Virginia Form R-1
Business Registration Form
Instructions

Save Time
Register Online
www.tax.virginia.gov

Commonwealth of Virginia
Department of Taxation
Richmond, Virginia
(804) 367-8037

Va. Dept. of Taxation 1501228 Rev. 09/26

Instructions for Completing Form R-1, Business Registration Form

General Information

- Read instructions carefully before completing this form.
- Print or type, and provide the information requested on all lines that apply to your business. If a line does not apply, leave it blank.
- Enter all dates in MM/DD/YY format.
- For assistance call **(804) 367-8037.**
- Completed form can either be mailed or faxed to:

  Virginia Department of Taxation
  Registration Unit
  P.O. Box 1114
  Richmond, VA 23218-1114
  Fax Number (804) 367-2603

Instructions

REASONS FOR SUBMITTING THIS FORM

As a result of legislation enacted by the 2024 General Assembly, all new businesses registering with Virginia Tax need to do so online. To start the online registration process, visit tax.virginia.gov/register.

- Before registering with Virginia Tax, most new businesses will need to get a federal Employer Identification Number (EIN\FEIN) from the IRS, and some will need to register with the State Corporation Commission.
- If a new business plans to hire employees, the business can register with the Virginia Employment Commission (VEC) at the same time they register online with Virginia Tax.

Reasons you may need to use our paper form to register include:

- You don't have a FEIN
- You don't have an SSN
- You're reopening a previously closed account
- The FEIN you need to register is associated with another account
- Your SSN is associated with another business
- You were a responsible party or primary online account user for another business

Check the box on the form to indicate the reason you are submitting the form.

Some businesses may need to mail us the paper Form R-1 if they're not able to register online. If you're unable to register your business online, download, complete, and mail the Form R-1 to: **Virginia Department of Taxation, Registration Unit, P.O. Box 1114, Richmond, VA 23218-1114** or FAX to **(804) 367-2603.**

SECTION I - BUSINESS PROFILE INFORMATION

Line 1 **Business Name** - Enter the full legal name of the business. Sole proprietors should enter the owner's first name, middle initial, last name.

Line 2 **Federal Employer Identification Number (FEIN /EIN)** Enter the Federal Employer Identification Number. All businesses must have a FEIN. If you do not have a FEIN, see the IRS website, **www.irs.gov,** for information on how to obtain a FEIN/EIN.

Line 2a **Sole Proprietor Social Security Number** - If you are a Sole Proprietor, enter your Social Security Number (SSN).

Line 3 **Entity Type** - Choose one of the following that best describes the type of ownership of the business (same designation as reported to IRS).

Sole Proprietor - A Sole Proprietorship is an unincorporated business that is owned and operated by 1 person. This person receives all of the profits and is personally liable for all of the losses and taxes. Also check this box if you are the sole member of a domestic limited liability company (LLC) that is taxed as an individual rather than as a corporation or partnership.

Estate/Trust - An Estate or Trust is an unincorporated entity that is governed by a fiduciary instrument such as a trust agreement or will.

Corporations

C Corporation - A C Corporation is an entity with a legal existence separate from its owners.

Nonprofit Corporation - A Nonprofit Corporation is a corporation with a nonprofit, tax-exempt status under Section 501(c) of the Internal Revenue Code and is incorporated as a non-stock corporation.

Limited Liability Company (LLC) - A limited liability company is an unincorporated association having 1 or more members. It is a separate legal entity that limits the personal liability of its owners. IRS regulations allow a limited liability company to be classified for tax purposes as a corporation.

Pass-Through Entities

S Corporation - An S Corporation is an entity with a legal existence separate from its owners and where the owners have elected to be treated as an S Corporation. In general, an S Corporation does not pay any income tax but passes its income and expenses through to its shareholders to be included on their separate income tax returns.

General Partnership - A General Partnership is a relationship existing between 2 or more persons who join together to carry on a trade or a business.

Limited Partnership - A Limited Partnership has two classifications of partners. *General partners* retain control over the management of the partnership and are liable for all debts. *Limited partners* invest money or property in the business and are entitled to share in the profits. The limited partners' liability is limited to the extent of their investment.

Limited Liability Partnership (LLP) - A limited liability partnership is formed under a state limited liability partnership law. Generally, a partner in an LLP is not personally liable for the debts of the LLP or any other partner, nor is a partner liable for the acts or omissions of any other partner, solely by reason of being a partner.

Limited Liability Company (LLC) - A limited liability company is an unincorporated association having 1 or more members. It is a separate legal entity that limits the personal liability of its owners. Internal Revenue Service regulations allow a limited liability company to be classified for tax purposes as a partnership.

Other Entities

Nonprofit Organization - A Nonprofit Organization that meets the requirements under Section 501(c)(3) of the Internal Revenue Code and is not incorporated.

Cooperative - A Cooperative is a business that the Virginia State Corporation Commission has designated to be a cooperative based on *Va. Code* § 13.1-301.

Credit Union - A Credit Union is defined in *Va. Code* § 6.2 1300 as a cooperative, nonprofit corporation, organized to do business for the purposes of encouraging thrift among its members; creating a source of credit at fair and reasonable interest rates; providing an opportunity for its members to use and control their own money on a democratic basis in order to improve their economic and social condition; and conducting any other business, engaging in any other activity, and providing any other service that may be of benefit to its members.

Bank - A Bank is a corporation authorized by statute to accept deposits and engage in the banking business in this Commonwealth. See *Va. Code* § 6.2-800.

Savings and Loan - A Savings and Loan Association, whether organized as a capital stock corporation or a non-stock corporation, is authorized by law to accept deposits and engage in the savings institution business. A building and loan association, building association, or savings bank, may be included in this category. See *Va. Code* § 6.2-1100.

Public Service Corporation (such as a corporation providing telephone or electrical utility services) - A Public Service corporation is an entity that conducts business of a public service nature as defined in *Va. Code* §§ 58.1-2600 and 13.1-620.

Government Entities

Federal Government - Federal Government entities are part of the government of the United States of America.

Virginia State Government - Virginia State Government entities are part of the government of the Commonwealth of Virginia.

Local Government - Local Government entities include government or administration of a particular locality, especially the governmental authority of a municipal corporation, as a city or county.

Other State Government (not VA) - Other State Government entities include entities at the state level (i.e., a body of people occupying a definite territory of the United States and organized under one government) other than Virginia. For this purpose, the District of Columbia is considered a state government.

Other Government - Other Government includes entities of another country or city in another country.

Line 4 **Trading As Name** - Enter the business's trading as name. This is the name that would be known by the public.

Line 5 **Primary Business Activity** - Enter a description of your principal business activity. The description should state what product line or service your business provides.

Check Boxes: Be sure to check any of the applicable boxes related to tobacco product sales and food establishments.

If you intend to operate any of the establishments noted in items 1-3 below, check the box related to food establishments. These establishments are under the inspectional jurisdiction of the Virginia Department of Agriculture and Consumer Services:

1.) A Retail Food Establishment which includes Supermarkets, Grocery Stores, Retail Bakeries, Retail Meat Markets, Retail Seafood Markets, Frozen Dessert Stores that sell frozen desserts only, Health Food Stores, Convenience Stores, Gas Stations, and other similar establishments that process, package, or offer food for sale.

2.) A Food Manufacturer which includes manufacturers of all processed food products except for meat products produced in traditional manufacturing plants, Grade A fluid milk processors, and shellfish processors. A Food Manufacturer also includes dietary supplement manufacturers as well as home based food operations that manufacture or sell food products or dietary supplements.

3.) A Food Warehouse which includes establishments that store and distribute one or more food commodities.

If you have questions, contact the Virginia Department of Agriculture and Consumer Services Food Safety and Security program by calling **(804) 786-3520**, Monday – Friday, 8 am – 5:00 pm.

Line 6 **Primary Business Address** - Enter the primary physical address of your business, including number, street, city, and ZIP Code. Post office boxes will not be accepted.

Line 7 **Primary Mailing Address** - Enter the primary mailing address of your business. If you have different addresses for various tax types, provide that information in the applicable section. It should **not** be the address of your bookkeeper or CPA.

Line 8 **Primary Contact Information** - Enter the name, title, and day time phone number of the contact person for your business. This is an individual authorized to discuss tax matters on behalf of the business.

SECTION II - RESPONSIBLE PARTY

Under *Va. Code* § 58.1-1813, any corporate, partnership, or limited liability officer may be held personally liable for unpaid taxes assessed against a corporation or partnership. The term "corporate, partnership, or limited liability officer" includes any officer or employee of a corporation, or a member, manager, or employee of a partnership or limited liability company, who is under a duty to collect, account for, and pay the assessed tax, who had knowledge of the failure to pay the tax, and who had the authority to prevent the failure.

- This section must be completed for each corporate, partnership or limited liability officer as defined above.
- If there are two responsible parties, complete Lines 2a-2g following the instructions for Line 1.
- If there are more than two responsible parties, copy/print Page 2 of Form R-1 and complete for additional responsible parties.

Line 1a **Name of Responsible Party** - Enter the full name of the responsible party.

Line 1b **SSN** - Enter the SSN of this responsible party.

Line 1c **Relationship Title** - Enter the relationship's title of this responsible party.

Line 1d **Relationship Date** - Enter the date this party became a responsible party.

Line 1e **Home or Personal Phone Number** - Enter the phone number, including area code, of the responsible party.

Line 1f **Residence Address** - Enter the residence (home) address of the responsible party.

Line 1g **City, State, ZIP Code** - Enter the city, state, and ZIP Code of the responsible party.

SECTION III - ANNUAL TAX

A. Corporation Income Tax

Every corporation organized under the laws of Virginia, every foreign corporation registered with the State Corporation Commission, and every corporation having income from Virginia sources, must file a corporation income tax return except: public service corporations other than railroads and telecommunications companies, banks subject to the Bank Franchise Tax, credit unions, insurance companies, and corporations not conducted for profit that are exempt from federal income tax, with the exception that these are taxable on their unrelated business taxable income.

Line 1 **Date you became liable** - Enter the date or anticipated date that the business became liable for reporting corporation income tax.

Line 2 **Date and state of incorporation** - Enter the date the business was incorporated and the state where the business is incorporated.

Line 3 **Tax Year** - Check the applicable box to indicate whether your taxable year is a calendar year (January 1 through December 31) or a fiscal year. If you check fiscal year, enter the beginning and ending months of your fiscal year. It must be the same as your Federal taxable year. If a 52-53 week taxable year filer, enter beginning and ending months.

Line 4 **Mailing Address** - Enter the mailing address of your business if different from the one shown in Section I.

Line 5 **Subsidiary or Affiliate** - If this business is a subsidiary or affiliate of another business and will be filing a combined or consolidated return with its affiliate(s), check the applicable box and enter the parent company's name and federal employer identification number (FEIN).

Line 6 **Contact Information** - Enter the name, title, and daytime phone number of the contact person for your Corporation Income Tax, if different from your Primary Contact in Section I, Line 8. This is an individual authorized to discuss tax matters on behalf of the business.

B. Pass-Through Entity

Every pass-through entity (PTE) doing business in Virginia or having income from Virginia sources is required to file a return of income for each taxable year with the Department of Taxation (the Department). Pass-through entities include Subchapter S corporations, general partnerships, limited partnerships, limited liability partnerships (LLPs), limited liability companies (LLCs), electing large partnerships, and business trusts. A pass-through entity is any entity that

is recognized as a separate entity for federal income tax purposes and 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. A single-member LLC that is disregarded as a separate entity for federal income tax purposes will be similarly treated for Virginia income tax.

Line 1 **Date you became liable** - Enter the date or anticipated date that the business became liable for reporting pass-through entity income.

Line 2 **Date and state of formation** - Enter the date the business was formed and the state where the business is formed.

Line 3 **Tax Year** - Check the applicable box to indicate whether your taxable year is a calendar year (January 1 through December 31) or a fiscal year. If you check fiscal year, enter the beginning and ending months of your fiscal year. It must be the same as your Federal taxable year.

Line 4 **Mailing Address** - Enter the mailing address of your business if different from the one shown in Section I.

Line 5 **Contact Information** - Enter the name, title, and daytime phone number of the contact person for your Pass-Through Entity return information, if different from your Primary Contact in Section I, Line 8. This is an individual authorized to discuss tax matters on behalf of the business.

C. Insurance Premiums License Tax

Effective for taxable years beginning on and after January 1, 2013, the administration of the Insurance Premiums License Tax has been transferred from the Virginia Bureau of Insurance to the Department. Responsibilities transferred to the Department include the processing of tax returns; handling of related payments and billing; customer service functions; and all collections and auditing duties. Additionally, the Department will administer the retaliatory cost assessment on certain foreign insurance companies, and the retaliatory costs tax credit for certain domestic insurance companies.

Line 1 **Date you became liable** - Enter the date or anticipated date that the business is liable for Insurance Premiums License Tax.

Line 2 **Insurance Company** - If you are an Insurance Company, enter your License Number, Company Type, and Company Sub-Type. This information is provided to you by the Bureau of Insurance.

Line 3 **Surplus Lines Broker and Surplus Lines Agency** If you are a Surplus Lines Broker or Surplus Lines Agency, enter your license/provider number.

Line 4 **Mailing Address** - Enter the mailing address of your business if different from the one shown in Section I.

Line 5 **Contact Information** - Enter the name, title, and daytime phone number of the contact person for your Insurance Premiums License Tax return information, if different from your Primary Contact in Section I, Line 8.

SECTION IV - EMPLOYER WITHHOLDING TAX

An employer who pays wages to 1 or more employees is required to deduct and withhold state income tax from those wages.

Filing frequency is determined by the Department and revised annually.

Line 1 **Date you had employees and began paying wages** - Enter the date or anticipated date that the business had employees and began paying wages.

Line 2 **Filing Frequency** - Check the box that contains the dollar amount of Virginia Income tax you expect to withhold each quarter for all employees. If you are unsure of this amount, check an estimated amount. DO NOT LEAVE THIS LINE BLANK.

The "Pension Plans Only" filer status is for certain pension plans that only have withholding when someone makes a withdrawal from the plan. In a plan with only a few participants this may occur only on a very limited basis. If you qualify as a "Pension Plans Only" filer, but do not indicate such on this form, you will be expected to file a return each month, even if no tax is due.

The "Household Employer" filer status is for employers of household service employees that elect to file and pay the Virginia income tax withheld from their employees' salaries on an annual basis at the same time they submit the employees' Forms W-2 for the year. The employment must consist exclusively of domestic service in the private home of the employer. Visit the Department's website at **www.tax.virginia.gov** to obtain forms.

Line 3 **Seasonal Business** - Check those months that your business will be open any part of the month. Even if your business is open for only 1 day in a month, that month should be marked.

Line 4 **Mailing Address** - Enter the mailing address of your business if different from the one shown in Section I.

Line 5 **Contact Information** - Enter the name, title, and daytime phone number of the contact person for Employer Withholding Tax, if different from your Primary Contact in Section I, Line 8. This is an individual authorized to discuss tax matters on behalf of the business.

SECTION V - RETAIL SALES AND USE TAX

This area is used to register for Sales and Use Taxes. A separate section needs to be completed for each location. If your business has multiple locations, Page 4 of Form R-1 may be copied and used for the additional locations.

The filing frequency for sales and use tax is monthly, unless you are otherwise notified. The filing frequency is determined by the Department and revised annually.

When you register to collect **Retail Sales and Use Tax**, you will receive a **Certificate of Registration** from Virginia Tax, which must be displayed prominently at your registered location.

In-state dealers: Generally individuals and businesses with sales at one or more physical locations in Virginia (like an office, warehouse, fulfillment center, or similar place of business) must register to collect sales tax as an in-state dealer.

Out-of-state dealers: Generally individuals and businesses located outside of Virginia, but with sufficient physical or economic presence to establish nexus in Virginia, must register to collect sales tax as an out-of-state dealer. Starting July 1, 2019, this includes remote sellers or online retailers that make more than $100,000 in annual Virginia gross sales or 200 or more transactions to Virginia customers. Learn more about economic nexus requirements for remote sellers at **www.tax.virginia.gov.**

Marketplace Facilitators and Other Websites

If all of your sales in Virginia are conducted through a marketplace facilitator's platform, you are considered a "marketplace seller" and do not need to register to collect Virginia sales tax. Your marketplace facilitator is responsible for the tax on sales through the marketplace.

If your annual direct sales to Virginia customers (sales that aren't made through a marketplace facilitator) total more than $100,000 or 200 or more total transactions, you need to register to collect Virginia sales tax. You will have to begin filing Virginia sales tax returns for your direct sales only.

A. Retail Sales and Use (In-State Dealers)

Complete this section if your business is located in Virginia. Retail Sales and Use tax is imposed on gross receipts from retail sales or leases of tangible personal property or taxable services to a consumer or to any person for any purpose other than for resale.

Line 1 **Date You Became Liable** - Enter the date or anticipated date of the first retail sale.

Line 2 **Filing Options**- Check the box to indicate your filing option

- **a.** Check this box if you want to file a combined return for all business locations in the same locality. Any business that has 2 or more business locations within the same locality may elect to file a single combined return to report and remit sales and use tax for all locations within that locality. However, this election does not eliminate the requirement that a certificate of registration be obtained for each business location.
- **b.** Check this box if you want to file a consolidated return for all business locations. Any business that has 5 or more business locations in 2 or more localities may request permission to file a consolidated return to report and remit sales and use tax for all locations. By electing to file a single consolidated return, a business agrees to separately account for and report sales and use tax for each locality in which there is a business location(s) with such return. The election to file a consolidated return does not eliminate the requirement that a certificate of registration be obtained for each business location.
- **c.** Check this box if you want to file a separate return for each location. This is where a business elects to file a separate return for each business location to report and remit sales and use tax for that location only.

Line 3 **Seasonal Business** - Check those months that your business will be open any part of the month. Even if your business is open for only 1 day in a month, that month should be marked.

Line 4 **Specialty Dealer** - Check this box if you sell at flea markets, craft shows, etc. at various locations in Virginia.

Line 5 **Business Locations**

- **a.** If you want this location added to a current Virginia account number, enter the Virginia account number here.
- **b.** Enter the date that this location opened.
- **c.** Enter the trade name by which this business is known to the public if it is different from the legal name in Section I, Line 1.
- **d.** Enter the street address of this location's **physical** location, not a post office box. If the address is a rural route, the box number must be included.
- **e.** Enter the mailing address of this location if it is different from the business address shown on Line e, above.

Line 6 **Contact Information** - Enter the name, title, and daytime phone number of the contact person for Retail Sales Tax return information, if different from your Primary Contact on Section I, Line 8. This is an individual authorized to discuss tax matters on behalf of the business.

B. Retail Sales and Use (Out-of-State Dealers)

Retail Sales and Use Tax is imposed on the total gross receipts from retail sales or leases of tangible personal property and/or taxable services occurring outside Virginia and delivered for use, consumption or storage in Virginia. 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.

Line 1 **Date You Became Liable** - Enter the date or anticipated date of the first retail sale.

Line 2 **Seasonal Business** - Check those months that your business will be open any part of the month. Even if your business is open for only one day in a month, that month should be marked.

Line 3 **Mailing Address** - Enter the mailing address of your business if different from the one shown in Section I.

Line 4 **Contact Information** - Enter the name, title, and daytime phone number of the contact person for Use Tax return information, if different from your Primary Contact in Section I, Line 8. This is an individual authorized to discuss tax matters on behalf of the business.

C. Vending Machine Sales Tax

The Vending Machine Sales Tax is paid by dealers placing vending machines through which they sell tangible personal property.

Line 1 **Existing Accounts** - If an existing account, enter your Virginia Account Number.

Line 2 **Date You Became Liable** - Enter the date or anticipated date of the first retail sale.

Line 3 **City or County** - For each locality in which you will be operating a vending machine, enter the city or county name and its Locality Code. When listing the County/City be sure to indicate whether it is a city or county (CO). There are several names in Virginia that are shared by a city/town and a county; Richmond, for example. The Locality Code list is located at the back of these instructions. If there are more than 6 locations, attach additional pages.

Line 4 **Mailing Address** - Enter the mailing address of your business if different from the one shown in Section I.

Line 5 **Contact Information** - Enter the name, title, and daytime phone number of the contact person for Vending Machine Sales Tax return information, if different from your Primary Contact in Section I, Line 8. This is an individual authorized to discuss tax matters on behalf of the business.

D. Other Sales and Use Tax

Line 1 **Tax Types and Date you became liable** - Indicate the tax type and date you became liable for the other sales and use taxes listed.

Business Consumer's Use Tax - Personal property used, consumed, or stored in Virginia but purchased outside the state that would have been subject to retail sales tax if purchased in the state. The 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.

Watercraft Sales & Use Tax - This tax is imposed upon the purchaser of any watercraft sold in Virginia and upon the user of any watercraft not sold in Virginia if required to be titled with the Department of Game and Inland Fisheries for use in Virginia.

Digital Media Fee - This fee is levied on in-room purchases or rentals of digital media in hotels, motels, bed and breakfast establishments, inns, and other facilities offering guest rooms rented out for continuous occupancy for fewer than 90 consecutive days.

Tire Recycling Fee - This fee is levied on each new tire sold at retail in Virginia.

Motor Vehicle Rental Tax - This tax is levied on the rental of motor vehicles in Virginia, whether from a rental business or from an automobile dealership or other establishment, for a period of less than 12 months.

Peer-to-Peer Vehicle Sharing Tax - This tax is levied on a shared vehicle owner's gross proceeds from peer-to-peer vehicle sharing in Virginia. The tax is collectible from all persons, including peer-to-peer vehicle sharing platforms, that have sufficient contact with Virginia. Otherwise the tax is collectible by the shared vehicle owner.

Dealer's Aircraft Sales and Use Tax - This tax is paid by the aircraft dealer upon the gross receipts derived from the rental or lease of aircraft in Virginia. To qualify for the dealer exclusion under the Virginia Aircraft Sales and Use Tax Act (or *Va. Code* § 58.1-1500 et seq.), the dealer must own five or more aircraft during the calendar year.

Enter the number of aircraft owned during the preceding calendar year and the Virginia commercial fleet aircraft license number assigned by the Virginia Department of Aviation.

Line 2 **Seasonal Business** - Check those months that your business will be open any part of the month. Even if your business is open for only one day in a month, that month should be marked.

Line 3 **Mailing Address** - Enter the mailing address of your business if different from the one shown in Section I.

Line 4 **Contact Information** - Enter the name, title, and daytime phone number of the contact person for the tax(es) that you are registering, if different from your Primary Contact In Section I, Line 8. This is an individual authorized to discuss tax matters on behalf of the business.

SECTION VI - COMMUNICATIONS TAX

All communications service providers are required to collect a communications sales tax from customers to whom they provide taxable communications services. In addition, providers must collect a landline E-911 tax from landline telephone service customers and a cable television public rights-of-way use fee from cable television customers. These taxes and fees must be remitted to the Department. If you are providing taxable communications services, as described below, you must complete this section to register for a communications tax account.

A communications service is any electronic transmission of voice, data, audio, video, or other information by or through any electronic, radio, satellite, cable, optical, microwave, or other medium or method regardless of the protocol used for the transmission or conveyance. Communications services subject to the tax include: landline telephone services (including Voice Over Internet Protocol); wireless telephone

services; cable television; satellite television; satellite radio; other communications services.

Line 1 **Date You Became Liable** - Enter the date you began providing communications services or expect to begin providing services.

Line 2 **Mailing Address** - Enter the mailing address of your business if different from the one shown in Section I.

Line 3 **Contact Information** - Enter the name, title, and daytime phone number of the contact person for your Communications Tax, if different from your Primary Contact in Section I, Line 8. This is an individual authorized to discuss tax matters on behalf of the business.

SECTION VII - LITTER TAX

A litter tax is imposed on every business 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. If you are not in business on January 1, you are not liable for Virginia Litter Tax until the succeeding year. The products that subject the business to litter tax are: 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; and motor vehicle parts. This tax does not apply to individual consumers.

Line 1 **Existing Accounts** - Enter your Virginia Tax Account Number.

Line 2 **Date You Became Liable** - Enter the date the business became liable for paying litter tax.

Line 3 **Number of business locations** - Enter the number of business locations you operate that are subject to litter tax.

Line 4 **Mailing Address** - Enter the mailing address of your business if different from the one shown in Section I.

Line 5 **Contact Information** - Enter the name, title, and daytime phone number of the contact person for your Litter Tax, if different from your Primary Contact in Section I, Line 8. This is an individual authorized to discuss tax matters on behalf of the business.

SECTION VIII - COMMODITY AND EXCISE TAXES

Line 1 **Tax Type** - Check the box next to each tax for which you need to register and enter the beginning date of the tax liability. This may be a past date if you are already in business but have not yet registered for the tax. Do not check taxes for which you are already registered.

Cattle Assessment - This assessment is levied on cattle and calves when sold in Virginia. Dairy cows going to farms for milk, animals selling for less than $100 per head, or cattle of any type weighing 99 pounds or less are exempt from this tax. The handler is responsible for payment of tax on all cattle. The assessment must be deducted by the handlers from payments to owners of the cattle.

Corn Assessment - This assessment is levied on corn produced in Virginia for sale. The handler (including any farmer who sells corn out of state) is responsible for payment of the assessment. It is deducted from payments to farmers for corn purchased.

Cotton Assessment - This 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.

Egg Excise Tax - This tax is levied on shell eggs and egg products sold or consumed in Virginia. The handler of such eggs is responsible for collecting and remitting the tax. Generally, the last handler who sells eggs to a Virginia retailer or food service establishment is liable for the tax.

Forest Products Tax - This tax is levied on every person in Virginia engaging in the business of manufacturing, shipping or severing timber or any other forest products from the soil for sale, profit, or commercial use.

Peanut Excise Tax - This 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.

Soybean Assessment - The first buyer (who pays the producer, country elevator, terminal, processor, seeds man, trucker, or extruder) is responsible for collecting a soybean assessment from the producer. First-buyers will be required to collect on all soybeans purchased (provisions are in place to identify soybeans checked-off at a previous sale point) regardless of the state of origin.

Small Grains Assessment - This assessment is levied on all sales of wheat, barley, rye, and oats produced in Virginia. The handler of small grains who purchases such grains produced in Virginia should deduct from payments made to the farmer the amount of the assessment and remit this amount to the Department. The term “handler” includes any farmer who transports and sells grain out of state.

Soft Drink Excise Tax - This tax is levied on every wholesaler or distributor of carbonated soft drinks in Virginia.

Sheep Assessment - This assessment is levied on sheep and lambs sold in Virginia. The handler 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.

Line 2 **Mailing Address** - Enter the mailing address of your business if different from the one shown in Section I.

Line 3 **Contact Information** - Enter the name, title, and daytime phone number of the contact person for the tax(es) that you are registering, if different from your Primary Contact in Section I, Line 8. This is an individual authorized to discuss tax matters on behalf of the business.

SECTION IX - SIGNATURE

This section must be completed.

An authorized officer of the organization must sign this form. The proprietor must sign for a sole proprietorship.

Signature - Sign the form, indicating that all the information provided on the application is true and correct.

Title - Print the title of the person who signed the form.

Print Name - Print the name of the person who signed the form.

Date - Enter the date (MM/DD/YY).

Daytime Phone Number - Enter a daytime phone number.

Locality (FIPS) Codes

COUNTIES

Accomack 51001
Albemarle..... 51003
Alleghany..... 51005
Amelia 51007
Amherst..... 51009
Appomattox 51011
Arlington 51013
Augusta..... 51015
Bath 51017
Bedford (County) 51019
Bland..... 51021
Botetourt..... 51023
Brunswick 51025
Buchanan..... 51027
Buckingham 51029
Campbell 51031
Caroline..... 51033
Carroll..... 51035
Charles City 51036
Charlotte..... 51037
Chesterfield 51041
Clarke..... 51043
Craig 51045
Culpeper..... 51047
Cumberland 51049
Dickenson 51051
Dinwiddie 51053
Essex 51057
Fairfax (County)..... 51059
Fauquier 51061
Floyd 51063
Fluvanna..... 51065
Franklin (County) 51067
Frederick 51069
Giles 51071
Gloucester..... 51073
Goochland..... 51075
Grayson..... 51077
Greene..... 51079
Greensville 51081
Halifax 51083
Hanover..... 51085
Henrico 51087
Henry 51089
Highland 51091
Isle Of Wight 51093
James City 51095
King And Queen 51097
King George..... 51099
King William 51101
Lancaster..... 51103
Lee 51105
Loudoun 51107
Louisa..... 51109
Lunenburg.....51111
Madison..... 51113
Mathews 51115
Mecklenburg 51117
Middlesex..... 51119
Montgomery..... 51121
Nelson 51125
New Kent 51127
Northampton 51131
Northumberland..... 51133
Nottoway 51135
Orange..... 51137
Page 51139
Patrick 51141
Pittsylvania 51143
Powhatan..... 51145
Prince Edward 51147
Prince George 51149
Prince William..... 51153
Pulaski..... 51155
Rappahannock..... 51157
Richmond (County)..... 51159
Roanoke (County) 51161
Rockbridge 51163
Rockingham..... 51165
Russell..... 51167
Scott 51169
Shenandoah..... 51171
Smyth 51173
Southampton..... 51175
Spotsylvania..... 51177
Stafford 51179
Surry 51181
Sussex..... 51183
Tazewell 51185
Warren 51187
Washington..... 51191
Westmoreland..... 51193
Wise..... 51195
Wythe 51197
York 51199

CITIES

Alexandria 51510
Bedford (City) 51515
Bristol 51520
Buena Vista 51530
Charlottesville..... 51540
Chesapeake..... 51550
Colonial Heights 51570
Covington..... 51580
Danville 51590
Emporia..... 51595
Fairfax (City) 51600
Falls Church..... 51610
Franklin (City)..... 51620
Fredericksburg..... 51630
Galax..... 51640
Hampton..... 51650
Harrisonburg 51660
Hopewell..... 51670
Lexington 51678
Lynchburg 51680
Manassas 51683
Manassas Park 51685
Martinsville 51690
Newport News 51700
Norfolk 51710
Norton..... 51720
Petersburg..... 51730
Poquoson..... 51735
Portsmouth 51740
Radford 51750
Richmond (City)..... 51760
Roanoke (City)..... 51770
Salem 51775
Staunton 51790
Suffolk 51800
Virginia Beach..... 51810
Waynesboro..... 51820
Williamsburg 51830
Winchester 51840