

Virginia Egg Excise Tax Return and Worksheet Instructions

General: 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. 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 of Taxation.

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.

Every person, whether in-state or out-of-state, who engages in business in the Commonwealth as a handler is required to register unless exempt from the tax.

Exemptions: Any handler selling less than 500 30-dozen cases per year (equivalent to 15,000 dozen), or the liquid equivalent thereof, is exempt from the tax and is not required to be registered.

Eggs sold between registered handlers are exempt from the tax.

Filing Procedure: Use Form EG-2, Worksheet and Conversion Calculations for Egg Products to convert egg products into pounds of liquid equivalent for the computation of the tax for unshelled eggs.

Transfer items indicated by the arrows on the worksheet, EG-2, to the Virginia Egg Excise Tax Return, Form EG-1.

A copy of each form should be kept in your records for a period of three years. Also, bills of lading and other sales reports should be retained for your records.

Declaration and Signature: Be sure to sign, date and enter your phone number in the space provided on Form EG-1.

Where to File: Mail Form EG-1, with payment, to the Department of Taxation.

The monthly return on Form EG-1 and the payment of tax are to be postmarked no later than the 20th day of the following month and mailed to:

**Department of Taxation
P.O. Box 2185
Richmond, Virginia 23218- 2185**

A return must be filed each month even if there is no tax due.

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. Use the Department's online services at **www.tax.virginia.gov** to register a new business and update registration information. If you prefer to register by mail, forms are available online for download or by calling (804) 367-8037. File Form R-1 to register a new business or location.

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

Questions: Call (804) 786-2450 or write the **Virginia Department of Taxation, P.O. Box 715, Richmond, VA 23218-0715.** If you have Internet access, you can obtain most Virginia tax forms from the Department's website: **www.tax.virginia.gov**. Additional information may also be obtained by writing the Virginia Egg Board, P.O. Box 16056, Bristol, Virginia 24201 or by telephoning (757) 309-6217.

This paper is perforated. Detach at dotted line below. DO NOT SEND ENTIRE PAGE

Form EG-1 Virginia Egg Excise Tax Return

(Doc ID 271)

For assistance, call (804) 786-2450.

Period	Due Date
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Account Number	FEIN	
Name		
Address		
City	State	ZIP Code

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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Important - Complete Form EG-2 before completing this form.

1 Total Pounds of Liquid Equivalent Egg Products Handled (EG-2, Line 8)	
2 Tax on Liquid Equivalent Egg Products Handled Line 1 X \$0.0011 (EG-2, Line 9)	
3 Cases of Taxable Shell Eggs Handled (EG-2, Line 12)	
4 Tax on Shell Eggs Line 3 X \$.05 (EG-2, Line 13)	
5 Penalty for Late Filing and Payment (EG-2, Line 15)	
6 Interest for Late Filing and Payment (EG-2, Line 16)	
7 Total Amount Due Add Lines 2, 4, 5 and 6 (EG-2, Line 17)	