

Motor Vehicle Fuel Sales Tax

In accordance with the provisions of Virginia Senate Bill 503, the administration and collection of the Motor Vehicle Fuel Sales Tax imposed in certain transportation districts will transition from the Virginia Department of Taxation to the Department of Motor Vehicles (DMV), effective July 1, 2013. If you are a registered distributor, no action is required by you with the Department of Taxation. We will automatically close your Motor Vehicle Fuel Sales Tax account at the end of June 2013. Please see DMV's website, www.dmv.virginia.gov/commercial/#taxact/wholesale_tax.asp, for information regarding transactions or issues for periods beginning on or after July 1, 2013.

If you need to file an amended Motor Vehicle Fuel Sales Tax return with the Virginia Department of Taxation for the periods January 1, 2010, to July 1, 2013, use Form DFT-1.

Form DFT-1

Do NOT staple.
For assistance, call (804)367-8037.

Doc ID 131

**Virginia Motor Vehicle Wholesale
Fuel Sales Tax Return**

Use for periods beginning on and after January 1,
2010 and ending before July 1, 2013



Mail to:

Virginia Department Of Taxation
Motor Vehicle Wholesale Fuel Sales Tax
PO Box 26627
Richmond, VA 23261-6627

**Attach completed Schedule: Form DFT-1A and
submit with your return.**

Name	
Address	Account Number
Address	Period
City, State, ZIP	Due Date

1	Gross Sales of Fuel Only See instructions.	
2	Cost Price of Fuel (Enter the cost price of fuel purchased without payment of fuel tax and withdrawn from inventory for retail sale.)	
3	Add Lines 1 and 2	
4	Allowable Deductions	
	a Exempt Sales Enter the amount of exempt sales that you made during the period. Include any sales where delivery of the fuel was made outside a transportation district imposing the tax. Make sure this figure does not include any motor vehicle wholesale fuel sales tax.	
	b Other Deductions Enter any other deduction allowed by law. For example, you may take a deduction for the amount of taxable fuel sales (excluding the motor vehicle fuel sales tax) that you wrote off during the period as bad debts provided that the fuel tax was paid on these sales. Be sure to attach a schedule of other deductions to this worksheet.	
	c Total Deductions (Add Lines 4a and 4b)	
5	Taxable Sales (Line 3 less Line 4c) (This is the amount on which the tax must be computed.)	
6	Tax (2.1% of Line 5 or .021 X Line 5)	
7	Dealer's Discount - Dealer's discount is allowable only when your return and payment are made on time. To determine the dealer's discount amount, multiply the tax amount from line 6 by 2% (.02).	
8	Line 6 Less Line 7	
9	Penalty for Late Filing and Payment See instructions.	
10	Interest for Late Filing and Payment See instructions.	
11	Total Amount Due Add Lines 8, 9 and 10.	

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.

Signature _____ Date _____ Phone Number _____

Form DFT-1V Virginia Motor Vehicle Wholesale Fuel Sales Tax Voucher
(Doc ID 131)

Period	Due Date
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Required:
Send the signed return (above) and
this voucher, even if no tax is due.

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Account Number
Name
Address
Address
City, State, ZIP

Total Amount Due
(Line 11 of above return.)

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Form DFT-1A Schedule of Motor Vehicle Wholesale Fuel Sales Tax



- Complete this form to allocate **Motor Vehicle Wholesale Fuel Sales Tax** to any locality(ies) in which you distribute fuel.
- Transfer the amount in the total line to the corresponding lines on the Form DFT-1.

Name _____

Account Number _____

Address _____

Filing Period (Year/Month) _____

You must complete Schedule DFT-1A and submit with your return.

Locality	Code	Total of Lines 1 and 2 (Line 3, Form DFT-1)	Amount of Exempt Sales (Line 4a, Form DFT-1)	Other Deductions (Line 4b, Form DFT-1)	Taxable Amount (Line 5, Form DFT-1)
Alexandria	51510				
Arlington	51013				
Fairfax City	51600				
Fairfax County	51059				
Falls Church	51610				
Fredericksburg	51630				
Loudoun	51107				
Manassas	51683				
Manassas Park	51685				
Prince William	51153				
Spotsylvania	51177				
Stafford	51179				
Totals					

Mail completed forms (the return, the voucher, schedule(s) and payment) to:



**VIRGINIA DEPARTMENT OF TAXATION
MOTOR VEHICLE WHOLESALE FUEL
SALES TAX
PO BOX 26627
RICHMOND VA 23261-6627**