

Form Rulings-Fee

Virginia Department of Taxation Fee for Ruling Request or Local Tax Advisory Opinion

Name(s) _____

Virginia Account Number (SSN or FEIN) _____

Address _____

Daytime Telephone Number(s) _____

For Businesses, Contact Name _____

Payment of \$275.00 administrative fee attached.

Administrative Fee Waiver Request

For individuals only: I/We certify that the below conditions for exemption from the administrative fee have been met. I/ We understand that the fee will be required before consideration of this ruling request or local tax advisory opinion if the Department of Taxation finds that this certification is incorrect.

For local assessing officers: I certify that I am a local assessing officer.

For other waiver requests: If you are requesting a waiver for any other reason, attach an explanation.

Instructions

In general, an administrative fee of \$275.00 must be paid when you file for a ruling request or local tax advisory opinion.

Waiver of Fee for Individuals

The fee does not apply if:

- You are an individual, or the ruling request or local tax advisory opinion is for a sole proprietorship or a disregarded single-member limited liability company, **AND**
- Your gross monthly household income meets the Low Income Certification Guidelines shown below.

Low Income Certification Guidelines

Individuals and Sole Proprietors Only

Family Size	Gross Monthly Income
1	\$2,529
2	\$3,429
3	\$4,329
4	\$5,229
5	\$6,129
6	\$7,029
7	\$7,929
8	\$8,829
For each additional person add:	\$900

Waiver of Fee for Local Assessing Officers

The fee does not apply if you are a local assessing officer.

Other Waiver Requests

If you are requesting a waiver of the administrative fee for any reason other than income, attach an explanation. The Department will consider waiver requests on a case-by-case basis.

What to File

Attach your payment to Form Rulings-Fee and place at the front of the package that you submit.

Where to File and Pay

Make check payable to the Virginia Department of Taxation

Mail to:

**Virginia Department of Taxation
P.O. Box 27203
Richmond, Virginia 23261-7203**