

Accelerated Sales Tax Payment Hardship Waiver Request - 2021

Complete this form to request a waiver if you are unable to make your Accelerated Sales Tax (AST) payment timely.

Waivers are only for the current tax year and must be requested each year if applicable.

The decision regarding whether to grant a waiver is based on the information provided showing a change in sales from one year to the next. Additionally, the Department may grant a partial waiver in cases where a full waiver is not warranted, provided the dealer's sales data supports a reduction in its AST liability. Examples that may justify granting of a waiver include, but are not limited to, sale or closing of a significant part of business; substantial decline in sales since the previous June; extenuating circumstances, such as a major change in the dealer's business model; out-of-state dealer who no longer makes sales in Virginia; or a one-time extraordinary event in the previous fiscal year that resulted in a liability for AST.

Your hardship waiver must be received by June 7, 2021.

Business Information

Provide your contact information below. Attach a list of all businesses represented in this request and include the Business Name, and Federal Employer Identification Number (FEIN) of each. The Approval or Denial letter will be sent to the address listed.

Waiver Request Date: _____

Business Name: _____

FEIN: _____

Mailing Address: _____

Contact Name: _____ Phone Number: _____

Accelerated Sales Tax Information

AST Amount Due: _____ AST Amount You Are Requesting to Pay: _____

Reason for Waiver – Check the reason(s) a payment waiver is being requested and provide all information.

☐ Bankruptcy – Provide the date the bankruptcy petition was filed. _____

☐ Business Closed / Closing – Provide the date the business is closed or closing. _____

☐ Other Hardship Reason – State the specific reason(s). _____

Submit Your Waiver Request

Online using Secure Messaging - Send a secure and confidential email to the Department. Be sure to attach your waiver request to your secure message. Additional information is available on the Department's website at **www.tax.virginia.gov**.

Fax your AST Waiver Requests to **804.225.3376**

Mail your waiver request to:

Virginia Department of Taxation
AST Waiver Requests
P.O. Box 5771
Richmond, VA 23220-0771