



A Deeper Dive with IRMS Sales Tax Reports

COMMISSIONER OF THE REVENUE

OCT 2023





IRMS Reports

2

- 003.A Locality Transfer Monthly Report
- 061.1 Registration Tax Type Activity by Locality for the Month Report
- 75 Vehicle Rental Tax Distribution Report (COR & Treasurers)
- 148.A Gross Receipts for Locality Report – Cumulative
- 243.A New Sales Tax Dealers Monthly Report
- 248.T Communication Tax Report Distribution (PDF only)



IRMS Reports

3

- 253.T Communication Tax Distribution Annual Report (August)
- 280.0 Gross Receipts for Locality Report – Monthly
- 285 Communications Tax Providers Report
- SCH FED Federal Schedule C/Schedule FED
- 004D.0 Locality Distribution Detail Information Report



Requesting IRMS Access

4

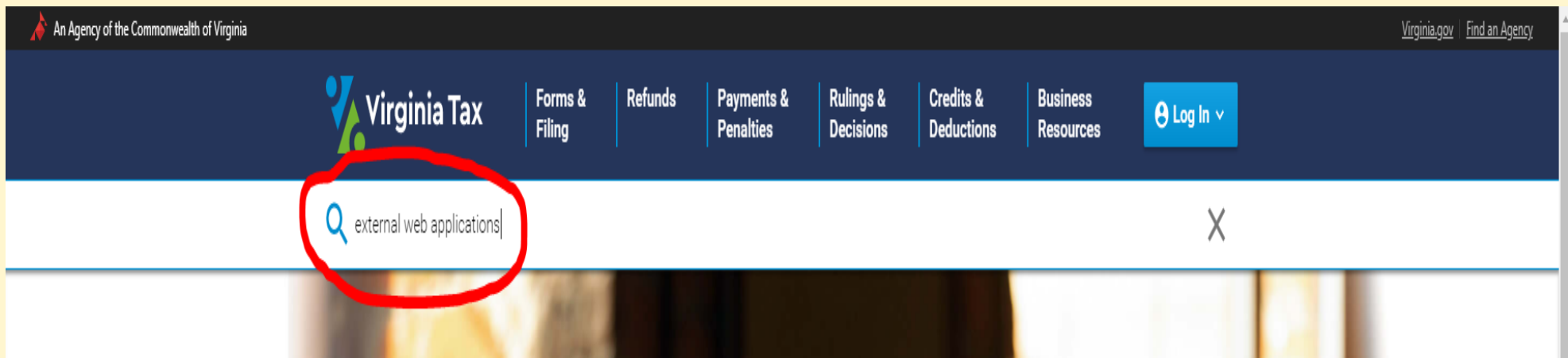
- Submit all requests for IRMS and/or EESMC training directly to the Tax Security Administration Group
- Send your email request to Tax Security Administration at External.Entity.DocForms@tax.virginia.gov and include:
 - Name, email, and phone number (including extension) of the person in need of EESMC training
 - only one person per locality
 - Locality and Division where the person is employed
 - Supervisor's Name and phone number
 - Reason for Request – identify the business need



Access IRMS Reports

5

- Visit tax.virginia.gov
- Search for “External Web Applications”.





Access IRMS Reports

6

➤ Then click the link...

A screenshot of the Virginia Tax website. The header is dark blue with the "Virginia Tax" logo and navigation links: "Forms & Filing", "Refunds", "Payments & Penalties", "Rulings & Decisions", "Credits & Deductions", and "Business Resources". A "Log In" button is in the top right. Below the header is a search bar with the text "Search our site (for forms, instructions, or anything else)". A yellow box with an exclamation mark icon contains the text "Looking for forms or instructions? Find them in our forms library." Below this, a red circle highlights a link titled "Virginia Department of Taxation External Web Applications | Virginia ...". The link's URL is "https://www.tax.virginia.gov/virginia-department-taxation-external-web-applications". Below the link, a paragraph states: "The External Entity Secure Messaging Center (EESMC) is an application for external entities to send and receive files and reports from TAX in a secure manner."



Access IRMS Reports

7

- Bookmark THIS page...
- Then click link to EESMC...

A screenshot of the Virginia Tax Department's external web applications page. The page has a dark blue header with navigation links: Virginia Tax, Forms & Filing, Refunds, Payments & Penalties, Rulings & Decisions, Credits & Deductions, and Business Resources. A search bar is located below the header. The main content area is white and contains a welcome message, a section on New Password Requirements, and links to IRMSWeb, EESMC, and VLC. The EESMC section is highlighted with a red oval. The EESMC section includes the text: "The External Entity Secure Messaging Center (EESMC) is an application for external entities to send and receive files and reports from TAX in a secure manner." and a link "Log on to EESMC".

Virginia Tax

Forms & Filing | Refunds | Payments & Penalties | Rulings & Decisions | Credits & Deductions | Business Resources

Log In

Search our site (for forms, instructions, or anything else)

Home / Virginia Department of Taxation External Web Applications

Virginia Department of Taxation External Web Applications

Welcome to the External Web Page. This is a page for authorized external users and their staff to access information that will assist in their processing matters. Contact VITA Customer Care Center at 866.637.8482 with any suggestions regarding this web page. Your comments and suggestions are always welcome!

New Password Requirements

New password requirements in IRMSWeb and EESMC effective July 23, 2014.

No immediate action is required, upon expiration of your password you will be required to change your password to meet the four criteria listed below:

1. Passwords will need to be 8 to 16 characters long.
2. Passwords will need to contain at least three of the following four:
 - Special characters
 - Alphabetical characters
 - Numerical characters
 - Combination of upper case and lower case letters
3. Passwords with spaces will not be allowed
4. After a given password expires, you will need to create new passwords 24 times before it can be reused again

Also, going forward, passwords will be case sensitive so you will need to enter the password exactly as you typed it during the password change when logging on in the future

IRMSWeb

IRMSWeb is to be used by external entities to access TAX's Integrated Revenue Management System (IRMS).

[Log on to IRMSWeb](#)

[Special Note for Internet Explorer 7 Users](#)

EESMC

The External Entity Secure Messaging Center (EESMC) is an application for external entities to send and receive files and reports from TAX in a secure manner.

[Log on to EESMC](#)

VLC

The Virginia Learning Center (VLC) website is used to access the IRMS Training courses (for new employees or refresher training), as well as other training provided by the Department of Taxation.

[Log on to VLC](#)



Access IRMS Reports

8

- Login using IRMS credentials...

An Agency of the Commonwealth of Virginia [Virginia.gov](#) | [Find an Agency](#)

Virginia Tax

Welcome to External Entity Secure Messaging Center (EESMC)

EESMC communicate securely with the Department of Taxation.

- **File Transfer** Transfer files securely with the Department of Taxation.
- **Secure Messaging** Securely and confidentially communicate with the Virginia Department of Taxation.

Login Instructions:

User ID: Enter your AR User ID.

Password: Enter your AR password. The password is case sensitive.

Login: After entering the correct AR User ID and Password, click the Login button. [Back](#)

User Login

User ID

Password

[Login](#)

Important Announcement: New Password Requirements
[Click here](#) to change your password.

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Access IRMS Reports

9

➤ Click "Next"...

The Virginia Tax logo, featuring a stylized blue and green icon next to the text "Virginia Tax".

[Main Menu](#)
[Logout](#)

Welcome TODD

NOTICE and WARNING: This computer system is the property of the Commonwealth of Virginia and may contain U.S. Government information. Access to this system is restricted to authorized users only! Unauthorized access, use, misuse, or modification of this computer system or of the data contained herein or in transit to/from this system constitutes a violation of Title 18, US Code, Section 1030, and may subject the individual to Criminal and Civil penalties pursuant to Title 26, US Code, Sections 7213, 7213A (Taxpayer Browsing Protection Act), and 7431, as well as under applicable Virginia Law (Code of Virginia 18.2). This system and equipment are subject to monitoring to ensure proper performance of applicable security features or procedures. Such monitoring may result in the acquisition, recording, and analysis of all data being communicated, transmitted, processed, or stored in this system by a user. ANYONE USING THIS SYSTEM EXPRESSLY CONSENTS TO SUCH MONITORING!! If monitoring reveals possible evidence of criminal activity such evidence may be provided to law enforcement personnel. Unauthorized or improper access or use of this computer system and/or the data contained therein also may subject the individual to disciplinary action, including termination, under your employer's personnel policies, procedures, and guidelines. By proceeding to logon you hereby acknowledge that you have read, fully understand and comply with this WARNING, as well as TAX's access, communication, and security policies.

Next

User Information

Name:	TODD DIVERS
Department:	

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Access IRMS Reports

10

- Click “Download Files”...

The Virginia Tax logo, featuring a stylized blue and green graphic.

[Main Menu](#)
[Logout](#)

Welcome TODD

Secure Messaging is a safe and secure method for communicating with the Virginia Department of Taxation.

All messages sent from you or to you are encrypted using the highest level of commercially available encryption. For this reason, secure messaging is the only electronic means used to communicate tax information with customers.

PLEASE NOTE - If you would like to process a file with the Virginia Department of Taxation, all such files must be sent via the "File Transfers" protocol. Any file(s) sent as an attachment in a secure message will not be processed.

File Transfers
(New Files 0)

- [Download Files](#)
- [Send/Upload Files](#)
- [Review Sent Files](#)

Secure Messages
(New Messages 0)

- [Access Inbox/New Messages](#)
- [Send New Secure Message](#)
- [Review Sent Messages](#)

Instructions:

Your user home page is divided into two activity sections. One related to the transfer of data files between external entities and the Department of Taxation. The other for sending and receiving secure messages with the Department of Taxation. Each section will quickly highlight the number of new transactions awaiting you as well as links to action items you may take. To proceed, simply select one of the links.

User Information	
Name:	TODD DIVERS
Department:	

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Access IRMS Reports

11

➤ Voila!



[Main Menu](#)
[Logout](#)

File Inbox

Listed below are all the data files that have been sent to you from the Virginia Department of Taxation.

User Information

Name:	TODD DIVERS
Department:	

[Back To My Homepage](#)

Inbox (0 new)

#		Subject	Date
1283732091 1		Federal Schedule C/Schedule FED file	08/24/2020
1283724210 2		Federal Schedule C/Schedule FED file	08/17/2020
1283719866 3		061.1 Registration Tax Type Activity for the Month	08/12/2020
1283718680 4		061.1 Registration Tax Type Activity for the Month	08/12/2020
1283716962 5		075.0 Vehicle Rental Tax Distribution Report	08/10/2020
1283716132 6		004D.1 Locality Distribution Detail Information	08/10/2020
1283715840 7		004D.0 Locality Distribution Detail Information	08/10/2020
1283715117 8		003.A Locality Transfers Detail Report	08/10/2020
1283715115 9		003.A Locality Transfers Detail Report	08/10/2020
1283714775 10		248.T Communications Tax Distribution Report	08/10/2020
1283714773 11		248.T Communications Tax Distribution Report	08/10/2020
1283714098 12		285.0 Communication Tax Providers Report	08/10/2020
1283714096 13		285.0 Communication Tax Providers Report	08/10/2020



Report 003.A

Locality Transfer Detail

12

- Information on Sales & Use Taxes Revenue transferred between localities.
- Sort data in ascending order by FIPS code and Transfer Date.
- Review transfers made to and from your locality to make sure you've received corrections you were expecting.
- Monitor transfers that will take up to 6 months to receive or repay in the online IRMS application.
- A number of negative figures are explained by an amended return or an audit. (These can be viewed in the IRMS application)
- Use this report to reconcile transfers reported in Report 004D.0
- The frequency of this report is monthly



Report 003.A

Locality Transfer Detail

13

For Locality: #####

Transferred In

Transfer Date	Tax Account Number	Customer Name	Begin Period	End Period	From Locality	Reason	Loan	Total Amount to be Transferred	Amount Transferred to Date	Balance to be Transferred After this Month
5/11/2020	10-123123123F-001	BUSINESS NAME	201907	201912	#####	At the locality's request	Y / N	180.92	180.92	0.00
5/14/2020	10-123123123F-001	BUSINESS NAME	201908	202002	#####	At the locality's request	Y / N	724.46	362.23	362.23
In: Locality #####					Sum:			905.38	543.15	362.23

Transferred Out

Transfer Date	Tax Account Number	Customer Name	Begin Period	End Period	To Locality	Reason	Loan	Total Amount to be Transferred	Amount Transferred to Date	Balance to be Transferred After this Month
5/17/2020	10-123123123F-001	BUSINESS NAME	201904	201909	#####	At the locality's request	Y / N	64,156.00	32,078.00	32,078.00
5/22/2020	10-123123123F-001	BUSINESS NAME	201910	201912	#####	At the locality's request	Y / N	5,082.71	5,082.71	0.00
5/24/2020	10-123123123F-001	BUSINESS NAME	202001	202003	#####	At the locality's request	Y / N	24,344.66	24,344.66	0.00
Out: Locality #####					Sum:			93,583.37	61,505.37	32,078.00



Report 061.1

Registration Tax Type Activity for the Month

14

- This report lists totals of registration activity, such as additions, modifications, and deletions by tax type
- Review any change a business in your locality has made such as a name change or a FEIN change.
- A change request has been submitted to identify the change that required the taxpayer to be listed on report. (Publication date to be determine)
- The frequency of this report is monthly
- This may be one of the reports that you want approval from your neighboring/other locality to begin receiving.



Report 061.1

Registration Tax Type Activity for the Month

15

Report ID: 061.1

Date Created : 07/02/2020

Locality	Tax Type	External ID	Tax Acct Number	Trading As Name	Address	Address 2	City	State	Zip Code	Trans Date	Trans Type	BLD	ELD
Locality Name - Fips	Sales and Use	123123123	10123123123F001	Business Name	911 WINDYRIDGE DR	STE A	City Name	VA	245232415	7/30/2005	Closed	1/1/2005	12/31/2018
Locality Name - Fips	Sales and Use	123123123	10123123123F001	Business Name	1614 TILLMAN DRIVE	STE B	City Name	VA	24122	5/15/2009	Closed	5/1/2009	6/30/2019
Locality Name - Fips	Sales and Use	123123123	10123123123F001	Business Name	1034 GLADDY BRANCH RD		City Name	VA	245236854	6/17/2020	added	7/1/2020	
Locality Name - Fips	Sales and Use	123123123	10123123123F001	Business Name	513 BLUE RIDGE AVE		City Name	VA	245232603	6/11/2020	added	6/1/2020	
Locality Name - Fips	Sales and Use	123123123	10123123123F001	Business Name	110 N BRIDGE ST	STE B	City Name	VA	245231924	6/4/2020	Change		9/30/2019
Locality Name - Fips	Sales and Use	123123123	10123123123F001	Business Name	1332 VENTURE DRIVE	STE C	City Name	VA	245515019	2/26/2019	Closed	6/1/2014	1/31/2020
Locality Name - Fips	Sales and Use	123123123	10123123123F001	Business Name	1302 PARK ST		City Name	VA	245232142	6/12/2020	added	6/1/2020	
Locality Name - Fips	Sales and Use	123123123	10123123123F001	Business Name	1030 OLDE STONEY TRL		City Name	VA	241042994	12/31/2018	Closed	12/1/2018	12/31/2019
Locality Name - Fips	Sales and Use	123123123	10123123123F001	Business Name	1011 MARINERS VILLAGE DR	STE C	City Name	VA	241043548	8/17/2012	Closed	1/1/1980	6/30/2020
Locality Name - Fips	Sales and Use	123123123	10123123123F001	Business Name	1146 CARLTON PL	STE A	City Name	VA	245514841	4/20/2020	Closed	1/1/1980	6/30/2020



Report 75.0

Vehicle Rental Tax Distribution

16

- The report reflects the dollar amount to be distributed to your Locality.
- The frequency of this report is monthly



Report 75.0

Vehicle Rental Tax Distribution

17

FIPS

Locality Name - FIPS

Tax Account Number	FEIN	Display Name	Tax Period	Amount
17-123123123F-001	123123123	COMPANY NAME	May 2020	14,911.87
17-123123123F-001	123123123	COMPANY NAME	May 2020	7,162.08
17-123123123F-001	123123123	COMPANY NAME	May 2020	3,027.03
17-123123123F-001	123123123	COMPANY NAME	May 2020	721.04
17-123123123F-001	123123123	COMPANY NAME	May 2020	495.19
17-123123123F-001	123123123	COMPANY NAME	May 2020	193.04
17-123123123F-001	123123123	COMPANY NAME	May 2020	133.60
17-123123123F-001	123123123	COMPANY NAME	May 2020	130.88
17-123123123F-001	123123123	COMPANY NAME	May 2020	36.09
17-123123123F-001	123123123	COMPANY NAME	May 2020	29.25
17-123123123F-001	123123123	COMPANY NAME	Jun 2020	101.84
17-123123123F-001	123123123	COMPANY NAME	Jun 2020	73.57
FIPS - DSFEE Amount				-55.70
Total for: Locality Name - FIPS				26,959.78



Report 148.0

Gross Receipts for Locality

18

- This report displays the gross receipts by locality to assist in determining if the correct amount of tax has been paid for the taxpayer's business license
- This is a cumulative report
- The frequency of this report is monthly
- Compare gross sales reported to Virginia Tax to reported business license gross receipts
 - Some classifications have significant sales-tax-exempt sales you must deduct in making the comparison (e.g. sales of prescriptions)
 - Consider deducting the "Personal Use" from the "Total Taxable Sales" and comparing the result to the locally reported BPOL gross receipts
 - The February report should approximate the gross receipts reported locally for current BPOL tax purposes



Report 148.0

Gross Receipts for Locality

19

Locality - Fips Run Date: 07/03/2020
For Tax Year 2020

Tax Acct Num	Trading As	Business	Phys Addr Line1	Phys Addr	Phys City	Phys State	Phys Zip	Mail Addr Line1	Mail Addr	Mail City	Mail State	Mail Zip	NAICS Code	Naics Desc	BLD	ELD	Filing Freq	Num of Period	Tax Year	Gross Sales	Personal Use	Exempt Sales Other	Tot Taxable	Gen	Fd	Number of Locations
10-123123123F-001	Name	Name	225 COFFEE RD	APT 71	City	VA	245033822	225 COFFEE RD	APT 71	City	VA	245033822	451110	Sporting Goods Stores	02/2002		Q	1	2020	0.00	0.00	0.00	0.00	0.00	0.00	0
10-123123123F-001	Name	Name	202 RIDGELINE LN		City	VA	245021102	202 RIDGELINE LN		City	VA	245021102	454	Nonstore Retailers	06/2018	03/2020	Q	1	2020	1,181.67	0.00	0.00	1,181.67	1,181.67	0.00	0
10-123123123F-001	Name	Name	218 IVY DR		City	VA	245033055	218 IVY DR		City	VA	245033055	45322	Gift, Novelty, and Souvenir Stores	04/2002		Q	1	2020	0.00	0.00	0.00	0.00	0.00	0.00	0
10-123123123F-001	Name	Name	109 13TH ST		City	VA	245041825	PO BOX 800		City	VA	245050800	453998	All Other Miscellaneous Store Retailers	06/2003		M	5	2020	62,931.28	0.00	53,172.68	9,758.60	9,758.60	0.00	0
10-123123123F-001	Name	Name	1219 MAIN ST		City	VA	245041817	PO BOX 4194		City	VA	245020194	42499	Other Miscellaneous Nondurable Goods	10/2008		M	5	2020	27,827.92	0.00	2,030.39	25,797.53	14,481.32	11,316.21	0
10-123123123F-001	Name	Name	10100 NOKESVILLE RD		City	VA	201104144	3555 FARNAM ST		City	NE	681313311	238212	Nonresidential Electrical Contractors	06/1996		M	5	2020	0.00	28,327.85	0.00	28,327.85	0.00	0.00	5
10-123123123F-001	Name	Name	17465 ELTHAM RD		City	VA	23181	PO BOX 9149		City	MA	020619149	562000	Waste Management and Remediation S	01/1994		M	4	2020	20,243.84	0.00	19,784.00	459.84	0.00	0.00	4
10-123123123F-001	Name	Name	10 RIVERVIEW DR		City	CT	068106268	10 RIVERVIEW DR	STE 150	City	CT	068106268	325120	Industrial Gas Manufacturing	01/1989		Q	3	2020	6,178.64	0.00	6,178.64	0.00	0.00	0.00	2
10-123123123F-001	Name	Name	6829 ATMORE DR	STE A	City	VA	232255638	4 RESEARCH DR	STE 16A	City	CT	068011040	238900	Other Specialty Trade Contractors	11/1998		M	4	2020	13,661.63	0.00	11,062.95	2,598.68	0.00	0.00	0
10-123123123F-001	Name	Name	4925 BOONSBORO RD		City	VA	245032207	PO BOX 165001		City	MN	558165001	448120	Women's Clothing Stores	12/1999		M	5	2020	11,770.24	409.30	0.00	11,770.24	0.00	0.00	5



Report 243.A

New Sales Tax Dealers

20

- This report displays sales tax dealers that open, reopen, or have closed their registration within a locality during the month
- The frequency of this report is monthly
- You will need to obtain authorization from your neighboring/other locality to begin receiving this report.
- Verify that new businesses registered to your locality are actually located there (sort the Excel version of the report by zip codes and note any zips that do not belong to your locality).
- Verify that new businesses registered to your locality are properly licensed.
- Review the beginning and ending (BLD/ELD) liability dates for business license purposes.



Report 243.A

New Sales Tax Dealers

21

Report ID: 243.A

Run Date: 05/04/2020

Fips Code	DESCRIPTION	External ID	SSN	Business Name	Address	Address 2	City	State	Zip Code	Liabe Date	Close Date	Status	Address Type	Last Name	First Name	Middle Initial	Create Date	Alt Address	Alt Address 2	Alt City	Alt State	Alt Zip Code	NAME	Business Area Code	Business Phone	Tax Account Number	Trading as Name
FIPS	CITY - FIPS	123123123	123123123	COMPANY NAME	202 RIDGELINE LN		CITY	VA	245021102	06/01/2018	03/31/2020	C	B	LAST NAME	FIRST NAME	A	04/01/2020	202 RIDGELINE LN		CITY	VA	245021102	NAME	802	9999999	10123123123F001	TRADING NAME
FIPS	CITY - FIPS	123123123	123123123	COMPANY NAME	110A DUNCRAIG DR		CITY	VA	245023335	07/01/2004	03/31/2020	C	B	LAST NAME	FIRST NAME	B	04/22/2020	PO BOX 10243		CITY	VA	245060243	NAME	434	9999999	10123123123F001	TRADING NAME
FIPS	CITY - FIPS	123123123	123123123	COMPANY NAME	1971 UNIVERSITY BLVD		CITY	VA	245150002	01/01/2014	09/30/2016	C	B	LAST NAME	FIRST NAME	C	04/30/2020	PO BOX 497		CITY	VA	245880497	NAME	434	9999999	10123123123F001	TRADING NAME
FIPS	CITY - FIPS	123123123	123123123	COMPANY NAME	2225 LAKESIDE DR	BLDG B	CITY	VA	245016750	11/01/2016	03/31/2020	C	B	LAST NAME	FIRST NAME	E	04/09/2020	204 PERRYMONT AVE		CITY	VA	245021034	NAME	540	9999999	10123123123F001	TRADING NAME
FIPS	CITY - FIPS	123123123	123123123	COMPANY NAME	807 BILTMORE AVE		CITY	VA	245021201	01/01/2018	01/01/2018	C	B	LAST NAME	FIRST NAME	F	04/27/2020	807 BILTMORE AVE		CITY	VA	245021201	NAME	434	9999999	10123123123F001	TRADING NAME
FIPS	CITY - FIPS	123123123	123123123	COMPANY NAME	2130 WARDS RD		CITY	VA	245025312	01/01/2016	12/31/2019	C	B	LAST NAME	FIRST NAME	D	04/24/2020	2265 HAWKINS MILL RD		CITY	VA	245034965	NAME	434	9999999	10123123123F001	TRADING NAME
FIPS	CITY - FIPS	123123123	123123123	COMPANY NAME	3110 ODD FELLOWS RD		CITY	VA	245015010	08/01/1996	09/30/2017	C	B	LAST NAME	FIRST NAME	G	04/21/2020	3110 ODD FELLOWS RD		CITY	VA	245015010	NAME	434	9999999	10123123123F001	TRADING NAME
FIPS	CITY - FIPS	123123123	123123123	COMPANY NAME	4009 MURRAY PLACE		CITY	VA	245015003	02/01/1994	12/31/2019	C	B	LAST NAME	FIRST NAME	H	04/08/2020	4009 MURRAY PLACE		CITY	VA	245015003	NAME	434	9999999	10123123123F001	TRADING NAME
FIPS	CITY - FIPS	123123123	123123123	COMPANY NAME	907 MAIN ST		CITY	VA	245041607	03/01/2017	12/31/2019	C	B	LAST NAME	FIRST NAME	J	04/16/2020	907 MAIN ST		CITY	VA	245041607	NAME	434	9999999	10123123123F001	TRADING NAME
FIPS	CITY - FIPS	123123123	123123123	COMPANY NAME	2511 MEMORIAL AVE		CITY	VA	245012657	04/01/2018	04/01/2018	C	B	LAST NAME	FIRST NAME	K	04/01/2020	403 E KERRY LN		CITY	VA	245022657	NAME	434	9999999	10123123123F001	TRADING NAME



Report 248.T

Communication Tax Distribution (PDF)

22

- This report is used by Localities
 - The report will display the dollar amount collected statewide for Communications Tax
 - The report will also reflect the dollar amount to be distributed to the Localities based on their APA percentage
- The frequency of this report is monthly



Report 248.T

Communication Tax Distribution (PDF)

23

Report ID: 248.T

Virginia Department of Taxation
Communication Tax Distribution Report

Page 1 of 1

August Distribution for June 2020 Sales

Statewide	Amount (\$)
Total Communications Tax	25,546,197.83
Total E-911	2,099,300.02
Total Right-of-Way	1,208,095.96
Sub-total	28,853,593.81
Less: Administration Fee	-10,827.66
Less: Transferred to Deaf and Hard of Hearing	-143,422.93
Sub-total	-154,250.59
Adjustment	0.00
Total Amount Available for Statewide Distribution:	28,699,343.22
Locality: Locality Name - FIPS	
Locality APA Percentage:	0.810800 %
Total Amount Distributed	232,697.14



Report 253.T

Communication Tax Distribution Annual Report (August)

24

- The report displays totals amounts of Communication Tax distributed for each Locality for the previous fiscal year (July to June)
- The frequency of this report is annually in August



Report 253.T

Communication Tax Distribution Annual

Report (August)

25

Report ID: 253.T
Run Date: 08/25/20
Time Created: 04:51:30 PM

Virginia Department of Taxation
Annual Communication Tax Distribution Report
July 2019 to June 2020
Based on Month of Sales
Locality: Lynchburg - 51680

Page 163 of 292
Date Created: 08/25/2020

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Statewide													
Total Communication Tax	26,590,439.59	26,137,856.54	25,805,304.67	25,799,896.46	26,525,637.83	25,289,278.93	25,246,277.90	26,057,657.46	26,358,730.54	25,148,186.83	25,190,427.48	25,546,197.83	309,619,838.81
Total 9-11	2,041,957.05	2,075,758.34	2,050,180.57	2,045,491.02	2,085,673.68	2,174,576.43	2,095,648.13	2,055,101.97	2,008,543.37	2,079,206.26	2,079,646.81	2,099,300.02	24,891,084.65
Total Right-of-way	1,399,273.61	1,416,997.99	1,406,084.10	1,275,595.89	1,277,459.75	1,167,836.85	1,257,043.05	1,247,891.48	1,220,526.55	1,210,705.47	1,190,392.11	1,208,095.96	15,267,602.81
WorkList Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	30,021,670.25	29,630,313.87	29,061,569.34	29,121,083.37	29,889,771.26	28,631,692.21	28,598,969.08	29,360,850.91	29,587,800.46	28,438,098.66	28,460,466.41	28,853,593.81	349,654,879.63
Less: Admin Fee	-52,622.59	-35,072.57	-139,049.25	-27,178.25	-28,524.05	-28,649.27	-28,633.37	-28,729.22	-28,950.16	-28,983.86	-25,278.79	-10,827.66	-462,699.04
Less: Deaf and Hard of Hearing	-167,025.84	-180,236.12	-190,069.87	-259,176.16	-189,223.02	-185,985.09	-200,864.73	-179,514.68	-205,826.28	-236,211.34	-228,990.80	-143,422.93	-2,366,346.86
Sub-Total	-219,648.43	-215,308.69	-329,119.12	-286,354.41	-217,747.07	-214,634.36	-229,698.10	-208,243.90	-234,576.44	-265,195.20	-254,269.59	-154,250.59	-2,829,045.90
Satewide Distribution	29,802,021.82	29,415,005.18	28,732,450.22	28,834,728.96	29,671,024.19	28,417,057.85	28,369,270.98	29,152,607.01	29,353,224.02	28,172,903.46	28,206,196.82	28,699,343.22	346,825,833.73
Locality													
Locality APA%	0.810810 %	0.810810 %	0.810810 %	0.810810 %	0.810810 %	0.810810 %	0.810810 %	0.810810 %	0.810810 %	0.810810 %	0.810810 %	0.810810 %	
Amount Per APA%	241,637.77	238,499.81	232,965.57	233,794.86	240,575.63	230,408.34	230,020.89	236,372.26	237,998.87	228,428.71	228,698.67	232,697.14	2,812,098.52
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Distribution	241,637.77	238,499.81	232,965.57	233,794.86	240,575.63	230,408.34	230,020.89	236,372.26	237,998.87	228,428.71	228,698.67	232,697.14	2,812,098.52

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Report 280.0

Locality Sales Tax Information

26

- This report reflects the monthly gross receipts reported by each business in your locality.
- The report is broken down by gross sales, personal use, deductions, taxable sales and food sales.
- This report is not cumulative and will only show data for a specific month.
- Compare Virginia Tax's dealer identifying information to your business license data to verify all accounts registered with Virginia Tax are in your locality and properly licensed.
- Localities that impose Food and Beverage tax.
 - Compare the food sale amounts to your local monthly food & beverage submissions for restaurants.



Report 280.0

Locality Sales Tax Information

27

Report 280.0 Locality Name - FIPS For Period 202002 Run Date: 05/05/2020

FEIN/SSN	Tax Acct Num	Trading as Name	Business Name	Physical Address Line 1	Physical Addr Line 2	Physical City	Physical State	Physical Zip	Mail Addr Line 1	Mail Addr Line 2	Mail City	Mail State	Mail Zip	NAICS Code	NAICS Desc	BLD	File Freq	Tax Year	Gross Sale	Personal Use	Deduction	Table Sales	Food Taxable Amt	General Taxable Amt	Number of Location
123123123	10-123123123F-001	TRADING NAME	COMPANY NAME	4025 WARDS RD		CITY	VA	245022943	PO BOX 5224		CITY	SC	296235224	721110	Hotels (except Casino Hotels)	08/2008	M	2020	343,083.40	0.00	0.00	343,083.40	343,083.40	0.00	0
123123123	10-123123123F-001	TRADING NAME	COMPANY NAME	3812 WARDS RD		CITY	VA	245022966	PO BOX 157		CITY	OH	435120157	7221	Full-Service Restaurants	12/2015	M	2020	287,306.68	1,890.64	1,024.68	288,172.64	288,172.64	0.00	0
123123123	10-123123123F-001	TRADING NAME	COMPANY NAME	106 CORNERSTONE ST	APT 1	CITY	VA	245025346	106 CORNERSTONE ST	APT 1	CITY	VA	245025346	722511	Full-Service Restaurants	01/2018	M	2020	288,041.32	0.00	0.00	288,041.32	288,041.32	0.00	0
123123123	10-123123123F-001	TRADING NAME	COMPANY NAME	104 ARCHWAY CT		CITY	VA	245022831	104 ARCHWAY CT		CITY	VA	245022831	722511	Full-Service Restaurants	06/2002	M	2020	275,008.69	0.00	0.00	275,008.69	275,008.69	0.00	0
123123123	10-123123123F-001	TRADING NAME	COMPANY NAME	2629 WARDS RD		CITY	VA	245022107	PO BOX 698		CITY	NC	273610698	722513	Limited-Service Restaurants	03/2012	M	2020	267,729.95	3,998.71	0.00	271,728.66	271,728.66	0.00	0
123123123	10-123123123F-001	TRADING NAME	COMPANY NAME	2630 WARDS RD		CITY	VA	245022106	1005 SLATER RD	STE 107	CITY	NC	277038471	721110	Hotels (except Casino Hotels)	01/2017	M	2020	263,271.92	0.00	53.40	263,218.52	263,218.52	0.00	0
123123123	10-123123123F-001	TRADING NAME	COMPANY NAME	4030 WARDS RD		CITY	VA	245022944	118A NORTHWYND CIR		CITY	VA	245023451	445299	All Other Specialty Food Stores	10/2001	M	2020	236,595.73	0.00	0.00	236,595.73	236,595.73	0.00	0
123123123	10-123123123F-001	TRADING NAME	COMPANY NAME	4021 WARDS RD		CITY	VA	245022943	109 DESTINATION BLVD		CITY	SC	296212343	721110	Hotels (except Casino Hotels)	07/2019	M	2020	234,978.35	0.00	0.00	234,978.35	234,978.35	0.00	0
123123123	10-123123123F-001	TRADING NAME	COMPANY NAME	2623 WARDS RD		CITY	VA	245022107	11 E BROADWAY	STE 6E	CITY	NY	100381013	722210	Limited-Service Eating Places	04/2018	M	2020	231,080.00	0.00	0.00	231,080.00	231,080.00	0.00	0
123123123	10-123123123F-001	TRADING NAME	COMPANY NAME	4640 MURRAY PL	STE 107	CITY	VA	245022236	1250 SCOTTSVILLE RD	STE 20	CITY	NY	146245757	72111	Hotels (except Casino Hotels)	10/2015	M	2020	219,770.00	1,211.93	0.00	220,981.93	220,981.93	0.00	0
123123123	10-123123123F-001	TRADING NAME	COMPANY NAME	3108 OLD FOREST RD		CITY	VA	245012324	118A NORTHWYND CIR		CITY	VA	245023451	445299	All Other Specialty Food Stores	01/1991	M	2020	194,484.11	266.48	0.00	194,750.59	194,750.59	0.00	0
123123123	10-123123123F-001	TRADING NAME	COMPANY NAME	2309 MAYFLOWER DR		CITY	VA	245016611	2309 MAYFLOWER DR		CITY	VA	245016611	454390	Other Direct Selling Establishments	09/2017	M	2020	225,732.00	0.00	42,833.00	182,899.00	182,899.00	0.00	0



Report 285

Communication Tax Providers

28

- This report provides a list of Communications Providers
- The frequency of this report is monthly



Report 285

Communication Tax Providers

29

Name	Doing Business As	Address 1	Address 2	City	State	Zip Code	Beginning Liability Date
COMPANY NAME	TRADING NAME	3075 BRECKINRIDGE BLVD	STE 425	DULUTH	GA	300964981	2/1/2017
COMPANY NAME	TRADING NAME	44 KINGSTON DR	STE 135	DALEVILLE	VA	240832574	1/1/2012
COMPANY NAME	TRADING NAME	140 GEARY ST	FL 3	SAN FRANCISCO	CA	941085609	7/1/2018
COMPANY NAME	TRADING NAME	121 W TORRANCE BLVD	STE 201	REDONDO BEACH	CA	902773615	10/1/2016
COMPANY NAME	TRADING NAME	200 CHURCH ST		BURLINGTON	VT	054014621	1/1/2007
COMPANY NAME	TRADING NAME	3151 JAY ST		SANTA CLARA	CA	950543308	2/1/2008
COMPANY NAME	TRADING NAME	1230 CENTRAL AVE		ALBANY	NY	122055316	12/1/2010
COMPANY NAME	TRADING NAME	11510 GEORGIA AVE	STE 101	SILVER SPRING	MD	209021958	1/1/2007
COMPANY NAME	TRADING NAME	11201 SE 8TH ST	STE 200	BELLEVUE	WA	980046420	4/1/2007
COMPANY NAME	TRADING NAME	3100 CUMBERLAND BLVD	STE 900	ATLANTA	GA	30339	4/1/2007
COMPANY NAME	TRADING NAME	900 COMMERCE DR	STE 200	OAK BROOK	IL	605238828	7/1/2015
COMPANY NAME	TRADING NAME	820 W JACKSON BLVD	STE 650	CHICAGO	IL	606073057	1/1/2007
COMPANY NAME	TRADING NAME	4 FAMILY LIFE LN		FRONT ROYAL	VA	226306453	7/1/2017
COMPANY NAME	TRADING NAME	1526 COLE BLVD	STE 300	LAKEWOOD	CO	804013410	9/1/2016



Report 004.D

Locality Distribution Detail Information

30

- Lists current month's distribution by tax entity and prior and post distributions and/or adjustments reported in the current month.
- Localities receive a portion of the total unassigned local sales, use, vending, and motor fuel tax for that locality.
- You can use this report with Report 003.A (Locality Transfer Detail Report)
- Use Tax and Consumer's Use Tax accounts (Type 12 and 14) are likely to have fluctuations; the Sales Tax accounts (Type 10) usually do not
- The frequency of this report is monthly
- Create your own Local Reports
 - Combine the Excel versions of the monthly distribution report into 1 calendar year spreadsheet and sort by taxpayer name or account
 - It's much easier to research what a particular account has paid to your locality looking at the spreadsheet rather than going return-by-return in IRMS



Report 004.D

Locality Distribution Detail Information

31

- Customize your Local Reports
 - Sort the combined distribution report by dollar amount and review the negatives (money taken away from locality)
 - Verify that money taken away was actually received in a prior distribution by checking under that account for the same tax period
- Locality Large Dollar Accounts
 - Verify that a distribution is received every month and there are no significant fluctuations
 - Focus on large dollar revenue to minimize staff time
- Compare the local sales tax distribution to the business license gross receipts
 - Some classifications have significant sales-tax-exempt sales that you must deduct in making the comparison



Report 004.D

Locality Distribution Detail Information

32

Detail Information

Fips Code	Tax Acct Number	Fein - SSN	Name	Tax Period	Amount
#####	10-123123123F-001	123123123	BUSINESS NAME	2004	12,458.23
#####	10-123123123F-001	123123123	BUSINESS NAME	Locality Transfer	(5,244.02)
#####	10-123123123F-001	12-3123123	BUSINESS NAME	2004	72,588.26
#####	10-123123123F-001	12-3123123	BUSINESS NAME	2003	575.93
#####	10-123123123F-001	12-3123123	BUSINESS NAME	2004	63,257.21
#####	10-123123123F-001	12-3123123	BUSINESS NAME	2005	774.01
#####	10-123123123F-001	12-3123123	BUSINESS NAME	2004	14,523.12
#####	10-123123123F-001	12-3123123	BUSINESS NAME	1505	61.35
#####	10-123123123F-001	12-3123123	BUSINESS NAME	2004	4,822.64
#####	12-123123123F-001	12-3123123	BUSINESS NAME	2004	2,125.00
#####	12-123123123F-001	12-3123123	BUSINESS NAME	2004	610.05
#####	12-123123123F-001	12-3123123	BUSINESS NAME	1912	16.60
#####	12-123123123F-001	12-3123123	BUSINESS NAME	2003	101.51
#####	12-123123123F-001	12-3123123	BUSINESS NAME	2004	1,468.44
#####	12-123123123F-001	12-3123123	BUSINESS NAME	2004	598.68
#####	14-123123123F-001	12-3123123	BUSINESS NAME	2004	127.90
#####	14-123123123F-001	12-3123123	BUSINESS NAME	1307	355.57
#####	16-123123123F-001	12-3123123	BUSINESS NAME	2004	209.76
#####	16-123123123F-001	12-3123123	BUSINESS NAME	2004	103.67
#####	33-123123123S-001	12-3123123	INDIVIDUAL NAME	1901	2.12
#####	33-123123123S-001	12-3123123	INDIVIDUAL NAME	1901	3.50
			Admin Fee		(6,197.42)
			Distribution of Unassigned		2,752.14
			Journal Voucher Corrections		(273.11)

Summary

FIPS Code ##### City		
Tax Period	Amount	YTD Amount
Admin Fee	(6,197.42)	(37,908.92)
Distribution of Unassigned	2,752.14	7,361.63
Locality Transfer	(5,244.02)	(64,163.86)
Prior Period	1,298,638.51	8,273,402.82
Total FIPS Code ##### City	1,289,949.21	8,178,691.67



How to Create an Executive Report

33

BE KNOWLEDGEABLE...

- **INTRODUCTION**
- PREPARE DATA
- WORK WITH DATA
- BUILD CHARTS
- DO EXECUTIVE REPORT



Sales & Use Tax at a Glance

34

SALES TAX RATE IN VIRGINIA

SALES AT LARGE: 5.3% TAX

2.8% STATE TAX + 1.0% VDOE + 0.5% VDOT + 1.0% CITY TAX

EXAMPLE: SALES OF \$1,000 X 5.3% TAX = 53.00

ASSIGNED:

➤ 2.8% STATE TAX	28.00
➤ 1.0% SCHOOL AGE (VDOE)	10.00
➤ 0.5% TRANSPORTATION (VDOT)	5.00
➤ 1.0% LOCAL TAX	10.00

NOTE: NORTHERN VIRGINIA, HAMPTON ROADS REGIONS AND RICHMOND ADD **0.7%**
MAKING THE SALES TAX RATE **6.0%** (4.3% STATE AND 1.7% LOCAL)



Sales & Use Tax at a Glance

35

SALES TAX RATE IN VIRGINIA

SALES OF FOOD FOR HOME CONSUMPTION: 1% TAX

- 1.0% LOCAL TAX

EXEMPTIONS: 0.0% TAX

- PRESCRIPTION & OTC DRUGS
- MEDICAL GOODS
- SERVICES
- AND AS CHARLIE CAMPBELL WOULD SAY “AND SO FORTH”



Sales & Use Tax at a Glance

36

TAX TYPE CODES

DATA IN THE 004.D SALES TAX DISTRIBUTION REPORT.

- 10 – SALES & USE (BRICK & MORTAR)
- 12 – USE (ONLINE)
- 14 – CONSUMER USE (SELF ASSESSED BY THE PURCHASER)



Sales & Use Tax at a Glance

37

CODE 10 (BRICK & MORTAR)

SALES TAX

- A TAX ON THE SALE, TRANSFER, OR EXCHANGE OF A TAXABLE ITEM.
- IT GENERALLY APPLIES ON THE SALE TO THE END USER OR ULTIMATE CONSUMER.
- APPLIES ONLY TO INTRASTATE SALES. SELLER AND CUSTOMER ARE LOCATED IN THE SAME STATE.

USE TAX

- A TAX ON THE STORAGE, USE, OR CONSUMPTION OF A TAXABLE ITEM ON WHICH NO SALES TAX HAS BEEN PAID.
- APPLIES TO ITEMS PURCHASED EXEMPT FROM TAX WHICH ARE SUBSEQUENTLY USED IN A TAXABLE MANNER.
- APPLIES TO PURCHASES MADE OUTSIDE THE TAXING JURISDICTION BUT USED WITHIN THE STATE.



Sales & Use Tax at a Glance

38

CODE 12 (ONLINE)

VENDOR USE TAX

- CUSTOMER LOCATED OUTSIDE THE VENDOR'S STATE
- INTERSTATE COMMERCE IF THE VENDOR IS REGISTERED IN THE STATE OF DELIVERY.

CODE 14 (SELF-ASSESSED)

CONSUMER USE TAX

- SELF-ASSESSED BY THE PURCHASER, THE VENDOR DID NOT COLLECT EITHER A SALES OR USE TAX. THE PURCHASER REMITS THIS TAX DIRECTLY TO THE TAXING JURISDICTION.



Sales & Use Tax at a Glance

39

DIGITS IN THE TAX ACCOUNT NUMBER

- EXAMPLE = 10-123456789F-001
- 2-DIGIT CODE FOR THE TAX TYPE (EX. 10 = SALES TAX, 12 = USE TAX, ETC.)
- 9-DIGIT FEIN, LETTER "F" INDICATES FEIN (FED TAX IDENTIFICATION NUMBER)
- 3-DIGIT CODE FOR THE NUMBER OF BUSINESS LOCATIONS IN VIRGINIA.

Source: <https://www.tax.virginia.gov/web-upload-tax-faqs>