original notification.

4.4. The supplier will be responsible for obtaining the freight carrier. The supplier must provide the carrier with the ABCC unloading reference number.

4.5. The carrier is required to call the ABCC Warehouse to obtain an unloading appointment time. The carrier must indicate the supplier and the ABCC unloading reference number when scheduling the appointment. Carriers should call at least one (1) working day in advance to arrange the unloading time. Trucks arriving without appointments and reference numbers will not be unloaded.

4.5.1. In general, deliveries will not be unloaded from 4:00 p.m. to 7:00 a.m. Monday through Friday, nor at all on Saturdays, Sundays or legal State holidays including primary and general election days.

**§175-6-5. Unloading and Storage.**

5.1. ABCC Warehouse personnel will unload all products. Carrier drivers are required to witness the unloading.

5.2. ABCC Warehouse personnel will complete a warehouse unloading report form. This report will indicate by code the number of cases unloaded. Shortages and damage will be noted. The driver and ABCC warehouse representative will sign the unloading report form

and the Bill of Lading or Delivery Receipt.

5.3. ABCC will provide the supplier with a copy of the warehouse unloading report form and the Bill of Lading or Delivery Receipt. The supplier and the carrier must resolve any shipping discrepancies from the report.

5.4. ABCC will use the warehouse unloading report form to enter information into the computer inventory files. ABCC will be responsible for the accuracy and maintenance of the computer inventory files.

5.5. Only full cases of salable product will be placed into storage for the supplier. Salable is defined as product that can be sold at full retail price. Cases that are short bottles, damaged, or have broken bottles will be unloaded into a vendor holding area. The supplier will be notified and disposition instructions requested. The supplier may send a representative to the warehouse to physically process the reported damage or request that ABCC personnel provide the extra service. ABCC will charge the supplier for extra case handling services.

5.6. Partial Cases of Salable Product:

5.6.1. The supplier may request that partial cases of salable product be transferred to vendor storage for eventual purchase by retail liquor stores.

5.6.2. As an alternative, the supplier must furnish disposition instructions within thirty (30) days subsequent to when such instructions were requested by the ABCC. If the supplier fails to furnish instructions, ABCC may sell the product and retain the proceeds to cover handling costs. ABCC personnel will adjust the computer bailment inventory records. This procedure does NOT constitute a purchase of bailment inventory by ABCC.

5.7. Salvageable Product:

5.7.1. Salvageable product will be retained in the supplier holding area for a period of thirty (30) days. Salvageable product is defined

as product that is slightly damaged and cannot be sold at full retail price. If suppliers fail to furnish disposition instructions within the thirty (30) days, ABCC may sell such products and retain the proceeds to cover handling costs. ABCC personnel will adjust the computer bailment inventory records. This procedure does NOT constitute a purchase of bailment inventory by ABCC.

#### 5.8. Unsalable Merchandise:

5.8.1. Unsalable product will be retained in the supplier holding area for a period of thirty (30) days. Unsalable product is defined as product that is not fit for human consumption. If the supplier fails to furnish ABCC with disposition instructions within the thirty (30) day time frame, ABCC may destroy the product and invoice the supplier for handling charges to cover the costs incurred. ABCC personnel will adjust the computer bailment inventory records. This procedure does NOT constitute a purchase of bailment inventory by ABCC.

5.9. General Comments: Merchandise in the ABCC warehouse is the property of the supplier. ABCC will assume responsibility for any non-concealed breakage or shortages that are incurred while bailment inventory is stored in the warehouse; however, ABCC will not cover any losses arising from fire, water, or other damage by the elements.

#### **§175-6-6. Use of Bailment Inventory.**

6.1. ABCC maintains a computerized inventory system that keeps a perpetual listing of the inventory in the various warehouse locations. This computerized system is designed to use the ABCC inventory to fill retail liquor store orders before product is requested from the supplier's bailment stock.

6.2. When the ABCC inventory no longer contains a requested code, the computer will issue daily an automatic withdrawal order for each code that is needed from the supplier's inventory. This withdrawal order is printed by code, supplier and in full case quantities. The withdrawal order is

generated one (1) working day in advance of shipment of the product to the retail liquor store. ABCC will take possession of the product when it is picked from bailment stock in preparation for shipment.

6.3. At the end of the daily activity on the 15th and last day of each month, the computer will generate for the time period covered a bailment purchase order/receiving report. This report is a compilation of the items transferred to ABCC possession through the use of the automatic withdrawal requests and the manual warehouse transfer transactions. It also provides a recap of all credit memos and other chargebacks that have been processed during this time. Detailed reconciliation of product transfer during each day of the report period will be a part of this report. See Section 15 of these regulations for additional information.

6.4. For most suppliers, the report described in Section 6.3 will be transmitted by an electronic mail transfer to the supplier's business location. This electronic transfer of information will support an electronic fund transfer by the West Virginia State Treasurer to the supplier's preauthorized bank account. Except for certain fiscal constraints in June of each year, fund transfer will occur within three to five working days of the close of the semi-monthly report period.

#### **§175-6-7. Defective Merchandise and Concealed Damage or Shortage.**

##### 7.1. Defective alcoholic liquors.

##### 7.1.1. ABCC owned alcoholic liquors.

7.1.1.1. Alcoholic liquors owned by ABCC will be returned to the supplier if found to be defective or unsalable.

a. Defective alcoholic liquors located in retail liquor stores will be processed in accordance with the procedure provided in 175 C.S.R. 1, §4.9.

b. Defective alcoholic liquors located in the ABCC warehouse will be disposed

of in accordance with instructions provided by the supplier. Such disposition instructions must be provided by the supplier within thirty (30) days after the supplier is notified of the defective alcoholic liquors. ABCC may destroy the defective alcoholic liquors and invoice the supplier for handling charges if the supplier fails to provide disposition instructions.

7.1.2. Bailment alcoholic liquors.

7.1.2.1. Defective alcoholic liquors available through the bailment method of warehousing must be removed from the ABCC warehouse.

7.1.2.2. Defective alcoholic liquors located in retail liquor store and which were obtained from supplier bailment stock must be processed in accordance with the procedures provided in 175 C.S.R. 1, §4.9.

a. ABCC personnel are authorized to direct the return of defective alcoholic liquors from retail liquor stores to the ABCC warehouse and to invoice suppliers for the handling cost.

b. Because retail liquor stores will be credited by the ABCC for defective alcoholic liquors which are returned, suppliers are required to grant a credit of equal amount to the ABCC. Under no circumstances will the ABCC be deemed to purchase any defective alcoholic liquors provided out of bailment stock.

7.2. Concealed damage or shortage.

7.2.1. ABCC owned alcoholic liquors.

7.2.1.1. ABCC will be provided appropriate credit by suppliers for alcoholic liquors which are damaged or shorted and located in the ABCC warehouse.

7.2.1.2. Alcoholic liquors which are damaged or shorted and located in retail liquor stores will be processed in accordance with the procedures provided in 175 C.S.R. 1, §4.9. Appropriate credit will be provided to the

respective retail liquor stores and disposition instructions will be requested from suppliers. The ABCC may destroy damaged alcoholic liquors and invoice the supplier for handling charges if disposition instructions are not provided within thirty (30) days after the supplier is notified of damaged alcoholic liquors.

7.2.2. Bailment alcoholic liquors.

7.2.2.1. Damaged or shorted alcoholic liquors which are located in the ABCC warehouse and available through the bailment method of warehousing must be removed from the warehouse.

7.2.2.2. Alcoholic liquors which are damaged or shorted and located in retail liquor stores will be processed in accordance with the procedures provided in 175 C.S.R. 1, §4.9.

a. ABCC personnel are authorized to direct the return of damaged alcoholic liquors to the warehouse and invoice the supplier for all handling charges, regardless of whether the supplier provides disposition instructions within thirty (30) days of being notified of the damaged alcoholic liquors.

b. Appropriate credit will be provided by the supplier to the retail liquor store.

7.3. The ABCC will under no circumstances be deemed to purchase any defective alcoholic liquors from that which is provided for distribution by bailment.

**§175-6-8. Withdrawal of Bailment Inventory by the Supplier.**

8.1. The supplier may withdraw alcoholic liquors from bailment storage for the following reasons:

8.1.1. The supplier may return product to his warehouse for redistribution to other areas. The supplier cannot redistribute the product to other states or wholesale or retail customers directly from the ABCC Warehouse.

8.1.2. The supplier may return product to his warehouse if the maximum inventory level at the ABCC Warehouse has been exceeded.

8.1.3. The supplier may return product to his warehouse if the product is defective or unsalable.

8.1.4. The supplier must return product to his warehouse if the product has been delisted by ABCC and will no longer be available in the State of West Virginia except through ABCC by special order.

8.2. The ABCC must approve of the removal of any product before it can be removed from the warehouse. Such approval must be provided at least 24 hours in advance of the desired removal. Such removal must only occur during the warehouse delivery hours specified by Section 4.5.1.

8.3. The supplier must provide a motor carrier to be used when removing product from the warehouse. The carrier must make arrangements with the ABCC for a loading time.

8.4. ABCC will load the product onto the truck. The carrier driver will observe the loading. Both the ABCC and the driver must sign the Bill of Lading and a copy of the document will be provided to the supplier. ABCC will adjust the computer bailment inventory records.

8.5. ABCC will charge the supplier a case handling fee to cover the costs resulting from this activity. The charge will be specified by Section 11.1.

**§175-6-9. Maximum Inventory Levels.**

9.1. The preapproved level will be a sixty-day (60) supply based on a one-year (1) average consumption for each code.

9.2. ABCC will set a maximum level of inventory of each item in storage.

9.3. The maximum inventory levels will be reviewed quarterly and recomputed on a

forecasted sales basis. The supplier will be provided with a copy of the quarterly maximum bailment inventory level report listing the codes carried and the computed levels. The maximum inventory level for each code will be used by the ABCC to approve or deny subsequent supplier shipments.

**§175-6-10. Special Orders.**

10.1. ABCC often receives requests for an item that is not listed in the Wholesale Spirits Catalog.

10.1.1. ABCC will attempt to satisfy these requests through the Special Order procedure provided in 175 C.S.R. 1, §4.3.

10.1.2. Special Order products may be ordered only on a case lot basis.

10.2. Suppliers must notify the ABCC in writing in order to not participate in Special Orders. ABCC will inform retail liquor stores of the supplier's position.

10.3. Suppliers must receive permission from the ABCC to maintain a supply of a Special Order item in storage at the ABCC Warehouse. Maximum levels of inventory for the special order product must be determined.

**§175-6-11. Handling Charges.**

11.1. Suppliers doing business with ABCC under the bailment inventory system will be charged for routine warehousing services, such charges will be deducted from the amount due the suppliers for withdrawals of their stock from bailment inventory. If a supplier, whose license status is active, does not have sufficient withdrawals of their stock from bailment inventory to allow the charges to be deducted, then such amount shall be carried forward until such time as withdrawals are made in amounts sufficient to allow the charges to be deducted from the amount due the supplier. Should the supplier's license status become inactive, an invoice will be issued by the ABCC to the supplier for the amount of the charges due the ABCC. The amount of such

charges will be imposed by administrative notices filed in the State Register.

11.2. ABCC may also impose handling fees when extra services are performed. Examples of extra services and charges are as follows: (See Table 1 at the end of this rule.)

11.3. ABCC will complete a special warehouse case handling report when extra services are performed. This form will identify the supplier, type of services rendered, and the charges. ABCC will invoice the supplier based upon the services and charges indicated in the special warehouse case handling report.

**§175-6-12. Reserved for Future Use.**

**§175-6-13. Physical Count of Inventory.**

13.1. The ABCC is responsible for maintaining the accuracy of the perpetual computer inventory records. All transactions affecting the files are checked and verified for accuracy daily.

13.2. The ABCC will conduct a physical count of all products in the warehouse on a twice per year basis as of June 30 and December 31. Differences between the physical count and the perpetual records will be resolved by adjusting the perpetual records. Suppliers will be advised of any discrepancies found to affect the product they have in storage.

13.3. Supplier's representatives may perform a physical count of the supplier's inventory. Suppliers are required to make appointments at least 24 (twenty-four) hours in advance of the count time. Representatives may be asked by ABCC to display appropriate credentials prior to commencement of counting activities.

**§175-6-14. Listing and Delisting of Inventory Products.**

14.1. Listing and delisting of products will be governed through administrative notices issued by the ABCC.

14.2. Where product with an alcohol content in excess of one-half of one percent (.5%) and a distilled spirit base is available for inclusion in the bailment inventory but the product does not fit within the definition of alcoholic liquor, distilled spirit or wine, the ABCC may authorize such product to be included in the bailment inventory and sold by licensed retailers.

**§175-6-15. Reports.**

15.1. ABCC will produce and make available to the person named as agent on the respective supplier's Bailment Authorization Form different computer-generated reports to assist in managing the bailment inventory.

15.1.1. The agent must choose which of the following reports is to be received.

15.1.1.1. BAIL 100 provides the daily bailment withdrawal information by showing the total cases withdrawn by code and by supplier. The delivered case cost is extended by the total number of cases withdrawn from the bailment inventory to determine the total dollar amount for each code withdrawn.

15.1.1.2. BAIL 110 provides weekly withdrawal information by summarizing the daily reports.

15.1.1.3. BAIL 115 provides the billing report as of the fifteenth (15th) and last day of the month. This report, which is a semi-monthly bailment activity recap, contains for each code the summarized withdrawal-data, the month-to-date receipts, and the current on-hand inventory.

15.1.2. In addition to the foregoing reports, ABCC will provide the BAIL 120 report which will provide the monthly recap of all bailment activity. This report contains information from both semi-monthly BAIL 115 reports.

15.2. The following reports will be available as needed to all of the supplier's agents as designated on the Bailment Authorization Form.

15.2.1. BAIL W100 (Bailment Stock Requirements By Supplier) serves as the guideline for determining warehouse replenishment needs.

15.2.1.1. The report provides the sales by bottle for a four (4) month period, the two (2) month average, and the number of cases represented by the two (2) month average.

15.2.1.2. The number of cases needed for resupply may be calculated by comparing the current on-hand inventory levels for active product and fortified wines.

15.2.1.3. A negative quantity in "cases needed" indicates the code is in an overstock condition.

15.2.1.4. This report contains only active product and fortified wines.

15.2.2. BAIL W150, Warehouse Inventory Levels/Product List By Supplier, provides the current on-hand inventory levels for active product and fortified wines.

15.3. Additional copies of the reports may be obtained at a cost of five dollars (\$5.00) for each additional copy. The designated agent shall notify the ABCC of such additional report requirements and shall designate the name and address of such person.

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TABLE I

<u>SERVICE</u>	<u>CHARGE*</u>
Recouping damaged cases	\$2.00 per case
Supplying cartons for damaged cases	Cost of materials
Relabeling or recoding cases	\$1.00 per case
Restacking or hand unloading pallets	\$15.00 per pallet
Loading cases for return to supplier	\$ 10.00 per pallet + \$.80 per case minimum charge of \$50
Return of cases from stores to ABCC Warehouse	\$2.30 per case
Destruction of cases	\$2.30 per case
Repacking cases	\$1.00 per case
Out of stock (inventory level as required by WVABCA)	28% of Delivered Case Cost for each backordered case

\* Note: Charges are subject to change with ninety (90) days' notice by ABCC, such notice to be filed in the State Register. (See 176 CSR 11, specifically 8.5., 11.1. and 11.2.)

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