New Electronic Filing and Payment Requirement

Effective July 1, 2016, you are required to electronically file Form VM-2 and submit payment using the Department's online eForms option available at **www.tax.virginia.gov**. Payments can be remitted by direct debit when filing the form or by an ACH credit transaction arranged through your financial institution.

eForms allows you to file your return at your convenience and schedule your direct debit payment for any date between the time you file online through the due date of the return.

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. A return must be filed for each monthly reporting period even if no tax is due.

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

If you are unable to meet the electronic filing requirements, you must request a temporary waiver. If you have been granted a waiver, mail your return and payment to **Virginia Department of Taxation**, **P.O. Box 26627**, **Richmond**, **VA 23261-6627**. Visit **www.tax.virginia.gov** for more information.

Explanation of "Cost Price" and "Cost of Manufactured Tangible Personal Property"

If you acquire items for sale through vending machines and resell without further manufacturing or processing, you must compute the tax using the cost price. If you manufacture or process the items sold through vending machines, you must compute the tax using the manufactured/processed cost.

Manufactured/processed cost includes raw material cost plus labor and overhead attributable to the manufacture of the items being sold. The method of accounting used for federal income tax purposes is used to determine manufactured cost. For example, if first-in, first-out is used for federal income tax purposes, this accounting method is used each month in computing cost price and manufactured cost of goods. Proper records must be maintained each month to substantiate cost price and cost of goods manufactured.

Return and Payment Filing

- Return and payment due on 20th of month following end of period.
- · Make your check payable to the Department of Taxation.
- Payments returned by the bank are subject to a returned payment fee.
- To report a change to your business or mailing address, or if you discontinue business, use our online services at www.tax.virginia.gov.

Customer Services

- For assistance call (804) 367-8037 or write to: Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115.
- Forms and instructions are available for download from our website, www.tax.virginia.gov, or by calling (804) 367-8037.
- Visit our website to learn more about Virginia's Vending Machine Tax.
- Tenemos servicios disponible en Español.

Form VM-2V Virginia Vending Machine Dealer's Sales Tax Voucher (Doc ID 232) Department of Taxation, P.O. Box 26627, Richmond VA 23261-6627

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Filing Period (MM-YYYY)	Due Date
Account Number	
16-	
Name	
Address	
City, State, ZIP	
	Account Number 16- Name Address

If you have been granted a waiver, enter the total amount due from Form VM-2 on the voucher, Form VM-2V, and enclose this voucher and your check with your return. Make your check payable to the Department of Taxation.

Total Amount Due From Form VM-2. Line 12

Form VM-2

Virginia Vending Machine Dealer's Sales Tax Return



For Periods Beginning On and After July 1, 2013

Name	Account Number
	16-
Address	Filing Period (MM-YYYY)
City, State, ZIP	Due Date

Mailing address: Virginia Department Of Taxation

PO Box 26627

Richmond, VA 23261-6627

VENDING MACHINE SALES TAX	A - COST PRICE	B - AMOUNT DUE						
1 Cost of Tangible Personal Property	1							
2 Allowable Deductions	2							
3 State - General Sales. To compute taxable costs subtract Line 2 from Line 1 and enter in Column A. Multiply Column A by the rate of 5.3% (.053) and enter the result in Column B.	3	x .053 =						
4 Dealer Discount. See VM-2A Worksheet.		4						
5 Net State Sales Tax. Line 3, Column B minus Line 4.		5						
6 Additional State Sales Tax - Regional. See VM-2A Worksheet and Form VM-2B.								
Northern Virginia. Enter taxable amounts of vending machine sales for this region in Column A. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B.	6a	x .007 =						
6b Hampton Roads. Enter taxable amounts of vending machine sales for this region in Column A. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B.	6b	x .007 =						
7 Total State and Regional Tax. Add Line 5, Line 6a, Column B and Line 6b, Column B and Colum	olumn B.	7						
8 Local Tax. Enter total local taxable amount in Column A. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. See VM-2A Worksheet and complete Form VM-2B to allocate the 1% tax if filing a consolidated return.	8	x .01 =						
9 Total State, Regional and Local Tax. Add Line 7 and Line 8, Column B.		9						
10 Penalty. See VM-2A Worksheet.		10						
11 Interest. See VM-2A Worksheet.	1 Interest. See VM-2A Worksheet.							
12 Total Amount Due. Add Lines 9, 10 and 11.		12						

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

These forms should be used to compute and report the sales tax on tangible personal property sold through vending machines.

Forms VM-2 and VM-2V are used to report and pay the tax. Form VM-2B is used to allocate the local and regional sales amounts by locality and must be filed with Form VM-2. The VM-2A Worksheet, should be kept with your tax records.

Do not use these forms to report non-vending machine sales or use tax on non-taxed purchases. Non-vending machine sales (such as wholesale sales, over-the-counter sales, etc.) must be reported separately on the Form ST-9, Retail Sales and Use Tax Return along with use tax for the locality shown on the return. Use tax accrued in a locality for which you do not hold a sales tax registration must be reported on Form ST-7, Business Consumer's Use Tax Return.

VM-2A

Virginia Vending Machine Dealer's Sales Tax Return Worksheet

•	Return and pa	ayment due on	20th of month	following er	nd of period.
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	Transfer lines to the corresponding	line number on Form \	/M-2 Virginia Vending	Machine Dealer's Sales Tax Return.
•	Transier lines to the corresponding	a iine numbei on Fomi v	/IVI-Z. VII UIIIIa Veliuliiu	Machine Dealer's Sales Tax Return.

Name									
Accour	nt Number				Filing Period (MM-Y	(YYY)			
16-									
							A-COST PRICE		B-AMOUNT DUE
VE	ENDING MACHINE S	ALES TAX					<u>A-000111110L</u>		B-AWOONT BOL
1 C	ost of Tangible Pers	onal Property. Enter the erty sold through vending				1			
2 A l	Iowable Deductions					_		_	
а	through vending ma	e and/or manufactured achines during this perio Line 1	od and returi	ned by p	urchaser during this	2a _		_	
	b Enter the cost price and/or manufactured through vending machines and returned du items in a prior period			iod if tax	was paid on these	2b _		_	
С	Enter any Other Ded	uctions				2c			
d	Subtotal. Add Lines	2a through 2c				2d	1	=	
Lir	ne 1 and enter in Colu	and Use Tax. To compu umn A. Multiply Column	A by the rat	e of 5.3 %	6 (.053) and enter	3		- x .053 =	
tir	ne. For more informa ontent/welcome-laws If you file more tha	in one return, use the to	lletin 10-5 at otal of taxable	www.tax	x.virginia.gov/				
•	If you file on a qua	rterly basis, divide the t	axable costs	for all lo	cations by 3.				
		Taxable Sales From All		Dealer D	iscount Factor				
	Is At Lea		Than						
	\$100.50				.01208				
	\$62,50	, ,			.00906				
	\$208,00		d Up		.00604				:
Mı	ultiply Line 3, Column	B by the applicable De	aler Discoun	it Factor	above.			4_	<u> </u>
		ine 3, Column B minus						5_	
Vi	dditional State Sales rginia or Hampton Ro gions on Form VM-2E	Tax - Regional Trans ads Regions, complete 3.	portation. If Lines 6a and	you have d 6b. Rep	e taxable costs in any port taxable amounts	y locality s for eac	y in the Northern th locality in these		
	Northern '	Virginia Region		ı	Hampton Roads Regio	on			
	Alexandria City Arlington County Fairfax City Fairfax County Falls Church City	Loudoun County Manassas City Manassas Park City Prince William County	Chesapeake Franklin City Hampton Cit Isle of Wight James City (y County	Newport News City Norfolk City Poquoson City Portsmouth City Southampton County		Beach City sburg City		
6a		. Enter taxable amounts ate of 0.7% (.007) and e				6a		x .007 =	į
6b		Enter taxable amounts ate of 0.7% (.007) and e				6b		x .007 =	1
7 T o	otal State and Regio	nal Tax. Add Line 5, Lin	e 6a, Colum	n B and I	Line 6b, Column B	-		 7 -	

Do not mail this worksheet. Keep for your records.

8	Local Tax. Enter total local taxable amount in Column A. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. Complete Form VM-2B to allocate taxable amounts to localities. Note: The taxable amount you enter on this line should equal the amount on Line 3, Column A	x .01 =	
9	Total State, Regional and Local Tax. Add Line 7 and Line 8, Column B	9	
10	Penalty. Penalty is 6% of Line 9 for each month or part of a month the tax is not paid, not to exceed 30%. The minimum payment is \$10.00, even if tax due is \$0.	10	
11	Interest. Interest is assessed on Line 9 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%. For interest rates visit www.tax.virginia.gov.	11	
12	Total Amount Due. Add Lines 9, 10 and 11.	12	1

Form VM-2B Virginia Schedule of Vending Machine Sales by Locality See list of Virginia counties and cities included in this form package. Total of Columns C, D and E must equal Lines 1, 2 and 3 on Form VM-2.



ame			F	Filing Period (MM-YYYY)	16-	Number	
	A Locality Name	B Code	C Cost Price	D Deductions	Taxa	E ble Amount	F Taxable Totals
	Alexandria City	51510					
	Arlington County	51013					
Ē	Fairfax City	51600					
Northern Virginia	Fairfax County	51059					
₹	Falls Church City	51610					
er	Loudoun County	51107					
E	Manassas City	51683					
2	Manassas Park City	51685					
Ì	Prince William County	51153	i				
Ì	Northern Virginia Ta	axable Amour	t. Add amounts in Colum	nn E for region. Enter total on F	orm VM-2, Line 6	ia, Column A. 🖒	i
	Chesapeake City	51550	i			i	,
Ì	Franklin City	51620					
	Hampton City	51650					
	Isle of Wight County	51093					
	James City County	51095					
25	Newport News City	51700					
20	Norfolk City	51710					
	Poquoson City	51735					
nampton Roads	Portsmouth City	51740					
= 	Southampton County	51175					
┖╽	Suffolk City	51800					
	Virginia Beach City	51810					
	Williamsburg City	51830					
	York County	51199					
			. Add amounts in Column	n E for region. Enter total on Fo	orm VM-2, Line 6t	o, Column A . 🖒	i
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נ							
Other Localities			!				
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	Other Localities Tax	able Amount.	Add amounts in Col. E	for Other Localities on this	s page. Enter su	ıbtotal here. □	i
				Enter total from Page 2 of t			
_			nn F for all localities.	1			

Form VM-2B Virginia Schedule of Vending Machine Sales by Locality



(Page 2)

Name				Filing	Period (MM-YYYY)		Account Number 16-	
	A Locality Name	B Code	C Cost Price		D Deductions		E Taxable Amount	F Taxable Totals
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Other Localities								
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	Page 2 Subtotal Ac	dd amounts in	Column E for Other I	Localit	ties on this page (2) ar	d enter	subtotal here	⇒
					otal from Page 3 of this			^ ⇒
					amounts in Column F			⇒

Form VM-2B Virginia Schedule of Vending Machine Sales by Locality



(Page 3)

Name				Filir	ng Period (MM-YYYY)		Account Number		
				<u> </u>			16-		
	Α	В	C Carat Prince		D		E		F Touchte Totale
	Locality Name	Code	Cost Price		Deductions		Taxable Amount	-	Taxable Totals
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	Page 3 Subtotal. Add amounts in Column E for Other Localities on this page (3) and enter subtotal here.						er subtotal here.	⇨	<u> </u>
							⇒		
ldot	Total Taxable Amount for Other Localities on Page 3. Add amounts in Column F on this page.							♪	

Form VM-2B Virginia Schedule of Vending Machine Sales by Locality



(Page 4)

Name				Filing Period (MM-YYYY)	Account Number 16-		
	A Locality Name	B Code	C Cost Price	D Deductions	E Taxable Amount	F Taxable Totals	
alities							
Other Localities							
	Total Taxable Amor	unt for Other	Localities on Page 4. /	Add amounts in Column E on	this page. Enter here.		

List of Virginia Counties and Cities and Locality Code Numbers

* Please note that four counties have the same name as a city - Fairfax, Franklin, Richmond and Roanoke.

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		Counties	5		
Accomack	51001	Franklin County*	51067	Nottoway	51135
Albemarle	51003	Frederick	51069	Orange	51137
Alleghany	51005	Giles	51071	Page	51139
Amelia	51007	Gloucester	51073	Patrick	51141
Amherst	51009	Goochland	51075	Pittsylvania	51143
Appomattox	51011	Grayson	51077	Powhatan	51145
Arlington	51013	Greene	51079	Prince Edward	51147
Augusta	51015	Greensville	51081	Prince George	51149
Bath	51017	Halifax	51083	Prince William	51153
Bedford	51019	Hanover	51085	Pulaski	51155
Bland	51021	Henrico	51087	Rappahannock	51157
Botetourt	51023	Henry	51089	Richmond County*	51159
Brunswick	51025	Highland	51091	Roanoke County*	51161
Buchanan	51027	Isle Of Wight	51093	Rockbridge	51163
Buckingham	51029	James City	51095	Rockingham	51165
Campbell	51031	King And Queen	51097	Russell	51167
Caroline	51033	King George	51099	Scott	51169
Carroll	51035	King William	51101	Shenandoah	51171
Charles City	51036	Lancaster	51103	Smyth	51173
Charlotte	51037	Lee	51105	Southampton	51175
Chesterfield	51041	Loudoun	51107	Spotsylvania	51177
Clarke	51043	Louisa	51109	Stafford	51179
Craig	51045	Lunenburg	51111	Surry	51181
Culpeper	51047	Madison	51113	Sussex	51183
Cumberland	51049	Mathews	51115	Tazewell	51185
Dickenson	51051	Mecklenburg	51117	Warren	51187
Dinwiddie	51053	Middlesex	51119	Washington	51191
Essex	51057	Montgomery	51121	Westmoreland	51193
Fairfax County*	51059	Nelson	51125	Wise	51195
Fauquier	51061	New Kent	51127	Wythe	51197
Floyd	51063	Northampton	51131	York	51199
Fluvanna	51065	Northumberland	51133		
		Cities			
Alexandria	51510	Galax	51640	Poquoson	51735
Bristol	51520	Hampton	51650	Portsmouth	51740
Buena Vista	51530	Harrisonburg	51660	Radford	51750
Charlottesville	51540	Hopewell	51670	Richmond City*	51760
Chesapeake	51550	Lexington	51678	Roanoke City*	51770
Colonial Heights	51570	Lynchburg	51680	Salem	51775
Covington	51580	Manassas	51683	Staunton	51779
Danville	51590	Manassas Park	51685	Suffolk	51800
Emporia	51595	Martinsville	51690	Virginia Beach	51810
Fairfax City*	51600	Newport News	51700	Waynesboro	51820
Falls Church	51610	Norfolk	51710	Williamsburg	51830
Franklin City*	51620	Norton	51710	Winchester	51840
Fredericksburg	51620	Petersburg	51730	V V II ICI IGOLGI	31040
i redeficaspurg	51030	r eteropury	31/30		