



**FREDERICK COUNTY, VIRGINIA**

Commissioner of the Revenue

For questions: email Heidi Largent at [hlargent@fcva.us](mailto:hlargent@fcva.us)

or Phone: 540-722-8329 / Fax: 540-667-6487

[www.fcva.us/cor](http://www.fcva.us/cor)

**NATURAL GAS UTILITY & CONSUMPTION TAX REMITTANCE**

**\*\* OFFICE USE ONLY \*\***

Date Received: \_\_\_\_\_  
 Penalty: Y N  
 Check No.: \_\_\_\_\_ Amount \_\_\_\_\_  
 Difference: \_\_\_\_\_  
 Penalty: Y N Initials: \_\_\_\_\_

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 natural gas delivered to consumers by pipeline distribution companies and gas utilities classified by "class of consumer." The service provider shall bill the natural gas consumer tax to all users who are subject to the tax and to whom it delivers natural gas 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 natural gas provider. (See Frederick County Code § 155-34 and Virginia Code § 58.1-2904 et seq. for additional rate and other information.)

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

**RESIDENTIAL RATE:** 0.04 times any nonmetered charges plus the rate of \$0.055 on each CCF delivered, not to exceed \$3/month (Tier 1)  
**NON-RESIDENTIAL RATE:** For commercial / industrial = 0.04 times any nonmetered charges plus the rate of \$0.04 on the first 1,000 CCFs delivered monthly (Tier 1), plus \$0.033 for the next 29,000 CCFs (Tier 2), and \$0.025 for all CCFs over 30,000 (Tier 3). For apartment house or other multi-family dwellings using gas service through a master meter = \$3 x number of dwelling units served (Tier 1)  
**LIMIT:** Tax shall not be imposed at a rate in excess of 20 percent of the monthly amount charged to consumers of the utility service and shall not be applicable to any amount so charged in excess of \$15 per month for residential customers. See VA Code.

		RESIDENTIAL	COMMERCIAL/NON-RESIDENTIAL	TOTAL
<b>Total Minimum Tax Charges:</b>				
TIER 1	<b>Total CCFs Subject to Tax:</b>			
	<b>Total Tax per CCF:</b>			
TIER 2	<b>Total CCFs Subject to Tax:</b>			
	<b>Total Tax per CCF:</b>			
TIER 3	<b>Total CCFs Subject to Tax:</b>			
	<b>Total Tax per CCF:</b>			
<b>DEDUCTIONS (itemize or attach a list):</b>				
<b>ADDITIONS (itemize or attach a list):</b>				
<b>Total Tax Due:</b>				

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

**RATE: \$0.004 per CCF on all natural gas consumed per month not in excess of 500 CCFs**

<b>Tax Amount:</b>		
<b>DEDUCTIONS (itemize or attach a list):</b>		
<b>ADDITIONS (itemize or attach a list):</b>		
<b>Total Tax Due:</b>		

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