

Form Rulings-Fee

Virginia Department of Taxation Fee for Ruling Request or Local Tax Advisory Opinion

Name(s) _____

Virginia Account Number (SSN or FEIN) _____

Address _____

Daytime Telephone Number(s) _____

For Businesses, Contact Name _____

☐ Payment of \$275.00 administrative fee attached.

Administrative Fee Waiver Request

☐ **For individuals only:** I/We certify that the below conditions for exemption from the administrative fee have been met. I/We understand that the fee will be required before consideration of this ruling request or local tax advisory opinion if the Department of Taxation finds that this certification is incorrect.

☐ **For local assessing officers:** I certify that I am a local assessing officer.

☐ **For other waiver requests:** If you are requesting a waiver for any other reason, attach an explanation.

Instructions

In general, an administrative fee of \$275.00 must be paid when you file for a ruling request or local tax advisory opinion.

Waiver of Fee for Individuals

The fee does not apply if:

- You are an individual, or the ruling request or local tax advisory opinion is for a sole proprietorship or a disregarded single-member limited liability company, **AND**
- Your gross monthly household income meets the Low Income Certification Guidelines shown below.

Low Income Certification Guidelines

Individuals and Sole Proprietors Only

Family Size	Gross Monthly Income
1	\$3,138
2	\$4,258
3	\$5,379
4	\$6,500
5	\$7,621
6	\$8,742
7	\$9,863
8	\$10,983
For each additional person add:	\$1,121

Waiver of Fee for Local Assessing Officers

The fee does not apply if you are a local assessing officer.

Other Waiver Requests

If you are requesting a waiver of the administrative fee for any reason other than income, attach an explanation. The Department will consider waiver requests on a case-by-case basis.

What to File

Attach your payment to Form Rulings-Fee and place at the front of the package that you submit.

Where to File and Pay

Make check payable to the Virginia Department of Taxation

Mail to:

**Virginia Department of Taxation
P.O. Box 27203
Richmond, Virginia 23261-7203**