



Department of Motor Vehicles
 Tax Services
 P.O. Box 27422
 Richmond, VA 23269-7422

**VIRGINIA FUELS TAX
 INFORMATION AND NEWS**

REPORTING REMINDERS
February 2004

REPORTING GALLONS

Virginia can only process fuels tax information reported in whole gallons. Therefore, you must report your gallons as whole numbers (e.g., report 256 gallons rather than 255.7 or report 58001 gallons rather than 58001.3).

In the past, we have manually made these adjustments for you. Starting with the reports for your March 2004 activity, reports and schedules reporting *parts of gallons* will be returned to you. You may be assessed penalties and interest, and your Virginia fuels tax license may be cancelled.

DOCUMENT NUMBERS

You are required to provide a *document number* for each shipment listed on your fuels tax schedules. Please use the following charts to determine the correct document number to provide.

LICENSEE TYPE	SHIPMENT TYPE	DOCUMENT NUMBER
MOTOR FUEL		
Terminal Operator	Barge or Pipeline	Ticket Number
	Truck	Terminal Manifest Number (Bill of Lading)
Supplier	Truck from Terminal	Terminal Manifest Number (Bill of Lading)
	Truck from Bulk Plant	Invoice Number
Aviation Consumer Blender Distributor Fuel Alcohol Provider Importer Transporter	Any type shipment from terminal	Terminal Manifest Number (Bill of Lading)
	Any type shipment from bulk plant	Invoice Number
ALTERNATIVE FUEL		
Bulk User of Alternative Fuel Provider of Alternative Fuel Retailer of Alternative Fuel	Any type shipment from terminal	Terminal Manifest Number (Bill of Lading)
	Any type shipment from bulk plant	Invoice Number

If you fail to report the correct information, you may be required to provide written documentation to support the correct number.

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SALES BY AVIATION CONSUMERS

Aviation Consumers **cannot** sell aviation jet fuel tax free to other aviation consumers. These gallons must be reported in Part A on Line C and listed on Schedule 5A.

ALTERNATIVE FUEL DISCOUNTS

Providers of Alternative Fuel are allowed a discount of **one-tenth of one percent** on alternative fuel. Please make sure you calculate your discount as $\frac{1}{10}\%$ (.001) **not** 1% (.01).

ELECTRONIC FILING

Beginning with the July 2005 fuel activity report, all Virginia fuels tax licensees will be required to file reports and schedules electronically. If you start now, you will be assured of beating the deadline and because *e-filing* is easier and less time consuming, you will begin to save time and effort.

There are three options for filing reports electronically:

OPTION 1 -- Direct Filing Via the Internet

This option was developed for filers who do not already have their own computer program to produce their reports and schedules. It will be most useful to persons who have 100 or less transactions a month.

As always, you will still be responsible for maintaining records of your transactions. When you are ready to file your report and schedules, you simply log onto internet, pull up the appropriate report/schedule, fill-in the information, and submit the report/schedule directly into Virginia's fuels tax system.

OPTION 2 -- Transmission of EDIX.12 Via FTP Services

This filing method was developed for persons who have or who are planning to develop a computer program to complete their reports and schedules.

You will still be required to maintain records of your fuel activities. When you are ready to file your report and schedules you simply transmit the data using DMV's report and schedule layout to a FTP service using a EDIX.12 format.

OPTION 3 -- Transmission of ASCII Flat-File Via FTP Services

Like option 2, persons who have or who are planning to develop a computer program to complete their reports and schedules would utilize this option. The only difference is the format, ASCII flat-file, used to transmit the data which is believed to be more user friendly.

Contact a Tax Services representative (see *Contact Information* below) to obtain more detailed information on *e-filing* and copies of the appropriate documents for the option of your choice.

CONTACT INFORMATION

If you have questions regarding this information or need help completing your report, you may contact DMV's Tax Services at:

(804) 367-4328 or 367-4329 (voice)

(800) 272-9268 (deaf or hearing impaired only)

(804) 367-0233 (fax)

dmvseh@dmv.state.va.us (e-mail)