



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

Reporting Requirements for Shipping Documents

AUGUST 2005

An internal review of data generated by our Fuel Tax Automated System reveals some licensees are incorrectly reporting shipping document numbers. Invoice numbers are being reported when the bill of lading numbers should be used and additional numbers/characters are being included before and after the document number. This inconsistency in reporting shipping document numbers creates discrepancies between the buyer and seller and errors within our automated system.

Licensees are advised to use only document numbers associated with the shipping document and not any other numbers or characters. The document number should not include any other numbers or characters that are being used for internal purposes and is not physically shown on shipping documents.

A notice was mailed to all licensees in February 2004 informing of the types of reporting requirements, however, some licensees continue to report this information incorrectly. You are advised to report shipping document numbers based on the license type and shipment type as follows:

LICENSE 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 of shipment from terminal	Terminal Manifest Number (Bill of Lading)
	Any type of shipment from bulk plant	Invoice Number
Alternative Fuel		
Bulk User of Alternative Fuel	Any type of shipment from terminal	Terminal Manifest Number (Bill of Lading)
Provider of Alternative Fuel Retailer of Alternative Fuel	Any type of shipment from bulk plant	Invoice Number

Beginning with the July 2005 fuel activity return, all licensees must use the correct reporting requirements for document numbers as outlined above. If you fail to report the correct information, you may be required to provide written documentation to support the correct number. Failure to comply with this notice may result in penalties and interest being assessed.

If you have any questions, contact DMV's Tax Services at:

(804) 367-4328, 367-4329 or 367-8877 (voice) (800) 272-9268 (deaf or hearing impaired only)

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