

**Form P2P**

**Virginia Peer-to-Peer  
Vehicle Sharing Tax Return**



For periods beginning on and after July 1, 2021

The Virginia Peer-to-Peer Vehicle Sharing Tax is different from the Virginia Motor Vehicle Rental tax. If you are a traditional vehicle rental dealer and not a peer-to-peer vehicle sharing platform, do not use this form. Instead, use the Virginia Motor Vehicle Tax Form MVR-420.

*Do NOT staple. For assistance, call 804.404.4180.*

**Return and payment are due on the 20th of month following the end of period. You are not required to file a return if no tax is due.**

|                       |                              |
|-----------------------|------------------------------|
| Name                  | FEIN                         |
| Address               | Account Number<br><b>17-</b> |
| Address               | Period                       |
| City, State, ZIP Code | Due Date                     |

**Complete Form P2P-A, Form P2P-B and P2P-S before beginning the form below.**

**Large Fleet Vehicle Owners - More than 10 vehicles registered to one owner**

|   |    |  |  |
|---|----|--|--|
| <b>1 Gross Proceeds Subject to Peer-to-Peer Vehicle Sharing Tax.</b> .....  | 1  |  |  |
| <b>2c Adjustments to Line 1</b> (Bad Debts and Other Adjustments).....  | 2c |  |  |
| <b>3d Exemptions from Peer-to-Peer Vehicle Sharing Tax.</b> .....   | 3d |  |  |
| <b>4 Net Proceeds Subject to Peer-to-Peer Vehicle Sharing Tax</b> (Line 1 minus the sum of Lines 2c and 3d). If negative, enter "0" and carry excess to next return as "Other Adjustments." ..... | 4  |  |  |
| <b>5 State Tax Due.</b> Multiply Line 4 by .04.....   | 5  |  |  |
| <b>6 Local Tax Due.</b> Multiply Line 4 by .04.....   | 6  |  |  |
| <b>7 Rental Fee Due.</b> Multiply Line 4 by .02.....  | 7  |  |  |

**Small Fleet Vehicle Owners - No more than 10 vehicles registered to one owner**

|   |     |  |  |
|---|-----|--|--|
| <b>8 Gross Proceeds Subject to Peer-to-Peer Vehicle Sharing Tax.</b> .....  | 8   |  |  |
| <b>9c Adjustments to Line 8</b> (Bad Debts and Other Adjustments).....  | 9c  |  |  |
| <b>10d Exemptions from Peer-to-Peer Vehicle Sharing Tax.</b> .....  | 10d |  |  |
| <b>11 Net Proceeds Subject to Peer-to-Peer Vehicle Sharing Tax</b> (Line 8 minus the sum of Lines 9c and 10d). If negative, enter "0" and carry excess to next return as "Other Adjustments." ..... | 11  |  |  |
| <b>12 State Peer-to-Peer Vehicle Sharing Tax Due.</b> Multiply Line 11 by .04.....  | 12  |  |  |
| <b>13 Local Peer-to-Peer Vehicle Sharing Tax Due.</b> Multiply Line 11 by .03.....  | 13  |  |  |

**Total Due**

|  |    |  |  |
|--|----|--|--|
| <b>14 Total Tax and Fee Due.</b> Add Lines 5, 6, 7, 12 and Line 13. .... | 14 |  |  |
| <b>15 Penalty</b> (see worksheet).....                                   | 15 |  |  |
| <b>16 Interest</b> (see worksheet).....                                  | 16 |  |  |
| <b>17 Total Amount Due.</b> Add Line 14, Line 15 and Line 16. ....       | 17 |  |  |

**If you have an amount due, remember to enclose Form P2P-B and Form P2P-S with your return.**

**Payment Method:**     **Electronic Funds Transfer**     **Check Enclosed**

**If you are paying by check, enclose your payment with your return.**

**Declaration and Signature** 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.



**Form P2P Instructions**  
**Virginia Peer-to-Peer Vehicle Sharing Tax And Fee**

For periods beginning on and after July 1, 2021

---

**Instructions**

Effective October 1, 2020, there is a tax on a shared vehicle owner's gross proceeds from peer-to-peer vehicle sharing in Virginia. Sales are sourced to the locality in which the vehicle is delivered to the shared vehicle driver.

For shared vehicle owners registering no more than 10 different shared vehicles on any combination of peer-to-peer vehicle sharing platforms at any one time, the tax rate is 7.0% (4% state and 3% local) on the gross proceeds paid by the shared vehicle driver. The tax is collected and the return and payment are submitted to the Department by the peer-to-peer vehicle sharing platforms. 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.

For shared vehicle owners registering more than 10 different vehicles on any combination of peer-to-peer vehicle sharing platforms at any one time, the tax is the same as the tax currently imposed and collected on the rental of a motor vehicle and a daily rental vehicle (4% state, 4% local and 2% rental fee).

A "shared vehicle" is a motor vehicle that has been made available for sharing through a peer-to-peer vehicle sharing platform. A "shared vehicle" does not include a "daily rental vehicle" for purposes of the current Motor Vehicle Rental Tax.

A "peer-to-peer vehicle sharing platform" is any online-enabled application, website, or system that connects vehicle owners with drivers to enable the sharing of peer-to-peer shared vehicles for financial consideration.

A "large fleet" consists of more than 10 different vehicles registered to one vehicle owner and shared on any combination of peer-to-peer vehicle sharing platforms at any one time.

A "small fleet" consists of no more than 10 different vehicles registered to one vehicle owner and shared on any combination of peer-to-peer vehicle sharing platforms at any one time.

The Virginia Peer-to-Peer Vehicle Sharing Tax is imposed on motor vehicles with a gross vehicle weight rating or gross combined weight rating of 26,000 pounds or less.

The Virginia Peer-to-Peer Vehicle Sharing Tax is different from the Virginia Motor Vehicle Rental tax. If you are a traditional vehicle rental dealer and not a peer-to-peer vehicle sharing platform, do not use this form. Instead, use Form MVR-420.

Report only those vehicle rental transactions that are for less than 12 months.

Vehicle transactions are reported only after the vehicle has been returned.

The Return Reporting Period runs from the first day of the calendar month in which the vehicles were returned to the last day of that month.

You are required to electronically file Form P2P and submit payment. More information is available on the Department's website at [www.tax.virginia.gov](http://www.tax.virginia.gov).

Your return, including payment of the tax and fee, must be electronically filed by the 20th day of the month following the reporting period.

Submit your paper return and payment as soon as possible after the close of the reporting period, but no later than the 20th day of the following month. You are not required to file a return if no tax is due.

Payments returned by the financial institution will be subject to a returned payment fee in addition to any other penalties that may be incurred.

This package contains the following:

- Form P2P, Virginia Peer-to-Peer Vehicle Sharing Tax Return
- Form P2P-B, Virginia Schedule of Peer-to-Peer Vehicle Sharing Tax for Large Fleets
- Form P2P-S, Virginia Schedule of Peer-to-Peer Vehicle Sharing Tax for Small Fleets
- Form P2P-A, Virginia Peer-to-Peer Vehicle Sharing Tax Return Worksheet

If the tax amount on Line 14 is zero, no Schedules P2P-B and P2P-S are needed. Otherwise, Schedules P2P-B and P2P-S are always required.

If you have more than one delivery in a single locality, enter the total of all deliveries in that locality on the line for that locality. Be sure to enter the locality information and codes correctly. It is critical that the local tax is allocated properly. A list of localities and codes is at the end of this package.

**DO NOT send the Worksheet (P2P-A)** - retain it as part of your records.

For assistance, call **804.404.4180** or write to:

**VA Department of Taxation**  
**P.O. Box 26627**  
**Richmond, VA 23261-6627**

Forms and instructions are available for download from our website, [www.tax.virginia.gov](http://www.tax.virginia.gov), or by calling **804.367.8037**.













# Form P2P-A

# Virginia Peer-to-Peer Vehicle Sharing Tax Return Worksheet

*For periods beginning on and after July 1, 2021*

**Worksheet is for your records only. Do NOT mail.**

- Transfer amounts from this worksheet to the corresponding line number on Form P2P, **Virginia Peer-to-Peer Vehicle Sharing Tax Return**.
- For assistance, call **804.404.4180** or e-mail us at [RentalTaxUnit@tax.virginia.gov](mailto:RentalTaxUnit@tax.virginia.gov).
- Submit your return and payment as soon as possible after the close of the reporting period, but no later than the 20th day of the following month. For periods beginning on and after October 1, 2019, you are not required to file a return if no tax is due.

| Large Fleet Vehicle Owners - More than 10 vehicles registered to one owner |   |    |
|--|---|----|
| 1.   | <b>Gross Proceeds Subject to Peer-to-Peer Vehicle Sharing Tax</b><br>Enter the gross rental proceeds subject to Peer-to-Peer Vehicle Sharing Tax. Applies to rental transactions for all motor vehicles (except mobile offices) with a gross vehicle weight rating or gross combined weight rating of 26,000 pounds or less.                  | 1  |
| 2.   | <b>Adjustments to Line 1</b><br>a. Enter the total amount of bad debts on rental transactions charged off as worthless for federal income tax purposes.   | 2a |
|  | b. Other, including Bad Debt Recovery reported on a previous return that was subsequently collected during the current reporting period.  | 2b |
|  | <b>Subtotal</b><br>Line 2a plus Line 2b. If negative, enter in brackets.  | 2c |
| 3.   | <b>Exemptions from Peer-to-Peer Vehicle Sharing Tax</b><br>a. Government Rentals Exemption - Enter the portion of your gross proceeds from rentals to any of the following: <ul style="list-style-type: none"> <li>• Federal Government or any of its agencies</li> <li>• State of Virginia or any Virginia town, city, or county.</li> </ul> | 3a |
|  | b. Re-Rentals Exemption - Enter your gross proceeds received from rentals to another licensed renter for the purpose of re-rental.  | 3b |
|  | c. Other Exemptions - Enter the portion of your gross proceeds from rentals qualifying for any other exemption allowed by law (enclose schedule with worksheet).  | 3c |
|  | <b>Subtotal</b><br>Add Line 3a through Line 3c.   | 3d |
| 4.   | <b>Net Proceeds Subject to Peer-to-Peer Vehicle Sharing Tax</b><br>Line 1 minus the sum of Line 2c plus Line 3d.<br>If negative, enter "0" and carry excess to next return as "Other Adjustments."  | 4  |
| 5.   | <b>State Tax Due</b><br>Multiply Line 4 by .04.   | 5  |
| 6.   | <b>Local Tax Due</b><br>Multiply Line 4 by .04.   | 6  |
| 7.   | <b>Rental Fee Due</b><br>Multiply Line 4 by 2% (.02).   | 7  |

Continued on Next Page

# Form P2P-A - Page 2

| Small Fleet Vehicle Owners - No more than 10 vehicles registered to one owner |  |     |
|---|--|-----|
| 8.  | <b>Gross Proceeds Subject to Peer-to-Peer Vehicle Sharing Tax</b><br>Enter the gross proceeds subject to Peer-to-Peer Vehicle Sharing Tax. Applies to rental transactions for all motor vehicles (except mobile offices) with a gross vehicle weight rating or gross combined weight rating of 26,000 pounds or less.                        | 8   |
| 9.  | <b>Adjustments to Line 8</b><br>a. Enter the total amount of bad debts on rental transactions charged off as worthless for federal income tax purposes.  | 9a  |
|   | b. Other, including Bad Debt Recovery reported on a previous return that was subsequently collected during the current reporting period.   | 9b  |
|   | c. <b>Subtotal</b><br>Line 9a plus Line 9b. If negative, enter in brackets.  | 9c  |
| 10.   | <b>Exemptions from Peer-to-Peer Vehicle Sharing Tax</b><br>a. Government Rentals Exemption - Enter the portion of your gross proceeds from rentals to any of the following: <ul style="list-style-type: none"> <li>• Federal Government or any of its agencies</li> <li>• State of Virginia or any Virginia town, city, or county</li> </ul> | 10a |
|   | b. Re-Rentals Exemption - Enter your gross proceeds received from rental transactions with another licensed renter for the purpose of re-rental.   | 10b |
|   | c. Other Exemptions - Enter the portion of your gross proceeds from rentals qualifying for any other exemption allowed by law. Enclose schedule with worksheet.  | 10c |
|   | d. <b>Subtotal</b><br>Add Line 10a through Line 10c.   | 10d |
| 11.   | <b>Net Proceeds Subject to Peer-to-Peer Vehicle Sharing Tax</b><br>Line 8 minus the sum of Line 9c and Line 10d.<br>If negative, enter "0" and carry excess to next return as "Other Adjustments."   | 11  |
| 12.   | <b>State Peer-to-Peer Vehicle Sharing Tax Due</b><br>Multiply Line 11 by .04.  | 12  |
| 13.   | <b>Local Peer-to-Peer Vehicle Sharing Tax Due</b><br>Multiply Line 11 by .03.  | 13  |
| <b>Total Due</b>  |  |     |
| 14.   | <b>Total Tax and Fee Due</b><br>Add Lines 5, 6, 7, 12 and 13.  | 14  |
| 15.   | <b>Penalty</b><br>The late filing and payment penalty is 6% of Line 14 for each month or part of a month the tax is not paid, not to exceed 30%.   | 15  |
| 16.   | <b>Interest</b><br>For late filing and payment, interest is assessed on Line 14 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%.   | 16  |
| 17.   | <b>Total Amount Due</b><br>Add Line 14, Line 15 and Line 16.   | 17  |

## Locality Names and Codes for Form P2P-B and Form P2P-S

| <b>Counties</b>   |          |                   |                |                       |          |                |       |                |          |       |
|-------------------|----------|-------------------|----------------|-----------------------|----------|----------------|-------|----------------|----------|-------|
|                   | Nottoway | 51135             | Virginia Beach | 51810                 | Dumfries | 51359          | Onley | 51425          |          |       |
| Accomack          | 51001    | Orange            | 51137          | Waynesboro            | 51820    | Dungannon      | 51360 | Orange         | 51426    |       |
| Albemarle         | 51003    | Page              | 51139          | Williamsburg          | 51830    | Eastville      | 51361 | Painter        | 51427    |       |
| Alleghany         | 51005    | Patrick           | 51141          | Winchester            | 51840    | Edinburg       | 51362 | Pamplin City   | 51428    |       |
| Amelia            | 51007    | Pittsylvania      | 51143          | <b>Towns</b>          |          |                |       |                | Parksley | 51429 |
| Amherst           | 51009    | Powhatan          | 51145          | Abingdon              | 51300    | Exmore         | 51364 | Pearisburg     | 51430    |       |
| Appomattox        | 51011    | Prince Edward     | 51147          | Accomac               | 51301    | Farmville      | 51365 | Pembroke       | 51431    |       |
| Arlington         | 51013    | Prince George     | 51149          | Alberta               | 51302    | Fincastle      | 51366 | Pennington Gap | 51432    |       |
| Augusta           | 51015    | Prince William    | 51153          | Altavista             | 51303    | Floyd          | 51367 | Phenix         | 51433    |       |
| Bath              | 51017    | Pulaski           | 51155          | Amherst               | 51304    | Fries          | 51368 | Pocahontas     | 51434    |       |
| Bedford           | 51019    | Rappahannock      | 51157          | Appalachia            | 51305    | Front Royal    | 51369 | Port Royal     | 51435    |       |
| Bland             | 51021    | Richmond (County) | 51159          | Appomattox            | 51306    | Gate City      | 51370 | Pound          | 51436    |       |
| Botetourt         | 51023    | Roanoke (County)  | 51161          | Ashland               | 51307    | Glade Spring   | 51371 | Pulaski        | 51437    |       |
| Brunswick         | 51025    | Rockbridge        | 51163          | Bedford               | 51494    | Glasgow        | 51372 | Purcellville   | 51438    |       |
| Buchanan          | 51027    | Rockingham        | 51165          | Belle Haven           | 51308    | Glen Lyn       | 51373 | Quantico       | 51439    |       |
| Buckingham        | 51029    | Russell           | 51167          | Berryville            | 51309    | Gordonsville   | 51374 | Remington      | 51440    |       |
| Campbell          | 51031    | Scott             | 51169          | Big Stone Gap         | 51310    | Goshen         | 51375 | Rich Creek     | 51441    |       |
| Caroline          | 51033    | Shenandoah        | 51171          | Blacksburg            | 51311    | Gretna         | 51376 | Richlands      | 51442    |       |
| Carroll           | 51035    | Smyth             | 51173          | Blackstone            | 51312    | Grottoes       | 51377 | Ridgeway       | 51443    |       |
| Charles City      | 51036    | Southampton       | 51175          | Bloxom                | 51313    | Grundy         | 51378 | Rocky Mount    | 51444    |       |
| Charlotte         | 51037    | Spotsylvania      | 51177          | Bluefield             | 51314    | Halifax        | 51379 | Round Hill     | 51445    |       |
| Chesterfield      | 51041    | Stafford          | 51179          | Boones Mill           | 51315    | Hallwood       | 51380 | Rural Retreat  | 51446    |       |
| Clarke            | 51043    | Surry             | 51181          | Bowling Green         | 51316    | Hamilton       | 51381 | Saint Paul     | 51448    |       |
| Craig             | 51045    | Sussex            | 51183          | Boyce                 | 51317    | Haymarket      | 51382 | Saltville      | 51449    |       |
| Culpeper          | 51047    | Tazewell          | 51185          | Boydton               | 51318    | Haysi          | 51383 | Saxis          | 51450    |       |
| Cumberland        | 51049    | Warren            | 51187          | Boykins               | 51319    | Herndon        | 51384 | Scottsburg     | 51451    |       |
| Dickenson         | 51051    | Washington        | 51191          | Branchville           | 51320    | Hillsboro      | 51385 | Scottsville    | 51452    |       |
| Dinwiddie         | 51053    | Westmoreland      | 51193          | Bridgewater           | 51321    | Hillsville     | 51386 | Shenandoah     | 51453    |       |
| Essex             | 51057    | Wise              | 51195          | Broadnax              | 51323    | Honaker        | 51387 | Smithfield     | 51454    |       |
| Fairfax (County)  | 51059    | Wythe             | 51197          | Broadway              | 51322    | Hurt           | 51388 | South Boston   | 51492    |       |
| Fauquier          | 51061    | York              | 51199          | Brookneal             | 51324    | Independence   | 51389 | South Hill     | 51455    |       |
| Floyd             | 51063    | <b>Cities</b>     |                | Buchanan              | 51325    | Iron Gate      | 51390 | Stanardsville  | 51456    |       |
| Fluvanna          | 51065    | Alexandria        | 51510          | Burkeville            | 51326    | Irvington      | 51391 | Stanley        | 51457    |       |
| Franklin (County) | 51067    | Bristol           | 51520          | Cape Charles          | 51327    | Ivor           | 51392 | Stephens City  | 51458    |       |
| Frederick         | 51069    | Buena Vista       | 51530          | Capron                | 51328    | Jarratt        | 51393 | Stony Creek    | 51459    |       |
| Giles             | 51071    | Charlottesville   | 51540          | Cedar Bluff           | 51329    | Jonesville     | 51394 | Strasburg      | 51460    |       |
| Gloucester        | 51073    | Chesapeake        | 51550          | Charlotte Court House | 51330    | Keller         | 51395 | Stuart         | 51461    |       |
| Goochland         | 51075    | Colonial Heights  | 51570          | Chase City            | 51331    | Kenbridge      | 51396 | Surry          | 51462    |       |
| Grayson           | 51077    | Covington         | 51580          | Chatham               | 51332    | Keysville      | 51397 | Tangier        | 51463    |       |
| Greene            | 51079    | Danville          | 51590          | Cheriton              | 51333    | Kilmarnock     | 51398 | Tappahannock   | 51464    |       |
| Greensville       | 51081    | Emporia           | 51595          | Chilhowie             | 51334    | La Crosse      | 51399 | Tazewell       | 51465    |       |
| Halifax           | 51083    | Fairfax (City)    | 51600          | Chincoteague          | 51335    | Lawrenceville  | 51400 | The Plains     | 51466    |       |
| Hanover           | 51085    | Falls Church      | 51610          | Christiansburg        | 51336    | Lebanon        | 51401 | Timberville    | 51467    |       |
| Henrico           | 51087    | Franklin (City)   | 51620          | Claremont             | 51337    | Leesburg       | 51402 | Toms Brook     | 51468    |       |
| Henry             | 51089    | Fredericksburg    | 51630          | Clarksville           | 51338    | Louisa         | 51403 | Troutdale      | 51469    |       |
| Highland          | 51091    | Galax             | 51640          | Cleveland             | 51339    | Lovettsville   | 51404 | Troutville     | 51470    |       |
| Isle Of Wight     | 51093    | Hampton           | 51650          | Clifton               | 51340    | Luray          | 51405 | Urbanna        | 51471    |       |
| James City        | 51095    | Harrisonburg      | 51660          | Clifton Forge         | 51493    | Madison        | 51406 | Victoria       | 51472    |       |
| King George       | 51099    | Hopewell          | 51670          | Clinchco              | 51490    | Marion         | 51407 | Vienna         | 51473    |       |
| King And Queen    | 51097    | Lexington         | 51678          | Clinchport            | 51341    | McKenney       | 51408 | Vinton         | 51474    |       |
| King William      | 51101    | Lynchburg         | 51680          | Clintwood             | 51342    | Melfa          | 51409 | Virgilina      | 51475    |       |
| Lancaster         | 51103    | Manassas          | 51683          | Coeburn               | 51344    | Middleburg     | 51410 | Wachapreague   | 51476    |       |
| Lee               | 51105    | Manassas Park     | 51685          | Colonial Beach        | 51345    | Middletown     | 51411 | Wakefield      | 51477    |       |
| Loudoun           | 51107    | Martinsville      | 51690          | Columbia              | 51346    | Mineral        | 51412 | Warrenton      | 51478    |       |
| Louisa            | 51109    | Newport News      | 51700          | Courtland             | 51347    | Monterey       | 51413 | Warsaw         | 51479    |       |
| Lunenburg         | 51111    | Norfolk           | 51710          | Craigsville           | 51348    | Montross       | 51414 | Washington     | 51480    |       |
| Madison           | 51113    | Norton            | 51720          | Crewe                 | 51349    | Mount Crawford | 51415 | Waverly        | 51481    |       |
| Mathews           | 51115    | Petersburg        | 51730          | Culpeper              | 51350    | Mount Jackson  | 51416 | Weber City     | 51482    |       |
| Mecklenburg       | 51117    | Poquoson          | 51735          | Damascus              | 51351    | Narrows        | 51417 | West Point     | 51483    |       |
| Middlesex         | 51119    | Portsmouth        | 51740          | Dayton                | 51352    | Nassawadox     | 51418 | White Stone    | 51484    |       |
| Montgomery        | 51121    | Radford           | 51750          | Dendron               | 51353    | New Castle     | 51419 | Windsor        | 51485    |       |
| Nelson            | 51125    | Richmond (City)   | 51760          | Dillwyn               | 51354    | New Market     | 51420 | Wise           | 51486    |       |
| New Kent          | 51127    | Roanoke (City)    | 51770          | Drakes Branch         | 51355    | Newsoms        | 51421 | Woodstock      | 51487    |       |
| Northampton       | 51131    | Salem             | 51775          | Dublin                | 51357    | Nickelsville   | 51422 | Wytheville     | 51488    |       |
| Northumberland    | 51133    | Staunton          | 51790          | Duffield              | 51358    | Occoquan       | 51423 |                |          |       |
|                   |          | Suffolk           | 51800          |                       |          | Onancock       | 51424 |                |          |       |