

Cattle Assessment Return Instructions

General: An assessment is levied on all cattle and calves sold in Virginia. Every handler is responsible for payment of tax from the proceeds of sale owed to the respective owners of all cattle and calves when sold in the Commonwealth. Dairy cows going to farms for milk, animals selling for less than \$100 per head, or cattle of any type weighing 99 pounds or less are exempt from this tax.

Handler means, at the point where the cattle are weighed or traded and the value determined, an operator of any stockyard, livestock dealership, slaughterhouse, packing plant, or livestock auction, market, or any other person who purchases from a producer.

The handler must pay the tax to the Tax Commissioner on or before the 20th day of each month following the month in which the handler sells cattle.

Filing Procedure: The Cattle Assessment Return must be filed and the tax paid by the handler to the Virginia Department of Taxation on or before the 20th day of each month following the month in which the handler sells cattle.

Send completed return below to: **Virginia Department of Taxation
Cattle Assessment
P.O. 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 Information 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.** You can obtain most Virginia tax forms from our website at **www.tax.virginia.gov.**

Assessment Rate: The tax is \$0.50 per head.

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 Cattle Assessment	
Complete this Worksheet and transfer items to corresponding lines on Cattle Assessment Return (Form CA-1) below.	
	Total
1. Number of Cattle Enter the total cattle handled during the month covered by this return.	
2. Assessment Enter the amount of the assessment, \$0.50 per head. (Line 1 X \$0.50)	
3. Penalty for Late Filing and Payment See instructions above	
4. Interest for Late Filing and Payment See instructions above	
5. TOTAL AMOUNT DUE Enter the total amount due (Add Lines 2, 3, and 4)	

DO NOT mail this worksheet.
Detach at dotted line below. **DO NOT SEND ENTIRE PAGE.**

Form CA-1

(Doc ID 251)

Do NOT staple.

Virginia Cattle Assessment Return

For assistance, call (804)786-2450.

Period	Due Date
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Check if Out-of-Business and enter the termination/sold date _____

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Account Number	FEIN
Name	
Address	
City	State ZIP Code

1. Number of Cattle	
2. Assessment (Line 1 X \$0.50)	
3. Penalty for Late Filing and Payment	
4. Interest for Late Filing and Payment	
5. TOTAL AMOUNT DUE Add Lines 2, 3, and 4	

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 _____