



FREDERICK COUNTY, VIRGINIA

Ellen E. Murphy, Commissioner of the Revenue
 For questions: Email Heidi Largent at hlargent@fcva.us
 or Phone: 540-722-8329 / Fax: 540-667-6487
www.fcva.us/cor

**** OFFICE USE ONLY ****
 Date Received: _____
 Penalty: Y N
 Check No.: _____ Amount _____
 Difference: _____
 Penalty: Y N Initials: _____

ELECTRIC UTILITY & CONSUMPTION TAX REMITTANCE

Legal Name of Business:			
Trade Name (if any):			
Mailing Address:			
Business (Physical) Address:			
Business Phone:		Fax:	
Contact Person:		Contact Phone No.:	
Email Address:		Federal EIN / SSN:	

Per Chapter 155, Article VIII, § 155-34 of the Frederick County Code: A monthly tax is imposed and levied on each purchase of electricity delivered to consumers by a service provider, classified as determined by such provider. The service provider shall bill the electricity consumer tax to all users who are subject to the tax and to whom it delivers electricity and shall report the same to the Commissioner of the Revenue (COR) on a monthly basis. Such taxes shall be paid by the service provider to the Treasurer in accordance with §§ 58.1-3814 and 58.1-2901 of the Code of Virginia. Any tax paid by the consumer to the service provider shall be deemed to be held in trust by such provider until remitted to COR. Such remittance shall be done before the last day of the calendar month following the month the tax was received by the service provider. (See Frederick County Code § 155-34 and Virginia Code § 58.1-2900 et seq. for additional rate and other information.)

Month and Year Tax Was Collected:		Account No. (if known):	
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***** ELECTRIC UTILITY TAX *****

RESIDENTIAL MONTHLY RATE: \$0.22 plus the rate of \$0.003 on each kWh, not to exceed \$3 monthly
NON-RESIDENTIAL MONTHLY RATE: \$0.30 plus \$0.0024 per kWh on the first 700 kWhs per month, then \$0.0015928 on the balance

	RESIDENTIAL	COMMERCIAL/NON-RESIDENTIAL	TOTAL
Total Tax Billed Subscribers:			
DEDUCTIONS (itemize or attach a list):			
ADDITIONS (itemize or attach a list):			
Total Tax Due:			

***** LOCAL CONSUMPTION TAX *****

TIER ONE: \$0.00038 per kWh on all electricity consumed per month not in excess of 2,500 kWhs
TIER TWO: \$0.00024 per kWh on all electricity consumed per month in excess of 2,500 kWhs but not in excess of 50,000 kWhs
TIER THREE: \$0.00018 per kWh on all electricity consumed per month in excess of 50,000 kWhs

	TIER ONE	TIER TWO	TIER THREE	TOTAL
Tax Amount:				
DEDUCTIONS (itemize or attach a list):				
ADDITIONS (itemize or attach a list):				
Total Tax Due:				

CERTIFICATION

The owner must sign and date this form. If the business is an entity such as a trust, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. **It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true & correct as to every material matter. (Code Va. Sec. 58.1-11)**

I declare, under penalty of perjury, (1) that the foregoing information is complete, true, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.

_____	_____	_____	_____
Authorized Signature	Print Name	Title/Signing Capacity (e.g. Vice-President)	Date

Send completed form to: Heidi Largent, Commissioner of the Revenue, PO Box 552, Winchester VA 22604-0552