

**Form R-3**

**REGISTRATION CHANGE REQUEST  
READ INSTRUCTIONS BEFORE COMPLETING**

USE THIS FORM TO REPORT NAME OR ADDRESS CHANGES OR TO NOTIFY US THAT YOU ARE NO LONGER LIABLE FOR ONE OR MORE TAXES. SEE INSTRUCTIONS.

**MAIL TO: VA DEPARTMENT OF TAXATION, REGISTRATION UNIT, PO BOX 1114, RICHMOND, VA 23218-1114 or FAX to (804) 367-2603.**

**CALL (804) 367-8037 TO CHANGE YOUR ACCOUNT INFORMATION BY PHONE.**

**INSTRUCTIONS**

**FOR ALL CHANGES**

- 1. Enter your Virginia Account Number - **required**.
- 2. Enter your Federal Employer ID (FEIN) number, if applicable.

**TO REPORT A CHANGE OF NAME OR ADDRESS:**

- 1. Check the CHANGE TO NAME OR ADDRESS INFORMATION block. Enter your previous business name, physical location, mailing address and business telephone number in the left column. **Complete all spaces in the left column.**
- 2. Use the spaces in the right column to make changes to your business name, physical location, mailing address or phone number. Fill in the spaces only for items that need to be changed or added.
- 3. If the physical location of your business has changed, also check the CHANGE IN BUSINESS LOCATION block, enter the city or county in which your business is now located and the effective date. Note that the physical location of your business may be different from the mailing address.
- 4. Mail this completed form to the address below.
- 5. Continue to file returns as you normally do. **DO NOT make changes to the name or address on your tax returns. Only ONE notification of name or address change is needed.**

**IF YOU ARE COMPLETELY OUT OF BUSINESS:**

- 1. Check the COMPLETELY OUT OF BUSINESS block and enter the date your account should be closed. Check this block only if one or more of the following conditions apply:
  - a. Your business was sold or terminated and you are no longer liable for **any** Virginia business taxes.

- b. The structure of your business changed from one type to another (Sole Proprietorship, Partnership or Corporation) and a new Federal employer ID Number was issued; or
  - c. Your corporation merged with another corporation.
- 2. Mail this completed form to the address below.
  - 3. If you were registered for Employer Withholding Tax, file Form VA-6 and a Form W-2 for each employee within 30 days after the last month in which wages were paid.
  - 4. Discard your remaining tax returns.

**IF YOU ARE NO LONGER LIABLE FOR THIS TAX BUT WILL REMAIN LIABLE FOR OTHER BUSINESS TAXES:**

- 1. Check the NO LONGER LIABLE FOR THIS TAX block, enter the name of the tax ("SALES", "WITHHOLDING", etc.) and the date your liability for this tax ended.
- 2. Mail this completed form to the address below.
- 3. If you are ending your liability for Employer Withholding Tax, file Form VA-6 and a Form W-2 for each employee within 30 days after the last month in which wages were paid.
- 4. Discard the remaining returns for this tax but continue to file returns for other taxes for which you are still liable.

**IF THERE HAS BEEN A CHANGE IN OWNERSHIP:**

Note that every new owner or organization must file a **new** Business Registration Application, Form R-1. If you are the new owner:

- 1. **Do not submit this form.** Send a letter to the address below requesting a Form R-1. Business Registration Application, to establish a new account.

VIRGINIA ACCOUNT NUMBER \_\_\_\_\_

FEDERAL EMPLOYER ID# (FEIN) \_\_\_\_\_

CHANGE TO NAME OR ADDRESS INFORMATION.

CHANGE IN BUSINESS LOCATION:  
NEW CITY or COUNTY NAME \_\_\_\_\_

EFFECTIVE DATE \_\_\_\_/\_\_\_\_/\_\_\_\_

COMPLETELY OUT OF BUSINESS. DATE BUSINESS WAS TERMINATED:

EFFECTIVE DATE \_\_\_\_/\_\_\_\_/\_\_\_\_

NO LONGER LIABLE FOR THIS TAX: TAX NAME \_\_\_\_\_

EFFECTIVE DATE \_\_\_\_/\_\_\_\_/\_\_\_\_

**PREVIOUS BUSINESS NAME & ADDRESS**

**NEW BUSINESS NAME & ADDRESS**

LEGAL BUSINESS NAME	NEW LEGAL BUSINESS NAME
TRADING-AS NAME	NEW TRADING-AS NAME
PHYSICAL STREET ADDRESS	NEW PHYSICAL STREET ADDRESS
CITY STATE ZIP	CITY STATE ZIP
MAILING ADDRESS	NEW MAILING ADDRESS
CITY STATE ZIP	CITY STATE ZIP
AREA CODE ( ) TELEPHONE NUMBER	AREA CODE ( ) TELEPHONE NUMBER