

# Form Filing Status-Fee

## Virginia Department of Taxation Fee for Request to Change Corporate Filing Status

An administrative fee of \$100.00 must be paid when you request a change of corporate filing status.

Name of Parent or Lead Corporation \_\_\_\_\_

Virginia Account Number (FEIN) \_\_\_\_\_

Address \_\_\_\_\_

Daytime Telephone Number(s) \_\_\_\_\_

Contact Name \_\_\_\_\_

Payment of \$100.00 administrative fee attached.

Requesting a fee waiver (attach an explanation).

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### Instructions

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#### General

Any request to switch from one filing method to another must be submitted before the original or extended due date for the first return to use the requested filing status. Effective July 1, 2017, a \$100 administrative fee, Form Filing Status-Fee, and a copy of federal Form 851 must accompany all requests. The administrative fee must be paid, even if the requested change is not granted.

#### Waivers

Waivers will be granted only if the fee creates an unreasonable burden. If the Department of Taxation determines that a waiver is not warranted, payment will be required before the request to change the corporate filing status is reviewed.

#### Affiliated Corporations

Affiliated corporations that are subject to Virginia income taxes may file separate returns, a combined return, or a consolidated return. This election is made in the first year in which a group of affiliated corporations becomes eligible to file a consolidated or combined return in Virginia. This election is binding for any members that later join the affiliated group. Corporations making the initial election do not need permission from the Department. However, once the election is made, subsequent returns must be

filed on the same basis unless the Department grants permission to change the election.

Generally, the Department will grant requests to change an affiliated group's filing status from separate to combined or from combined to separate. Requests to change to or from a consolidated filing status will generally be denied absent extraordinary circumstances. However a group of affiliated corporations that has filed Virginia income tax returns on the same basis for at least the preceding 20 years will be granted permission to change its filing status from consolidated to separate or from separate or combined to consolidated if: (1) the tax computed under the requested filing status would be equal to or greater than the tax for the preceding taxable year; and (2) the affiliated group agrees to compute its tax liability under both the new filing status and the former filing status and pay the greater of the two amounts for the first two taxable years in which the new filing status is effective.

#### Where to File and Pay

Attach your payment to Form Filing Status-Fee.

Make check payable to the Virginia Department of Taxation

Mail to: **Virginia Department of Taxation**

**P.O. Box 27203**

**Richmond, Virginia 23218-7203**