

STATE OF WEST VIRGINIA State Tax Department, Revenue Division P. O. Box 2666 Charleston, WV 25330-2666



Earl Ray Tomblin, Governor

Craig A. Griffith, Tax Commissioner

SHARON SCOTT BRENNAN & ASSOCIATES PLLC 3261 OLD WASHINGTON RD # 3040 WALDORF MD 20602-3223 Letter Id: L1321862528 Issued: 06/08/2012 Account #: 2271-5447

RE: Business Registration Certificate

The West Virginia State Tax Department would like to thank you for registering your business. Enclosed is your Business Registration Certificate. This certificate shall be permanent until cessation of business or until suspended, revoked or cancelled. Changes in name, ownership or location are considered a cessation of business; a new Business Registration Certificate and applicable fees are required. Please review the certificate for accuracy.

This certificate must be prominently displayed at the location for which issued. Engaging in business without conspicuously posting a West Virginia Business Registration Certificate in the place of business is a crime and may subject you to fines per W.Va. Code § 11-9.

When contacting the State Tax Department, refer to the appropriate account number listed on the back of this page. The taxes listed may not be all the taxes for which you are responsible. Account numbers for taxes are printed on the tax returns mailed by the State Tax Department. Failure to timely file tax returns may result in penalties for late filing.

Should the nature of your business activity or business ownership change, your liability for these and other taxes will change accordingly.

To learn more about these taxes and the services offered by the West Virginia State Tax Department, visit our web site at www.wvtax.gov.

Enclosure

atL006 v.4

WEST VIRGINIA STATE TAX DEPARTMENT BUSINESS REGISTRATION CERTIFICATE

ISSUED TO:

BRENNAN & ASSOCIATES, LLC DBA BRENNAN & ASSOCIATES PLLC 105 N COLLEGE ST MARTINSBURG, WV 25401-3303

BUSINESS REGISTRATION ACCOUNT NUMBER:

2271-5447

This certificate is issued on:

06/8/2012

This certificate is issued by the West Virginia State Tax Commissioner in accordance with Chapter 11, Article 12, of the West Virginia Code

The person or organization identified on this certificate is registered to conduct business in the State of West Virginia at the location above.

This certificate is not transferrable and must be displayed at the location for which issued.

This certificate shall be permanent until cessation of the business for which the certificate of registration was granted or until it is suspended, revoked or cancelled by the Tax Commissioner.

Change in name or change of location shall be considered a cessation of the business and a new certificate shall be required.

TRAVELING/STREET VENDORS: Must carry a copy of this certificate in every vehicle operated by them. CONTRACTORS, DRILLING OPERATORS, TIMBER/LOGGING OPERATIONS: Must have a copy of this certificate displayed at every job site within West Virginia.

atL006 v.4 L1321862528 Save a stamp and your time. You can now view, file and pay taxes at https://mytaxes.wvtax.gov More taxes will be available for online access in the future.

TAX Business Registration Tax			FILING FREQUENCY			ACCOUNT NUMBER	
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