

# Apple Excise Tax Return Instructions

**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 of Virginia, 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.

**Tax Rate:** The tax rate is 2.5 cents per tree run bushel.

**Penalties and Interest:** If the tax is not paid when due, a penalty of 5% of the tax due will be added to the tax, and the Virginia Department of Taxation will notify the taxpayer of such delinquency. If the tax and penalty are not paid within 30 days of the notification, interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2%, will be added on both the tax and penalty.

**Filing Procedure:** The Apple Excise Tax return must be filed by the producer with the Virginia Department of Taxation 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.

Send completed return to:

**Virginia Department of Taxation  
Virginia Apple Excise Tax  
P. O. Box 2185  
Richmond VA 23218-2185**

**Change of Address or Out of Business:** If you change your business or mailing address, or if you are completely out of business, complete Form R-3, Registration Change Request, or notify the Department by letter. Send the form or letter to the **Virginia Department of Taxation, P. O. Box 1114, Richmond, Virginia 23218-1114.**

**Questions:** Call VA Department of Agriculture and Consumer Services, Division of Marketing Director, 804-786-3530. To obtain additional information, call **(804) 786-2450** or write the **Virginia Department of Taxation, P. O. Box 715, Richmond, VA 23218-0715.**

**Forms:** You can obtain most Virginia tax forms from [www.tax.virginia.gov](http://www.tax.virginia.gov).

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

<b>Worksheet For Computing Apple Excise Tax</b>		
Complete this Worksheet and transfer items indicated by the arrows to corresponding lines on the Apple Excise Tax Return (Form APL-45) below.		
1	<b>Number of Bushels of Processed Apples</b> Enter the number of processed apple bushels grown by the producer during the year reported on the return. Always round to the nearest whole bushel.	
2	<b>Number of Bushels of Fresh Market Apples</b> Enter the number of fresh market bushels grown by the producer during the year reported on the return. Always round to the nearest whole bushel.	
3	<b>Number of Tree Run Bushels Grown</b> Add Line 1 and Line 2.	
4	<b>Tax</b> Enter the amount of tax at the rate of 2.5 cents per tree run bushel (Line 3 X .025)	
5	<b>Penalty for Late Filing and Payment</b> See Instructions above	
6	<b>Interest for Late Filing and Payment</b> See Instructions above	
7	<b>Total Amount Due</b> Enter the total amount due (Add Lines 4, 5 and 6)	

**DO NOT mail this worksheet.**

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

**Form APL-45**  
(Doc ID 245)  
Do NOT staple.

*For assistance, call VDACS: (804)786-3530*

Check if Out of Business and enter the termination/sold date \_\_\_\_\_

Year	Due Date
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Account Number	FEIN
Name	
Address	
City	State      Zip

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

Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone Number \_\_\_\_\_  
Va. Dept. of Taxation APL-45 W REV 10/11

1	<b>Number of Bushels of Processed Apples</b> (Round to the nearest whole bushel)	
2	<b>Number of Bushels of Fresh Market Apples</b> (Round to the nearest whole bushel)	
3	<b>Number of Tree Run Bushels Grown</b> (Add Line 1 and Line 2)	
4	<b>Tax</b> (Line 3 X \$.025)	
5	<b>Penalty for Late Filing and Payment</b>	
6	<b>Interest for Late Filing and Payment</b>	

**7 Total Amount Due**  
(Add Lines 4, 5 and 6)

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