

VIRGINIA TAX FACTS



**COMMONWEALTH OF VIRGINIA
DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA**

www.tax.virginia.gov

January 2014

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DEPARTMENT OF TAXATION DIRECTORY

Contact Information

There are several ways to receive assistance from the Virginia Department of Taxation. Individual income tax help is also available from local Commissioners of the Revenue, Directors of Finance, and Directors of Tax Administration in Virginia cities and counties.

Customer Services

Individuals:

Phone: (804) 367-8031

Fax: (804) 254-6113

Businesses:

Phone: (804) 367-8037

Fax: (804) 254-6111

Walk-In Location:

Cashier's Office: Year-Round, M-F 8:30 a.m. – 5 p.m.

1957 Westmoreland Street

Richmond, Virginia 23230

General Correspondence: *(No Returns or Payments)*

Department of Taxation

P.O. Box 1115

Richmond, Virginia 23218-1115

Secure Email

Available at www.tax.virginia.gov

Where's My Refund? (Automated)	(804) 367-2486
Teleplan (automated payment plan system)	(804) 440-5100
Customer Service (Individuals)	(804) 367-8031
Customer Service (Businesses)	(804) 367-8037
Employer Withholding Tax	(804) 367-8037
Sales & Use Tax	(804) 367-8037
Litter Tax	(804) 367-8037
Insurance Premiums License Tax	(804) 404-4163
Aircraft Sales and Use Tax	(804) 786-2450
Bank Franchise Tax	(804) 786-2840
Commodity and Excise Taxes	(804) 786-2450
Forest Products Tax	(804) 786-2450
Fiduciary Income Tax, Estate Tax & Probate Tax	(804) 367-8031
Recordation Tax	(804) 371-0856
Tobacco Stamps	(804) 367-8465
Tobacco Tax Assistance	(804) 371-0730
Business Registration	(804) 367-8057
Online Services	(804) 440-2550

www.tax.virginia.gov

VIRGINIA TAXES

State Taxes: The Virginia Department of Taxation (the Department) administers most state taxes, including but not limited to income taxes, sales and use taxes, and miscellaneous excise taxes.

Penalties and Interest: If an assessment is not paid when due, a penalty is added to the tax and the taxpayer is notified. If the bill is not paid within 30 days of the notice, interest accrues at the underpayment rate established by Internal Revenue Service Code Section 6621 plus 2%.

Local Taxes: Local taxes in Virginia, including real estate taxes, tangible personal property taxes and business license taxes, are administered separately by the state's cities, counties and towns.

ONLINE SERVICES at www.tax.virginia.gov

- Check the status of your Refund.
- File business returns and pay online.
- Use Fillable Forms to complete your personal income tax return and e-File it.
- Download forms and instructions.
- Get filing information and FAQs.
- Visit Laws, Rules & Decisions to view regulations, rulings, and tax bulletins.
- Email Customer Services.
- Make personal income tax and corporation income tax filing extension payments.
- Register your Business.
- Obtain information on electronic filing.
- Use expanded tax tables and calculator.
- Use e-File or Free File to file individual tax returns.
- Make personal income tax, corporation income tax, and insurance premiums license tax estimated tax and quarterly tax report payments.
- Apply for a non-profit organization Retail Sales and Use Tax exemption.
- Bulk upload returns and payments.

ELECTRONIC FILING MANDATES

Individual Income Tax Return Preparers: Paid tax preparers who prepare 50 or more tax returns are required to file returns electronically. E-file now accepts PDF attachments of required supplemental documents.

Retail Sales and Use Tax: All retail dealers must submit their returns and payments electronically.

Corporation Income Tax: All corporations are required to file their annual income tax return and make all payments electronically (estimated tax payments, final payments and filing extension payments). The electronic filing mandate does not currently apply to Pass-Through Entities who file Form 502.

Employers: All employers are required to file withholding tax returns and W-2s/1099s and to make payments of Withholding Tax must do so electronically unless they have been granted an electronic filing mandate waiver (see below).

For All Electronic Filing Mandates: The Tax Commissioner has the authority to waive the requirement to file or pay electronically in cases where compliance causes undue hardship. See our website for details on requesting a waiver.

INCOME TAXES

Corporation Income Tax

General Liability: Every corporation organized under the laws of Virginia, every foreign corporation registered with the State Corporation Commission for the privilege of doing business in Virginia, and every corporation receiving income from Virginia sources must file a Corporation Income Tax return except: public service corporations (other than electric and gas suppliers, railroads and telecommunications companies); banks subject to the Bank Franchise Tax; credit unions; insurance companies; and corporations not conducted for profit which are exempt from the federal income tax, with the exception that these tax-exempt organizations are taxable on their unrelated business taxable income. Subchapter S corporations and most pass-through entities are required to submit an annual informational return (see Pass-Through Entities).

Income of a multistate corporation is determined by a double-weighted sales factor in which the sales factor is weighted 50 percent and the payroll and property factors are 25 percent each. Special formulas are provided for: motor carriers, financial corporations, railway companies, and construction corporations using the completed contract method of accounting. Effective for taxable years beginning on and after July 1, 2011, manufacturing companies may elect to use a modified apportionment formula. Effective for taxable years beginning on and after July 1, 2012, retail companies are required to use a modified apportionment factor.

Registration: Every corporation, including subsidiary corporations, must register their business with the Department of Taxation. Online registration is available at www.tax.virginia.gov/iReg. Businesses must complete registration with the Internal Revenue Service, including receiving a Federal Employer Identification Number, and the State Corporation Commission before registering with the Department.

Filing Returns: A Corporation Income Tax return must be filed annually and the tax paid to the Department on or before the 15th day of the fourth month following the close of the corporation's taxable year. Every corporation that is subject to the Virginia filing requirement must file a return even if no tax is due.

The income tax return filing date for tax-exempt organizations having unrelated business taxable income is the 15th day of the sixth month following the close of the taxable year. The taxable year is the same as that used for federal income tax purposes.

All Corporation Income Tax returns must be filed using the Fed/State e-File program. Visit the Department's website for detailed information.

Estimated Tax: Corporations subject to Virginia income tax are required to make a declaration of estimated income tax if Virginia income tax for the taxable year can reasonably be expected to exceed \$1,000. A corporation whose accounting period is a calendar year is required to make a declaration of estimated tax and pay one-fourth of such estimated tax directly to the Department by April 15 of the taxable year. Subsequent installments are due June 15, September 15, and December 15. All corporation estimated tax payments must be made electronically using Business iFile or eForms, or with an ACH Credit Payment.

Corporations whose accounting period is a fiscal year are required to make a declaration of estimated income tax and pay one-fourth of the tax directly to the Department by the 15th day of the fourth month following the beginning of the corporation's fiscal year. Subsequent installments are due the 15th day of the sixth month, the 15th day of the ninth month, and the 15th day of the 12th month following the beginning of the corporation's fiscal year.

Extensions: An automatic six-month filing extension is allowed for Corporation Income Tax filers provided the return is filed within six months from the original due date of the return. At least 90 percent of the corporation's income tax must be paid by the original due date, or the corporation may be subject to an extension penalty of 2 percent per month on the balance of tax due with the return. Corporations are also subject to interest on any balance of tax due with a return filed on extension. Corporate extension payments must be made electronically using Business iFile or eForms, or with an ACH Credit payment.

Tax Rate: The tax rate is 6 percent of the corporation's Virginia taxable income.

Penalties and Interest: A return must be filed even if there is no tax due. A penalty of 6 percent of the tax due will be added to the tax for each month or any part of a month that the return is not filed or the tax is not paid. The maximum penalty is 30 percent of the tax due; the minimum penalty for failure to timely file an income tax return is \$100.

Interest at the federal underpayment rate, established by Section 6621 of the Internal Revenue Code, plus 2 percent, will be added to the tax on late returns.

500	Virginia Corporation Income Tax Return
Schedule 500A	Multistate Corporation Allocation and Apportionment of Income
Schedule 500AB	Schedule of Related Entity Add Backs and Exceptions
Schedule 500ADJ	Schedule of Adjustments
Schedule AC	Schedule of Affiliated Corporations Consolidated and Combined Filers
Schedule 500FED	Schedule of Federal Line Items
500ES	Corporation Estimated Income Tax Vouchers
500CP	Virginia Automatic Extension Payment
500EC	Virginia Electric Cooperative Modified Net Income Tax Return
500EL	Electric Suppliers Corporation Minimum Tax and Credit Schedule
500MT	Electric Cooperatives Minimum Tax and Credit Schedule
500V	Corporation Income Tax Payment Voucher (for use with Form 500)
500C	Underpayment of Virginia Estimated Tax by Corporations
500CR	Credit Computation Schedule
500 NOLD	Corporation Application for Refund – Carryback of Net Operating Loss
500T	Telecommunications Companies Minimum Tax and Credit Schedule
500X	Amended Virginia Corporation Income Tax Return (for 2007 and prior)
301Corporation	Enterprise Zone Credit–Corporation Tax
304	Major Business Facility Job Tax Credit
305	Clean Fuel Vehicle and Advanced Cellulosic Biofuels Job Creation Tax Credit
306	Coalfield Employment Enhancement Tax Credit and Virginia Coal Employment and Production Incentive Tax Credit

To Download Forms: Visit www.tax.virginia.gov
(Corporations are required to file electronically; however, forms are still available for download on the Department's website).

Employer Income Tax Withholding

General Liability: An employer who pays wages to one or more employees for services performed in Virginia is required to deduct and withhold state income tax from those wages. Virginia law substantially conforms to the federal definition of “wages.” Virginia withholding is generally required on any payment for which federal withholding is required, except amounts paid pursuant to individual retirement accounts and simplified employee pension plans as defined in Sections 7701(a)(37) and 408(c) the Internal Revenue Code. More information is available in the Income Tax Withholding Guide for Employers.

Registration: Every employer, including household employers, is required to register with the Department of Taxation. Online registration, which also includes registration with the Virginia Employment Commission, is available on the Department’s website. Before registering with the Department, employers should register with the Internal Revenue Service and receive a Federal Employer Identification Number, and register with the State Corporation Commission, if applicable.

How to File: An employer’s filing status is determined by the average amount of income tax withheld each month. Employers are asked to estimate this figure so the Department can assign a filing status. Based on the information provided, a quarterly, monthly, semi-weekly, or seasonal filing status is assigned. In addition, all employers must file an annual reconciliation summary. Employers are not responsible for monitoring their monthly tax liabilities to see if a status change is needed. The Department reviews each account annually and makes any necessary changes, and will notify the employer when such changes are made. All employers are required to file their returns (including W2s and 1099s) and make payments electronically using eForms, Business iFile, or Web Upload. The Department’s online filing and payment systems are available at www.tax.virginia.gov.

- **Quarterly Filers:** If an employer’s average monthly withholding tax liability is less than \$100, the account will be assigned a quarterly filing status. Quarterly returns must be filed and paid electronically by the last day of the month following the close of the quarter. A return must be filed for each quarter, even if there is no tax due.
- **Monthly Filers:** If the average monthly withholding tax liability is at least \$100, but less than \$1,000, a monthly filing status will be assigned. Monthly returns must be filed and paid electronically by the 25th day of the following month. A return must be filed for each month, even if there is no tax due.
- **Semi-Weekly Filers:** If the average monthly withholding tax liability is \$1,000 or more, a semi-weekly filing status will be assigned. If the Virginia income tax withheld as of the close of any federal period is more than \$500, a payment must be made electronically within three banking days. Federal cut-off days for withholding deposits are generally Tuesday and Friday of each week. At the end of each calendar quarter, a reconciliation on Form VA-16 must be filed electronically, along with electronic payment of any remaining tax due for the quarter.
- **Seasonal Filers:** Seasonal filers (those employers who have employees only during certain months of the year) are required to file returns for the months designated at the time they register for an account, even if there is no tax due. Seasonal returns must be filed and paid electronically by the 25th day of the month following the month in which the employer had a withholding liability.
- **Penalties and Interest:** A return must be filed for each required period, even if there is no tax due. If an employer fails to file or pay the full amount of the tax when due, a penalty of 6 percent of the tax due will be added to the tax for each month or any part of a month that the return is not filed or the tax is not paid. The maximum penalty is 30 percent of the tax due; the minimum penalty is \$10.

Household Employer: Employers of household employees may elect to file and pay the Virginia income tax withheld from their employees’ salaries on an annual basis. Returns must be filed and paid electronically, and W-2s must be submitted electronically and annually as well. Otherwise, household employers must file and pay periodically and electronically following the rules above.

All Filers Must File Form VA-6: All Withholding Tax filers must electronically file Form VA-6, Employer’s Annual or Final Summary of Virginia Income Tax Withheld Return. Form VA-6 is due to the Department by February 28 of the following calendar year, or within 30 days after the final payment of wages by your company.

All employers are also required to submit any federal income statements (federal Forms W-2 and 1099) that reflect Virginia withholding online/electronically through Web Upload or eForms at **www.tax.virginia.gov**. Forms W-2 and 1099 are also due by February 28 of the following calendar year, or within 30 days of the final payment of wages by your company.

Payroll Service Providers/Bulk Filers: All persons who act on behalf of 100 or more taxpayers to remit Individual Income Tax withholding payments must remit all such withholding payments by ACH Credit transactions.

Download Forms **www.tax.virginia.gov**

- VA-4 Employee's Virginia Income Tax Withholding Exemption Certificate
- VA-5 Employer's Return of Virginia Income Tax Withheld (Monthly, Quarterly, or Seasonal)
- VA-6 Employer's Annual or Final Summary of Virginia Income Tax Withheld Return
Note: All semi-weekly filers must file Form VA-6 electronically.
- VA-6H Household Employer's Annual or Final Summary of Virginia Income Tax Withheld

For more detailed information on the Employer Withholding Tax, see the Department's website at **www.tax.virginia.gov**.

Fiduciary Income Tax

General Liability: The fiduciary of a resident estate or trust must file a return: (1) if the estate or trust is required to file a federal fiduciary income tax return or (2) if it had any Virginia taxable income for the taxable year. "Resident estate or trust" means the estate of a Virginia resident decedent, a trust created under the will of a Virginia resident, or an estate or trust administered by a Virginia resident or under the supervision of a Virginia court. The fiduciary of a nonresident estate or trust receiving income from Virginia sources must also file a return.

Filing Procedure: A Fiduciary Income Tax return, Form 770, must be filed after the close of a calendar year, but not later than May 1, with the Commissioner of the Revenue, Director of Finance, or Director of Tax Administration for the Virginia city or county where the fiduciary qualified. If there has been no qualification in Virginia, the return should be filed with the official in the city or county where the fiduciary resides, does business or has an office, or where one or more of the beneficiaries reside.

Fiduciaries filing on a basis other than a calendar year must file their returns by the 15th day of the fourth month after the close of their taxable year. A copy of the federal fiduciary income tax return, Form 1041, as filed with the Internal Revenue Service, must be attached to the Virginia return.

Tax Rate Table

If taxable income is

Over	But not over	Tax is	Of excess over
\$0	\$3,000	2%	
\$3,000	\$5,000	\$60+3%	\$3,000
\$5,000	\$17,000	\$120+5%	\$5,000
\$17,000		\$720+5.75%	\$17,000

Estimated Income Tax: An estate or trust must make installment payments of estimated income tax if its Virginia income tax can reasonably be expected to be \$150 or more for the taxable year. In the case of an estate only, payment of estimated income tax is not required unless the last day of the taxable year is more than two years after the date of the decedent's death.

Extensions: An automatic six-month filing extension is allowed for Fiduciary Income Tax filers provided the return is filed within six months from the original due date of the return. At least 90 percent of the fiduciary's income tax must be paid by the original due date, or the fiduciary may be subject to an extension penalty of 2 percent per month on the balance of tax due with the return. Fiduciary filers' underpayments are also subject to interest on any balance of tax due with a return filed on extension.

Download Forms www.tax.virginia.gov

770	Virginia Fiduciary Income Tax Return
770IP	Virginia Fiduciary and Unified Nonresident Automatic Extension Payment Voucher
770ES	Estimated Income Tax Payment Vouchers for Estates, Trusts, and Unified Nonresidents
760C	Underpayment of Estimated Tax by Individuals, Estates, and Trusts

Individual Income Tax

General Liability: The Virginia Individual Income Tax applies to the entire income of Virginia residents and to income from Virginia sources received by nonresident individuals. Generally, all residents and nonresidents with Virginia taxable income are required to file a return (see section on “Filing Exception”). The computation of Virginia taxable income begins with federal adjusted gross income. Full-year residents file Form 760.

Part-Year Resident: Any individual who moved into or out of Virginia during the taxable year and who received taxable income from Virginia sources must file a part-year resident return, Form 760PY. If all of the income received during the taxable year is from Virginia sources, Form 760 can be filed instead.

Nonresident: Every nonresident who received taxable income from Virginia sources must file a Virginia nonresident income tax return, Form 763.

Filing Exception: An individual who has not had income tax withheld from his or her wages or who has not made payments of estimated income tax is not required to file a Virginia income tax return if the Virginia adjusted gross income is less than the applicable amount shown on the table below.

Virginia adjusted gross income is federal adjusted gross income (from the federal income tax return) plus any Virginia additions, minus the Age Deduction, if applicable, and any Virginia subtractions.

	Taxable Years 2010 and 2011	Taxable Years 2012 and Beyond
Single	\$11,650	\$11,950
Married, filing a joint return	\$23,300	\$23,900
Married, filing separate returns	\$11,650	\$11,950

How to File: Individuals may file electronically by e-File, Free File (if you qualify), or by using a free fillable form at www.tax.virginia.gov. Individual filers may also e-File through a professional tax preparer, or file a paper return with the Commissioner of the Revenue, Director of Finance, or Director of Tax Administration for the city or county where they reside. Paper returns can also be mailed directly to the Department.

When to File: Calendar year returns are due on May 1. Individuals filing on a basis other than a calendar year must file their returns by the 15th day of the fourth month after the close of their taxable year. The full amount of income tax due on the return must be paid when the return is filed.

Estimated Income Tax: If your Virginia income tax liability, after subtracting income tax withheld and any allowable credits, is expected to be more than \$150, then estimated tax payments must be made on Form 760ES. File Form 760ES Payment Voucher annually by May 1. Estimated payments are due in equal installments on or before May 1, June 15, September 15, and January 15 of the following year. Payments may be made, and a history of estimated payments viewed, on the Department’s website.

Farmers, fishermen and merchant seamen with two-thirds of their estimated Virginia Gross Income from self-employed farming, fishing or being a merchant seaman have special filing requirements which allow them to make fewer payments. See the instructions for Form 760ES on the Department’s website for details.

Extensions: An automatic six-month filing extension is allowed for Individual Income Tax filers provided the return is filed within six months from the original due date of the return. At least 90 percent of the income tax must be paid by the original due date, or the individual may be subject to an extension penalty of 2 percent per month on the balance of tax due with the return. Filers’ underpayments are also subject to interest on any balance of tax due with a return filed on extension. Extension payments may be made online on the Department’s website.

Tax Rate Table

If taxable income is:

Over	But not over	Tax is	Of excess over
\$0	\$3,000	2%	
\$3,000	\$5,000	\$60+3%	\$3,000
\$5,000	\$17,000	\$120+5%	\$5,000
\$17,000		\$720+5.75%	\$17,000

Download Forms

www.tax.virginia.gov

760	Virginia Resident Individual Income Tax Return
760IP	Virginia Automatic Extension Payment Voucher for Individuals
760ES	Virginia Estimated Income Tax Payment Vouchers for Individuals
760C	Underpayment of Virginia Estimated Tax by Individuals, Estates, and Trusts
760F	Underpayment of Virginia Estimated Tax by Farmers, Fishermen, and Merchant Seamen
760PY	Virginia Part-Year Resident Income Tax Return
Schedule 760PY ADJ	Virginia Schedule 760PY ADJ
Schedule of Income	Virginia Schedule of Income Form 760PY
763	Virginia Nonresident Income Tax Return
763-S	Virginia Special Nonresident Claim for Individual Income Tax Withheld
Schedule 763 ADJ	Virginia Schedule 763 ADJ
Schedule ADJ	Virginia Schedule ADJ
Schedule CR	Credit Computation Schedule
Schedule NPY	Schedule of Adjustments for Nonresident or Part-Year Resident (prior to 2010)
Schedule OSC	Credit for Tax Paid to Another State
CU-7	Virginia Consumer's Use Tax Return for Individuals

Pass-Through Entity Return of Income

General Liability: Every pass-through entity doing business in Virginia or having income from Virginia sources is required to file an income tax return (Form 502) with the Department for each taxable year.

Pass-through entities include Subchapter S corporations, general partnerships, limited partnerships, limited liability partnerships, limited liability companies (LLCs), electing large partnerships, and business trusts. For purposes of this requirement, a pass-through entity is a business entity recognized as a separate entity for federal income tax purposes, but the owners of which report their distributive or pro rata shares of the entity's income, gains, losses, deductions and credits on their own income tax returns. Unlike ordinary corporations ("C" corporations), a pass-through entity typically does not pay income tax itself; rather, the entity's income and related items are reported by the owners on their individual returns, and the tax is computed and paid at the owner level. Estates and trusts that file Virginia Form 770 are not subject to the Form 502 requirements. In addition, single-member LLCs that are disregarded as separate entities for federal income tax purposes and investment pass-through entities are not required to file Form 502.

Withholding Requirement for Nonresident Owners: A pass-through entity that has taxable income for the taxable year derived from or connected with Virginia sources is required to pay withholding tax if any portion of income is allocable to a nonresident shareholder. The tax is 5 percent of the share of taxable income from Virginia sources that is allocable to each nonresident owner. The withholding tax payment is due on the original due date for filing Form 502. For more information, see the Form 502 instructions and the publication "Guidelines for Pass-Through Entity Withholding" (PD 07-150), both available on the Department's website.

When and Where to File: Form 502 must be filed with the Department no later than the 15th day of the fourth month after the close of the entity's taxable year. Pass-Through Entity tax returns may be filed using the Fed/State e-File program beginning with tax year 2013. Visit our website for detailed information. Original and amended paper returns should be mailed to Virginia Department of Taxation, P.O. Box 1500, Richmond, VA 23218-1500.

Extension of Time to File: An automatic six-month filing extension is allowed for pass-through entity filers, provided the return is filed within six months from the original due date of the return, or within 30 days of a valid federal extension, whichever is later. The automatic extension of time to file does not extend the payment due date for withholding tax. The withholding tax payment is due on the original due date of the pass-through entity's return. See the Form 502 instructions for details on the late payment, late filing, and extension penalties. Any unpaid balance of tax is also subject to interest.

Penalty for Late Filing and/or Late Payment: The penalty for filing Form 502 after the extended due date is \$200 per month for a maximum of six months beginning from the original due date. The late payment penalty is equal to 6 percent of the tax due per month, with a maximum penalty of 30 percent of the tax due. Accordingly, a Form 502 that is filed more than six months after the original due date will be subject to the greater of the late-payment penalty or the late-filing penalty of \$1,200.

Download Forms www.tax.virginia.gov

502	Pass-Through Entity Return of Income and Return of Nonresident Withholding Tax
502 Schedule A	Multistate Pass-Through Entity Allocation and Apportionment of Income
502ADJ	Pass-Through Entity Schedule of Adjustments
502V	Virginia Pass-Through Entity Tax Payment Voucher
502 VK-1	Owner's Share of Income and Virginia Modifications and Credits
502W	Pass-Through Entity Withholding Tax Payment Voucher and Instructions

Registration of Nonresident Property Owners

General Liability: Nonresident individuals, nonresident estates and trusts, partnerships, S corporations, limited liability companies, and other pass-through entities that have any nonresident partners or shareholders, and corporations which are not formed or organized under Virginia law that rent or sell real property in Virginia are required to register with the Department.

“Brokers,” as defined in the Internal Revenue Code Section 6045(c), including realtors and property management firms, are required to obtain a registration form from each nonresident of Virginia who receives \$600 or more annually from the real property. “Real estate reporting persons,” as defined in the Internal Revenue Code Section 6045(e), are required to obtain a registration form from each nonresident seller of real estate. Sales of real estate not subject to the Virginia income tax are exempt from registration.

Filing Procedure: Brokers and real estate reporting persons must submit completed registration forms to the Department by the 15th day of the month following the month in which the forms were received from the owner (in the case of rental property) or the date of closing (in the case of property sales). If a nonresident property owner fails to complete a registration form within 60 days after being requested to do so by the broker or at the time of closing, the broker or real estate reporting person must complete a registration on behalf of the property owner.

Download Forms

www.tax.virginia.gov

R-5

Nonresident Real Property Owner Registration

R-5E

Nonresident Real Property Owner Exemption Certificate

R-5P

Nonresident Real Property Owner Shareholder/Partner Schedule

Insurance Premiums License Tax

Insurance Companies

General Liability: Any insurance company with premiums allocated to Virginia on its annual statement is subject to an annual tax on its direct gross premiums income, which includes all premiums, assessments, dues and fees collected, received or derived, or obligations taken from business in the Commonwealth during the calendar year, decreased by returns for cancellation and all amounts returned to subscribers or credited to their accounts as savings.

In addition to Insurance Premiums License Tax, foreign insurers licensed to conduct business in Virginia may be subject to the Retaliatory Tax. The Retaliatory Tax is imposed when Virginia insurers (or their agents) are subject to regulatory costs in another state that are greater than those imposed in the Commonwealth of Virginia upon insurers domiciled in that state (or their agents). The regulatory costs imposed by the Commonwealth on those foreign insurers or their agents are increased to equal the regulatory costs imposed by the other state on the domestic insurer or its agents.

Registration: Any insurance company commencing business in Virginia is required to register with the Department of Taxation. In addition to registration, all insurance companies, except Risk Retention Groups, are required to pay an initial declaration of estimated Insurance Premiums License Tax for the calendar year to the Department before the Bureau of Insurance issues the license. The initial Insurance Premiums License Tax liability on an insurance company will be measured by an estimate of direct gross premium income reasonably expected to be derived from such business conducted in Virginia from commencement to December 31. Business registration is available online through the Department's website at www.tax.virginia.gov/iReg. Insurance companies can register and pay the initial declaration of estimated Insurance Premiums License Tax, if applicable, online. If you are unable to complete your registration online, the Business Registration Application (Form R-1) and Declaration of Estimated Premiums License Tax (Form R-1A) are available to download and print for paper submission.

Filing Returns: Insurance companies are required to file an annual Virginia Insurance Premiums License Tax Return (Form 800), which is due March 1 of the following year. In addition to the Insurance Premiums License Tax return, insurance companies licensed to conduct business in Virginia but domiciled in another state are required to file a Virginia Retaliatory Tax Report (Schedule 800 RET), which is due March 1 of the following year. Payment should be submitted electronically, using the Department's Web Payments application or by ACH Credit. If you are unable to submit your payment electronically, for paper submission the Virginia Insurance Premiums License Tax Payment Voucher, Form 800V, is available to download and print.

Estimated Tax: Any insurance company whose annual direct gross Insurance Premiums License Tax liability is expected to exceed \$3,000 (after tax credits) is required to file estimated tax payments throughout the year. An insurance company whose annual direct gross Insurance Premiums License Tax liability is expected to be less than \$3,000 is not required to file estimated tax payments with the Department.

Insurance companies' estimated payments are due the 15th day of April, June, September and December, and should be submitted with Form 800ES, Insurance Premiums License Tax Estimated Payment Vouchers. Payment and Form 800ES should be submitted electronically, using the Department's eForms or Business iFile applications, or by ACH Credit. If you are unable to submit your payments electronically, forms for paper submission are available to download and print for paper submission.

In case of any underpayment of estimated Insurance Premiums License Tax by any insurance company, an addition to the tax shall be imposed in the form of interest that will begin accruing on the amount of the underpayment. If the insurance company's underpayment of estimated tax is the result of a qualified exception, Form 800C, Underpayment of Virginia Estimated Insurance Premiums License Tax, is required and must be attached to the company's Insurance Premiums License Tax annual return.

Tax Rate: The Insurance Premiums License Tax rates, pursuant to *Va. Code* § 58.1-2501 are 2.25%, 1.00% and 0.75%.

Penalties and Interest: Any insurance company that fails to file with the Department its annual report, Form 800, Virginia Insurance Premiums License Tax Report, due March 1 following the close of the previous calendar year, will be subject to a late filing fine of \$50 per calendar day for each day's failure to submit the report. Any insurance company that fails to pay the Insurance Premiums License Tax by the March 1 due date is subject to a ten percent late payment penalty that shall be added to the amount of the unpaid tax liability.

Virginia law requires the Department to assess interest on any balance of unpaid tax, from the payment due date through the date the tax is paid. Interest charges apply to late payments and payments made with returns filed on extension, as well as to additional balances due or assessed as result of audit adjustments. *Va. Code § 58.1-15* sets the interest rate for late payments at the federal underpayment rate established under Internal Revenue Code § 6621, plus 2 percent.

In the event that any insurance company fails to pay its Insurance Premiums License Tax, the Commission may suspend or revoke the license to conduct business in the Commonwealth of Virginia pursuant to *Va. Code § 38.2-1857.7* upon notification from the Department.

Download Forms

Visit www.tax.virginia.gov

R-1A	Initial Declaration of Estimated Insurance Premiums License Tax Estimated Tax
800ES	Insurance Premiums License Tax Estimated Tax Payment Vouchers
800	Virginia Insurance Premiums License Tax Return
Schedule 800ADJ	Virginia Insurance Premiums License Tax Schedule of Adjustments
Schedule 800CR	Virginia Insurance Premiums License Tax Credit Schedule
Schedule 800RET	Virginia Retaliatory Tax Report
Schedule 800A	Virginia Insurance Premiums License Tax Worksheet
Schedule 800B	Guaranty Fund Assessment Credit Worksheet
Schedule 844	Statement of Exemption Mutual Assessment Property & Casualty Insurers
Schedule 800RET CR	Application for Retaliatory Costs Tax Credit
Schedule 800C	Underpayment of Virginia Estimated Insurance Premiums License Tax
Schedule 800V	Virginia Insurance Premiums License Tax Payment Voucher

Surplus Lines Brokers

General Liability: Every licensed surplus lines broker, or any person required to be licensed as a surplus lines broker, is subject to an annual tax on the gross amount of all premiums, assessments, dues and fees collected, received or derived or obligations taken during the calendar year, adjusted for the amount of premiums written for additional insurance coverage and premiums returned as a result of an insurance rider, policy cancellation, rate adjustment or an excess of advance premium over actual premium from policies for insured parties whose home state is the Commonwealth of Virginia.

Registration: Any surplus lines broker commencing business in Virginia is required to register with the Department of Taxation. Business Registration is available online through the Department's website at www.tax.virginia.gov/iReg. If you are unable to complete your registration online, the Business Registration Application (Form R-1) is available to download and print for paper submission.

Filing Returns: In addition to quarterly tax reports, surplus lines brokers must also file an annual reconciliation tax report, which is due on or before March 1 following the close of the previous calendar year. The Surplus Lines Broker's Annual Reconciliation Tax Report, Form 802, must be filed, even if no Insurance Premiums License Tax is owed. Surplus lines brokers should submit quarterly tax reports and payments electronically via eForms. If you are unable to submit your annual reconciliation tax report and payment electronically, Form 802 is available to download and print for paper submission.

Estimated Tax: A surplus lines broker is required to file a quarterly tax report and make payment if its annual Insurance Premiums License Tax liability can reasonably be expected to exceed \$1,500 and, during the quarter, it derived direct gross premium income from policies for insured parties whose home state is the Commonwealth of Virginia. The Virginia Surplus Lines Brokers Quarterly Tax Report, Form 801, is due on the 30th day of April, July, October and January. Surplus lines brokers may submit quarterly tax reports and payments electronically via eForms. If you are unable to submit your quarterly tax report and payment electronically, Form 801 is available to download and print for paper submission.

A surplus lines broker is not required to file Form 801 for a quarter if its annual tax liability is not expected to exceed \$1,500 or if it did not have a tax liability for the current quarter. Form 801 is not required for a quarter if credits from a prior period or returned premiums within the same taxable year equal or exceed the amount of the tax liability for the current period.

Tax Rate: The Insurance Premiums License Tax rate, pursuant to Code of VA 38.2-4809 is 2.25 percent.

Penalties and Interest: Any surplus lines broker that fails to file with the Department their annual report by March 1 will be subject to a late filing fine of \$50 per calendar day for each day's failure to submit the report. Any surplus lines broker that fails to pay the Insurance Premiums License Tax by the March 1 due date is subject to a ten percent penalty that shall be added to the amount of the unpaid tax liability.

Virginia law requires the Department to assess interest on any balance of unpaid tax, from the payment due date through the date the tax is paid. Interest charges apply to late payments and payments made with returns filed on extension, as well as to additional balances due or assessed as result of audit adjustments. Va. Code § 58.1-15 sets the interest rate for late payments at the federal underpayment rate established under Internal Revenue Code § 6621, plus 2 percent.

In the event that any surplus lines broker fails to pay its Insurance Premiums License Tax, the Commission may suspend or revoke the license to conduct business in the Commonwealth of Virginia pursuant to Va. Code § 38.2-1857.7 upon notification from the Department.

Download Forms

Visit www.tax.virginia.gov

801	Surplus Lines Brokers Quarterly Tax Report
802	Surplus Lines Broker's Annual Reconciliation Tax Report

TRANSFER TAXES

Estate Tax

General Liability: The Virginia Estate Tax, a transfer tax on the estates of resident decedents and the estates of nonresident decedents having real estate or tangible personal property in Virginia, has been repealed for the estates of decedents whose date of death is on or after July 1, 2007.

Prior to July 1, 2007, the tax also applied to estates of alien decedents having real estate or tangible personal property located in Virginia, as well as intangible personal property attributable to Virginia. The tax was based on the federal credit for state death taxes as it existed on January 1, 1978 and reported on the federal estate tax return (Form 706). Accordingly, only estates required to file a federal estate tax return were subject to the Virginia requirements. The federal filing requirements based on the gross value of the estate, are shown below:

Date of Death	Gross Value Subject to Estate Tax Filing Requirements Exceeding
Through December 31, 1997	\$600,000
January 1, 1998 – December 31, 1998	\$625,000
January 1, 1999 – December 31, 1999	\$650,000
January 1, 2000 – December 31, 2001	\$675,000
January 1, 2002 – December 31, 2003	\$1,000,000
January 1, 2004 – December 31, 2005	\$1,500,000
January 1, 2006 – June 30, 2007	\$2,000,000

Filing Procedure

Dates of Death Prior to July 1, 2007: The personal representative of the estate is required to file the return and pay any tax due within nine months after the date of death. When a federal extension of time to file or to pay the tax is granted, the Virginia return and/or payment is extended to the same date and for the same portion of the tax as for federal purposes.

An approved copy of the federal extension form must be attached to the Virginia return when it is filed. A copy of the federal return and all attachments and schedules must accompany the Virginia return. The "Personal Representative" means the executor, administrator, beneficiary, or any person in actual or constructive possession of any property of the decedent. Refer to the instructions for Form EST-80 for details.

Dates of Death on or after July 1, 2007: Legislation enacted by the 2006 General Assembly repeals the Virginia Estate Tax for the estates of decedents whose date of death occurs on or after July 1, 2007.

Download Forms www.tax.virginia.gov

EST-80	Virginia Estate Tax Return for Years Prior to January 1, 2005
EST-80	Virginia Estate Tax Return for Years Between January 1, 2005 and January 1, 2007

Probate Tax (Tax on Wills and Administrations)

General Liability: A state tax is imposed on the probate of wills and grants of administration not exempt by law.

Filing Procedure: A probate tax return must be filed with the clerk of the circuit court at the time the will is offered for probate, or grant of administration is sought, if the estate exceeds \$15,000 in value at the time of death.

Tax Rates: There is no tax on estates valued at \$15,000 or less. For estates exceeding \$15,000, the tax is 10 cents per \$100, or fraction of \$100, including the first \$15,000.

Download Forms www.tax.virginia.gov

PT-1 Probate Tax Return

Recordation Tax

General Liability: Virginia imposes a state tax on the admission to record of deeds, deeds of trusts, mortgages, leases, and contracts relating to real estate.

Collection of Tax: The tax on every deed, contract or other legal instrument will be determined and collected by the clerk of the court in whose office it is first offered for recordation. After that, such instrument may be recorded in the office of any other clerk without payment of the state tax (local taxes may be due).

Tax Rates

Deeds generally: The tax rate is 25 cents on every \$100 (or fraction of \$100) of the consideration or the actual value of the property conveyed, whichever is greater. An additional tax may be imposed by the localities equal to one-third of the state tax. In addition to the tax on deeds, a grantor tax is imposed at the rate of 50 cents on every \$500 (or fraction of \$500) of the consideration or value of the interest exclusive of the value of any lien or encumbrance.

Deeds of trust or mortgages: The tax rates on the bonds or other obligations secured by the deed of trust or mortgage are as follows:

- on the first \$10 million, 25 cents on every \$100 or portion thereof;
- on the next \$10 million, 22 cents on every \$100 or portion thereof;
- on the next \$10 million, 19 cents on every \$100 or portion thereof;
- on the next \$10 million, 16 cents on every \$100 or portion thereof; and,
- on all over \$40 million, 13 cents on every \$100 or portion thereof.

An additional tax may be imposed by the localities equal to one-third of the state tax.

Tax Rate for Refinanced Deeds of Trust: Effective for deeds of trust or mortgages recorded beginning July 1, 2012, the recordation tax rates on the bonds or other obligations secured by the refinanced deed of trust or mortgage are as follows:

- on the first \$10 million, 18 cents on every \$100 or portion thereof;
- on the next \$10 million, 16 cents on every \$100 or portion thereof;
- on the next \$10 million, 14 cents on every \$100 or portion thereof;
- on the next \$10 million, 12 cents on every \$100 or portion thereof; and,
- on all over \$40 million, 10 cents on every \$100 or portion thereof.

These rates apply regardless of whether the loan is refinanced with the same lender or with a different lender.

Congestion Relief Fee: Effective July 1, 2013, a regional congestion relief fee is imposed on the recording of any deed or instrument conveying real property that is situated in a locality included in the Northern Virginia Region when the consideration or value of the interest in such property, whichever is greater, equals or exceeds \$100. The fee, which is to be paid by the seller (grantor), is imposed on the consideration or value in addition to any other required recordation taxes and fees at the rate of \$0.15 per \$100 or fraction thereof.

Affected localities are the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park, and the Counties of Arlington, Fairfax, Loudoun, and Prince William.

For Assistance:

Contact the clerk of the circuit court in the appropriate jurisdiction.

Information is also available from:
Virginia Department of Taxation
P.O. Box 565
Richmond, VA 23218-0565
(804) 371-0856

SALES AND USE TAXES

Aircraft Sales and Use Tax

General Liability: A tax is imposed on the retail sale of every aircraft sold in Virginia or upon the use in Virginia of any aircraft required to be licensed by the Department of Aviation.

Exemptions

The Virginia Aircraft Sales and Use Tax Act does not apply to any aircraft sold or used by:

1. The United States or any of its governmental agencies;
2. The state of Virginia or any of its political subdivisions;
3. Any air carrier operating in intrastate, interstate or foreign commerce as a common carrier, providing scheduled air service pursuant to authority issued by the U.S. Department of Transportation and under Federal Aviation Regulations, Parts 121, 129, or 135.
4. Any nonprofit charitable organization exempt from taxation under § 501(c)(3) of the Internal Revenue Code and organized exclusively to provide charitable long distance, advanced life support, air ambulance services for indigent medical patients; or
5. Any nonprofit organization organized primarily for distributing food, clothing, medicines, and other necessities of life to, and providing shelter for, needy persons in the United States and throughout the world; or
6. Effective July 1, 2007 any aircraft that is considered a Warbird, manufactured and intended for military use, excluding those manufactured after 1954, and (ii) used only for (a) exhibit or display to the general public and otherwise used for educational purposes (including such flights as are necessary for testing, maintaining, or preparing such aircraft for safe operation), or (b) air show and flight demonstrations (including such flights necessary for testing, maintaining, or preparing such aircraft for safe operation), but not including any aircraft used for commercial purposes, including Transportation and other services for a fee; or
7. Effective July 1, 2011, any aircraft that is purchased or used by a qualified company that: (i) is headquartered in the Commonwealth, (ii) makes new capital investment of at least \$4 million in aviation-related real estate and real estate improvements in the Commonwealth on publicly- owned, public-use airports, (iii) creates in the Commonwealth at least 50 new jobs that pay at least one and half times the prevailing average wage in the locality in which the jobs are located, (iv) owns or uses aircraft that are used primarily for intrastate, interstate, or foreign commerce; and, (v) has entered into a memorandum of understanding with the Virginia Economic Development Partnership, after consultation with the Department of Aviation; or
8. Any aircraft that is purchased in Virginia but registered outside of the Commonwealth and removed from the Commonwealth within 60 days of purchase.

Filing Procedure

Filing Return and Licensing: The purchaser of the aircraft must file a return with the Department and pay the tax prior to filing for a license with the Department of Aviation. Upon receipt of payment, the Department will certify payment to the Department of Aviation. Checks should be made payable to the Virginia Department of Taxation. The purchaser of the aircraft must file for a license with the Department of Aviation.

Dealer Exclusion and Monthly Returns: Dealers may choose to exclude purchases of one or more aircraft from the sales tax, provided they register using Form R-1.

Dealers whose applications are approved will be required to pay the tax rate of 2 percent on gross receipts from the lease, charter, or other use of aircraft. Once a dealer makes the election, he or she must file a return and pay the tax monthly based on the gross receipts arising from all taxable transactions during the preceding month. Monthly returns and payments are due or before the 20th of each month for the preceding month.

Tax Rate: The tax rate is 2 percent of the sales price. If the aircraft is licensed in this state six months or more after its acquisition from outside this state, the tax is 2 percent of the aircraft's current market value or purchase price, whichever is lower.

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- | | |
|-------|--|
| AST-2 | Dealer's Aircraft Sales and Use Tax Return (must be filed even if no tax is due) |
| AST-3 | Virginia Aircraft Sales and Use Tax Return |

Communications Sales and Use Tax

General Liability: The Communications Sales and Use Tax is imposed on the charge for or sale of communications services and is collected from consumers by their service providers. In cases where a consumer purchases taxable communications services and no tax is collected from the consumer on the purchase by the service provider, the consumer is responsible for paying the communications use tax.

Under the communications taxes provisions, the Department also administers a uniform statewide E-911 tax on landline telephone services, and a public rights-of-way use fee on cable television service.

Registration: Every provider that is required to file a return must register with the Department. New businesses can register online at www.tax.virginia.gov/iReg.

Filing Returns: On or before the 20th of each month, providers are required to file a return showing the gross sales, gross proceeds, or cost price from all taxable sales of communications services made during the preceding calendar month and all cable television public rights-of-way use fees and landline and postpaid wireless telephone E-911 fees incurred during the preceding calendar month. The provider must pay the amount of tax due at the time the return is filed.

Tax Rates: The Communications Sales and Use Tax rate is 5 percent of taxable services. The landline E-911 fee is \$0.75 per line. The postpaid wireless E-911 surcharge is \$0.75 per month on each wireless service device. The public rights-of-way use fee is set by the Virginia Department of Transportation each year. The rate is calculated annually by the Department of Transportation on a per-subscriber basis. Refer to Form CT-75 for the current rate.

Download Forms www.tax.virginia.gov

CT-75	Virginia Communications Taxes Return
CT-1	Report of Termination, Renewal, Acquisition or Sale of Cable Franchise Agreements in Effect on January 1, 2007
CT-7	Virginia Communications Taxes Use Tax Return
CT-10	Communications Sales and Use Tax Certificate of Exemption

Consumer's Use Tax

General Liability: Both individuals and businesses are required to pay Consumer's Use Tax. The use tax applies to the use, consumption or storage of tangible personal property in Virginia when the Virginia sales or use tax was not paid at the time of purchase. Consumer's Use Tax may also be owed if an item was purchased tax-free outside Virginia and used in Virginia.

Filing Procedures: Individual consumers may elect to have the Consumer's Use Tax deducted from an overpayment reported on their Individual Income Tax return, or pay the tax on the income tax return. Individuals who elect to file a separate consumer's use tax return must file Form CU-7 no later than May 1. The tax must be paid when the return is filed.

Businesses: Business consumers are required to file Form ST-7 or Form ST-9 to report the cost price of all taxable transactions during the preceding month on or before the 20th of the month. The tax must be paid when the return is filed.

Tax Rate: Effective July 1, 2013, the tax rate is 5.3 percent (4.3 percent state tax and 1 percent local tax). An additional tax of 0.7 percent is imposed in cities and counties located in the Northern Virginia and Hampton Roads Regions. The specific localities to which this applies can be found at www.tax.virginia.gov. The tax rate on food purchased for home consumption is 2.5 percent (1.5 percent state tax and 1 percent local tax), regardless of the region in which such sales are made. See our website for details on tax rates.

Penalties and Interest: If a taxpayer fails to file or pay the full amount of the tax when due, a penalty of 6 percent of the tax due will be added to the tax for each month or any part of a month that the return is not filed or the tax is not paid. The maximum penalty is 30 percent; the minimum penalty is \$10.

Download Forms www.tax.virginia.gov

CU-7	Virginia Consumer's Use Tax Return for Individuals
ST-7	Virginia Consumer's Use Tax Return for Businesses
ST-9	Retail Sales and Use Tax Return

Digital Media Fee

General Liability: A fee is imposed on the in-room rental or purchase of digital media offered in guest rooms rented for continuous occupancy for fewer than 90 days, such as hotels and motels.

Exemptions

1. Federal government agencies
2. State and local government agencies
3. Certain Nonprofit Entities

Registration: Dealers must register with the Department. New dealers can register online at www.tax.virginia.gov/iReg.

Filing Procedure: Every provider will be required to file a monthly Digital Media Fee Return and remit the Digital Media Fee due on or before the 20th day of the month following the month in which the fee is billed. The Digital Media Fee Return may be filed online using Business iFile at tax.virginia.gov. This method is the fastest, safest, and easiest option, and is less prone to error than filing on paper. Alternately, the return may be filed using Form DM-1. The Digital Media Fee cannot be reported on the provider's Form ST-9, Retail Sales and Use Tax Return.

Tax Rate: The tax rate is 10 percent of the sales or rental price.

Download Forms www.tax.virginia.gov

DM-1 Virginia Digital Media Fee Return

Motor Vehicle Wholesale Fuel Sales Tax

Note: The administration of the Motor Vehicle Wholesale Fuel Sales Tax was transferred to the Department of Motor Vehicles, effective July 1, 2013. Only forms for tax periods beginning prior to that date are available from the Department of Taxation.

Prior to July 1, 2013, the Department of Taxation administered a 2.1 percent motor vehicle wholesale fuel sales tax imposed on sales of fuel to any retail dealer for retail sale in the Northern Virginia Transportation District and in the Potomac and Rappahannock Transportation District. The member localities of the Northern Virginia Transportation District are the Counties of Arlington, Fairfax and Loudoun and the Cities of Alexandria, Fairfax, and Falls Church; and the member localities of the Potomac and Rappahannock Transportation District are the Counties of Prince William, Spotsylvania and Stafford and the Cities of Fredericksburg, Manassas and Manassas Park.

Download Prior Year Forms www.tax.virginia.gov

DFT-1 DFT-1 - Motor Vehicle Wholesale Fuel Sales Tax

DFT-1A DFT-1A - Schedule of Motor Vehicle Wholesale Fuel Sales Tax

Motor Vehicle Rental Tax

General Liability: The Motor Vehicle Rental Tax is a tax levied upon the rental of motor vehicles in Virginia. The Department of Taxation is responsible for administering and collecting the tax and distributing to localities their share of the revenues generated by this tax.

Taxes associated with motor vehicle sales and leases 12 months or more are the responsibility of the Department of Motor Vehicles (DMV).

Registration: Register for the Motor Vehicle Rental tax by submitting Form R-1 Business Registration Application or registering online at www.tax.virginia.gov/iReg. Once the Motor Vehicle Rental Tax registration is complete taxpayers will receive a Motor Vehicle Rental Tax Certificate of Registration in the mail. This registration certificate is very similar to those generated for Sales and Use Taxes and a copy must be displayed at each business site.

Filing Returns: Taxpayers pay the rental tax by filing Form MVR-420 by the 20th of the month following the month being reported.

Form MVR-420 is a full page form consisting of a return and payment voucher, Form MVR-420V and two supporting schedules.

In addition to the MVR-420 tax return, there is an MVR-420A, which is the accompanying Rental Tax Return Worksheet. This worksheet, which closely mirrors the MVR-420 return, is for taxpayers to calculate their tax liability before transferring the figures over to the MVR-420 tax return.

Completed MVR-420A worksheets should be kept with taxpayer records while MVR-420 tax returns and payments should be submitted to TAX.

Form MVR-420B, the Virginia Schedule of Local Motor Vehicle Rental Taxes, is used to record each Virginia city, county or town where rental transactions occurred during the tax period. All taxpayers filing Rental Tax are required to submit this locality schedule with their Form MVR-420 tax return. TAX uses the MVR 420B to make allocations of revenue to the appropriate localities. A Form MVR 420B is not required if the taxpayer is reporting a zero tax liability on their return.

All taxpayers filing the Motor Vehicle Rental Tax will be set up on a monthly filing frequency with TAX. There are no quarterly or seasonal filing options for this tax type. Every taxpayer must file their Form MVR-420 tax return each month, even if they have nothing to report. Penalties will apply for failure to file a return.

Each Rental Tax return should contain all transactions that occurred during the calendar month. The return is due to the Department no later than the 20th day of the following month. For example, a Form MVR-420 tax return covering the period of July is due August 20.

Registered taxpayers will be sent a new Form MVR-420 tax return packet in the mail each month in time to file by the respective due date. If they prefer, however, they may choose instead to use the "Fill-In" forms option available on the Department's website. This option enables taxpayers to key their figures into a return that they must print and mail to the Department – this form cannot be submitted electronically.

Those who want to file electronically will be able to use the Department's eForms option available on our website. This application is similar in appearance to Fillable Forms, but goes further, allowing taxpayers to not only complete their return online, but also submit the return electronically. Electronic payment must be made at the same time by entering bank account information to allow EFT/ACH Debit.

Tax Rates: Although the tax is collected as a single tax amount from the customer, the Virginia Motor Vehicle Rental Tax is actually made up of three unique components, a 4% Rental Tax, a 4% Local Tax, and a 2% Rental Fee on the gross proceeds of the rental. All three components, or sometimes just a portion, are applied based on the type of motor vehicle being rented.

- **4% Rental Tax** – applies to the rental of motor vehicles with a gross vehicle weight rating (or gross combined weight rating) of 26,000 pounds or less.
- **4% Local Tax** – also known as “Additional Rental Tax” because it’s in addition to and not in lieu of the 4% Rental Tax, is levied on all motor vehicle rentals regardless of weight, except for motorcycles and manufactured homes (mobile homes). This amount is ultimately distributed to the localities where the delivery of the rental vehicles occurred.
- **2% Rental Fee** – is in addition to the above tax amount(s) levied on all motor vehicle rentals except motorcycles and manufactured homes (mobile homes).

Exemptions may include, but are not limited to:

- Rentals to the United States government or any governmental agency thereof
- Rentals to the Commonwealth of Virginia or any political subdivision thereof
- Rentals of a self-contained mobile unit designed exclusively for human diagnostic or therapeutic service, rented to a nonprofit hospital or a cooperative hospital service organization as described in § 501(e) of the Internal Revenue Code for research in, diagnosis of, or therapy for human ailments

Gross Proceeds: “Gross charges made or voluntary contributions received for the rental of a motor vehicle where the rental or lease agreement is for a period of less than 12 months. The term "gross proceeds" shall not include:

- Cash discounts allowed and actually taken on a rental contract;
- Finance charges, carrying charges, service charges, or interest from credit given on a rental contract;
- Charges for motor fuels;
- Charges for optional accidental death insurance;
- Taxes or fees levied or imposed pursuant to the Motor Vehicle Sales and Use Tax;
- Any violations, citations, or fines and related penalties and fees;
- Delivery charges, pickup charges, recovery charges, or drop charges;
- Pass-through charges;
- Transportation charges;
- Third-party service charges; or
- Refueling surcharges.

For auditing purposes, anyone renting a motor vehicle to a customer without charging the Motor Vehicle Rental Tax must keep accurate detailed records of the qualifying exempt transaction to prove why the tax was not charged. Vehicle rental agents will be liable for any underpayment of the Rental Tax.

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MVR-420	Virginia Motor Vehicle Rental Tax Return
MVR-420V	Virginia Motor Vehicle Rental Tax Payment Voucher
MVR-420A	Virginia Motor Vehicle Rental Tax Return Worksheet
MVR-420B	Virginia Schedule of Local Motor Vehicle Rental Taxes

Retail Sales Tax

General Liability: For the privilege of making retail sales in Virginia, a seller is subject to a sales tax imposed on gross receipts from retail sales of tangible personal property. The seller collects the tax from the customer by separately stating the amount of the tax and adding it to the sales price or charge. Retail sales are defined as sales to a consumer or to any person for any purpose other than for resale. The tax also applies to the furnishing of transient accommodations and the lease or rental of tangible personal property as part of an established business. The tax on accommodations, leases and rentals is based upon the lessor's gross proceeds from leases and rentals and is collected by the lessor by separately stating the amount of tax and adding it to the charge made to the lessee.

Sales of agricultural produce and eggs are exempt from tax when such items are raised and sold by an individual at retail in local farmers markets and at roadside stands, provided that the annual income from such sales by the agricultural or egg producer does not exceed \$1,000.

A Prepaid Wireless E-911 Fee of \$0.50 is imposed on each retail purchase of prepaid wireless calling service. Dealers are allowed to retain 5 percent of the Prepaid Wireless E-911 Fee collected as compensation if the return and payment of the fee is timely. The Prepaid Wireless E-911 Fee is reported on the Retail Sales and Use Tax returns. More information on the Prepaid Wireless E-911 Fee is included in the Miscellaneous Taxes and Fees section of this publication.

Registration: Every dealer in Virginia must register with the Department. New dealers can register online at www.tax.virginia.gov/iReg. After registering, each dealer will receive a Sales Tax Certificate. This must be displayed at the physical store where the dealer's sales will take place.

Filing Procedure

Monthly Filing: On or before the 20th of each month, dealers are required to electronically file a return showing the gross sales, gross proceeds or cost price, as the case may be, arising from all taxable transactions during the preceding month. At the time of filing the return, the dealer must also electronically pay the amount of tax due. You can find multiple electronic filing services to assist you at www.tax.virginia.gov, including eForms, Business iFile and Web Upload.

Quarterly Filing: The Department determines annually those dealers who should be placed on a quarterly filing basis. Quarterly returns must be filed electronically on or before the 20th of the month following the close of each quarterly period. Quarterly periods end March 31, June 30, September 30 and December 31. At the time of filing the return, the dealer must also electronically pay the amount of tax due. You can find multiple electronic filing services to assist you at www.tax.virginia.gov, including eForms, Business iFile and Web Upload.

Tax Rates: Effective July 1, 2013, the Retail Sales and Use Tax rate for most purchases increased to 5.3 percent statewide (4.3 percent state tax and 1 percent local tax). In addition to the statewide increase, there is a 0.7 percent increase in the localities that make up the Northern Virginia and Hampton Roads regions. The specific localities to which this applies can be found at www.tax.virginia.gov. The tax on purchases of qualifying food for home consumption remains unchanged at 2.5 percent (1.5 percent state tax and 1 percent local tax).

Penalties and Interest: A return must be filed for each required period even if there is no tax due. If a dealer fails to file or pay the full amount of the tax when due, a penalty of 6 percent of the tax due will be added to the tax for each month or any part of a month that the return is not filed or the tax is not paid. The maximum penalty is 30 percent; the minimum penalty is \$10.

Interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent, will be added to the tax on late returns.

Download Forms www.tax.virginia.gov

ST-9	Dealer's Retail Sales and Use Tax Return
ST-9V	Dealer's Retail Sales and Use Tax Payment Voucher
ST-9A	Dealer's Retail Sales and Use Tax Return Worksheet
ST-9B	Schedule of Local Sales and Use Taxes
ST-9R	Schedule of Regional State Sales and Use Tax
ST-6	Direct Pay Permit Sales and Use Tax Return
ST-6V	Direct Payment Permit Sales and Use Tax Voucher
ST-6A	Direct Payment Permit Sales and Use Tax Return Worksheet
ST-6B	Schedule of Local Taxes
ST-6R	Schedule of Regional State Sales and Use Tax

Exemption Certificates

ST-10	Dealers who purchase tangible personal property for resale, lease, or rental
ST-10A	Catalogs and other printed materials distributed outside Virginia; property delivered to factory or agent for foreign export; advertising for placement in the media
ST-10B	Special motor vehicle equipment for handicapped persons
ST-11	Manufacturing, processing, refining, converting, mining, basic research and research and development in experimental or laboratory sense, or certified pollution control equipment
ST-11A	Construction contractors installing industrial manufacturing machinery; certified pollution control equipment or real property construction materials purchased in Virginia for installation in a state or foreign country in which such materials could be purchased free from a sales or use tax; tangible property used for agricultural production for market, which becomes part of the realty owned by farmers; and computer and software equipment for certain data centers.
ST-11B	Semiconductor Manufacturers
ST-12	Commonwealth of Virginia, political subdivisions of the Commonwealth of Virginia, or the United States
ST-13	Medical-Related Exemptions
ST-13A	Nonprofit churches
ST-14	Out-of-state dealers who purchase tangible personal property in Virginia for immediate transportation out of Virginia in their own vehicles for resale outside this state
ST-14A	Out-of-state livestock brokers or dealers
ST-15	Fuel for domestic consumption
ST-16	Watermen who extract fish, bivalves, or crustaceans from waters for commercial purposes
ST-17	Harvesters of forest products
ST-18	Farmers
ST-19	Shipping lines and companies building or repairing ships for use in interstate or foreign commerce
ST-20	Public service corporations, commercial radio and television companies, cable television systems, taxicab operators and certain airlines
ST-20A	Production companies, program producers, radio, television and cable TV companies and other entities engaged in the production and creation of exempt audiovisual works and the licensing, distributing and broadcasting of the same
ST-22	Railroad rolling stock when sold by or leased from the manufacturer
ST-24	Fabrication of Foodstuffs

Use Tax

General Liability: The use tax applies to tangible personal property used, consumed or stored in Virginia, but purchased outside the state that would have been subject to sales tax if purchased in this state. The use tax also applies to purchases, leases or rentals made in Virginia if the sales tax was not paid at the time of purchase, lease or rental unless an exemption applies.

Effective January 1, 2011, a Prepaid Wireless E-911 Fee of \$0.50 is imposed on each retail purchase of prepaid wireless calling service. Dealers are allowed to retain 5% of the Prepaid Wireless E-911 Fee collected as compensation if the return and payment of the fee is timely. The Prepaid Wireless E-911 Fee may be reported on the Out of State Dealer's Use Tax returns (ST-8). More information on the Prepaid Wireless E-911 Fee is included in the Miscellaneous Taxes and Fees section of this publication.

Registration: Every individual partnership, corporation, etc., outside Virginia that engages in business in Virginia as a dealer is required to register, collect and pay the tax on all taxable tangible personal property sold or delivered for storage, use or consumption in the state. Those vendors who are not required to register are encouraged to do so as a service to their Virginia customers.

A new business can register online at www.tax.virginia.gov/iReg.

Filing Procedure: On or before the 20th of each month, dealers are required to file a return showing the gross sales, gross proceeds or cost price, as the case may be, arising from all taxable transactions during the preceding month. At the time of filing the return, the dealer must pay the amount of tax due. The Department has a number of online services to make this process quick, easy, and safer than filing on paper, including Web Upload, eForms and Business iFile. Visit www.tax.virginia.gov to use any of these tools.

Tax Rate: Effective July 1, 2013, the Retail Sales and Use Tax rate for most purchases increased to 5.3 percent statewide (4.3 percent state tax and 1 percent local tax). In addition to the statewide increase, there is a 0.7 percent increase in the localities that make up the Northern Virginia and Hampton Roads regions. The specific localities to which this applies can be found at www.tax.virginia.gov. The tax on purchases of qualifying food for home consumption remains unchanged at 2.5 percent (1.5 percent state tax and 1 percent local tax).

Penalties and Interest: A return must be filed for each required period even if there is no tax due. If a dealer fails to file or pay the full amount of the tax when due, a penalty of 6 percent of the tax due will be added to the tax for each month or any part of a month that the return is not filed or the tax is not paid. The maximum penalty is 30 percent; the minimum penalty is \$10.

Download Forms	www.tax.virginia.gov
ST-6B	Schedule of Local Taxes
ST-7	Virginia Consumer's Use Tax Return for Business
ST-8	Out-of-State Dealer's Use Tax Return
ST-8V	Out-Of-State Dealer's Use Tax Payment Voucher
ST-8A	Out-Of-State Dealer Use Tax
ST-8B	Schedule of Local Sales and Use Taxes
ST-8R	Schedule of Regional State Sales and Use Tax

Vending Machine Sales Tax

General Liability: A tax is imposed on dealers placing vending machines through which they sell tangible personal property. The tax is computed on the cost price (or manufactured cost) of tangible personal property for sale at retail through the vending machines. This tax does not apply to non-vending machine dealers such as service station operators who use vending machines at their businesses to sell merchandise. These dealers are subject to the retail sales tax provisions.

Registration: Every individual, partnership, corporation, etc., desiring to engage in the business of placing vending machines through which they sell tangible personal property must register with the Department. Register online at www.tax.virginia.gov/iReg.

Filing Procedure

Generally, dealers are required to file monthly on a form furnished by the Department showing the cost price or manufactured cost of tangible personal property sold through vending machines during the preceding month. The dealer must pay the amount of tax due at the time of filing the return.

A return, voucher and schedule should be filed as soon as possible after the close of the reporting period but not later than the 20th day of the following month. A return must be filed for each reporting period even if no tax is due.

Tax Rates: Effective July 1, 2013, the Vending Machine Sales Tax rate increased to 7 percent in the localities that make up the Northern Virginia and Hampton Roads regions (see tax.virginia.gov for a list), and 6.3 percent throughout the rest of Virginia. Dealers may also request authorization from the Tax Commissioner to report tax based on gross sales.

Download Forms

www.tax.virginia.gov

VM-2	Vending Machine Dealer's Return
VM-2A	Vending Machine Dealer's Sales Tax Worksheet
VM-2B	Schedule of Local Taxes
VM-2V	Vending Machine Dealer's Sales Tax Voucher

Watercraft Sales and Use Tax

General Liability: A sales tax is imposed upon the purchaser of any watercraft sold in Virginia, upon the use in Virginia of any watercraft required to be titled with the Department of Game and Inland Fisheries and not sold in Virginia, and upon the gross receipts from the lease, charter, or other use of any watercraft by a registered dealer.

In general, for purposes of this tax a watercraft means any vessel propelled by machinery whether or not the machinery is the principal source of propulsion or any sail-powered boat in excess of 18 feet in length measured along the centerline. A watercraft, however, would not include a seaplane on the water, or a watercraft which has a valid marine titling document issued by the United States Coast Guard. Any motor purchased separately to be used to power a watercraft is subject to watercraft tax.

All transactions subject to the Virginia Watercraft Sales and Use Tax are exempt from the Virginia Retail Sales and Use Tax; however, all watercraft not subject to the Virginia Watercraft Sales and Use Tax are subject to the Virginia Retail Sales and Use Tax.

Dealers are exempt from tax on purchases of watercraft for resale and also on purchases of watercraft for lease, charter or other use for compensation, but are subject to tax on the gross receipts from lease, charter, or other use.

Registration: In order to be exempt from tax on purchases for resale, dealers must register with the Department. Register online at www.tax.virginia.gov/iReg. By agreement with the Department, dealers may collect and remit watercraft tax on behalf of their customers.

Filing Procedure: On or before the 20th of each month, dealers are required to file, on forms furnished by the Department, returns showing gross receipts from lease, charter and other compensatory use and also gross receipts from sales if authorized by agreement with the Department to collect and remit watercraft tax on behalf of customers.

Individual Purchasers: Individual purchasers must pay the Watercraft Sales and Use Tax before the watercraft is titled with the Department of Game and Inland Fisheries. All watercraft are required to be titled prior to their operation in Virginia. The tax may be paid at any of the offices of the Department of Taxation or the Department of Game and Inland Fisheries. If the watercraft is purchased from a dealer authorized by agreement to collect the tax, the tax may be paid to the dealer.

Tax Rate: The tax rate is 2 percent of the purchase price or of the current market value if purchased six months or more before it is required to be titled for use in Virginia. Except in situations where the tax is based on the gross receipts of a registered dealer, the maximum watercraft tax for any transaction is \$2,000.

Download Forms www.tax.virginia.gov

WCT-2	Virginia Watercraft Sales and Use Tax Return
WCT-2A	Worksheet and Instructions from WCT-2
WCT-3A	Individual Watercraft Tax Worksheet

MISCELLANEOUS TAXES

Prepaid Wireless E-911 Fee

General Liability: A Prepaid Wireless E-911 Fee of \$0.50 is imposed on each retail purchase of prepaid wireless calling service. The fee is collected at the point of sale by the retail merchant or service provider.

Filing Procedure: In-state dealers are required to report and pay this fee on the Retail Sales and Use Tax returns, Form ST-9 or (ST-9CO if consolidated). Out-of-state dealers will use Form ST-8. Every dealer is required to file a return on or before the 20th of the month following the close of the reporting period. A return must be filed even if no tax or fee is due.

Registration: The Prepaid Wireless E-911 Fee will be collected by all dealers with sufficient contact or nexus with the Commonwealth to be subject to the fee using the same rules that apply to the Retail Sales and Use Tax. A dealer who is already registered for the Retail Sales and Use Tax does not need to register separately for this fee. If the dealer is not registered for Retail Sales and Use Tax, they must register online at www.tax.virginia.gov.

Fee Rate: \$0.50 on each retail purchase of prepaid wireless calling service.

Additional information: See Guidelines and Rules for the Prepaid Wireless E-911 Fee (Public Document 10-284 in the Policy Library, Rulings of the Tax Commissioner) available at www.tax.virginia.gov.

Download Forms

www.tax.virginia.gov

Form ST-9

Dealers Retail Sales and Use Tax Return

Form ST-8

Out-of-State Dealers Use Tax Return

Bank Franchise Tax

General Liability: A franchise tax is levied on the net capital of banks and trust companies.

Filing Procedure: Each bank or trust company must file a return in duplicate on or before March 1 of each tax year with the Commissioner of the Revenue for the county, city or town in which the principal office of the bank or trust company is located. The bank also must submit one copy each of Schedules C and H to the assessing officer of every other city, incorporated town or county where any branch of the bank or trust company is located.

Assessment and Payment of the Tax: The Commissioner of the Revenue will certify one copy of the return and send it to the Department. The Department will send to the bank or trust company a notice of assessment on or about May 1, and the taxes assessed for the tax year must be paid directly to the Department on or before June 1 of that year. Any bank or trust company paying franchise taxes assessed by a city, incorporated town or county is entitled to a credit upon the state taxes assessed against the bank or trust companies (see Tax Rate and Local Credit).

Official Report of Condition and Income: Each Bank Franchise Tax return must include a copy of the official report of condition and income of the bank or trust company that was filed with the comptroller of the currency or with the State Corporation Commission as of the close of business on December 31 of the preceding year.

Tax Rate and Local Credit

State Tax: \$1 per \$100 of taxable value on January 1 of each year except for new banks.

Local Tax: Any city, county or town may impose a tax not to exceed 80 percent of the state rate of taxation.

New Banks: The Bank Franchise Tax for new banks will be prorated as follows:

1. First transacting business before March 31, \$1 on each \$100 of net capital, no proration.
2. First transacting business between April 1 and June 30, 75 cents on each \$100 of net capital.
3. First transacting business between July 1 and September 30, 50 cents on each \$100 of net capital.
4. First transacting business between October 1 and December 31, 25 cents on each \$100 of net capital.

Local Credit: A credit is allowed for amounts paid to cities, towns or counties for taxes assessed on a bank's net capital.

Download Forms

www.tax.virginia.gov

Form 64	Bank Franchise Tax Return
(Form 64) - Schedule C	Assessed Value of Real Estate
(Form 64) - Schedule D	Book Value of Tangible Personal Property Otherwise Taxed in this State
(Form 64) - Schedule E	Computation of Capital Attributed to United States Obligations
(Form 64) - Schedule F	Retained Earnings and Surplus of Subsidiaries
(Form 64) - Schedule G	Reserve for Loan Losses
(Form 64) - Schedule H	City, Town or County Taxes
Form 65	Notice of Assessment for Bank Franchise Tax

For Assistance Contact

Local Commissioner of the Revenue, Director of Finance, or Director of Tax Administration **OR**
Virginia Department of Taxation, P.O. Box 715, Richmond, VA 23218-0715; (804) 786-2840.

Cigarette Tax

General Liability: Virginia imposes a cigarette excise tax in the amount of 1.5 cents per cigarette. This equates to 30 cents per pack for a standard pack of 20 cigarettes, or \$3 per carton. Payment of the tax is evidenced by affixing a Virginia Revenue Stamp (cigarette stamp) to each pack of cigarettes.

Only suppliers who have applied for and received a Stamping Agent Permit from the Department may purchase Virginia cigarette stamps. The Department is the only authorized dealer of cigarette stamps and the stamps may not be resold by, returned to, transferred to, or purchased from, parties other than the Department.

Other than exempt cigarettes, all cigarettes for sale in Virginia should have the revenue stamp affixed to each pack. Persons in possession of unstamped cigarettes are liable for the payment of the excise tax as well as a penalty of \$2.50 to \$25 per pack, up to a total maximum penalty of \$250,000.

Unstamped Cigarettes: Possession of more than 3 cartons (30 packs) of unstamped cigarettes, except as provided by law, is presumed to be for the purpose of evading the tax. Any person, except as otherwise provided by law, selling, purchasing, transporting, or possessing less than 500 packs of unstamped cigarettes is guilty of a Class 1 misdemeanor. Any person who is convicted of a second or subsequent violation is guilty of a Class 6 felony. Any person, except as otherwise provided by law, selling, purchasing, transporting, or possessing more than 500 packs of unstamped cigarettes is guilty of a Class 6 felony. Any person who is convicted of a second or subsequent violation is guilty of a Class 5 felony.

Tax-Paid Cigarettes: Any individual other than an authorized holder who possesses more than 25 cartons (5,000 packs) but fewer than 500 cartons of tax-paid cigarettes (stamped cigarettes) with the intent to distribute is guilty of a Class 1 misdemeanor for a first offense and guilty of a Class 6 felony for a subsequent offense. Any individual other than an authorized holder who possesses more than 500 cartons of tax-paid cigarettes with the intent to distribute is guilty of a Class 6 felony for a first offense and guilty of a Class 5 felony for a subsequent offense. Such individuals are also subject to civil penalties up to \$5,000 for a first offense, \$10,000 for a second offense within a 36-month period, and \$50,000 for a third or subsequent offense within a 36-month period. In addition to the penalties, such cigarettes are subject to seizure and confiscation.

An authorized holder is anyone who is a cigarette manufacturer, wholesaler dealer, licensed stamping agent, cigarette retailer or a licensed common carrier.

Tax-paid cigarettes are defined as cigarettes that either i) bear valid Virginia cigarette tax stamps or ii) were purchased outside the Commonwealth and either bear a valid tax stamp of the applicable stamp or evidence can be provided that the applicable excise taxes have been paid.

Local Cigarette Taxes: Many Virginia localities levy local cigarette taxes. The local Commissioner of Revenue should be contacted directly for information on local tax rates and stamping requirements.

The Northern Virginia Cigarette Tax Board: The Northern Virginia Cigarette Tax Board (NVCTB) administers local cigarette taxes for 18 Northern Virginia localities.

Visit the NVCTB website at www.nvctb.org or call (703) 802-0373 for more information on communities subject to their jurisdiction, tax rates and other compliance requirements.

Roll-Your-Own Cigarettes: Although roll-your-own (RYO) tobacco is subject to the cigarette tax, the cigarette tax on RYO is administered in the same manner as the Tobacco Products Tax. RYO tobacco means any tobacco labeled for, or suitable for, use and purchase by consumers as tobacco for making cigarettes for personal consumption. The tax rate is 10% of the manufacturer's sales price.

Roll-Your-Own Cigarette Machines

Any person who maintains, operates, or rents a “roll-your-own cigarette machine” at a retail establishment that enables a person to produce cigarettes shall be deemed a manufacturer of cigarettes. The resulting cigarette products are subject to state and local cigarette taxes, as well as Master Settlement Agreement (MSA) payment requirements, and also reduced cigarette ignition propensity requirements.

The sale and use of cigarette rolling machines purchased for personal use by an individual consumer to make cigarettes for personal consumption and not for rental or use by other consumers is not be subject to these provisions.

Illegal Cigarettes: It is unlawful for any person to stamp or offer for sale a package of cigarettes of a manufacturer or brand family that is not included in the Tobacco Directory maintained by the Virginia Office of the Attorney General.

The purchase of, or the distribution into Virginia of, cigarettes that are intended to be sold outside the United States or would otherwise violate federal law if sold in Virginia is prohibited and is a class 1 misdemeanor. In addition, the Department may assess a civil penalty of up to 500 percent of the retail value of the cigarettes involved or \$5,000, whichever is greater. Such cigarettes are also subject to seizure by the Department or other enforcement agencies. Packages of these cigarettes are typically marked with wording such as “US Tax Exempt,” “For Sale Outside US Only,” or other similar wording.

Permits: Only cigarette manufacturers, cigarette wholesale distributors or retailers may be licensed as stamping agents. To become a licensed stamping agent you must file an application for a Cigarette Stamping Permit and Tobacco Products Tax Distributor’s License.

Reports: All stamping agents must file a Form TT-13 (Virginia Based Stamping Agents) or TT-14 (Stamping Agents Based Outside of Virginia) by the 20th of each month to report their cigarette stamp inventory activity and stamp usage for the prior month. Stamping agents are required to file a report even if they had no stamping activity for the month.

There is no tax payment due with the TT-13 or TT-14.

There is a \$250 late-filing or non-filing penalty for reports received after the 20th of the month. A stamping agent permit may be revoked by the Department if more than two monthly reports are not filed, or not timely filed, within one calendar year.

Reports Required by Attorney General: All stamping agents and Other Tobacco Products distributors selling roll-your-own tobacco are also required to file a monthly report, Form AG-1 or AG-2, with the Office of the Attorney General. Forms and additional information are available on the Office of the Attorney General website.

Cigarette Stamp Purchases: Cigarette stamps may be purchased from the Department by completing Form TT-2, Order for Virginia Cigarette Tax Stamps. Present the completed form with your payment to the Department’s Fiscal Office, located at 1957 Westmoreland Street, Richmond. Stamps are also available for purchase from the Treasurer’s Office of the following localities: Cities of Bristol, Culpeper, Danville, Fairfax, Lynchburg, Roanoke, and Waynesboro.

Please contact the Fiscal Office at (804) 367-8465 for more information on stamp purchases.

Individual Consumer Requirements: Consumers should be aware that all cigarette packs should have the Virginia stamp affixed regardless of where in Virginia the cigarettes were purchased, including Internet purchases. Typically, but not always, Virginia consumers come into possession of unstamped cigarettes through Internet purchases. However, consumers should be aware that the purchase of untaxed or illegal cigarettes by any means or from any source is prohibited.

If you purchase unstamped cigarettes, Form TT-7 (Consumer Cigarette Tax Return) should be completed and submitted with your cigarette tax payment to the Department. You must file your return by the 10th of the month following the month of purchase. Payment of the consumer cigarette tax does not make possession of illegal cigarettes legal.

Cigarette Manufacturer Requirements: Virginia does not license cigarette manufacturers to produce or sell cigarette products in the Commonwealth. However, all manufacturers producing cigarettes in the Commonwealth, or shipping cigarettes into or within Virginia, must file a monthly report of such activities on Form TT-18. The manufacturer must identify all purchasers of cigarettes by name and address; and also state the quantities (in sticks) of cigarettes purchased by brand. This report is due on the 10th of each month following the month of purchases.

Failure to file the monthly report is a class 2 misdemeanor. In addition, the Department may also impose a civil penalty of up to \$5,000 for each failure to file or refusal to provide the requested information.

Manufacturers must also file their Federal PACT act report with the Department by the 20th of each month. Cigarette manufacturers selling cigarettes to consumers within Virginia, whether directly or through a distributor or similar intermediary, must either A) become a participating manufacturer (PM) and perform its financial obligations under the Master Settlement Agreement or, B) be a non-participating manufacturer (NPM) and place into a qualified escrow fund by April 15 of each year such amounts as directed under the Code of Virginia §3.1-336.2 (2).

Please contact the Office of the Attorney General Tobacco Unit at (804) 786-0148 if you have questions on certified brands and escrow requirements.

Download Forms Available at tax.virginia.gov except where noted.

TT-1	Application for Permit to Purchase and Virginia Revenue Stamps
TT-1 A	Schedule A: TT-1 Personal Data Form
TT-2	Order for Virginia Cigarette Tax Stamps
TT-7	Consumer Cigarette Tax Return
TT-12	Application for Cigarette Tax Credit Certificate
TT-13	Monthly Report of Resident Cigarette Wholesaler
TT-14	Monthly Report of Non-resident Cigarette Wholesaler
TT-18	Monthly Report of Cigarette Manufacturers
TT-18 A	Cigarette Manufacturers Monthly Reconciliation
AG-1	Stamping Agent's Report to OAG of NPM Cigarettes (Visit the Attorney General of Virginia's website at vaag.com)
AG-2	Stamping Agent's Report to OAG of PM Cigarettes (Visit the Attorney General of Virginia's website at vaag.com)

Other Tobacco Products Tax

General Liability: Virginia imposes a tax on the selling of tobacco products in the Commonwealth by any person engaged in the business of a tobacco product distributor. You must receive a license from the Department to legally conduct business as a tobacco product distributor.

In addition, manufacturers shipping tobacco products into the Commonwealth must file a monthly report providing names and addresses of shipment recipients as well as the type of product, brand and quantities shipped.

Tax Rates: The tobacco products tax on moist snuff is \$0.18 per ounce based on net weight and the tax on loose leaf tobacco is \$0.21 for each unit that is less than 4 ounces, \$0.40 for each unit that is at least 4 ounces but not more than 8 ounces, and \$0.70 for each unit more than 8 ounces but not more than 24 ounces. Other units are taxed by net weight at \$0.21 per unit plus \$0.21 for each 4 ounce increment that the unit exceeds 16 ounces. All other tobacco products are taxed at the rate of 10 percent of the manufacturer's sale price.

Registration: To become a licensed dealer for other tobacco products (OTP), you must file a permit application and receive a permit.

Filing Procedure: OTP distributors liable for the OTP tax must file Form TT-8 (Tobacco Products Tax Return) each month to report OTP purchases made the previous month. Form TT-8 and the OTP tax payment are due by the 20th of the month.

Penalties and Interest: A return must be filed for each required period even if there is no tax due. If a dealer fails to file or pay the full amount of the tax when due, a penalty of 5 percent of the tax due will be added to the tax for each month or any part of a month that the return is not filed or the tax is not paid. The maximum penalty is 20 percent; the minimum penalty is \$10. Interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent, will be added to the tax on late returns.

Download Forms

www.tax.virginia.gov

TT-1	Application for Cigarette Stamping Permit and Tobacco Products Tax Distributor's License
TT-1 Schedule A	Schedule A - Application for Cigarette Stamping Permit and Tobacco Products Tax Distributor's License - Personal Data Form
TT-8	Virginia Tobacco Products Tax Return and Instructions

Additional Information: For further information on Tobacco Products Tax, please read: Rulings of the Tax Commissioner, PD 10-276, Guidelines and Rules for the Tobacco Products Tax. These, along with forms and frequently asked questions, are available on the Department's website at tax.virginia.gov.

For Assistance Contact:

Tobacco Unit
Virginia Department of Taxation
P.O. Box 715
Richmond, VA 23218-0715
(804) 371-0730

Apple Excise Tax

General Liability: The producer is liable for the payment of the tax on all apples grown for sale. A producer is defined as any person who, in a calendar year, grows or causes to be grown within the Commonwealth, for sale, a minimum of 5,000 tree run bushels of apples. Tree run bushel means a container, with a content of not less than 2,140 cubic inches or more than 2,500 cubic inches, of apples that have not yet been graded or sized. An excise tax is levied on apples grown in Virginia for sale by a producer.

Registration: Producers do not need to register for the Apple Tax.

Filing Procedure: The Apple Excise Tax return must be filed by the producer with the Department on an annual basis. The annual period for the return runs from January 1 through December 31. The return is due and the tax payable on January 31 of the following year.

Assessment Rate: The tax is 2.5 cents per tree run bushel.

Download Forms www.tax.virginia.gov

APL-45

Virginia Apple Excise Tax Return

Corn Assessment

General Liability: An assessment is levied on corn produced in Virginia for sale. The handler (defined as a processor, dealer, shipper, country buyer or exporter who purchases corn from farmers; a farmer who sells his/her corn out of state; or any person acquiring property in corn from a producer, when the actual or constructive possession of such corn is taken as part payment or in satisfaction of such claim) is responsible for payment of the assessment. The assessment must be deducted by handlers from payments to farmers for corn purchased.

Registration: Handlers must register with the Department. Register online at www.tax.virginia.gov/iReg.

Filing Procedure: Handlers must file corn assessment returns with the Department on a quarterly basis even if no tax is due. Returns are due by the last day of the month following the end of each calendar quarter. .

Assessment Rate: The assessment is 1 cent per bushel.

Download Forms

CO-1

www.tax.virginia.gov

Virginia Corn Assessment Return (a return should be filed even if no tax is due)

Cotton Assessment

General Liability: An assessment is levied on any cotton sold in Virginia. The handler is responsible for deducting the assessment from payments for cotton purchased from the owner. For purposes of this tax, “handler” means a commercial enterprise that gins cotton.

Registration: Handlers must register with the Department. Register online at www.tax.virginia.gov/iReg.

Filing Procedure: A return must be filed and the tax paid on or before the last day of the month following the end of each calendar quarter.

Assessment Rate: The assessment for cotton ginned is \$.95 per bale.

Download Forms www.tax.virginia.gov

CX-1 Virginia Cotton Assessment (a return should be filed even if no tax is due)

Egg Excise Tax

General Liability: A tax is levied on shell eggs and egg products sold or consumed in Virginia. The handler of such eggs is responsible for payment of the tax. For purposes of this tax, “handler” includes:

1. Any person who operates a grading station, a packer, a huckster, a distributor, or other person who purchases, sells or handles eggs that are used at the wholesale level for consumption in Virginia, or a farmer who packs, processes or otherwise performs the functions of a handler; or
2. Any person in Virginia who purchases eggs, or the liquid equivalent thereof, from anyone other than a registered handler for use or consumption at wholesale in Virginia. Every person, whether in-state or out-of-state, who engages in business in the Commonwealth as a handler, is required to register. Generally, the last handler who sells eggs or egg products to a retailer or food service establishment located in Virginia is responsible for collecting and remitting the tax to the Department.

The term “registered handler” means any person who has registered with the Tax Commissioner for receiving monthly return forms and reporting the Egg Excise Tax. Eggs shall be deemed to be used in Virginia if, at a Virginia location, they are incorporated into another product so as to lose their character as eggs. Eggs shall be deemed to be consumed in Virginia if they are actually consumed in Virginia or sold at a location in Virginia.

There is an exemption for eggs of any producer selling less than 500 cases per year or the liquid equivalent and eggs, when sold between registered handlers.

Registration: Handlers must register with the Department. Register online at www.tax.virginia.gov/iReg.

Filing Procedure: The Virginia Egg Excise Tax Return (Form EG-1) and payment of tax must be filed each month by the handler with the Department. Monthly returns must be filed and tax paid by the 20th of the following month. The supplementary egg products worksheet (Form EG-2) is due at the same time to the Virginia Egg Board.

Tax Rate: The tax rate is 5 cents per case (30 dozen) for shell eggs, and 11 cents per hundred pounds of liquid eggs or liquid equivalent of other egg products.

Download Forms www.tax.virginia.gov

- | | |
|------|---|
| EG-1 | Virginia Egg Excise Tax Return (a return should be filed even if there is no tax due. |
| EG-2 | Virginia Egg Products Worksheet Form |

For Assistance Contact:

The Department of Taxation using the contact information on the Directory page of this document;

Or

Virginia Egg Board
911 Saddleback Court
McLean, Virginia 22102
(703) 790-1984

Forest Products Tax

General Liability: A tax is levied upon every person engaging in this state in the business of manufacturing, shipping or severing timber or any other forest products from the soil for sale, profit, or commercial use. This includes owners, wood yard owners or operators, lessees, concessionaires, agents, contractors, shippers or manufacturers.

Registration: Register online at www.tax.virginia.gov/iReg.

Filing Procedure: The Forest Products Tax return must be filed and the tax paid with the Department within 30 days after the close of each calendar quarter.

Small Manufacturers: Any manufacturer of rough lumber who during any one calendar year manufactures 500,000 or less board feet may elect to pay a flat tax of (1) \$460 when the amount cut is between 300,000 board feet and 500,000 board feet; or (2) \$230 when the amount is 300,000 board feet or less.

In such cases, the tax is due within 30 days after the last day of December of each year. The manufacturer must submit with the tax payment a statement certifying that he actually manufactured a quantity of rough lumber in accordance with the above schedule during the preceding calendar year.

Certain Small Severers: Any person who severs for sale 100 or less cords of fuel wood or 500 or less posts or fish net poles during any one calendar year may elect to pay the tax due within 30 days after the last day of December. Such individuals should submit with the tax payment a statement certifying the quantity of products severed during the preceding year.

Tax Rates: The rates on forest products are provided in a chart with the tax return (Form 1034).

Download Forms www.tax.virginia.gov

1034	Forest Products Tax Return (a return should be filed even if no tax is due)
1035	Forest Products Tax Return (Small Manufacturers and Certain Small Severers)

Litter Tax

General Liability: A litter tax is imposed on every person in the state who on January 1 of the taxable year was engaged in business as a manufacturer, wholesaler, distributor, or retailer of certain enumerated products. This tax does not apply to individual consumers. The tax is imposed on:

An individual as a sole proprietor;
Partnerships, but not partners;
Limited liability companies, but not members;
S Corporations, but not shareholders;

Corporations, but not shareholders;
Associations, but not members; and
Trusts or estates operating such businesses.

Any person who manufactures, wholesales, distributes, or retails any of the following products is subject to the tax:

- Food for human or pet consumption
- Groceries
- Cigarettes and tobacco products
- Soft drinks and carbonated waters
- Beer and other malt beverages
- Wine
- Newspapers and magazines
- Paper products and household paper
- Glass containers
- Metal containers
- Plastic or fiber containers made of synthetic material
- Cleaning agents and toiletries
- Non-drug drugstore sundry products
- Distilled spirits
- Motor vehicle parts

Effective July 1, 2011, the tax is not imposed on an individual who raises and sells agricultural produce and eggs in local farmers markets and at roadside stands, provided that his or her annual income from such sales does not exceed \$1,000, and that any container he provides to hold purchased items has been previously used.

Registration: Register online at www.tax.virginia.gov/iReg.

Filing Procedure: The Litter Tax return (Form 200) must be filed with the Department and the tax paid on or before May 1 regardless of whether the taxpayer operates on a calendar or fiscal year basis for tax purposes. When the return is filed, the full amount of the tax as shown on the face of the return should be paid. The Code of Virginia does not provide for an extension of time to file Form 200 and pay the litter tax.

Tax Rates: An annual \$10 litter tax is imposed on each Virginia business establishment from which such a business is conducted on January 1 of the taxable year.

In addition to the \$10 litter tax, each business operating as a manufacturer, wholesaler, distributor or retailer of groceries, soft drinks, carbonated waters, or beer or other malt beverages shall pay an additional annual litter tax of \$15 for each Virginia business establishment from which such business is conducted.

Penalties and Interest: If a business fails to file or pay the full amount of the tax when due, a penalty is due for the same amount as the tax that is due.

Download Forms www.tax.virginia.gov

200 Virginia Litter Tax Return

Peanut Excise Tax

General Liability: An excise tax is levied on peanuts grown and sold in Virginia for processing. The processor is liable for the payment of the tax on all peanuts such processor purchases. A processor is defined as any person, individual, corporation, partnership, trust, association, cooperative, and any and all other business units, devices and arrangements that clean, shell or crush peanuts.

Registration: Processors must register with the Department. Register online at www.tax.virginia.gov/iReg.

Filing Procedure: The Peanut Excise Tax return must be filed by the processor with the Department on a semi-annual basis. The semi-annual periods for the returns run from January 1 through June 30, and July 1 through December 31. The returns are due and the tax payable on July 10 and February 15.

Tax Rate: The tax rate is 30 cents per 100 pounds beginning July 1, 2010 and ending June 30, 2016. Beginning July 1, 2016 the rate will revert back to 15 cents per 100 pounds.

Download Forms

www.tax.virginia.gov

PN-1

Peanut Excise Tax Return (a return should be filed even if no tax is due)

Rolling Stock Tax on Railroads and Freight Car Companies

General Liability: An annual *ad valorem* tax is levied on the rolling stock of railroads and freight car companies.

Filing Procedure: Each railroad and freight car company must file a report of its rolling stock on or before April 15.

Tax Rate: The tax rate is \$1 per \$100 of assessed value. Taxes are payable on or before June 1.

Download Forms www.tax.virginia.gov

RR-5	Class 5 (Locomotives, Passenger, Freight and Work Equipment owned as of December 31)
RR5S	Class 5 –Summary
RR2-1	Statement to the Department of Taxation
RR3-1	Report to the Department of Taxation
RR1S	Supplemental Information

For Forms and Assistance:

Virginia Department of Taxation
Railroad and Pipeline Appraisal Section
P.O. Box 565
Richmond, VA 23218-0565
(804) 371-0848

Sheep Assessment

General Liability: An assessment is levied on sheep and lambs sold in Virginia. The handler (defined as an operator of a stockyard, livestock dealership, slaughter house, packing plant, or livestock auction market or any person or business entity making a purchase from a producer at the point at which the sheep or lamb is sold or traded) is responsible for payment of tax on all sheep and lambs. The assessment must be deducted by the handlers from payments to owners of the sheep and lambs.

Registration: Handlers must register with the Department. Register online at www.tax.virginia.gov/iReg.

Filing Procedure: A return must be filed and the tax paid on or before the last day of the month following the end of each calendar quarter.

Assessment Rate: The assessment is \$0.50 per head.

Download Forms

www.tax.virginia.gov

SH-1

Sheep Assessment Return (a return should be filed even if no tax is due)

Small Grains Assessment

General Liability: The handler of small grains who purchases small grains (barley, oats, rye or wheat) produced in Virginia shall deduct from payments made to the farmer the amount of the assessment levied thereon and shall remit such assessment to the Department along with a statement of the gross volume of Virginia-produced small grains which has been handled. "Handler" means any person who purchases small grains from a farmer and includes a farmer who transports and sells his own grain out of state. "Handler" also means any person, public or private corporation, or any association or partnership buying, accepting for shipment, or otherwise acquiring property in small grains from a farmer, and shall include a mortgagee, pledgee, lienor, or other person, public or private, having a claim against the farmer, when the actual or constructive possession of such small grains are taken as part payment or in satisfaction of such mortgage, pledge, lien or claim.

Registration: Handlers must register with the Department. Register online at www.tax.virginia.gov/iReg.

Filing Procedure: A Small Grains Assessment form (SG-1) must be filed with the Department along with payment for the amount collected from farmers in the previous quarter. Returns are due by the last day of the month following the end of each calendar quarter.

Assessment Rate: The assessment rate is one-half of one percent (.005) of the net selling price per bushel.

Download Forms

www.tax.virginia.gov

SG-1

Small Grains Assessment (a return should be filed even if no tax is due)

Soft Drink Excise Tax

General Liability: An excise tax is levied on every wholesaler or distributor of carbonated soft drinks in Virginia.

Registration: Wholesalers and distributors must register with the Department. Register online at www.tax.virginia.gov/iReq.

Filing Procedure: For calendar year taxpayers, other than corporations, the due date for the Soft Drink Excise Tax return is May 1. For corporations and for fiscal year filers, the return must be filed with the Department on or before the 15th day of the fourth month following the close of the taxable year.

Extensions: An automatic filing extension is granted until six months after the due date, or 30 days after the extended date for filing the federal income tax return, whichever is later, provided the full amount estimated as the tax due has been paid on or before the original due date. Interest will accrue on the tax due with any return filed under extension.

Soft Drink Excise Tax Table

Gross Receipts	Amount of Tax
\$100,000 or less	\$50.00
\$100,001 – \$250,000	\$100.00
\$250,001 – \$500,000	\$250.00
\$500,001 – \$1,000,000	\$750.00
\$1,000,001 – \$3,000,000	\$1,500.00
\$3,000,001- \$5,000,000	\$3,000.00
\$5,000,001 – \$10,000,000	\$4,500.00
\$10,000,001 –\$25,000,000	\$7,200.00
\$25,000,001 – \$50,000,000	\$18,000.00
\$50,000,001 and over	\$33,000.00

Download Forms www.tax.virginia.gov

404 Soft Drink Excise Tax Return (a return should be filed even if no tax is due)

Soybean Assessment

General Liability: The first buyer of soybeans (whoever pays the producer) is responsible for collecting a soybean assessment from the producer. First buyers will be required to collect the assessment on all soybeans purchased (provisions are in place to identify soybeans checked off at a previous sale point) regardless of the state of origin.

Registration: Buyers must register with the Department. Register online at www.tax.virginia.gov/iReg.

Filing Procedure: The Soybean Promotion, Research and Consumer (SPARC) Assessment Report (this is a federal form) must be filed by the first buyer with the Department on a quarterly basis. Returns are due by the last day of the month following the end of each calendar quarter.

The SPARC Assessment Report must be filed even if no tax is due.

Assessment Rate: The assessment rate is one-half of one percent (.005) of the net market value of assessed bushels.

For Forms: www.ams.usda.gov

Tire Recycling Fee

General Liability: The fee is levied for each new tire sold at retail in Virginia. The fee may be passed on to the retail customer if separately stated. The fee is imposed on Virginia tire retailers and, beginning July 1, 2011, on individuals who install tires in Virginia pursuant to an agreement with a tire retailer who does not collect the fee.

Registration: Retailers must register with the Department. Register online at www.tax.virginia.gov/iReg.

Filing Procedure: Every tire retailer must file the Tire Recycling Fee return quarterly. The return is due and the fee payable on or before the 20th of the month following the end of each calendar quarter.

Fee Rate: The fee rate for returns filed prior to July 1, 2011 is \$1 per tire. For returns filed after July 1, 2011, the fee rate is \$.50 per tire.

Download Forms www.tax.virginia.gov

T-1 Virginia Tire Recycling Fee Return

Writ Taxes

General Liability: A tax is levied on:

1. Any original suit that is commenced in a court of record;
2. Every case of removal or appeal of a cause from a district court to a court of record;
3. Every appeal from the decision of the board of supervisors or other governing body of a county to a court of record;
4. Every attachment returnable to a court of record; and
5. Every writ of mandamus sued out of any court except the Supreme Court of Virginia.

Payment of Tax: The taxes on suits or other judicial proceedings are paid to the clerks of the courts in which suits are brought or proceedings held.

Tax Rates: The tax is \$5 in proceedings where the debt or demand for damages is \$50,000 or less. When the debt or demand for damages exceeds \$50,000, but does not exceed \$100,000, the tax is \$15. When the debt or demand for damages exceeds \$100,000, the tax is \$25.

For Assistance Contact:

The clerk of the court in the appropriate jurisdiction

Information is also available from:

Virginia Department of Taxation
PO. Box 2460
Richmond, VA 23218-2460
(804) 371-0842

LOCAL TAXES

The Commonwealth's cities, counties and towns administer Virginia's local taxes. The tax rates differ from locality to locality. A brief outline of local taxes is provided below. For more detailed information about the local tax rates, assessments or fees in a specific area, contact the local Commissioner of the Revenue, Director of Finance, or Director of Tax Administration.

There are four major taxes that an individual may be subject to at the local level: real estate taxes, tangible personal property taxes, utility taxes, and sales and use taxes. In addition, some localities impose local excise taxes on cigarettes, admissions, room rentals, and meals. The major local taxes paid by manufacturers in Virginia are real estate and machinery and tools taxes. Any county, city or town may also levy license taxes on businesses, trades, professions, occupations and callings.

All tangible personal property, except property which is specifically exempted, is subject to tax. Examples of items of taxable tangible personal property are aircraft, mobile homes, campers, trailers, boats, and other watercraft. Beginning in 1998, owners of certain cars, pickup trucks, panel trucks and motorcycles qualified for incremental property tax relief. Contact your local tax office to learn more about the property tax relief program for motor vehicles.

Virginia statutes provide that real property must be assessed at fair market value. The latest effective tax rates are available on the Department's website.

All localities impose 1 percent sales and use tax on retail sales. This is in addition to the state's 4.3 percent rate in most localities, and 5 percent rate in certain Northern Virginia and Hampton Roads localities. The 1 percent tax is collected from the consumer at the time of sale and is distributed back to the locality where the sale occurred.

Utility taxes are applied to an individual's monthly bill from public utilities such as the electric or gas company. Tax rates differ from locality to locality. Not all localities levy a utility tax.

MAJOR TAXES AND FEES ADMINISTERED BY OTHER STATE AGENCIES

Alcoholic Beverage Taxes (including the Beer and Beverage Excise Tax) and Licenses Virginia Department of Alcoholic Beverage Control

P.O. Box 27491
Richmond, VA 23261
(804) 213-4577
www.abc.virginia.gov

Corporation Charter, Registration and Entrance Fees Virginia State Corporation Commission

Taxes on Public Service Corporations – (804) 371-9679
www.scc.virginia.gov

Electric Utility Consumption Tax and Natural Gas Consumption Tax Virginia State Corporation Commission

Attn.: Clerk's Office
1300 E. Main Street
P.O. Box 1197
Richmond, VA 23218
(804) 371-9733 or toll-free (in Virginia only) 1-866-722-2551
www.scc.virginia.gov

Virginia Fuels Tax, International Fuels Tax Agreement, Motor Vehicle Sales and Use Tax, Licensing and Titling of Motor Vehicles, Motor Vehicle Wholesale Fuel Sales Tax Virginia Department of Motor Vehicles

P.O. Box 27412
Richmond, VA 23269
(804) 497-7100
1-888-337-4782 (Automated Telephone Transactions)
www.dmv.virginia.gov

Virginia Unemployment Tax Virginia Employment Commission

703 East Main Street
Richmond, Virginia 23219
(804) 786-3066 or (804) 786-7159
www.vec.virginia.gov