**Locality Sales Tax & Motor Vehicle Rental Tax**

**Transfer Request Instructions**

The Locality Transfer Request form standardizes requests for transfers of sales tax and motor vehicle rental tax distributions and helps ensure that future distributions are correct. Each field on this form must be completed and the form must be sent with a copy of the certified mail receipt. No supporting attachments for the sales tax or motor vehicle rental tax transfers are necessary (i.e., tax returns, reports, etc.)

# Part I (To be completed by locality making the request)

1. Please complete the date of the request and indicate the full name of the locality requesting the transfer. Provide the name of a contact person and his/her telephone, fax, and email address.
2. Please send a notification to the other local tax official **via certified mail**. We will process these sales tax transfers up to 3 years from the date of the notification to the other locality by certified letter. (§58.1-605 F of the Code of Virginia)
3. Provide all available information on the business including trade names and the complete physical location.
4. Please list the tax account number or FEIN, the tax period(s) in which the sales were reported incorrectly and the five digit FIPS Code the transfer is to be made from. If the transfer is from the unassigned locality, the locality code is 00300. Provide the five digit FIPS Code the distribution is to be transferred to.
5. Select either Sales and Use or Motor Vehicle Rental Tax.
6. The “reason for request” fields will help us handle the distribution. In some cases, usually when a consolidated sales tax account is involved, please check the “Other” box and state consolidated account for special handling.
7. It is important for Virginia Tax to know whether this is a change of address and the date it occurred or if it is a correction of the registration record.
8. Once part I is completed, mail form to the locality that incorrectly received the tax distribution via certified mail and **Fax** the completed form to Virginia Tax’s Revenue Accounting 804.786.3911.

# Part II (To be completed by locality receiving the request.)

The receiving locality will be allowed 60 days from the certified mail date to respond to the notification from the requesting locality. If there is no response from the other locality, then Virginia Tax will proceed with the sales tax and motor vehicle rental tax transfer from the date of the certified receipt letter.

If there is disagreement between localities, Virginia Tax recommends that the appropriate officials speak directly with each other to resolve the issue.

Once the locality receiving the request has completed part II, **fax** the completed form with the certified mail date to Virginia Tax’s Revenue Accounting team: 804.786.3911.

# Footnote

1. All transfers will occur over a two month period in ½ increments.
2. Please do not contact businesses to request amended returns.

If at least 90 days have elapsed since you faxed a Locality Transfer Request Form to Virginia Tax, you can email Tax-RABS\_Request@tax.virginia.gov with your questions.

If you have any questions about sales tax registration or reports from IRMS, please direct them to the mailbox: **irms.support@tax.virginia.gov**