

# Virginia Form R-1

## Business Registration Application

### Instructions



**Commonwealth of Virginia**  
**Department of Taxation**  
**Richmond, Virginia**  
**804-367-8057**



**Save Time -  
Register Your New Business  
Online**

Register by using iReg from the Virginia Department of Taxation's website **[www.tax.virginia.gov](http://www.tax.virginia.gov)**.

Many tax returns can be filed and paid online too!

# Instructions for Completing Form R-1 Business Registration Application

- Please read instructions carefully before completing this form.
- Please print or type, and provide the information requested on all lines that apply to your business. If a line does not apply, leave it blank.
- **For assistance call 804-367-8057.**
- Completed form can either be mailed or faxed to: **Registration Unit Virginia Department of Taxation**  
**P. O. Box 1114**  
**Richmond, VA 23218-1114**  
**FAX Number (804) 367-2603**

**NOTE:** This application cannot be used to request a consolidated account number for Sales Tax accounts. To consolidate five or more Sales Tax accounts under a single account number, submit your request in writing to: **Registration Unit, Virginia Department of Taxation, P.O. Box 1114, Richmond, VA 23218-1114.** Include the legal business name and the registration numbers of all accounts you wish to consolidate.

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## Instructions

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### Reason For Submitting This Form

Check the box on the form to indicate the reason you are submitting this form.

**New Business - Never Registered** - Select this option if you want to register a new business that has never been registered for any Virginia business tax. Do not check this box if your business has ever been assigned a Virginia business tax account number.

Also, complete Sections I thru V.

**Add Tax Types to Existing Registration** - Select this option if this business has a Virginia account number and is adding tax types to that account. (For example, you are currently registered for Sales and Use Tax and you now want to register for Withholding.)

Also, complete Sections I, II and V; also update Sections III and IV, if changed.

**Add Additional Locations to Existing Registrations** - Select this option if you want to add one or more locations to your existing consolidated account number. For example, if your business already has five stores registered to file under one consolidated account number and you need to add a sixth store to that account, the sixth store is considered a *new* location. Enter your previously assigned Virginia consolidated account number. For information on requesting a consolidated account, see the “NOTE” at the beginning of this section of the instructions.

Also, complete Sections I, II and V; also update Sections III and IV, if changed.

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### Section I - Business Information

**Line 1 Entity Type** - Choose one of the following that best describes the type of ownership of this business (same designation as reported to IRS).

**C Corporation** - A C Corporation is an entity with a legal existence separate from its owners.

**S Corporation** - An S Corporation is an entity with a legal existence separate from its owners and where the owners have elected to be treated as an S Corporation. In general, an S Corporation does not pay any income tax but passes its income and expenses through to its shareholders to be included on their separate returns. Refer to Section II, E.

**General Partnership** - A General Partnership is a relationship existing between two or more persons who join together to carry on a trade or a business. Refer to Section II, E.

**Limited Partnership** - A Limited Partnership has two classifications of partners. *General partners* retain control over the management of the partnership and are liable for all debts. *Limited partners* invest money or property in the business and are entitled to share in the profits. The limited partners’ liability is limited to the extent of their investment. Refer to Section II, E.

**Limited Liability Partnership (LLP)** - A limited liability partnership is formed under a state limited liability partnership law. Generally, a partner in an LLP is not personally liable for the debts of the LLP or any other partner, nor is a partner liable for the acts or omissions of any other partner, solely by reason of being a partner. Refer to Section II, E.

**Limited Liability Company (LLC)** - A limited liability company is an unincorporated association having one or more members. It is a separate legal entity that limits the personal liability of its owners. Internal Revenue Service regulations allow a limited liability company to be classified for tax purposes as either a corporation or a partnership.

If classified for tax purposes as a corporation, refer to Section II, D.

If classified for tax purposes as a partnership, refer to Section II, E.

**Sole Proprietor** - A Sole Proprietorship is an unincorporated business that is owned and operated by one person. This person receives all the profits and is personally liable for all the losses and taxes.

**Non-Profit Organization** - A Non-Profit Organization that meets the requirements under Section 501(c)(3) of the Internal Revenue Code and is not incorporated.

**Non-Profit Corporation** - A Non-Profit Corporation is a corporation with a nonprofit, tax-exempt status under Section 501(c) of the Internal Revenue Code and is incorporated as a non-stock corporation.

**Estate/Trust** - An unincorporated business that is governed by a fiduciary instrument such as a trust agreement or will.

**Virginia State Government** - Virginia State Government entities are part of the government of the Commonwealth of Virginia.

**Federal Government** - Federal Government entities are part of the government of the United States of America.

**Local Government** - Local Government entities include government or administration of a particular locality, especially the governmental authority of a municipal corporation, as a city or county.

**Other State Government (not VA)** - Government entities at the state level (i.e., a body of people occupying a definite territory of the United States and organized under one government) other than Virginia. For this purpose, the District of Columbia is considered a state government.

**Other Government** - Government entities of another country or city in another country.

**Public Service Corporation** (such as a corporation providing telephone or electrical utility services) - A Public Service corporation is an entity that conducts a business of a public service nature as defined in Section 58.1-2600 and Section 13.1-620 of the Code of Virginia.

**Bank** - A Bank is a corporation authorized by statute to accept deposits and to hold itself out to the public as engaged in the banking business in this Commonwealth. (See Section 6.1-4 of the Code of Virginia.)

**Savings and Loan** - A Savings and Loan Association, a building and loan association, building association or savings bank, whether organized as a capital stock corporation or a non-stock corporation which is authorized by law to accept deposits and to hold itself out to the public as engaged in the savings institution business. (See Section 6.1-194.2 of the Code of Virginia.)

**Credit Union** - A Credit Union is defined in Section 6.1-225.2 of the Code of Virginia as a cooperative, nonprofit corporation, organized to do business for the purposes of encouraging thrift among its members. Also, providing an opportunity for its members to use and control their own money on a democratic basis in order to improve their economic and social condition, and providing any other service that may be of benefit to its members, consistent with the provisions of this chapter and any regulations adopted by the Commission under this chapter.

**Cooperative** - A Cooperative is a business that the Virginia State Corporation Commission has designated to be a cooperative based on Section 13.1-301 of the Code of Virginia.

**Line 2** Enter the full legal name of the business. Sole proprietors should enter the owner's first name, middle initial, last name.

**Line 3** Enter the taxpayer identification number.

a. FEIN - Enter the Federal Employer Identification Number (FEIN). All businesses must have a FEIN, except for the Sole Proprietors who are not registering for employer withholding.

b. SSN - If you are a Sole Proprietor and are not registering for employer withholding, enter your Social Security Number (SSN).

IRS refers to FEIN as Employer Identification Number or EIN. See the IRS website [www.irs.gov](http://www.irs.gov) for information on how to obtain a FEIN/EIN.

**Line 4** Enter a description of your principal business activity and the Principal Business Activity Code from the NAICS Code List in the Business Registration Forms Section at [www.tax.virginia.gov](http://www.tax.virginia.gov). The description should state what product line or service your business provides. For example, a retail bakery would enter code 311811.

**Line 5** Enter the primary mailing address of your business. If you have different addresses for various tax types, provide that information in the applicable section. It should **not** be your bookkeeper or CPA.

**Line 6** Enter the primary physical address of your business, including number, street, city and zip code. Post office boxes will not be accepted.

**Line 7** If a corporation, enter the state and the date the corporation was incorporated. All other, enter the state and date of formation.

**Line 8** Enter the name, day time phone number, FAX number and email address of the contact person for your business. This must be a knowledgeable person in your business who the Department can contact for information about your business, its finances and tax returns.

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## Section II - Tax Types

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### A: SALES AND USE TAXES

This area is used to register for Sales and Use Taxes. A separate section needs to be completed for each location. If your business has multiple locations, page 2 of Form R-1 may be copied and used for the additional locations.

The filing frequency for sales and use tax is monthly, unless you are otherwise notified. The filing frequency is determined by Department of Taxation (Department) and revised annually.

- Check the box if you do not need forms mailed to you. (For example, if you use software to generate your tax returns, you may not need the forms mailed to you.)

**Line 1** Check the box to indicate your filing option

a. Check this box if you want to file a combined return for all business locations in the same locality. Any business that has two or more business locations within the same locality may elect to file a single combined return to report and remit sales and use tax for all locations within that locality. However, this election does not eliminate the requirement that a certificate of registration be obtained for each business location.

b. Check this box if you want to file a consolidated return for all business locations. Any business that has five or more business locations in two or more localities may request permission to file a consolidated return to report and remit sales and use tax for all locations.

By electing to file a single consolidated return, a business agrees to separately account for and report sales and use tax for each locality in which there is a business location(s) with such return. The election to file a consolidated return does not eliminate the requirement that a certificate of registration be obtained for each business location.

c. Check this box if you want to file a separate return for each location. This is where a business elects to file a separate return for each business location to report and remit sales and use tax for that location only.

**Line a** If you want this location added to a current Virginia account number, enter the Virginia account number here.

**Line b** Enter the trade name by which this business is known to the public if it is different from the legal name in Section I, Line 2.

**Line c** Using the Locality Code listing at the back of these instructions, enter the Locality Code of the physical location of your business (street address). ***In many cases, this locality is not the same as the mailing address.*** This information is used to allocate local sales tax revenue to the city or county in which your business is physically located. If your place of business is situated in more than one locality (i.e., crosses county or city lines), enter all localities within which the business is partially located.

**Line d** Enter the street address of this location's **physical** location, not a post office box. If the address is a rural route, the box number must be included. Enter the day time telephone number of your business and email address, if available.

**Line e** Enter the name, day time phone number, and email address of the contact person for this location. This must be a knowledgeable person in your business who the Department can contact for information about your business, its finances and tax returns.

**Line f** Enter the mailing address of this location if it is different from the business address shown on Line d, above.

**Line g** Enter a description of your principal business activity and the Principal Business Activity Code found in the Business Registration Forms Section on our website at [www.tax.virginia.gov](http://www.tax.virginia.gov). The description should state what product line or service your business provides. For example, a retail bakery would enter code 311811

**Line h** Enter the date that this location opened.

**Line i** Check the box next to each tax for which you need to register and enter the beginning date of the tax liability for this location. This may be a past date if you are already in business but have not yet registered for the tax. **Do not** check taxes for which you are already registered. For the Aircraft Tax, enter the additional information requested. The filing frequency for sales and use tax is monthly, unless you are otherwise notified. The Department determines the filing frequency and revises it annually.

**Retail Sales and Use Tax (In-State Dealers):** This tax is imposed on gross receipts from retail sales or leases of tangible personal property or taxable services to a consumer or to any person for any purpose other than for resale.

**Use Tax (Out-of-State Dealers):** This tax is imposed on the total gross receipts from retail sales or leases of tangible personal property and/or taxable services occurring outside Virginia and delivered for use, consumption or storage in Virginia. The use tax also applies to purchases, leases or rentals made in Virginia if the sales tax was not paid at the time of purchase, lease or rental.

**Consumer Use Tax:** Personal property used, consumed or stored in Virginia but purchased outside the state that would have been subject to retail sales tax if purchased in the state. The tax also applies to purchases, leases or rentals made in Virginia if the sales tax was not paid at the time of purchase, lease or rental.

**Motor Vehicle Fuel Sales Tax:** This tax is imposed in certain Northern Virginia localities on the retail sale of motor fuels.

**Watercraft Sales & Use Tax:** This tax is imposed upon the purchaser of any watercraft sold in Virginia and upon the user of any watercraft not sold in Virginia if required to be titled with the Department of Game and Inland Fisheries for use in Virginia.

**Tire Recycling Fee:** This fee is levied on each new tire sold at retail in Virginia.

**Digital Media Fee:** This fee is levied on in-room purchases or rentals of digital media in hotels, motels, bed and breakfast establishments, inns, and other facilities offering guest rooms rented out for continuous occupancy for fewer than 90 consecutive days.

**Important:**

Only one registration required even if business has multiple locations.

Do not register if the tax will be collected on behalf of the establishment by a third-party vendor.

**Dealer's Aircraft Sales and Use Tax:** This tax is paid by the aircraft dealer upon the gross receipts derived from the rental or lease of aircraft in Virginia. Enter the Virginia commercial fleet aircraft license number (assigned by the Virginia Department of Aviation), the date issued and the expiration date. Also enter the number of aircraft owned during the preceding calendar year. To qualify for the dealer exclusion under the Virginia Aircraft Sales

and Use Tax Act (or Code of Virginia Section 58.1-1500 et seq.), the dealer must own five or more aircraft during the calendar year.

**Line j** Check those months that this business will be open any part of the month. Even if your business is open for only one day in a month, that month should be marked.

**Line k** Check the box if this new business, or location, is a specialty dealer that will be selling from various locations throughout Virginia such as flea markets, gun shows, and arts and craft shows.

**B: VENDING MACHINE SALES TAX (VM)**

The Vending Machine Sales Tax is paid by dealers placing vending machines through which they sell tangible personal property.

- If an existing account, enter your Virginia Account Number.
- Enter the date your business became liable for Vending Machine tax.

**Line 1** For each locality in which you will be operating a vending machine, enter the city or county name and its Locality Code. When listing the County/City be sure to indicate whether it is a city or county (CO). There are several names in Virginia that are shared by a city/town and a county; Richmond, for example. The Locality Code list is located at the back of these instructions.

**C: WITHHOLDING TAX**

An employer who pays wages to one or more employees is required to deduct and withhold state income tax from those wages. Effective January 1, 2002, employers with 250 or more annual employee wage statements (W-2 forms) must file their W-2's via magnetic media.

- Filing frequency is determined by the Department and revised annually.
- If an existing account, enter your Virginia Account Number.
- Enter the date your business became liable for Withholding tax.
- Check the box if you do not need forms mailed to you. (For example, you use software to generate your tax returns, you may not need the forms mailed to you.)

**Line 1** Check the total dollar amount of Virginia Income tax you expect to withhold each quarter for *all* employees. If unsure of this amount, check an estimated amount; **DO NOT LEAVE THIS LINE BLANK**

The "Pension Plans Only" filer status is for certain pension plans that only have withholding when someone makes a withdrawal from the plan. In a plan with only a few participants this may occur only on a very limited basis. If you qualify as a "Pension Plans Only" filer, but do not indicate such on this form, you will be expected to file a return each month, even if no tax is due.

The "Household Employer" filer status is for employers of household service employees that elect to file and pay the Virginia income tax withheld from their employees' salaries on an annual basis at the same time they submit the employees' Forms W-2 for the year. In order to qualify for the annual filing, an employer must have a **total payroll** in each calendar quarter that does not exceed \$5,000, regardless of the number of persons providing the domestic service. The employment must consist exclusively of domestic service in the private home of the employer. The first annual return and payment under the new filing status will be due on February 28, 2010. Visit our website at [www.tax.virginia.gov](http://www.tax.virginia.gov) to check for updates and forms as they become available.

**Line 2** Check those months that your business will be open any part of the month. Even if your business is open for only one day in a month, that month should be marked.

**Line 3** If the mailing address for withholding taxes is different from the one shown in Section I, enter it here.

**Line 4** If the contact for withholding taxes is different from the one shown in Section I, enter it here.

## D: CORPORATION INCOME TAX

Every corporation organized under the laws of Virginia, every foreign corporation registered with the State Corporation Commission and every corporation having income from Virginia sources, must file a corporation income tax return except: public service corporations (other than railroads and telecommunications companies), banks subject to the Bank Franchise Tax, credit unions, insurance companies, and corporations not conducted for profit that are exempt from federal income tax, with the exception that these are taxable on their unrelated business taxable income.

- If an existing account, enter your Virginia Account Number.
- Enter the date your business became liable for corporation income tax.

**Line 1** Check whether your taxable year is calendar or fiscal. A CALENDAR YEAR is 01 (January) through 12 (December). If you check FISCAL YEAR, enter the first and last months of your fiscal year (same as federal filing period). Fiscal years start on any month other than 01 (January).

**Line 2** Enter the name and day time phone number of the contact person for your corporation income tax. This must be a knowledgeable person in your business that the Department can contact for information about your corporation tax returns.

**Line 3** Enter the address for Corporation Tax mailings if different from the Principal Business Mailing address in Section I.

**Line 4** If this business is a subsidiary or affiliate of another business and will be filing a combined or consolidated return with its affiliate(s), check the applicable box and enter the parent company's name and federal employer identification number (FEIN).

## E: PASS-THROUGH ENTITY RETURN OF INFORMATION

Effective for taxable years beginning on or after January 1, 2004, every pass-through entity (PTE) doing business in Virginia or having income from Virginia sources is required to file a return of income for each taxable year with the Department of Taxation.

Pass-through entities include Subchapter S corporations, general partnerships, limited partnerships, limited liability partnerships (LLPs), limited liability companies (LLCs), electing large partnerships and business trusts. A pass-through entity is any entity that is recognized as a separate entity for federal income tax purposes and the owners of which report their distributive or pro rata shares of the entity's income, gains, losses, deductions and credits on their own income tax returns.

A single-member LLC that is disregarded as a separate entity for federal income tax purposes will be similarly treated for Virginia income tax.

- If an existing account, enter your Virginia Account Number.
- Enter the date of formation.

**Line 1** Check whether your taxable year is calendar or fiscal. A CALENDAR YEAR is 01 (January) through 12 (December). If you check FISCAL YEAR, enter the first and last months of your fiscal year (same as federal

filing period). Fiscal years start on any month other than 01 (January).

**Line 2** Enter the name and day time phone number of the contact person for your pass-through entity return of information. This must be a knowledgeable person in your business that the Department can contact for information about your pass-through entity returns.

**Line 3** Enter the address for pass-through entity return of information mailings if different from the Principal Business Mailing address in Section I.

## F: MISCELLANEOUS TAXES

Check the box next to each tax for which you need to register and enter the beginning date of the tax liability. This may be a past date if you are already in business but have not yet registered for the tax. **Do not** check taxes for which you are already registered.

**Corn Assessment:** This assessment is levied on corn produced in Virginia for sale. The handler (including any farmer who sells his or her corn out of state) is responsible for payment of the assessment. It is deducted from payments to farmers for corn purchased.

**Cotton Assessment:** This assessment is levied on any cotton sold in Virginia. The handler is responsible for deducting the assessment from payments for cotton purchased from the owner. For purposes of this tax "handler" means a commercial enterprise that gins cotton.

**Egg Excise Tax:** This tax is levied on shell eggs and egg products sold or consumed in Virginia. The handler of such eggs is responsible for collecting and remitting the tax. Generally, the last handler who sells eggs to a Virginia retailer or food service establishment is liable for the tax.

**Forest Products Tax:** This tax is levied on every person in Virginia engaging in the business of manufacturing, shipping or severing timber or any other forest products from the soil for sale, profit or commercial use.

**Litter Tax: This tax does not apply to individual consumers.** This tax is paid by **every business** in the state that, on January 1 of the taxable year, was engaged as the manufacturer, wholesaler, distributor, or retailer of the following products: food for human or pet consumption; groceries; cigarettes and tobacco products; soft drinks and carbonated waters; beer and other malt beverages; wine; newspapers and magazines; paper products and household paper; containers made of glass, metal, or plastic; fiber containers made of synthetic material; cleaning agents and toiletries; non-drug drugstore sundry items; distilled spirits; and motor vehicle parts.

**Peanut Excise Tax:** This tax is levied on peanuts grown and sold in Virginia for processing. The processor is liable for the payment of the tax on all peanuts such processor purchases.

**Sheep Assessment:** This assessment is levied on sheep and lambs sold in Virginia. The handler is responsible for payment of tax on all sheep and lambs. The assessment must be deducted by the handlers from payments to owners of the sheep and lambs.

**Small Grains Assessment:** This assessment is levied on all sales of wheat, barley, rye and oats produced in Virginia. The handler of small grains who purchases such grains produced in Virginia should deduct from payments made to the farmer the amount of the assessment and remit this amount to the Department of Taxation. The term "handler" includes any farmer who transports and sells his own grain out of state.

**Soft Drink Excise Tax:** This tax is levied on every wholesaler or distributor of carbonated soft drinks in Virginia.

**Soybean Assessment:** The first buyer (whoever pays the producer, country elevator, terminal, processor, seeds man, trucker, or

extruder) is responsible for collecting a soybean assessment from the producer. First-buyers will be required to collect on all soybeans purchased (provisions are in place to identify soybeans checked-off at a previous sale point) regardless of the state of origin.

### G: COMMUNICATIONS TAXES

Effective January 1, 2007, all communications service providers are required to collect a communications sales tax from customers to whom they provide taxable communications services. In addition, providers must collect a landline E-911 tax from landline telephone service customers and a cable television public rights-of-way use fee from cable television customers. These taxes and fees must be remitted to the Department of Taxation. If you are providing taxable communications services, as described below, you must complete Section G of Form R-1 to register for a communications taxes account.

A communications service is any electronic transmission of voice, data, audio, video or other information by or through any electronic, radio, satellite, cable, optical, microwave or other medium or method regardless of the protocol used for the transmission or conveyance. Communications services subject to the tax include: landline telephone services (including Voice Over Internet Protocol); wireless telephone services; cable television; satellite television; satellite radio; Other communications services.

- Enter the date you became liable for these taxes.

**Line 1 Communications Taxes Type** - Check the appropriate box next to each service/fee/tax type and the date that this began (ADD) or Terminated (TERM). This may be a past date if you are already in business but have not yet registered for the service/fee/tax. **Do not** check a type for which you are already registered.

**Line 2 Franchise Agreements** - Check the appropriate box to indicate if you have cable franchise agreements in force as of January 1, 2007. If Yes, attach a Form CT-1. Form CT-1 should also be filed when any such agreement is transferred, acquired or terminated.

**Line 3 Contact Name** - Enter the name, day time phone number and email address of the contact person for your business.

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### Section III - Responsible Party

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Under Section 58.1-1813 of the *Code of Virginia*, any corporate, partnership or limited liability officer may be held personally liable for unpaid taxes assessed against a corporation or partnership. The term “corporate, partnership or limited liability officer” includes any officer or employee of a corporation, or a member, manager or employee of a partnership or limited liability company, who is under a duty to collect, account for and pay the assessed tax, who had knowledge of the failure to pay the tax, and who had the authority to prevent the failure.

- This section must be completed for each “corporate, partnership or limited liability officer” as defined above.
- Attach additional pages, if needed.

For each responsible party:

**Line a** Enter the name of the party.

**Line b** Enter the Social Security Number of the party.

**Line c** Enter the relationship title of this party.

**Line d** Enter the date that this party became an owner, partner, officer, employee, manager or member.

**Line e** Enter the home phone number, including area code, of the party.

**Line f** Enter the email address of the party.

**Line g** Enter the residence (home) address of the party.

**Line h** Enter the city, state and ZIP of the party.

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### Section IV - Electronic Funds Transfer

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Electronic Funds Transfer (EFT) involves the transfer of funds from your bank account to the State’s bank account. Over the last several years, many taxpayers have voluntarily chosen this efficient and cost effective method for making their tax payments. Currently this program is only available for Sales and Use Tax, Employer Withholding Tax, and Corporation Income Tax.

If your monthly tax liability for any one of these taxes exceeds \$20,000, you are **required by law** to pay by EFT. For consolidated sales tax accounts, EFT is required when the total liability of all subsidiaries exceeds \$20,000 as reported by the parent company.

Effective July 1, 2004, all persons who act on behalf of 100 or more taxpayers to remit individual income tax withholding payments imposed pursuant to Section 58.1-460 et seq. of the Code of Virginia are **required to remit** such withholding to the Virginia Department of Taxation using ACH Credit transactions. For further information, refer to the agency's Electronic Funds Transfer guide, which can be downloaded from [www.tax.virginia.gov](http://www.tax.virginia.gov).

The Department of Taxation encourages all businesses to voluntarily transmit their tax return payments by EFT. Payments are submitted directly to the Tax Department’s bank from your business bank account. EFT not only saves check writing and mailing costs, but also ensures that your payment is made without the worry of a check being lost in the mail.

To learn more about taking advantage of electronic payment and filing processes, visit [www.tax.virginia.gov](http://www.tax.virginia.gov) or contact Customer Service at **804-367-8037**.

- If you are required to pay by EFT, check the box for each tax that EFT is required.
- If you are not required to pay by EFT, but would like to use this payment method, download the EFT guide at [www.tax.virginia.gov](http://www.tax.virginia.gov).

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### Section V - Signature

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**This section must be completed.**

Read the statement and complete the section if you are authorized to sign the application as defined in the statement. If not authorized to sign, have the application signed and dated by an authorized person. Unsigned or improperly signed applications will be returned, unprocessed.

## Locality (FIPS) Codes and Descriptions

Counties	Counties	Cities
Accomack.....51001	King George .....51099	Alexandria.....51510
Albemarle .....51003	King William.....51101	Bedford (City) .....51515
Alleghany.....51005	Lancaster.....51103	Bristol.....51520
Amelia.....51007	Lee.....51105	Buena Vista .....51530
Amherst .....51009	Loudoun .....51107	Charlottesville .....51540
Appomattox .....51011	Louisa.....51109	Chesapeake .....51550
Arlington .....51013	Lunenburg .....51111	Colonial Heights .....51570
Augusta .....51015	Madison .....51113	Covington .....51580
Bath .....51017	Mathews .....51115	Danville.....51590
Bedford (County) .....51019	Mecklenburg.....51117	Emporia .....51595
Bland .....51021	Middlesex .....51119	Fairfax (City).....51600
Botetourt.....51023	Montgomery.....51121	Falls Church .....51610
Brunswick .....51025	Nelson .....51125	Franklin (City) .....51620
Buchanan .....51027	New Kent.....51127	Fredericksburg.....51630
Buckingham.....51029	Northampton.....51131	Galax .....51640
Campbell .....51031	Northumberland.....51133	Hampton.....51650
Caroline .....51033	Nottoway.....51135	Harrisonburg.....51660
Carroll.....51035	Orange.....51137	Hopewell.....51670
Charles City .....51036	Page .....51139	Lexington .....51678
Charlotte.....51037	Patrick.....51141	Lynchburg.....51680
Chesterfield .....51041	Pittsylvania .....51143	Manassas .....51683
Clarke .....51043	Powhatan.....51145	Manassas Park.....51685
Craig.....51045	Prince Edward .....51147	Martinsville.....51690
Culpeper .....51047	Prince George .....51149	Newport News .....51700
Cumberland.....51049	Prince William.....51153	Norfolk .....51710
Dickenson.....51051	Pulaski.....51155	Norton.....51720
Dinwiddie.....51053	Rappahannock .....51157	Petersburg.....51730
Essex.....51057	Richmond (County).....51159	Poquoson .....51735
Fairfax (County).....51059	Roanoke (County) .....51161	Portsmouth .....51740
Fauquier .....51061	Rockbridge .....51163	Radford.....51750
Floyd.....51063	Rockingham.....51165	Richmond (City).....51760
Fluvanna.....51065	Russell.....51167	Roanoke (City).....51770
Franklin (County).....51067	Scott .....51169	Salem .....51775
Frederick.....51069	Shenandoah .....51171	Staunton .....51790
Giles .....51071	Smyth .....51173	Suffolk.....51800
Gloucester .....51073	Southampton .....51175	Virginia Beach .....51810
Goochland .....51075	Spotsylvania .....51177	Waynesboro .....51820
Grayson.....51077	Stafford .....51179	Williamsburg.....51830
Greene.....51079	Surry .....51181	Winchester.....51840
Greensville.....51081	Sussex.....51183	
Halifax.....51083	Tazewell.....51185	
Hanover.....51085	Warren.....51187	
Henrico .....51087	Washington.....51191	
Henry.....51089	Westmoreland .....51193	
Highland .....51091	Wise.....51195	
Isle Of Wight.....51093	Wythe .....51197	
James City.....51095	York .....51199	
King And Queen .....51097		