

Small Grains Assessment Return Instructions

General: The handler of small grains who purchases small grains (barley, oats, rye or wheat) produced in Virginia shall deduct from payments made to the farmer the amount of the assessment levied thereon and shall remit such assessment to the Virginia Department of Taxation along with a statement of the gross volume of Virginia produced small grains which has been handled.

"Handler" means any person who purchases small grains from a farmer and includes a farmer who transports and sells his own grain out of state. "Handler" also means any person, public or private corporation, or any association or partnership buying, accepting for shipment, or otherwise acquiring property in small grains from a farmer, and shall include a mortgagee, pledgee, lienor, or other person, public or private, having a claim against the farmer, when the actual or constructive possession of such small grains are taken as part payment or in satisfaction of such mortgage, pledge, lien or claim.

Filing Procedure: The Small Grains Assessment form must be filed with the Virginia Department of Taxation along with payment for the amount collected from farmers in the previous quarter. Returns are due by the last day of the month following March 31, June 30, September 30, and December 31.

Send completed return below to: **Virginia Department of Taxation
Virginia Small Grains Assessment
PO Box 2185
Richmond VA 23218-2185**

Change of Address or Out-of-Business: If you change your business or

mailing address, or if you are completely out of business, complete Form R-3, Registration Change Request or notify the department by letter. Send the form or letter to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114.**

Questions: Call (804) 786-2450 or write the **Virginia Department of Taxation, P.O. Box 715, Richmond, VA 23218-0715.** If you have Internet access, you can obtain most Virginia tax forms from the Department's web site www.tax.virginia.gov.

Assessment Rate: The assessment is one-half of one percent (.005) of the selling price per bushel.

Interest: Interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2%, will be added to the tax if not paid by the due date. Enter interest if you file the return and/or pay the tax after the due date.

Penalties and Interest: If the tax is not paid when due, a penalty of 5% of the tax due will be added to the tax, and the Virginia Department of Taxation will notify the taxpayer of such delinquency. If the tax and penalty are not paid within 30 days of the notification, interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2%, will be added on both the tax and penalty.

Declaration and Signature: Be sure to sign, date and enter your phone number on the return in the space indicated.

Worksheet For Computing Small Grains Assessment		
Complete this worksheet and transfer items indicated by the arrows to corresponding lines on Small Grains Assessment return (Form SG-1) below.		
1	Total Number of Bushels Enter the total of Virginia produced bushels of small grains handled. (Including those sold to out-of-state dealers, others and those produced by the handler.)	◀
2	Total Sales Price Enter the total sales price of all Virginia produced bushels handled.	◀
3	Assessment Enter the amount of the assessment, .5% of selling price per bushel. (Line 2 X .005)	◀
4	Interest for Late Filing and Payment See instructions above.	◀
5	Total Enter total amount due. (Add Lines 3 and 4)	◀

Detach at dotted line below. DO NOT SEND ENTIRE PAGE.

Form SG-1 Virginia Small Grains Assessment Return

(Doc ID 241)

Do NOT staple.

For assistance, call (804)786-2450.

Period	Due Date
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Acct. #	FEIN	
Name		
Address		
City	State	ZIP

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature _____ Date _____ Phone Number _____

Check each type of grain handled during this period.	Barley	▶	
	Wheat	▶	
	Oat	▶	
	Rye	▶	
1	Total Number of Bushels		
2	Total Sales Price		
3	Assessment (Line 2 X .005)		
4	Interest for Late Filing and Payment		
5	Total (Add Lines 3 and 4)		