

ANNUAL REPORT OF CERTIFICATED MOTOR VEHICLE CARRIERS REPORT OF

(Give exact name under which certificate was issued)

(Federal ID or Social Security #)

(S. C. C. Company ID #)

TO THE STATE CORPORATION COMMISSION VIRGINIA FOR THE ASSESSMENT OF ROLLING STOCK FOR THE YEAR 2021

This Report must be filed in **DUPLICATE** with the State Corporation Commission, Public Service Taxation Division, 4th Floor Tyler Building, 1300 East Main Street, Richmond, VA 23219 or P.O. Box 1197, Richmond, VA 23218 on or before the **FIRST DAY OF MARCH**.

Give name, title, and address of person to whom correspondence regarding this report should be addressed.

Name _____ Title _____ Phone No. (____) _____

Address _____

Give name, title, and address of person to whom tax bills should be sent for settlement.

Name _____ Title _____

Address _____

IMPORTANT

In order for this report to be accepted, all Schedules must be completed, the Oath signed and notarized, and a copy of the firm's Federal Report for the current year must be included.

Note: To all Freight Carriers: If no Federal Report is filed, you must include from the Interstate Commerce Commission Report the following Schedules: 330A, B, C, 720 & 740.

To all Passenger Carriers: If no Federal Report is filed, you must include a copy of your firm's latest year's balance sheet.

FILING INSTRUCTIONS

When filing your current year's Rolling Stock Tax Report, please follow these instructions.

1. Cover Page

List all required information. Be sure to give your area code with your phone number and if you have an alternate telephone number, please include it too.

List your Federal ID or Social Security Number and your State Corporation Commission Company ID Number.

2. Schedule 1

Five individual Class blocks are provided for reporting the various types of rolling stock and miscellaneous equipment by year(s) purchased and total actual cost. A Summary block is included.

Be sure to attach to your report and a current Inventory List of all equipment owned or operated (leased) as of January 1, which was based in Virginia or came into Virginia during the year. Give company number, serial number, year built, year purchased, and purchased cost. List the equipment by Class and by purchase year showing the totals which you will list on Schedule 1. The total of all classes on this List should agree with the total on Schedule 1 of your Tax Report unless you list Tire Cost and Title Tax under Instructions (on page 1, bottom left-hand corner).

By compiling and maintaining your Equipment List this way, you will have the totals ready for reporting. This will greatly assist in reconciling and verifying your report before computing your yearly tax obligation. You may type this Inventory List or send a computer printout. Please list those vehicles which were sold during the taxable year and the date of sale by each. (Only one copy of this Inventory List is required).

Please maintain accurate records to substantiate all cost information when an audit is conducted. Have available purchase or delivery invoices, cancelled checks, sales records, inventory or depreciation lists, refurbished costs if re-depreciated, and donation information

If you are refurbishing your equipment and establishing a new cost figure for depreciation purposes, you must report this new cost as if it were a new piece of equipment in the appropriate class on Schedule 1. Should you reassign new fleet numbers to this refurbished equipment, please, list the old number beside the new number so that your inventory can be accurately verified for both annual reporting and audit purposes.

Any vehicle which has been wrecked or scrapped and is still titled must be reported at a "Scrap Value" of \$200.

3. Schedule 2

List here only the VA miles (including Intra and Inter Trips) and Total miles traveled by all reported equipment which entered or operated in VA during the preceding year.

4. Schedule 3

All counties, cities, and incorporated towns are printed here for your convenience. List only the VA miles by each locality through which your vehicles traveled.

5. Oath

Complete, in detail, this section and have your signature notarized.

Definitions:

1. Equipment

Any company-owned vehicle or permanently leased vehicle (as of January 1 of each year) must be reported, as should the VA miles and Total miles traveled by each vehicle doing all types of business, either over assigned, charter, or contract routes.

It is suggested that the original cost, serial number, and purchase date information on leased equipment be obtained from the Lessor at the time the lease is established so that it will be available at the first of the year. Be sure to make copies for audit purposes.

2. Actual Cost-Includes

- A. Title tax paid on all vehicles purchased, unless company is exempt (i.e.. buses). This includes title tax paid in Virginia or any other state.
- B. Cost of any equipment attached or added to the vehicles (such as power tail gates, conveyors, compressors, refrigeration units, fifth wheels, or dollies).
- C. Actual cost of tires, either owned or rented, at the time the vehicle was purchased, or current value if tires are rented.
- D. Trade-in allowances should not be deducted from the actual cost of a vehicle.

3. Mileage

Good mileage-keeping practices during the year will certainly make your job in preparing Schedules 2 and 3 easier. Changes in routes and the additions of new routes will cause yearly adjustments to your VA mileage percentage.

You may make a weekly, bi-weekly, or monthly study of your mileage from all types of business and report those miles in Schedule 3. You must, however, report in Schedule 2 your total Virginia miles and Total miles for the year.

File your report on or before March 1, in duplicate.

All Data used to prepare the Rolling Stock and Special Tax Reports must be maintained for the current year plus the three previous years and kept readily available for Audit Purposes.

Any company or individual who does not comply with the preceding instructions and/or filing requirements will within two weeks of the filing deadline be issued a Show Cause Order to appear before the State Corporation Commission.

If you have any questions on the foregoing, or any problems in filing your report, please do not hesitate to call 1-804-371-9182. <http://www.scc.virginia.gov/pst/index.aspx>

Class 1						Class 4					
Trailers						Buses - Tractors - Large Trucks - Wreckers - Jockies					
A		B	C		For Commission Use	A		B	C		For Commission Use
Year Purchased		No.	Actual Cost to Respondent		% Assessed Value	Year Purchased		No.	Actual Cost to Respondent		% Assessed Value
1	2020			90		1	2020			93	
2	2019			80		2	2019			86	
3	2018			70		3	2018			79	
4	2017			60		4	2017			71	
5	2016			50		5	2016			64	
6	2015			40		6	2015			57	
7	2014			30		7	2014			50	
8	Prior			25		8	2013			43	
TOTAL						9	2012			36	
Class 2						Class 5					
Automobiles						Pick Up Trucks - Vans - SUVs					
1	2020			83		1	2020			88	
2	2019			67		2	2019			75	
3	2018			50		3	2018			63	
4	2017			33		4	2017			50	
5	Prior			25		5	2016			38	
TOTAL						6	Prior			25	
Class 3						Summary					
Miscellaneous Equipment - Radios, Fare Boxes, Fire Extinguishers											
1	2020-17			90							
2	2016-13			85							
3	2012-09			80							
4	Prior			75							
TOTAL											

Instructions:

1. Actual Original Purchase cost should include tire cost and Title Tax where applicable. Please sign below if both are included in Schedule 1.

_____(Sign)_____ (Date)_____

2A. Where tire cost is not included, list total tire cost value here.

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2B. Where Title Tax cost is not included, list total Title Tax cost value here.

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NOTE: Please attach to this report:
An inventory list of all equipment owned, operated, or leased as of Jan 1. Break this list down by Class and by Year Purchased. Total each Year Purchased Group to agree with each line in Schedule 1.
Give company number, serial number, license number, year built/purchased, and purchased cost. Be sure the total cost at the bottom of this list agrees with the SUMMARY TOTAL. (Only one list is necessary).

Summary			
	No.	Actual Cost to Respondent	For Commission Use Assessed Value
Class 1			
Class 2			
Class 3			
Class 4			
Class 5			
Other			
TOTAL			

SCHEDULE—2—VEHICLE MILEAGE

Report vehicle mileage traveled by the rolling stock of taxpayer during the twelve months ending December 31, 2020.

Total Miles in Virginia _____

Total Miles Within and Without Virginia _____

SCHEDULE - 3 - VEHICLE MILEAGE IN CITIES, COUNTIES, AND TOWNS

Report vehicle miles traveled by the rolling stock of taxpayer by each applicable County, City, and Incorporated Town in Virginia during the twelve months ending December 31, 2020.

Counties	Miles	Counties	Miles	Counties	Miles
Accomack		Fluvanna		Northampton	
Albemarle		Franklin		Northumberland	
Alleghany		Frederick		Nottoway	
Amelia		Giles		Orange	
Amherst		Gloucester		Page	
Appomattox		Goochland		Patrick	
Arlington		Grayson		Pittsylvania	
Augusta		Greene		Powhatan	
Bath		Greensville		Prince Edward	
Bedford		Halifax		Prince George	
Bland		Hanover		Prince William	
Botetourt		Henrico		Pulaski	
Brunswick		Henry		Rappahannock	
Buchanan		Highland		Richmond	
Buckingham		Isle of Wight		Roanoke	
Campbell		James City		Rockbridge	
Caroline		King and Oueen		Rockingham	
Carroll		King George		Russell	
Charles City		King William		Scott	
Charlotte		Lancaster		Shenandoah	
Chesterfield		Lee		Smyth	
Clarke		Loudoun		Southampton	
Craig		Louisa		Spotsylvania	
Culpeper		Lunenburg		Stafford	
Cumberland		Madison		Surry	
Dickenson		Mathews		Sussex	
Dinwiddie		Mecklenburg		Tazewell	
Essex		Middlesex		Warren	
Fairfax		Montgomery		Washington	
Fauquier		Nelson		Westmoreland	
Floyd		New Kent		Wise	

SCHEDULE - 3 - CONTINUED

Counties	Miles	Cities	Miles	Incorporated Towns	Miles
Wythe		Staunton		Capron	
York		Suffolk		Cedar Bluff	
Total:		Virginia Beach		Charlotts C.H.	
	Cities	Waynesboro		Chase City	
Alexandria		Williamsburg		Chatham	
Bristol		Winchester		Cheriton	
Buena Vista		Total:		Chilhowie	
Charlottesville		Incorporated Towns		Chincoteague	
Chesapeake		Abingdon		Christiansburg	
Colonial Heights		Accomac		Claremont	
Covington		Alberta		Clarksville	
Danville		Altavista		Cleveland	
Emporia		Amherst		Clifton	
Fairfax		Appalachia		Clifton Forge	
Falls Church		Appomattox		Clinchco	
Franklin		Ashland		Clinchport	
Fredericksburg		Bedford		Clintwood	
Galax		Belle Haven		Coeburn	
Hampton		Berryville		Colonial Beach	
Harrisonburg		Big Stone Gap		Courtland	
Hopewell		Blacksburg		Craigsville	
Lexington		Blackstone		Crewe	
Lynchburg		Bloxom		Culpeper	
Manassas		Bluefield		Damascus	
Manassas Park		Boones Mill		Dayton	
Martinsville		Bowling Green		Dendron	
Newport News		Boyce		Dillwyn	
Norfolk		Boydton		Drakes Beach	
Norton		Boykins		Dublin	
Petersburg		Branchville		Duffield	
Poquoson		Bridgewater		Dumfries	
Portsmouth		Broadway		Dungannon	
Radford		Brodnax		Eastville	
Richmond		Brookneal		Edinburg	
Roanoke		Buchanan		Elkton	
Salem		Burkeville		Exmore	
		Cape Charles		Farmville	

SCHEDULE - 3 - CONTINUED

Incorporated Towns	Miles	Incorporated Towns	Miles	Incorporated Towns	Miles
Fincastle		McKenney		Rural Retreat	
Floyd		Madison		St. Charles	
Fries		Marion		St. Paul	
Front Royal		Melfa		Saltville	
Gate City		Middbburg		Saxis	
Glade Spring		Middletown		Scottsburg	
Glasgow		Mineral		Scottsville	
Glen Lyn		Monterey		Shenandoah	
Gordonsville		Montross		Smithfield	
Goshen		Mt. Crawford		South Boston	
Gretna		Mt. Jackson		South Hill	
Grottoes		Narrows		Stanardsville	
Grundy		Nassawadox		Stanley	
Hailfax		New Castle		Stephens City	
Hallwood		New Market		Stony Creek	
Hamilton		Newsoms		Strasburg	
Haymarket		Nickelsville		Stuartsburg	
Haysi		Occoquan		Surry	
Herndon		Onancock		Tangier	
Hillsboro		Onley		Tappahanock	
Hillsville		Orange		Tazewell	
Honaker		Painter		The Plains	
Hurt		Pamplin		Timberville	
Independence		Parksley		Toms Brook	
Iron Gate		Pearisburg		Troutdale	
Irvington		Pembroke		Troutville	
Ivor		Pennington Gap		Urbanna	
Jarratt		Phenix		Victoria	
Jonesville		Pocahontas		Vienna	
Keller		Port Royal		Vinton	
Kenbridge		Pound		Virgilina	
Keysville		Pulaski		Wachapreague	
Kilmarnock		Purcellville		Wakefield	
LaCrosse		Quantico		Warrenton	
Lawrenceville		Remington		Warsaw	
Lebanon		Rich Creek		Washington	
Leesburg		Richlands		Waverly	
Louisa		Ridgeway		Weber City	
Lovettsville		Rocky Mount		West Point	
Luray		Round Hill		White Stone	

SCHEDULE - 3 - CONTINUED

Incorporated Towns	Miles
Windsor	
Wise	
Woodstock	
Wytheville	
Total:	
GRAND TOTAL: _____	

THIS TAX REPORT ON ROLLING STOCK OF MOTOR VEHICLE CARRIERS IS
FILED IN COMPLIANCE WITH THE CODE OF VIRGINIA, TITLE 58.1,
CHAPTER 26, ARTICLE 5, §58.1-2652 THRU §58.1-2658.

OATH

STATE OF _____

COUNTY OR CITY OF _____ to -wit

I, _____ , _____
(Name) (Title)

of this carrier, on oath, do say that the preceding return has been prepared from the original records of the carrier, that I have read it and that it is true to the best of my knowledge, information and belief; and I hereby acknowledge due service of notice that on March 1, 2021 the State Corporation Commission will proceed to assess the value of the rolling stock of the said carrier, and all other subjects of taxation, for taxation according to law, for the current year.

(Name) _____

(Title) _____

Subscribed and sworn to before me, this

_____ day of _____, 2021

(Notary Public)