

Form PF-1 Virginia Public Facility Sales Tax Return Package

This form is to be used only by a qualified Public Facility previously registered with the Virginia Department of Taxation to pay this tax.

This package contains the following:

- PF-1 Virginia Public Facility Sales Tax Return
- PF-1A Virginia Public Facility Sales Tax Worksheet

Complete the Form PF-1 below, detach it and mail it with your payment to:

**Virginia Department of Taxation
Virginia Public Facility Tax
P.O. Box 26626
Richmond, VA 23261-6626**

DO NOT staple your payment to Form PF-1.

A return must be filed, even if no tax is due.

Important - Complete worksheet before completing this return.

DO NOT send the worksheet (PF-1A) - maintain it as part of your records.

Line 8 - Tax

State - General Sales Tax Rate (Column B)

- For periods beginning on or after September 1, 2004, use **4%** (.04).
- For periods ending on or prior to August 31, 2004, use **3.5%** (.035).

Local - General Sales Tax Rate (Column C)

- All filers use **1%** (.01).

Detach at dotted line below. **DO NOT SEND ENTIRE PAGE.**

Form PF-1 Virginia Public Facility Sales Tax Return

(Doc ID 101)

Do NOT staple.

For assistance, call (804) 367-8037

Period	Due Date	Locality
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Account Number		FEIN
Name		
Address		
City	State	Zip

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature	Date	Phone Number
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A. Item	B. State	C. Local
1 Gross Sales		
2 Personal Use		
3 Subtotal Add Lines 1 and 2		
4 Exempt Sales		
6e Total Deductions		
7 Taxable Amount		
8 Tax (See Above)		
9b Dealer's Discount		0 00
10 Net Tax Due Line 8 Less Line 9b		
11 Penalty for Late Filing and Payment		
12 Interest for Late Filing and Payment		
14 Combined State and Local Tax, Penalty and Interest Due and Payable		

Worksheet For Computing Public Facility Sales Tax

Complete this worksheet and transfer the lines indicated by the arrows to the corresponding line numbers on Public Facility Sales Tax Return (PF-1). Dealer's discount is allowable only when the return and payment are filed on time. See instructions for additional information.

A. Item	B. State	C. Local															
1 Gross Sales - Enter the gross sales and/or rentals made during the period covered by the current return [Enter on Form PF-1, Line 1] 1.																	
2 Personal Use - Enter the cost price of tangible personal property purchased without payment of sales tax and withdrawn from inventory for use or consumption and/or cost price of tangible personal property purchased either in or outside this state for dealer's own use or consumption on which no sales tax has been paid. [Enter on Form PF-1, Line 2] 2.																	
3 Subtotal - Add Lines 1 and 2 [Enter on Form PF-1, Line 3] 3.																	
4 Exempt Sales - Enter the amount of exempt sales [Enter on Form PF-1, Line 4] 4.																	
5 Subtotal - Line 3 less Line 4 5.																	
6 Allowable Deductions:																	
a. Sales price of items Returned This Period - Enter sales price of items of tangible personal property sold during this period covered by this return, and returned by the purchaser during such period, if such sales are included in Line 1. 6a.																	
b. Sales Price of Items Returned or Repossessed after Taxes Were Paid - Enter any part of sales price of items of tangible personal property returned or repossessed during a period on which state tax and local tax was paid to state for a prior period. 6b.																	
c. Sales Price of Items Charged Off During This Period But After Taxes Were Paid - Enter that part of sales price of items of tangible personal property charged off during the period as bad debts of which state tax and local tax was paid to state for a prior period. 6c.																	
d. Other Deductions - Attach schedule to Worksheet 6d.																	
e. Total Deductions - Add Lines 6a through 6d [Enter on Form PF-1, Line 6e] 6e.																	
7 Taxable Amount - Line 5 less Line 6e [Enter on Form PF-1, Line 7] 7.																	
8 Tax Enter in Col B the general Tax computed by multiplying the amount from Line 7 by 4% (.04) . Enter in Col. C the Local Tax computed by multiplying Line 7 by 1% (.01) . [Enter these amounts in the same columns on Form PF-1, Line 8] 8.																	
9a Dealer's Discount - If you are subject to mandatory electronic funds transfer (EFT) payment requirements, no dealer's discount is allowed. For all other filers, the discount factors are shown in the table below. Dealer's discount is allowable only when your return and payment are made on time. See instructions. For more information, please see Tax Bulletin 10-5 at www.policylibrary.tax.virginia.gov . Enter the discount factor on Line 9a. <table border="1"> <thead> <tr> <th align="center" colspan="2">Total Monthly Taxable Sales From All Locations</th> <th align="center">Dealer's Discount Factor</th> </tr> <tr> <th align="center">Is At Least</th> <th align="center">But Less Than</th> <th></th> </tr> </thead> <tbody> <tr> <td align="center">\$0</td> <td align="center">\$62,501</td> <td align="center">.012</td> </tr> <tr> <td align="center">\$62,501</td> <td align="center">\$208,001</td> <td align="center">.009</td> </tr> <tr> <td align="center">\$208,001</td> <td align="center">And Up</td> <td align="center">.006</td> </tr> </tbody> </table> 6a.	Total Monthly Taxable Sales From All Locations		Dealer's Discount Factor	Is At Least	But Less Than		\$0	\$62,501	.012	\$62,501	\$208,001	.009	\$208,001	And Up	.006		
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\$0	\$62,501	.012															
\$62,501	\$208,001	.009															
\$208,001	And Up	.006															
9b Dealer's Discount - Multiply Line 8, Column B by Line 9a [Enter on Form PF-1, Line 9B] 9b.		0 00															
10 Net State Tax - Line 8 less Line 9 [Enter on Form PF-1, Line 10] 10.																	
11 Penalty for Late Filing and Payment [Enter on Form PF-1, Line 11] 11.																	
12 Interest for Late Filing and Payment [Enter on Form PF-1, Line 12] 12.																	
13 Total Tax, Penalty and Interest - Add Lines 10, 11 and 12 13.																	
14 Combined State and Local Tax, Penalty and Interest Due Line 13, Column B plus Line 13, Column C [Enter on Form PF-1, Line 14] 14.																	

DO NOT mail this worksheet.

Virginia Public Facility Sales Tax Return Worksheet Instructions

General: Use the worksheet to compute the sales and use tax liability of your place of business shown on the Public Facility Sales Tax Return, Form PF-1. The Form PF-1 is used to report and pay the tax to the Department of Taxation.

Filing Procedure: Mail Form PF-1 with your payment to the **Department of Taxation, P.O. Box 26626, Richmond, Virginia 23261-6626**, or deliver to your local commissioner of the revenue or treasurer, 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.**

Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

Change of Ownership: If there has been a change of ownership, do not use the return with the name and account number of the former owner. Send the return with notice of change to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**. You can register a new dealer and/or locations, by either completing a Form R-1, Business Registration Application, or electronically using iReg on the Department's website, www.tax.virginia.gov.

Change of Address/Out-of-Business: If you change your business mailing address or discontinue your business, either send a completed Form R-3, Registration Change Request, or a letter to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**.

Questions: For assistance call (804) 367-8037 or write the **Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115**.

Tenemos servicios disponible en Español.

Forms and instructions are available for download from our website, www.tax.virginia.gov, or by calling (804) 440-2541.

Preparation of Worksheet (Form PF-1A) and Return (Form PF-1)

- Instructions for lines not mentioned below are on the worksheet.
- Transfer the items indicated by the arrows on the worksheet to the corresponding line numbers on Form PF-1.
- Retain this worksheet as a part of your tax records.
- **Do not file the worksheet with Form PF-1.**

Line 1 - Enter the total gross dollar amount of items of tangible personal property and/or taxable services sold or leased during the period, whether for cash or on credit, including any services that were a part of a sale, but excluding the cost price of tangible personal property defined in Line 2.

Line 2 - Enter the cost price of all items of tangible personal property purchased without payment of the tax and withdrawn from inventory for use or consumption. Also include the cost price of all items of tangible personal property purchased either inside or outside Virginia for use or consumption and on which no Virginia sales or use tax was paid at the time of purchase. (Section 630-10-109, Virginia Retail Sales and Use Tax Regulations.)

Line 4 - Enter the total amount of all exempt sales made during the period covered by the return. Sales of fuels for domestic consumption are not subject to state sales tax; however, these fuels are subject to the local tax unless the locality in which your place of business is located has specifically exempted these fuels. If you have any sales of these fuels, exempt sales figures in Columns B and C may be different.

Line 6a - Enter any part of the sales price of items of tangible personal property sold during the period and returned by a customer during the same period, (and on which you have not paid the tax to the state) resulting in a refund to the purchaser or a credit to his account, if such sales are included in Line 1 and not deducted in Line 4. (Section 630-10-93, Virginia Retail Sales and Use Tax Regulations)

Line 6b - Enter any part of the sales price of items of tangible personal property returned by a customer after you have paid the state tax and the local tax on such items, resulting in a refund to the purchaser or a credit to his account during the period; also include in this Line the unpaid sales price of items of tangible personal property sold under a retained title, conditional sale, or similar contract that were repossessed by you during the period and on which you have paid state tax and local tax. (Section 630-10-91, Virginia Retail Sales and Use Tax Regulations)

Line 6c - Enter that part of the sales price of tangible personal property that was charged off during the period as a bad debt on which you have paid the state tax and local tax. (Section 630-10-11, Virginia Retail Sales and Use Tax Regulations)

Line 6d - Enter any other deduction allowed by law. For example, if for a prior period you paid the state tax and the local tax on a \$100 sale, and during the period covered by the current return the purchaser claimed a 2% 10-day cash discount (2% of \$100.00 \$2.00), you may recover the tax paid the state for a prior period on the \$2.00 cash discount so taken by the customer by entering in Column B and Column C the amount of \$2.00.

Line 6e - Enter the sum of Lines 6a through 6d. **Total deductions must be less than or equal to Line 5.** Any excess should be forwarded to the next month.

Line 7 - Subtract Line 6e from Line 5 and enter the difference (Line 5 minus Line 6e). **Line 7 cannot be a negative number.**

Line 8 - Enter in Line 8, Column B, the state tax computed on the amount in Line 7, Column B. Enter in Line 8, Column C, the local tax computed on the amount in Line 7, Column C.

Line 9a - Dealer's discount factor is based on total monthly taxable sales from all locations. No dealer's discount is allowed if you are subject to mandatory electronic funds transfer (EFT) payment requirements or you file the return and pay the tax after the due date. Also, no dealer's discount is allowed on local tax. Figure your dealer's discount as follows:

- If you file only one return (including a consolidated return), find your taxable sales on Line 7, Column B. Use this number to figure your discount factor from the table on Line 9a, Column A.
- If you file more than one return, add the total monthly taxable sales from all locations. Use this number to figure your discount factor from the table on Line 9a, Column A.
- If you file quarterly, add the total quarterly taxable sales from all locations. Divide by three to find average monthly taxable sales. Use this number to figure your discount factor from the table on Line 9a, Column A.
- Enter your dealer's discount factor in Column B, Line 9a.

Line 9b - Enter the dealer's discount by multiplying the amount of state tax in Line 8, Column B, by the applicable discount factor determined by Line 9a.

Line 11 - Enter the penalty if you file the return and/or pay the tax after the due date. The penalty is 6% of the tax due in Line 8 for each month or fraction of a month, not to exceed 30%. However, in no case will the penalty be less than \$7.50 in Column B and \$2.50 in Column C even if no tax is due.

Line 12 - Enter interest if you file the return and/or pay the tax after the due date. Interest is computed on the tax due in Line 8 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%.

Declaration and Signature: Be sure to sign, date and enter your phone number in the space indicated on the return.