



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

**VIRGINIA FUELS TAX
INFORMATION AND NEWS
LATE LOADS
December 1, 2005**

Reporting criteria modified for late loads

Beginning May 20th, all licensees who reported individual transactions late and paid the associated tax and/or tank fee late were assessed penalty with interest accruing. In recognition of normal industry operations that infrequently preclude the identification and reconciliation of certain loads within the normal reporting cycle, the policy for late loads has been modified to allow licensees an additional 30 days to report such loads. When loads are reported beyond 30 days from the original date in which the load was to be reported, penalty and interest will be assessed. If the policy is abused, the Department of Motor Vehicles reserves the right to review cases and assess penalty and interest from the original due date. The modified policy will apply to any late loads reviewed and assessed on or after December 1, 2005.

Penalty will be assessed per return at the rate of 10 percent of the tax and/or tank fee or \$50, whichever is greater, with interest accruing until paid. Any unpaid penalties and/or interest may lead to license cancellation.

Any penalty assessment may be contested by requesting relief from the Commissioner within 30 days of the date of the assessment. Any such request must demonstrate reasonable or good cause for the waiver or reduction.

Contact Information

If you have any questions about any information on this document, contact DMV's Tax Services at:

(804) 367-4328 or 367-4329 (voice)
(804) 367-8877 (voice)

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