



Commonwealth of Virginia Department of Taxation

iReg Registration Complete – Sales Tax

Your registration is successful and complete!

Please save and / or print a copy of this document for your tax records. This information is only available one time.

Tax Type	Virginia Account Number	Filing Frequency	Beginning Liability Date
Sales Tax	10-933023110F-001	Monthly	08/2023

Account Number

Your 15 character Virginia Account Number (displayed above) is important and required every time you file a return, make a payment or contact the Virginia Department of Taxation (VirginiaTax).

Sales Tax Certificate

You must print and display your Sales Tax Certificate in your business. If you ever need a replacement copy, use your [Business Online Account](#) to view and reprint your certificate.

Filing Requirements and Obligations

The next sections help explain your tax obligations as a sales tax dealer and marketplace facilitator to Virginia Tax.

Forms, Frequency and Due Dates

Based on your registration, your filing frequency is **Monthly** and you are a **Marketplace Facilitator**. You must file / pay using the following forms and schedules, even if there is no tax to report for the filing period.

- **Form ST-9** – monthly form to report sales tax collected – due on / before the **20th of the month**
- **Schedule ST-9B** – monthly schedule to report sales for multiple business locations in multiple localities (if applicable)
- **Schedule ST-9R** – monthly schedule to report special regional sales and use tax (if applicable)

Additional information, to help you collect and remit the proper amounts, is also available on the [Sales and Use Tax](#) page.

- How your exempt sales must be reported on your return even though tax will not be paid on exempt sales
- How to calculate your Dealer's Discount, when applicable
- What foods qualify for the Food Tax rate
- How marketplace facilitators who sell or facilitate the sale of greater than \$100,000 in annual gross revenue from retail sales into the Commonwealth ("gross revenue") or 200 annual transactions to Virginia customers

How to File and Pay

You are **required** to electronically file / pay your Sales Tax using one or more of our online options. Use our [Online Services Overview](#) to help choose the free option(s) to best fit your needs.

- [eForms](#)
- [Business Online Account](#)
- [Web Upload](#)

If you are unable to file/pay electronically at this time, you may request a [temporary waiver](#) to use the paper method.

Filing Requirements and Obligations (continued)

Penalty and Interest

You are required to file/pay your tax return on or before the due date, even when no tax is due for the filing period. Failure to file on time (or at all) will result in Virginia Tax sending you a penalty notice for failure to file, even if no tax is due.

The penalty is 6% of the tax due for each month or fraction of a month, not to exceed 30%. For late filing and payment, interest is assessed at the rate established in Schedule 6621 of the Internal Revenue Code, plus 2%.

Record Keeping

Keep the following information with your tax records and store it according to the length of time described below.

- Account Number = Always
- Sales Tax Certificate = Always
- Copies of returns / schedules / payments filed with Virginia Tax = 3 Years
- Online system / electronic confirmations = 3 Years

Report Changes

Keep your information current and report changes in a timely manner using our [Business Online Account](#) option. Access the **Update Your Business Profile** feature to report your changes.

- Update Addresses and Contacts
- Update Responsible Officer Details
- Register for Additional Taxes
- Add a New Business Location
- Close a Business or Business Location

Contact Us

For assistance or for questions regarding your registration, please call 804.367.8037.

For specific tax type questions and related phone numbers, visit our [Contact Us](#) page.

Visit our website www.tax.virginia.gov for your Virginia tax needs.