

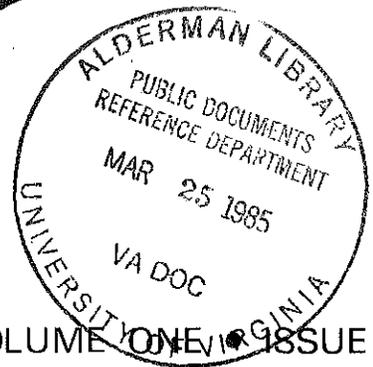
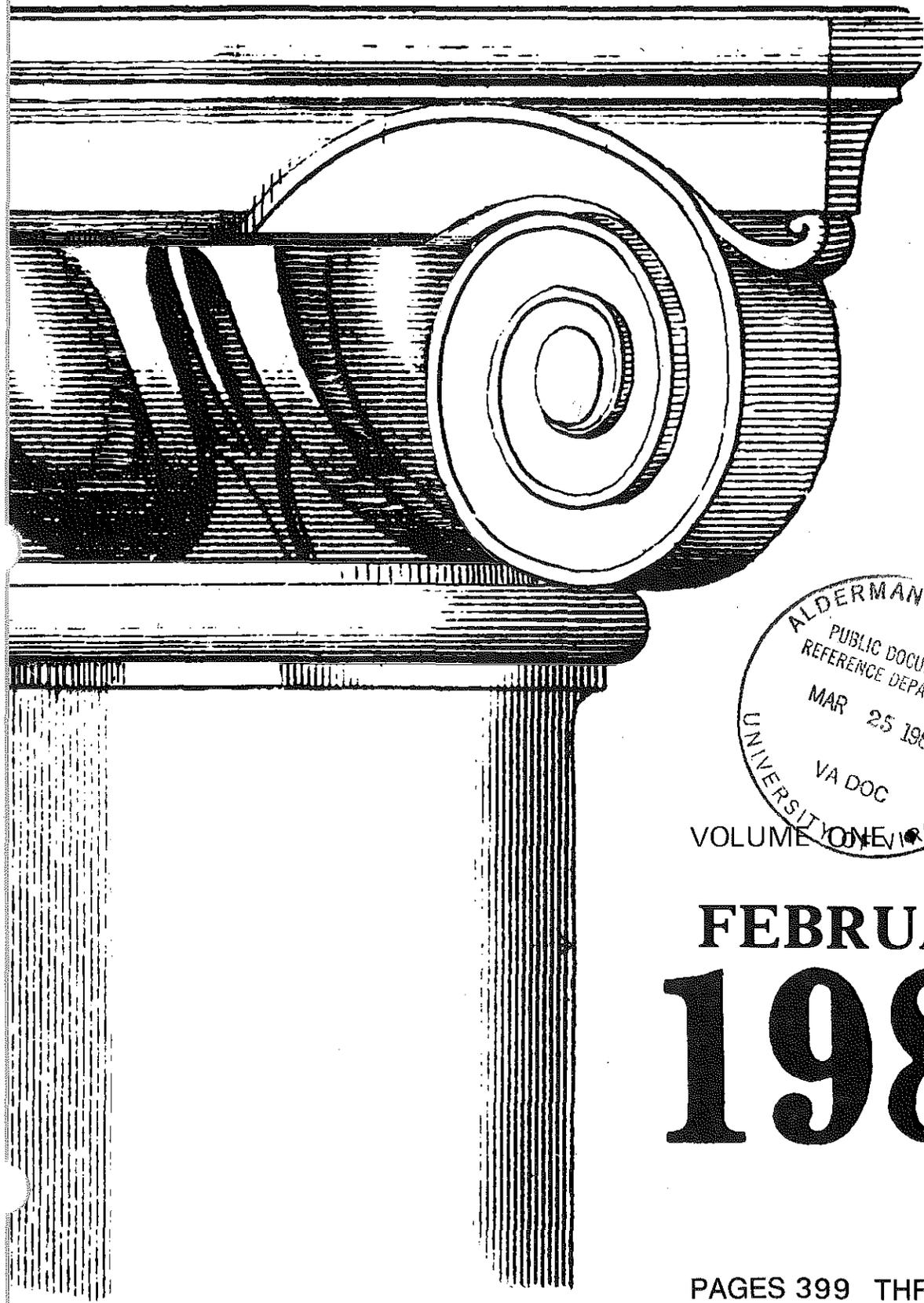
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THE VIRGINIA REGISTER

OF REGULATIONS

VA
DOC



VOLUME ONE • ISSUE NINE

FEBRUARY 4
1985

PAGES 399 THROUGH 588

INFORMATION ABOUT THE VIRGINIA REGISTER OF REGULATIONS

VIRGINIA REGISTER

The *Virginia Register* is an official state publication issued every other week throughout the year. Indexes are published quarterly, and the last index of the year is cumulative.

The *Virginia Register* has several functions. The full text of all regulations, both as proposed and as finally adopted or changed by amendment are required by law to be published in the *Virginia Register of Regulations*.

In addition, the *Virginia Register* is a source of other information about state government, including all Emergency Regulations issued by the Governor, and Executive Orders, the Virginia Tax Bulletin issued monthly by the Department of Taxation, and notices of all public hearings and open meetings of state agencies.

ADOPTION, AMENDMENT, AND REPEAL OF REGULATIONS

An agency wishing to adopt, amend, or repeal regulations must first publish in the Virginia Register a notice of proposed action; a basis, purpose, impact and summary statement; a notice giving the public an opportunity to comment on the proposal, and the text of the proposed regulations.

Under the provisions of the Administrative Process Act, the Registrar has the right to publish a summary, rather than the full text, of a regulation which is considered to be too lengthy. In such case, the full text of the regulation will be available for public inspection at the office of the Registrar and at the office of the promulgating agency.

Following publication of the proposal in the *Virginia Register*, sixty days must elapse before the agency may take action on the proposal.

During this time, the Governor and the General Assembly will review the proposed regulations. The Governor will transmit his comments on the regulations to the Registrar and the agency and such comments will be published in the *Virginia Register*.

Upon receipt of the Governor's comment on a proposed regulation, the agency (i) may adopt the proposed regulation, if the Governor has no objection to the regulation; (ii) may modify and adopt the proposed regulation after considering and incorporating the Governor's suggestions, or (iii) may adopt the regulation without changes despite the Governor's recommendations for change.

The appropriate standing committee of each branch of the General Assembly may meet during the promulgation or final adoption process and file an objection with the *Virginia Registrar* and the promulgating agency. The objection will be published in the *Virginia Register*. Within twenty-one days after receipt by the agency of a legislative objection, the agency shall file a response with the Registrar, the objecting legislative Committee, and the Governor.

When final action is taken, the promulgating agency must again publish the text of the regulation, as adopted, highlighting and explaining any substantial changes in the final regulation. A thirty-day final adoption period will commence upon publication in the *Virginia Register*.

The Governor will review the final regulation during his time and if he objects, forward his objection to the Registrar and the agency. His objection will be published in the *Virginia Register*. If the Governor finds that changes made to the proposed regulation are substantial, he may suspend the regulatory process for thirty days and

require the agency to solicit additional public comment on the substantial changes.

A regulation becomes effective at the conclusion of this thirty-day final adoption period, or at any other later date specified by the promulgating agency, unless (i) a legislative objection has been filed, in which event the regulation, unless withdrawn, becomes effective on the date specified, which shall be after the expiration of the twenty-one day extension period; or (ii) the Governor exercises his authority to suspend the regulatory process for solicitation of additional public comment, in which event the regulation, unless withdrawn, becomes effective on the date specified which date shall be after the expiration of the period for which the Governor has suspended the regulatory process.

Proposed action on regulations may be withdrawn by the promulgating agency at any time before final action is taken.

EMERGENCY REGULATIONS

If an agency determines that an emergency situation exists, it then requests the Governor to issue an emergency regulation. The emergency regulation becomes operative upon its adoption and filing with the Registrar of Regulations, unless a later date is specified. Emergency regulations are limited in time and cannot exceed a twelve-months duration. The emergency regulations will be published as quickly as possible in the *Virginia Register*.

During the time the emergency status is in effect, the agency may proceed with the adoption of permanent regulations through the usual procedures (See "Adoption, Amendment, and Repeal of Regulations," above). If the agency does not choose to adopt the regulations, the emergency status ends when the prescribed time limit expires.

STATEMENT

The foregoing constitutes a generalized statement of the procedures to be followed. For specific statutory language, it is suggested that Article 2 of Chapter 1.1:1 (§§ 9-6.14:6 through 9-6.14:9) of the Code of Virginia be examined carefully.

CITATION TO THE VIRGINIA REGISTER

The Virginia Register is cited by volume, issue, page number, and date. **1:3 VA.R. 75-77 November 12, 1984** refers to Volume 1, Issue 3, pages 75 through 77 of the Virginia Register issued on November 12, 1984.

Virginia Register of Regulations. Published bi-weekly, with an index published quarterly by the Commonwealth of Virginia, Virginia Code Commission, P.O. Box 3-AG, Richmond, Virginia 23208, pursuant to Article 7 of Chapter 1.1:1 (§ 9-6.14:2 et seq.) of the Code of Virginia. Subscriptions \$85 per year, postpaid to points in the U.S., 3rd-Class postage paid at Richmond, Virginia and individual copies \$4 each. Direct all mail to Registrar of Regulations, P.O. Box 3-AG, Richmond, Virginia 23208, Telephone (804) 786-3591.

Members of the Virginia Code Commission: Theodore V. Morrison, Jr., Chairman, Delegate; Dudley J. Emick, Jr., Vice Chairman Senator; A. L. Philpott, Speaker of the House of Delegates; James P. Jones, Senator; Russell M. Carneal, Circuit Judge; John Wingo Knowles, Retired Circuit Judge; William G. Broadus, Chief Deputy Attorney General; John A. Banks, Jr., Secretary, Director of the Division of Legislative Services.

Staff of the Virginia Register: Joan W. Smith, Registrar of Regulations; Ann M. Brown, Assistant Registrar of Regulations.

Citizen Participation in the Rule-Making Process

As required by the Administrative Process Act, each agency of the Commonwealth is required to develop, adopt and utilize public participation guidelines for soliciting the input of interested parties in the formation and development of its regulations.

Citizens may participate in the process by which administrative regulations are adopted, amended, or repealed by submitting data or views on proposed regulations either orally or in writing, to the proposing agency (see General Notices and Calendar of Events section of the *Virginia Register*).

How to Follow State Agency Regulatory Action in the Virginia Register

Under the provisions of the Administrative Process Act, state agencies must publish in the *Virginia Register* the full text of proposed rules and regulations, if substantive, as well as a summary statement.

In addition, the agency is required to provide a public comment period and hold a public hearing. A notice of hearing will be published sixty days prior to the hearing. Such notices are published in the CALENDAR OF EVENTS section of the *Virginia Register*. Proposed regulations and adopted regulations are published in separate sections of the *Virginia Register*.

All executive orders and comments on regulations issued by the Governor are published under the GOVERNOR section.

The CALENDAR OF EVENTS section not only contains the notices of public comment periods and hearings but also all notices of meetings required to be open under the provisions of the Freedom of Information Act.

VIRGINIA REGISTER OF REGULATIONS
PUBLICATION DEADLINES AND SCHEDULES

ISSUE DATE	MATERIAL SUBMITTED BY 4:30 p.m. Friday	Will be included in PUBLICATION MAILED on Friday
Feb. 4	Jan. 18	Feb. 1
Feb. 18	Feb. 1	Feb. 15
Mar. 4	Feb. 15	Mar. 1
Mar. 18	Mar. 1	Mar. 15
Apr. 1	Mar. 15	Mar. 29
Apr. 15	Mar. 29	Apr. 12
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Apr. 29	Apr. 12	Apr. 26
May 13	Apr. 26	May 10
May 27	May 10	May 24
June 10	May 24	June 7
June 24	June 7	June 21
July 8	June 21	July 5
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Sept. 2	Aug. 16	Aug. 30
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PROPOSED REGULATIONS

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Symbol Key

Roman type indicates existing text of regulations. *Italic type* indicates proposed new text. Language which has been stricken indicates proposed text for deletion.

DEPARTMENT OF HEALTH

Title of Regulations: VR 355-01-1. Revisions to 1984 Virginia Voluntary Formulary.

Statutory Authority: §§ 32.1-12 and 32.1-79 et seq. of the Code of Virginia.

NOTICE:

The full text of the Virginia Formulary will be published at a later date. At this time we are setting out the changes filed by the Health Department with the Registrar of Regulations in lieu of the full text. The changes have been summarized below.

Summary:

The purpose of the Virginia Voluntary Formulary is to provide a list of drugs of accepted therapeutic value, commonly prescribed within the Commonwealth which are available from more than one source of supply, and a list of chemically and therapeutically equivalent drug products which have been determined to be interchangeable. Utilization of the Formulary by practitioners and pharmacists enables citizens of Virginia to obtain safe and effective drug products at a reasonable price consistent with high quality standards.

The proposed revised Virginia Voluntary Formulary adds and deletes drugs and drug products to the Formulary that became effective July 1, 1984. These additions and deletions are based upon recommendations of the Virginia Voluntary Formulary Council following its review of scientific data submitted by pharmaceutical manufacturers. The Council makes its recommendations to the State Board of Health.

The Virginia Voluntary Formulary is needed to enable citizens of Virginia to obtain safe and effective drug products at a reasonable price consistent with high quality standards. Without the Formulary, physicians, dentists, and pharmacists in Virginia would not have the assurance that those generic drug products that may be substituted for brand name products have been evaluated and judged to be interchangeable with the brand name products.

VR 355-01-1. Revisions to 1984 Virginia Voluntary Formulary.

ADDITIONS TO THE VIRGINIA VOLUNTARY FORMULARY

ACETAMINOPHEN Tablets

Duramed	325mg, 500mg
Geneva Generics/Danbury	325mg
Parmed Pharm./Duramed	325mg, 500mg

ACETAMINOPHEN Elixir

Bioline Labs.	160mg/5ml
Rugby Labs./Naska	160mg/5ml

ACETAMINOPHEN with CODEINE Capsules

Lemmon Company	300mg-60mg
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ACETAMINOPHEN with CODEINE Tablets

Barr Labs.	300mg-60mg
Bell Pharm./Barr	325mg-60mg
Bioline Labs./Halsey	325mg-15mg
Drummer Labs./Phoenix	300mg-15mg, 300mg-30mg, 300mg-60mg
Goldline Labs./Zenith	300mg-60mg
Major Pharm./Barr	300mg-60mg
Major Pharm./Cord	300mg-60mg
Major Pharm./Lemmon	325mg-15mg, 300mg-30mg, 300mg-60mg
Major Pharm./Zenith	300mg-60mg
Qualitest Labs./Zenith	300mg-30mg, 300mg-60mg
Parmed Pharm./Phoenix	300mg-30mg, 300mg-60mg
Parmed Pharm./Towne-Paulsen	300mg-30mg, 300mg-60mg

Proposed Regulations

ACETAMINOPHEN with CODEINE (continued) Tablets

Purepac Pharm./Barr	300mg-60mg
United Research Labs./Lemmon	300mg-15mg
United Research Labs./Towne-Paulsen	325mg-30mg, 325mg-60mg

ACETAMINOPHEN with CODEINE Elixir

Bioline Labs./National	120mg-12mg/5ml
Qualitest Labs./National	120mg-12mg/5ml

ACETAMINOPHEN with OXYCODONE Tablets

Halsey Drug Co.	325mg-5mg
Purepac Pharm./Halsey	325mg-5mg

ACETAZOLAMIDE Tablets

Bell Pharmacal/Bolar	250mg
Qualitest Labs./Bolar	250mg

ALLOPURINOL Tablets

Bioline Labs./Boots	100mg, 300mg
Goldline Labs./Boots	100mg, 300mg
Parmed Pharm./Boots	100mg, 300mg

AMINOPHYLLINE Tablets

Bioline Labs./West-ward	100mg, 200mg
Goldline Labs./West-ward	100mg, 200mg
Halsey Drug Co.	100mg

AMINOPHYLLINE Tablets

Major Pharm./Cord	100mg, 200mg
Qualitest Labs./Halsey	100mg
Rugby Labs./West-ward	100mg, 200mg

AMITRIPTYLINE HCl Tablets

Major Pharm./Biocraft	100mg
Major Pharm./Cord	10, 25, 50, 75, 100, 150mg
Purepac Pharmaceutical	10, 50, 75, 100mg
Qualitest Labs./Mylan	10, 25, 50, 75, 100mg

AMOXICILLIN Capsules

Bioline Labs./Mylan	250mg, 500mg
Drummer/Phoenix	250mg, 500mg
Goldline Labs./Mylan	250mg, 500mg
Major Pharm./Biocraft	250mg, 500mg
Parmed Pharm./Mylan	250mg, 500mg
Qualitest Labs./Biocraft	250mg, 500mg
Qualitest Labs./Mylan	250mg, 500mg

AMOXICILLIN Suspension

Bioline Labs./Biocraft	125mg/5ml, 250mg/5ml
Goldline Labs./Biocraft	125mg/5ml, 250mg/5ml
Major Pharm./Biocraft	125mg/5ml, 250mg/5ml
Qualitest Labs./Biocraft	125mg/5ml, 250mg/5ml
Qualitest Labs./Mylan	125mg/5ml, 250mg/5ml

Proposed Regulations

AMPICILLIN Capsules

Major Pharm./Biocraft	250mg, 500mg
Qualitest Labs./Biocraft	250mg, 500mg
Qualitest Labs./Mylan	250mg, 500mg

AMPICILLIN Suspension

Qualitest Labs./Biocraft	125mg/5ml, 250mg/5ml
Qualitest Labs./Mylan	125mg/5ml, 250mg/5ml

ASPIRIN with CAFFEINE and BUTALBITAL Tablets

Bioline Labs./Boots	325mg-40mg-50mg
Boots Labs.	325mg-40mg-50mg
Geneva Generics/Zenith	325mg-40mg-50mg
Parmed Pharm./Boots	325mg-40mg-50mg
Qualitest Labs./Zenith	325mg-40mg-50mg
Zenith Labs.	325mg-40mg-50mg

ASPIRIN with CODEINE Tablets

Barr Labs.	325mg-30mg, 325mg-60mg
Bell Pharmacal/Barr	325mg-30mg
Parmed Pharm./Towne-Paulsen	325mg-30mg, 325mg-60mg
Qualitest Labs./Barr	325mg-30mg, 325mg-60mg
Rugby Labs./Halsey	325mg-15mg, 325mg-30mg, 325mg-60mg

ASPIRIN with OXYCODONE Tablets

Dupont Pharmaceuticals	325mg-4.5mg-0.38mg	Percodan
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ASPIRIN with OXYCODONE (continued) Tablets

Halsey Drug Company 325mg-4.5mg-0.38mg

BACITRACIN Ointment

Parmed Pharm./Clay-Park 500 units/Gm

BACITRACIN-NEOMYCIN SULFATE-POLYMYXIN B Ointment

Bioline Labs./Clay-Park 500u-5mg-5000u

Goldline Labs./Clay-Park 500u-5mg-5000u

Major Pharm./NMC 500u-5mg-5000u

Parmed Pharm./Clay-Park 500u-5mg-5000u

Rugby Labs./Clay-Park 500u-5mg-5000u

BELLADONNA ALKALOIDS with PHENOBARBITAL Tablets

Lemmon Co. 0.1296mg-15mg

United Research Labs./Lemmon 0.1296mg-15mg

BELLADONNA ALKALOIDS with PHENOBARBITAL Elixir

Bay Labs. 0.1296mg-15mg/5ml

Bioline Labs./National 0.1296mg-15mg/5ml

Geneva Generics/Bay 0.1296mg-15mg/5ml

Rugby Labs./Bay 0.1296mg-15mg/5ml

BENZTROPINE Tablets

Merck, Sharp & Dohme 0.5mg, 1mg, 2mg Cogentin

Quantum Pharmaceuticals 0.5mg, 1mg, 2mg

Proposed Regulations

BENZTROPINE (continued) Tablets

Rugby Labs./Quantum 0.5mg, 1mg, 2mg

BETAMETHASONE VALERATE Cream

D-M/Lemmon 0.1%

Fougera/Byk-Gulden 0.1%

Geneva Generics/NMC 0.1%

NMC Labs 0.1%

Parmed Pharm./Lemmon 0.1%

Pharmaderm/Byk-Gulden 0.1%

Qualitest Labs./NMC 0.1%

Savage Labs./Byk-Gulden 0.1%

BETAMETHASONE VALERATE Lotion

Fougera/Byk-Gulden 0.1%

Pharmaderm/Byk-Gulden 0.1%

Savage Labs./Byk-Gulden 0.1%

Schering Corp. 0.1% Valisone

BETAMETHASONE VALERATE Ointment

Fougera/Byk-Gulden 0.1%

Geneva Generics/NMC 0.1%

NMC Labs. 0.1%

Qualitest Labs./NMC 0.1%

Savage Labs./Byk-Gulden 0.1%

Schering Corp. 0.1% Valisone

BETHANECHOL CHLORIDE Tablets

Bell Pharmacal/Bolar	25mg
Bioline Labs./Bolar	10mg, 25mg
Geneva Generics/Danbury	10mg, 25mg
Major Pharm./Bolar	5, 10, 25, 50mg
Parmed Pharm./Bolar	10mg, 25mg, 50mg
Qualitiest Labs./Danbury	10mg, 25mg, 50mg
Rugby Labs./Bolar	10mg, 25mg
United Research Labs./Bolar	50mg

BROMPHENIRAMINE MALEATE Elixir

Bioline Labs./National	2mg/5ml
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BUTABARBITAL SODIUM Tablets

Lemmon Co.	15mg, 30mg
Major Pharm./Lemmon	15mg, 30mg
Qualitiest Labs./Phoenix	15mg, 30mg
United Research Labs./Lemmon	15mg, 30mg

BUTABARBITAL SODIUM Elixir

Bioline Labs./National	30mg/5ml
Qualitest Labs./National	30mg/5ml

CARISOPRODOL Tablets

Bell Pharmacal/Bolar	350mg
Bioline Labs./Bolar	350mg

Proposed Regulations

CARISOPRODOL (continued) Tablets

Geneva Generics/Danbury	350mg
Goldline Labs./Bolar	350mg
Major Pharm./Bolar	350mg
Parmed Pharm./Bolar	350mg
Qualitest Labs./Bolar	350mg

CHLORAL HYDRATE Capsules

Bioline Labs./Scherer	500mg
Goldline Labs./Scherer	500mg

CHLORAL HYDRATE Syrup

Qualitest Labs./National	500mg/5ml
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CHLORAMPHENICOL Capsules

Goldline Labs./Zenith	250mg
Major Pharm./Zenith	250mg
Qualitest Labs./Zenith	250mg

CHLORDIAZEPOXIDE HCl Capsules

Bell Pharmacal/Barr	5mg, 25mg
Bioline Labs./Phoenix	5mg, 10mg, 25mg
Bioline Labs./Zenith	5mg, 10mg, 25mg
Drummer Labs./Phoenix	5mg, 10mg, 25mg
Goldline Labs./Phoenix	5mg, 10mg, 25mg
Lederle Labs./Pharmaceutical Basics	5mg, 10mg, 25mg

CHLORDIAZEPOXIDE HCl (continued)
Capsules

Major Pharm./Cord	5mg, 10mg, 25mg
Qualitest Labs./Barr	5mg, 10mg, 25mg
United Research Labs./Cord	5mg, 10mg, 25mg
United Research Labs./Pharm. Basics	5mg, 25mg

CHLOROQUIN PHOSPHATE
Tablets

Bioline Labs./Biocraft	250mg
Geneva Generics/Danbury	250mg
Goldline Labs./Biocraft	250mg
Major Pharm./Richlyn	250mg

CHLOROTHIAZIDE
Tablets

Bell Pharmacal/Bolar	250mg
Bell Pharmacal/Mylan	500mg
Bioline Labs./Mylan	250mg, 500mg
Major Pharm./Bolar	250mg
Qualitest Labs./Mylan	250mg, 500mg

CHLOROTHIAZIDE with RESERPINE
Tablets

Parmed Pharm./Bolar	250mg-0.125mg
Qualitest Labs./Mylan	250mg-0.125mg

CHLOROPHENIRAMINE MALEATE
Tablets

Major Pharm/Cord	4mg
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Proposed Regulations

CHLORPHENIRAMINE MALEATE Controlled Release Capsules

Major Pharm./Cord 8mg, 12mg

CHLORPROMAZINE HCl Concentrate

Major Pharm./Cord 30mg/ml, 100mg/ml

Parmed Pharm./Cord 30mg/ml, 100mg/ml

CHLORPROMAZINE HCl Syrup

Major Pharm./Cord 10mg/5ml

CHLORPROPAMIDE Tablets

Danbury Pharmacal 100mg, 250mg

Par Pharmaceutical 100mg, 250 mg

Pfizer Labs. 100mg, 250mg Diabinese

Rugby Labs./Chelsea 100mg, 250mg

Rugby Labs./Zenith 100mg

Zenith Labs. 100mg, 250mg

CHLORTHALIDONE Tablets

Bioline Labs./Zenith 25mg, 50mg

Goldine Labs./Zenith 25mg, 50mg

Major Pharm./Bolar 25mg, 50mg

Purepac Pharmaceutical 50mg

Qualitest Labs./Bolar 25mg, 50mg

Parmed Pharm./Danbury 25mg, 50mg

CHLORZOXAZONE Tablets

Danbury Pharmacal	250mg	
McNeil Pharmaceutical	250mg	Parafon
Par Pharmaceutical	250mg	

CLOXACILLIN Capsules

Bioline Labs./Biocraft	250mg, 500mg
Goldline Labs./Biocraft	250mg, 500mg
Major Pharm./Biocraft	250mg, 500mg
Qualitest Labs./Biocraft	250mg, 500mg

CLOXACILLIN Solution

Rugby Labs./Biocraft	125mg/5ml
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COLCHICINE Tablets

Bell Pharmacal	0.6mg
Bioline Labs./Zenith	0.6mg
Major Pharm./Zenith	0.6mg
Qualitest Labs./Danbury	0.6mg
Rugby Labs./West-ward	0.6mg

CORTISONE ACETATE Tablets

Bioline Labs./Heather	25mg
Goldline Labs./Heather	25mg
Rugby Labs./West-ward	25mg

Proposed Regulations

CYPROHEPTADINE Tablets

Bell Pharmacal/Bolar
Major Pharm./Bolar
Qualitest Labs./Zenith

4mg
4mg
4mg

DEXAMETHASONE Tablets

Bell Pharmacal/Barr
Bioline Labs./Par
Goldline Labs./Par
Major Pharm./Barr
Organon Pharmaceuticals
Par Pharmaceutical
Qualitest Labs./Bolar
Rugby Labs./Barr
Rugby Labs./Par
United Research Labs./Par

0.75mg
0.5, 0.75, 1.5, 4mg, 6mg
0.5, 0.75, 1.5, 4mg
0.25, 0.5, 0.75, 1.5mg
0.5, 0.75, 1.5, 4mg
6mg
0.75mg
1.5mg
4mg
6mg

DEXAMETHASONE Elixir

Qualitest Labs./National

0.5mg/5ml

DICLOXACILLIN SODIUM Capsules

Bioline Labs./Biocraft
Goldline Labs./Biocraft
Lederle Labs./Biocraft
Major Pharm./Biocraft
Qualitest Labs./Biocraft

250mg, 500mg
250mg, 500mg
250mg, 500mg
250mg, 500mg
250mg

Proposed Regulations

DICYCLOMINE HCl Capsules

Bell Pharmacal/Danbury	10mg
Lederle Labs./Danbury	10mg
Qualitest Labs./Bolar	10mg

DICYCLOMINE HCl Tablets

Bell Pharmacal/Bolar	20mg
Bioline Labs./Bolar	20mg
Lederle Labs./Danbury	20mg
Qualitest Labs./Bolar	20mg

DICYCLOMINE HCl Syrup

Bioline Labs./National	10mg/5ml
Major Pharm./National	10mg/5ml
Qualitest Labs./National	10mg/5ml

DIETHYLPROPION Controlled Reverse Tablets

Bioline Labs./Riker	75mg
Goldline Labs./Riker	75mg
M-D Pharm./Riker	75mg

DIMENHYDRINATE Tablets

Amide Pharmaceutical	50mg
Major Pharm./Richlyn	50mg
Qualitest Labs./Barr	50mg
Rugby Labs./Amide	50mg

Proposed Regulations

DIMENHYDRINATE Elixir

Goldline Labs./National	12.5mg/4ml
Qualitest Labs./National	12.5mg/4ml

DIPHENHYDRAMINE HCl Capsules

Major Pharm./Cord	25mg, 50mg
Qualitest Labs./Danbury	25mg, 50mg

DIPHENHYDRAMINE Elixir

Bioline Labs./National	12.5mg/5ml
Halsey Drug Co.	12.5mg/5ml
Rugby Labs./Naska	12.5mg/5ml
United Research Labs./Purepac-Kalipharma	12.5mg/5ml

DIPHENOXYLATE with ATROPINE Tablets

Bioline Labs./MD	2.5mg-0.025mg
Lederle Labs./MD	2.5mg-0.025mg
Qualitest Labs./Zenith	2.5mg-0.025mg

DIPHENOXYLATE with ATROPINE Liquid

Qualitest Labs./National	2.5mg-0.025mg/5ml
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DIPYRIDAMOLE Tablets

Barr Labs.	50mg, 75 mg
Bell Pharmacal/Barr	25mg, 50mg, 75mg

DIPYRIDAMOLE Tablets

Lederle Labs./Barr	50mg, 75mg
Parmed Pharm./Par	25mg, 50mg, 75mg
Smith, Kline & French Labs./Barr	25mg, 50mg 75mg

DOCUSATE SODIUM Capsules

Rugby Labs./Pharmacaps	100mg, 250mg
Rugby Labs./Richlyn	250mg

DOCUSATE SODIUM Syrup

Bell Pharmacal/National	20mg/5ml
Parmed Pharm./Bay	20mg/5ml
Rugby Labs./Naska	20mg/5ml

DOCUSATE SODIUM with CASANTHRANOL Capsules

Bioline Labs./Scherer	100mg-30mg
Goldline Labs./Scherer	100mg-30mg

DOCUSATE SODIUM with CASANTHRANOL Syrup

Bioline Labs./National	60mg-30mg/15ml
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DOXYCYCLINE HYCLATE Capsules

Bioline Labs./Rachelle	50mg, 100mg
Drummer Labs./Phoenix	100mg
D-M/Lemmon	100mg
Geneva Generics/Danbury	50mg, 100mg

Proposed Regulations

DOXYCYCLINE HYCLATE (continued) Capsules

Goldline Labs./Rachelle	50mg, 100mg
Lederle Labs./Mylan	50mg, 100mg
Major Pharm./Lemmon	50mg, 100mg
Par Pharmaceutical	100mg
Parmed Pharm./Danbury	50mg, 100mg
Parmed Pharm./Lemmon	100mg
Parmed Pharm./Phoenix	100mg
Qualitest Labs./Danbury	50mg, 100mg
Zenith Labs.	50mg, 100mg

DOXYCYCLINE HYCLATE Tablets

Barr Labs.	100mg
Bell Pharmacal/Barr	100mg
Geneva Generics/Danbury	100mg
Lederle Labs./Mylan	100mg
Lemmon Co./Danbury	100mg
Major Pharm./Barr	100mg
Parmed Pharm./Danbury	100mg
Qualitest Labs./Danbury	100mg
United Research Labs./Mylan	100mg
Zenith Labs.	100mg

EPHEDRINE SULFATE Capsules

Major Pharm./Richlyn	25mg
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ERGOLOID MESYLATES Tablets

Bell Pharmacal/Danbury	1mg
Bioline Labs./Bolar	1mg
Geneva Generics/Danbury	1mg
Goldline Labs./Bolar	1mg
Major Pharm./Bolar	1mg
Parmed Pharm./Bolar	1mg
Parmed Pharm./Danbury	1mg
Purepac Pharm./Bolar	1mg
Qualitest Labs./Danbury	1mg
Rugby Labs./Chelsea	1mg

ERGOLOID MESYLATES Sublingual Tablets

Bell Pharmacal/Danbury	0.5mg, 1mg
Bioline Labs./Bolar	0.5mg
Bioline Labs./Zenith	1mg
Geneva Generics/Danbury	0.5mg, 1mg
Goldline Labs./Zenith	1mg
Parmed Pharm./Bolar	0.5mg
Parmed Pharm./Danbury	0.5mg, 1mg
Qualitest Labs./Danbury	0.5mg, 1mg

ERYTHROMYCIN ETHYLSUCCINATE Tablets

Bell Pharmacal/Barr	400mg
Goldline Labs./Barr	400mg
Major Pharm./Barr	400mg

Proposed Regulations

ERYTHROMYCIN ETHYLSUCCINATE (continued) Tablets

Purepac Pharm./Barr	400mg
Qualitest Labs./Barr	400mg

ERYTHROMYCIN ETHYLSUCCINATE Suspension

Goldline Labs./Barr	200mg/5ml
Qualitest Labs./National	200/mg/5ml, 400mg/5ml

ERYTHROMYCIN STEARATE Tablets

Lederle Labs./Mylan	250mg
Qualitest Labs./Mylan	250mg, 500mg

FERROUS FUMARATE Tablets

Goldline Labs./Richlyn	325mg
Major Pharm./Richlyn	325mg

FERROUS SULFATE Controlled Release Capsules

Bell Pharmacal/Danbury	150mg
Danbury Pharmacal	150mg
Major Pharm./Cord	150mg

FERROUS SULFATE Tablets

Major Pharm./Richlyn	325mg (red), 325mg (green)
Purepac Pharm.	300mg (red), 300mg (green)

Proposed Regulations

FERROUS SULFATE Elixir	
Bioline Labs./National	220mg/5ml
Goldline Labs./National	220mg/5ml

FLUCINOLINE ACETONIDE Cream	
Bioline Labs./Clay-Park	0.01%, 0.025%
Major Pharm./Clay-Park	0.01%, 0.025%
NMC	0.01%, 0.025%
Qualitest Labs./Clay-Park	0.01%, 0.025%

FLUCINOLINE ACETONIDE Solution	
Goldline Labs./National	0.01%

FLUCINOLINE ACETONIDE Solution	
Qualitest Labs./National	0.01%

FLURANDRENOLIDE Lotion	
Qualitest Labs./National	0.05%

FOLIC ACID Tablets	
Geneva Generics/Danbury	1mg
Rugby Labs./Halsey	1mg

FUROSEMIDE Tablets	
Bell Pharmacal/Mylan	20mg, 40mg

Proposed Regulations

FUROSEMIDE (continued) Tablets

Goldline/Mylan	40mg
Heather/Kalapharm	20mg, 40mg
Major Pharm./Cord	20mg, 40mg
Major Pharm./Mylan	20mg, 40mg
Parmed Pharm./Cord	20mg, 40mg
Parmed Pharm./Mylan	20mg, 40mg
Qualitest Labs./Mylan	20mg, 40mg
United Research Labs./Cord	20mg, 40mg
United Research Labs./Heather/Kalapharm	40mg
Zenith Labs.	20mg, 40mg

GENTAMICIN SULFATE Cream

NMC	0.1%
Parmed Pharm./Clay-Park	0.1%
Qualitest Labs./Clay-Park	0.1%

GENTAMICIN Sulfate Ointment

NMC	0.1%
Parmed Pharm./Clay-Park	0.1%
Qualitest Labs./Clay-Park	0.1%

GLUTETHIMIDE Tablets

Bell Pharmacal/Danbury	500mg
Bioline Labs./MD	500mg

GLUTETHIMIDE (continued) Tablets

Goldline Labs./MD	500mg
Major Pharm./Cord	500mg
Qualitest Labs./Danbury	500mg
United Research Labs./MD	500mg

GLYBURIDE Tablets

Hoeschst-Roussel Pharm.	1.25mg, 2.5mg, 5mg	Diabeta
Upjohn Company	1.25mg, 2.5mg, 5mg	Micronase

HYDRALAZINE HCl Tablets

Bell Pharmacal/Zenith	10mg
Bioline Labs./Par	10mg, 25mg, 50mg
Drummer Labs./Phoenix	25mg, 50mg
Goldline Labs./Par	10mg, 25mg, 50mg
Major Pharm./Cord	25mg, 50mg
Major Pharm./Par	100mg
Par Pharmaceutical	100mg
Purepac Pharmaceutical	50mg
Qualitest Labs./Zenith	10mg, 25mg, 50mg
Rugby Labs./Par	100mg

HYDRALAZINE with HYDROCHLOROTHIAZIDE Capsules

Parmed Pharm./Bolar	25mg-25mg, 50mg-50mg
Purepac Pharm./Bolar	25mg-25mg

Proposed Regulations

HYDRALAZINE with HYDROCHLOROTHIAZIDE (continued) Capsules

Qualitest Labs./Bolar	25mg-25mg, 50mg-50mg, 100mg-50mg
Zenith Labs.	25mg-25mg, 50mg-50mg

HYDRALAZINE with HYDROCHLOROTHIAZIDE Tablets

Parmed Pharm./Bolar	25mg-15mg
Qualitest Labs./Bolar	25mg-15mg

HYDROCHLOROTHIAZIDE Tablets

Bioline Labs./Zenith	50mg
Drummer Labs./Phoenix	50mg
Goldline Labs./Zenith	100mg
Lederle Labs.	25mg, 50mg
Major Pharm./Bolar	25mg, 50mg
Major Pharm/Boots	25mg, 50mg
Qualitest Labs./Zenith	25mg, 50 mg, 100mg
United Research Labs./Cord	50mg

HYDROCHLOROTHIAZIDE-HYDRALAZINE-RESERPINE Tablets

Bell Pharmacal/Danbury	15mg-25mg-0.1mg
Danbury Pharmacal	15mg-25mg-0.1mg
Geneva Generics/Danbury	15mg 25mg-0.1mg
Lederle Labs./Danbury	15mg-25mg-0.1mg
Major Pharm./Bolar	15mg-25mg-0.1mg
Major Pharm./Zenith	15mg-25mg-0.1mg
Qualitest Labs./Danbury	15mg-25mg-0.1mg

HYDROCHLOROTHIAZIDE-RESERPINE Tablets

Bioline Labs./Zenith	25mg-0.125mg, 50mg-0.125mg
Drummer Labs./Phoenix	25mg-0.125mg, 50mg-0.125mg
Geneva Generics/Danbury	25mg-0.125mg, 50mg-0.125mg
Qualitest Labs./Bolar	25mg-0.125mg, 50mg-0.125mg

HYDROCORTISONE Cream

Bioline Labs./Clay-Park	0.5%, 1%
Geneva Generics/Bay	0.5%
Geneva Generics/NMC	1%
Goldline Labs./Clay-Park	0.5%, 1%
Major Pharm./NMC	0.5%, 1%
Parmed Pharm./Clay-Park	1%
Parmed Pharm./Thames	0.5%, 1%
Qualitest Labs./Clay-Park	1%

HYDROCORTISONE Lotion

Barre Drug/National	0.5%
Clay-Park Labs.	0.5%
Qualitest Labs./Clay-Park	0.5%
Rugby Labs./Clay-Park	0.5%

HYDROCORTISONE Ointment

Bioline Labs./Clay-Park	1%
Goldline Labs./Clay-Park	1%
Major Pharm./NMC	1%

Proposed Regulations

HYDROCORTISONE Tablets

Bioline Labs./West-ward	20mg
Geneva Generics/Towen-Paulsen	10mg, 20mg
Goldline Labs./West-ward	20mg

HYDROFLUMETHIAZIDE Tablets

Parmed Pharm./Bolar	50mg
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HYDROXYZINE HCl Tablets

Bell Pharmacal (Danbury)	50mg
Bell Pharmacal/Zenith	10mg, 25mg, 50mg
Bioline Labs./Par	10mg, 25mg, 50mg
Danbury Pharmacal	10mg, 25mg, 50mg
Drummer Labs./Phoenix	10mg, 25mg, 50mg
Geneva Generics/Par	10mg, 25mg, 50mg
Goldline Labs./Par	10mg, 25mg, 50mg
Lederle Labs./KV	10mg, 25mg
Major Pharm./Zenith	10mg, 25mg, 50mg
Parmed Pharm./Par	10mg, 25mg, 50mg
Purepac Pharm./Zenith	10mg, 25mg
Qualitest Labs./Zenith	10mg, 25mg, 50mg

HYDROXYZINE HCl Syrup

Bioline Labs./National	10mg/5ml
Goldline Labs./National	10mg/5ml
Qualitest Labs./National	10mg/5ml

HYDROXYZINE PAMOATE Capsules

Bell Pharmacal	25mg, 50mg
Bioline Labs./Par	25mg, 50mg, 100mg
Geneva Generics/Par	25mg, 50mg, 100mg
Goldline Labs./Bolar	25mg, 50mg, 100mg
Goldline Labs./Par	25mg, 50mg, 100mg
Major Pharm./Bolar	25mg, 50mg, 100mg
Parmed Pharm./Bolar	25mg, 50 mg, 100mg
Purepac Pharm./Bolar	25mg, 50mg
Qualitest Labs./Bolar	25mg, 50mg, 100mg

IBUPROFEN Tablets

Boots Pharmaceuticals, Inc.	600mg
Upjohn Company	600mg

IMIPRAMINE HCl Tablets

Bioline Labs./Par	10mg, 25mg, 50mg
Drummer Labs./Phoenix	10mg, 25mg, 50mg
Goldline Labs./Par	10mg, 25mg, 50mg
Par Pharmaceutical	10mg, 25mg, 50mg
Qualitest Labs./Bolar	10mg, 25mg, 50mg

INDOMETHACIN Capsules

Bioline Labs./Mylan	25mg, 50mg
Bioline Labs./Par	25mg, 50mg
Bioline Labs./Zenith	25mg, 50mg

Proposed Regulations

INDOMETHACIN Capsules

Geneva Generics/Par	25mg, 50mg	
Geneva Generics/Zenith	25mg, 50mg	
Goldline Labs./Mylan	25mg, 50mg	
Goldline Labs./Par	25mg, 50mg	
Goldline Labs./Zenith	25mg, 50mg	
Lemmon Co./Mylan	25mg, 50mg	
Merck, Sharp & Dohme	25mg, 50mg	Indocin
Mylan Pharmaceuticals	25mg, 50mg	
Par Pharmaceuticals	25mg, 50mg	
Rugby Labs./Chelsea	25mg, 50mg	
United Research Labs./Mylan	25mg, 50mg	
Zenith Labs.	25mg, 50mg	

ISONIAZID Tablets

Bioline Labs./Bolar	100mg, 300mg
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ISOSORBIDE DINITRATE Sublingual Tablets

Bell Pharmacal/Barr	2.5mg, 5mg
Goldline Labs./Par	2.5mg, 5mg
Major Pharm./Bolar	2.5mg, 5mg
Qualitest Labs./Barr	2.5mg, 5mg
Qualitest Labs./Par	10mg
Rugby Labs./West-ward	2.5mg, 5mg

ISOSORBIDE DINITRATE Tablets

Bell Pharmacal/Barr	5mg, 10mg, 20mg
Geneva Generics/Par	20mg
Goldline Labs./Par	5mg, 10mg, 20mg
Major Pharm./Bolar	5mg
Major Pharm./Zenith	10mg
Qualitest Labs./Barr	5mg, 10mg, 20mg
United Research Labs./Par	10mg

LINDANE Lotion

Major Pharm./National	1%
Qualitest Labs./National	1%

LINDANE Shampoo

Qualitest Labs./National	1%
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LIOTHYRONINE Tablets

Qualitest Labs./Bolar	25mcg, 50mcg
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MECLIZINE HCl Tablets

Bell Pharmacal/Zenith	12.5mg, 25mg
Drummer Labs./Phoenix	25mg
Geneva Generics/Park	12.5mg, 25mg
Lederle Labs./KV	12.5mg, 25mg
Qualitest Labs./Danbury	12.5mg
Rugby Labs./Par	25mg

Proposed Regulations

MECLIZINE HCl Chewable Tablets

Bioline Labs./Danbury	25mg
Goldline Labs./Danbury	25mg
Qualitest Labs./Danbury	25mg
Rugby Labs./Boots	25mg

MEPROBAMATE Tablets

Bell Pharmacal/Danbury	200mg, 400mg
Bioline Labs./Zenith	200mg, 400mg
Geneva Generics/Danbury	200mg
Major Pharm./Zenith	200mg
Qualitest Labs./Zenith	200mg, 400mg
United Research Labs./Purepac-Kalipharma	400mg

MEPROBAMATE with TRIDIHEXETHYLCHLORIDE Tablets

Bioline Labs./Zenith	200mg-25mg, 400mg-25mg
Major Pharm./Zenith	200mg-25mg, 400mg-25mg

METHANDROSTENOLONE Tablets

Geneva Generics/Par	2.5mg, 5mg
Qualitest Labs./Bolar	5mg

METHENAMINE MANDELATE Tablets

Bioline Labs./Heather	500mg, 1 Gm
Goldline Labs./Heather	500mg, 1 GM

METHENAMINE MANDELATE (continued) Tablets

Major Pharm./Heather	500mg, 1 GM
United Research Labs./Heather	500mg, 1 GM

METHENAMINE MANDELATE Suspension

Bioline Labs./National	500mg/5ml
Lederle Labs./National	500mg/5ml

METHOCARBAMOL Tablets

Bell Pharmacal/Danbury	500mg
Geneva Generics/Zenith	500mg, 750mg
Lederle Labs.	500mg, 750mg
Qualitest Labs./Danbury	500mg, 750mg

METHOCARBAMOL with ASPIRIN Tablets

Geneva Generics/Zenith	400mg-325mg
Qualitest Labs./Zenith	400mg-325mg

METHYCLOTHIAZIDE Tablets

Bell Pharmacal/Bolar	5mg
Bioline Labs./Bolar	2.5mg, 5mg
Goldline Labs./Bolar	5mg
Lederle Labs./Mylan	2.5mg
Major Pharm./Bolar	2.5mg, 5mg
Qualitest Labs./Bolar	5mg
Purepac Pharmaceutical/Bolar	5mg

Proposed Regulations

METHYLDOPA Tablets

Cord Laboratories	250mg, 500mg	
Geneva Generics/Cord	250mg, 500mg	
Merck, Sharp & Dohme	250mg, 500mg	Aldomet
Professional Services/Cord	250mg, 500mg	
Rugby Labs/Chelsea	250mg, 500mg	
Rugby Labs./Cord	250mg, 500mg	

METRONIDAZOLE Tablets

Bell Pharmacal/Danbury	250mg	
Bioline Labs./Zenith	500mg	
D-M/Lemmon	250mg	
Drummer Labs./Phoenix	250mg, 500mg	
Goldline Labs./Zenith	500mg	
Lemmon Co.	500mg	
Major Pharm./Cord	250mg, 500mg	
Major Pharm./Zenith	250mg, 500mg	
Qualitest Labs./Zenith	250mg, 500mg	
Parmed Pharm./Danbury	250mg, 500mg	
Parmed Pharm./Phoenix	250mg, 500mg	
Rugby Labs./Chelsea	500mg	
United Research Labs./Par	250mg, 500mg	

NEOMYCIN SULFATE Tablets

Major Pharm./Biocraft	500mg	
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NICOTINIC ACID
Controlled Release Capsules

Rugby Labs./Chelsea 125mg, 250mg

NICOTINIC ACID
Tablets

Major Pharm./Cord 50mg, 100mg

NITROFURANTOIN
Tablets

Drummer Labs./Phoenix 50mg, 100mg

Qualitest Labs./Bolar 50mg, 100mg

NYSTATIN
Tablets

Bioline Labs./Par 500,000 u

Drummer Labs./Phoenix 500,000 u

Goldline Labs./Par 500,000 u

Major Pharm./Lenmon 500,000 u

Par Pharmaceutical 500,000 u

Qualitest Labs./Par 500,000 u

NYSTATIN
Suspension

Bell Pharmacal/National 100,000 u/ml

Bioline Labs./National 100,000 u/ml

Goldline Labs./National 100,000 u/ml

Major Pharm./National 100,000 u/ml

Parmed Pharm./National 100,000 u/ml

Qualitest Labs./National 100,000 u/ml

Proposed Regulations

NYSTATIN Vaginal Tablets

Bioline Labs./Lemmon	100,000 u
Drummer Labs./Phoenix	100,000 u
Goldline Labs./Phoenix	100,000 u
Qualitest Labs./Phoenix	100,000 u

NYSTATIN Cream

Bioline Labs./Clay-Park	100,000 u/Gm
Goldline Labs./Clay-Park	100,000 u/Gm
Parmed Pharm./Clay-Park	100,000 u/Gm
Qualitest Labs./Clay-Park	100,000 u/Gm

NYSTATIN-NEOMYCIN SULFATE-GRAMICIDIN-TRIAMCINOLONE ACETONIDE Cream

Bioline Labs./Clay-Park	100,000u-2.5mg-0.25mg-1mg/Gm
Goldline Labs./Clay-Park	100,000u-2.5mg-0.25mg-1mg/Gm
Qualitest Labs./Clay-Park	100,000u-2.5mg-0.25mg-1mg/Gm

NYSTATIN-NEOMYCIN SULFATE-GRAMICIDIN-TRIAMCINOLONE ACETONIDE Ointment

Bioline Labs./Clay-Park	100,000u-2.5mg-0.25mg-1mg/Gm
Goldline Labs./Clay-Park	100,000u-2.5mg-0.25mg-1mg/Gm
Qualitest Labs./Clay-Park	100,000u-2.5mg-0.25mg-1mg/Gm

ORPHENADRINE CITRATE Tablets

Major Pharm./Bolar	100mg
Parmed Pharm./Bolar	100mg
Qualitest Labs./Bolar	100mg

OXACILLIN SODIUM Capsules

Bioline Labs./Biocraft	250mg, 500mg
Goldline Labs./Biocraft	250mg, 500mg
Qualitest Labs./Biocraft	250mg, 500mg

OXACILLIN SODIUM Solution

Rugby Labs./Biocraft	250mg/5ml
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OXTRIPHYLLINE Tablets

Rugby Labs./Bolar	100mg, 200mg
United Research Labs./Bolar	100mg, 200mg

OXYTETRACYCLINE HCl Capsules

Bioline Labs./Purepac-Kalipharma	250mg
Goldline Labs./Purepac-Kalipharma	250mg
Qualitest Labs./Purepac-Kalipharma	250mg

PAPAVERINE HCl Controlled Release Capsules

Bell Pharmacal/Danbury	150mg
Duramed Pharmaceutical	150mg
Major Pharm./Lemmon	150mg
Qualitest Labs./Zenith	150mg
Paramed Pharm./Duramed	150mg

PENICILLIN G POTASSIUM Tablets

Bioline Labs./Mylan	250mu, 400mu
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Proposed Regulations

PENICILLIN G POTASSIUM (continued) Tablets

Qualitest Labs./Biocraft	400mu
Rugby Labs./Biocraft	200mu, 250mu, 400mu

PENICILLIN G. POTASSIUM Solution

Biocraft Labs.	400mu/5ml
Rugby Labs./Biocraft	400mu/5ml

PENICILLIN VK Tablets

Major Pharm./Biocraft	250mg, 500mg (round & oval)
Qualitest Labs./Biocraft	250mg, 500mg
Qualitest Labs./Mylan	250mg, 500mg

PENICILLIN VK Suspension

Bioline Labs./Biocraft	125mg/5ml, 250mg/5ml
Goldline Labs./Biocraft	125mg/5ml, 250mg/5ml
Major Pharm./Biocraft	125mg/5ml, 250mg/5ml
Qualitest Labs./Biocraft	125mg/5ml, 250mg/5ml
Qualitest Labs./Mylan	125mg/5ml, 250mg/5ml

PENTAERYTHRITOL TETRANITRATE Controlled Release Capsules

Major Pharm./Inwood	80mg
Rugby Labs./Inwood	80mg

PENTHERYTHRITOL TETRANITRATE Controlled Release Tablets

Bell Pharmacal/Bolar	80mg
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PENTHERYTHRITOL TETRANITRATE (continued)
Controlled Release Tablets

Bioline Labs./Bolar	80mg
Goldline Labs./Bolar	80mg
Parmed Pharm./Bolar	80mg
Qualitest Labs./Bolar	80mg

PENTAERYTHRITOL TETRANITRATE
Tablets

Bell Pharmacal/Bolar	20mg
Major Pharm./Bolar	10mg, 20mg
Qualitest Labs./Bolar	10mg, 20mg

PENTOBARBITAL SODIUM
Capsules

Goldline Labs./Halsey	100mg
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PHENAZOPYRIDINE HCl
Tablets

Bioline Labs./Amide	100mg, 200mg
Goldline Labs./Amide	100mg, 200mg
Rugby Labs./Amide	100mg, 200mg

PHENDIMETRAZINE TARTRATE
Tablets

Major Pharm./Cord	35mg
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PHENOBARBITAL
Tablets

Bell Pharmacal/Danbury	15mg, 30mg, 60mg
Bioline Labs./Purepac-Kalipharma	15mg, 30mg, 100mg

Proposed Regulations

PHENOBARBITAL (continued) Tablets

Geneva Generics/Purepac-Kalipharma	15mg
Goldline Labs./Purepac-Kalipharma	15mg, 30mg, 100mg
Lederle Labs./Danbury	30mg
Qualitest Labs./Danbury	15mg, 30mg, 60mg, 100mg
Rugby Labs./West-ward	15mg, 30mg

PHENOBARBITAL Elixir

Bell Pharmacal/National	20mg/5ml
Bioline Labs./National	20mg/5ml

PHENTERMINE Capsules

Bell Pharmacal/Zenith	30mg
Bioline Labs./Zenith	30mg
Drummer Labs./Phoenix	30mg
Geneva Generics/Zenith	30mg
Goldline Labs./Zenith	30mg
Major Pharm./Lemmon	30mg
Qualitest Labs./Zenith	30mg

PHENYLBUTAZONE Capsules

Parmed Pharm./Cord	100mg
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PHENYLBUTAZONE Tablets

Bell Pharmacal/Danbury	100mg
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PHENYLBUTAZONE (continued)
Tablets

Goldline Labs./Danbury	100mg
Parmed Pharm./Cord	100mg
Parmed Pharm./Danbury	100mg
Qualitest Labs./Danbury	100mg

PIPERAZINE CITRATE
Syrup

Major Pharm./National	550mg/5ml
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POTASSIUM CHLORIDE
Oral Liquid

Bell Pharmacal/National	10%
Parmed Pharm./Bay	10%, 20%
Rugby/Naska	10% (red, orange), 20%

POTASSIUM CHLORIDE
Oral Liquid Sugar-Free

Bell Pharmacal/National	20%
United Research Labs./Ealsey	10%

POTASSIUM GLUCONATE
Elixir

Adria Laboratories	20mEq/15ml	Kaon
Barre Drug/National	20mEq/15ml	
Bell Pharmacal/National	20mEq/15ml	
Lederle Labs./National	20mEq/15ml	
Rugby Labs./Naska	20mEq/15ml	

Proposed Regulations

PREDNISOLONE Tablets

Bell Pharmacal/Danbury	5mg
Bioline Labs./Heather	5mg
Qualitest Labs./Danbury	5mg

PREDNISONE Tablets

Bell Pharmacal/Danbury	5mg
Bioline Labs./Heather	5mg, 10mg, 20mg
Geneva Generics/Danbury	10mg
Lederle Labs./Danbury	5mg
Major Pharm./Barr	10mg
Qualitest Labs./Danbury	5mg, 10mg, 20mg

PRIMIDONE Tablets

Bell Pharmacal/Danbury	250mg
Geneva Generics/Danbury	250mg
United Research Labs./Danbury	250mg

PROBENECID Tablets

Bioline Labs./Mylan	500mg
Geneva Generics/Danbury	500mg
Lederle Labs./Mylan	500mg
Qualitest Labs./Danbury	500mg
Zenith Labs.	500mg

PROBENECID with COLCHICINE
Tablets

Bell Pharmacal/Danbury	500mg-0.5mg
Bioline Labs./Zenith	500mg-0.5mg
Geneva Generics/Danbury	500mg-0.5mg
Major Pharm./Zenith	500mg-0.5mg
Qualitest Labs./Zenith	500mg-0.5mg

PROCAINAMIDE HCl
Capsules

Bell Pharmacal/Danbury	250mg, 375mg
Geneva Generics/Danbury	250mg, 375mg, 500mg
Major Pharm./Bolar	250mg, 500mg
Parmed Pharm./Bolar	250mg, 500mg
United Research Labs./Bolar	250mg

PROMETHAZINE HCl
Tablets

Qualitest Labs./Danbury	25mg
Rugby Labs./Cord	50mg
Rugby Labs./Danbury	12.5mg, 25mg
Rugby Labs./Richlyn	25mg

PROPANTHELINE BROMIDE
Tablets

Bell Pharmacal/Danbury	15mg
Bioline Labs./Par	15mg
Geneva Generics/Danbury	15mg
Goldline Labs./Par	15mg

Proposed Regulations

PROPANTHELINE BROMIDE Tablets

Major Pharm./Bolar	15mg
Par Pharmaceutical	15mg
Rugby Labs./Par	15mg
United Research Labs./Par	15mg

PROPOXYPHENE HCl Capsules

Bioline Labs./Zenith	65mg
Drummer Labs./Phoenix	65mg
Qualitest Labs./Zenith	65mg

PROPOXYPHENE with ACETAMINOPHEN Tablets

Bioline Labs./Mylan	65mg-650mg
Parmed Pharm./Mylan	32mg-325mg, 65mg-650mg

PROPOXYPHENE with ASPIRIN and CAFFIENE Capsules

Bioline Labs./Zenith	65mg-389mg-32.4mg
Drummer Labs./Phoenix	65mg-389mg-32.4mg
Geneva Generics/Zenith	65mg-389mg-32.4mg
Lemmon Co.	65mg-389mg-32.4mg
Major Pharm./Zenith	65mg-389mg-32.4mg
Qualitest Labs./Zenith	65mg-389mg-32.4mg
United Research Labs./Zenith	65mg-389mg-32.4mg

PSEUDOEPHEDRINE HCl Tablets

Bell Pharmacal/Danbury	60mg
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PSEUDOEPHEDRINE HCl (continued) Tablets

Bioline Labs./Bolar	60mg
Major Pharm./Lemmon	30mg, 60mg
Lederle Labs./Danbury	60mg
Qualitest Labs./Danbury	60mg

PSEUDOEPHEDRINE HCl Syrup

Qualitest Labs./National	30mg/5ml
Rugby Labs./Naska	30mg/5ml

PSEUDOEPHEDRINE with TRIPROLIDINE Tablets

Bell Pharmacal Danbury	60mg-2.5mg
Geneva Generics/Danbury	60mg-2.5mg
Halsey Drug Co.	60mg-2.5mg
Lederle Labs./Danbury	60mg-2.5mg
Parmed Pharm./Danbury	60mg-2.5mg
Rugby Labs./Chelsea	60mg-2.5mg

PSEUDOEPHEDRINE with TRIPROLIDINE Syrup

Bay Laboratories	30mg-1.25mg/5ml
Geneva Generics/Bay	30mg-1.25mg/5ml
Halsey Drug Co.	30mg-1.25mg/5ml
Lederle Labs./National	30mg-1.25mg/5ml
Rugby Labs./Bay	30mg-1.25mg/5ml
Rugby Labs./National	30mg-1.25mg/5ml

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QUINIDINE GLUCONATE Controlled Release Tablets

Bell Pharmacal/Bolar	324mg
Geneva Generics/Danbury	324mg
Lederle Labs./Bolar	324mg
Major Pharm./Bolar	324mg
Parmed Pharm./Bolar	324mg
Parmed Pharm./Danbury	324mg
Purepac Pharm./Bolar	324mg
Qualitest Labs./Bolar	324mg

QUINIDINE SULFATE Tablets

Bell Pharmacal/Danbury	300mg
Geneva Generics/Danbury	300mg
Major Pharm./Cord	200mg
Qualitest Labs./Danbury	200mg, 300mg

RAUWOLFIA SERPENTINA Tablets

Bioline Labs./Purepac-Kalipharma	50mg, 100mg
Goldline Labs./Purepac-Kalipharma	50mg, 100mg
Qualitest Labs./Purepac-Kalipharma	50mg, 100mg

RESERPINE Tablets

Bioline Labs./West-ward	0.1mg, 0.25mg
Drummer Labs./Phoenix	0.1mg, 0.25mg
Goldline Labs./West-ward	0.1mg, 0.25mg
Qualitest Labs./Zenith	0.25mg

RESERPINE
Tablets

Rugby Labs./Lemmon 0.1mg, 0.25mg

SECOBARBITAL SODIUM
Capsules

Goldline Labs./Halsey 100mg

SPIRONOLACTONE
Tablets

Bell Pharmacal/Bolar 25mg

Bioline Labs./Bolar 25mg

Goldline Labs./Bolar 25mg

Major Pharm./Bolar 25mg

Parmed Pharm./Cord 25mg

Qualitest Labs./Bolar 25mg

SPIRONOLACTONE with HYDROCHLOROTHIAZIDE
Tablets

Major Pharm./Bolar 25mg-25mg

Parmed Pharm./Bolar 25mg-25mg

Parmed Pharm./Cord 25mg-25mg

Qualitest Labs./Bolar 25mg-25mg

SULFACETAMIDE with SULFABENZAMIDE and SULFATHIAZOLE and UREA
Vaginal Cream

Qualitest Labs./Clay-Park 2.8%-3.7%-3.42%-0.64%

SULFAMETHOXAZOLE
Tablets

Bioline Labs./Heather 500mg

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SULFAMETHOXAZOLE Tablets

Goldline Labs./Heather	500mg
Qualitest Labs./Bolar	500mg

SULFASALAZINE Tablets

Bioline Labs./Bolar	500mg
Geneva Generics/Danbury	500mg
Major Pharm./Bolar	500mg
Parmed Pharm./Bolar	500mg
Qualitest Labs./Bolar	500mg
United Research Labs./Bolar	500mg

SULFASALAZINE Enteric Coated Tablets

Bolar Pharmaceutical	500mg	
Pharmacia Laboratories	500mg	Azulfidine
Qualitest Labs./Bolar	500mg	

SULFINPYRAZONE Capsules

Geneva Generics/Zenith	200mg
Qualitest Labs./Zenith	200mg
United Research Labs./Zenith	200mg

SULFINPYRAZONE Tablets

Geneva Generics/Zenith	100mg
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SULFISOXAZOLE
Tablets

Bell Pharmacal/Barr	500mg
Qualitest Labs./Zenith	500mg

TETRACYCLINE HCl
Capsules

Bell Pharmacal/Danbury	250mg, 500mg
Bioline Labs./Heather	250mg
Goldline Labs./Heather	250mg
Major Pharm./Heather	250mg
Qualitest Labs./Zenith	250mg, 500mg
Parmed Pharm./Heather	250mg

TETRACYCLINE HCl
Syrup

Bell Pharmacal/National	125mg/5ml
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THEOPHYLLINE
Elixir

Bell Pharmacal/National	80mg/15ml
Parmed Pharm./Bay	80mg/15ml
Rugby Labs./Bay	80mg/15ml

THEOPHYLLINE-EPHEDRINE-PHENOBARBITAL
Tablets

Amide Pharmaceutical	130mg-24mg-8mg
Major Pharm./Bolar	130mg-24mg-8mg
Rugby Labs./Amide	130mg-24mg-8mg

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THEOPHYLLINE with GUAIFENESIN Capsules

Geneva Generics/Pharmacaps	150mg-90mg
Goldline Labs./Banner Gelatin	150mg-90mg
Major Pharm./Pharmacaps	150mg-90mg

THEOPHYLLINE with GUAIFENESIN Liquid

Qualitest Labs./National	150mg-90mg/15ml
Rugby Labs./Naska	150mg-90mg/15ml

THEOPHYLLINE with POTASSIUM IODIDE Elixir

Qualitest Labs./National	80mg-130mg/15ml
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THIORIDAZINE HCl Tablets

Barr Labs	100mg
Bioline Labs./Bolar	100mg, 150mg, 200mg
Bioline Labs./Mylan	100mg
Bolar Pharmaceutical	150mg, 200mg
Danbury Pharmacal	10, 15, 25, 50, 100mg
Geneva Generics/Par	100mg
Goldline Labs./Bolar	100mg, 150mg, 200mg
Goldline Labs./Mylan	100mg
Lederle Labs./Mylan	100mg
Mylan Pharmaceutical	100mg
Par Pharmaceutical	10, 15, 25, 50, 100mg
Parmed Pharmaceutical/Bolar	100mg, 150mg, 200mg

THIORIDAZINE HCl (continued) Tablets

Parmed Pharmaceutical/Mylan	100mg
Qualitest Labs./Bolar	100mg
Rugby Labs./Chelsea	10mg, 25mg, 50mg
Smith, Kline & French Labs./Mylan	100mg
Zenith Labs.	100mg

TOLAZAMIDE Tablets

Rugby Labs./Zenith	250mg	
Upjohn Company	100mg, 250mg, 500mg	Tolinase
Zenith Labs.	100mg, 250mg, 500mg	

TOLBUTAMIDE Tablets

Bioline Labs./Zenith	500mg
Drummer Labs./Phoenix	500mg
Goldline Labs./Zenith	500mg
Major Pharm./Zenith	500mg
Parmed Pharm./Cord	500mg
Parmed Pharm./Danbury	500mg
Qualitest Labs./Danbury	500mg

TRIAMCINOLONE Tablets

Bell Pharmacal/Danbury	4mg
Geneva Generics/Danbury	4mg
Qualitest Labs./Danbury	4mg

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TRIAMCINOLONE ACETONIDE Cream

Bioline Labs./Clay-Park	0.025%, 0.1%, 0.5%
Goldline Labs./Clay-Park	0.025%, 0.1%, 0.5%
Major Pharm./NMC	0.025%, 0.1%
Qualitest Labs./Clay-Park	0.025%, 0.1%, 0.5%

TRIAMCINOLONE ACETONIDE Lotion

Qualitest Labs./National	0.025%, 0.1%
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TRIAMCINOLONE ACETONIDE Ointment

Bioline Labs./Clay-Park	0.025%, 0.1%, 0.5%
Major Pharm./NMC	0.1%
Qualitest Labs./Clay-Park	0.025%, 0.1%

TRIFLUOPERAZINE HCl Tablets

Bioline Labs./Zenith	2mg, 5mg, 10mg
Goldline Labs./Zenith	2mg, 5mg, 10mg
Major Pharm./Cord	1mg, 2mg, 5mg, 10mg
Parmed Pharm./Cord	1mg, 2mg, 5mg, 10mg
Purepac Pharm./Cord	2mg, 5mg, 10mg
Qualitest Labs./Zenith	1mg, 2mg, 5mg, 10mg

TRIHENXYPHENIDYL HCl Tablets

Bell Pharmacal/Danbury	2mg
Bioline Labs./Danbury	2mg, 5mg

TRIHEXYPHENIDYL HCl (continued)
Tablets

Geneva Generics/Danbury	2mg, 5mg
Major Pharm./Bolar	2mg, 5mg
Qualitest Labs./Danbury	2mg, 5mg
United Research Labs./Bolar	5mg

TRIMETHOPRIM
Tablets

Burroughs Wellcome	100mg	Proloprim
Biocraft Labs.	100mg	
Roche Laboratories	100mg	Trimplex
Rugby Labs./Biocraft	100mg	

TRIMETHOPRIM with SULFAMETHOXAZOLE
Tablets

D-M/Lemmon	80mg-400mg, 160mg-800mg
Geneva Generics/Danbury	80mg-400mg, 160mg-800mg
Lederle Labs./Biocraft	80mg-400mg, 160mg-800mg
Major Pharm./Biocraft	80mg-400mg, 160mg-800mg
Major Pharm./Lemmon	80mg-400mg, 160mg-800mg
Qualitest Labs./Danbury	80mg-400mg, 160mg-800mg
Parmed Pharm./Phoenix	80mg-400mg, 160mg-800mg

TRIMETHOPRIM with SULFAMETHOXAZOLE
Suspension

Lederle Labs./Biocraft	40mg-200mg/5ml
Major Pharm./National	40mg-200mg/5ml
Parmed Pharm./National	40mg-200mg/5ml

Proposed Regulations

TRIMETHOPRIM with SULFAMETHOXAZOLE (continued)
Suspension

Qualitest Labs./National

(Suspension & Pediatric Suspension)

40mg -200mg /5ml

TRIPLENNAMINE HCl
Tablets

Bioline Labs./Bolar

50mg

Parmed Pharm./Bolar

50mg

Qualitest Labs./Bolar

50mg

Proposed Regulations

DELETIONS FROM 1984 VIRGINIA VOLUNTARY FORMULARY

ASPIRIN with PHENACETIN, CAFFEINE and BUTALBITAL - Capsules

ASPIRIN with PHENACETIN, CAFFEINE and BUTALBITAL - Tablets

ASPIRIN with PHENACETIN, CAFFEINE and CODEINE - Tablet

DIPYRIDAMOLE Tablets

Bolar Pharmaceutical Co.	25mg
Generix Drug Corp./Lemmon	25mg
Generix Drug Corp./Zenith	25mg
Geneva Generics/Cord	25mg
Geneva Generics/Zenith	25mg, 50mg
Lemmon Co.	25mg
Professional Services/Cord	25mg
Purepac Pharmaceutical	25mg
Purepac Pharmaceutical/Bolar	25mg
Purepac Pharmaceutical/Zenith	25mg, 50mg, 75mg
Regal Labs./Zenith	25mg
United Research Labs./Bolar	25mg
United Research Labs./Zenith	25mg
Vanguard Labs./Zenith	25mg
Zenith Labs.	25mg, 50mg, 75mg

PROPOXYPHENE with ASPIRIN, PHENACETIN and CAFFEINE - Capsules

THIORIDAZINE HCl Tablets

Bolar Pharmaceutical	10, 15, 25, 50mg
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THIORIDAZINE HCl (continued)
Tablets

Lederle Laboratories/Mylan	50mg
Mylan Pharmaceuticals	10mg, 25mg, 50mg
Rugby Laboratories/Bolar	10, 15, 25, 50mg
Rugby Laboratories/Mylan	10mg, 25mg, 50mg
Rugby Labs./Zenith	10mg, 25mg, 50mg
United Search Labs./Mylan	10mg, 25mg, 50mg
Zenith Laboratories	10, 15, 25, 50mg

Proposed Regulations

DEPARTMENT OF MINES, MINERALS AND ENERGY

Division of Mines

Title of Regulation: VR 480-05-9.2. Proposed Rules and Regulations Governing the Use of Diesel-Powered Equipment in Underground Coal Mines.

Statutory Authority: §§ 45.1-104 (b) and 45.1-90 (b) of the Code of Virginia.

Summary:

The regulation addresses the mandate of § 45.1-90 (b) of the Code of Virginia and provides guidelines necessary to maintain a safe and healthful working environment where diesel equipment is utilized in underground coal mines.

VR 480-05-9.2. Proposed Rules and Regulations Governing the Use of Diesel-Powered Equipment in Underground Coal Mines.

PART I GENERAL REQUIREMENTS

§ 1.1. A. Diesel-powered equipment will not be permitted underground without the written approval of the Chief of the Virginia Division of Mines. The approval of use shall incorporate all the requirements of these regulations.

B. If at any time the Chief determines that any condition or practice permitted under this approval may threaten the health or safety of the employees, he may impose additional requirements for the purpose of eliminating the condition or practice.

C. The operator shall submit to the Virginia Division of Mines an amendment to their mining plan which shall contain the ventilation plans as to the quantities of air in the area where the diesel units are to be operating and the number of diesel units which the operator plans to operate. (If, in the future, the operator exceeds the projected number of units, another amendment must be submitted.) Also, this plan must contain the projected quantities of diesel fuel to be used in a 24-hour period. (Adjustments to the quantities of fuel may be amended by the Chief of the Division.)

§ 1.2. No diesel-powered equipment shall be placed in initial operation underground without a check for approval by the state mine inspector. The mine inspector shall report to the Chief in writing as to the permissibility, ventilation, air quality of toxic gases, the mine operator's name, type of equipment, serial number, and MSHA certification number.

§ 1.3. All mobile diesel-powered equipment used underground shall be approved in accordance with the requirements of 30 CFR, Part 31, Part 32, or Part 36.

§ 1.4. All mobile diesel-powered equipment operated in the last open crosscut and in return air courses shall be permissible and shall be maintained and operated in a permissible condition as defined by 30 CFR, Part 31 and Part 36.

§ 1.5. Engine adjustments shall be verified by the engine manufacturer as being correct before each diesel-powered machine is initially operated in a coal mine.

§ 1.6. Alteration in design, substitution of components or assemblies, or changes in conditions of operating diesel-powered machines shall not be made without prior concurrence of the Virginia Division of Mines. When such changes are permitted, additional engine tests and adjustments shall be required as necessary to ensure the safe operation of the particular machine in a coal mine.

§ 1.7. The engine of diesel-powered equipment shall not be left idling unattended.

§ 1.8. All employees working in mines where diesel-powered equipment is used shall be furnished with a filter type self-rescuer which they shall carry at all times while on duty in the mine.

§ 1.9. The operation of any diesel-powered machine in any manner or under any condition that does not comply with the requirements of these regulations may result in an order of closure until such condition or practice is corrected. Upon review of the violations, the Chief of the Division of Mines may void the approval for use of diesel-powered equipment for underground use.

§ 1.10. The engine of any diesel-powered machine shall not attempt to start unless the transmission controls are in the neutral position.

PART II PROPER VENTILATION

§ 2.1. The use of diesel-powered machines underground shall be restricted to haulageways and working places where positive ventilation is maintained by mechanical means.

§ 2.2. The ventilating air in all mine workings where diesel-powered machines are operated shall not contain combustible or other contaminating gases in such concentration that will affect combustion in the diesel engine by materially increasing production of toxic, poisonous or other objectionable constituents in the engine exhaust.

§ 2.3. Each set of producing entries in which diesel-powered equipment is used shall be placed on a separate split of air.

§ 2.4. The air supplied for ventilation where diesel-powered machines are used shall contain not less than 19.5% by volume of oxygen (dry basis) and not more

Proposed Regulations

than 1.00% by volume of methane.

§ 2.5. The quantity of ventilating air to be maintained in the last open crosscut where multiple units are operating in a working section shall be at least 100% of the air quantity specified on the approval plate of the first diesel unit (the unit requiring the highest air quantity on its approval plate) plus 75% of the approval plate air quantity for the second diesel unit and 50% of the approval plate air quantity of each additional diesel unit operating in that split of air.

§ 2.6. The quantity of ventilating air supplied to the working face must be adequate to dilute all toxic and objectionable constituents of the engine exhaust to such extent that the composition of the air meets the air quality standards stipulated in § 2.8.

§ 2.7. The quantity of ventilating air to be maintained along haulageways for outby diesel-powered equipment must be adequate to dilute all toxic and objectionable constituents of the engine exhaust to such extent that the composition of the air meets the air quality standards stipulated in § 2.8.

§ 2.8. The air quality in which diesel-powered equipment is operated shall be sampled to determine that the composition of the air is within safe limits with respect to CO, NO, and NC_2 . These safe limits are currently defined as being equal to or less than the following Threshold Limit Values (TLV):

	TLV
Carbon Monoxide (CO)	50 ppm
Nitrogen Dioxide (NO ₂)	3 ppm
Nitric Oxide (NO)	25 ppm

§ 2.9. Air quality measurements for each diesel-powered machine shall be taken at least once per shift when it is in operation. The measurements must be taken on the downwind side of the machine not closer than five feet and not greater than 20 feet from the exhaust. Machine(s) exceeding the TLV must be repaired, removed from service or the quantity of air coursed over the machine(s) be increased to reduce gas concentrations to levels at or below the TLV.

§ 2.10. Air quality measurements shall also be taken in the immediate return for each working section at least two times per shift, (once during the first two hours of the shift and once in the last two hours of the shift) while the unit(s) of diesel-powered equipment being employed in that section during the shift are in normal operation. Where test results show levels above the established TLV, the diesel-powered equipment shall be shut down until the problem is corrected. When the diesel-powered equipment is returned to service, air quality tests shall be made to determine that the equipment is in compliance.

§ 2.11. If the engine exhausts becomes more noticeable than normal, required air quality tests shall be made. If the results of the air quality tests are not in compliance, the equipment shall be shut down until the problem is corrected. When the equipment is returned to service, air quality tests shall be made to determine that the equipment is in compliance.

§ 2.12. Frequency of air quality measurements may be reduced by written notice from the Chief if he feels that the performance and compliance records of the operator warrant such action.

§ 2.13. Air quality measurements may be taken by several recognized methods such as, gas concentration indicator tubes; vacuum bottle sample and subsequent gas analysis; or direct readout instruments approved for such use or other such methods as may be developed and subsequently approved in the future for taking such measurements. These testers shall be provided and maintained by the operator.

§ 2.14. All tests required in Part II of these regulations shall be taken by a competent person designated by the operator and the results of these tests shall be permanently recorded and kept in a designated place for at least three years. When test results show excursions above the TLV, the corrective measures taken to attain compliance shall also be recorded. These records will be made available for inspection by interested persons during normal working hours.

§ 2.15. The air quality in which diesel-powered equipment operates may be affected by constituents other than those stipulated in § 2.8. The operator shall periodically perform air quality measurements to ensure safe limits with respect to Carbon Dioxide (CO₂), Sulfur Dioxide (SO₂) and Formaldehyde. These safe limits are currently defined as being equal to or less than the following Threshold Limit Values (TLV):

	TLV
Carbon Dioxide (CO ₂)	5000 ppm
Sulfur Dioxide (SO ₂)	5 ppm
Formaldehyde	2 ppm

PART III FIRE PROTECTION FOR DIESEL-POWERED EQUIPMENT

§ 3.1. Each mobile diesel-powered machine shall be equipped with a self-contained dry chemical or liquid carbon dioxide system or no less effective system approved by the Virginia Division of Mines.

§ 3.2. Stationary diesel-powered equipment must be equipped with an automatically activated dry chemical or carbon dioxide system or no less effective system

Proposed Regulations

approved by the Virginia Division of Mines.

§ 3.3. Nozzles and reservoirs shall be placed in accordance with the manufacturer's specifications to provide maximum protection to the fuel tank compartment, motor compartment, battery compartment and hydraulic tanks.

PART IV MAINTENANCE OF DIESEL MACHINES

§ 4.1. Maintenance of diesel-powered machines shall be performed by competent persons designated by the operator.

§ 4.2. A. Engine intake and exhaust systems shall be inspected visually at least once each working shift.

B. Other diesel-powered machine components shall be inspected in accordance with the instructions of the manufacturer.

C. Records shall be kept of the inspections for at least three years and shall be made available for inspection by interested persons.

§ 4.3. Maintenance inspection and repair work shall be done in accordance with the instructions of the manufacturer. Records of maintenance inspection and repair work shall be recorded in a permanent notebook and shall be maintained for a minimum of three years in a designated location open for inspection by interested persons.

§ 4.4. Maintenance manuals shall be made available for review by interested persons.

PART V FUEL USAGE; SPECIFICATIONS

§ 5.1. The fuel for diesel engines of machines approved for service in underground mines shall conform to the equipment manufacturer's specifications.

§ 5.2. Fuel filters on diesel engines shall be cleaned regularly, replaced or repaired promptly as conditions require.

PART VI FUEL USAGE: STORAGE AND HANDLING

§ 6.1. Fuel taken underground shall be transported only in strong metal type containers that are provided with efficient closing devices.

§ 6.2. Fuel taken underground and awaiting transfer to diesel-powered machine fuel tanks shall be stored in a closed compartment or container constructed of incombustible material and shall be kept in a well-ventilated location.

§ 6.3. Fuel shall be transferred from the storage

compartment to a machine fuel tank through a spout flexible hose that is fitted with a self-closing valve. However, this does not apply to portable hand-held containers of five gallons or less.

§ 6.4. The fuel handling system in the diesel-powered machine shall be frame grounded when fuel is being transferred from the storage compartment to the machine fuel tank provided. However, this does not apply to portable hand-held containers of five gallons or less.

§ 6.5. The air vents on fuel handling equipment shall be flameproof. However, this does not apply to portable hand-held containers of five gallons or less.

§ 6.6. When fuel is being transferred from a storage compartment to the machine fuel tank, the diesel engine shall be stopped.

§ 6.7. A supply of sand or other suitable incombustible material shall be available during the transfer of fuel from a storage compartment to the machine fuel tank for absorbing spilled fuel. Fuel spilled shall be cleaned up immediately.

§ 6.8. All drain plugs in the fuel handling system shall be threaded and sealed or locked in the "closed" position to prevent unintentional opening.

§ 6.9. Only persons designated by the operator shall be permitted to handle fuel for diesel-powered machines.

§ 6.10. In fuel handling operations precautions shall be observed to keep the fuel clean and free from contamination by foreign material such as dirt, sediment and water.

§ 6.11. Diesel fuel storage and handling in a working section shall comply with the following:

1. only one diesel fuel center will be permitted to be in permanent residence;
2. diesel fuel may be stored in combination with and/or in the same area as hydraulic oil, lubricating oil, and greases;
3. one 30 pound approved ABC fire extinguisher and 200 pounds of rock dust per 100 gallons of diesel fuel stored shall be maintained at the storage area;
4. the storage area shall be vented directly to the return;
5. storage shall be limited to a typical 24-hour supply not to exceed 500 gallons.

§ 6.12. Diesel fuel storage for the mines shall comply with the following:

1. the underground storage area shall be vented

directly to the return;

2. one 30-pound approved ABC type fire extinguisher and no less than 200 pounds of rock dust per 100 gallons of fuel storage shall be available at the underground mine storage area;

3. storage underground shall be limited to a typical 48-hour supply for all normally operating diesel units in the mine.

Harry D. Childress, Chief
Division of Mines
Department of Mines, Minerals and Energy

Date: January 15, 1985

BOARD OF OPTOMETRY

Title of Regulation: VR 510-01-1. Public Participation Guidelines.

Statutory Authority: §§ 9-6.14:7.1 and 54-376 of the Code of Virginia.

Summary:

These Public Participation Guidelines, which are proposed by the Board of Optometry, Department of Health Regulatory Boards, are being developed to assure public involvement in the regulatory process. There is no substantive regulation upon any regulated party or the public.

VR 510-01-1. Public Participation Guidelines.

§ 1. Mailing List.

The Executive Director of the Board will maintain a list of persons and organizations who will be mailed the following documents as they become available:

1. "Notice of intent" to promulgate regulations;
2. "Notice of public hearing" or "informational proceeding", the subject of which is proposed or existing regulation; and
3. Final adopted regulation.

§ 2. Being Placed on List; Deletion.

Any person wishing to be placed on the mailing list may do so by writing the Board. In addition, the Board, in its discretion, may add to the list any person, organization, or publication it believes will serve the purpose of responsible participation in the formation or promulgation of regulations. Those on the list will be provided all information stated in § 1. Those on the list may be

periodically requested to indicate their desires to continue to receive documents or to be deleted from the list. When mail is returned as undeliverable, or when no timely response is forthcoming, they will be deleted from the list.

§ 3. Notice of Intent.

At least 30 days prior to publication of the notice to conduct an informational proceeding as required by § 9-6.14:7.1, the Board will publish a "Notice of Intent." This notice will contain a brief and concise statement of the possible regulation or the problem the regulation would address and invite any person to provide written comment on the subject matter. Such notice shall be transmitted to the Registrar of Regulations for inclusion in the Virginia Register of Regulations.

§ 4. Informational Proceedings or Public Hearings for Existing Rules.

At least once each biennium, the Board will conduct an informational proceeding, which may take the form of a public hearing, to receive public comment on existing regulation. The purpose of the proceeding will be to solicit public comment on all existing regulations as to their effectiveness, efficiency, necessity, clarity, and cost of compliance. Notice of such proceeding will be transmitted to the Registrar of Regulations for inclusion in the Virginia Register of Regulations. Such proceeding may be held separately or in conjunction with other informational proceedings.

§ 5. Petition for Rulemaking.

Any person may petition the Board to adopt, amend, or delete any regulation. Any petition received in a timely manner shall appear on the next agenda of the Board. The Board shall have sole authority to dispose of the petition.

§ 6. Notice of Formulation and Adoption.

At any meeting of the Board or subcommittee of the Board at which the formulation or adoption of regulation is to occur, the subject matter shall be transmitted to the Registrar of Regulations for inclusion in the Virginia Register of Regulations.

§ 7. Advisory Committees.

The Board may appoint advisory committees as it may deem necessary to provide for adequate citizen participation in the formation, promulgation, adoption and review of regulations.

FINAL REGULATIONS

For information concerning Final Regulations, see information page.

Symbol Key

Roman type indicates existing text of regulations. *Italic type* indicates new text. Language which has been stricken indicates text to be deleted. [Bracketed language] indicates a substantial change from the proposed text of the regulations.

HAZARDOUS WASTE FACILITY SITING BOARD

Title of Regulations: VR 352-01-1 Public Participation Procedures for Formation and Promulgation of Regulations

Statutory Authority: § 10-186.5 of the Code of Virginia

Effective Date: March 6, 1985

Summary and Analysis:

The regulations define procedures for the solicitation and participation of interested parties in the initiation, development and adopting of regulations required by state law to be promulgated by the Hazardous Waste Facility Siting Board. The regulations require an exploratory mailing for preparation of an Information Dissemination List to be used for distribution of materials regarding regulation development and revision. The Board may establish work committees to assist in the development of initial draft regulations which will be considered by the Board in public meetings. Notices of Proposed Regulatory Action will be mailed to parties on the Information Dissemination list and a media list. Notice of rulemaking procedures will be made in the Virginia Register of Regulations. Should the Board receive an application for site certification prior to the final adoption of public participation procedures applicable to the facility siting process, the Board will provide notice to parties on the Information Dissemination List and to the governing bodies, chief administrative officers, legislators and regional planning district commissions in the host and affected communities. The Board will provide further notice as prescribed by § 10-186.20 of the Code of Virginia.

VR 352-01-1. Public Participation Procedures for Formation and Promulgation of Regulations.

PART I Purpose and Authority

§ 1.1. *These regulations establish public participation procedures for the development or revision of regulations administered and hearings conducted by the Hazardous Waste Facility Siting Board, as well as the public notice of such matters. These procedures are required under § 9-6.14:7.1 of the Code of Virginia (Administrative Process Act) and Chapter 17.1 (§ 10-186.1 et seq.) of the Code of Virginia which establishes the Hazardous Waste Facilities*

Siting Act. These guidelines do not apply to any regulation adopted on an emergency basis under § 9-6.14:6 of the Code of Virginia.

PART II Definitions

§2.1. *The following words and terms, when used in this regulation, shall have the following meaning unless the context clearly indicates otherwise:*

"Affected Communities" means those counties, cities or towns, contiguous to the host community and which may be affected by the siting of hazardous waste facility in the host community.

"Board" means the Virginia Hazardous Waste Facility Siting Board established under § 10-186.4 of the Code of Virginia.

"Host Community" means any county, city, or town within whose jurisdictional boundaries construction of a hazardous waste facility is proposed.

PART III Initiation of Regulation Development Procedures

§ 3.1. *Regulation development procedures may be initiated at any time by the Board.*

§ 3.2. *Any group or individual may petition the Board for the promulgation, amendment, addition or repeal of a regulation. The petition must contain the following information:*

- 1. Name of petitioner.*
- 2. Petitioner's mailing address and telephone number.*
- 3. Recommended regulation or addition, deletion or amendment of specific regulation(s).*
- 4. Why the regulation or change is needed; what problem it is meant to address.*
- 5. The anticipated effect of not approving the petition.*

[*6. Estimated costs and/or savings to regulated entities, the public or others incurred by the approval of the petitions compared to current regulations.]*

[*7. 6. Who is affected by the changes proposed in the petition and how they are affected.]*

Final Regulations

[§. 7. Supporting documents, if available.]

§ 3.3. It shall be at the Board's discretion to initiate regulation development procedures in response to a petition or any other requests for regulatory change. However, if the Board determines not to act upon such petition or other request for a regulatory change the Board shall provide a written response to such petition.

PART IV Information Dissemination List

§ 4.1. The Board's newsletter mailing list and the list developed pursuant to the exploratory mailing list required by § 5.1 A. shall serve as an Information Dissemination List of persons and organizations having an interest in the development or revision of regulations administered by the Board and the hearings conducted by the Board.

§ 4.2. The Board shall develop a print and broadcast "media list" to which press releases of notices of regulation development or revisions to promulgated regulations, public hearings, notices of the availability of draft impact analysis, notice of intent to file an application for site approval, and the application for site approval may be sent to for publication.

PART V Public Participation Procedures

§ 5.1. The Board shall implement the following procedures to assure adequate consideration and input by appropriate affected individuals, organizations, county and municipal governments, public officials, and the public in general:

A. The Board shall identify parties interested in the development of the new regulations, revisions to existing regulations and the siting of hazardous waste facilities and shall compile a list of such persons. This shall be done through a special exploratory mailing to every individual or group who has given oral testimony at a public meeting or written comment on hazardous waste regulations or the siting of hazardous waste facilities within the past two years to any agency of the Commonwealth of Virginia or is otherwise known to have an interest in such matters. In addition, such list shall include the chief administrative officers of each county and city in the Commonwealth; the chairman of each regional planning district commission within the Commonwealth; the chief executive officer of the Virginia Municipal League and the Virginia Association of Counties; and state agencies, trade associations, and environmental and civic organizations concerned with the siting of hazardous waste facilities. The mailing shall require response from the interested parties within 30 days in order for their names to be placed on the permanent Information Dissemination List.

B. In order to keep the Information Dissemination List current, names will be added when requested and the List will be updated at the time of review of regulations contemplated by § 9-6.14:25 of the Code of Virginia.

C. When appropriate, form a work committee consisting of persons selected from the Information Dissemination List and structured in accordance with applicable provisions of the law authorizing the development of the regulation. The work committee shall assist in the development of an initial draft of the proposed regulation.

D. Schedule a public meeting to consider the initial draft of the proposed regulation and disseminate a Notice of Proposed Regulatory Action and the statement of summary, purpose, basis and estimated impact to those parties on the Information Dissemination List and the print and broadcast media list. The notice and the statement shall be published in the Virginia Register of Regulations at least 30 days before the public meeting and shall include the following information:

1. Subject of proposed action.
2. Identification of the entities that will be affected.
3. Discussion of the purpose of the proposed action and the issues involved.
4. Regulatory alternative.
5. Regulatory or legal constraints.
6. Tentative determinations by the Board, if any.
7. Timetable for reaching a decision.
8. Request for comments from interested parties and a date by which comments must be received.
9. Instruction for obtaining a copy of the initial draft of the proposed regulation.
10. Notification of time and place of public meeting at which the initial draft will be considered.
11. Name, address and telephone number of staff person to be contacted for further information.

E. After consideration of all public input, prepare a final draft of the proposed regulation requesting public comment in accordance with the Administrative Process Act. In particular, such public comment may consist of written views, data and the opportunity to participate in the public hearing.

F. Send a copy of the final draft of the proposed regulation to the Information Dissemination List.

G. Offer the proposed regulation for a 60-day [final] public hearing/comment period by forwarding the following documents to the Registrar two weeks prior to the desired date of publication and beginning of comment period:

1. Notice of public hearing/comment period (the hearing notice), which must contain the following:

- a. The date, time and place of the hearing.
 - b. The legal authority of the Board to act.
 - c. The name, address and telephone number of an individual to contact for further information.
 - d. Summary of regulation.
2. Full text of regulation.
3. Statement of subject, substance, issues, basis, purpose and impact.

H. Concurrently with the preceding step, submit required documentation to the Governor's office.

I. Upon receiving the Board's proposed regulation and documentation, the Virginia Registrar will publish the hearing notice in the Virginia Register and in Richmond area newspapers. The Board shall publish and/or publicize the hearing notice as it may determine in other media and in other newspapers in localities particularly affected. The Board shall also mail a copy of the notice to persons on its regulation development Information Dissemination List and on its media list.

§ 5.2. During the final comment period, the regulation will be reviewed concurrently by the following:

1. The Public.
2. The Governor.
3. The Legislature.
4. The Attorney General.

§ 5.3. Upon expiration of the public comment period, the remaining steps in the adoption process shall be carried out in accordance with the provisions of the Administrative Process Act.

§ 5.4. The failure of any person or organization to receive notice or copies of documents will not affect the validity of any regulation otherwise properly adopted under the provisions of the Administrative Process Act.

PART VI

Interim Public Participation Procedures Concerning the Review of a Draft or Final Impact Analysis or Draft and Final Application for Siting a Hazardous Waste Facility to be Used Until the Board has Adopted Final Procedures for Considering those Documents

§ 6.1. When the Board is considering a draft or final application for the siting of a hazardous waste facility or a

draft or final impact analysis or conducting a briefing meeting concerning the site proposed in the application it shall:

1. Provide for public participation by providing notice of such to:

- a. those parties on the lists described under Part IV of these regulations;
- b. the governing body of the Host Community;
- c. the governing body of Affected Communities;
- d. legislators elected from the area(s) in which the Host Community is located and the Affected Communities are located;
- e. the chief administrative officers of the local government and the regional planning district commission(s) of the Host Community and the Affected Communities.

2. In addition to the requirements imposed by paragraph 1, the Board, in accordance with § 10-186.20 of the Code of Virginia, shall disseminate each notice:

- a. by publication once each week for two successive weeks in a newspaper of general circulation within the area to be affected by the subject of the notice;
- b. by broadcast over one or more radio stations within the area to be affected by the subject of the notice;
- c. by mailing to each person who has asked to receive notice; and
- d. by such additional means as the Board deems appropriate;
- e. every notice shall provide a description of the subject for which notice is made and shall include the name and telephone number of a person from whom additional information may be obtained.

3. Provide that the contents of such notice include:

- a. the time and place of any hearing or briefing meeting;
- b. the location where such application, draft application, draft or final impact analysis may be reviewed;
- c. any such other information as the Board deems appropriate; and
- d. the applicable time periods and review and comment periods as provided by the Hazardous Waste Facilities Siting Act.

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§ 6.2. *The remaining steps in the Board's consideration of an application for certification of a hazardous waste site shall be carried out in accordance with the provisions of the Hazardous Waste Facilities Siting Act.*

VIRGINIA HOUSING DEVELOPMENT AUTHORITY

Notice: The Virginia Housing Development Authority is exempted from the Administrative Process Act (§ 9-6.14:4 of the Code of Virginia); however, under the provisions of § 9-6.14:22, it is required to publish all proposed and final regulations.

Title of Regulation: VR 400-02-0009. **Procedures, Instructions and Guidelines for Virginia Homesteading Program.**

Statutory Authority: § 36-55.30:3 of the Code of Virginia.

Effective Date: January 15, 1985.

Summary:

The Procedures, Instructions and Guidelines set forth the requirements and procedures relating to the Virginia Homesteading Program which involves (i) acquisition by the Authority of eligible single-family homes owned by certain federal agencies, local governments or the Authority, (ii) the sale of these homes to eligible lower-income families for a price of \$1.00, (iii) the temporary financing by the Authority of the rehabilitation of these homes and the permanent financing to be provided primarily by the Farmers' Home Administration, and (iv) the imposition of certain conditions and restrictions upon the purchasers with respect to their ownership of these homes. These Procedures, Instructions and Guidelines clarify and supplement the federal requirements contained in 24 CFR Part 590. Matters addressed by these Procedures, Instructions and Guidelines include (i) eligibility requirements; (ii) procedures and requirements for the processing of applications, execution of the rehabilitation contract, closing of the Authority's temporary loan, and construction of the rehabilitation work; and (iii) restrictions and conditions imposed upon the purchase for a period of five years after sale of the home with respect to the completion, maintenance, disposition and occupancy of the home and repayment of the permanent loan from Farmers' Home Administration or other lender.

VR 400-02-0009. Procedures, Instructions and Guidelines for Virginia Homesteading Program.

§ 1. Definitions.

The following words and terms, when used herein, shall have the following meaning, unless the context indicates otherwise.

"Executive Director" means the Executive Director of VHDA or any other officer or employee of VHDA who is authorized to act on behalf of VHDA pursuant to a resolution of the Board of Commissioners.

"FmHA" means the Farmer's Home Administration of the U. S. Department of Agriculture.

"HUD" means the U. S. Department of Housing and Urban Development.

"Locality" means any unit of local government in which a Virginia Homesteading Program is implemented.

"PHA" means any state, county, municipality or other governmental entity or public body (or agency or instrumentality thereof) which is authorized to engage in or assist in the development and operation of low-income housing.

"VHDA" means the Virginia Housing Development Authority.

These definitions supplement those contained in 24 CFR Part 590.5 and other applicable sections of the Code of Federal Regulations. Only those terms not defined in the Federal Code or used differently herein have been defined.

§ 2. Purpose and Applicability.

The following procedures, instructions and guidelines are applicable to all Program activities carried out by VHDA with funds provided by HUD or other source for the purpose of carrying out the Virginia Homesteading Program (herein referred to as "the Program") for the benefit of lower-income families and persons.

These procedures, instructions and guidelines supplement and clarify rather than supercede the requirements of the federal Urban Homesteading Program as described in 24 CFR Part 590. VHDA is fully bound by all applicable requirements of 24 CFR Part 590, as well as governing federal and state laws in the administration or use of funds received from HUD under the federal Urban Homesteading Program.

Notwithstanding anything to the contrary herein, the Executive Director is authorized with respect to any homesteading project to waive or modify any provisions herein where deemed appropriate by him for a good cause, to the extent not inconsistent with VHDA's Act, Rules and Regulations, and any applicable federal laws and regulations.

All reviews, analyses, evaluations, inspections, determinations, and other actions by VHDA pursuant to the provisions of these procedures, instructions, and guidelines, shall be made for the sole and exclusive benefit and protection of VHDA, and shall not be construed to waive or modify any of the rights, benefits,

privileges, duties, liabilities or responsibilities of VHDA or Program participants under the agreements and documents executed in connection with the Program.

The procedures, instructions and guidelines set forth herein are intended to provide a general description of this Program and are not intended to include all actions involved or required in the administration of funds under the Program. These procedures, instructions and guidelines are subject to change at any time by VHDA and may be supplemented by policies, procedures, instructions, and guidelines adopted by VHDA from time to time with respect to the Program. These procedures, instructions and guidelines are adopted under Rules 103 and Part V of VHDA's Rules and Regulations adopted on January 17, 1984, pursuant to § 36-55.30:3 of the Code of Virginia. The effective date of these procedures, instructions and guidelines is January 15, 1985.

§ 3. General Program Description.

Under the Program VHDA will acquire foreclosed properties from the FmHA, HUD, and VA. VHDA may also utilize properties from its own inventory of foreclosures or may acquire units which are owned by local governments. The acquisition of these properties will be financed using Section 810 Funds supplied by HUD. The emphasis will be on properties located in rural areas and in small towns. These properties will be acquired in groups which are concentrated geographically, preferably within the same subdivision or neighborhood. The properties will also be properties which are in need of a significant amount of rehabilitation in order to bring them into compliance with VHDA, FmHA, and the statewide building code requirements.

A pool of eligible applicants from within the locality and surrounding area will be developed, with a priority being given to lower-income families. In the case where the demand from eligible families exceeds the supply of properties available, applicants for specific properties will be selected on the basis of a lottery. Upon sale of the property to an applicant for the price of \$1.00, the applicant becomes a Homesteader. The Homesteader will be required to rehabilitate the property in accordance with a work plan developed by VHDA.

VHDA will provide a temporary construction-period loan to the Homesteader to cover the cost of rehabilitation. Permanent financing will be provided primarily by the FmHA. Other sources of permanent financing may also be used, including VHDA, FHA, Section 312 of the Housing Act of 1964, as amended, loan programs operated by the locality or local PHA, and conventional sources of financing.

Title to the property is not conveyed to the Homesteader at the time of purchase. Instead, VHDA will sell the property by means of an installment sales contract, which has a five-year term, during which time VHDA retains title to the property. Over the five-year

period, VHDA will monitor the Homesteader and the property to assure that certain Program requirements are met. These are as follows:

- A. the Homesteader must complete the rehabilitation of the property in accordance with the VHDA work plan and within the period of time prescribed by VHDA;
- B. the Homesteader must maintain the property in good condition;
- C. the Homesteader must keep payments for any financing on the property current;
- D. the Homesteader may not sell or rent the property;
- E. the Homesteader must continue to occupy the property as his principal residence; and
- F. the Homesteader must permit inspections of the property at reasonable times by employees or designated agents of VHDA.

Upon satisfactorily completing five years of occupancy, VHDA will provide the Homesteader with a deed to the property and will terminate its monitoring function.

The purpose of the Program is two-fold. First, the Program will provide homeownership opportunities to lower-income families in rural areas who have relatively few housing options, particularly with respect to homeownership. Secondly, the Program will address the problem of vacant and deteriorating properties and the impact which they have on neighborhood viability. Often, these types of properties contribute to the decline of neighborhoods by creating a cycle where other homeowners feel they have no incentive to maintain their own properties due to declining values in the area which are caused primarily by the vacant and deteriorating houses. By rehabilitating these problem properties and placing stable families in them, it is possible to stabilize or reverse negative trends in the entire neighborhood.

§ 4. Program Eligibility.

A. Eligible Localities.

VHDA may operate the Program within any jurisdiction in the state which does not currently operate its own program. Priority shall be given to those areas of the state which are eligible for participation in FmHA programs.

B. Eligible Neighborhoods.

Any neighborhood shall be eligible for participation in the Program, provided that it is located in an eligible jurisdiction and contains vacant and eligible housing units.

C. Eligible Properties.

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Any single-family house (including single-family detached, townhouse, or condominium) which meets the following conditions is eligible for acquisition under the Program:

1. Foreclosed properties which are being held in the inventories of FmHA, HUD, VA, VHDA, local PHA's or other agencies of federal, state, or local government, as well as properties which have been acquired by units of local government as a result of tax delinquency or other actions are eligible.

2. The house must be in need of rehabilitation which is substantial in nature and cost. The intent of the Program is to select houses which require the correction of serious deficiencies in one or more of the functional systems of the house. These include structural, electrical, plumbing, heating/cooling, and roofing. In order to be eligible, the house must evidence a serious defect in at least one of these major housing component systems. The one exception to this would be the case of a house which exhibits a significant amount of deferred maintenance in a number of areas. If considered individually, these improvements would not be viewed as substantial rehabilitation, but when taken as a whole, they do constitute a substantial rehabilitation of the housing unit.

There is no cost threshold with respect to the level of rehabilitation required; however, in most cases it is expected that rehabilitation costs will, at a minimum, exceed 25% of the after-rehabilitation value of the property.

D. Eligibility of Improvements.

Most general types of property improvements will be eligible under this Program. As noted above, cosmetic improvements are eligible when undertaken in conjunction with improvements of a more substantial nature. Cosmetic improvements alone will not be allowed under any circumstances. In addition, luxury type improvements (i.e., swimming pools) will not be allowed.

Upon completion, the house must meet or exceed all FmHA standards with respect to property rehabilitation, including thermal performance standards, all VHDA requirements with respect to substantial rehabilitation, as well as the statewide and local building code requirements.

There will be an emphasis placed upon improvements to the property which have an impact on the exterior appearance of the house and the entire subdivision. These would include improvements such as exterior painting, adding additional trimwork to the exterior (i.e., shutters), porches, carports, garages, yard landscaping (i.e., lawn seeding, shrubs, trees), improvements to driveways, improvements to drainage structures, fencing, etc. These types of improvements will be included in individual loans only to the extent that they are located entirely on the

subject property.

VHDA will endeavor to work with the local government, as well as other federal and state agencies to encourage other public improvements which would benefit the neighborhood as a whole. These would include activities such as street, water, sewer, recreational, and other types of improvements. Further, VHDA will endeavor to work with appropriate units of local government and other agencies in order to improve both governmental and private services which are available to the residents of the neighborhood (i.e., local transportation service, increased law enforcement patrol activity, housing counseling).

E. Eligibility of Applicants.

The eligibility of families and persons under this Program shall be limited to those households with incomes less than 80% of the median for the jurisdiction in which the housing is located. VHDA, in conjunction with the unit of local government, may establish priorities within this group. These priorities shall include the federal requirement to give special consideration to the applicant's need for housing and his ability to make, or cause to be made, the required property improvements.

In cases where the permanent mortgage financing available on the completed houses will be limited to certain programs (i.e., FmHA Section 502 and HUD 312 programs), then applicants would be prescreened to select those persons and families who meet the threshold criteria for those programs.

§ 5. Application and Processing.

A. Selection of Units.

From time to time, VHDA will request the FmHA, HUD, VA, or other agencies to supply a list of properties currently in their inventory of foreclosed housing units. From this list, VHDA will determine if there are concentrations of properties which are suitable for the implementation of the Program. This determination will be made on the basis of physical examination of the properties and the neighborhoods and will include an evaluation of the selection criteria mentioned above, including the geographical proximity of the units, the number of units available, the condition of the units and required level of rehabilitation, evaluation of the local market for the units, and evaluation of the ability of the local government to contribute to community improvements and increased services.

As soon as the properties have been selected, VHDA will notify the appropriate agency and request that no sales contracts be taken for those units until such time as acquisition can be arranged utilizing Section 810 Funds from HUD.

B. Marketing.

As soon as eligible properties have been selected and the agencies which own the properties have agreed to reserve them for use under the Program, VHDA will undertake a marketing effort in the locality in which the units are located. These activities may include newspaper advertising and public notices, public meetings, coordination with the local PHA, outreach to local housing groups, civic organizations, churches, etc.

Applications will be accepted for a specified period of time. The length of this application period will be determined by local conditions, including the number of properties and the size of the local market. Initial screening of applicants will then take place to determine which persons and families meet the threshold criteria for the Program. After that, the applications will be prioritized according to the standards mutually agreed to by VHDA and the unit of local government, as well as those which are federally mandated.

C. Lottery.

If the prequalified applicants exceed the number of properties available, all of these applicants will participate in a lottery to determine who will have the first opportunity to purchase one of the properties. A drawing will be held for each property with applicants able to submit their names to be considered for any or all of the properties. Any applicants who are selected for more than one of the properties would be required to choose which of the properties would be their first choice.

D. Application Preparation.

For each property, approximately five names will be selected in the lottery. Then, beginning with the first, VHDA staff will prepare a FmHA (or other applicable lending institution) mortgage loan application. This application will be submitted to FmHA along with a copy of the rehabilitation plans and specifications. If, during the process of preparing the application, the applicant is found to be ineligible or if the application is rejected by FmHA, then the process would be repeated with the second person or family on the lottery selection list.

E. Rehabilitation Contract.

As soon as the permanent mortgage loan application has been approved, VHDA staff will, with the concurrence of the Homesteader, put the rehabilitation contract out for bid, or negotiate with a local rehabilitation contractor. The lowest responsible bidder will be awarded the contract. Rehabilitation contractors will be subject to an investigation by VHDA in order to determine their competence to perform the work.

The contract for rehabilitation will run between the Homesteader and the contractor. VHDA will not be a party to this contract. VHDA will, however, act as a technical adviser to the Homesteader in the preparation of the work plan, selection of the contractor, inspection of

the property during the construction, disbursement of construction funds, and final inspection after completion.

F. Loan Closing.

Once an acceptable rehabilitation contract has been obtained through bid or negotiation, the property will go to loan closing. At loan closing, the Homesteader will sign the installment sales contract with VHDA, a homesteading agreement with VHDA and a construction loan note and agreement with VHDA. The Homesteader will also execute the rehabilitation contract with the contractor selected.

The VHDA construction loan is provided for a term not to exceed 180 days and at an interest rate to be determined by the Executive Director. The amount of the construction loan shall not exceed the amount of the permanent mortgage loan commitment and shall include the cost of rehabilitation and any associated soft costs, including a pro rata share of VHDA's administrative expenses incurred in the implementation of the Program.

G. Rehabilitation Construction.

Rehabilitation construction shall commence within 30 days of loan closing. VHDA shall monitor the rehabilitation construction and authorize all disbursements made to the contractor during the rehabilitation period, including the final disbursement upon completion. Such disbursements shall not exceed the value of the work in place, less a 10% retainage. The Homesteader shall be required to sign off on all inspections and disbursements. Upon completion, VHDA shall request inspection of the property by FmHA or other applicable permanent mortgage lender. Upon approval by the permanent mortgage lender, final disbursement shall be made to the contractor, including retainage. The permanent mortgage loan closing will take place shortly thereafter, at which time VHDA's construction loan will be paid off.

H. Post-Occupancy Monitoring.

VHDA shall monitor the Homesteader with respect to the provisions in § 3.A-E above for a period of five years. Upon successful completion of this period, VHDA shall provide the Homesteader with a deed to the property.

If the Homesteader does not comply with the required provisions at any time during the five-year period, the Homesteader shall receive a warning from VHDA and be given a grace period during which to correct the deficiency. The length of this grace period will be dependent upon the nature of the deficiency and shall be determined by VHDA for each individual case. If the deficiency is not corrected, VHDA may declare the Homesteader to be in default of the installment sales agreement and take back possession of the property pursuant to such agreement. In this case, the property would be made available to another applicant. If this second Homesteader also defaults in complying with the provisions required in § 3.A-E above, VHDA may dispose

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of the property in any manner which it determines to be appropriate.

GOVERNOR

GOVERNOR'S COMMENTS ON PROPOSED REGULATIONS

(Required by § 9-6.14:9.1 of the Code of Virginia)

**Title of Regulation: Proposed Public Participation
Procedures for Formation and Promulgation of
Regulations (VR 352-01-1).**

Agency: Hazardous Waste Facility Siting Board

Governor's Comment:

No objections to the proposed public participation procedures as presented. The procedures proposed by the Hazardous Waste Facility Siting Board meet the full intent of Virginia's new Administrative Process Act. The Board is to be commended for establishing procedures that will ensure that there is full public input in the process established by law for the location of hazardous waste facility sites in Virginia. I wish the Board the best of luck as it embarks upon this important mission mandated by state law.

**Charles S. Robb
Governor**

Date: January 15, 1985

TAXABLE SALES

IN VIRGINIA COUNTIES & CITIES
BASED ON RETAIL SALES TAX REVENUES

QUARTERLY REPORT

JULY *Thru* SEPT.

1984

COMMONWEALTH OF VIRGINIA • DEPARTMENT OF TAXATION • RICHMOND, VIRGINIA

VIRGINIA DEPARTMENT OF TAXATION
RESEARCH DIVISION
RICHMOND, VIRGINIA 23282

INTRODUCTION

THE FOLLOWING STATEMENTS DEAL WITH TAKABLE SALES THAT REFLECT DEPOSITS OF VIRGINIA SALES TAX REVENUES, ADJUSTED FOR THE DEALER DISCOUNT, RATHER THAN ACTUAL SALES REPORTED BY THE DEALER. SALES ARE BROKEN DOWN BY BUSINESS CLASSIFICATIONS IN VIRGINIA COUNTIES AND CITIES DURING THE CALENDAR PERIOD INDICATED. THE FIGURES PRESENTED SHOULD BE VIEWED AS APPROXIMATIONS TO THE ACTUAL TAXABLE SALES FOR THE PERIOD SINCE A VARIETY OF FACTORS COULD CAUSE SALES MADE NEAR THE CLOSE OF THE PERIOD TO BE SHIFTED INTO THE NEXT PERIOD. THESE SHIFTS MIGHT RESULT FROM VARIATIONS IN DEALER ACCOUNTING PERIODS, OVERPAYMENT OR UNDERPAYMENT OF TAXES DUE IN A PARTICULAR PERIOD LATER ADJUSTED, UNAVOIDABLE ADMINISTRATIVE DELAYS SUCH AS PROCESSING EQUIPMENT BREAK-DOWNS, OR A COMBINATION OF FACTORS. PECULIAR VARIATIONS OF SALES IN A LOCALITY MAY REFLECT THE CORRECTION OF AN ERROR BY A MULTI-LOCALITY DEALER WHO ERRED IN ALLOCATING SALES AMONG THESE LOCALITIES.

THE FIRST ISSUE, COVERING TAXABLE SALES DURING THE PERIOD OCTOBER - DECEMBER, 1966, SHOWED THE NUMBER OF ESTABLISHMENTS IN EACH BUSINESS CLASSIFICATION. THE FIGURES UNDER THIS HEADING WERE SUBJECT TO MIS-UNDERSTANDING BECAUSE A MULTI-LOCALITY DEALER WHO WAS AUTHORIZED TO FILE A CONSOLIDATED RETURN WAS COUNTED ONLY ONE TIME. IN ISSUES BEGINNING WITH JANUARY - MARCH, 1967, THE TERM NUMBER OF ESTABLISHMENTS WAS CHANGED TO READ NUMBER REGISTERED DEALERS, AND EACH SEPARATE PLACE OF BUSINESS WAS COUNTED ONCE.

EFFECTIVE FOR ALL REPORTS BEGINNING WITH APRIL - JUNE, 1973, THE OTHER MISCELLANEOUS AND UNIDENTIFIABLE CATEGORY ON THE COMMONWEALTH PAGE WAS REDUCED AND THE APPROPRIATE CODE WAS INCREASED TO REFLECT THE TRUE SALES CODE. THIS WAS PERMITTED SINCE ABANDONING THE DISCLOSURE RULE ON THE COMMONWEALTH PAGE WOULD NOT PERMIT THE IDENTIFICATION OF AN INDIVIDUAL DEALER. THE TECHNIQUE OF PLACING SALES DATA IN THE OTHER MISCELLANEOUS AND UNIDENTIFIABLE CODE WAS CONTINUED ON A LOCALITY BASIS TO AVOID DISCLOSURE.

THE USER OF THESE DATA SHOULD FAMILIARIZE HIMSELF WITH THE EXCLUSIONS AND EXEMPTIONS SET OUT IN SECTION 58-441.6 OF THE VIRGINIA RETAIL SALES AND USE TAX ACT. NUMEROUS SALES ARE EXCLUDED OR EXEMPTED UNDER THE PROVISIONS OF THE ACT. AMONG THE SALES SPECIFICALLY EXCLUDED FROM THE ACT ARE SALES OF ALCOHOLIC BEVERAGES IN GOVERNMENT STORES, SALES OF CERTAIN MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS, MOBILE HOMES AND TRAVEL TRAILERS, AND SALES OF CERTAIN MOTOR VEHICLE FUELS.

THE DEPARTMENT OF TAXATION HAS AND WILL CONTINUE TO RELEASE REASONABLY COMPARABLE DATA ON A CALENDAR QUARTER AND YEAR BASIS. IF YOU SO DESIRE YOU MAY REQUEST THAT THE DEPARTMENT OF TAXATION PLACE YOUR NAME ON ITS PERMANENT MAILING LIST TO RECEIVE THE QUARTERLY AND YEARLY PUBLICATIONS. NO CHARGE IS CURRENTLY MADE.

EFFECTIVE OCTOBER 1, 1981, THE STATE AND LOCAL TAX BASES MAY BE DIFFERENT AS A RESULT OF THE STATE EXEMPTION OF FUELS FOR DOMESTIC CONSUMPTION (CODES 60, 61, 62, AND 69). LOCALITIES HAVE THE OPTION OF EXEMPTING OR CONTINUING TO TAX FUELS FOR DOMESTIC CONSUMPTION. THIS REPORT IS GENERATED USING THE LOCAL SALES TAX DEPOSITS AND, THEREFORE, IN THOSE LOCALITIES WHICH EXEMPT FUELS FOR DOMESTIC CONSUMPTION THE TAXABLE SALES WILL BE CALCULATED ON A DIFFERENT TAX BASE THAN THOSE THAT DO NOT EXEMPT THESE SALES.

VIRGINIA RETAIL SALES AND USE TAX
BUSINESS CLASSIFICATION CODE

MANY BUSINESSES FALL INTO MORE THAN ONE CLASS. FOR EXAMPLE, GROCERY STORES SELL MANY NONFOOD ITEMS, DEPARTMENT STORES, HOTELS, ETC., SELL FOOD. THEREFORE THE CLASSIFICATIONS REFLECT THE PRINCIPAL BUSINESS ACTIVITY, AS REPORTED BY DEALERS.

APPAREL GROUP

- 01. CLOTHING - MEN, WOMEN, CHILDREN
- 02. FURRIERS
- 03. MILLINERY
- 04. SHOES - MEN, WOMEN, CHILDREN
- 09. OTHER APPAREL

AUTOMOTIVE GROUP

- 10. ACCESSORIES, BATTERIES, REPAIR PARTS, TIRES, ETC.
- 11. AIRCRAFT
- 12. BOATS, BOAT MOTORS, AND BOATING ACCESSORIES
- 13. MOTOR VEHICLE DEALERS, MOTORCYCLE DEALERS
- 14. SERVICE STATIONS, GARAGES AND AUTO REPAIR SHOPS, THICK STOPS
- 19. OTHER AUTOMOTIVE /INSTALLATION OF WINDSHIELD AND OTHER GLASS FOR CARS, TRAILERS, MOBILE HOMES, ETC./

FOOD GROUP

- 20. BAKERY PRODUCTS
- 21. CANDY AND CONFECTIONS
- 22. DAIRY PRODUCTS
- 23. FRUIT STANDS, VEGETABLE STANDS, ROADSIDE MARKETS, ROLLING MARKETS
- 24. GROCERIES, MEATS, SEAFOOD - CHAIN
- 25. GROCERIES, MEATS, SEAFOOD - NON-CHAIN /INCLUDING MEAT PROCESSING CONCERNS, ETC./
- 26. PRIVATE MEMBERSHIP CLUBS
- 27. RESTAURANTS, CAFETERIAS, DELICATESSENS, GRILLS, CAFES, SNACK-BARS, DRIVE-INS, CATERING, ETC.
- 28. TAVERNS, BEER PARLORS, DANCE HALLS
- 29. OTHER FOOD

FURNITURE, HOME FURNISHINGS, AND EQUIPMENT GROUP

- 30. FURNITURE, HOUSEHOLD /FLOOR COVERINGS, INTERIOR-DECORATORS, REUPHOLSTERING DEALERS, ETC./
- 31. HOUSEHOLD APPLIANCES, APPLIANCE REPAIRS
- 32. OFFICE FURNITURE, BUSINESS MACHINES, AND EQUIPMENT
- 33. RADIOS, TELEVISION SETS, MUSICAL INSTRUMENTS, REPAIRS THERETO
- 39. OTHER FURNITURE AND HOUSEHOLD EQUIPMENT /SEWING MACHINES LAWN MOWERS AND REPAIRS THERETO/

GENERAL MERCHANDISE GROUP

- 40. DEPARTMENT STORES, DISCOUNT STORES
- 41. DRY GOODS, VARIETY STORES, FABRIC AND YARN, TRADING STAMP REDEMPTION STORES
- 42. DRUG STORES, SELLING A VARIETY OF MERCHANDISE IN ADDITION TO PRESCRIPTION DRUGS, WHOLESALE DRUGS
- * 49. OTHER GENERAL MERCHANDISE /FUNERAL DIRECTORS, CEMETERIES, RELIGIOUS SUPPLIES, FEED AND SEED STORES, FEED MILLS, ADVERTISING AGENCIES, PET SHOPS, HORSES, LIQUID EMBROIDERY, MAIL ORDER, RETAIL MERCHANTS, COSMETICS/

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- * DOOR TO DOOR VENDORS ARE NOT INCLUDED IN THE NUMBER OF REGISTERED DEALERS SHOWN UNDER CODE 49 FOR THE INDIVIDUAL CITIES AND COUNTIES BUT ARE REFLECTED IN THE STATE TOTALS.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COMMONWEALTH OF VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

DESCRIPTION	NO. REGISTERED DEALERS	TAXABLE SALES
LUMBER, BUILDING MATERIAL, AND SUPPLY GROUP		
50. BUILDING MATERIALS /LUMBER, BRICK, TILE, ROOFING, READY-MIX CONCRETE, STONE, QUARRY, SAND AND GRAVEL/		
51. CABINET SHOPS, MILLWORK, PRE-CUT LUMBER STOCK		
52. ELECTRICAL SUPPLIES		
53. HARDWARE SUPPLIES, LOCKSMITHS		
54. PAINT, WALLPAPER, AND GLASS		
55. PLUMBING, HEATING, REFRIGERATION, AIR-CONDITIONING, WELL DRILLING SUPPLIES		
59. OTHER BUILDING SUPPLIES		
FULL GROUP		
60. FUEL OIL		
61. BOTTLE GAS		
62. WOOD		
69. COAL, OTHER FUELS		
MACHINERY, EQUIPMENT, AND SUPPLIES GROUP		
70. CONSTRUCTION OR ROAD MAINTENANCE MACHINERY, EQUIPMENT, SUPPLIES		
71. PROFESSIONAL EQUIPMENT, SUPPLIES /DENTAL SUPPLIES, ETC./		
72. SERVICE-ESTABLISHMENT EQUIPMENT, SUPPLIES /BEAUTY SUPPLIES, WELDING SUPPLIES, SNAP-ON TOOL DEALERS, ETC./		
79. OTHER MACHINERY, EQUIPMENT, SUPPLIES /ELECTRONIC, COMMUNICATION, POLLUTION CONTROL, FARM EQUIPMENT, ALARM SYSTEMS, SIGNS, LEASING AND RENTAL COMPANIES/		
MISCELLANEOUS GROUP		
80. ANTIQUES		
81. BOOKS, STATIONERY /PAPER PRODUCTS, PRINTING, OFFICE SUPPLIES, BUSINESS FORMS, ETC.		
82. CIGAR STORES, NEWSSTANDS		
83. FLORISTS, NURSERYMEN, GARDEN SUPPLIES, FERTILIZER, CHRISTMAS-TREE DEALERS		
84. GIFTS AND NOVELTIES, CERAMICS, ART AND CURIO SHOPS, COIN AND STAMP DEALERS		
85. JEWELRY, LUGGAGE, LEATHER GOODS		
86. SALVAGE, SURPLUS, SECONDHAND GOODS, PAWNSHOPS, FLEA MARKETS		
87. SPORTING GOODS, PHOTOGRAPHIC SUPPLIES, HOBBY-SHOPS, TOY SHOPS, FIREARMS, PHOTO STUDIOS, PORTRAITS, COMMERCIAL PHOTOGRAPHY, GUN REPAIR SHOPS, SOFT COURSES, BOWLING ALLEYS, POOL PARLORS		
88. VENDING MACHINE SALES		
89. RETAIL SALES AND/OR RENTALS OF TANGIBLE PERSONAL PROPERTY BY SHOE REPAIR SHOPS, BEAUTY SHOPS, BUSINESS SCHOOLS, MUSIC INSTRUCTORS, MANUFACTURERS AGENTS, WHOLESALE MERCHANTS, BROKERS, CRITICAL COMPANIES, AUCTIONEERS AND AUCTION MARKETS, LIVESTOCK AUCTIONS, MANUFACTURERS, HANKS, FEARING AID COMPANIES		
90. HOTELS, MOTELS, TOURIST CAMPS, ETC.		
00. OTHER MISCELLANEOUS AND UNIDENTIFIABLE		

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	3,502	222,804,239	50	1,803	458,148,432
02	14	714,314	51	519	26,984,544
03	78	313,377	52	371	58,986,517
04	1,010	80,687,917	53	805	54,321,531
09	295	18,306,614	54	544	41,878,441
AUTOMOTIVE GROUP			55	323	87,631,211
10	3,236	180,036,732	59	640	81,601,372
11	113	2,441,921	FUEL GROUP		
12	514	9,610,275	60	441	41,622,515
13	743	58,982,747	61	107	9,321,092
14	7,947	132,747,882	62	157	337,032
19	589	35,305,337	69	635	37,762,354
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20	413	14,151,795	70	314	67,808,441
21	270	6,328,089	71	337	22,351,435
22	465	23,930,651	72	1,157	33,930,214
23	1,474	9,447,125	79	4,034	231,587,871
24	1,503	1,122,074,360	MISCELLANEOUS GROUP		
25	5,577	533,171,810	80	2,684	9,907,475
26	436	16,611,801	81	3,504	99,892,455
27	9,213	761,903,659	82	74	3,336,392
28	62	910,000	83	2,703	38,357,291
29	1,360	34,626,451	84	1,309	64,366,353
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			85	1,307	39,376,254
30	3,244	205,712,543	86	1,544	11,358,614
31	577	66,602,454	87	4,004	94,431,720
32	1,528	126,992,623	88	1,701	16,947,131
33	1,875	63,813,430	89	11,181	442,164,597
39	844	20,905,388	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90	1,540	275,799,590
40	524	562,070,263	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41	1,229	247,315,145	00	145	50,434,965
42	1,319	171,444,773	TOTAL	108,045	17,232,224,731
49	6,387	129,936,184			

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF ACCOMACK, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	17	615,570	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	19	584,766
03			51		***
04	4	182,181	52		***
09			53	8	383,221
AUTOMOTIVE GROUP					
10	22	785,630	54		***
11			55	7	144,853
12	19	191,277	59		***
13	7	154,404	FUEL GROUP		
14	67	859,680	60	8	354,616
19	5	115,453	61	4	334,827
FOOD GROUP					
20		***	62		***
21	6	450,540	69	7	780,504
22		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23	23	59,177	70		***
24		***	71		***
25	92	8,646,086	72	6	551,647
26		***	79	27	382,275
27	67	4,736,353	MISCELLANEOUS GROUP		
28		***	80	0	31,304
29	9	31,146	81	10	196,080
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	21	501,749	82		***
31		***	83	33	177,708
32		***	84	20	722,780
33		***	85		***
34	8	60,534	86	13	48,303
39	7	38,825	87	37	304,326
GENERAL MERCHANDISE GROUP					
40		***	88	7	74,320
41	12	2,941,446	89	73	662,720
42	5	653,177	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
44	30	592,226	90	52	3,184,888
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
			00	32	3,792,781
			TOTAL	934	\$34,276,066

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF ALBEMARLE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	44	2,124,385	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	20	5,021,505
03			51	14	242,289
04	15	1,071,286	52		***
09		***	53	5	124,313
AUTOMOTIVE GROUP					
10	21	1,174,515	54	4	136,478
11		***	55	5	21,315
12		***	59	6	82,105
13	7	784,572	FUEL GROUP		
14	53	984,363	60		***
19		***	61		***
FOOD GROUP					
20		47,402	62	5	413,134
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
22		***	70		***
23	23	154,227	71		***
24	17	3,500,533	72	4	483,386
25	69	5,384,675	79	32	2,506,588
26	3	867,703	MISCELLANEOUS GROUP		
27	85	8,078,244	80	34	32,443
28		***	81	55	1,932,533
29	12	373,333	82		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	59	4,117,337	83	40	571,232
31	5	20,713	84	57	1,352,655
32	17	645,324	85	16	387,103
33	20	473,117	86	5	102,703
39	4	174,660	87	44	815,056
GENERAL MERCHANDISE GROUP					
40	7	10,339,953	88	26	288,381
41	14	453,360	89	133	2,146,836
42	7	1,774,203	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
49	61	795,040	90	13	1,840,304
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
			00	34	1,201,137
			TOTAL	1,066	\$63,201,255

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF ALLEGHANY, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01			50	5	1,472,677
02			51		***
03		***	52		***
04			53		***
09			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10		***	60		***
11		***	61		***
12		***	62		***
13		***	69		***
14	19	250,696	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19		***	70		***
FOOD GROUP			71		***
20		***	72	5	76,365
21		***	79		***
22		***	MISCELLANEOUS GROUP		
23		***	80	8	1,508
24		***	81		***
25	21	731,554	82	4	70,696
26	4	41,203	83	3	44,244
27	25	1,093,479	84		***
28		***	85		***
29		***	86		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			87	15	15,387
30	5	40,646	88	4	7,005
31		***	89	13	184,293
32		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
33		***	90	4	556,265
39		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
GENERAL MERCHANDISE GROUP			90	35	3,464,201
40		***	TOTAL		
41		***	199		58,112,219
42		***	*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.		
49	10	58,734			

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF AMELIA, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01		***	50	3	565,894
02			51		***
03		***	52		***
04			53		***
09			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	7	271,667	60		***
11			61		***
12			62		***
13		***	69		***
14	14	253,657	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19		***	70		***
FOOD GROUP			71		***
20		***	72		***
21		***	79	5	200,922
22		***	MISCELLANEOUS GROUP		
23		***	80	4	5,366
24	24	1,540,176	81		***
25		***	82		***
26	7	201,097	83		***
27		***	84	5	16,191
28		***	85		***
29		***	86		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			87		***
30	8	18,588	88	4	7,166
31		***	89	14	912,053
32		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
39		***	90		***
GENERAL MERCHANDISE GROUP			OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
40		***	90	48	477,403
41		***	TOTAL		
42		***	159		\$4,246,002
49	13	267,422	*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 90 AND IN TOTAL TAXABLE SALES.		

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF AMHERST, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	11	384,636	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	14	499,072
03			51	8	78,526
04		***	52		***
05			53		***
06			54		***
07			55		***
AUTOMOTIVE GROUP					
10	27	866,852	59	4	354,675
11			FUEL GROUP		
12		***	60		***
13	7	202,346	61		***
14	54	474,510	62		***
15		***	63		***
FOOD GROUP					
20		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21		***	70		***
22		***	71		***
23	17	38,433	72	5	14,841
24	8	5,682,572	73	17	365,375
25	39	1,985,973	MISCELLANEOUS GROUP		
26		***	80	10	20,464
27	40	2,234,734	81	12	27,765
28		***	82		***
29	5	12,453	83	19	253,068
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	7	297,303	84	28	149,162
31		***	85		***
32		***	86	12	57,370
33		***	87	24	80,134
34	7	177,544	88	11	44,280
35	11	75,692	89	51	2,807,992
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, HOTELS, TOURIST CAMPS, ETC.		
41	8	2,384,840	90	5	273,112
42	1	759,234	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
43	35	430,517	00	23	871,677
					TOTAL
					556 \$22,919,587

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF APPOMATTOX, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES		
APPAREL GROUP							
01	8	140,011	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP				
02			50	7	312,579		
03		***	51		***		
04		***	52		***		
05		***	53		***		
06		***	54		***		
07		***	55		***		
AUTOMOTIVE GROUP							
10	6	331,299	FUEL GROUP				
11			60		***		
12		***	61		***		
13		***	62		***		
14	22	175,542	63		***		
15		***	FOOD GROUP				
16		***	20		***		
17		***	21		***		
18		***	22		***		
19		***	23	7	4,362		
MACHINERY, EQUIPMENT AND SUPPLIES GROUP							
70		***	24	24	1,596,119		
71		***	25		***		
72		***	26		***		
73		***	27	21	715,505		
74		***	28		***		
75		***	29	4	993		
MISCELLANEOUS GROUP							
80		***	40	1	2,152		
81		***	41	4	23,185		
82		***	42		***		
83		***	43	5	47,057		
84		***	44	12	26,333		
85		***	45		***		
86		***	46		***		
87		***	47		***		
88		***	48	14	113,014		
89		***	49	7	13,946		
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP							
30	5	188,120	90	32	861,467		
31		***	HOTELS, HOTELS, TOURIST CAMPS, ETC.				
32		***	90	5	54,991		
33		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE				
34		***	00	39	3,388,335		
35		***					
36		***					
37		***					
38		***					
39		***					
					TOTAL		
					242 \$8,148,359		

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF ARLINGTON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	65	2,084,537	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50	16	8,561,040
03		***	51		***
04	16	1,163,835	52	6	5,074,155
09	3	184,164	53	17	859,355
AUTOMOTIVE GROUP					
10	47	3,270,447	54	7	314,753
11	3	271,321	55	15	966,733
12	5	18,364	59	7	62,500
13	11	2,533,539	FUEL GROUP		
14	132	3,843,554	60	4	437,215
19	15	863,373	61		***
FOOD GROUP					
20	12	633,000	62		***
21	4	15,434	63	5	91,293
22	12	975,692	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23	18	59,124	70		***
24	37	38,074,374	71	15	722,134
25	68	8,910,355	72	18	512,345
26	7	1,018,829	79	127	18,814,335
27	330	31,028,271	MISCELLANEOUS GROUP		
28		***	80	55	92,714
29	51	337,892	81	131	5,833,277
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	107	2,567,205	82	13	551,317
31	10	491,282	83	44	1,160,839
32	90	9,402,214	84	138	1,777,945
33	36	3,043,340	85	24	1,255,863
39	14	344,469	86	2	748,454
GENERAL MERCHANDISE GROUP					
40	4	11,712,540	87	151	5,084,325
41	17	1,049,705	88	44	722,352
42	44	9,407,132	89	311	32,620,343
49	167	2,870,139	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
			90	32	27,476,325
			91	10	1,310,151
			TOTAL	2,597	\$252,510,034

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF AUGUSTA, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	19	286,882	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50	30	3,781,067
03		***	51	7	87,562
04		***	52		***
09		***	53	12	414,133
AUTOMOTIVE GROUP					
10	25	1,053,795	54		***
11		***	55	3	3,393
12		***	59	5	735,374
13	14	653,778	FUEL GROUP		
14	102	1,053,124	60	4	267,950
19	11	33,125	61		***
FOOD GROUP					
20	7	59,370	62		***
21		***	63	5	75,391
22	7	209,036	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23	17	49,954	70		***
24	11	3,348,353	71		***
25	54	6,247,383	72	10	28,656
26	6	112,362	79	32	1,082,510
27	80	4,079,123	MISCELLANEOUS GROUP		
28		***	80	22	550,292
29	13	247,532	81	19	394,789
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	24	650,253	82		***
31	7	152,061	83	43	327,300
32	*	11,849	84	33	279,352
33	22	153,014	85	7	54,154
39	11	170,120	86	17	303,324
GENERAL MERCHANDISE GROUP					
40	7	4,008,430	87	32	220,087
41	11	2,133,535	88	19	152,575
42	3	564,304	89	99	2,311,258
49	76	1,468,500	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
			90	27	2,725,285
			91	21	1,100,435
			TOTAL	1,084	\$41,691,880

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF BATH, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	5	242,852	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			01		
03			02		
04		***	03		
09			04		***
			09		***
AUTOMOTIVE GROUP					
10		***	10		***
11			11		***
12			12		***
13			FUEL GROUP		
14	12	237,501	00		***
19			01		***
			14		***
			19		***
			20		***
FOOD GROUP					
20			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21			70		***
22			71		***
23			72		***
24			79		***
25	18	707,034	MISCELLANEOUS GROUP		
26			80		***
27			81		***
28			82		***
29			83		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30			84	17	266,559
31		***	85		***
32			86		***
33		***	87	7	52,409
39			88	4	893
			89	9	192,590
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41		***	90	24	7,001,532
42		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	5	287,445	00	23	1,775,955
			TOTAL		
			136		\$11,242,597

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF BEDFORD, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	4	22,236	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			00		1,086,770
03			01	17	62,612
04		***	02		***
09			03		387,770
			04		***
			09		***
AUTOMOTIVE GROUP					
10		297,415	10		***
11		***	11		***
12	12	337,499	12		***
13		***	13		***
14	47	318,551	14		***
19	4	4,220	19		***
			20		***
FOOD GROUP					
20		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21		***	70		***
22		***	71		***
23	27	29,219	72	5	1,957
24		***	79	14	550,332
25	52	3,073,411	MISCELLANEOUS GROUP		
26		***	80	39	14,404
27	36	2,227,976	81	12	125,853
28		***	82		***
29	13	177,672	83	17	301,807
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30		***	84	4	86,170
31	15	113,432	85		***
32	9	55,318	86		***
33	7	101,344	87	14	5,743
39		***	88	34	215,344
			89	12	32,337
			89	7	43,064
			89	7	43,064
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	10	194,617	90	11	267,002
42	7	334,302	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	35	772,043	00	34	3,982,560
			TOTAL		
			273		516,321,544

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF BLAND, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01			50		***
02			51		***
03			52		***
04			53		***
05			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10		***	10		***
11		***	11		***
12		***	12		***
13		***	13		***
14	10	284,815	14		***
15		***	15		***
16		***	16		***
17		***	17		***
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20		***	70		***
21		***	71		***
22		***	72		***
23	4	2,491	73		***
24		***	74		***
25	16	448,973	75		***
26		***	76		***
27	6	42,320	77		***
28		***	78		***
29		***	79		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			MISCELLANEOUS GROUP		
30		***	80		***
31		***	81		***
32		***	82		***
33		***	83		***
34		***	84		***
35		***	85		***
36		***	86		***
37		***	87		***
38		***	88		***
39		***	89		***
GENERAL MERCHANDISE GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
40		***	90		***
41		***	91		***
42		***	92		***
43	4	59,386	93		***
44		***	94		***
45		***	95		***
46		***	96		***
47		***	97		***
48		***	98		***
49		***	99		***
		***	00		324,594
		***	TOTAL	33	\$1,551,899

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF BOTETOURT, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	7	88,962	50		2,087,990
02		***	51	4	31,450
03		***	52		***
04		***	53		***
05		***	54	6	154,257
06		***	55		***
07		***	56		***
08		***	57	4	4,220
09		***	58		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	12	194,522	60		***
11		***	61		***
12		***	62		***
13	5	555,857	63		***
14	46	2,681,567	64		***
15	4	13,489	65		***
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20		***	70		***
21		***	71	4	104,894
22		***	72		***
23	22	144,527	73		***
24		***	74		***
25	42	2,351,117	75	23	372,174
26		***	MISCELLANEOUS GROUP		
27	38	1,573,879	80	37	67,525
28		***	81	10	74,537
29		***	82		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			83		***
30	15	60,470	84	10	59,859
31		***	85	13	39,272
32		***	86	1	7,555
33		***	87	33	17,404
34		***	88	16	29,874
35	8	48,806	89	13	12,045
36		***	90	30	950,739
37	5	105,274	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			91		***
40		***	92	4	542,536
41	5	49,394	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
42	6	55,577	00	23	718,429
43		***	TOTAL	556	\$13,561,770
44	33	234,663			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF BRUNSWICK, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	4	144,264	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	15	751,433
03			51		***
04		***	52		***
09			53		***
AUTOMOTIVE GROUP					
10	8	446,314	59		***
11		***	FUEL GROUP		
12		***	60		***
13	6	85,271	61		***
14	31	220,311	62		***
19		***	69	7	200,012
FOOD GROUP					
20			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21			70		***
22		***	71		***
23		***	72		***
24	56	3,024,272	79	13	71,241
27	22	273,302	MISCELLANEOUS GROUP		
28		***	80		***
29		***	81	6	23,355
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30		***	82		***
31		***	83	4	15,334
32		***	84	7	3,307
33		***	85		***
34		***	86	5	5,590
		***	87	5	1,353
		***	88	4	1,347
		***	89	38	912,421
GENERAL MERCHANDISE GROUP					
40	4	430,504	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	5	134,112	90		***
42		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	21	299,295	00	42	861,374
			TOTAL	304	\$7,983,433

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF BUCHANAN, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	31	742,393	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			60	13	1,428,220
03			61		***
04	4	55,871	62	4	370,153
09			63		***
AUTOMOTIVE GROUP					
10	31	1,983,053	64		***
11			69	10	461,523
12			FUEL GROUP		
13		***	70		***
14	44	302,243	71	5	51,164
19	7	200,753	72		***
FOOD GROUP					
20		***	79	18	602,257
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
22		***	70		***
23		***	71	4	27,859
24		***	72	3	15,356
25	122	10,232,559	79	23	1,245,330
27		***	MISCELLANEOUS GROUP		
28	25	1,608,766	80		***
29		***	81		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30		***	82	5	45,355
31	18	920,477	83	11	93,310
32		***	84	21	32,255
33		***	85		***
34	7	123,616	86	3	17,850
	4	353,448	87	19	70,326
GENERAL MERCHANDISE GROUP					
40	4	2,863,324	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	15	940,787	90	5	172,439
42	3	130,107	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	26	532,527	00	29	1,302,730
			TOTAL	380	\$28,293,895

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF BUCKINGHAM, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	2	5,344	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	10	242,260
03			51		***
04			52		***
09			53		***
AUTOMOTIVE GROUP					
10	3	270,218	FUEL GROUP		
11			60		***
12			61		***
13		***	62		***
14	17	257,312	63		***
19		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP					
20		***	70		***
21		***	71		***
22		***	72		***
23		***	79	5	289,142
24		***	MISCELLANEOUS GROUP		
25	36	1,950,300	80	5	7,481
26		***	81		***
27	14	158,288	82		***
28		***	83	2	44,375
29	5	1,040	84	12	21,053
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30		***	85		***
31		***	86		***
32		***	87		***
33		***	88	5	1,717
34	4	31,452	89	15	202,125
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41		***	90		***
42		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
43	14	261,442	91		752,568
					TOTAL
					232
					\$4,537,714

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF CAMPBELL, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	21	327,799	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	15	1,168,477
03			51		***
04		***	52		***
09		***	53	10	465,525
AUTOMOTIVE GROUP					
10	33	848,238	54	3	135,743
11		***	55	7	159,313
12		***	59	6	382,101
13	7	126,339	FUEL GROUP		
14	111	1,718,345	60	4	86,925
19	10	67,034	61		***
FOOD GROUP					
20	4	44,640	69	3	305,002
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
22	14	43,534	70	4	412,345
23	7	6,082,791	71		***
24	77	4,847,445	72	10	205,074
25		***	79	37	625,719
26		***	MISCELLANEOUS GROUP		
27	66	2,979,344	80	27	20,537
28		***	81	15	1,272,213
29	11	16,282	82		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	31	854,059	83	41	215,137
31	3	232,336	84	48	75,144
32	2	214,117	85	10	120,193
33	22	548,235	86	33	200,653
34	5	15,860	87	33	135,753
GENERAL MERCHANDISE GROUP					
40	4	2,470,755	88	15	157,513
41	5	260,370	89	41	1,307,152
42	4	596,370	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
43	68	757,203	90	7	115,295
					TOTAL
					457
					\$32,504,504

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF CAROLINE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	5	35,704	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	11	346,500
03		***	51	4	1,450
04			52		***
09			53		***
AUTOMOTIVE GROUP					
10	11	383,089	54		***
11		***	55		***
12		***	59		***
13		***	FUEL GROUP		
14	34	434,328	60		***
19			61		***
FOOD GROUP					
20			62		***
21			69		***
22	10	19,399	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23		***	70		***
24	34	2,494,375	71		***
25		***	72		***
27	24	970,454	79	9	72,315
28		***	MISCELLANEOUS GROUP		
29	4	9,727	80	15	22,231
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	7	89,251	81	7	18,619
31		***	82		***
32		***	83	9	52,474
33		***	84	10	46,325
34		***	85		***
GENERAL MERCHANDISE GROUP					
40		***	86	4	22,852
41	4	238,644	87		***
42	5	184,814	88	10	22,452
49	14	236,032	89	25	179,102
HOTELS, MOTELS, TOURIST CAMPS, ETC.					
			90	16	803,615
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
			00	35	2,409,339
			TOTAL	308	19,013,216

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF CARROLL, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	18	361,729	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	6	284,582
03		***	51		***
04	4	216,300	52		***
09		***	53		***
AUTOMOTIVE GROUP					
10	17	565,579	54		***
11		***	55		***
12		***	59		***
13		***	FUEL GROUP		
14	44	591,471	60		***
19		***	61		***
FOOD GROUP					
20		***	62		***
21		***	69		***
22		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23	35	197,583	70		***
24		***	71		***
25	65	2,905,577	72		***
26		***	79	14	33,279
27	35	1,572,081	MISCELLANEOUS GROUP		
28		***	80	9	11,314
29		***	81	7	10,745
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	12	290,987	82		***
31		***	83	17	66,300
32		***	84	23	66,535
33		***	85	5	32,147
34		***	86	15	81,340
35	8	42,345	87	19	93,734
39		***	88	9	51,511
GENERAL MERCHANDISE GROUP					
40		***	89	35	298,925
41	13	1,011,549	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
42	5	311,632	90	11	316,352
49	33	373,011	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
			00	38	2,750,438
			TOTAL	471	12,552,534

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF CHARLES CITY, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	4	114,127
03			51		***
04			52		***
09			53		***
AUTOMOTIVE GROUP					
10		***	FUEL GROUP		
11		***	50		***
12		***	51		***
13		***	52		***
14		***	53		***
19		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP					
20			70		***
21			71		***
22			72		***
23		***	79		***
24	12	445,075	MISCELLANEOUS GROUP		
25			80	4	3,017
26			81		***
27	6	22,017	82		***
28			83	7	38,350
29		***	84		25,346
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30			85		***
31			86		***
32			87		***
33			88	5	1,193
39			89		***
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41		***	90		***
42			OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	7	30,330	00	23	166,321
					TOTAL
					77
					\$850,386

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF CHARLOTTE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01		***	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50	10	642,425
03		***	51		***
04		***	52		***
09		***	53		***
AUTOMOTIVE GROUP					
10			FUEL GROUP		
11	14	211,838	50		***
12			51		***
13			52		***
14	39	336,500	53		***
19		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP					
20			70		***
21			71		***
22			72		***
23			79	6	101,677
24	9	6,552	MISCELLANEOUS GROUP		
25	53	2,162,340	80	5	15,652
26			81	5	6,145
27	10	253,056	82		***
28		***	83	11	46,997
29		***	84	15	7,637
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	5	29,733	85		***
31		***	86	4	7,893
32		***	87		***
33			88	5	4,420
39	4	44,601	89	24	181,222
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41		***	90		***
42	7	205,545	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	19	125,272	00	29	1,074,352
					TOTAL
					275
					\$5,538,419

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF CHESTERFIELD, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984, AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE SALES TAX PERIOD BEGINNING AUGUST 1, 1984, AND ENDING OCTOBER 31, 1984

CODE	NO. DEALERS	TAXABLE SALES	CODE	NO. DEALERS	TAXABLE SALES
APPAREL GROUP					
01	91	7,653,360	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02	19	***	01	13	6,722,501
03	17	***	02	17	1,072,831
04	29	2,738,174	03	17	650,133
05	5	235,346	04	17	1,321,123
AUTOMOTIVE GROUP					
06	83	3,109,415	05	22	1,462,834
07	5	274,267	06	19	1,354,657
08	124	1,412,471	FUEL GROUP		
09	11	3,323,641	11	17	1,037,347
10	11	27,503	12	4	1,511,331
11			13		95,433
12			FOOD GROUP		
13			20	12	220,454
14			21	5	157,387
15			22	3	3,582,4
16			23	18	2,522,4
17			24	45	49,403,009
18			25	67	5,640,270
19			26	207	19,881,630
20			27	24	231,055
MISCELLANEOUS GROUP					
21	81	227,222	28	24	516,708
22	77	2,877,429	29		***
23	32	***	MISCELLANEOUS GROUP		
24	32	***	30	31	38,274
25	45	1,085,323	31	3	74,713
26	210	1,028,762	32	7	53,939
27	25	1,028,762	33	12	4,713
28	85	2,254,967	34	12	***
29	13	2,835,430	35	7	48,240
30	16	733,119	36	24	12,714
31	278	1,483,405	37	24	384,655
32			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
33			38	90	62,350
34			39	4	***
35			40	***	***
36			41	***	***
37			42	***	***
38			43	***	***
39			44	***	***
GENERAL MERCHANDISE GROUP					
40	40	3,031,524	45	10	171,473
41	30	***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
42	30	3,031,524	00	00	00
43	9	1,477,315	TOTAL		
TOTAL					
2,435	186,960,400	1,477,315	2,435	55,447,775	1,563,153

*** WITHHELD TO AVOID IDENTIFICATION- AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF CLARKE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984, AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE SALES TAX PERIOD BEGINNING AUGUST 1, 1984, AND ENDING OCTOBER 31, 1984

CODE	NO. DEALERS	TAXABLE SALES	CODE	NO. DEALERS	TAXABLE SALES
APPAREL GROUP					
01	5	33,954	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02	1	***	01	5	348,452
03	1	***	02	4	382,658
04	1	***	03	4	***
05	1	***	04	4	***
06	1	***	05	4	55,421
AUTOMOTIVE GROUP					
07	11	***	FUEL GROUP		
08	12	***	11	51	***
09	13	***	12	52	***
10	19	220,947	13	63	***
FOOD GROUP					
20	5	12,302	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21	5	***	70	71	7,000
22	5	7,000	71	71	***
23	24	1,263,395	72	7	66,173
24	24	***	MISCELLANEOUS GROUP		
25	20	516,708	80	31	38,274
26	29	***	81	3	74,713
27	29	***	82	7	53,939
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	5	44,619	83	12	4,713
31	5	44,619	84	7	48,240
32	5	***	85	24	12,714
33	5	***	86	24	384,655
34	5	***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
35	5	***	90	4	62,350
GENERAL MERCHANDISE GROUP					
40	40	3,031,524	91	41	***
41	30	3,031,524	92	41	***
42	9	1,477,315	93	41	***
43	9	1,477,315	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
TOTAL					
2,435	186,960,400	1,477,315	2,435	55,447,775	1,563,153

*** WITHHELD TO AVOID IDENTIFICATION- AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF CRAIG, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01		***	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			30	4	65,965
03			31		
04		***	32		
09			33		***
			34		***
AUTOMOTIVE GROUP					
10			35		***
11			39		***
12			FUEL GROUP		
13	5	34,813	30		***
14			31		
19			32		
			39		
FOOD GROUP					
20			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21			70		
23		***	71		
24		***	72		
25	9	396,101	79	6	3,334
26			MISCELLANEOUS GROUP		
27	8	83,281	80		
28			81		***
29			82		
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30		***	83	9	5,545
31			84		***
32			85		
33		***	86		***
39			87		***
			88		***
			89	4	280,203
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41		***	90		***
42		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	11	113,925	00	23	356,635
			TOTAL	86	\$1,345,974

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF CULPEPER, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	12	647,876	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			30	17	2,266,201
03			31		***
04	4	237,505	32		***
09		***	33		***
			34		***
AUTOMOTIVE GROUP					
10	18	606,156	35	8	46,804
11		***	39		***
12			FUEL GROUP		
13	7	121,131	30		***
14	33	776,363	31		***
19		***	32	3	10,538
			39	3	272,391
FOOD GROUP					
20		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21		***	70		
22		***	71		
23	10	75,822	72		
24	7	6,288,713	79	15	396,970
25	35	1,118,717	MISCELLANEOUS GROUP		
26	5	87,591	80	16	11,451
27	31	2,113,559	81	13	175,350
28		***	82		
29	7	16,194	83	18	298,761
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	23	729,926	84	21	54,453
31	6	309,130	85	4	118,305
32		***	86	5	4,152
33	5	70,233	89	26	159,277
39		50,621	98	10	45,492
			99	68	2,577,055
GENERAL MERCHANDISE GROUP					
40	4	3,167,432	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	6	376,092	90	5	707,123
42	7	871,377	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	31	747,751	00	51	1,122,287
			TOTAL	520	\$26,657,331

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF CLMBERLAND, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01		***	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50		***
03			51		***
04			52		***
09			53		***
			54		***
			55		***
			59		***
AUTOMOTIVE GROUP					
10		***	FUEL GROUP		
11		***	60		***
12		***	61		***
15		***	62		***
19	10	255,675	69		***
FOOD GROUP					
20		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21		***	70		***
22		***	71		***
23		***	72		***
24	14	896,150	75		***
26		***	MISCELLANEOUS GROUP		
27	6	157,153	80	4	7,373
28		***	81		***
29		***	82		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	5	8,064	83		***
31		***	84	12	33,125
32		***	85		***
33		***	86		***
34		***	87		***
35		***	88		***
39		***	89	7	30,910
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41		***	90		***
42		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
45	9	327,637	00	41	1,176,932
			TOTAL		
				108	\$2,895,434

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF DICKENSON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	9	126,075	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50		***
03		***	51		***
04		***	52	7	403,545
09		***	53		***
			54		***
			55	5	82,709
			59		***
AUTOMOTIVE GROUP					
10	12	475,407	FUEL GROUP		
11		***	60		***
12		***	61		***
13	5	67,711	62		***
14	29	307,353	69	4	172,775
19		***	FOOD GROUP		
FOOD GROUP					
20		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21		***	70		***
22		***	71		***
23		***	72	7	191,374
24		***	73		***
25	50	3,011,310	MISCELLANEOUS GROUP		
26		***	80		***
27	30	769,932	81	5	9,255
28		***	82		***
29		***	83		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	8	84,391	84	1	42,557
31		***	85		***
32		***	86		***
33	5	67,950	87	10	43,151
34		***	88	3	11,799
39	5	33,096	89	14	243,055
GENERAL MERCHANDISE GROUP					
40	5	1,173,799	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	5	113,171	90		***
42	5	104,344	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	14	278,494	00	39	4,072,130
			TOTAL		
				292	\$11,919,102

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF DINWIDDIE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01		***	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	9	1,048,031	
03			51		***	
04		***	52		***	
09		***	53		***	
AUTOMOTIVE GROUP						
10	12	337,141	54			
11			55	5	38,701	
12		***	59			
13		***	FUEL GROUP			
14	43	451,472	60		***	
19		***	61		***	
FOOD GROUP						
20			62		***	
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
22		***	70		***	
23	6	16,213	71		***	
24		***	72		***	
25	43	3,357,444	79	5	148,355	
26		***	MISCELLANEOUS GROUP			
27	21	328,338	80		***	
28		***	81	4	11,592	
29		***	82		***	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	5	26,002	83	3	25,364	
31			84	10	12,552	
32		***	85		***	
33		***	86		***	
39		***	87		***	
GENERAL MERCHANDISE GROUP						
40		***	88	3	52,199	
41		***	89	15	132,322	
42		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
49	19	194,237	90	5	83,994	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
			00	47	2,297,585	
TOTAL					256	\$8,552,657

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF ESSEX, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	8	381,433	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	5	1,510,931	
03		***	51		***	
04		***	52		***	
09		***	53		***	
AUTOMOTIVE GROUP						
10	9	384,744	54		***	
11			59			
12		***	FUEL GROUP			
13		***	60		***	
14	25	343,285	61		***	
19	5	27,047	62		***	
FOOD GROUP						
20		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
21			70		***	
22			71		***	
23	4	19,376	72		***	
24		***	77	10	206,410	
25	23	3,614,438	MISCELLANEOUS GROUP			
26		***	80		80,227	
27	20	1,853,722	81	4	72,372	
28			82		***	
29	4	42,073	83	7	21,286	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	6	399,010	84	14	22,903	
31		***	85		***	
32		***	86		***	
33		***	87		***	
39		***	88	10	10,105	
GENERAL MERCHANDISE GROUP						
40		***	89	17	46,343	
41		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
42		***	90	4	97,242	
49	12	380,341	OTHER MISCELLANEOUS AND UNIDENTIFIABLE			
			00	41	2,496,022	
TOTAL					245	\$14,136,961

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF FAIRFAX, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	547	50,397,740	50	103	53,552,429
02		***	51	31	7,941,621
03		***	52	27	3,554,173
04	147	16,935,259	53	65	3,531,464
09	25	1,024,358	54	77	4,771,373
			55	47	10,357,253
			59	57	8,914,785
AUTOMOTIVE GROUP			FUEL GROUP		
10	197	22,457,405	50	7	825,608
11	12	13,136	51		***
12	21	389,461	52		***
13	27	3,525,370	53		***
14	475	14,051,713	59	16	1,316,177
19	31	5,386,702	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP			70	22	4,508,445
57		1,759,343	71	50	4,408,563
20	25	392,464	72	102	2,936,057
22	47	6,057,144	79	542	43,929,047
23	50	1,767,344	MISCELLANEOUS GROUP		
24	124	181,417,178	80	334	1,143,535
25	115	38,454,425	81	577	21,329,314
26	34	2,424,558	82	8	395,546
27	837	87,903,274	83	310	7,278,199
28		***	84	1,142	10,451,258
29	128	4,950,880	85	194	7,519,332
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			86	68	812,325
30	611	32,481,325	87	470	13,464,392
31	60	13,442,434	88	45	1,475,045
32	429	16,832,680	89	957	51,733,245
33	194	10,593,653	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
39	60	2,782,799	90	55	17,474,599
GENERAL MERCHANDISE GROUP			OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
40	36	93,184,455	90	13	700,345
41	56	17,777,445	TOTAL		
42	124	33,297,746	10,606		\$968,603,177
49	854	21,634,350	*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 09		

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF FAUQUIER, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	17	313,425	50	21	5,045,861
02		***	51	8	26,134
03		***	52		***
04		***	53	9	1,074,509
09		***	54	4	329,342
AUTOMOTIVE GROUP			FUEL GROUP		
10	21	1,065,662	50		***
11		***	51		***
12		***	52		***
13	8	290,748	59	5	272,997
14	46	1,014,332	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19	7	158,723	70	4	2,348,070
FOOD GROUP			71	4	66,102
20	6	74,485	79	24	921,171
21		***	MISCELLANEOUS GROUP		
22	5	411,398	80	34	45,011
23	27	52,565	81	21	273,810
24	7	6,293,408	82		***
25	45	3,276,033	83	39	261,319
26	6	158,452	84	65	143,531
27	45	4,343,897	85	12	136,242
28		***	86	9	93,345
29	22	225,257	87	36	812,286
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			88	10	35,317
30	28	590,567	89	38	2,207,531
31	9	182,472	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
32	4	34,117	90	11	419,115
33	11	63,437	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
39	4	1,735	90	13	756,505
GENERAL MERCHANDISE GROUP			TOTAL		
40	4	1,190,305	843		\$39,598,192
41	3	477,338	*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00		
42	8	1,163,759			
49	67	640,449			

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF FLOYD, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	11	18,254	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	8	398,637
03			51	5	8,329
04			52		***
09			53		***
			54		***
			55		***
			59		***
AUTOMOTIVE GROUP					
10	7	239,776	FUEL GROUP		
11			50		***
12			51		***
13	4	84,946	52		***
14	18	155,921	59		***
19			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP					
20			70		***
21			71		***
22	11	22,329	72	10	101,114
23		***	MISCELLANEOUS GROUP		
24	21	2,022,304	80	5	2,779
25			81	5	2,443
26			82		***
27	14	432,280	83	20	17,015
28		***	84	30	46,473
29		***	85		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	5	187,620	86		***
31		***	87	4	1,354
32		***	88	5	21,273
33		***	89	27	306,773
39		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP					
40		***	90	4	86,102
41	7	217,905	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
42		***	90	32	541,659
49	13	145,126	TOTAL	270	\$5,055,073

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF FLUVANNA, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01		***	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50		***
03			51		***
04			52		***
09			53		***
			54		***
			55		***
			59		***
AUTOMOTIVE GROUP					
10		***	FUEL GROUP		
11			50		***
12			51		***
13			52		***
14	19	177,687	59		***
19		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP					
20		***	70		***
21			71		***
22		***	72		***
23		***	79	5	282,777
24	13	1,843,424	MISCELLANEOUS GROUP		
25			80		11,280
26			81		***
27	14	294,470	82		***
28		***	83	3	59,436
29		***	84	3	6,347
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	4	1,115	85		***
31		***	86		***
32		***	87	7	34,736
33		***	88	4	1,330
39	4	37,141	89	19	193,949
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41		***	90		***
42		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	18	118,690	90	36	635,065
TOTAL	156	\$3,691,747			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF FRANKLIN, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	11	588,492	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	20	2,973,364	
03			51	8	646,536	
04		***	52		***	
09			53	5	244,035	
AUTOMOTIVE GROUP						
10	23	730,409	55	7	447,287	
11			59	4	172,525	
12	7	122,667	FUEL GROUP			
13	4	155,373	60		***	
14	75	817,153	61		***	
19		***	62		***	
FOOD GROUP						
20	4	31,555	63	4	66,200	
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
22	4	3,143	70		***	
23	28	227,011	71		***	
24	4	3,895,167	72	10	154,069	
25	76	3,484,713	79	28	348,730	
26		***	MISCELLANEOUS GROUP			
27	51	1,907,026	80	14	148,251	
28		***	81	10	213,523	
29	9	2,397	82		***	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	19	914,455	83	18	120,303	
31	6	91,418	84	24	80,703	
32		***	85		***	
33	7	209,483	86	22	29,821	
39	10	57,354	87	19	237,211	
GENERAL MERCHANDISE GROUP						
40		***	88	14	84,757	
41	13	706,009	89	74	801,930	
42	8	1,409,203	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
49	28	486,367	90	10	141,424	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
00			00	27	1,222,293	
TOTAL					709	\$29,053,237

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF FREDERICK, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	6	750,192	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	22	3,801,274	
05		***	51	8	66,043	
09		***	52		***	
AUTOMOTIVE GROUP						
10	23	373,241	53		***	
11		***	54		***	
12		***	55	13	3,047,243	
13	11	561,324	59	8	2,782,023	
14	65	1,568,656	FUEL GROUP			
19	8	177,371	60		***	
FOOD GROUP						
20	6	38,944	61		***	
21	4	371,908	62		***	
23	28	358,885	63		***	
24	4	414,282	64	4	71,420	
25	54	6,903,173	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
26	6	204,761	70	5	70,257	
27	50	3,929,534	71	5	137,524	
28		***	72	33	1,754,233	
29	14	607,476	MISCELLANEOUS GROUP			
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	19	490,130	80	35	39,535	
31		***	81	12	57,355	
32	6	67,207	82		***	
33	6	247,313	83	31	386,375	
39	11	67,570	84	43	240,743	
GENERAL MERCHANDISE GROUP						
40	4	39,743	85		***	
42	4	1,424,892	86	50	277,096	
49	54	660,725	87	12	53,474	
HOTELS, MOTELS, TOURIST CAMPS, ETC.						
90	11	1,287,642	88	78	1,636,541	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
00	30	3,682,272	TOTAL			
TOTAL					749	\$38,988,354

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF GILES, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	4	80,573	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	10	1,772,701	
03		***	51		***	
04			52		***	
09			53	4	43,415	
AUTOMOTIVE GROUP						
10	11	509,682	54		***	
11		***	55		***	
12		***	FUEL GROUP			
13		***	60		***	
14	38	356,085	61		***	
19		***	62		***	
FOOD GROUP						
20		***	63	5	28,474	
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
22		***	70		***	
23	4	17,276	71		***	
24	4	3,999,956	72		***	
25	34	3,938,469	73		***	
26		***	79	13	144,565	
27	25	1,002,632	MISCELLANEOUS GROUP			
28		***	80	9	37,823	
29		***	81	8	15,541	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	10	350,362	82	6	59,747	
31		***	83	11	26,462	
32		***	84		***	
33	4	121,694	85	5	2,101	
39		***	87	13	51,668	
GENERAL MERCHANDISE GROUP						
40		***	88	8	40,243	
41	7	997,071	89	41	233,423	
42	8	333,491	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
49	16	119,669	90	4	763,643	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
			00	47	1,308,959	
TOTAL					546	\$16,396,598

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF GLOUCESTER, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	8	101,089	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			30	14	1,890,726	
03		***	31		***	
04		***	32		***	
09			33	7	315,191	
AUTOMOTIVE GROUP						
10	12	555,165	34		***	
11		***	35	9	493,529	
12	22	187,077	FUEL GROUP			
13	6	165,023	60		***	
14	41	483,266	61		***	
19		***	62		***	
FOOD GROUP						
20		***	69		***	
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
22		***	70		***	
23	6	72,586	71		***	
24	10	4,329,975	72		***	
25	44	5,476,496	79	15	114,107	
26		***	MISCELLANEOUS GROUP			
27	35	1,536,202	80	14	28,197	
28		***	81	14	124,916	
29	5	27,405	82		***	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	15	762,829	83	50	155,466	
31	6	14,802	84	45	76,903	
32		***	85	5	23,210	
33	7	32,138	86	10	280,529	
39	5	2,726	87	16	51,569	
GENERAL MERCHANDISE GROUP						
40		***	88	11	12,208	
41	10	3,180,414	89	41	447,343	
42	5	355,215	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
49	36	504,703	90	8	206,408	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
			00	20	773,161	
TOTAL					551	\$23,035,777

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF GOOCHLAND, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	4	2,003	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			80	7	2,484,571
03			81		***
04			82		***
05			83		***
AUTOMOTIVE GROUP					
10	13	27,130	FUEL GROUP		
11		***	84		***
12		***	85		***
13		***	86		***
14	18	194,746	87		***
15			88		***
FOOD GROUP					
20		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21			89		***
22			90		***
23	6	1,151	91		***
24			92		***
25	26	2,022,770	93	0	278,476
26			MISCELLANEOUS GROUP		
27	17	333,777	94	3	1,700
28		***	95	3	1,749
29	7	12,732	96		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	4	80,743	97	9	45,235
31		***	98	11	4,730
32		***	99		***
33			00	11	340,553
34				7	11,015
35				20	532,551
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41		***	90		***
42		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
43	17	183,366	00	39	2,094,229
44			TOTAL		
45				234	34,911,526

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF GRAYSON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	7	71,442	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			80		***
03			81		***
04			82		***
05			83		***
AUTOMOTIVE GROUP					
10	14	178,296	FUEL GROUP		
11			84		***
12			85		***
13		***	86		***
14	20	155,807	87		***
15		***	FOOD GROUP		
16			20		***
17			21		***
18			22		***
19			23		***
MACHINERY, EQUIPMENT AND SUPPLIES GROUP					
70			71		***
71			72		***
72			73		***
73			74		***
74			75	37	2,008,959
75			76		***
76			77	25	394,481
77			78		***
78			79		***
79			MISCELLANEOUS GROUP		
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	6	53,089	80	3	13,756
31		***	81		***
32		***	82		***
33		***	83	6	17,155
34		***	84	7	17,534
35		***	85		***
36		***	86	6	5,921
37		***	87	11	80,555
38		***	88	10	65,082
39		***	89	27	308,029
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	5	268,444	90	4	33,176
42		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
43	13	77,261	00	37	1,051,016
44			TOTAL		
45				249	54,848,845

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF GREENE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01		***	50		***
02			51		***
03			52		***
04			53		***
09			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	8	210,856	50		***
11			51		***
12			52		***
13		***	53		***
14	15	226,579	54		***
19		***	59		***
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20		***	70		***
21		***	71		***
22		***	72		***
23	6	3,282	79	8	8,018
24		***	MISCELLANEOUS GROUP		
25	18	1,576,004	80	13	31,572
26		***	81	3	1,750
27	7	305,133	82		***
28		***	83	4	32,113
29		***	84	10	20,382
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			85		***
30	14	79,695	86		***
31		***	87		***
32		***	88	6	2,748
33		***	89	9	82,747
34		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90		***
40		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41	4	104,701	00	28	461,906
42		***	TOTAL		
49	10	44,174		165	\$3,191,565

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 90 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF GREENSVILLE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01			50	5	339,564
02			51		***
03			52		***
04			53		***
09			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	5	51,638	50		***
11		***	51		***
12		***	52		***
13		***	59		***
14	29	535,311	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19		***	70		***
FOOD GROUP			71		***
20		***	72	4	40,097
21		***	79	7	8,812
22		***	MISCELLANEOUS GROUP		
23		***	80		***
24		***	81		***
25	28	984,948	82		***
26		***	83	5	2,204
27	12	570,799	84	8	45,312
28		***	85		***
29		***	86		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			87		***
30	4	2,284	88	6	5,730
31		***	89	16	310,638
32		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
33		***	90	9	888,819
39		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
GENERAL MERCHANDISE GROUP			00	42	2,000,335
40		***	TOTAL		
41		***		194	\$5,915,747
42		***	TOTAL		
43	17	128,856		194	\$5,915,747

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF HALIFAX, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	9	110,327	50	12	1,261,881
02			51		***
03			52		***
04		***	53		***
09		***	54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	22	167,254	55	4	24,145
11		***	59		***
12			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
13	6	42,483	70		***
14	77	523,134	71		***
19	6	86,874	72	5	112,429
FOOD GROUP			79	15	231,154
20		***	MISCELLANEOUS GROUP		
21		***	80	18	30,214
22		***	81	8	25,731
23	8	27,710	82		***
24	4	4,455,032	83	12	46,622
25	89	2,832,375	84	18	14,358
26			85	4	73,761
27	43	1,316,355	86		16,385
28			87	22	171,541
29		***	88	5	51,330
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			89	43	942,323
30	23	253,138	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
31		***	90	4	224,231
32		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
33		***	00	35	837,305
34	5	7,589	TOTAL		
39	8	6,406	588		\$14,556,392
GENERAL MERCHANDISE GROUP					
40		***			
41	5	142,410			
42		***			
49	36	506,483			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF HANOVER, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	18	434,322	50	29	4,003,023
02			51	7	150,145
03		***	52	3	164,757
04		***	53	14	767,763
09			54	6	154,271
AUTOMOTIVE GROUP			FUEL GROUP		
10	49	1,685,452	55	17	544,703
11		***	59	10	789,128
12	6	79,656	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
13		148,725	70	14	5,150,702
14	117	4,243,889	71	4	7,283
19	5	50,388	72	21	2,342,155
FOOD GROUP			79	87	3,266,283
20		***	MISCELLANEOUS GROUP		
21		***	80	9	229,259
22		***	81	45	644,227
23	27	54,779	82		***
24	15	11,503,005	83	40	234,385
25	52	4,075,577	84	45	331,367
26		***	85	7	26,381
27	84	6,245,452	86	12	35,443
28		***	87	51	9,040,095
29	14	53,216	88	19	155,085
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			89	146	6,404,554
30	35	1,512,153	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
31	4	125,622	90	11	2,522,213
32	15	147,717	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
33	15	325,483	00	21	1,961,758
39	12	73,008	TOTAL		
GENERAL MERCHANDISE GROUP			1,310		\$75,917,570
40		***			
41	6	1,503,634			
42	15	1,477,285			
49	82	1,106,589			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF HENRICO, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	117	13,065,172	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			30	43	21,612,535	
03	5		31	13	1,125,912	
04	52	4,771,542	32	13	3,653,383	
05	10	347,253	33	23	1,065,025	
AUTOMOTIVE GROUP						
10	107	7,401,537	34	28	2,574,083	
11	7	475,144	35	59	3,627,385	
12	15	519,349	59	37	6,801,141	
13	25	4,643,055	FUEL GROUP			
14	216	4,882,330	60	14	334,797	
19	13	734,999	61		***	
FOOD GROUP						
20	19	890,774	62		***	
21	7	98,003	69	17	2,234,436	
22	10	67,441	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
23	29	76,442	70	15	2,100,486	
24	85	54,427,453	71	31	4,632,134	
25	62	18,342,224	72	67	4,813,204	
26	15	720,714	79	160	16,227,259	
27	356	33,783,732	MISCELLANEOUS GROUP			
28			80	22	57,869	
29	45	2,105,065	81	141	7,452,546	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	140	11,384,798	82		***	
31	51	9,557,154	83	89	1,345,221	
32	100	9,922,586	84	218	3,159,478	
33	56	2,234,451	85	45	1,447,417	
39	25	1,000,273	86	30	507,357	
GENERAL MERCHANDISE GROUP						
40	24	36,494,935	87	140	4,469,132	
41	37	5,977,475	88	40	794,464	
42	60	9,140,305	89	454	23,211,536	
49	234	18,691,339	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
			90	21	10,122,119	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
			00	10	2,979,330	
TOTAL					3,650	\$378,173,585

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF HENRY, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	27	284,589	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			30	27	2,582,440	
03			31	6	37,422	
04	6	207,370	32		***	
05		***	33	4	473,354	
AUTOMOTIVE GROUP						
10	52	1,631,859	34		82,346	
11		***	35	11	130,593	
12		***	59	12	1,725,244	
13		***	FUEL GROUP			
14	14	573,725	60	10	185,909	
19	122	858,130	61		***	
	7	35,140	62		***	
FOOD GROUP						
20	7	81,427	69	8	152,050	
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
22		***	70		***	
23	9	90,373	71		***	
24	18	7,550,514	72	12	153,112	
25	101	5,937,780	79	37	496,355	
26	7	156,328	MISCELLANEOUS GROUP			
27	74	4,817,418	80	14	75,879	
28		***	81	19	331,941	
29	13	11,763	82		***	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	57	1,392,333	83	26	328,515	
31	12	322,555	84	49	72,351	
32		***	85	7	6,685	
33	12	189,235	86	35	109,132	
39	15	20,311	87	34	179,103	
GENERAL MERCHANDISE GROUP						
40		***	88	30	410,393	
41	17	2,058,966	89	104	5,357,352	
42	8	988,372	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
49	62	431,125	90	9	711,704	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
			00	11	1,518,336	
TOTAL					1,101	\$42,558,171

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF HIGHLAND, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01		***	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50		***
03			51		
04			52		
05			53		
06			54		
07			55		
AUTOMOTIVE GROUP					
10		***	FUEL GROUP		
11			60		***
12			61		***
13		***	62		
14	11	420,524	63		
15			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP					
20			70		***
21			71		
22		***	72		
23			73		***
24	13	319,336	MISCELLANEOUS GROUP		
25			80		***
26		81,825	81	4	11,873
27	4		82		***
28		***	83		***
29			84	3	12,929
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30		***	85		***
31		***	86		***
32		***	87	3	15,454
33		***	88		***
34		***	89	13	55,329
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41		***	90	4	51,751
42		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
43		***	90		272,734
44	6	125,435	TOTAL	99	\$1,365,700

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF ISLE OF WIGHT, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	6	26,934	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50	5	1,045,326
03		***	51		***
04		***	52		***
05			53	4	110,262
06			54		
07			55	4	15,947
AUTOMOTIVE GROUP					
10	14	432,463	56	3	56,339
11		***	FUEL GROUP		
12	4	82,955	60		***
13		***	61		***
14	33	495,768	62		***
15			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP					
20		***	70		***
21			71		***
22			72		***
23	7	41,584	73	13	152,559
24	6	3,015,801	MISCELLANEOUS GROUP		
25	41	4,021,510	80	13	35,576
26			81	5	40,378
27	31	1,481,355	82		***
28		***	83	11	147,057
29	6	385,444	84	23	32,150
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	10	99,844	85	4	8,054
31		***	86		***
32		***	87	1	8,054
33	9	25,110	88	10	15,853
34		***	89	24	1,474,905
GENERAL MERCHANDISE GROUP					
40	4	467,393	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	7	634,247	90		***
42	4	619,034	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
43	27	283,763	90	34	1,021,499
TOTAL	337	\$15,949,467	TOTAL	337	\$15,949,467

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF JAMES CITY, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	36	5,042,406	50	14	4,314,185
02		***	51		***
03		***	52		***
04	6	1,457,675	53		***
09		***	54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	12	364,483	59	5	23,541
11		***	60		***
12	7	62,300	61		***
13		***	62		***
14	23	453,771	63		***
19		***	64		***
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20	5	641,790	70		***
21		***	71		***
22	14	33,833	72	4	421,900
23		***	73	16	264,857
24	5	2,345,150	MISCELLANEOUS GROUP		
25	24	1,124,899	80	15	42,443
26		***	81	11	59,599
27	37	18,403,134	82		***
28		***	83	10	83,574
29	9	695,381	84	53	7,255,324
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			85	4	450,355
30	23	1,405,049	86		***
31	4	43,590	87	24	1,879,558
32	4	***	88	11	81,723
33		***	89	43	17,345,013
39		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90	21	11,395,787
40		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41	4	226,259	00	39	635,532
42		***	TOTAL		
49	27	475,274		513	\$77,040,915

*** WITHHELD TO AVOID IDENTIFICATION AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF KING GEORGE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01		***	30	9	244,387
02		***	31		***
03		***	32		***
04		***	33		***
09		***	34		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	10	184,203	59	5	47,754
11		***	60		***
12		***	61		***
13		***	62		***
14	17	210,134	63		***
19		***	64		***
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20		***	70		***
21		***	71		***
22		***	72		***
23	4	3,254	73		***
24		***	MISCELLANEOUS GROUP		
25	20	1,338,319	80		***
26		***	81	4	4,015
27	9	335,049	82		***
28		***	83	7	47,371
29		***	84	15	13,755
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			85		***
30	4	38,292	86		***
31		***	87	11	72,344
32		***	88	4	25,707
33		***	89	22	91,504
39		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90		***
40		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41		***	00	41	1,519,459
42		***	TOTAL		
49	12	169,725		174	\$4,359,071

*** WITHHELD TO AVOID IDENTIFICATION AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF KING AND QUEEN, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPELL GROUP		***	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP	7	20,554
01			50		
02			51		
03			52		
04			53		
09			54		
AUTOMOTIVE GROUP	4	17,112	55		***
10			59		***
11			FUEL GROUP		***
12		***	60		***
13		***	61		***
14	16	107,636	62		***
19		***	69		***
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20			70		***
21			71		***
22			72		***
23	18	5,971	79		***
24			MISCELLANEOUS GROUP		
25			80	5	3,489
26			81		***
27	7	146,122	82		***
28		***	83		***
29		***	84	5	2,460
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP	6	172,310	85		***
30			86		***
31		***	87	4	18,797
32		***	88	3	238
33		***	89	12	79,374
35		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		***
GENERAL MERCHANDISE GROUP			90		***
40		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE	26	142,710
41		***	00		142,710
42		***	TOTAL	148	\$1,210,252
49	12	3,202			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 09 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF KING WILLIAM, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPELL GROUP	5	100,927	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP	5	241,109
01			50		***
02			51		***
03			52		***
04			53		***
09			54		***
AUTOMOTIVE GROUP	7	212,069	55		***
10		***	59		***
11		***	FUEL GROUP		***
12		***	60		***
13	4	74,661	61		***
14	15	185,519	62		***
19		***	69		***
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		***
20			70		***
21			71		***
22		***	72		***
23	5	3,135	79	6	84,182
24		1,561,332	MISCELLANEOUS GROUP		
25	25	833,781	80	4	1,488
26		***	81		***
27	15	225,326	82		***
28		***	83	7	73,134
29		***	84	15	18,804
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP	5	739,109	85		***
30		***	86		***
31		***	87		***
32		***	88	3	10,408
33		***	89	27	191,217
GENERAL MERCHANDISE GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		***
40		***	90		***
41	5	163,627	OTHER MISCELLANEOUS AND UNIDENTIFIABLE	37	1,914,637
42	4	17,863	00		1,914,637
43	17	117,850	TOTAL	219	\$6,951,471

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF LANCASTER, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	12	423,343	50	9	892,745
02			51		***
03			52		***
04		***	53		***
09		***	54		***
AUTOMOTIVE GROUP			FUEL GROUP		
11	11	445,891	60		***
12	16	289,453	61		***
13		***	62		***
14	28	173,547	69	5	150,082
15		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP			70		***
20		***	71		***
21			72		***
22			79	11	38,912
23	5	6,040	MISCELLANEOUS GROUP		
24	4	1,341,331	80	11	75,903
25	38	2,614,838	81	5	59,402
26		***	82		***
27	30	731,657	83	17	32,323
28		***	84	15	227,585
29	4	72,492	85	6	56,732
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			86		***
36	11	133,496	87	7	67,855
37		***	88	5	8,533
38		***	89	30	238,568
39	8	86,078	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90	7	2,774,483
40	5	233,359	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41	3	179,418	00	40	1,722,316
42		***	TOTAL		
43	18	272,826	355		\$13,355,767

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF LEE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	5	183,730	50	10	1,331,423
02			51	5	54,301
03			52		***
04		***	53	5	148,528
09		***	54		***
AUTOMOTIVE GROUP			59		***
10	15	459,907	FUEL GROUP		
11			60		***
12			61		***
13			62		***
14	43	370,312	69	5	61,824
15		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP			70		***
20		***	71		***
21		***	72		***
22		***	79	13	122,633
23	4	5,857	MISCELLANEOUS GROUP		
24		***	80		***
25	82	5,916,430	81		***
26		***	82		***
27	37	1,102,019	83	13	133,523
28		***	84	10	313,777
29		***	85	5	289
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			87	8	25,313
30	18	210,331	88	7	12,547
31		***	89	50	439,360
32		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
33	8	59,739	90	4	86,812
39		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
GENERAL MERCHANDISE GROUP			00	35	1,776,120
40	4	894,005	TOTAL		
41	8	326,903	401		\$14,407,552
42	6	149,490	*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.		
43	18	217,396			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF LOUDOUN, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	37	2,393,043	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	30	23,273,128	
03			51	10	276,325	
04	7	270,787	52	5	274,244	
05		***	53	15	513,275	
AUTOMOTIVE GROUP						
10	32	1,777,127	54	5	156,384	
11	7	603,653	55	18	473,347	
12			59	14	3,506,420	
13	13	553,023	FUEL GROUP			
14	39	1,607,375	60	7	650,433	
15	3	174,716	61		***	
FOOD GROUP						
20		***	62	3	20,347	
21	4	61,452	69	7	243,778	
22	7	661,176	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
23	28	421,347	70	4	5,285,282	
24	17	19,514,421	71		***	
25	47	8,682,334	72	16	320,341	
26	4	31,571	79	34	2,831,422	
27	76	7,094,734	MISCELLANEOUS GROUP			
28			80	131	451,473	
29	10	182,973	81	37	500,761	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	53	1,523,053	82		***	
31	8	380,313	85	53	734,311	
32	18	642,752	86	143	610,343	
33	13	895,814	89	10	173,750	
34	10	289,353	90	14	74,677	
GENERAL MERCHANDISE GROUP						
40	4	902,532	97	78	1,326,437	
41	3	2,187,721	98	17	67,534	
42	13	2,233,351	99	141	8,682,357	
43	114	2,013,720	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
90	11	409,287	90	12	2,092,380	
TOTAL					1,544	\$108,272,474

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF LOUISA, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01		***	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	12	590,356	
03			51	4	2,333	
04		***	52		***	
05			53		***	
AUTOMOTIVE GROUP						
10	14	317,038	54		***	
11			55		***	
12			59		***	
13	4	50,324	FUEL GROUP			
14	36	359,475	60		***	
15			61		***	
FOOD GROUP						
20			62		***	
21			69	4	8,335	
22			MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
23	4	4,930	70		***	
24		***	71		***	
25	41	2,177,243	72		***	
26			79	7	183,277	
27	23	647,840	MISCELLANEOUS GROUP			
28			80	14	14,533	
29	6	4,181	81	5	7,215	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	19	165,361	82	7	52,450	
31		***	83	10	4,333	
32		***	85	4	17,057	
33	6	26,123	86	4	1,157	
34		***	87	3	65,247	
35		***	88	3	74,432	
GENERAL MERCHANDISE GROUP						
40		***	89	37	482,400	
41	3	437,741	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
42		***	90	7	177,433	
43		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE			
44	25	415,029	90	10	3,145,663	
TOTAL					344	\$9,456,439

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF LUNENBURG, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	5	9,570	50		***
02			51		***
03			52		***
04			53		***
09			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	8	211,757	50		***
11			51		***
12			52		***
13	4	80,328	53		***
14	18	185,519	54		***
15		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP			70		***
20			71		***
21		***	72		***
22	5	7,385	73	10	14,792
23	4	542,605	MISCELLANEOUS GROUP		
24			80	2	7,384
25	38	2,073,931	81	4	17,456
26			82		***
27	10	277,552	83	10	13,101
28		***	84	12	50,215
29		***	85		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			86		***
30	7	123,071	87		***
31		***	88	5	19,353
32			89	6	7,443
33	4	54,902	90	31	870,337
34	5	1,515	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90		***
40	3	340,760	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41	5	235,844	90	32	567,374
42		***	TOTAL		
43			256		\$5,980,576
49	15	160,381	*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.		

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF MADISON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	4	42,102	50		***
02			51	6	42,364
03			52		***
04			53		***
09		***	54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	5	128,847	50		***
11		***	51		***
12			52		***
13	5	31,567	53		***
14	13	159,991	54		***
19			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP			70		***
20		***	71		***
21		***	72		***
22	15	27,942	73	4	74,238
23		***	MISCELLANEOUS GROUP		
24	24	1,933,475	80	12	51,420
25			81	5	15,107
26			82		***
27	11	430,258	83	11	24,367
28			84	23	90,416
29	6	19,333	85		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			86		***
30		***	87		***
31		***	88	5	14,520
32		***	89	24	438,934
33	4	105,203	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
34	4	311,242	90		***
GENERAL MERCHANDISE GROUP			OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
40		***	90	37	2,495,941
41	5	10,989	TOTAL		
42		***	253		\$6,677,071
43		***	*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.		
49	18	224,941			

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF MATHEWS, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01		***	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			01		***
03			02		
04			03		***
09			04		***
AUTOMOTIVE GROUP					
10		***	05		***
11			06		***
12	22	114,754	07		***
13		***	08		***
14	19	109,493	09		***
19		***	FUEL GROUP		
FOOD GROUP					
20		***	60		***
21		***	61		***
22		***	62		***
23	8	5,441	69		***
24		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
25	20	486,285	70		***
26		***	71		***
27	8	207,579	72		***
28		***	73	7	142,370
29		***	MISCELLANEOUS GROUP		
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	8	31,607	80		4,012
31		***	81		***
32		***	82		***
33		***	83	7	33,300
GENERAL MERCHANDISE GROUP					
40		***	84	15	54,179
41		***	85		2,135
42		***	86	4	24,721
43		***	87	3	557
44		***	88	4	357
49	17	117,376	89	21	333,515
HOTELS, MOTELS, TOURIST CAMPS, ETC.					
		***	90	5	234,047
		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
		***	99	44	2,461,225
		***	TOTAL	224	\$4,389,343

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 99 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF MECKLENBURG, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	23	586,005	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	13	1,036,765
03			51		***
04	4	104,625	52		***
09		***	53	9	325,676
AUTOMOTIVE GROUP					
10	33	951,477	54		***
11		***	55		***
12		***	59		***
13	7	255,032	FUEL GROUP		
14	74	821,035	60		***
19	8	260,860	61		***
FOOD GROUP					
20	5	46,633	62		***
21	5	121,292	69	10	433,429
22		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23	7	6,264	70		***
24	5	5,299,580	71		***
25	85	4,670,330	72	4	67,139
26	4	52,372	73	22	342,060
27	64	3,019,931	MISCELLANEOUS GROUP		
28		***	80	21	14,391
29		***	81	9	79,570
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	23	752,474	82		***
31	6	170,141	83	24	301,533
32		***	84	27	102,381
33	7	75,137	85	5	70,382
39	8	55,331	86	14	42,290
GENERAL MERCHANDISE GROUP					
40	10	2,523,621	87	23	253,034
41	20	894,985	88	10	52,141
42	10	558,185	89	72	2,846,141
49	46	436,796	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
		***	90	15	1,005,396
		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
		***	99	37	2,907,595
		***	TOTAL	775	\$31,559,559

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 99 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF MIDDLESEX, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	5	54,367	50	7	561,505
02		***	51		***
03		***	52		***
04		***	53		***
09		***	54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	5	182,514	55		***
11		***	56		***
12	36	284,747	59		***
13		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
14	20	134,636	70		***
15		***	71		***
19		***	72	10	155,215
FOOD GROUP			MISCELLANEOUS GROUP		
20		***	80	7	23,176
21		***	81		***
22		***	82		***
23	6	32,742	83	9	44,168
24		175,046	84	13	60,504
25	28	2,600,815	85	4	24,167
26		***	86		***
27	11	630,017	87	8	5,120
28		***	88	3	3,252
29	8	88,703	89	24	247,341
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
30	8	253,900	90	8	202,635
31		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
32		***	00	34	523,987
33		***	TOTAL		
39		***	277		\$6,540,156
GENERAL MERCHANDISE GROUP					
40		***			
41	6	148,331			
42		***			
49	11	123,256			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF MONTGOMERY, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	43	1,934,236	50	21	4,885,133
02		***	51	9	310,423
03		***	52		***
04	6	2,943,105	53	11	523,134
09		***	54	6	482,444
AUTOMOTIVE GROUP			FUEL GROUP		
10	33	1,539,235	55	5	138,132
11		***	59		***
12		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
13	14	582,003	70		***
14	75	916,856	71		***
19	6	49,306	72	7	75,677
FOOD GROUP			MISCELLANEOUS GROUP		
20	5	286,285	73	46	937,343
21		***	80	17	35,144
22		***	81	43	1,751,500
23		***	82		***
24	19	59,805	83	28	383,892
25	13	7,071,538	84	58	357,445
26	54	9,037,334	85	9	81,545
27		***	86	41	65,453
28	115	7,213,233	87	47	1,003,530
29		***	88	16	104,455
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
30	41	1,575,321	90	15	2,617,576
31	11	411,313	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
32	9	121,873	00	23	2,495,323
33	19	392,070	TOTAL		
39	13	101,199	1,340		\$62,147,852
GENERAL MERCHANDISE GROUP					
40	10	3,117,743			
41	10	4,442,507			
42	11	1,071,406			
49	36	728,424			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF NELSON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01		***	50		***
02			51		
03			52		
04		***	53		***
05			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	4	65,860	50		***
11			51		
12			52		
13			53		
14	17	194,434	54		
15			55		
16			59		
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20		***	70		***
21		***	71		***
22	9	17,030	72		***
23			73		
24			74		
25	48	1,712,412	75		
26			76		
27	14	285,106	77		
28			78		
29	7	17,816	79	1	280,140
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			MISCELLANEOUS GROUP		
30	9	1,242,766	80	5	62,600
31		***	81	4	11,970
32			82		
33			83	13	35,337
34			84	24	40,399
35			85		***
36			86	5	399
37			87	7	97,474
38			88	11	5,587
39		***	89	15	186,691
GENERAL MERCHANDISE GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
40		***	90	11	511,891
41	5	71,397			
42		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
43		***	00	24	915,532
44	13	61,660	TOTAL		
			261		\$5,953,716

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF NEW KENT, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01		***	50	5	470,876
02			51		***
03			52		***
04			53		***
05			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	4	96,500	50		***
11		***	51		***
12		***	52		***
13	4	89,324	53		***
14	21	228,983	54		***
15		***	59		***
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20		***	70		***
21		***	71		***
22		***	72		***
23	4	451,503	73		***
24	11	1,963,635	74		***
25		***	75	5	130,939
26		***	MISCELLANEOUS GROUP		
27	14	695,937	80		***
28		***	81		***
29		***	82		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
30	4	11,004	90	4	193,140
31		***			
32		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
33		***	00	40	504,161
34		***	TOTAL		
35		***	153		\$5,034,711
GENERAL MERCHANDISE GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
40		***			
41		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
42		***	00	40	504,161
43	7	20,707	TOTAL		
			153		\$5,034,711

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF NORTHAMPTON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP	8	210,373	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01			50	4	625,896
02			51		***
03			52		***
04			53	6	245,346
09			54		***
AUTOMOTIVE GROUP	11	162,274	55	4	11,122
10			59		***
11			FUEL GROUP		
12	9	24,596	60		***
13		***	61		***
14	50	210,344	62		***
19			69	4	64,607
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20		***	70		***
21		***	71		***
22	11	110,453	72		***
23		***	79	7	128,255
24		***	MISCELLANEOUS GROUP		
25	41	3,098,481	80	7	15,017
26		***	81		***
27	35	1,261,265	82		***
28		***	83	10	35,718
29	5	2,932	84	15	207,455
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP	7	91,282	85		***
30		***	86	5	6,832
31		***	87	7	66,065
32		***	88	4	10,381
33	8	87,048	89	24	2,048,395
39			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90	10	1,302,288
40		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41	6	551,397	00	39	3,850,343
42	5	477,607	TOTAL	341	\$15,022,100
49	17	111,119			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF NORTHUMBERLAND, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP	7	23,453	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01			50	9	922,025
02			51		***
03			52		***
04			53	4	273,400
09			54		***
AUTOMOTIVE GROUP	11	244,689	55		***
10			59		***
11			FUEL GROUP		
12	26	274,745	60		***
13		***	61		***
14	23	171,842	62		***
19		***	69		***
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20		***	70		***
21		***	71		***
22	8	7,142	72	3	2,511
23		***	79	8	18,205
24		***	MISCELLANEOUS GROUP		
25	44	1,881,763	80	12	10,208
26		***	81	4	20,438
27	13	404,568	82		***
28		***	83	7	20,842
29	5	2,884	84	17	31,215
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			85		***
30		***	86		***
31		***	87	3	23,374
32		***	88		***
33	10	70,745	89	54	145,500
39		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90	3	95,046
40		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41		***	00	35	715,899
42		***	TOTAL	307	\$5,566,523
49	11	196,356			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF NOTTOWAY, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	11	275,777	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			00	4	610,473
03		***	01		***
04		***	02		***
09			05	5	639,209
AUTOMOTIVE GROUP					
10	11	512,343	06		***
11			07		***
12			08		***
13	7	173,587	09		***
14	39	355,949	FUEL GROUP		
19		***	60		***
FOOD GROUP					
20			61		***
21		***	62		***
22		***	69	5	94,602
23	7	4,607	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
24	5	1,109,376	70		***
25	31	2,631,858	71	4	45,819
26		***	72	11	162,131
27	32	1,043,260	MISCELLANEOUS GROUP		
28			80	10	8,782
29	8	2,145	81	5	791
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	9	353,354	82		***
31		***	83	15	92,583
32		***	84	12	28,460
33		***	85		***
34		***	86		***
35	9	214,448	87	6	6,551
39		***	88	9	27,300
GENERAL MERCHANDISE GROUP					
40		***	89	37	291,397
41	7	513,359	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
42	6	439,630	90		***
43		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
44	23	293,921	00	41	982,422
TOTAL					
				371	\$10,916,818

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF ORANGE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	6	116,150	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	00	13	1,552,345
03		***	01		***
04		***	02		***
09			03		***
AUTOMOTIVE GROUP					
10	11	460,027	04	4	165,555
11		***	05		365,627
12		***	09	4	123,955
13		***	FUEL GROUP		
15	6	309,487	60	5	221,535
16	33	550,793	61		***
19		***	62		***
FOOD GROUP					
20		***	69		***
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
22		***	70		***
23	7	163,188	71		***
24	31	2,061,353	72	15	301,355
25		***	79		***
27	25	1,512,414	MISCELLANEOUS GROUP		
28		***	80	19	20,099
29	4	12,319	81	11	90,521
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	15	456,942	82		***
31		***	83	17	113,315
32	5	17,845	84	20	48,436
33	10	75,835	85	10	71,919
39		***	86	17	253,157
GENERAL MERCHANDISE GROUP					
40		***	87	7	42,721
41	9	760,253	89	45	541,442
42	8	464,339	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
43	27	80,795	90	4	60,547
TOTAL					
				924	\$14,533,231

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF PAGE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	11	89,087	50	8	435,175
02			51		***
03		***	52		***
04		***	53		***
05			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	15	344,407	60	4	164,046
11			61	4	4,314
12			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
13		***	70		***
14	33	537,636	71		***
15		***	72		***
16		***	73	13	92,161
17		***	MISCELLANEOUS GROUP		
FOOD GROUP			80	3	30,768
20		***	81	4	606,273
21		***	82		***
22		***	83	18	173,335
23	6	5,424	84	41	430,723
24	4	3,315,243	85		***
25	25	3,403,238	86	3	9,862
26		***	87	23	153,313
27	36	4,787,798	88	13	33,961
28		***	89	44	845,037
29	5	653	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			90	12	969,343
30	12	324,331	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
31	6	43,221	00	43	1,707,320
32		***	TOTAL		
33	14	95,721	434		\$19,785,246
34		***			
GENERAL MERCHANDISE GROUP					
40		***			
41		***			
42	3	632,203			
43	15	477,480			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF PATRICK, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	5	111,067	50	3	64,334
02			51	5	24,671
03		***	52		***
04		***	53		***
05			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	7	187,355	60	4	41,197
11			61		***
12		***	62		***
13	4	77,333	63	4	14,604
14	41	347,200	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
15		***	70		***
FOOD GROUP			71		***
20		***	72		***
21		***	73	13	125,392
22		***	MISCELLANEOUS GROUP		
23	22	105,385	80	6	1,372
24		***	81		***
25	46	1,992,095	82		***
26		***	83	13	51,575
27	27	617,546	84	21	89,342
28		***	85		***
29	5	2,709	86	6	21,773
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			87	11	24,331
30	10	17,357	88	8	35,395
31		***	89	29	160,737
32		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
33	5	13,167	90	5	129,377
34	5	44,457	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
GENERAL MERCHANDISE GROUP			00	24	930,019
40	4	750,032	TOTAL		
41	11	317,107	379		\$6,860,441
42	6	63,031			
43	18	495,315			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF POWHATAN, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	16	318,239	01	16	318,239
02	***	***	02	***	***
03	***	***	03	***	***
04	***	***	04	***	***
05	***	***	05	***	***
AUTOMOTIVE GROUP					
10	41	1,097,334	10	41	1,097,334
11	4	58,429	11	4	58,429
12	148	55,318	12	148	55,318
13	8	940,652	13	8	940,652
14	14	272,720	14	14	272,720
15	4	57,015	15	4	57,015
19	4	***	19	4	***
FOOD GROUP					
20	6	83,836	20	6	83,836
21	***	***	21	***	***
22	***	***	22	***	***
23	24	57,540	23	24	57,540
24	4	1,774,840	24	4	1,774,840
25	175	6,603,833	25	175	6,603,833
26	84	82,339	26	84	82,339
27	84	1,563,143	27	84	1,563,143
28	22	50,047	28	22	50,047
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	28	513,890	30	28	513,890
31	5	62,012	31	5	62,012
32	4	21,000	32	4	21,000
33	23	91,747	33	23	91,747
34	25	123,550	34	25	123,550
GENERAL MERCHANDISE GROUP					
40	6	737,792	40	6	737,792
41	8	208,599	41	8	208,599
42	6	754,825	42	6	754,825
43	62	817,510	43	62	817,510
HOTELS, MOTELS, TOURIST CAMPS, ETC.					
50	8	208,599	50	8	208,599
LUMBER, BUILDING MATERIALS AND SUPPLY GROUP					
60	17	1,573,283	60	17	1,573,283
61	18	258,137	61	18	258,137
62	34	258,233	62	34	258,233
63	18	***	63	18	***
64	18	***	64	18	***
65	18	***	65	18	***
66	18	***	66	18	***
67	18	***	67	18	***
68	18	***	68	18	***
69	18	***	69	18	***
70	18	***	70	18	***
71	18	***	71	18	***
72	18	***	72	18	***
73	18	***	73	18	***
MISCELLANEOUS GROUP					
80	25	34,724	80	25	34,724
81	17	137,720	81	17	137,720
82	29	177,087	82	29	177,087
83	27	125,086	83	27	125,086
84	5	27,147	84	5	27,147
85	4	50,105	85	4	50,105
86	21	14,577	86	21	14,577
87	11	14,577	87	11	14,577
88	118	1,901,250	88	118	1,901,250
89	118	1,901,250	89	118	1,901,250
MISCELLANEOUS GROUP					
90	10	77,500	90	10	77,500
91	4	6,457	91	4	6,457
92	7	77,500	92	7	77,500
93	17	1,573,283	93	17	1,573,283
94	17	1,573,283	94	17	1,573,283
95	17	1,573,283	95	17	1,573,283
96	17	1,573,283	96	17	1,573,283
97	17	1,573,283	97	17	1,573,283
98	17	1,573,283	98	17	1,573,283
99	17	1,573,283	99	17	1,573,283
100	17	1,573,283	100	17	1,573,283
MISCELLANEOUS GROUP					
110	10	166,173	110	10	166,173
111	10	166,173	111	10	166,173
112	10	166,173	112	10	166,173
113	10	166,173	113	10	166,173
114	10	166,173	114	10	166,173
115	10	166,173	115	10	166,173
116	10	166,173	116	10	166,173
117	10	166,173	117	10	166,173
118	10	166,173	118	10	166,173
119	10	166,173	119	10	166,173
120	10	166,173	120	10	166,173
121	10	166,173	121	10	166,173
122	10	166,173	122	10	166,173
123	10	166,173	123	10	166,173
124	10	166,173	124	10	166,173
125	10	166,173	125	10	166,173
126	10	166,173	126	10	166,173
127	10	166,173	127	10	166,173
128	10	166,173	128	10	166,173
129	10	166,173	129	10	166,173
130	10	166,173	130	10	166,173
131	10	166,173	131	10	166,173
132	10	166,173	132	10	166,173
133	10	166,173	133	10	166,173
134	10	166,173	134	10	166,173
135	10	166,173	135	10	166,173
136	10	166,173	136	10	166,173
137	10	166,173	137	10	166,173
138	10	166,173	138	10	166,173
139	10	166,173	139	10	166,173
140	10	166,173	140	10	166,173
141	10	166,173	141	10	166,173
142	10	166,173	142	10	166,173
143	10	166,173	143	10	166,173
144	10	166,173	144	10	166,173
145	10	166,173	145	10	166,173
146	10	166,173	146	10	166,173
147	10	166,173	147	10	166,173
148	10	166,173	148	10	166,173
149	10	166,173	149	10	166,173
150	10	166,173	150	10	166,173
151	10	166,173	151	10	166,173
152	10	166,173	152	10	166,173
153	10	166,173	153	10	166,173
154	10	166,173	154	10	166,173
155	10	166,173	155	10	166,173
156	10	166,173	156	10	166,173
157	10	166,173	157	10	166,173
158	10	166,173	158	10	166,173
159	10	166,173	159	10	166,173
160	10	166,173	160	10	166,173
161	10	166,173	161	10	166,173
162	10	166,173	162	10	166,173
163	10	166,173	163	10	166,173
164	10	166,173	164	10	166,173
165	10	166,173	165	10	166,173
166	10	166,173	166	10	166,173
167	10	166,173	167	10	166,173
168	10	166,173	168	10	166,173
169	10	166,173	169	10	166,173
170	10	166,173	170	10	166,173
171	10	166,173	171	10	166,173
172	10	166,173	172	10	166,173
173	10	166,173	173	10	166,173
174	10	166,173	174	10	166,173
175	10	166,173	175	10	166,173
176	10	166,173	176	10	166,173
177	10	166,173	177	10	166,173
178	10	166,173	178	10	166,173
179	10	166,173	179	10	166,173
180	10	166,173	180	10	166,173
181	10	166,173	181	10	166,173
182	10	166,173	182	10	166,173
183	10	166,173	183	10	166,173
184	10	166,173	184	10	166,173
185	10	166,173	185	10	166,173
186	10	166,173	186	10	166,173
187	10	166,173	187	10	166,173
188	10	166,173	188	10	166,173
189	10	166,173	189	10	166,173
190	10	166,173	190	10	166,173
191	10	166,173	191	10	166,173
192	10	166,173	192	10	166,173
193	10	166,173	193	10	166,173
194	10	166,173	194	10	166,173
195	10	166,173	195	10	166,173
196	10	166,173	196	10	166,173
197	10	166,173	197	10	166,173
198	10	166,173	198	10	166,173
199	10	166,173	199	10	166,173
200	10	166,173	200	10	166,173
TOTAL					
TOTAL		1,181	TOTAL		524,329,092
OTHER MISCELLANEOUS AND UNIDENTIFIABLE		30	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		2,114,425
TOTAL		1,181	TOTAL		524,329,092

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF PITTSYLVANIA, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	16	318,239	01	16	318,239
02	***	***	02	***	***
03	***	***	03	***	***
04	***	***	04	***	***
05	***	***	05	***	***
AUTOMOTIVE GROUP					
10	41	1,097,334	10	41	1,097,334
11	4	58,429	11	4	58,429
12	148	55,318	12	148	55,318
13	8	940,652	13	8	940,652
14	14	272,720	14	14	272,720
15	4	57,015	15	4	57,015
19	4	***	19	4	***
FOOD GROUP					
20	6	83,836	20	6	83,836
21	***	***	21	***	***
22	***	***	22	***	***
23	24	57,540	23	24	57,540
24	4	1,774,840	24	4	1,774,840
25					

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF PRINCE EDWARD, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	13	638,451	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50		***	
03		***	51		***	
04			52		***	
09			53		***	
AUTOMOTIVE GROUP						
10	15	883,591	54		***	
11		***	55		***	
12		***	59		***	
13		***	FUEL GROUP			
14	29	279,432	60	4	151,217	
19		***	61		***	
FOOD GROUP						
20		***	62		***	
21			69		***	
22			MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
23	6	43,845	70		***	
24		***	71		***	
25	51	1,377,714	72		***	
26		***	79	13	299,183	
27	33	1,556,300	MISCELLANEOUS GROUP			
28			80	8	19,651	
29	6	20,375	81	8	168,475	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	13	2,289,525	82		***	
31	4	39,026	83	11	85,788	
32		***	84	22	25,372	
33	5	60,342	85		***	
39		***	86	5	17,891	
GENERAL MERCHANDISE GROUP						
40		***	87	8	26,226	
41	8	2,307,015	88	9	39,394	
42	6	765,319	89	37	424,048	
49	17	182,392	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
			90	8	163,592	
			00	49	6,957,597	
TOTAL					368	\$18,819,752

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 03 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF PRINCE GEORGE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	4		LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	7	1,964,089	
03			51		***	
04		***	52		***	
09		***	53		***	
AUTOMOTIVE GROUP						
10	9	72,775	54		***	
11			55		***	
12		***	FUEL GROUP			
13		***	60		***	
14	27	271,512	61		***	
19		***	62		***	
FOOD GROUP						
20			69		***	
21			MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
22			70		***	
23	7	13,323	71		***	
24		***	72	5	32,423	
25	21	1,173,386	79	12	139,533	
26		***	MISCELLANEOUS GROUP			
27	18	633,459	80		***	
28			81		***	
29	4	30,508	82		***	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	4	144,925	83	3	16,584	
31			84	14	62,484	
32			85		***	
33			86		***	
39		***	87	10	91,350	
GENERAL MERCHANDISE GROUP						
40		***	88	5	44,497	
41			89	23	283,595	
42	4	13,750	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
49	10	30,031	90	3	1,156,650	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
			00	37	3,401,754	
TOTAL					245	\$9,579,749

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF PRINCE WILLIAM, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	54	3,105,201	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	40	10,880,338	
03			51	12	1,665,115	
04	24	1,270,000	52	5	1,570,353	
09	12	330,393	53	17	1,054,533	
AUTOMOTIVE GROUP						
10	76	5,158,924	54	17	1,262,735	
11			55	34	2,915,122	
12	8	185,795	59	14	1,120,510	
13	16	1,891,272	FUEL GROUP			
14	159	3,883,055	60	4	464,313	
19	12	826,119	61	4	479,058	
FOOD GROUP						
20	7	324,072	62	5	1,788	
21	4	30,440	69	8	3,300,566	
22	14	2,304,026	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
23	14	237,255	70	5	653,329	
24	36	34,601,273	71	5	230,305	
25	56	10,170,524	72	29	338,912	
26	10	77,101	79	83	3,767,852	
27	180	18,506,847	MISCELLANEOUS GROUP			
28			80	43	470,837	
29	50	658,381	81	43	2,301,336	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	97	4,728,755	82	36	1,319,142	
31	16	1,614,011	83	239	1,521,084	
32	35	433,437	84	32	1,881,382	
33	38	1,923,835	85	32	361,382	
39	19	398,525	86	36	1,846,133	
GENERAL MERCHANDISE GROUP						
40	15	10,260,377	87	121	248,783	
41	18	8,244,550	89	177	6,512,667	
42	27	6,282,181	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
49	100	1,593,774	90	19	3,706,954	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
			00	4	442,255	
TOTAL					2,328	\$166,302,115

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF PULASKI, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	18	433,900	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	10	1,214,074	
03			51		***	
04	6	98,786	52		***	
09		***	53		***	
AUTOMOTIVE GROUP						
10	16	786,042	54		***	
11			55	9	441,829	
12	5	7,110	59		***	
13	3	84,140	FUEL GROUP			
14			60		***	
19	48	524,532	61		***	
FOOD GROUP						
20	4	102,428	69	3	120,213	
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
22		***	70		***	
23	7	10,133	71		***	
24	5	7,114,773	72		***	
25	48	4,963,265	79	14	490,487	
26		***	MISCELLANEOUS GROUP			
27	74	3,572,554	80	13	13,473	
28		***	81	15	202,035	
29	4		82		***	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	19	2,505,471	83	12	183,733	
31	6	595,844	84	34	42,347	
32		***	85	7	117,303	
33		***	86	10	23,815	
39	5	289,467	87	3	446,054	
		21,399	88	15	147,794	
			89	7	674,263	
GENERAL MERCHANDISE GROUP						
40	5	3,899,563	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
41	12	2,714,144	90	13	336,111	
42	10	919,387	OTHER MISCELLANEOUS AND UNIDENTIFIABLE			
49	33	320,237	00	35	1,467,379	
TOTAL					630	\$33,901,295

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF RAPPAHANNOCK, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPEARL GROUP	***		LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01			50	5	17,337
02			51	5	20,275
03			52		
04			53		
04			54		
AUTOMOTIVE GROUP	***		55		
10			59		
11			FUEL GROUP		
12			60		
13			61		
14	10	62,425	62		
14			63		
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20			70		
21			71		
22			72		
23	27	61,792	73		
24			74		
25	18	756,149	75		
26			76		
27	7	315,485	77		
28			78		
29	4	834	79		
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			MISCELLANEOUS GROUP		
30	6	182,834	80	13	7,937
31			81	6	516
32			82		
33			83	8	18,705
33			84	31	527,589
34			85		
35			86		
36			87	5	4,724
37			88	4	3,508
38			89	14	230,765
39			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP	***		90	6	24,968
40			OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41			90	21	76,825
42			TOTAL	204	\$2,394,254
43					
44					
45	6	44,195			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF RICHMOND, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPEARL GROUP	5	210,656	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01			50		
02			51		
03			52		
04			53		
04			54		
AUTOMOTIVE GROUP	11	403,300	55		
10			59		
11			FUEL GROUP		
12			60		
13			61		
14	15	235,507	62		
14			63		
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20			70		
21			71		
22			72		
23	8	3,053	73		
24			74		
25	18	2,888,736	75		
26			76		
27	11	461,576	77		
28			78		
29			79		
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			MISCELLANEOUS GROUP		
30	8	832,177	80		
31	4	11,572	81		
32			82		
33			83	10	71,063
34			84	6	68,335
35			85		
36			86		
37			87		
38			88	4	15,961
39			89	13	1,230,530
GENERAL MERCHANDISE GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
40			90		
41			OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
42			90	48	2,508,533
43			TOTAL	185	\$10,413,773
44					
45	12	1,357,124			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF ROANOKE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	61	4,573,395	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	30	17	1,996,381
03		***	31		***
04	18	3,773,292	32		***
09	9	149,979	33	14	921,449
AUTOMOTIVE GROUP					
10	37	1,583,472	34	5	173,327
11		***	35	10	1,063,589
12		***	39	11	1,077,521
13		107,131	FUEL GROUP		
14	8	977,309	50		***
19	5	38,536	51		***
			52		***
			59	7	558,036
FOOD GROUP					
20	7	89,743	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21		***	60	7	4,153,620
22	8	190,042	70	10	193,355
23	27	120,324	71	19	285,777
24	22	17,201,391	72	53	4,330,359
25	49	6,021,792	MISCELLANEOUS GROUP		
26	4	197,444	80	37	75,705
27	121	10,439,304	81	47	1,686,629
28		***	82		***
29	17	230,426	83	33	534,225
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	48	3,198,033	84	125	782,823
31	8	178,335	85	15	362,043
32	29	1,261,995	86	58	162,173
33	21	832,629	87	76	1,347,748
39	14	401,162	88	16	163,390
			89	148	6,585,228
GENERAL MERCHANDISE GROUP					
40	7	4,853,753	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	7	553,193	90	14	3,068,870
42	25	2,217,132	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	54	1,011,614	00	14	801,783
			TOTAL	1,435	\$90,569,151

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF ROCKBRIDGE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	6	45,941	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50	11	1,256,466
03		***	51		***
04		***	52		***
09		***	53		***
AUTOMOTIVE GROUP					
10	9	161,359	54		***
11		***	59		***
12		***	FUEL GROUP		
13		***	60		***
14	57	2,913,259	61		***
19		***	62		***
			69		***
FOOD GROUP					
20		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21		***	70		***
22		***	71		***
23	9	22,571	72		***
24		***	79	8	9,685
25	34	1,801,376	MISCELLANEOUS GROUP		
26	4	98,304	80	14	53,322
27	26	1,086,789	81		***
28		***	82		***
29	1	2,795	83	11	7,214
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	9	47,170	84	25	42,566
31		***	85		***
32		***	86		***
33		***	87	12	19,455
39	8	253,685	88	10	47,558
			89	24	538,759
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41		***	90	13	1,854,692
42		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	14	449,457	00	42	3,961,152
			TOTAL	355	\$14,675,515

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF ROCKINGHAM, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	12	289,736	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
03			50	30	4,401,674	
04		***	51	10	133,836	
09		***	52	5	66,897	
AUTOMOTIVE GROUP						
10	42	1,795,584	53	10	71,387	
11		***	54	3	58,190	
12			55	17	479,737	
13	14	464,534	59	14	209,637	
14	13	1,425,369	FUEL GROUP			
15	7	92,866	60	0	256,142	
FOOD GROUP						
20	4	16,974	61		***	
21		***	62		***	
22	10	889,545	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
23	40	217,847	70		***	
24	4	200,434	71		***	
25	65	8,461,384	72	3	56,511	
26		***	73	43	29,989	
27	65	1,460,661	MISCELLANEOUS GROUP			
28		***	80	34	48,061	
29	37	243,051	81	23	304,263	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	40	633,428	83	45	151,457	
31	8	40,352	84	80	146,327	
32	7	18,002	85	6	13,317	
33	24	138,030	86	22	231,429	
34	12	84,321	87	47	397,673	
GENERAL MERCHANDISE GROUP						
40	4	1,582,953	88	17	105,295	
41	11	300,113	89	152	2,623,378	
42	8	213,449	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
49	71	633,055	90	10	228,952	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
00			00	18	358,067	
TOTAL					1,255	\$29,596,579

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF RUSSELL, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	17	293,697	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
03			50	9	1,731,093	
04	4	92,325	51		***	
09			52	4	2,275	
AUTOMOTIVE GROUP						
10	19	472,311	53	7	214,082	
11			54		***	
12			55		***	
13	6	153,324	59		***	
14	43	327,093	FUEL GROUP			
15		***	60		***	
FOOD GROUP						
20		***	61		***	
21		***	62		***	
22		***	63	10	369,692	
23	0	***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
24	58	5,151,391	70		***	
25		***	71		***	
26	24	1,262,936	72		***	
27	5	25,323	73	17	205,522	
28		***	MISCELLANEOUS GROUP			
29		***	80		***	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	22	975,176	81		***	
31	5	121,441	82		***	
32		***	83	7	35,411	
33	7	112,172	84	10	31,583	
34		***	85		***	
GENERAL MERCHANDISE GROUP						
40	4	1,011,333	86	7	11,733	
41	12	345,338	87	10	15,943	
42	7	206,134	88	10	49,739	
49	29	784,513	89	42	1,590,922	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
00			00	35	2,263,992	
TOTAL					447	\$18,061,996

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF SCOTT, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	5	53,184	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	7	1,328,354
03		***	51		***
04		***	52	7	213,331
05			53		***
06			54		***
AUTOMOTIVE GROUP					
10	11	539,474	55		***
11			56		***
12			FUEL GROUP		
13			60		***
14	50	1,092,523	61		***
15		***	62		***
16		***	63	5	312,566
FOOD GROUP					
20			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21		***	70		***
22		***	71		***
23		***	72		***
24	64	7,751,664	73	12	148,935
25		***	MISCELLANEOUS GROUP		
26			80		***
27	33	1,004,021	81	5	2,084
28		***	82		***
29			83	7	70,435
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	11	310,367	84	8	5,453
31		***	85		***
32		***	86		***
33	9	73,594	87	13	62,319
34		***	88	4	23,703
35			89	37	1,083,595
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	12	254,250	90	4	360,859
42	8	303,450	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
43	17	119,956	00	42	1,119,113
					TOTAL
					372
					\$16,460,471

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF SHENANDOAH, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	19	362,660	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	20	2,508,440
03			51	0	81,994
04		***	52	4	7,207
05		***	53	9	285,356
06			54		***
AUTOMOTIVE GROUP					
10	20	768,194	55	8	279,764
11		***	56		***
12			FUEL GROUP		
13	10	278,420	60	4	332,774
14	78	704,723	61		***
15		***	62		***
16			63	5	188,195
FOOD GROUP					
20		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21		***	70		***
22	9	814,143	71		***
23	42	217,122	72		***
24	6	2,194,116	73	22	270,634
25	61	3,394,624	MISCELLANEOUS GROUP		
26	8	94,255	80		70,383
27	56	3,243,800	81	13	46,353
28			82		***
29	15	158,267	83	22	209,036
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30			84	44	307,771
31	31	314,614	85	5	29,460
32	6	97,360	86	15	56,712
33		***	87	37	937,052
34	11	154,030	88	3	91,449
35	6	4,502	89	120	1,517,230
GENERAL MERCHANDISE GROUP					
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	9	382,460	90	13	1,756,723
42	8	173,103	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
43	35	439,957	00	32	1,573,356
					TOTAL
					472
					\$24,239,513

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF SMYTH, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	25	811,068	50	17	951,729
02			51		***
03			52		***
04	6	98,648	53		***
09			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	25	724,531	60		***
11		***	61		***
12			62		***
13	5	174,698	63	5	40,295
14	58	635,773	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19	9	85,737	70		***
FOOD GROUP			71		***
20		***	72		***
21		***	79	14	315,273
22	5	46,159	MISCELLANEOUS GROUP		
23		***	80	3	18,915
24	84	9,154,004	81	13	101,502
25		***	82		***
26		***	83	17	115,322
27	41	2,310,636	84	15	115,750
28		***	85	4	207,229
29	7	10,882	86	11	56,700
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			87	14	162,312
30	19	480,540	88	7	200,333
31	5	49,864	89	50	1,247,059
32		43,747	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
34	3	34,543	90	15	905,810
39	5	5,433	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
GENERAL MERCHANDISE GROUP			00	30	2,150,128
40	5	904,223	TOTAL		
41	15	2,843,380	615		\$27,488,615
42	11	401,221	*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.		
49	34	2,075,694			

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF SOUTHAMPTON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01		***	50	3	124,074
02		***	51		***
03		***	52		***
04		***	53	4	113,554
09		***	54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	8	131,211	60		***
11		***	61		***
12		***	62		***
13		***	63		***
14	29	350,847	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19	4	15,037	70		***
FOOD GROUP			71		8,275
20		***	72		***
21		***	79	3	77,300
22	4	8,275	MISCELLANEOUS GROUP		
23		***	80		***
24		***	81		***
25	40	1,695,644	82		***
26		***	83	11	25,897
27	22	289,144	84	15	32,652
28		***	85		***
29	9	73,655	86		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			87	5	16,493
30	8	322,154	88	11	17,269
31		***	89	33	242,339
32		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
33		***	90	4	103,401
39		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
GENERAL MERCHANDISE GROUP			00	51	819,352
40		***	TOTAL		
41	7	179,793	295		\$4,775,725
42		***	*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.		
49	13	148,655			

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF SPOTSYLVANIA, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	21	1,778,774	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	21	2,427,595	
03			51	4	412,849	
04	11	1,033,375	52		***	
09		***	53	4	42,473	
AUTOMOTIVE GROUP						
10	23	1,220,707	54		***	
11			55	4	265,522	
12	7	236,570	59	4	232,249	
13	4	303,343	FUEL GROUP			
14	61	1,097,302	60		***	
19		***	61		***	
FOOD GROUP						
20	4	130,977	62		***	
21	5	271,785	69	4	519,342	
22	5	524,401	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
23	13	33,227	70		***	
24	10	3,133,252	71	4	14,171	
25	44	2,309,851	72	11	65,443	
26		***	79	23	555,327	
27	46	6,169,093	MISCELLANEOUS GROUP			
28		***	80	22	127,395	
29	10	44,700	81	12	905,255	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	16	2,758,370	82		***	
31		***	83	13	120,454	
32	7	49,247	84	33	341,354	
33	11	223,021	85	9	607,356	
34		***	86	11	72,833	
GENERAL MERCHANDISE GROUP						
40	4	14,725,033	87	19	633,443	
41	6	4,451,411	88	4	103,239	
42		***	89	45	1,322,170	
49	36	764,064	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
00			90	11	2,259,919	
					24	1,263,572
TOTAL					637	553,765,913

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF STAFFORD, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01		***	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	17	2,133,582	
03			51		***	
04			52		***	
09		***	53	8	387,363	
AUTOMOTIVE GROUP						
10	22	677,674	54	4	***	
11			59	10	565,312	
12	5	32,408	FUEL GROUP			
13		***	60		***	
14	67	1,263,799	61		***	
19	8	12,176	62		***	
FOOD GROUP						
20	4	31,249	69		***	
21	8	617,531	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
22	4	19,446	70		***	
23	14	5,885,350	71		***	
24	43	5,312,469	72	12	190,043	
25		***	79	19	1,214,452	
26	45	4,081,186	MISCELLANEOUS GROUP			
27		***	80	15	14,400	
28	10	60,731	81	15	42,377	
29		***	82		***	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	25	221,730	83	32	288,881	
31		***	84	63	57,259	
32	5	68,679	85		***	
33	12	333,394	86	5	17,513	
34	6	52,153	87	29	119,410	
GENERAL MERCHANDISE GROUP						
40		***	88	10	57,280	
41		***	89	52	2,221,582	
42		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
49	49	529,330	90	12	1,450,018	
					34	875,339
TOTAL					653	429,234,540

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF SURRY, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01		***	50		***
02			51		***
03			52		***
04			53		***
09			54		
			55		
			59		
AUTOMOTIVE GROUP			FUEL GROUP		
10			60		***
11		***	61		***
12			62		***
13			69		
14	11	91,633			
19			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
			70		***
			71		***
			72		***
			79	5	55,803
FOOD GROUP			MISCELLANEOUS GROUP		
20		***	80		***
21		***	81		***
22		***	82	5	4,303
23		***	83	5	3,401
24			84		***
25	12	848,215	85		***
26			86		***
27	5	323,334	87	4	9,331
28			88	4	33,739
29		***	89	7	39,454
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
30		***	90		***
31		***			
32		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
33		***	00	29	548,420
39					
GENERAL MERCHANDISE GROUP			TOTAL		
40		***	91		\$1,967,974
41		***			
42		***			
49	5	15,090			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

COUNTY OF SUSSEX, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01		***	50	7	42,385
02		***	51		***
03			52		***
04			53	4	489,709
09			54		***
			55		***
			59		
AUTOMOTIVE GROUP			FUEL GROUP		
10			60		***
11		316,813	61		***
12		***	62		***
13		***	69	4	114,987
14	25	183,145			
19		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
			70		***
			71		***
			72		***
			79	3	52,779
FOOD GROUP			MISCELLANEOUS GROUP		
20		***	80	4	30,584
21		***	81		***
22		***	82		***
23		***	83	4	31,024
24		***	84		***
25	30	2,931,780	85		***
26		***	86		***
27	16	944,999	87	7	27,814
28		***	88	9	5,934
29	5	32,778	89	22	170,315
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
30	5	92,463	90	4	90,874
31		***			
32		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
33	4	3,452	00	44	657,589
39		***			
GENERAL MERCHANDISE GROUP			TOTAL		
40		***	91		\$6,744,553
41	5	133,819			
42	5	253,540			
49	14	137,176			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF TAZEWELL, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	28	774,984	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	27	1,964,893
03			51		***
04	7	215,273	52	8	43,339
09		***	53	9	912,355
AUTOMOTIVE GROUP					
10	41	1,835,538	54	4	32,770
11			55	13	151,922
12		***	59	10	797,494
13	3	541,023	FUEL GROUP		
14	65	651,348	60	11	754,865
19	11	150,983	61		***
FOOD GROUP					
20		***	62		***
21		***	69	15	221,091
22		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23	9	89,274	70	5	309,457
24	11	12,703,475	71	8	142,244
25	95	7,654,815	72	13	119,593
26	5	221,211	79	57	1,845,925
27	67	5,100,503	MISCELLANEOUS GROUP		
28		***	80	3	77,189
29	13	125,908	81	13	147,112
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	24	600,122	82		***
31	9	174,257	83	14	215,172
32	4	24,525	84	22	91,375
33	18	591,135	85	13	123,514
39	7	24,765	86	9	67,233
GENERAL MERCHANDISE GROUP					
40	7	2,864,379	87	33	246,355
41	9	4,869,554	88	9	64,425
42	23	836,217	89	70	1,512,089
49	44	1,503,545	HOTELS, HOTELS, TOURIST CAMPS, ETC.		
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
50			90	9	353,754
			91		***
			92		***
			93		***
			94		***
			95		***
			96		***
			97		***
			98		***
			99		***
			00		***
			TOTAL	976	\$52,161,443

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF WARREN, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	16	451,383	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	10	1,469,153
03			51		***
04	6	77,789	52		***
09		***	53	4	175,040
AUTOMOTIVE GROUP					
10	11	656,205	54	4	68,898
11			55	8	125,343
12		***	59	5	308,403
13	7	144,126	FUEL GROUP		
14	34	384,450	60		***
19		***	61		***
FOOD GROUP					
20		***	62		***
21		***	69		***
22	4	304,923	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23	8	132,077	70		***
24	5	3,752,360	71		***
25	31	1,603,275	72	5	395,150
26	3	231,901	79	15	248,332
27	52	2,528,614	MISCELLANEOUS GROUP		
28		***	80	25	35,697
29	7	1,003,474	81	7	102,102
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	12	463,414	82		***
31	5	203,359	83	10	87,754
32		***	84	59	200,401
33	13	66,355	85	4	75,875
39		***	86	9	10,304
GENERAL MERCHANDISE GROUP					
40	4	493,310	87	19	182,415
41	10	2,663,847	88	14	58,379
42	6	424,049	89	42	755,913
49	25	647,832	HOTELS, HOTELS, TOURIST CAMPS, ETC.		
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
50			90	17	977,510
			91		***
			92		***
			93		***
			94		***
			95		***
			96		***
			97		***
			98		***
			99		***
			00		***
			TOTAL	520	\$22,261,377

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF WASHINGTON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	29	622,008	50	20	2,440,665
02			51	4	36,631
03			52		***
04	6	382,537	53	9	189,149
09		***	54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	33	1,439,428	60	4	123,069
11			61	4	50,433
12		***	62		***
13	5	93,421	63	8	70,424
14	68	1,104,822	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19	9	163,350	70		***
FOOD GROUP			71		***
20			72	9	64,449
21		***	73	33	881,360
22		***	MISCELLANEOUS GROUP		
23	7	6,553	80	20	254,677
24		***	81	16	165,130
25	94	5,529,239	82		***
26		***	83	25	239,712
27	63	5,063,183	84	43	353,844
28		***	85	5	64,843
29	10	98,753	86	26	23,394
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			87	27	164,496
30	27	2,063,429	88	14	150,311
31	4	61,055	89	33	1,380,230
32	8	12,525	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
33	12	158,458	90	20	1,033,016
39	6	34,658	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
GENERAL MERCHANDISE GROUP			90	22	5,940,315
40		***	TOTAL		
41	15	1,577,087	869		134,223,314
42	10	451,471			
49	57	489,305			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 90 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF WESTMORELAND, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01		***	50	9	1,430,369
02			51		***
03		***	52		***
04		***	53		***
09		***	54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	9	329,526	60		***
11			61		***
12	11	120,471	62		***
13		***	63		***
14	23	164,913	69		***
19		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP			70		***
20		***	71		***
21		***	72	5	8,503
23	23	212,457	73	10	71,301
24	5	1,402,432	MISCELLANEOUS GROUP		
25	62	2,705,044	80	7	2,425
26	5	53,694	81		***
27	28	1,201,941	82		***
28		***	83	13	91,562
29		***	84	19	49,753
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			85		***
30	12	129,175	86	5	6,175
31		***	87	5	6,745
32		***	88	5	6,147
33		***	89	35	337,024
39		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90	16	211,007
40		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41	4	454,520	90	34	1,221,191
42		***	TOTAL		
49	15	222,539	394		513,443,743

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 90 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF WISE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPELL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	31	1,095,705	30	18	2,245,516
02			31	5	647,773
03			32	***	***
04	7	125,111	33	7	787,595
09		***	34	***	***
AUTOMOTIVE GROUP			35	12	165,724
10	45	2,380,317	39		***
11		***	FUEL GROUP		
12		***	40	5	341,676
13	5	174,751	61		***
14	66	397,454	62		***
19		***	69	16	1,320,337
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20	5	167,733	70	7	337,101
21		***	71		***
22		***	72	11	294,841
23	12	142,863	79	33	611,213
24	6	8,475,223	MISCELLANEOUS GROUP		
25	87	9,653,350	80		***
26		***	81	11	50,350
27	69	2,950,614	82		***
28		***	83	17	183,253
29	8	235,558	84	36	203,597
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			85	8	190,359
30	23	898,185	86	9	16,942
31	7	33,400	87	30	207,634
32	5	145,557	88	13	48,173
33	16	167,501	89	71	1,120,263
39	4	11,649	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90	8	415,830
40	11	2,457,069	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41	11	2,804,289	00	23	1,080,410
42	13	668,334	TOTAL	822	\$44,781,927
49	43	1,440,760			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 COUNTY OF WYTHE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPELL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	15	769,017	30	14	1,697,101
02			31		***
03			32		***
04	5	63,761	33		***
09			34		***
AUTOMOTIVE GROUP			35	4	178,654
10	22	634,350	FUEL GROUP		
11			60	6	158,674
12			61	67	1,784,477
13			62		***
14	6	158,674	69	9	279,997
19		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
FOOD GROUP			70		***
20			71	6	28,420
21		***	72		***
22		***	79	46	2,473,110
23	6	28,420	24		***
24		***	25	52	3,660,971
25	46	2,473,110	26		***
26		***	27		***
27	52	3,660,971	28		***
28		***	29	5	21,755
29	5	21,755	FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP		
MISCELLANEOUS GROUP			30	12	1,684,384
80	6	5,595	31	4	146,882
81	8	209,323	32		***
82		***	33	10	132,211
83	16	123,372	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
84	21	30,803	90	9	1,547,784
85	4	82,730	42	8	621,675
86	7	11,632	49	33	380,982
87	24	74,365	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
88	15	147,547	00	31	6,733,478
89	36	1,570,126	TOTAL	564	\$27,530,719

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
COUNTY OF YORK, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	13	592,277	50	4	81,541
02			51	3	57,733
03		***	52		***
04		***	53	4	311,242
09		***	54	4	460,335
AUTOMOTIVE GROUP			FUEL GROUP		
10	20	745,384	60		***
11			61		***
12	10	166,423	62		***
13		***	63		***
14	37	564,243	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19	8	280,615	70		***
FOOD GROUP			MISCELLANEOUS GROUP		
20		***	80	27	123,433
21		***	81	21	213,123
22		***	82		***
23	7	63,053	83	14	186,221
24	16	6,387,311	84	74	707,562
25	25	865,034	85	7	94,556
26			86	5	7,753
27	54	6,995,634	87	32	530,533
28			88	12	53,134
29	8	203,404	89	46	1,351,553
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
30	24	943,670	90	20	4,519,783
31	6	283,450	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
32		***	90	29	5,751,775
33	15	243,973	TOTAL		
39		***		651	\$36,934,384
GENERAL MERCHANDISE GROUP					
40		***			
41	5	1,065,532			
42	4	653,016			
49	48	588,925			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF ALEXANDRIA, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	82	5,436,720	50	22	6,473,559
02		***	51	6	64,553
03		***	52		***
04	25	2,138,370	53	10	594,525
09	5	61,696	54	10	368,733
AUTOMOTIVE GROUP			FUEL GROUP		
10	46	3,975,804	60		***
11		***	61		***
12	6	311,397	62		***
13	12	1,201,231	63		***
14	104	4,788,775	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19	7	4,153,354	70	5	1,782,546
FOOD GROUP			MISCELLANEOUS GROUP		
20	12	661,388	80	111	609,704
21	5	143,422	81	152	3,597,139
22	6	342,618	82	4	74,083
23	6	53,597	83	31	733,123
24	28	33,937,788	84	266	2,323,713
25	56	5,070,100	85	43	1,182,463
26	9	53,584	86	17	103,307
27	229	29,715,016	87	87	3,106,354
28		***	88	53	443,511
29	18	202,865	89	276	9,208,145
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
30	152	5,195,013	90	22	9,520,564
31	4	1,560,597	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
32	38	3,584,771	90	12	2,265,784
33	33	1,502,233	TOTAL		
39	7	680,133		2,405	\$191,325,557
GENERAL MERCHANDISE GROUP					
40	4	21,743,487			
41	16	3,120,495			
42	23	4,834,400			
49	134	1,962,508			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF BEDFORD, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01		***	50	4	859,253
02			51		***
03			52		***
04		***	53		***
09			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	8	432,794	60		***
11			61	4	209
12			62		***
13	6	158,171	63		***
14	20	138,809	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19			70		
FOOD GROUP			71		
20		***	72		
21			79		***
22	5	4,317	MISCELLANEOUS GROUP		
23		***	80	3	4,151
24			81	9	105,100
25	3	773,004	82		***
26			83	9	42,425
27	20	1,146,268	84	6	3,401
28			85		***
29	5	2,338	86		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			87	6	34,025
30	8	365,779	88	3	10,254
31		***	89	28	636,351
32		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
33	4	7,213	90		***
34		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
GENERAL MERCHANDISE GROUP			90	34	3,001,682
40	4	1,007,052	TOTAL		
42	4	169,429	212		\$9,059,529
49	10	144,883	*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.		

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF BRISTOL, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	36	2,311,521	50	14	3,428,120
02		***	51		***
03			52		***
04	11	459,362	53		***
09		***	54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	17	1,297,377	60	2	518,234
11			61	4	219,277
12			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
13	5	797,823	70		***
14	36	853,233	71		***
19		***	72	8	486,847
FOOD GROUP			79	16	527,328
20	2	751,552	MISCELLANEOUS GROUP		
21		***	80	10	25,734
22	6	67,355	81	17	635,134
23		***	82		***
24	8	5,077,305	83	11	34,033
25	34	3,493,231	84	25	272,452
26		***	85	18	1,105,586
27	66	3,943,440	86	2	4,733
28			87	23	647,290
29	13	481,126	88	15	106,235
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			89	54	1,547,795
30	14	1,025,300	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
31	2	377,113	90		***
32	7	141,674	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
33	12	1,041,670	90	31	4,993,351
34	3	90,384	TOTAL		
GENERAL MERCHANDISE GROUP			629		\$46,299,353
40	5	7,019,223	*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.		
41	11	315,170			
42	2	653,557			
49	27	632,568			

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF BUENA VISTA, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	0	260,755	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	5	371,219	
03			51			
04		***	52		***	
09		***	53		***	
AUTOMOTIVE GROUP						
10	4	119,620	54		***	
11			55		***	
12			56		***	
13			FUEL GROUP			
14	15	358,072	60			
19			61			
FOOD GROUP						
20			62		***	
21			69		***	
22		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
23		***	70		***	
24		***	71		***	
25	10	1,527,880	72		***	
26		***	79		***	
27	9	570,349	MISCELLANEOUS GROUP			
28		***	80		***	
29		***	81		***	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30		***	82		***	
31		***	83	5	43,571	
32		***	84		***	
33		***	85		***	
34	4	37,791	86		***	
39		***	87		***	
GENERAL MERCHANDISE GROUP						
40		***	88	7	1,455	
41	8	195,491	89	14	221,450	
42		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
49		***	90		***	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
00			00	13	2,305,006	
TOTAL					132	\$6,014,599

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF CHARLOTTESVILLE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	44	3,594,919	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	4	3,222,061	
03			51		***	
04	15	653,365	52		***	
09		***	53	5	710,612	
AUTOMOTIVE GROUP						
10	25	1,848,031	54		830,621	
11			55	7	822,637	
12			59	8	1,277,352	
13	7	431,032	FUEL GROUP			
14	65	1,204,568	60		***	
19	5	143,339	61		***	
FOOD GROUP						
20	12	206,938	62		***	
21	5	37,702	69		***	
22		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
23	9	212,254	70		***	
24	24	17,539,242	71	5	28,194	
25	40	5,227,034	72	4	306,028	
26	4	14,027	79	38	2,348,732	
27	138	10,495,116	MISCELLANEOUS GROUP			
28			80	17	246,082	
29	12	471,076	81	51	2,262,771	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30			82		***	
31	40	1,944,472	83	10	205,025	
32	6	1,060,355	84	21	542,337	
33	25	1,377,787	85	4	662,553	
34	18	913,464	86		59,069	
39	8	1,012,544	87	34	1,120,395	
GENERAL MERCHANDISE GROUP						
40	3	3,381,685	88	14	123,274	
41	10	7,224,031	89	124	5,571,923	
42	11	2,317,330	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
49	44	1,141,407	90	15	3,647,000	
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
00			00	23	1,853,269	
TOTAL					1,347	\$88,347,201

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF CHESAPEAKE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984, AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	50	1,695,119	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			30	38	15,967,734
03		***	31	22	1,111,176
04	21	875,083	32	3	457,246
09		***	33	22	1,444,709
AUTOMOTIVE GROUP					
10		2,893,359	34	10	543,349
11	5	58,463	35	18	2,633,371
12	17	270,662	39	13	1,975,693
13	7	1,393,498	FUEL GROUP		
14	139	3,473,953	60	21	3,534,617
19	17	261,085	61		***
FOOD GROUP					
20	7	177,174	62		***
21	12	38,639	69	14	707,406
22	5	323,370	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23	4	85,332	70	11	4,372,954
24	40	25,205,248	71		***
25	55	3,864,091	72	36	437,037
26	6	87,809	79	90	3,777,059
27	188	10,594,854	MISCELLANEOUS GROUP		
28		***	80	25	272,844
29	18	280,518	81	41	960,757
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	58	2,123,927	82		***
31	16	287,059	83	67	535,055
32	17	295,813	84	120	752,834
33	41	722,380	85	21	340,276
39	3	77,118	86	102	174,310
GENERAL MERCHANDISE GROUP					
40	3	8,714,490	87	47	714,229
41	24	7,524,715	88	22	278,363
42	15	1,907,752	89	173	8,586,730
43	111	1,195,480	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
			90	11	582,536
			OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
			00	15	464,733
			TOTAL	1,962	\$125,084,989

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF CLIFTON FORGE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984, AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	7	131,436	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50		***
04		***	51		***
09			52		***
AUTOMOTIVE GROUP					
10		212,220	53		***
11	6		54		***
12			55		***
13			59		
14	8	78,439	FUEL GROUP		
19			60		
FOOD GROUP					
20			61		***
21		***	62	5	20,640
22		***	67		
23		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
24	4	2,712,857	70		
25		***	71		***
26		***	72		***
27	13	475,431	79		***
28		***	MISCELLANEOUS GROUP		
29		***	80		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30		***	81		***
31		***	82		***
32		***	83		***
33		***	84	4	10,499
39		***	85		***
GENERAL MERCHANDISE GROUP					
40		***	86	5	14,691
41	4	402,737	87		***
42		***	88	5	4,273
43	4	9,886	89	10	155,795
			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
			90		
			OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
			00	37	1,074,159
			TOTAL	116	\$5,304,273

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF COLONIAL HEIGHTS, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	5	92,002	01		
02			20		
03			51		
04	5	50,662	52	5	455,957
09		***	53		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	9	1,309,886	55		***
11		***	59		***
12		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
13		***	70		***
14	26	374,380	71		***
19			72		***
FOOD GROUP			79		176,856
20		***	MISCELLANEOUS GROUP		
21		***	80	4	13,789
22		***	81	5	540,411
23		***	82		***
24	7	4,721,475	83	5	185,593
25	5	2,323,537	84	13	112,177
26		***	85		***
27	30	2,154,230	86		***
28			87	11	227,520
29	4	88	88	11	17,447
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			89	31	460,470
30	12	224,243	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
31		***	90	4	169,141
32	4	11,502	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
33	7	243,844	00	32	3,714,347
34	5	22,945	TOTAL		
GENERAL MERCHANDISE GROUP			277		\$21,060,952
40		***			
41	4	2,410,638			
42	6	851,137			
43	16	90,842			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215

CITY OF COVINGTON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	8	292,317	01		***
02			50		***
03		***	51		***
04		***	52		***
09			53		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	9	675,004	60		***
11		***	61		***
12		***	62		***
13	3	237,322	69	6	161,379
14	26	209,437	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19			70		***
FOOD GROUP			71		19,523
20		***	72	4	123,788
21		***	79		***
22		***	MISCELLANEOUS GROUP		
23		***	80		7,677
24		***	81	3	41,352
25	11	1,682,113	82		***
26		***	83		***
27	50	1,063,723	84	13	52,051
28		***	85		***
29		***	86	4	9,879
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			87	4	51,066
30	5	27,533	88	7	40,449
31		***	89	27	259,233
32		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
33	6	473,055	90	5	130,523
34		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
GENERAL MERCHANDISE GROUP			00	32	5,610,327
40	5	2,221,257	TOTAL		
41	8	928,424	255		\$14,799,753
42	4	327,491			
43	5	42,939			
44					

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF DANVILLE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	49	2,380,014	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50		***	
03		***	51	9	2,255,499	
04	17	718,608	52	4	352,370	
05	6	7,760	53	7	838,203	
AUTOMOTIVE GROUP						
10	47	3,074,361	54	11	861,306	
11			55	13	512,595	
12			56	3	492,719	
13	12	640,113	FUEL GROUP			
14	71	781,521	60	7	256,447	
15	7	162,334	61		***	
FOOD GROUP						
20	5	95,633	62		***	
21	4	45,337	63	7	39,935	
22	5	61,567	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
23	14	12,324	70		***	
24	10	15,922,907	71	4	68,352	
25	76	5,184,234	72	13	422,232	
26	6	82,875	73	33	1,778,034	
27	115	8,527,244	MISCELLANEOUS GROUP			
28			80	11	32,933	
29	23	230,034	81	32	801,433	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	51	2,339,921	82		***	
31	6	142,529	83	17	221,913	
32	1	159,709	84	45	357,502	
33	3	1,083,323	85	17	439,417	
34	12	37,993	86	11	43,103	
GENERAL MERCHANDISE GROUP						
40	3	9,987,047	87	39	481,821	
41	12	4,191,055	88	17	474,255	
42	21	2,433,784	89	127	3,494,519	
43	46	2,153,576	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
90	11	234,303	90	12	1,136,958	
TOTAL					1,106	\$76,075,996

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF EMPORIA, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	11	132,782	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	6	506,246	
03			51		***	
04	4	112,628	52		***	
05			53		***	
AUTOMOTIVE GROUP						
10	8	474,677	54		***	
11			55		***	
12			56		***	
13	4	154,026	FUEL GROUP			
14	16	169,078	60		***	
15			61		***	
FOOD GROUP						
20			62		***	
21			63		***	
22			MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
23	4	***	70		***	
24			71		***	
25	13	1,218,723	72		***	
26			73		***	
27	27	1,685,159	MISCELLANEOUS GROUP			
28			80	9	10,100	
29		***	81		***	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	5	514,854	82		***	
31		***	83	7	41,203	
32		***	84		***	
33	6	100,596	85		***	
34			86		***	
GENERAL MERCHANDISE GROUP						
40	7	***	87	5	32,484	
41	6	1,010,351	88	4	17,730	
42		413,287	89	24	102,310	
43	11	108,009	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
OTHER MISCELLANEOUS AND UNIDENTIFIABLE						
90	35	2,883,383	90		***	
TOTAL					205	\$11,711,570

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF FAIRFAX, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	17	3,212,470	50	10	1,091,635
02			51		***
03			52		***
04	5	434,253	53		***
09	5	123,066	54	8	745,567
AUTOMOTIVE GROUP			55	9	3,828,258
10	22	3,102,708	59		***
11			FUEL GROUP		
12			60		***
13	12	1,943,550	61		***
14	54	1,833,622	62		***
19	5	437,525	69		***
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20		***	70		***
21		***	71	4	147,064
22	5	422,087	72	7	88,523
23	17	18,750,470	79	35	6,329,192
24	4	10,231	MISCELLANEOUS GROUP		
26		***	80	15	21,830
27	77	10,550,626	81	35	3,182,682
28			82	14	688,981
29	5	46,747	83	35	605,545
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			84	14	1,971,247
30	34	7,494,515	85		***
31	5	4,080,023	86		***
32	22	604,822	87	33	1,912,333
33	15	975,810	88	20	67,393
39	5	595,405	89	75	2,294,834
GENERAL MERCHANDISE GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
40	5	6,860,315	90	11	1,845,154
41	3	1,674,925	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
42	13	3,126,905	00	20	2,958,017
45	37	1,817,880	TOTAL		
				721	\$95,886,739

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF FALLS CHURCH, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	11	892,095	50	5	1,405,258
02			51	5	117,192
03		***	52		***
04			53		***
09	7	95,384	54		***
AUTOMOTIVE GROUP			55	3	569,524
10	12	887,393	59		***
11			FUEL GROUP		
12		***	60		***
13		***	61		***
14	28	995,594	62		***
19		***	69		***
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20		***	70		***
21		***	71		***
22		***	72	5	6,365,406
23		***	79	3	174,734
24	5	6,365,406	79	29	2,247,557
25	3	174,734	MISCELLANEOUS GROUP		
26		***	80	15	35,779
27	40	3,857,904	81	43	2,367,813
28		***	82		***
29		***	83	3	215,185
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			84	25	553,755
30	22	947,261	85	7	41,421
31	5	200,539	86		***
32	28	1,717,045	87	15	465,395
33	13	737,400	88	23	46,235
39	4	234,132	89	60	3,618,131
GENERAL MERCHANDISE GROUP			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
40		***	90		***
41		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
42	8	1,463,320	00	35	18,340,353
43	23	1,944,458	TOTAL		
				497	\$51,019,572

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF FRANKLIN, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	5	111,413	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50		
03			51		
04		***	52		***
09		***	53		***
AUTOMOTIVE GROUP					
10	8	402,755	54		***
11			55		***
12			56		***
13			59		***
14	14	93,853	FUEL GROUP		
19		***	60	4	523,441
FOOD GROUP					
20		***	61		***
21		***	62		***
22		***	69		***
23		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
24		***	70		***
25	12	1,245,717	71		***
26		***	72		***
27		***	79		***
28	10	822,367	MISCELLANEOUS GROUP		
29		***	80	9	71,123
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30		***	81		***
31	9	535,155	82		***
32		***	83		***
33		***	84	4	7,300
35	5	132,244	85		***
39		***	86		***
GENERAL MERCHANDISE GROUP					
40		***	87		***
41	8	1,393,272	88	7	63,366
42	5	1,195,747	89	22	146,625
43	9	147,071	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
			90		***
			91		***
			92		4,667,261
			TOTAL	183	\$11,363,095

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 90 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF FREDERICKSBURG, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	32	1,988,761	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50	10	4,677,033
03		***	51		***
04	11	377,913	52		***
09		***	53	5	523,034
AUTOMOTIVE GROUP					
10	26	1,956,327	54	3	571,730
11			55	4	837,575
12			59		***
13			FUEL GROUP		
14	34	641,037	60		***
19		***	61		***
FOOD GROUP					
20		***	62		***
21		***	69	5	87,394
22	4	203,401	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23	9	146,701	70		***
24	15	11,398,026	71		***
25	23	2,429,376	72	4	245,671
26		***	79	16	927,355
27	77	6,243,583	MISCELLANEOUS GROUP		
28		***	80	33	230,019
29	11	172,463	81	20	423,471
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30		***	82		***
31	25	1,127,016	83	8	256,322
32	5	91,333	84	50	506,320
33	7	1,420,709	85	18	496,713
35	10	592,107	86	9	59,313
39		***	87	26	351,667
GENERAL MERCHANDISE GROUP					
40	4	875,442	88	14	58,349
41	6	4,834,223	89	78	2,356,441
42	13	1,847,147	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
43	22	877,393	90	13	1,903,241
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
			91		***
			92		1,287,897
			TOTAL	708	\$53,034,207

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 90 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF GALAX, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	18	583,984	50	6	1,304,537
02			51		***
03		***	52		***
04			53		***
09			54		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	19	1,017,887	55		***
11			59		***
12			MISCELLANEOUS GROUP		
13	5	72,937	60		***
14	19	123,725	61		***
19		***	62		***
FOOD GROUP			69	7	950,956
20		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21		***	70		***
22		***	71		***
23		***	72		***
24	4	1,853,122	73	7	144,818
25	14	3,433,078	MISCELLANEOUS GROUP		
26		***	80		***
27	37	2,093,213	81	4	27,854
28		***	82		***
29	4	14,458	83	5	67,604
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			84	9	80,557
30	19	1,282,708	85		***
31		***	86	8	33,143
32		***	87	9	121,710
33		***	88	12	71,730
34	5	125,137	89	29	491,753
39	4	7,630	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90		***
40	5	1,326,093	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41	10	2,167,351	99	34	1,292,217
42	5	501,879	TOTAL		
49	7	245,635	312		\$19,649,757

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF HAMPTON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	108	8,482,157	50	23	5,964,149
02		***	51	5	937,334
03		***	52	3	57,734
04	45	3,127,075	53	14	1,751,535
09	11	1,138,702	54	11	653,432
AUTOMOTIVE GROUP			55	19	687,047
10	55	3,771,837	59	12	719,371
11			FUEL GROUP		
12	24	375,002	60	11	821,772
13	15	1,491,562	61		***
14	102	1,652,101	62		***
19	7	920,444	69	5	270,387
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20	8	555,950	70	5	283,709
21	7	54,393	71	7	167,318
22	12	483,433	72	21	525,897
23	19	328,189	79	51	6,991,797
24	57	29,488,533	MISCELLANEOUS GROUP		
25	61	7,181,648	80	23	155,045
26	14	243,895	81	24	1,473,730
27	223	21,307,943	82		***
28		***	83	29	1,088,532
29	26	427,513	84	131	1,523,499
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			85	39	859,109
30	25	6,373,615	86	28	551,521
31	20	2,923,798	87	22	2,573,774
32	25	1,115,044	88	24	303,357
33	33	2,723,343	89	295	4,966,748
39	14	623,155	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90	25	6,429,162
40	18	33,563,516	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41	31	8,294,309	99	34	1,292,217
42	18	2,593,363	TOTAL		
49	108	1,775,375	2,011		\$183,222,565

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF HARRISONBURG, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	29	1,438,859	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	11	4,259,509	
03			51	10	182,212	
04	14	493,155	52	7	644,224	
09	5	115,861	53	7	144,294	
AUTOMOTIVE GROUP						
10	31	1,672,254	54	8	873,315	
11			59	7	1,237,153	
12			FUEL GROUP			
13	15	1,461,015	60	4	374,556	
14	72	1,268,237	61			
19	10	255,557	62			
FOOD GROUP						
20	12	175,561	63	8	372,208	
21			MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
22			70		***	
23			71		***	
24	10	57,757	72	12	263,335	
25	16	6,460,799	73	37	1,217,350	
26	28	4,219,508	MISCELLANEOUS GROUP			
27	4	158,277	80	14	32,358	
28	98	6,833,741	81	34	480,419	
29	18	3,243,020	82		***	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30	29	2,005,792	83	17	380,235	
31	6	251,770	84	30	392,054	
32	6	67,732	85	11	36,241	
33	13	563,957	86	6	67,810	
34	23	871,455	87	29	866,579	
39	6	450,544	88	14	45,119	
GENERAL MERCHANDISE GROUP						
40	5	5,842,031	89	134	3,690,215	
41	12	5,639,677	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
42	3	1,135,732	90	11	2,487,749	
43	45	1,775,320	OTHER MISCELLANEOUS AND UNIDENTIFIABLE			
			99	15	485,377	
TOTAL					996	\$57,771,102

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF HOPEWELL, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES	
APPAREL GROUP						
01	15	890,243	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP			
02			50	4	1,890,884	
03			51		***	
04	4	110,214	52		***	
09		***	53		***	
AUTOMOTIVE GROUP						
10	14	727,737	54		***	
11			59		***	
12			FUEL GROUP			
13	4	194,386	60		***	
14	23	543,858	61		***	
19		***	62		***	
FOOD GROUP						
20		***	63		***	
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP			
22		***	70		***	
23		***	71		***	
24	2	5,730,030	72	5	12,433	
25	22	1,697,392	73	7	266,487	
26		***	MISCELLANEOUS GROUP			
27	45	3,239,640	80	2	35,127	
28		***	81	12	45,733	
29	4	56,317	82		***	
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP						
30		***	83	7	148,895	
31	13	427,463	84	20	94,105	
32		***	85	4	87,053	
33		***	86	5	55,325	
34	8	179,614	87	13	30,879	
39		***	88	3	91,364	
GENERAL MERCHANDISE GROUP						
40		***	89	45	1,598,179	
41	5	2,730,477	HOTELS, MOTELS, TOURIST CAMPS, ETC.			
42	3	750,733	90		***	
43	13	274,482	OTHER MISCELLANEOUS AND UNIDENTIFIABLE			
			99	40	3,812,098	
TOTAL					394	\$25,779,751

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF LEXINGTON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES		
APPAREL GROUP							
01	7	266,735	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP				
02			50		***		
03			51		***		
04		***	52		***		
09			53		***		
AUTOMOTIVE GROUP							
10	4	180,357	59		***		
11			FUEL GROUP				
12			60		***		
13		***	61		***		
14	8	141,556	62		***		
19			69		***		
FOOD GROUP							
20		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP				
21		***	70		***		
22		***	71		***		
23		***	72		***		
24		***	79	4	21,449		
25	8	1,363,129	MISCELLANEOUS GROUP				
26		***	80		10,354		
27	50	1,240,972	81	9	213,122		
28		***	82		***		
29		***	83	4	64,028		
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP							
30	9	505,869	84	14	60,575		
31		***	85		***		
32		***	86	4	3,065		
33		***	87	6	116,454		
34	5	45,092	88	8	13,235		
39		***	89	25	677,764		
GENERAL MERCHANDISE GROUP							
40		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.				
41	4	1,532,445	90	12	103,459		
42	4	553,713	OTHER MISCELLANEOUS AND UNIDENTIFIABLE				
49	8	22,310	00	26	2,073,675		
					TOTAL	203	\$9,217,477

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF LYNCHBURG, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES		
APPAREL GROUP							
01	68	4,415,514	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP				
02			00	22	6,765,884		
03		***	01	5	62,791		
04	28	4,825,720	02	11	2,515,052		
09	7	293,335	03	10	1,092,329		
AUTOMOTIVE GROUP							
10	52	2,831,722	04	14	1,363,332		
11		***	05	17	2,052,310		
12		***	09	6	2,071,310		
13	12	579,682	FUEL GROUP				
14	90	1,543,875	50	9	737,486		
19	7	177,253	51		***		
FOOD GROUP							
20	16	260,629	52		***		
21	4	256,335	59	11	246,558		
22	4	230,819	MACHINERY, EQUIPMENT AND SUPPLIES GROUP				
23	14	325,124	70	7	721,784		
24	25	19,763,298	71	10	187,530		
25	25	2,621,801	72	22	960,250		
26	5	184,522	79	45	1,975,537		
27	149	11,200,669	MISCELLANEOUS GROUP				
28		***	80	18	41,353		
29	27	421,130	81	54	1,178,364		
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP							
30	62	4,408,226	82		***		
31	11	535,759	83	33	497,107		
32	20	4,549,132	84	41	717,413		
33	30	859,333	85	30	1,058,723		
39	17	578,944	86	20	146,632		
GENERAL MERCHANDISE GROUP							
40	15	13,307,093	87	59	1,300,552		
41	20	4,361,419	88	18	501,225		
42	31	2,870,468	89	211	9,307,309		
49	74	1,150,406	HOTELS, MOTELS, TOURIST CAMPS, ETC.				
					TOTAL	1,600	\$121,750,002

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF MANASSAS, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	5	257,878	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	10	4,553,884
03			51		***
04	4	336,236	52		***
05		***	53	4	108,903
AUTOMOTIVE GROUP					
10	20	1,972,179	54		***
11		***	55		***
12		***	56		***
13	8	840,159	FUEL GROUP		
14	24	422,837	60		***
15		***	61		***
FOOD GROUP					
20		***	62		***
21		***	63		***
22		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23		***	70		***
24	3	10,087,668	71	5	23,603
25	10	2,869,404	72		***
26		***	73	10	10,729,921
27	38	2,770,840	MISCELLANEOUS GROUP		
28		***	80	12	23,338
29	5	18,368	81	19	607,874
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30		***	82		***
31	14	867,445	83	10	125,032
32		259,473	84	31	175,441
33	3	343,737	85	7	23,938
34	11	213,796	86		***
35		***	87	20	485,527
GENERAL MERCHANDISE GROUP					
40		***	88	7	61,354
41		***	89	30	2,212,503
42	5	690,773	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
43	25	887,413	90		***
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
		***	00	42	12,527,493
TOTAL					
		***		405	154,307,333

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF MANASSAS PARK, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50		***
03			51		***
04			52		***
05			53		***
AUTOMOTIVE GROUP					
10			54		***
11			55		***
12			56		***
13			FUEL GROUP		
14			60		***
15			61		***
16			62		***
17			63		***
FOOD GROUP					
20			64		***
21			65		***
22			66		***
23			67		***
24			68		***
25			69		***
26			70		***
27	5	353,427	71		***
28			72		***
29			73		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30			MISCELLANEOUS GROUP		
31			80		***
32			81		***
33			82		***
34			83		***
35			84		***
36			85		***
37			86		***
38			87		***
39			88		***
GENERAL MERCHANDISE GROUP					
40			89	7	6,531
41			HOTELS, MOTELS, TOURIST CAMPS, ETC.		
42			90		***
43			OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
44			00	32	1,764,142
TOTAL					
				34	12,124,200

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF MARTINSVILLE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	23	1,411,229	01	5	2,739,643
02		***	02		***
03		***	03		***
04	7	313,920	04		***
09		***	09		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	18	927,239	00		***
11		***	01		***
12		***	02		***
13		307,342	09	5	13,303
14	40	246,937	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19		***	70		***
FOOD GROUP			71	4	74,392
20		***	72	3	21,522
21		***	79	12	621,510
22		***	MISCELLANEOUS GROUP		
23		***	80		***
24	3	5,204,295	81	17	386,333
25	13	2,074,570	82		***
26		***	83	7	91,520
27	41	2,160,835	84	9	69,423
28		***	85	3	683,175
29	5	101,732	86	8	61,113
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			87	12	1,973,964
30	28	1,882,680	88	14	2,073,331
31		***	89	54	3,571,077
32	4	213,052	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
33	17	894,053	90		***
39	4	15,417	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
GENERAL MERCHANDISE GROUP			00	33	9,964,331
40		***	TOTAL 458 \$35,855,353		
41	7	2,673,342			
42	11	1,337,679			
49	24	234,254			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
 RICHMOND, VIRGINIA 23215
 CITY OF NEWPORT NEWS, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
 QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
 OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
 AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	75	5,239,879	01	38	13,713,739
02		***	02	9	267,265
03	7	2,879	03		***
04	19	947,310	04		***
09	14	254,219	09		***
AUTOMOTIVE GROUP			FUEL GROUP		
10	74	4,354,222	00		***
11	4	262,519	01	15	492,430
12	12	167,169	02		***
13	21	2,443,370	09	9	402,300
14	179	2,494,032	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
19	20	1,272,161	70		***
FOOD GROUP			71	7	473,463
20	14	928,823	72	3	249,230
21	8	241,927	79	53	2,684,343
22	12	302,677	MISCELLANEOUS GROUP		
23	16	303,155	80	24	142,553
24	52	24,684,806	81	70	1,203,353
25	38	10,604,333	82		***
26	12	383,360	83	31	41,640
27	316	19,172,753	84	149	1,207,113
28		***	85	25	383,757
29	30	1,332,570	86	27	303,367
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			87	31	1,157,460
30	85	3,556,213	88	26	360,444
31	17	1,043,314	89	243	6,055,736
32	25	935,748	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
33	43	1,370,270	90	27	3,355,796
39	17	159,375	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
GENERAL MERCHANDISE GROUP			00	13	15,435,596
40		***	TOTAL 2,527 \$53,352,531		
41	20	10,247,845			
42	24	2,501,371			
49	126	2,056,338			

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF NORFOLK, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	174	13,104,117	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	30	25	43,159,066
03	14	75,301	31	12	556,202
04	57	4,584,715	32	25	7,628,770
09	21	1,492,373	33	35	3,564,108
AUTOMOTIVE GROUP					
10	152	8,739,338	34	28	4,883,723
11	4	144,133	35	43	3,862,373
12	41	1,935,855	39	34	7,342,002
13	20	4,053,220	FUEL GROUP		
14	257	4,780,234	40	15	2,037,247
19	23	4,921,209	41		***
FOOD GROUP					
20	20	661,278	42	19	627,323
21	18	361,307	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
22	29	1,175,315	70	17	4,612,703
23	24	92,077	71	20	931,541
24	92	54,160,332	72	36	2,712,446
25	144	11,900,015	79	174	12,867,230
26	26	78,731	MISCELLANEOUS GROUP		
27	593	49,010,365	80	70	535,586
28	4	3,175	81	153	4,343,752
29	43	1,328,308	82	3	393,413
FURNITURE, HOME FURNISHING AND EQUIPMENT GROUP					
30	127	9,717,973	83	3	2,947,347
31	29	4,440,224	84	199	2,987,534
32	56	10,860,856	85	72	2,432,679
33	88	4,397,912	86	76	911,301
39	32	602,145	87	121	3,807,340
GENERAL MERCHANDISE GROUP					
40	18	29,925,513	88	40	1,263,125
41	41	12,367,444	89	534	29,399,369
42	50	5,111,713	HOTELS, HOTELS, TOURIST CAMPS, ETC.		
49	210	2,526,303	90	33	14,944,512
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
00	13	4,015,100	TOTAL		
			4,394		\$405,212,995

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF NORTON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	6	542,220	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	30		***
03		***	31		***
04		***	32		***
09		***	33		***
AUTOMOTIVE GROUP					
10	7	548,696	34		***
11		***	35		***
12		***	FUEL GROUP		
13	4	303,650	40		***
14	8	34,956	41		***
19		***	42		***
FOOD GROUP					
20		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21		***	70		***
22		***	71		***
23		***	72		***
24		***	79	10	169,917
25	14	2,438,911	MISCELLANEOUS GROUP		
26		***	80		***
27	17	1,456,254	81		***
28		***	82		***
29	4	3,824	83		***
FURNITURE, HOME FURNISHING AND EQUIPMENT GROUP					
30	5	211,769	84	4	4,753
31		***	85		***
32		***	86		***
33		***	87	5	23,690
39		***	88	2	57,321
GENERAL MERCHANDISE GROUP					
40	5	1,690,455	89	20	249,140
41		***	HOTELS, HOTELS, TOURIST CAMPS, ETC.		
42	6	296,607	90	4	71,761
49	13	383,840	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
TOTAL					
			181		\$13,437,219

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF PETERSBURG, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	35	3,262,925	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50	11	9,033,094
03		***	51		***
04	19	495,041	52	4	325,232
09	4	85,992	53	5	404,394
AUTOMOTIVE GROUP					
10	39	2,009,470	54	3	631,513
11		***	55	7	630,323
12		***	59	3	139,408
13	8	684,254	FUEL GROUP		
14	76	787,270	60	0	126,471
19	7	278,092	61		***
FOOD GROUP					
20	7	50,766	62		***
21	5	238,581	63	3	370,961
22		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23		***	70		***
24	15	5,537,540	71		***
25	25	5,199,836	72	14	322,153
26	12	129,744	79	14	534,549
27	107	6,792,705	MISCELLANEOUS GROUP		
28		***	80	17	34,315
29	12	349,032	81	20	275,476
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	29	1,886,821	82		***
31	5	41,323	83	14	163,533
32	5	160,763	84	32	217,750
33	1	373,791	85	15	315,013
39	3	215,090	86	15	54,964
GENERAL MERCHANDISE GROUP					
40	3	10,842,047	87	39	421,705
41	7	4,571,372	88	15	151,274
42	16	1,160,439	89	14	3,099,931
49	44	1,047,296	HOTELS, HOTELS, TOURIST CAMPS, ETC.		
			90	9	3,164,027
			OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
			00	13	379,373
			TOTAL	893	\$67,637,752

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF POGOSON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	4	52,544	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50		***
03		***	51		***
04		***	52		***
09		***	54		***
AUTOMOTIVE GROUP					
10	5	117,687	55		***
11		***	59		***
12	4	13,614	FUEL GROUP		
13		***	60		***
14	9	105,353	61		***
19		***	62		***
FOOD GROUP					
20		***	69		***
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
22		***	70		***
24		***	71		***
25	22	389,097	72		***
26		***	79	6	33,613
27	10	307,329	MISCELLANEOUS GROUP		
28		***	80		***
29		***	81	7	9,964
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	4	2,102	82		***
31		***	83	4	230,889
32		***	84	13	69,723
33		***	85		***
39		***	86		***
GENERAL MERCHANDISE GROUP					
40		***	87	5	121,517
41		***	88		***
42		***	89	18	235,532
49	11	22,216	HOTELS, HOTELS, TOURIST CAMPS, ETC.		
			90		***
			OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
			00	31	3,649,051
			TOTAL	156	\$5,359,411

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF PORTSMOUTH, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	63	4,460,320	90	16	4,421,063
02		***	91	10	82,024
03		***	92	4	47,835
04	28	1,766,005	93	13	2,676,492
09	6	83,312	94	13	850,534
AUTOMOTIVE GROUP			95	15	924,401
10	54	2,889,367	99	7	362,955
11		***	FUEL GROUP		
12	12	364,921	60	3	206,325
13	9	819,430	61		***
14	103	1,520,443	62		***
19	8	289,355	69	5	242,657
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20	7	307,177	70		***
21	10	110,555	71	10	272,793
22	14	549,318	72	20	515,541
23	12	35,327	79	43	1,830,407
24	47	28,450,637	MISCELLANEOUS GROUP		
25	55	2,050,130	80	15	37,360
26	7	159,533	81	30	669,015
27	183	10,499,024	82		***
28		***	83	23	577,490
29	24	602,353	84	56	699,913
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			85	20	634,237
30	93	3,032,197	86	48	293,159
31	12	627,194	87	47	1,158,624
32	6	184,369	84	24	389,359
33	30	439,527	89	150	5,032,195
39	7	422,229	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90	9	1,578,763
40	11	10,074,796	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41	15	3,910,452	90	12	607,036
42	22	2,780,495	TOTAL		
49	59	1,270,750	1,474		\$101,704,471

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF RADFORD, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP			LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
01	9	258,127	90		***
02		***	91		***
03		***	92		***
04		***	93		***
09		***	AUTOMOTIVE GROUP		
AUTOMOTIVE GROUP			10	9	838,022
10	5	292,171	11		***
11		***	12		***
12		***	FUEL GROUP		
13		***	60		***
14	14	75,455	61		***
19		***	69	5	178,846
FOOD GROUP			MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
20		***	70		***
21		***	71		***
22		***	72	4	337,130
23		***	79	10	1,253,014
24	4	337,130	MISCELLANEOUS GROUP		
25	10	1,253,014	80		***
26		***	81	8	170,892
28	24	1,504,394	82		***
29		***	83		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP			84	7	11,155
30	6	526,229	85	4	98,221
31		***	86	4	1,450
32	4	94,605	87	5	70,511
33		***	89	34	653,153
39		***	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
GENERAL MERCHANDISE GROUP			90	9	151,484
40		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
41	5	123,915	90	48	3,391,983
42	5	271,847	TOTAL		
49	14	155,937	239		\$10,535,964

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF RICHMOND, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	154	9,112,071	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	90	59	22,282,155
03	8	34,691	91	24	2,214,436
04	35	2,467,023	92	33	9,485,631
09	16	2,059,130	93	30	5,031,751
			94	43	8,752,047
			95	43	10,555,123
			97	12	7,167,316
AUTOMOTIVE GROUP					
10	187	11,691,654	FUEL GROUP		
11		***	69	24	4,828,639
12		***	91		***
13	30	4,944,790	92		***
14	315	5,527,428	93		***
19	24	3,523,988	97	42	2,983,925
FOOD GROUP					
20	25	601,739	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21	8	131,776	70	26	8,416,012
22	10	245,740	71	30	3,675,123
23	43	339,741	72	73	3,507,563
24	73	46,120,023	73	169	17,961,108
25	160	20,644,246	MISCELLANEOUS GROUP		
29	39	2,785,433	40	104	569,795
29	639	41,985,603	41	230	8,743,452
28		***	42		***
29	61	1,942,756	43	44	1,701,565
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	194	10,869,324	44	227	2,350,730
31	26	1,087,137	49	24	1,344,354
32	35	35,515,486	46	33	1,948,421
33	92	3,314,237	47	119	3,415,353
39	33	940,091	48	45	1,407,591
			49	690	47,764,464
GENERAL MERCHANDISE GROUP					
40	17	9,680,477	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	36	10,575,938	90	19	2,802,419
42	74	8,715,913	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	210	4,752,553	99	13	11,181,289
			TOTAL	4,851	\$430,083,462

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 90 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF ROANOKE, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	85	6,397,960	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	90	41	7,479,027
03		***	91	3	689,284
04	38	4,158,617	92	17	3,491,522
09	8	118,944	93	17	1,435,385
			94	21	1,803,505
			95	25	3,948,402
			99	21	4,593,713
AUTOMOTIVE GROUP					
10	100	6,850,318	FUEL GROUP		
11		***	69	9	1,289,113
12		***	91		***
13	26	2,265,341	92		***
14	173	3,035,045	93		***
19	22	3,103,196	97	13	6,924,022
FOOD GROUP					
20	18	696,513	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21	6	45,111	70	11	1,545,857
22	15	353,254	71	20	2,091,572
23	49	292,512	72	51	1,177,544
24	38	20,957,761	79	195	6,347,766
25	99	12,203,786	MISCELLANEOUS GROUP		
26	5	385,235	40	33	107,815
27	252	16,762,443	41	92	2,364,353
28		***	42		***
29	20	698,239	43	49	601,538
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	67	2,721,996	44	140	772,107
31	20	4,194,929	49	34	1,184,319
32	50	13,138,828	46	117	2,864,939
35	47	2,631,214	47	86	2,542,321
39	25	1,097,613	48	23	417,304
			49	348	18,643,739
GENERAL MERCHANDISE GROUP					
40	13	17,723,222	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	27	8,121,265	90	27	4,589,955
42	35	3,983,084	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
49	111	3,213,197	99	14	5,705,209
			TOTAL	2,554	\$216,682,520

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 90 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF SOUTH BOSTON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
01	12	561,426	01	12	561,426
02		***	02		***
03		***	03		***
04		***	04		***
05		***	05		***
06		***	06		***
07		***	07		***
08		***	08		***
09		***	09		***
10	10	575,376	10	10	575,376
11		***	11		***
12		***	12		***
13		***	13		***
14	15	215,058	14	15	215,058
15		***	15		***
16		***	16		***
17		***	17		***
18		***	18		***
19		***	19		***
20	5	56,434	20	5	56,434
21		***	21		***
22		***	22		***
23		***	23		***
24		***	24		***
25	15	1,251,397	25	15	1,251,397
26		***	26		***
27	19	1,146,831	27	19	1,146,831
28		***	28		***
29		***	29		***
30		***	30		***
31		***	31		***
32		***	32		***
33		***	33		***
34		***	34		***
35		***	35		***
36		***	36		***
37		***	37		***
38		***	38		***
39		***	39		***
40		***	40		***
41		***	41		***
42		***	42		***
43		***	43		***
44		***	44		***
45		***	45		***
46		***	46		***
47		***	47		***
48		***	48		***
49		***	49		***
50		***	50		***
51		***	51		***
52		***	52		***
53		***	53		***
54		***	54		***
55		***	55		***
56		***	56		***
57		***	57		***
58		***	58		***
59		***	59		***
60		***	60		***
61		***	61		***
62		***	62		***
63		***	63		***
64		***	64		***
65		***	65		***
66		***	66		***
67		***	67		***
68		***	68		***
69		***	69		***
70		***	70		***
71		***	71		***
72		***	72		***
73		***	73		***
74		***	74		***
75		***	75		***
76		***	76		***
77		***	77		***
78		***	78		***
79		***	79		***
80		***	80		***
81		***	81		***
82		***	82		***
83		***	83		***
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86		***	86		***
87		***	87		***
88		***	88		***
89		***	89		***
90		***	90		***
91		***	91		***
92		***	92		***
93		***	93		***
94		***	94		***
95		***	95		***
96		***	96		***
97		***	97		***
98		***	98		***
99		***	99		***
00		***	00		***
TOTAL	239	5,929,374	TOTAL	239	5,929,374

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF SALEM, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
01	15	820,112	01	15	820,112
02		***	02		***
03		***	03		***
04		***	04		***
05	6	117,425	05	6	117,425
06		***	06		***
07		***	07		***
08		***	08		***
09		***	09		***
10	23	1,826,333	10	23	1,826,333
11		***	11		***
12		***	12		***
13		***	13		***
14	8	605,437	14	8	605,437
15	56	923,133	15	56	923,133
16		***	16		***
17		***	17		***
18		***	18		***
19		***	19		***
20		***	20		***
21		***	21		***
22		***	22		***
23		***	23		***
24		***	24		***
25	6	23,764	25	6	23,764
26	15	8,599,847	26	15	8,599,847
27	14	1,226,633	27	14	1,226,633
28	76	5,532,521	28	76	5,532,521
29		***	29		***
30		***	30		***
31		***	31		***
32		***	32		***
33		***	33		***
34		***	34		***
35		***	35		***
36		***	36		***
37		***	37		***
38		***	38		***
39		***	39		***
40		***	40		***
41		***	41		***
42		***	42		***
43		***	43		***
44		***	44		***
45		***	45		***
46		***	46		***
47		***	47		***
48		***	48		***
49		***	49		***
50		***	50		***
51		***	51		***
52		***	52		***
53		***	53		***
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56		***	56		***
57		***	57		***
58		***	58		***
59		***	59		***
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62		***	62		***
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67		***	67		***
68		***	68		***
69		***	69		***
70		***	70		***
71		***	71		***
72		***	72		***
73		***	73		***
74		***	74		***
75		***	75		***
76		***	76		***
77		***	77		***
78		***	78		***
79		***	79		***
80		***	80		***
81		***	81		***
82		***	82		***
83		***	83		***
84		***	84		***
85		***	85		***
86		***	86		***
87		***	87		***
88		***	88		***
89		***	89		***
90		***	90		***
91		***	91		***
92		***	92		***
93		***	93		***
94		***	94		***
95		***	95		***
96		***	96		***
97		***	97		***
98		***	98		***
99		***	99		***
00		***	00		***
TOTAL	712	25,211,193	TOTAL	712	25,211,193

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF STAUNTON, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD OF BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	23	746,675	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	6	919,522
03			51		564,120
04	6	198,356	52	5	564,120
05			53		234,142
06			54	4	***
07			55		***
AUTOMOTIVE GROUP					
10	20	1,051,257	FUEL GROUP		
11	7	349,644	60	3	246,198
12	42	528,103	61		***
13			62		***
14			63		***
15			FOOD GROUP		
16			20	5	85,195
17			21		***
18			22	6	40,821
19			23	6	4,932,108
FOOD GROUP					
20	5	85,195	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21		***	70		***
22	6	40,821	71		83,***
23	13	4,932,108	72	18	545,725
24	25	5,752,304	MISCELLANEOUS GROUP		
25		***	80	10	19,479
26	58	3,335,571	81	19	292,485
27	10	373,632	82		***
28		***	83	8	135,134
29		***	84	42	325,421
FOOD GROUP					
30	4	1,242,141	FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP		
31	8	252,423	85	8	320,138
32	7	278,756	86	8	356,368
33	20	278,756	87	22	374,259
34	9	20,410	88	53	1,313,113
35		***	GENERAL MERCHANDISE GROUP		
FOOD GROUP					
40	4	2,165	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
41	8	1,538,771	90	3	77,852
42	9	817,662	91		***
43	33	374,456	92		***
FOOD GROUP					
44		***	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
45		***	00	24	1,523,346
FOOD GROUP					
TOTAL	612	\$39,973,493	TOTAL		
*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00					

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215
CITY OF SUFFOLK, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD OF BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	24	664,551	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50	26	4,332,077
03		***	51		621,950
04	7	341,346	52	3	37,429
05		***	53	4	17,830
06		***	54	4	2,767,000
07		***	55	3	181,535
AUTOMOTIVE GROUP					
10	35	1,155,034	FUEL GROUP		
11	3	243,343	60	9	541,334
12	7	709,255	61		254,***
13		***	62		***
14	69	709,255	63	7	569,002
15		***	FOOD GROUP		
16		***	20	4	81,511
17		***	21	6	91,511
18		***	22	9	91,511
19		***	23	22	55,872
FOOD GROUP					
20	6	81,511	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
21	6	91,511	70	3	17,830
22	9	91,511	71	9	191,680
23	22	55,872	72	27	915,443
24	14	8,551,225	MISCELLANEOUS GROUP		
25	69	3,451,633	80	22	124,215
26		***	81	17	181,154
27	55	3,217,123	82		***
28		***	83	20	491,330
29	15	607,117	84	4	122,231
FOOD GROUP					
30	15	607,117	FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP		
31	15	607,117	85	12	131,354
32	15	607,117	86	12	131,354
33	15	607,117	87	13	376,853
34	12	332,281	88	13	376,853
35	12	332,281	89	79	1,387,333
FOOD GROUP					
40	3	2,994,907	GENERAL MERCHANDISE GROUP		
41	11	1,445,234	90	3	557,451
42	14	1,584,153	91		***
43	31	584,153	92		***
FOOD GROUP					
TOTAL	497	\$40,146,133	TOTAL		
*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00					

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF VIRGINIA BEACH, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	238	17,190,277	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50	56	18,435,029
03	7	26,292	51	38	2,156,894
04	65	4,041,121	52	15	2,071,309
05	24	460,995	53	40	3,846,200
AUTOMOTIVE GROUP					
10		8,174,225	54	38	1,346,200
11	116		55	43	6,081,596
12	34	952,041	56	23	3,434,463
13	20	2,278,564	FUEL GROUP		
14	269	5,645,053	50	14	885,464
15	13	791,419	61		***
FOOD GROUP					
20	21	785,352	62		***
21	17	803,697	69	16	461,685
22	24	1,253,717	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
23	49	407,153	70	14	1,255,005
24	109	84,793,121	71	29	736,359
25	40	6,434,298	72	70	2,735,112
26	15	809,949	79	196	11,202,114
27	628	60,995,409	MISCELLANEOUS GROUP		
28	4	175,102	80	40	453,785
29	58	3,982,515	81	181	4,281,439
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	209	18,054,031	82	3	152,163
31	26	9,785,705	83	102	2,415,151
32	76	9,844,295	84	357	6,345,053
33	79	9,244,784	85	137	3,925,135
34	40	2,152,104	86	49	2,442,249
GENERAL MERCHANDISE GROUP					
40	24	37,617,733	87	273	9,352,104
41	59	13,285,317	88	33	673,354
42	43	7,472,295	89	402	10,515,053
43	440	6,047,071	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
00		1,116,471	90	191	42,786,384
TOTAL		5,131,437,974	TOTAL	5,131	4,437,473,974

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF WAYNESBORO, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR
QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS
OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING
AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	7	414,023	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50	11	1,803,739
03		***	51		***
04	4	115,255	52	4	188,604
05		***	53		***
AUTOMOTIVE GROUP					
10		1,080,523	54	4	307,205
11	15		55	6	365,574
12		***	FUEL GROUP		
13	4	189,296	50		***
14	31	443,860	61		***
15		***	62		***
FOOD GROUP					
20		***	69		***
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
22		***	70		***
23		***	71		***
24	6	4,478,551	72	12	148,928
25	12	1,884,591	79	15	284,355
26		***	MISCELLANEOUS GROUP		
27	45	2,501,679	80	11	17,737
28		***	81	13	125,204
29	7	104,386	82		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	18	1,054,453	83	7	281,115
31	6	271,410	84	29	79,019
32	6	440,356	85	7	202,845
33	14	120,051	86	7	19,311
34		***	87	18	507,876
GENERAL MERCHANDISE GROUP					
40		***	88	13	85,869
41	6	3,231,357	89	43	679,050
42	7	683,429	HOTELS, MOTELS, TOURIST CAMPS, ETC.		
43	21	632,999	90	9	376,867
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
00		1,116,471	00	30	3,100,668
TOTAL		5,131,437,974	TOTAL	447	4,262,220,315

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF WILLIAMSBURG, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	19	4,245,524	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02		***	50		
03			51		
04	7	238,263	52		
09			53		***
AUTOMOTIVE GROUP					
10	6	415,606	54		***
11			55		***
12			59		
13		***	FUEL GROUP		
14	20	497,682	60		***
19		***	61		***
FOOD GROUP					
20		***	62		***
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
22		***	70		***
23		***	71		***
24	9	10,258,313	72		***
25	8	214,213	79		***
26			MISCELLANEOUS GROUP		
27	59	10,093,040	80	14	103,980
28			81	20	874,252
29	9	242,884	82		
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	5	358,313	83	3	161,315
31		***	84	35	674,351
32		***	85	5	248,900
33		***	86		***
34	7	134,834	87	15	451,132
39			88	20	97,653
GENERAL MERCHANDISE GROUP					
40	5	2,142,353	89	48	3,274,454
41	5	2,537,849	HOTELS, HOTELS, TOURIST CAMPS, ETC.		
42	8	958,343	90	91	25,490,610
43	20	673,617	OTHER MISCELLANEOUS AND UNIDENTIFIABLE		
			00	29	4,760,911
			TOTAL	473	569,282,968

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

VIRGINIA DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA 23215

CITY OF WINCHESTER, VIRGINIA

TAXABLE SALES BY BUSINESS CLASSIFICATION MADE DURING THE CALENDAR QUARTER ENDING SEPTEMBER 30, 1984 AS REFLECTED BY DEPOSITS OF SALES TAX REVENUES MADE DURING THE PERIOD BEGINNING AUGUST 1, 1984 AND ENDING OCTOBER 31, 1984

CODE	NO. REGISTERED DEALERS	TAXABLE SALES	CODE	NO. REGISTERED DEALERS	TAXABLE SALES
APPAREL GROUP					
01	45	2,846,282	LUMBER, BUILDING MATERIALS AND SUPPLY GROUP		
02			50	8	2,163,679
03			51	6	388,591
04	12	1,304,539	52	4	237,118
09	6	252,337	53	6	208,365
AUTOMOTIVE GROUP					
10	25	1,855,376	54	9	566,373
11			55	9	3,876,282
12			59	6	473,737
13	9	811,463	FUEL GROUP		
14	46	533,139	60		***
19	6	354,312	61		***
FOOD GROUP					
20	6	72,898	62		***
21		***	MACHINERY, EQUIPMENT AND SUPPLIES GROUP		
22	6	263,171	70		***
23	12	204,409	71	5	8,591
24	12	6,164,534	72	4	122,557
25	30	6,981,422	79	24	4,640,980
26	7	139,312	MISCELLANEOUS GROUP		
27	110	7,087,210	80	13	20,077
28			81	31	1,068,862
29	16	145,560	82		***
FURNITURE, HOME FURNISHINGS AND EQUIPMENT GROUP					
30	34	2,193,414	83	15	327,478
31		***	84	46	459,337
32	10	387,753	85	12	607,508
33	22	571,484	86	7	88,516
39	4	21,137	87	28	770,975
GENERAL MERCHANDISE GROUP					
40	7	10,135,543	88	15	208,435
41	8	1,451,171	89	124	2,422,396
42	13	1,683,194	HOTELS, HOTELS, TOURIST CAMPS, ETC.		
49	26	704,264	90	9	726,935
OTHER MISCELLANEOUS AND UNIDENTIFIABLE					
00			00	12	1,040,995
			TOTAL	869	566,593,342

*** WITHHELD TO AVOID IDENTIFICATION. AMOUNT IS INCLUDED IN CODE 00 AND IN TOTAL TAXABLE SALES.

SHORT FORM 760S Virginia Individual Income Tax Return 1984

Department of Taxation IMPORTANT: See instructions on opposite side to determine if you qualify to use this form. First name and initial (if joint return, enter both) Last Name Your social security no. (For Office Use) Present home address (number and street or rural route) Spouse's social security no. City, town or post office and state ZIP code Your occupation Name of City or County of which you were a resident on January 1, 1985 Spouse's occupation

FILING STATUS (CHECK ONLY ONE) PERSONAL EXEMPTIONS Youself 65 or over* Blind Total Number of Dependents Exemptions Amount to be entered on line 4 (a) below 1 Single 2 Married, filing joint return (Even if only one had income) If both husband and wife had income, using Form 760 may result in less tax. (See Form 760 instructions)

Note: Taxpayers age 62 and over may be entitled to a tax credit. See instructions for Part VI, Form 760, P. 10. Name(s) Of Dependent(s) Claimed Above

3 Federal adjusted gross income from federal Form 1040, 1040A, or 1040EZ (Caution: Married Taxpayers see Exception (1) on back) 3

4 (a) Personal Exemption amount claimed above (b) Additional deduction of \$400 for each "65-or-over" exemption (Dependents do not qualify.) (c) Virginia Standard Deduction (Enter \$1,300 or 15% of line 3, not to exceed \$2,000, whichever is the greater amount.) Total (a), (b) & (c) 4

5 Virginia taxable income (Subtract line 4 from line 3) 5

6 TAX (See Tax Table or Tax Rate Schedule, page 2, of this form) 6

7 Virginia income tax withheld as shown on attached Wage and Tax Statement(s) (Individuals claiming credit for Estimated Tax Payments must use Form 760) 7

8 If line 6 is larger than line 7, enter BALANCE DUE 8

9 If line 7 is larger than line 6, enter OVERPAYMENT 9

10 AUTHORIZED DEDUCTIONS FROM REFUND (see Form 760 instructions) (a) Virginia Nongame Wildlife Program Contribution (b) Virginia Democratic Party Contribution (c) Virginia Republican Party Contribution Total (add lines a, b and c) 10

11 Amount to be REFUNDED to you (subtract line 10 from line 9) 11

File this return by midnight May 1, 1985 with your local Commissioner of the Revenue or Director of Finance. (For Office Use)

I (we), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge and belief, it is a true, correct and complete return. Sign here Taxpayer's signature Date Spouse's signature of filing jointly, BOTH must sign even if only one had income Date Signature of preparer (other than taxpayer) if based on all Date

INSTRUCTIONS

USE THE SHORT FORM 760S IF ALL YOUR INCOME WAS FROM WAGES, SALARIES, TIPS, DIVIDENDS AND INTEREST.

EXCEPTIONS

DO NOT USE SHORT FORM 760S IF:

- (1) You claimed on your federal return the deduction for a married couple when both work; (2) You were a part-year resident of Virginia and had income from sources outside of Virginia; (3) You itemized your deductions for federal tax purposes; (4) You had income other than wages, salaries, tips, dividends and interest; (5) You could be claimed as a dependent on another's return and your total income, both earned and unearned, was \$3,000 or more; (6) You are married and filing a separate return from your spouse; (7) Your income subject to Virginia tax IS NOT the same as your income subject to federal tax; (8) You take any credits against your Virginia tax liability other than the Virginia income tax withheld from your salary or wages; (9) You are claiming a deduction for child and dependent care expenses.

TAX RATE SCHEDULE

IF YOUR VIRGINIA TAXABLE INCOME ON LINE 5 IS:

Table with 4 columns: Over --, but not over --, your tax is --, of excess over --. Rows for income levels: \$3,000, \$5,000, \$12,000.

If your taxable income (line 5) is less than \$24,000, you may determine your tax liability by referring to the tax table contained in the Virginia income tax instruction packet.

NOTE: Detach name and address label from packet and affix to copy of return filed.

INSTRUCTIONS FOR PREPARING VIRGINIA INDIVIDUAL INCOME TAX RETURNS FOR 1984



Commonwealth of Virginia
Department of Taxation
Richmond, Virginia

2614089

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HELPFUL HINTS FOR VIRGINIA TAXPAYERS

- ★ Complete your federal income tax return first.
- ★ Read the Virginia instructions carefully, then complete your Virginia return from your federal return. Please print or type.
- ★ If you file separate federal returns, you must file separate Virginia returns, but you may do so by filing separately on one Form 760. It is not necessary to file two forms.
- ★ If you claimed itemized deductions on your federal return, you must claim itemized deductions on your Virginia return. If you did not claim itemized deductions on your federal return, you must claim the Virginia standard deduction on your Virginia return.
- ★ Use your preaddressed label. This significantly reduces the department's time and cost in processing your refund. If the label has an error, correct it and attach it to your return.
- ★ Attach wage and tax statement(s), Form W-2.
- ★ Be sure to sign your return. (If filing joint or combined return, both husband and wife must sign.)
- ★ If you move to a new address after filing your return and you are expecting a refund, be sure to file a change of address with the post office. The postal service will forward the refund to your new address.
- ★ Remember: Omission of signature or social security number, or an incorrect social security number, will delay the processing of your return.
- ★ Your telephone number is requested so we can call you if we have a question about your return.
- ★ If you are due a refund, please allow at least eight weeks after filing your return for receipt of your refund check.
- ★ File early.

INSTRUCTIONS

WHO MUST FILE

First determine if you meet the General Filing Requirements listed below. Even if you meet these requirements, you may not have to file a return if you meet the \$3,000 Filing Exception.

General Filing Requirements

A. You must file if a resident of Virginia and:

1. You are required to file a federal income tax return; or
2. You are single and your income was over \$1,900 (\$2,900 if 65 or over); or
3. You are married and entitled to file jointly, and your combined income is over \$2,500 (\$3,500 if either you or your spouse is 65 or over, \$4,500 if both are 65 or over) provided:

- a. Federal income tax liabilities of both spouses are determined on a joint federal return or if neither files a federal return; and
- b. Both are residents of Virginia during the entire taxable year; or

4. You are a married person whose spouse files a separate Virginia return, or whose spouse is a nonresident, and you had income of over \$1,250.

B. If you are not a resident of Virginia but received taxable income from Virginia sources, you are required to file a Virginia Nonresident Income Tax Return, Form 763. See additional information under the section, "Who Is A Nonresident," and the special instructions on Form 763.

C. If you were a resident of Virginia for part of 1984 and received income taxable by Virginia during that period, use Form 760PY. Also, see additional instructions on Form 760PY for part-year residents.

D. If income was less than amounts stated above and income tax was withheld, you must file a return to get a refund.

\$3,000 FILING EXCEPTION TO GENERAL FILING REQUIREMENTS

If your Virginia adjusted gross income is less than \$3,000, you are not required to file a Virginia income tax return. If you did have Virginia income tax withheld or made estimated payments and meet the \$3,000 filing exception, you must file a return to get a refund.

This \$3,000 exception applies to a single person, dependent child or the combined income of a married couple whether filing jointly, separately or combined on a full year or a part-year return.

To determine Virginia adjusted gross income on Form 760 and Form 760PY, add the total amount of additions on line 27

to your federal adjusted gross income, and then subtract the total amount of subtractions on line 36, (on Form 760PY also subtract line 8b). To determine Virginia adjusted gross income on Form 760S, subtract the amount on line 4(b) from your federal adjusted gross income.

If you do not meet the exception or the other filing minimums listed above, reading through this section on general information should make filing out your 1984 return a little easier. The line by line instructions beginning on page 5 will show you how.

Dependent Child

The filing requirements for a child are the same as for any other Virginia resident.

A dependent child, regardless of whether income is earned or unearned, may meet the \$3,000 filing exception.

The child is subject to income tax on his/her earnings even if a parent has the right to the earnings and may actually have received the money.

A child's income is not to be included on the parent's return.

Even if not required to file, a child must file an income tax return to get a refund if any income tax was withheld from wages.

A child is allowed a personal exemption of \$600. NOTE TO PARENTS: If your child is under 19 or is enrolled as a full-time student and that child qualifies as your dependent, you may claim an exemption for the child even though he/she earns more than \$600. (Qualifications for claiming a child as your dependent are the same as the guidelines used for federal income tax purposes.)

Declaration Of Estimated Tax For 1985, Form 760-ES

Who Is Required To File Estimated Tax

Every resident and nonresident individual who receives more than \$400.00 over the amount of his/her personal exemptions of any type of income which is not covered by Virginia withholding (i.e. income from retirement, annuities, interest, dividends, out-of-state, overseas, capital gains, Subchapter S Distributions, self-employment, commissions or other wages not covered by Virginia withholding) is required to file Estimated Tax.

If you meet the filing requirements for the first time in 1985, you should contact your local Commissioner of the Revenue or Director of Finance for forms. Form 760-ES will automatically be sent to you if you have filed an estimated tax return within the last two years.

Penalty For Underpayment Of Estimated Tax, Form 760C Or 760F

A penalty is assessed if you failed to pay enough estimated

tax for 1984. The penalty does not apply if each payment is made on time and:

1. the payment was at least 80% (66% for farmers and fisherpersons) of the total 1984 income tax. NOTE: In determining if the 80% requirement has been met, the total tax is reduced by out-of-state credit (line 15d), tax credit for age 62 and over (line 15e), neighborhood assistance act credit (line 15f), renewable energy credit (line 15g) and urban enterprise zone credit (line 15h); or

2. you qualify for one of the exceptions shown on Form 760C (Form 760F for farmers and fisherpersons).

If you are liable for a penalty for underpayment of estimated tax, payment should be made for the amount of the penalty shown on the 760C (760F). Please attach the check to the front of Form 760 (Virginia Individual Income Tax Return) and check the box at the bottom of the return which refers to Form 760C (760F).

When To File

File your tax return as soon as possible after January 1 but not later than May 1.

If you are filing on a basis other than a calendar year, you must file your return by the 15th day of the 4th month after the close of your taxable year.

If the due date falls on a Saturday, Sunday or legal holiday, you may file your return on the next succeeding day that is not a Saturday, Sunday or legal holiday.

When To File—Overseas Rule

If you are residing or traveling outside the United States and Puerto Rico (including serving in the military), you must file your tax return by July 1. If you are filing on a basis other than a calendar year, your return is due the 1st day of the 7th month following the close of the taxable year.

If the due date falls on a Saturday, Sunday or legal holiday, the return may be filed on the next succeeding day that is not a Saturday, Sunday or legal holiday.

In any case, you must attach to your return a statement certifying that you were outside the United States and Puerto Rico on the date the return was due.

Extension Of Time For Filing Return

Virginia law provides for an extension of time for filing your tax return, as does the federal government. However, these extensions do not grant you additional time for paying your taxes, but only provide extensions for preparing records and filing a correct completed return.

To apply, file Form 760-E, Virginia Tentative Tax Return and Application for Extension of Time, with the Department of Taxation by May 1. This form provides for certifying that a federal automatic extension has been requested and instructs you in computing a tentative tax. You will automatically be allowed an extension for filing that will expire 15 days after the expiration date of the federal automatic extension. Payment of the tentative tax must accompany the request, or the extension will be invalid.

When you later file a completed state tax return within this time extension, you must attach a copy of the Virginia 760-E.

You may also use Form 760-E to request an extension of time of no more than six months, even if you did not request a federal automatic extension. In this case, you are required to state on the form the reason you are requesting an extension. You must complete the tentative tax return and submit full payment as shown by the tentative tax computation. A copy of the request must be attached to your completed return when filed.

An additional extension will be granted automatically if an additional extension has been approved by the federal government. In this case, you must file an additional extension request with Virginia. You may make this additional request by completing the appropriate section of Form 760-E or by letter. Only in undue hardship cases will the department grant an additional extension where no additional extension has been requested and approved for filing the federal return.

(NOTE: Extension For Determining Foreign Income Exclusion. If you expect to qualify for the foreign income exclusion and have requested an extension of time for filing your federal return, you may apply for an extension for filing your state return. You will be granted the extension for a period expiring no later than the 30th day following the date you expect to qualify for the exclusion. You must apply by letter on or before the 1st day of the 7th month following the close of your taxable year. You will receive an original and a copy of a form letter granting the extension. The original of the state letter, together with a copy of the approved federal extension, must be attached to your state tax return when filed.)

When you file your completed tax return during any extension period, if there is a balance due, interest thereon will be assessed from the original due date for filing to the date of payment.

In addition to interest, if the balance of the tax due on your return when filed exceeds 10 percent of the actual tax liability on line 14, a penalty charge for underestimating the tentative tax when filing the request for extension will be added at the rate of ½ of 1 percent per month from the original due date of the return to the date of payment.

Where To File

File your return with the Commissioner of the Revenue or Director of Finance for the city or county in which you reside. (See addresses on back of this packet.)

Where To Get Forms

Forms are available at the office of the Commissioner of the Revenue or Director of Finance in your county or city. Failure to receive a form does not relieve you of your obligation to file before the deadline. (See addresses on back of this packet.)

Where To Get Help

If you are unable to prepare your own return or need assistance, call or visit the Commissioner of the Revenue or Director of Finance for your county or city, or the Department of Taxation. You should bring a complete copy of your federal Form 1040, 1040A or 1040EZ when visiting these offices or have a copy available when calling for assistance. Written requests for information may be addressed to Department of Taxation, Box 6-L, Richmond, Virginia 23282, ATTN: Taxpayer Assistance Section. Telephone information is also available from the Department of Taxation: (804) 257-8031.

When And Where To Pay Tax

Pay the balance due as shown on your return by the due date to the treasurer of the county or city with whose Commissioner of the Revenue you file your return. No payment is required for a tax of less than \$1. If payment is by personal check, please enter your social security number beneath your signature and a notation that the check is for "1984 income tax."

Change Of Address

If you move to a new address after filing your return, but before you receive your refund, be sure to file a change of address with your former post office.

Telephone Number

A telephone number where you can be contacted between the hours of 9:00 A.M. and 5:00 P.M. is requested so we can call you if we have a question about your return.

Recordkeeping

You should retain your tax records for a period no shorter than three years from the due date of the return or the date the return was filed, whichever is later. If you are required by the Internal Revenue Service to keep your federal income tax records longer, you should keep your state records for the same period.

Who Is A Resident

There are two classes of residents: (a) domiciliary residents and (b) actual residents.

A domiciliary resident is one whose legal domicile in the technical sense is Virginia. Most domiciliary residents actually live in Virginia. Any person who has not abandoned his/her legal Virginia domicile and has not acquired a legal domicile elsewhere is still a domiciliary resident even though he/she may be actually living somewhere else.

An actual resident is one who has his/her place of abode in Virginia for an aggregate of more than 183 days of the taxable (income) year, even though his/her domiciliary residence (legal domicile) is in another state or country.

Every domiciliary or actual resident of Virginia is subject to state individual income taxation as a resident. This means that the individual's entire income is subject to taxation whether it came from sources within Virginia or from sources outside of Virginia.

Who Is A Nonresident

If you are neither a domiciliary resident nor an actual resident (see definitions above), then you are taxable as a nonresident on any income you received from labor performed, business done, or property located in Virginia. Income from such property includes gains from sales, exchanges or other dispositions of real estate or tangible personal property located in Virginia. It also includes income from intangible personal property (i.e., stocks, bonds, interest, etc.) to the extent that such income is from intangible property used in a business, trade, profession or occupation carried on in Virginia. See Virginia Nonresident Income Tax Return, Form 763 and instructions.

If you were a domiciliary or actual resident of Virginia during a part of the taxable year and taxed as a resident for only that portion of the year, you are still taxable as a nonresident for any Virginia source income derived from property owned, or from any business, trade, profession or occupation carried on during the period you were not a resident of Virginia.

Special Cases In Which Nonresident Need Not File Return

A. If you are a nonresident and commuted daily to employment in Virginia from Kentucky, Maryland, West Virginia or the District of Columbia, you are not required to file a Virginia income tax return provided:

1. You had no actual place of abode in Virginia at any time during the year;
2. Your only income from sources in Virginia was from salaries and wages; and
3. Such salaries and wages were subject to income taxation by Kentucky, Maryland, West Virginia or the District of Columbia.

B. If you are a resident of Pennsylvania and are earning salaries and wages in Virginia, you will be exempt from filing a Virginia income tax return and paying income tax to Virginia provided:

1. Your only income from sources in Virginia was from salaries and wages;
2. Such salaries and wages are subject to income taxation by Pennsylvania; and
3. You are not a domiciliary or an actual resident of Virginia.

Part-Year Residents—Must File On Form 760PY

If you moved into Virginia and became a resident during the taxable year, you are taxable as a resident for only that part of the year you were a resident of this state.

If you moved out of Virginia and became a legal resident of another state on or before the last day of the taxable year, you are taxable as a Virginia resident for only that part of the year you were a resident of this state. If you change your place of abode (actual residence) to another state but within six months return your place of abode to Virginia, this action will be considered as evidence that you did not intend to permanently reside or establish a legal residence in such other state.

A part-year resident of Virginia who derives his/her entire federal adjusted gross income from sources within Virginia can file a return (Form 780 or Form 760S) as though he/she had resided within this State for the entire taxable year. This will allow him/her to claim the full personal exemptions rather than prorating such exemptions based on the period of residence within Virginia.

These instructions are to be used along with the special instructions for part-year residents in completing the Part-Year Resident Return, Form 760PY. Form 760PY and its special instructions may be obtained from your local Commissioner of the Revenue or the Department of Taxation.

Credit For Income Tax Paid To Another State

Generally, the Virginia law provides an out-of-state tax credit to individuals who file a Virginia resident individual income tax return, for tax paid to another state on earned or business income received from sources outside Virginia, that is being taxed by Virginia as well as the other state.

The tax credit is calculated according to the formula in Part V, Page 2 of Form 760.

A Virginia resident cannot claim an out-of-state tax credit on the Virginia return for taxes paid as a nonresident to the following states:

- Arizona
- California
- District of Columbia
- Maryland
- New Mexico
- West Virginia

You should report such income to Virginia and claim an out-of-state tax credit on the other state's nonresident tax return.

If you are filing a Virginia Form 760PY because you are a new resident to this state and you are taxed as a nonresident of such other state on Virginia income since moving to Virginia, you may be eligible for an out-of-state tax credit on the Virginia 760PY. To qualify for the credit, you must be paying nonresident taxes to one of the states for which Virginia generally allows the credit. You do not qualify for the credit if you are paying nonresident taxes to any of the states listed above.

No credit is allowed for income tax paid to any city, county, the federal government, or a foreign government.

A copy of the state tax return of any state for which you claim the credit must be filed with your Virginia return. Copies of wage and tax statements, Forms W-2, are not sufficient to verify payment of the out-of-state tax.

Federal Area Residents

You are not exempt from state income tax liability just because you reside in or receive income from sources in a "federal area" located within Virginia.

The term "federal area" means any lands or premises held, acquired by, or for the use of the United States, including any U.S. department, establishment or agency. This includes military and naval reservations and Veterans Administration establishments.

Any federal area or part of such area existing inside the geographical boundaries of Virginia is considered a federal area within the State of Virginia. If you live in such a federal area, you are subject to Virginia taxes just as if you lived anywhere else in the state.

Member Of The Armed Forces

When you entered the armed forces, you did not automatically lose your residence or domicile in your state. You are liable for state income taxation only in the state of your legal domicile, regardless of where you may be stationed.

If your legal residence was in Virginia when you entered the military, you are still a resident of Virginia for state income tax purposes, wherever you may be stationed, unless you have voluntarily abandoned Virginia residency and established a new legal domicile in another state to which you have moved.

If your legal domicile was not in Virginia at the time you entered the armed forces, your legal domicile was not and is not transferred to Virginia solely because you are physically present in Virginia in compliance with military orders. But

you may have acquired legal domicile in Virginia by voluntarily abandoning your old legal domicile with the intention of establishing a new domicile here.

If you are a member of the armed forces, and especially if you have purchased a residence in Virginia, but claim a legal domicile elsewhere, you are expected to produce evidence in support of your claim.

If you are a non-Virginian in the armed forces, you are taxable in Virginia on income from Virginia sources the same as any other nonresident, except your pay as a member of the armed forces is not taxable.

The spouse of a person who is in the armed forces is a resident or nonresident of Virginia, as the case may be, the same as though the wife or husband were not a member of the armed forces.

When one spouse is liable for filing a Virginia resident return and the other spouse is a resident of another state having income from sources in that state or is a Virginia nonresident, separate accounting must be applied. The resident must compute his/her federal adjusted gross income as though he/she had elected to file a separate federal return. He/she may claim only those personal exemptions and itemized or standard deduction that could have been claimed had a separate federal return been completed. On the resident Form 760, Filing Status 3 should be used.

Acceptance Of Returns Filed

Your income tax return is incomplete and may be returned to you, or processing may be delayed, because of any of the following situations:

1. Failure to list your social security number;
2. Failure to attach wage and tax statement(s) (W-2) when credit for Virginia income tax has been claimed;
3. Failure to sign return (a combined or joint return requires the signature of both husband and wife);
4. Failure to attach appropriate and necessary schedules;
5. Claiming credit for income tax paid to another state and failing to complete Part V, page 2, of the return; or
6. Insufficient postage.

If you file your return without attaching all required documents, or if additional information is needed before your return can be processed, interest will not begin to accrue on refunds until after 60 days following the receipt of the documents or information or due date, whichever is later.

Federal Adjustments

If any federal income tax return was adjusted during the 1994 taxable year and such adjustment was not previously reported to the Virginia Department of Taxation, an amended Virginia return must be filed with a copy of the adjustments attached. Virginia law requires that changes in federal taxable income, for whatever reason, be reported to the Department of Taxation within 90 days.

Amended Returns

If you file an amended federal return reflecting a change in your taxable income or items of tax preference, you must file an amended state return within 90 days. Attach a copy of your federal Form 1040X or other claim form and the supporting material to substantiate the amendment.

If you must amend your return for any reason, complete a new return as it should correctly appear and mark "amended" at the top. Attach a statement indicating the reasons for your amendment and any computations necessary to verify the adjustments you are making. File that return in accordance with the instructions in the section, "Where To File."

A net operating loss is allowable in the same manner as

allowable for federal tax purposes. Taxpayers must file an "amended" Form 760 for the year of the deduction, if carried back, together with a copy of whatever form was used to claim the federal refund (Form 1045, or amended return).

Deceased Taxpayers

If a person died during the taxable year or before the due date for filing a return, the executor, administrator, or surviving spouse must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the survivor may file a joint return and indicate in the signature area that he or she is filing as surviving spouse. If a refund is due, a copy of federal Form 1310 must be included with your return.

Penalties

Civil and criminal penalties are provided by law for failing to file a return or for filing a fraudulent return. The civil penalty for failing to file a return by date due is 10 percent of the amount of the tax assessable. This penalty is for mere failure to file and does not involve any question of any intent to evade the tax. In addition, there is a 5 percent penalty for failure to pay on time.

The civil penalty for filing an evasive or a fraudulent return, or for failing or refusing to file any return with intent to evade the tax, is an additional penalty of 100 percent of the amount of the correct tax.

The criminal penalty for willfully failing or refusing to file a return, at the time required by law, or for making any false statement in a return with intent to defraud the state, is imprisonment for up to one year, or a fine not exceeding \$1,000, or both. Any person who willfully subscribes a return which he/she does not believe to be true and correct as to every material matter is punishable by fine or imprisonment, or both.

Rounding Off To Whole Dollars

You may show the money items on your return and schedules in whole dollars by rounding to the nearest dollar.

Litter Tax

The Litter Tax is reported on a separate return, Form 200. Even if you are not required to file an individual income tax return, you may still be liable to file a Litter Tax Return. The Litter Tax is based on a calendar year and all returns are due by May 1, 1985. Please review the instructions on the back of the Virginia Litter Tax Return.

Accelerated Cost Recovery System (ACRS) For Depreciable Property

If you claim a deduction under the Accelerated Cost Recovery System (ACRS) for depreciable property on federal Form 4562 or other federal form, there must be an addition to the federal adjusted gross income on the Virginia return. The addition is 30% of the ACRS depreciation taken for federal income tax purposes (the excess cost recovery amount).

A subtraction from federal adjusted gross income is allowed for the first five years following a biennium in order to allow the ACRS deduction not recognized in the biennium. The allowable subtraction is 20% of the excess cost recovery amount added during the biennium. The term "biennium" is defined as the taxable years beginning in 1982 and 1983 and each two succeeding years. The ACRS addition and/or subtraction for each year is computed on Virginia Form 302, Computation of ACRS Depreciation Adjustments. This form is available from your local Commissioner of the Revenue or Director of Finance.

Voluntary Political Contribution

If due a refund, any taxpayer filing a Virginia individual income tax return may donate \$2.00 of his/her income tax refund to the State Central Committee of a political party which "at the last preceding statewide general election polled

at least 10% of the total vote cast for the office filed in that election by the voters of the Commonwealth at large." (Section 24, 1-1, Code of Virginia.) For 1984 the only qualifying parties are the Democratic and Republican Parties of Virginia.

If a joint or combined return is filed, a total of \$4,000 may be donated if each spouse chooses to donate \$2,000. Both spouses do not have to contribute to the same political party. Each taxpayer making the donation must designate on the return which political party is to receive his/her political contribution.

If you are not due a refund, no contribution may be made via your Virginia individual income tax return.

Nongame Wildlife Contribution

A whole dollar amount of your refund, (donations for less than one dollar will not be accepted), may be donated for the conservation and management of endangered species and other nongame wildlife. (Your refund will be reduced by the amount of your donation.)

"Nongame Wildlife" includes protected, endangered and threatened wildlife, aquatic wildlife, specialized habitat wildlife (both terrestrial and aquatic), mollusks, crustaceans, and other invertebrates under the jurisdiction of the Commission of Game and Inland Fisheries. For further information, call (804) 257-1000.

If you are not due a refund, do not make a contribution directly to the Department of Taxation. Anyone wishing to contribute cash must send a check under separate cover to the Commission of Game and Inland Fisheries, P.O. Box 11104, Richmond, Virginia 23230-1104; Attn: Nongame Program.

Neighborhood Assistance Act

The Virginia Neighborhood Assistance Act provides a credit to businesses which invest in approved Neighborhood Assistance projects such as community services or projects designed to benefit low income individuals.

The Virginia Department of Social Services is the agency which administers this Act and certifies all Neighborhood Assistance Act credits. For additional information contact the:

Neighborhood Assistance Program
Virginia Department of Social Services
8007 Discovery Drive
Richmond, Virginia 23288
(804) 281-9217

LINE BY LINE INSTRUCTIONS

BEFORE YOU BEGIN . . . you may want to answer these questions. It could save you time as well as tax dollars.

- Did I or my spouse claim on our federal return the deduction for a married couple when both work?
- Did I have any income other than salaries, dividends or interest?
- Did I itemize deductions in filing my federal return?
- If married, did my spouse have any income?
- Was I, or my spouse, age 62 or over at the end of my taxable year?
- Did I pay 1984 Virginia Estimated Tax?
- Am I entitled to a credit for tax paid another state in 1984?
- Am I entitled to a neighborhood assistance act credit,

A certificate authorizing the credit from the Virginia Department of Social Services must be attached to the income tax return in order to claim the credit on a return. A statement from the partnership or subchapter S corporation should also be attached to the return of the partner or shareholder specifying the amount of the business' credit applicable to that partner or shareholder.

Renewable Energy Credit

An income tax credit may be claimed on your return for taxable years beginning January 1, 1983 through December 31, 1987 for purchases of renewable energy source property. This property includes solar, wind, geothermal and any other property defined by Internal Revenue Code Section 44C of 1954 (as amended) as "renewable energy source expenditures." The expenditure claimed to compute the credit may not include your labor, maintenance, leased property or equipment to conserve energy.

For 1983 and 1984, the allowable credit is 25% of each qualified expenditure up to \$1,000 credit or the income tax liability, whichever is less. Any unused credit may be carried over to future tax years, however, no credit may be claimed for any taxable year beginning on or after January 1, 1989. See Form 300, Renewable Energy Credit, if you qualify for this credit. Form 300 and regulations on this credit are available at the office of the Commissioner of the Revenue or Director of Finance in your county or city.

Urban Enterprise Zone

Beginning in 1984, a business having qualified income within an Urban Enterprise Zone may take a tax credit against the tax due on taxable income from within the zone. This credit is 80% of the tax due for the first year, 60% for the second year, 40% for the third year and 20% for the fourth and fifth years. In addition to this credit, a like credit for the same percentages of unemployment tax due on zone employees may be claimed against the income tax.

Form 301, Urban Enterprise Zone Credit, must be completed and attached to your return if you claim this credit. For additional information on how to qualify for this credit, contact the Virginia Department of Housing and Community Development, 205 North Fourth Street, Richmond, Virginia 23219. The telephone number is (804) 786-4966.

a renewable energy source credit or an urban enterprise zone credit?

- Am I entitled to a deduction for child and dependent care expenses for 1984?
- Did I have unearned income and could I be claimed as a dependent on another's return?

If you answered "NO" to all these questions, you qualify to file the Short Form 760S.

See the simple instructions on page 2 of Form 760S.

If you answered "YES" to any of the preceding questions, you should file Form 760.

You may proceed to line by line instructions but remember if your spouse also had income it may be to your advantage to file under Filing Status 4 rather than Filing Status 2.

INSTRUCTIONS FOR FORM 760—PAGE 1

Taxable Period: If your return is for a period other than January 1 to December 31, 1984, indicate the beginning and ending dates in the space provided on page 1.

Name And Address: If you received your tax forms with a preaddressed "peel-off" label, please attach it to the return you file. If someone else prepares your return, ask him/her to use the preaddressed label. If there are any errors on this label, including an error in the zip code, draw a line through the incorrect information and print the correct information directly above or below the error on the label. If the label does not show your zip code, please enter it on the label. If a joint return is filed, the label used must show the first name and middle initial of both husband and wife. If the label does not show both names, add the missing name, initial and social security number. If no label was received, enter name, address and social security number in the spaces provided.

It is important that you enter, in the space provided, the name of the city or county in which you legally resided on January 1, 1985. This may not be the same as the name of the city or county included in your mailing address.

Social Security Number: Enter your social security number in the space provided if you do not use the preaddressed label. Also, if married, enter your spouse's social security number. Add the social security number if not shown on label.

Privacy Protection Act: The Privacy Act of 1974 requires that any federal, state or local government agency which requests an individual to disclose his social security account number shall inform that individual whether that disclosure is mandatory or voluntary, by what statutory or other authority such number is solicited and what uses will be made of it, in order to comply with above requirements, the following information is provided. Disclosure of the social security number is mandatory pursuant to these instructions which are promulgated under the authority of Section 58.1-209 of the Code of Virginia (1950), as amended. The social security number is used as a means of identification for the filing and retrieval of income tax returns and is also used to verify the identity of individuals for income tax refund purposes.

Occupation: Describe your occupation in the space provided. For example: doctor, lawyer, farmer, homemaker, waitress, accountant, etc.

Filing Status—Personal Exemptions: Place an "X" in the box that describes your filing status.

Indicate in the proper boxes the number of your personal exemptions. You are entitled to an amount of \$600 for each personal exemption allowable for federal income tax purposes. Multiply the allowable amount by the total number of exemptions claimed and enter in the space provided.

If you or your spouse were 65 or over on or before December 31, 1984, enter an additional \$400 deduction for one or both of you, as the case may be, on line 29. This additional exemption does not apply to dependents.

Line 1.

Single: Use this Filing Status if you are unmarried, divorced, widowed or legally separated. If you are claimed as a dependent of another person and have unearned income, you must indicate this by checking the box provided below line 10 that begins "CAUTION."

Line 2.

Married, Filing Joint Return: You and your spouse may choose to file a joint return if (1) you computed your federal income tax liabilities together on a joint federal return; or (2) neither of you were required to file a federal return.

If both you and your spouse have income and have selected Filing Status 2, you should recompute your tax using Filing Status 4 to see which status will result in the lowest lawful tax. (See instructions for line 4 below.)

If a husband (wife) does not elect to file a joint return and the other spouse has no gross income and was not a dependent of another taxpayer, both personal exemptions may be taken. This is by reason of their marital relationship, since a wife (husband) is never a dependent of a spouse for income tax purposes. Strike on line 2, "Filing Joint Return" and write "Spouse has no income." In this case, the standard deduction is limited to \$1,000.

Line 3.

Married, Filing Separate Returns: If you and your spouse computed federal income tax liability on a separate federal return, you may file separate state tax returns (or you may choose Filing Status 4—see instructions below). Separate returns must be filed if either of you is a nonresident and you do not elect to file a joint resident return (Form 760).

The resident must compute his/her federal adjusted gross income as though he/she had elected to file a separate federal return. He/she may claim only those personal exemptions and itemized or standard deduction that could have been claimed had a separate federal return been completed.

NOTE: The spouse of a member of the armed forces who has a place of abode in Virginia for more than 183 days during the taxable year, should file a Virginia resident return under Filing Status 3 even though a joint return may have been filed for federal tax purposes.

Line 4.

Married, Filing Separately on This Combined Return: You may file on this combined return if both you and your spouse had income, regardless of whether you filed jointly or separately for federal purposes.

Line 5.

Federal Adjusted Gross Income: Enter the total amount of your federal adjusted gross income from your federal income tax return. Use Column A only when entering wife's income on a combined return. Column B is for all other filers. When using Filing Status 4, Column A and Column B, Line 5, must equal federal adjusted gross income. Where husband and wife have filed a joint return for federal income tax purposes, and have not elected to file a joint Virginia income tax return, such items allowable for Virginia income tax purposes shall be allocated and adjusted as follows:

- A. Income shall be allocated to the spouse who earned the income or with respect to whose property the income is attributable.
- B. Allowable deductions from federal gross income with respect to trade, business, production of income, or employment shall be allocated to the spouse to whom attributable.

Line 6.

Additions To Federal Adjusted Gross Income: Enter the amount shown in Part I, line 27, page 2.

Line 7.

Total: Add lines 5 and 6 and enter the total.

Line 8.

Enter the total amount for personal exemptions claimed under Filing Status. Personal exemptions properly allowable for dependents claimed for federal income tax purposes shall be allocated for Virginia income tax purposes as husband and wife may mutually agree. Exemptions for taxpayer and spouse, together with special exemptions for blindness and for those 65 or over, must be allocated to the respective spouse to whom they relate.

Line 9.

Subtractions From Federal Adjusted Gross Income: Enter the amount shown in Part II, line 36, page 2.

Line 10.

Deductions:

- (a) Enter Virginia standard deduction from Part III, or
- (b) Enter itemized deductions from Part IV.
- (c) Enter child and dependent care expenses from Form 2441 or Part IV, Schedule 1, Form 1040A.

You are eligible to claim a deduction for child and dependent care expenses on your Virginia return only if you were eligible to claim a "Credit for Child and Dependent Care Expenses" on your federal return. The maximum allowable deduction is \$2400 for one child or dependent or \$4800 for two or more children or dependents claimed on federal Form 2441 or Part IV, Schedule 1, Form 1040A.

Enter on line 10(c) the amount of child and dependent care expenses upon which the federal credit is based. YOU MUST ATTACH A COPY OF FORM 2441 OR PART IV, SCHEDULE 1, FORM 1040A TO RECEIVE THIS DEDUCTION.

NOTE: If using Filing Status 4, you may allocate these amount(s) between husband and wife as mutually agreed.

Line 11.

Total: Enter the total of lines 8, 9 and 10.

Line 12.

Virginia Taxable Income: Subtract line 11 from line 7 and enter the result.

Line 13.

Tax: If line 12 is under \$24,000, enter either the tax from the tax tables included in these instructions, or compute the tax from the tax rate schedule. If line 12 is over \$24,000 your tax is \$1,160 plus 5.75 percent of the amount over \$24,000.

Line 14.

Enter the total of Column A and Column B of line 13.

Line 15.

Credits:

- (a) Enter the amount(s) of Virginia income tax withheld by your employer(s). The amount(s) must be the same as shown on the wage and tax statements (W-2 Forms) which accompany the return. The wage and tax statement(s) must show that Virginia was the state for which the tax was withheld and be attached on page 1 of your return. It is your responsibility to ensure that your employer has provided:
 1. Clear and easily readable W-2 forms;
 2. W-2 forms that indicate withholding was paid to Virginia when that credit is claimed. If you need corrected W-2 forms contact your employer.
- (b) Enter the amount of 1984 estimated Virginia income tax payments. (Do not include penalty or interest.)
- (c) Enter the amount paid as a 1984 payment with an extension of time to file.
- (d) (1) Enter the amount of out-of-state tax credit as shown on page 2, Part V. You must attach a copy of the return filed with the state for which the credit is claimed.
(2) Credit to trust beneficiary receiving accumulation distributions. (See Section 58.1-370, Code of Virginia.) A schedule showing your computation must accompany the return.
- (e) Enter the amount computed as the Credit For Taxpayers Age 62 And Over from page 2, Part VI, line 58.
- (f) Enter the amount of the Neighborhood Assistance Act credit. A statement certifying the credit from the Virginia

Department of Social Services must be attached to your return to claim this credit.

- (g) Enter the amount of the renewable energy source credit from Form 300, Renewable Energy Credit. You must attach Form 300 to claim this credit. Form 300 is available from your local Commissioner of the Revenue or Director of Finance in your county or city.
- (h) Enter the amount of urban enterprise zone credit from Form 301, Urban Enterprise Zone Credit. A certificate of authorization from the Virginia Department of Housing and Community Development as well as Form 301 must be attached to your return to claim this credit.

Total: Add lines (a), (b), (c), (d), (e), (f), (g) and (h) and enter the total of both columns.

Line 16.

Balance Due: If line 14 is larger than line 15, enter the difference. This amount must be paid in full at the time of filing your return. No payment is required if your balance due is less than \$1.

Make check payable to the treasurer of the county or city in which you file the return. Enter your social security number beneath your signature and a notation that the check is for "1984 Income Tax."

Line 17.

Overpayment: If line 15 is larger than line 14, enter the difference.

Line 18.

Credit: Enter the amount of overpayment on line 17 to be credited to 1985 estimated tax in the respective columns. You must designate your overpayment credit to Column A and/or Column B.

Line 19.

Total: Subtract line 18 from line 17.

Line 20.

Authorized Deductions From Refund:

- (a) If you want a portion of your refund to go to the Virginia Nongame Wildlife Program, enter the whole dollar amount.
- (b) Check the applicable box(es) if you want \$2 of your refund to go to the Virginia Democratic Party.
- (c) Check the applicable box(es) if you want \$2 of your refund to go to the Virginia Republican Party.

Each spouse may contribute to only one political party.

Total: Add lines (a), (b) and (c) and enter the total.

Line 21.

Refund: Subtract line 20 from line 19 and enter the amount to be refunded. Overpayments of less than \$1 will be refunded only upon written requests.

Requirements For Copies Of Federal Schedules: Virginia income tax law requires that Virginia state income tax returns provide information as to gross receipts from any business in the state and the depreciation schedule of property used in such trade or business. The copies of schedules to be attached include not only copies of the official Internal Revenue Service schedules but copies of any schedules prepared to support gross receipts or depreciation.

Signing The Return: The signature block on Form 760 is on the bottom of page 2. You have not filed a complete or legal return unless you sign it. A joint return must be signed by both husband and wife. Married persons filing separately on the combined return must each sign the return.

INSTRUCTIONS FOR FORM 760—PAGE 2

Part I. Additions To Federal Adjusted Gross Income (to the extent excluded from federal adjusted gross income)

Line 22.

Enter the amount claimed on your federal return for the deduction for married couple when both work.

This amount must be shown in the column of the spouse on whose income the deduction was computed on the federal return.

Line 23.

Enter interest, less related expenses to the extent not deducted in determining federal taxable income, on obligations of any state other than Virginia, or of a political subdivision of any such other state unless created by compact or agreement to which this state is a party.

Line 24.

Enter the ordinary income portion of a lump-sum distribution from a qualified retirement plan as reported on federal Form 4972 or 5544.

If you made the irrevocable election to report all your distribution as ordinary income for the purpose of computing your federal tax under the special ten-year averaging method, you should add back 40% of the capital gain portion and all of the ordinary income portion of the lump-sum distribution from the qualified retirement plan.

Regardless of the method you use, reduce the amount that you report on your Virginia return by the amount of the federal minimum distribution allowance and any amount excludable for federal income tax purposes. The amount entered on this line cannot be less than zero. Attach a copy of federal Form 4972 or 5544 to your return.

Line 25.

Enter the amount from Part I, Line 1, Virginia Form 302, Computation of ACRS Depreciation Adjustments. This amount is 30% of your 1984 deduction claimed on federal Form 4562 or other form for property used to generate income under the Accelerated Cost Recovery System (ACRS).

Line 26.

Other: This includes:

- A. Interest or dividends, less related expenses, to the extent not deducted in determining federal taxable income, on obligations or securities of any authority, commission or instrumentality of the United States, which the laws of the United States exempt from federal income tax but not from state income taxes; and
- B. The amount necessary to prevent the deduction of any item properly deductible by the taxpayer in determining a tax under prior state law; and
- C. The taxable amount of any accumulation distribution from federal Form 4970. Attach a copy of federal Form 4970 to your return; and
- D. Other (Attach schedule of explanation).

Line 27.

Total: Add lines 22 through 26 and enter on page 2, line 27, and on page 1, line 6.

Part II. Subtractions From Federal Adjusted Gross Income (to the extent included in federal adjusted gross income)

Line 28.

Enter the amount of any state income tax refund or credit

reported as income on the federal income tax return (claim in the same column as the income was reported on Line 5).

NOTE: State, local or foreign income taxes withheld from your salary or estimated payments made under a pay-as-you-go plan of such taxing authority, or payments made on a tax for a prior year, may be deducted on your federal return for the year withheld or paid. Since the deduction is based on the amount paid rather than the tax liability, a refund or credit of any amount is held by the federal government to be taxable income as recovery of an excessive deduction. Since the State of Virginia does not allow the deduction, a refund or credit included on the federal return is to be subtracted from federal adjusted gross income.

Line 29.

If you or your spouse were 65 or over on December 31, 1984, you are allowed a \$400 additional deduction. If both were 65 or over and you are filing a joint return, you are allowed an \$800 additional deduction. This provision does not apply to your dependents.

Line 30.

Enter interest or dividends on obligations of the United States and on obligations or securities of any authority, commission or instrumentality of the United States to the extent exempt from state income taxes under the laws of the United States; including, but not limited to, stocks, bonds, treasury bills, and treasury notes; but not including interest on refunds of federal taxes, interest on equipment purchase contracts, or interest on other normal business transactions.

Line 31.

Enter Title II Social Security Act benefits, Tier 1 Railroad Retirement Act benefits and Workmen's Compensation Act benefits included in federal adjusted gross income on your federal income tax return due to Section 86 of the Internal Revenue Code. (Workmen's compensation benefits allowable as a subtraction are those which caused the social security and/or Tier 1 Railroad Retirement Act benefits to be reduced.) These three benefits were subject to federal income taxation for the first time in 1984.

Line 32.

Enter the amount of the disability income used in computing the federal disability income tax credit on the federal income tax return. YOU MUST ATTACH A COPY OF FEDERAL SCHEDULE R IF YOU CLAIM THIS SUBTRACTION.

NOTE: A qualified individual may claim only this subtraction, the deduction for pension or retirement income on line 34 or the Credit For Taxpayers Age 62 And Over (see Part VII).

Line 33.

Enter the amount from Part II, line 2, Virginia Form 302, Computation of ACRS Depreciation Adjustments. YOU MUST ATTACH A COPY OF FORM 302 IF YOU CLAIM THIS SUBTRACTION.

Line 34.

Enter pensions or retirement income to officers and employees or surviving spouse of such officers and employees of this state, its subdivisions and agencies which are exempt from state income taxation under the laws of this state.

NOTE: If you received such income, you may take only this subtraction, the disability income subtraction on line 32 or the Credit For Taxpayers Age 62 And Over (see Part VII).

Line 35.

A. Prior to 1972 contributions by individuals to employee annuity plans were not deductible from gross income for Virginia income tax purposes even though they were deductible for federal income tax purposes. After 1972, the

benefits from such annuities are included in full in federal adjusted gross income since the contributions are now deducted in full as they are paid into the annuity. The cost basis established prior to 1972 by contributions, or by inheritance, may be subtracted to the extent of benefits received until fully recovered.

B. In general, inherited nondepreciable property (bonds, stocks, etc.) received in years prior to 1972 would have a different basis for measuring a gain or loss on a sale or exchange for state income tax reporting purposes than it would have for federal income tax reporting purposes. If such property is sold or exchanged in any year after 1972, and the state basis is greater than the federal basis, the difference is allowed as a subtraction in arriving at Virginia taxable income. If the state basis is less than the federal basis, no adjustment is required.

C. Interest on obligations of this state or of any political subdivision or instrumentality of this state.

D. The amount of wages or salaries eligible for the federal targeted jobs tax credit not deducted for federal income tax purposes.

E. The amount of railroad supplemental annuities payable by the Railroad Retirement Board under the Railroad Retirement Act and railroad unemployment benefits included in federal adjusted gross income.

This exclusion does not apply to supplemental annuities received by retired employees of railroads under a company pension plan set up by a particular railroad, whether the plan was contributory or noncontributory.

F. Any amount included in federal adjusted gross income which is foreign source income and defined as follows:

1. Interest other than interest derived from sources within the United States;
2. Dividends other than dividends derived from sources within the United States;
3. Rents, royalties, license, and technical fees from property located or services performed without the United States or from any interest in such property, including rents, royalties, or fees for the use or the privilege of using without the United States any patents, copyrights, secret processes and formulas, goodwill, trademarks, trade brands, franchises, and other like properties; and
4. Gains, profits, or other income from the sales of intangible or real property located without the United States.

In determining the source of income for purposes of this section, the provisions of Sections 861, 862 and 863 of the Internal Revenue Code will be applied. The term "technical fees" does not include wages, salaries, compensation or other "earned income" as defined in Section 911(b) of the Internal Revenue Code. (Section 58.1-322C7, Code of Virginia)

G. Other (attach schedule of explanation).

Line 36.

Total: Add lines 28 through 35 and enter total on line 36, page 2 and on line 9, page 1.

Part III. Virginia Standard Deduction

Line 37.

This deduction must be claimed unless itemized deductions are being claimed for federal income tax.

If you are claiming the standard deduction and have added back a lump-sum distribution on line 24, you are entitled to compute the allowable standard deduction on the total of line 5 and line 24. Therefore, if:

A. This is the return of a single person or the return of a

married couple filing jointly, enter \$1,300 or 15 percent of the total of line 5 and line 24 (not to exceed \$2,000), whichever is greater.

B. This is the return of a married person who filed a separate federal tax return or the return of a married person whose spouse had no income and who does not elect to file a joint return, enter \$650 or 15 percent of the total of line 5 and line 24 (not to exceed \$1,000), whichever is greater.

C. This is the combined return of a married couple who filed a joint federal return, enter \$1,300 or 15 percent of the total combined income on line 5 and line 24 (not to exceed \$2,000), whichever is greater. This amount may be allocated as mutually agreed.

Dependent Children's Limited Standard Deduction: Any individual who is eligible to be claimed as a dependent by another taxpayer, and had any unearned income during the year, is subject to limitation of the amount of standard deduction allowable. This rule applies to dependents under age 19 and full-time students who are eligible to be claimed as a dependent on their parent's return.

If the standard deduction is chosen, it may be computed only with regard to earned income. The standard deduction is based only on the amount of "earned income," such as wages, salaries, professional fees, etc. The standard deduction allowable is 15 percent of earned income not to exceed \$2,000. If 15 percent of earned income does not exceed \$1,300, the allowable amount is \$1,300 or the amount of earned income, whichever is less.

These rules apply if the child qualifies as a dependent of his/her parents even though they do not actually take an exemption for him/her.

Part IV. Itemized Deductions

Line 38.

If your itemized deductions claimed on your federal return exceed the federal zero bracket amount or you are required to itemize on your federal return, then you MUST itemize deductions on your Virginia return. Enter the total itemized deductions from Schedule A. Do not subtract the federal Zero Bracket Amount before making your entry on Line 38, Form 760.

YOU MUST ATTACH A COPY OF FEDERAL SCHEDULE A.

Line 39.

Enter the total amount of state and local income taxes claimed as an itemized deduction on the federal return.

Line 40.

Total: Subtract line 39 from line 38.

When Filing Status 4 is used, itemized deductions may be allocated between husband and wife as they mutually agree. Also, enter the appropriate amount in the proper column of line 10(b) on page 1 of the return.

Part V. Credit For Income Tax Paid To Another State: See Instructions, Page 3

Line 41.

Enter income subject to tax in another state. The amount to be entered is the amount of taxable income on which the tax computation was based.

Line 42.

Divide the amount shown on line 41 by the amount shown on line 12. The resulting figure is the percentage that your taxable income outside the State of Virginia bears to total taxable income. Enter the percentage figure to one decimal (Example: 00.0%). Not to exceed 100 percent.

Line 43.

Enter tax from line 13, page 1.

Line 44.

Multiply the net Virginia tax (line 43 above) by the percentage figure (line 42 above) and enter the amount.

Line 45.

Enter the total income tax paid to another state. Attach a copy of the return, if line 44 is equal to or less than line 45, enter the amount of line 44 on line 15(d). If line 44 is greater than line 45, enter the amount of line 45 on line 15(d).

Part VI. Credit For Taxpayers Age 62 And Over INSTRUCTIONS

If you are age 62 or over, you may qualify for a special income tax credit, regardless of whether you are still working or retired. The line-by-line instructions which follow will show you how to determine if you qualify for a credit against the tax you owe, and if so, how much credit you can receive. (Social

You are not entitled to this credit if:

- (1) Your separate federal adjusted gross income (line 5, page 1, Form 760) is \$16,218.00 or more;
- (2) Your benefits from Social Security or Railroad Retirement Act, including Railroad Retirement Supplemental Annuities, exceed the amounts, by age, on line 46;
- (3) You have claimed an income subtraction on lines 32 or 34; or
- (4) You had no tax liability on line 13.

Line By Line Instructions

Line 46.

Enter in the appropriate column the amount shown for a person of your age from line (a), (b), (c) or (d).

Credit base—enter the amount from (a), (b), (c) or (d):

- (a) \$6,708.00 if you were 62 on or before December 31, 1984;
- (b) \$7,680.00 if you were 63 on or before December 31, 1984;
- (c) \$8,112.00 if you were 64 on or before December 31, 1984;
- (d) \$8,436.00 if you were 65 or over on December 31, 1984.

Enter the proper amount by age on Form 760, page 2, Line 46.

Line 47.

Enter the gross amount of benefits received under the Social Security Act and/or the Railroad Retirement Act, including supplemental annuities. Gross amount means your benefits before deduction for Medicare insurance or any other deduction.

Line 48.

Subtract line 47 from line 46 and enter the balance. If line 47 is equal to or more than line 46 you are not eligible for any tax credit, and the remaining lines should not be completed.

Line 49.

Enter your federal adjusted gross income from line 5. Married persons both having income and filing a joint return must allocate income from line 5 to the spouse who earned the income or with respect to whose property the income is attributable.

Line 50.

Federal adjusted gross income in excess of \$12,000 is the income limitation for computing this tax credit base.

Security and Railroad Retirement benefits, including supplemental annuities, under the Railroad Retirement Act, are subtracted out in computing the credit because this income is already exempt from income tax. Also, if you qualify for the disability income subtraction on line 32 or the retirement income subtraction on line 34, you may claim only the disability income subtraction, the retirement income subtraction or this credit for taxpayers age 62 or over.

If you are married and you and your spouse file on the combined state return (Filing Status 4), neither of you may claim any portion of the other's Social Security, federal adjusted gross income, tax liability or credit.

If you and your spouse choose to file jointly (Filing Status 2) and only one of you has income, only the one with income can compute a credit.

If you choose to file jointly (Filing Status 2) and both you and your spouse have income, you must compute your credit individually. In this case, you and your spouse must each recompute your own tax liability for entry on line 55 as though you were filing separately.

Line 51.

If line 49 is greater than line 50, enter the difference in the appropriate space. If line 50 is greater than line 49 enter zero on this line.

Line 52.

Multiply the amount on line 51 by 2 and enter on this line.

Line 53.

Subtract line 52 from line 48 and enter the balance. If line 52 is greater than line 48, you are not eligible for credit and should not complete the remaining lines.

Line 54.

Enter 5 percent (0.05) of amount on line 53.

Line 55.

Enter the amount of your tax liability from line 13 less any out-of-state tax credit claimed on line 15(d). This is your state income tax liability.

SPECIAL INSTRUCTIONS FOR TAXPAYERS WITH SEPARATE INCOMES WHO FILE JOINT RETURNS. Each spouse must recompute his/her tax liability separately. Recomputing separately may lead to one spouse having no Virginia taxable income. In such case, the entire joint liability (line 13 less line 15(d)) is to be entered in the column of the spouse with Virginia taxable income.

Line 56.

Enter the amount from line 54 or line 55, whichever is less. (This credit may not exceed your actual state income tax liability.)

TAX TABLES (Cont'd)

Taxable income at least	Your tax is	But less than	Taxable income at least	Your tax is	But less than	Taxable income at least	Your tax is	But less than	Taxable income at least	Your tax is	But less than	Taxable income at least	Your tax is	But less than	Taxable income at least	Your tax is	But less than	Taxable income at least	Your tax is	But less than	Taxable income at least	Your tax is	But less than	
14,658	14,610	14,658	14,658	14,610	14,700	14,700	14,658	14,700	14,700	14,742	14,700	14,742	14,700	14,742	14,786	14,742	14,786	14,786	14,830	14,786	14,830	14,830	14,786	14,830
14,659	14,611	14,659	14,659	14,611	14,701	14,701	14,659	14,701	14,701	14,743	14,701	14,743	14,701	14,743	14,787	14,743	14,787	14,787	14,831	14,787	14,831	14,831	14,787	14,831
14,660	14,612	14,660	14,660	14,612	14,702	14,702	14,660	14,702	14,702	14,744	14,702	14,744	14,702	14,744	14,788	14,744	14,788	14,788	14,832	14,788	14,832	14,832	14,788	14,832
14,661	14,613	14,661	14,661	14,613	14,703	14,703	14,661	14,703	14,703	14,745	14,703	14,745	14,703	14,745	14,789	14,745	14,789	14,789	14,833	14,789	14,833	14,833	14,789	14,833
14,662	14,614	14,662	14,662	14,614	14,704	14,704	14,662	14,704	14,704	14,746	14,704	14,746	14,704	14,746	14,790	14,746	14,790	14,790	14,834	14,790	14,834	14,834	14,790	14,834
14,663	14,615	14,663	14,663	14,615	14,705	14,705	14,663	14,705	14,705	14,747	14,705	14,747	14,705	14,747	14,791	14,747	14,791	14,791	14,835	14,791	14,835	14,835	14,791	14,835
14,664	14,616	14,664	14,664	14,616	14,706	14,706	14,664	14,706	14,706	14,748	14,706	14,748	14,706	14,748	14,792	14,748	14,792	14,792	14,836	14,792	14,836	14,836	14,792	14,836
14,665	14,617	14,665	14,665	14,617	14,707	14,707	14,665	14,707	14,707	14,749	14,707	14,749	14,707	14,749	14,793	14,749	14,793	14,793	14,837	14,793	14,837	14,837	14,793	14,837
14,666	14,618	14,666	14,666	14,618	14,708	14,708	14,666	14,708	14,708	14,750	14,708	14,750	14,708	14,750	14,794	14,750	14,794	14,794	14,838	14,794	14,838	14,838	14,794	14,838
14,667	14,619	14,667	14,667	14,619	14,709	14,709	14,667	14,709	14,709	14,751	14,709	14,751	14,709	14,751	14,795	14,751	14,795	14,795	14,839	14,795	14,839	14,839	14,795	14,839
14,668	14,620	14,668	14,668	14,620	14,710	14,710	14,668	14,710	14,710	14,752	14,710	14,752	14,710	14,752	14,796	14,752	14,796	14,796	14,840	14,796	14,840	14,840	14,796	14,840
14,669	14,621	14,669	14,669	14,621	14,711	14,711	14,669	14,711	14,711	14,753	14,711	14,753	14,711	14,753	14,797	14,753	14,797	14,797	14,841	14,797	14,841	14,841	14,797	14,841
14,670	14,622	14,670	14,670	14,622	14,712	14,712	14,670	14,712	14,712	14,754	14,712	14,754	14,712	14,754	14,798	14,754	14,798	14,798	14,842	14,798	14,842	14,842	14,798	14,842
14,671	14,623	14,671	14,671	14,623	14,713	14,713	14,671	14,713	14,713	14,755	14,713	14,755	14,713	14,755	14,799	14,755	14,799	14,799	14,843	14,799	14,843	14,843	14,799	14,843
14,672	14,624	14,672	14,672	14,624	14,714	14,714	14,672	14,714	14,714	14,756	14,714	14,756	14,714	14,756	14,800	14,756	14,800	14,800	14,844	14,800	14,844	14,844	14,800	14,844
14,673	14,625	14,673	14,673	14,625	14,715	14,715	14,673	14,715	14,715	14,757	14,715	14,757	14,715	14,757	14,801	14,757	14,801	14,801	14,845	14,801	14,845	14,845	14,801	14,845
14,674	14,626	14,674	14,674	14,626	14,716	14,716	14,674	14,716	14,716	14,758	14,716	14,758	14,716	14,758	14,802	14,758	14,802	14,802	14,846	14,802	14,846	14,846	14,802	14,846
14,675	14,627	14,675	14,675	14,627	14,717	14,717	14,675	14,717	14,717	14,759	14,717	14,759	14,717	14,759	14,803	14,759	14,803	14,803	14,847	14,803	14,847	14,847	14,803	14,847
14,676	14,628	14,676	14,676	14,628	14,718	14,718	14,676	14,718	14,718	14,760	14,718	14,760	14,718	14,760	14,804	14,760	14,804	14,804	14,848	14,804	14,848	14,848	14,804	14,848
14,677	14,629	14,677	14,677	14,629	14,719	14,719	14,677	14,719	14,719	14,761	14,719	14,761	14,719	14,761	14,805	14,761	14,805	14,805	14,849	14,805	14,849	14,849	14,805	14,849
14,678	14,630	14,678	14,678	14,630	14,720	14,720	14,678	14,720	14,720	14,762	14,720	14,762	14,720	14,762	14,806	14,762	14,806	14,806	14,850	14,806	14,850	14,850	14,806	14,850
14,679	14,631	14,679	14,679	14,631	14,721	14,721	14,679	14,721	14,721	14,763	14,721	14,763	14,721	14,763	14,807	14,763	14,807	14,807	14,851	14,807	14,851	14,851	14,807	14,851
14,680	14,632	14,680	14,680	14,632	14,722	14,722	14,680	14,722	14,722	14,764	14,722	14,764	14,722	14,764	14,808	14,764	14,808	14,808	14,852	14,808	14,852	14,852	14,808	14,852
14,681	14,633	14,681	14,681	14,633	14,723	14,723	14,681	14,723	14,723	14,765	14,723	14,765	14,723	14,765	14,809	14,765	14,809	14,809	14,853	14,809	14,853	14,853	14,809	14,853
14,682	14,634	14,682	14,682	14,634	14,724	14,724	14,682	14,724	14,724	14,766	14,724	14,766	14,724	14,766	14,810	14,766	14,810	14,810	14,854	14,810	14,854	14,854	14,810	14,854
14,683	14,635	14,683	14,683	14,635	14,725	14,725	14,683	14,725	14,725	14,767	14,725	14,767	14,725	14,767	14,811	14,767	14,811	14,811	14,855	14,811	14,855	14,855	14,811	14,855
14,684	14,636	14,684	14,684	14,636	14,726	14,726	14,684	14,726	14,726	14,768	14,726	14,768	14,726	14,768	14,812	14,768	14,812	14,812	14,856	14,812	14,856	14,856	14,812	14,856
14,685	14,637	14,685	14,685	14,637	14,727	14,727	14,685	14,727	14,727	14,769	14,727	14,769	14,727	14,769	14,813	14,769	14,813	14,813	14,857	14,813	14,857	14,857	14,813	14,857
14,686	14,638	14,686	14,686	14,638	14,728	14,728	14,686	14,728	14,728	14,770	14,728	14,770	14,728	14,770	14,814	14,770	14,814	14,814	14,858	14,814	14,858	14,858	14,814	14,858
14,687	14,639	14,687	14,687	14,639	14,729	14,729	14,687	14,729	14,729	14,771	14,729	14,771	14,729	14,771	14,815	14,771	14,815	14,815	14,859	14,815	14,859	14,859	14,815	14,859
14,688	14,640	14,688	14,688	14,640	14,730	14,730	14,688	14,730	14,730	14,772	14,730	14,772	14,730	14,772	14,816	14,772	14,816	14,816	14,860	14,816	14,860	14,860	14,816	14,860
14,689	14,641	14,689	14,689	14,641	14,731	14,731	14,689	14,731	14,731	14,773	14,731	14,773	14,731	14,773	14,817	14,773	14,817	14,817	14,861	14,817	14,861	14,861	14,817	14,861
14,690	14,642	14,690	14,690	14,642	14,732	14,732	14,690	14,732	14,732	14,774	14,732	14,774	14,732	14,774	14,818	14,774	14,818	14,818	14,862	14,818	14,862	14,862	14,818	14,862
14,691	14,643	14,691	14,691	14,643	14,733	14,733	14,691	14,733	14,733	14,775	14,733	14,775	14,733	14,775	14,819	14,775	14,819	14,819	14,863	14,819	14,863	14,863	14,819	14,863
14,692	14,644	14,692	14,692	14,644	14,734	14,734	14,692	14,734	14,734	14,776	14,734	14,776	14,734	14,776	14,820	14,776	14,820	14,820	14,864	14,820	14,864	14,864	14,820	14,864
14,693	14,645	14,693	14,693	14,645	14,735	14,735	14,693	14,735	14,735	14,777	14,735	14,777	14,735	14,777	14,821	14,777	14,821	14,821	14,865	14,821	14,865	14,865	14,821	14,865
14,694	14,646	14,694	14,694	14,646	14,736	14,736	14,694	14,736	14,736	14,778	14,736	14,778	14,736	14,778	14,822	14,778	14,822	14,822	14,866	14,822	14,866	14,866	14,822	14,866
14,695	14,647	14,695	14,695	14,647	14,737	14,737	14,695	14,737	14,737	14,779	14,737	14,779	14,737	14,779	14,823	14,779	14,823	14,823	14,867	14,823	14,867	14,867	14,823	14,867
14,696	14,648	14,696	14,696	14,648	14,738	14,738	14,696	14,738	14,738	14,780	14,738	14,780	14,738	14,780	14,824	14,780	14,824	14,824	14,868	14,824	14,868	14,868	14,824	14,868
14,697	14,649	14,697	14,697																					

3760 Virginia Individual Income Tax Return 1984

Form 3760 Virginia Individual Income Tax Return 1984. Includes sections for Personal Exemptions, Federal Adjusted Gross Income, Deductions, and Credits. Includes a table for Personal Exemptions with columns for Yourself, Spouse, and Dependents.

Form 3760 Virginia Individual Income Tax Return 1984, Page 2. Includes sections for Federal Adjusted Gross Income, Deductions, and Credits. Includes a table for Federal Adjusted Gross Income with columns for Column A and Column B.

Reporting Forms

760F Underpayment of 1984 Virginia Estimated Tax by Farmers and Fisherspersons

Attach this form to Form 760, 763 or 760PY

For calendar year 1984 or fiscal year beginning _____, 1984 and ending _____, 19_____

Name (PLEASE PRINT. If joint return of husband and wife, use first names and middle initials of both.)		Last name		My Social Security No.
Home Address (Number and street or rural route)		(State)	(Zip Code)	Spouse's S.S. No. if joint return (For joint return only)

PART I How To Figure Your Underpayment

If you meet any of the exceptions (see instruction F) which void the addition to tax, omit lines 3 and 4 and go directly to line 5.

1. 1984 tax (see instruction B)	\$
2. Enter 66 2/3% of the amount shown on line 1	\$
3. Amounts withheld and amounts of estimated tax paid or credited by January 15, 1985	\$
4. Underpayment of estimated tax (subtract line 3 from line 2)	\$
PART II Exceptions Which Void the Underpayment (See instruction F)	
5. Exception 1 — Tax shown on 1983 return	\$
6. Exception 2 — Tax based on 1983 income using 1984 rates and exemptions	\$
PART III How To Figure the Addition to Tax (Complete lines 7 through 10)	
7. Amount of underpayment (from line 4)	\$

8. Number of days from January 15, 1985 to date of payment or May 1, 1985, whichever is earlier	
9. Multiply line 8 by the daily rate .0006 (13 1/2% per annum)	\$
10. Addition to tax. Multiply the amount on line 7 by line 9. Check the box at the bottom of your income tax return, enter the addition to tax amount in the space provided, and attach your check for that amount to the face of the return.	\$

501023R Rev. 11-84

INSTRUCTIONS

Definition of farmers and fisherspersons. For the purpose of Virginia estimated income tax, a farmer or fisherperson is defined by law as an individual having an estimated Virginia gross income from farming or fishing for the taxable year which is at least two-thirds (66 2/3%) of the total estimated Virginia gross income for the taxable year.

A. Purpose of the form. If you are an individual taxpayer who is a qualified farmer or fisherperson, you may use this form to determine whether your income tax was sufficiently paid throughout the year by withholding and/or by timely filed installment payments of estimated taxes. If it was not, you may owe an addition to tax (computed at the applicable daily interest rate). This form will help you make the foregoing determination. You may avoid payment of the addition to tax by qualifying under either one of the two exceptions set out in instruction F below.

B. Amount of 1984 Virginia tax. The figure to be entered on Line 1 by a resident of this state is the amount on Line 14 of Form 760 for 1984, less allowable credits (1) for net income tax paid another state and/or (2) for age 62 and over and/or (3) for Neighborhood Assistance Act and/or (4) for renewable energy source expenditure and/or (5) for Urban Enterprise Zone Act. The figure to be entered on this line by a nonresident of this state is the amount on Line 15 of Form 763 for 1984, less allowable credits on Lines 16(d), 16(e), 16(f) and/or 16(g). The figure to be entered on this line by a part-year resident of this state is the amount on Line 14 of Form 760PY for 1984, less allowable credits on Lines 15(d), 15(e), 15(f), 15(g) and/or 15(h).

C. Filing an estimate and paying the tax. In general, if at least two-thirds of your Virginia gross income is from farming or fishing, you may file the declaration on or before January 15, 1985, instead of May 1, 1984, but you must then pay the entire amount of estimated tax (line 3 of declaration). However, if you file your 1984 income tax return on or before March 1, 1985, and pay the total tax at that time, you need not file a declaration for 1984.

D. Fiscal year taxpayers. If you filed your tax return on a fiscal year basis, change the dates to correspond to your fiscal year.

E. Income tax withheld. Tax withheld during the year may be considered paid on the required installment date.

F. Exceptions which void the additional charge. No additional charge will be imposed if your 1984 withholding and/or timely estimated tax payments (amounts shown on Line 3) equal or exceed the amount determined under one of the following exceptions. If neither of the exceptions will void the additional charge, complete the applicable lines to figure the amount of such charge. If exception 2 is applicable, attach a separate sheet showing the computations.

Exception 1: Prior year's tax. This exception applies if your withholding and/or timely estimated tax payments for the taxable year 1984 equal or exceed the tax shown on your return for the taxable year 1983 if a return showing a liability for tax was filed for 1983 and such taxable year was a period of twelve months.

Exception 2: Tax on prior year's income using 1984 rates and exemptions. This exception applies if your withholding and/or timely estimated tax payments for the taxable year 1984 equal or exceed an amount that would have been due by recomputing your tax for the taxable year 1983 based on the facts shown on your return for, and the law applicable to, that taxable year but using 1984 rates and personal exemptions.

G. How to figure the additional charge. If your withholding and/or timely estimated tax payments for the taxable year 1984 (Line 3) do not equal or exceed the amount determined under one of the exceptions, complete Lines 7 through 10 to determine the amount of the addition to tax.

763 Virginia Nonresident Income Tax Return 1984

Part-Year Residents: If you or your spouse moved into or out of Virginia in 1984 you may have to use Form 760PY.

Department of Taxation
For calendar year 1984 or taxable year beginning 1984 and ending 1984 and ending 1984

First name and initial (if joint return, enter both) Last name
Present home address (number and street or rural route) ZIP code
City, town or post office and state
Your social security number
Spouse's social security number
Your occupation
Spouse's occupation
Give name of your state of residence
Name of City or County in which principal place of business, employment, or income source in Virginia is located

FILING STATUS (Check Only One)

1 Single
2 Married, filing joint return (Both must have Virginia taxable income)
3 Married, wife (husband) had no income from any source
4 Married, filing separate returns (Do not claim spouse's exemptions or deductions)

5 Federal adjusted gross income (Federal Form 1040, 1040A or 1040EZ)
6 Additions from line 28 (Caution: Married Taxpayers see line 27)
7 Total (add lines 5 and 6)
8 Enter total amount for Personal Exemptions claimed above
9 Subtractions from line 7
10 Deductions (a) If standard, from Part III 2nd (b) If itemized, from Part IV (c) Child and dependent care (Attach Form 2441 or Part IV, Schedule I, Form 1040A) (d) Other deductions from Schedule A (Attach Schedule A) (e) Charitable contributions (Attach Schedule C) (f) Other deductions from Schedule A (Attach Schedule A) (g) State and local income taxes claimed as an itemized deduction on federal Schedule A
11 Total (add lines 8, 9, and 10)
12 Taxable income computed as a resident (subtract line 11 from line 7)
13 Enter percentage from Schedule I (Form 763) and attach Schedule I
14 Nonresident taxable income - line 12 multiplied by % in line 13

INCOME TAX: From Tax Table or Tax Rate Schedule

15 CREDITS:
(a) Virginia income tax withheld as shown on attached wage and tax statements
(b) 1984 Virginia income tax payments (include amount allowed as credit from 1983)
(c) Payments made with Extension of Time to File
(d) State of residence tax credit from Part V
(e) Tax credit for age 64 and over from Part VI
(f) Neighborhood Assistance Act (Attach Certificate)
(g) Urban Enterprise Zone (Attach Form 301)
(h) Total credits (add lines (b), (c), (d), (e), (f) and (g) and enter on line 16)
16 If line 15 is larger than line 16 enter **BALANCE DUE**
17 If line 16 is larger than line 15 enter **OVERPAYMENT**
18 Amount of line 18 to be **CREDITED** on 1985 estimated tax
19 Total (subtract line 19 from line 16)
20 **AUTHORIZED DEDUCTIONS FROM REFUND** (see instructions)
(a) Virginia Nonresidents Wildlife Program Contribution
(b) Virginia Democratic Party Contribution
(c) Virginia Republican Party Contribution
Total (add lines a, b and c)

21 Amount to be **REFUNDED** to you (subtract line 21 from line 20)
22 Check if Form 760C (760PY) is attached. Enter amount: \$
(See page 1 of instructions.)

23 Deduction for married couple when both work
24 Limit on obligations of other states
25 Limit on obligations of other states
26 50% of federal AGCS deduction from Va. Form 302, Part I, line 1 (Attach Form 302)
27 Other - ATTACH SCHEDULE of explanation
28 Total - Enter this amount on line 9

PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (to the extent included)

29 State income tax refund or credit reported on other federal Form 1040
30 Additional deduction of \$400 for each "65-over" exemption
31 Interest or dividends on obligations or securities of the United States exempt from state income tax but not from federal income tax
32 Benefits subject to federal income taxation due to Section 86 of the Internal Revenue Code
33 Amount of disability income used to increase the federal disability income tax credit for individuals under age 65 (see instructions) Attach Schedule R
34 20% of qualifying farm AGCS deductions from Va. Form 302, Part II, line 2 (Attach Form 302)
35 Retirement income benefits of this State, its subdivisions and agencies (see instructions)
36 Other - ATTACH SCHEDULE of explanation
37 Total - Enter this amount on line 9

PART III - VIRGINIA STANDARD DEDUCTION
(a) Compute amount in (a) or (b) according to filing status selected on Page 1.
(b) If you claim itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return. (See instructions.)
(c) Filing status 3 or 4, \$400 or 1 1/2% of line 5 (not to exceed \$1,000), whichever is the greater amount. Enter here and on line 10a)
(d) Filing status 3 or 4, \$400 or 1 1/2% of line 5 (not to exceed \$1,000), whichever is the greater amount. Enter here and on line 10a)
NOTE: If you received a lump-sum distribution, see instructions, p. 4

PART IV - ITEMIZED DEDUCTIONS (see instructions, p. 4)
(a) Total itemized deductions from Schedule A (Attach Schedule A) (b) Total amount of state and local income taxes claimed as an itemized deduction on federal Schedule A
38 Total amount of state and local income taxes claimed as an itemized deduction on federal Schedule A
39 Total amount of state and local income taxes claimed as an itemized deduction on federal Schedule A
40 Total amount of state and local income taxes claimed as an itemized deduction on federal Schedule A
41 Total Virginia deductions (add lines 38 and 39) Enter on line 10b)
42 Enter total amount for Personal Exemptions claimed above
43 Enter percentage from Schedule I (Form 763) and attach Schedule I
44 Nonresident taxable income - line 12 multiplied by % in line 13
45 INCOME TAX: From Tax Table or Tax Rate Schedule
46 CREDITS:
(a) Virginia income tax withheld as shown on attached wage and tax statements
(b) 1984 Virginia income tax payments (include amount allowed as credit from 1983)
(c) Payments made with Extension of Time to File
(d) State of residence tax credit from Part V
(e) Tax credit for age 64 and over from Part VI
(f) Neighborhood Assistance Act (Attach Certificate)
(g) Urban Enterprise Zone (Attach Form 301)
(h) Total credits (add lines (b), (c), (d), (e), (f) and (g) and enter on line 16)
47 If line 15 is larger than line 16 enter **BALANCE DUE**
48 If line 16 is larger than line 15 enter **OVERPAYMENT**
49 Amount of line 18 to be **CREDITED** on 1985 estimated tax
50 Total (subtract line 19 from line 16)
51 **AUTHORIZED DEDUCTIONS FROM REFUND** (see instructions)
(a) Virginia Nonresidents Wildlife Program Contribution
(b) Virginia Democratic Party Contribution
(c) Virginia Republican Party Contribution
Total (add lines a, b and c)

52 Amount to be **REFUNDED** to you (subtract line 21 from line 20)
53 Check if Form 760C (760PY) is attached. Enter amount: \$
(See page 1 of instructions.)

23 Deduction for married couple when both work
24 Limit on obligations of other states
25 Limit on obligations of other states
26 50% of federal AGCS deduction from Va. Form 302, Part I, line 1 (Attach Form 302)
27 Other - ATTACH SCHEDULE of explanation
28 Total - Enter this amount on line 9

PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (to the extent included)

29 State income tax refund or credit reported on other federal Form 1040
30 Additional deduction of \$400 for each "65-over" exemption
31 Interest or dividends on obligations or securities of the United States exempt from state income tax but not from federal income tax
32 Benefits subject to federal income taxation due to Section 86 of the Internal Revenue Code
33 Amount of disability income used to increase the federal disability income tax credit for individuals under age 65 (see instructions) Attach Schedule R
34 20% of qualifying farm AGCS deductions from Va. Form 302, Part II, line 2 (Attach Form 302)
35 Retirement income benefits of this State, its subdivisions and agencies (see instructions)
36 Other - ATTACH SCHEDULE of explanation
37 Total - Enter this amount on line 9

PART III - VIRGINIA STANDARD DEDUCTION
(a) Compute amount in (a) or (b) according to filing status selected on Page 1.
(b) If you claim itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return. (See instructions.)
(c) Filing status 3 or 4, \$400 or 1 1/2% of line 5 (not to exceed \$1,000), whichever is the greater amount. Enter here and on line 10a)
(d) Filing status 3 or 4, \$400 or 1 1/2% of line 5 (not to exceed \$1,000), whichever is the greater amount. Enter here and on line 10a)
NOTE: If you received a lump-sum distribution, see instructions, p. 4

PART IV - ITEMIZED DEDUCTIONS (see instructions, p. 4)
(a) Total itemized deductions from Schedule A (Attach Schedule A) (b) Total amount of state and local income taxes claimed as an itemized deduction on federal Schedule A
38 Total amount of state and local income taxes claimed as an itemized deduction on federal Schedule A
39 Total amount of state and local income taxes claimed as an itemized deduction on federal Schedule A
40 Total amount of state and local income taxes claimed as an itemized deduction on federal Schedule A
41 Total Virginia deductions (add lines 38 and 39) Enter on line 10b)
42 Enter total amount for Personal Exemptions claimed above
43 Enter percentage from Schedule I (Form 763) and attach Schedule I
44 Nonresident taxable income - line 12 multiplied by % in line 13
45 INCOME TAX: From Tax Table or Tax Rate Schedule
46 CREDITS:
(a) Virginia income tax withheld as shown on attached wage and tax statements
(b) 1984 Virginia income tax payments (include amount allowed as credit from 1983)
(c) Payments made with Extension of Time to File
(d) State of residence tax credit from Part V
(e) Tax credit for age 64 and over from Part VI
(f) Neighborhood Assistance Act (Attach Certificate)
(g) Urban Enterprise Zone (Attach Form 301)
(h) Total credits (add lines (b), (c), (d), (e), (f) and (g) and enter on line 16)
47 If line 15 is larger than line 16 enter **BALANCE DUE**
48 If line 16 is larger than line 15 enter **OVERPAYMENT**
49 Amount of line 18 to be **CREDITED** on 1985 estimated tax
50 Total (subtract line 19 from line 16)
51 **AUTHORIZED DEDUCTIONS FROM REFUND** (see instructions)
(a) Virginia Nonresidents Wildlife Program Contribution
(b) Virginia Democratic Party Contribution
(c) Virginia Republican Party Contribution
Total (add lines a, b and c)

52 Amount to be **REFUNDED** to you (subtract line 21 from line 20)
53 Check if Form 760C (760PY) is attached. Enter amount: \$
(See page 1 of instructions.)

INSTRUCTIONS FOR PREPARING

PART-YEAR RESIDENT

VIRGINIA INDIVIDUAL INCOME TAX

RETURNS FOR 1984



Commonwealth of Virginia
Department of Taxation
Richmond, Virginia

SPECIAL INSTRUCTIONS FOR PART-YEAR RESIDENTS

Virginia Individual Income Tax Return Form 760PY

Caution: You must first see instructions for preparing Virginia Resident Individual Income Tax Return (Form 760) for 1984.

PART-YEAR RESIDENTS
Virginia income tax filing requirements are the same for part-year residents as for taxpayers residing in the state for the entire year, except for the personal exemptions shown. Therefore, the information required on Virginia Individual Income Tax Return Form 760PY for 1984 are applicable. Part-year residents should review those instructions before beginning the preparation of Form 760PY.

Explained below are the basic points, together with other requirements, which apply to any part-year resident.

A part-year resident of this state who derives his/her entire federal adjusted gross income from sources within this state can file a return (Form 760 or 760EZ) as though he/she had resided within this state for the entire taxable year. This will allow the return filer full personal exemptions rather than the reduced number of exemptions based on their period of residence within Virginia.

WHERE TO GET FORMS

Forms are available at the office of the Commissioner of the Revenue or Director of Finance in your county or city. Failure to receive forms does not relieve you of your obligation to file before the deadline.

WHERE TO GET HELP

If you are unable to prepare your own return or need assistance, call or visit the Commissioner of the Revenue or Director of Finance for your county or city, or the Department of Taxation. You should bring a complete copy of your federal Form 1040, 1040A or 1040EZ when visiting these offices or have a copy available when calling for assistance. Written requests for information may be addressed to the Department of Taxation, Box 5-L, Richmond, VA 23262. Alternative Taxpayer Assistance Section, Telephone information is also available from the Department of Taxation. (804) 257-8031.

FILING STATUS

If husband and wife were married on or before December 31, and filed a joint federal return, they may file a combined or joint state return, irrespective of the fact that they did not move to Virginia on the same date of the taxable year, or that one of them was a resident during the entire year and the other spouse moved to Virginia during the year. A part-year resident (Part-YR) must be filed if the resident spouse for the taxable year desires to receive the benefit of the personal exemption of the part-year resident who received no Virginia income.

EXEMPTIONS

Complete the personal exemption schedule by entering the exact number of your dependents in the appropriate box. The money amount of personal exemptions must be prorated prior to entering them on line 4 of the A Part Schedule for 1984. Prorating is accomplished by dividing the total number of exemptions by the number of months the taxpayer was a resident in this state. The prorated amount must be reduced to an

exemption as the number of days you resided in Virginia during the taxable year bears to 365 days. When both spouses are filing in Virginia and have different periods of residence in Virginia, the exemptions claimed by each spouse must be prorated on the basis of his/her period of residence. If you are on a joint return, the prorated deduction of line 4 of Form 760PY (the prorated amount of \$400 if both are 65 or over) is prorated and does not apply to your dependents. The \$400 additional deduction(s) must be prorated in the same manner as your exemptions before making the entry on line 8(b).

FEDERAL ADJUSTED GROSS INCOME AND PART-YEAR RESIDENT ADJUSTMENTS

Please complete the Schedule of Income and Adjustments before preparing Form 760PY. Your return will not be accepted as complete unless this schedule is completed.

The purpose of the Schedule of Income and Adjustments is to allocate the items that constitute federal adjusted gross income between Virginia and another state. Column 1 is an abridged version of a federal Form 1040, 1040A or 1040EZ. Lines 1 through 5 of the Schedule of Income and Adjustments are used to report all income. The total on line 4 should equal the total on your federal return. Lines 6(a) through 6(c) of the Schedule of Income and Adjustments should be used to report all adjustments to income that are reflected on the federal return. Line 7 of Column 1 must equal the federal adjusted gross income reported on federal Form 1040, 1040A or 1040EZ. Each of the items contained in Column 1 must be allocated to either Virginia (Column 2) or the other state (Column 3). The allocation should be based on the facts that would apply if a resident when you received the income or had the expense.

NOTE: If claiming Filing Status 4, "Married filing separately on income earned return," complete the "Schedule of Income and Adjustments" in accordance with the instructions that follow Line 1 through Line 7.

Line 1: Enter in Column 1 the total amount of wages as shown on federal Form 1040, 1040A or 1040EZ. In Column 2, enter the portion of wages attributable to your period of residence in Virginia. Enter the balance of your wages in Column 3.

Line 2: Enter in Column 1 the total amount of interest and dividends (less exclusion) as shown on federal Form 1040, 1040A or 1040EZ. In Column 2, enter the portion of the interest and dividends (less exclusion) that is attributable to your period of residence in Virginia. The balance of your interest and dividends (less exclusion) should be entered in Column 3.

Line 3: Enter in Column 1 the net amount of other income as shown on federal Form 1040 or 1040A. This includes, but is not limited to, refunds of state and local income taxes, amounts received by business income taxable pensions and capital gains. Enter in Column 2 the portion of this income that

Virginia. Enter in Column 3 the balance of other income which is attributable to your period of residence in the other state.
Line 4: Total lines 1, 2, and 3.
Line 5: Adjustments to Income.

Line 5(a): Enter in Column 1 moving expenses deducted on federal Form 1040. If you moved to Virginia, consider such expenses attributable to Virginia income and enter the amount in Column 2. If you moved out of Virginia, consider the expenses attributable to the state to which you moved and enter in Column 3.

Line 5(b): Enter in Column 1 the deduction for a married couple when both work, if claimed on federal Form 1040 or 1040A. If you are using Filing Status 4, "Married filing separately on this combined return," be sure to enter this amount in the Schedule of Income and Adjustments that applies to the spouse who qualified for this federal deduction. In Column 2, enter the amount that is attributable to your period of residence in Virginia. This is computed by multiplying the amount of the deduction from federal Form 1040A by the ratio of your qualified earned income attributable to Virginia to your total Qualified Earned Income.
Your Federal Qualified Earned Income (Schedule W) Federal Deduction X Married Couple When Both Work

Also, enter this same amount in the additons section on line 22 in the appropriate column in Column 3, enter the balance of your deduction for a married couple when both work.

Line 5(c): Enter in Column 1 all other adjustments to income as shown on federal Form 1040. This includes, but is not limited to, employee business expenses, payments to an IRA, alimony paid and any disability income exclusion. In Column 2, enter the portion of these adjustments attributable to your period of residence in Virginia. Enter in Column 3 the balance of any adjustments to income. For the full instructions regarding the treatment of these items as a resident in Virginia, it would be prudent to

Line 6: Total lines 5(a), 5(b), and 5 (c)
Line 7: Subtract line 6 from line 4 and enter balance here. The total of Column 1 must equal your federal adjusted gross income on your federal return. If using Filing Status 4, the total of Columns A and B on both Schedules of Income and Adjustments must equal your federal adjusted gross income as shown on federal Form 1040 or 1040A. Enter the total of Column A and B on your federal return. Enter the total of Column 2 on your federal return. Enter the total of Column 3 on your federal return.

Line 8: Total lines 5(a), 5(b), and 5 (c)
Line 9: Subtract line 8 from line 4 and enter balance here. The total of Column 1 must equal your federal adjusted gross income on your federal return. If using Filing Status 4, the total of Columns A and B on both Schedules of Income and Adjustments must equal your federal adjusted gross income as shown on federal Form 1040 or 1040A. Enter the total of Column A and B on your federal return. Enter the total of Column 2 on your federal return. Enter the total of Column 3 on your federal return.

SPECIAL INSTRUCTIONS FOR PART-YEAR RESIDENTS Virginia Individual Income Tax Return Form 760PY

Caution: You must first see instructions for preparing Virginia Resident Individual Income Tax Return (Form 760) for 1984

PART-YEAR RESIDENTS

Virginia income tax filing requirements are the same for part-year residents as for taxpayers residing in the state for the entire year, except for the differences explained below. Therefore, the information contained in the "Instructions for Preparing Virginia Individual Income Tax Returns for 1984" are applicable. Part-year residents should review Form 760PY before beginning the preparation of Form 760PY.

Explained below are the basic points, together with other requirements, which apply to any part-year resident.

A part-year resident of this state who derives his/her entire federal adjusted gross income from sources within this state can file a return (Form 760 or 760EZ) as though he/she had resided within this state for the entire taxable year. This will allow them to claim their full personal exemptions rather than prorating such exemptions based on their periods of residence within Virginia.

WHERE TO GET FORMS

Forms are available at the office of the Commissioner of the Revenue or Director of Finance in your county or city. If you are unable to obtain forms, you may request that they be mailed to you. You do not receive your own obligation to file before the deadline.

WHERE TO GET HELP

If you are unable to prepare your own return or need assistance, call or visit the Commissioner of the Revenue or Director of Finance for your county or city, or the Department of Taxation. You should bring a complete copy of your federal Form 1040, 1040A, or 1040EZ when visiting these offices or have a copy available when calling for assistance. Written requests for information may be addressed to Department of Taxation, Box 6-L, Richmond, VA 23262. Attention: Taxpayer Assistance. Send no money. Response information is also available from the Department of Taxation: (804) 257-5831.

FILING STATUS

If husband and wife were married on or before December 31, and filed a joint federal return, they may file a combined or joint state return, irrespective of the fact that they did not move to Virginia on the same date of the taxable year, or that one spouse was a resident during the entire year and the other spouse moved to Virginia during the year. A joint return (Form 760PY) must be filed if the return is for the entire year (desires to take the benefit of the personal exemption of the part-year resident who received no Virginia income).

EXEMPTIONS

Complete the personal exemption schedule by entering the exact number of exemptions claimed in the appropriate box. The money amount of personal exemptions must be prorated prior to making an entry on line 8(a). A Rollover Schedule for proration exemptions is provided on page 4 of these instructions. The money amount of your personal exemption must be reduced to an

exemption as the number of days you resided in Virginia during the taxable year bears to 365 days. When both spouses are filing in Virginia and have different periods of residence in Virginia, the exemptions claimed by each spouse must be prorated on the basis of his/her period of residence. If you or your wife/husband were 65 or over on December 31, 1984, an additional deduction of \$400 is allowable for each 65 or over exemption (not both are 65 or over). This provision does not apply to part-year residents. The \$400 additional deduction(s) must be entered in the same manner as your exemptions before making the entry on line 8(b).

FEDERAL ADJUSTED GROSS INCOME AND PART-YEAR RESIDENT ADJUSTMENTS

Please complete the Schedule of Income and Adjustments before preparing Form 760PY. Your return will not be accepted as complete unless this schedule is completed.

The purpose of the Schedule of Income and Adjustments is to allocate the items that constitute federal adjusted gross income between Virginia and another state. Column 1 is an abbreviated version of a federal Form 1040, 1040A, or 1040EZ. Lines 1 through 3 of this Schedule of Income and Adjustments should be used to report all income. The amount on line 4 should equal total income on your federal Form 1040, 1040A, or 1040EZ. Schedule of Income and Adjustments will be used to report all adjustments to income that are reflected on the federal return. Line 7 of Column 1 must equal the federal adjusted gross income reported on federal Form 1040, 1040A, or 1040EZ. Each of the items contained in Column 1 must be allocated to either Virginia (Column 2) or the other state (Column 3). The allocation should be based on where you were a resident when you received the income or paid the expense.

NOTE: If claiming Filing Status 4, "Married filing separately on this combined return," complete the Schedule of Income and Adjustments separately for both spouses. See instructions for instructions that follow Line 1 through Line 7.

Line 1: Enter in Column 1 the total amount of wages as shown on federal Form 1040, 1040A, or 1040EZ. In Column 2, enter the portion of wages attributable to your period of residence in Virginia. Enter the balance of your wages in Column 3.

Line 2: Enter in Column 1 the total amount of interest and dividends (less exclusion) as shown on federal Form 1040, 1040A, or 1040EZ. In Column 2, enter the portion of the interest and dividends (less exclusion) that is attributable to your period of residence in Virginia. The balance should be entered in Column 3.

Line 3: Enter in Column 1 the net amount of other income as shown on federal Form 1040, 1040A, or 1040EZ. This includes, but is not limited to, refunds of state and local income taxes, alimony received, business income, taxable pensions and capital gains. In Column 2, enter the portion of this income that

Page 2

If the Schedule of Income and Adjustments is properly filled out, Columns 2 and 3 should equal your federal adjusted gross income as shown in Column 1.

ALLOCATION OF VIRGINIA MODIFICATIONS

The same modifications must be made to federal adjusted gross income on the part-year return (Form 760PY) that are made to federal adjusted gross income on the full-year resident return (Form 760). The following two sections on Additions and Subtractions explain how the same modifications should be allocated to the part-year resident's federal adjusted gross income for 1984.

1. Additions to Federal Adjusted Gross Income (to the extent excluded from federal adjusted gross income).

The income to be added on lines 23, 24 and 25 is income received during that part of the year you were a resident of Virginia. See the section in the "Instructions for Preparing Virginia Individual Income Tax Returns for 1984" under Additions to Federal Adjusted Gross Income for more information on these items.

The amount to be added on line 22 is the pro-rata share of the stock that is attributable to you when both work that is attributable to your period of residence in Virginia. This is computed by multiplying the amount of the federal deduction (from federal Form 1040, 1040A, or 1040EZ) for Schedule 1, Part II if filing Form 1040, 1040A, or 1040EZ, by your qualified earned income attributable to Virginia. This is computed by multiplying the amount of the federal deduction (from federal Form 1040, 1040A, or 1040EZ) for Schedule 1, Part II if filing Form 1040, 1040A, or 1040EZ, by your qualified earned income attributable to Virginia.

The amount to be added on line 25 is the portion of Federal Adjusted Gross Income, in Column 3, applicable to your period of Virginia residency.

2. Subtractions from Federal Adjusted Gross Income (to the extent included in federal adjusted gross income).

Line 5(c): Enter in Column 1 all other adjustments to income as shown on federal Form 1040. This includes, but is not limited to, employee business expenses, payments to an IRA, alimony paid and any disability income exclusion. In Column 2, enter the portion of these adjustments that is attributable to your period of residence in Virginia. Enter in Column 3 the balance of any adjustments that are attributable to the other state you were a resident in, Virginia. If you were a resident in Virginia, it would be treated to

Line 6: Total lines 5(a), 5(b), and 5(c).

Line 7: Subtract line 6 from line 4 and enter balance here. The total of Column 1 must equal your federal adjusted gross income on your federal return. If using Filing Status 4, the total of Columns A1 and B1 on both Schedules of Income and Adjustments must equal your federal adjusted gross income as shown on federal Form 1040 or 1040A. Enter the totals of Column A1 and B1 on line 5, Form 760PY. If you are filing Form 760PY, be sure to enter the total of both Columns A1

The income to be subtracted on lines 28, 30, 31, 32, 34, and 35 is income received during the part of the year you were a Virginia resident. The income to be subtracted on line 29 is the amount of the deduction on line 23 of the Schedule of Income and Adjustments.

The income to be subtracted on line 33 is the amount on Part II, line 2, Virginia Form 760, Computation of ACERS Depreciation Adjustments.

See the section in the "Instructions for Preparing Virginia Individual Income Tax Returns for 1984" under Subtractions from Federal Adjusted Gross Income for more information on these items.

STANDARD DEDUCTION

The standard deduction, if claimed, must be prorated based on the Virginia portion of the federal adjusted gross income compared to the total federal adjusted gross income. First divide the amount of your Virginia portion of your total federal adjusted gross income [line 37(b)] by your total federal adjusted gross income [line 37(a)] and enter the percentage to one decimal (example: 00.09) on line 37 (c). Next, compute a full-year resident's deduction as if you were a full-year resident on line 37 (d). Finally, multiply line 37 (d) or 37 (f). Finally, multiply line 37 (e), 37 (g) or 37 (h) by the percentage on line 37 (c). Enter the result on line 37.

ITEMIZED DEDUCTIONS

If you itemized deductions for federal purposes, you must itemize your deductions on your Virginia return. Your itemized deductions on Form 760PY are limited to those items for which the proration was made while a Virginia resident. Enter the total from line 40 on line 10 (b).

CHILD AND DEPENDENT CARE DEDUCTION

You are eligible to claim a deduction for child and dependent care expenses on your Virginia return only if you were eligible to claim a "Credit for Child and Dependent Care Expenses" on your federal return.

The deduction for child and dependent care expenses on Form 760PY is limited to the amount of employment-related expenses paid in 1984 during your period of Virginia residency. Enter the appropriate amount on line 10 (b), Form 760PY.

OUT-OF-STATE TAX CREDITS

Please note that no tax credit is allowable for taxes paid to the state from which you moved because Virginia does not tax you on this income. If, however, you were taxed as a non-resident of such other state on Virginia income since moving to Virginia, you may be eligible for a credit. See the instructions for "Instructions for Preparing Virginia Individual Income Tax Returns for 1984" for instructions on computing the credit.

CREDIT FOR TAXPAYERS AGE 62 AND OVER

A credit for taxpayers age 62 and over is available to taxpayers who file Form 760PY. Please refer to the line-by-line instructions on page 10 of the "Instructions for Preparing Virginia Individual Income Tax Returns for 1984" for information about this credit. If you are eligible for this credit, complete lines 48 through 50 on Form 760PY. Enter the computation along the procedure and instructions on page 11 of Form 760PY on top of your page 2.

ATTACH COMPLETE COPY OF YOUR FEDERAL INCOME TAX RETURN (FORM 1040, 1040A OR 1040EZ) TO FORM 760PY

DETACH

(Attach to bottom of page 1, Form 760PY)

Column A	Column B
48 Enter credit base amount, see page 10, "Instructions for Preparing Virginia Individual Income Tax Returns for 1984" for details. Enter on line 48 of Form 760PY.	46
49 Enter your federal adjusted gross income from line 5 of Form 760PY.	47
50 Income tax before credit computation, from line 5 of Form 760PY.	49
51 Multiply line 49 by 2.	50
52 Subtract line 50 from line 49 and enter excess, if any.	51
53 Subtract line 52 from line 48 and enter excess, if any.	52
54 Multiply line 53 by 54.54 (6%).	53
55 Enter the Virginia individual income tax liability (from line 10) from line 10 of Form 760PY. If you are filing Form 760PY, enter on line 15(a).	54
56 The balance of line 55, an amount of \$5,000. Enter on line 15(a).	55

FORM 500-E
Department of Taxation
Box 1500
Richmond, Va. 23212

COMMONWEALTH OF VIRGINIA
APPLICATION FOR EXTENSION OF TIME TO FILE
CORPORATION INCOME TAX RETURN

PART I

For taxable year beginning _____, 19 _____, and ending _____, 19 _____

Name	Federal Employer Identification Number
Street Address	
City, State and Zip Code	Check Type of Return <input type="checkbox"/> 500 <input type="checkbox"/> 500S

If a Virginia consolidated or combined return will be filed, Complete PART V on the reverse side.

MUST CHECK ONE:

- a. Federal automatic extension to _____ Date
- b. No federal extension requested. Virginia extension requested to _____ Date
(If this block checked, state reason for request below.)

PART II

Tentative Tax Return if Form 500 to be Filed

1. Tentative Tax for Taxable Year	\$ _____
2. Less: (A) Estimated Tax Credits	_____
(B) Payments with Prior Extension Request	_____
3. Balance due: Attach payment voucher with remittance	\$ _____

NOTE: If any amount of tax is underestimated, interest accrues at the rate established pursuant to Section 6621 of the Internal Revenue Code. In addition, if the underestimation of the balance of tax due exceeds 10% of the actual tax liability, there shall be added as a penalty an amount equal to 1/2 of 1% per month for each month or fraction thereof from the original due date of the return to the date of payment, as provided by Section 58.1-453 of the Code of Virginia.

(Signature of Officer or Agent) (Title) (Date)

Note: No reply will be made unless application is denied.

A copy of this application must be attached to the Corporation Income Tax Return when filed.

PART III

Notice to Applicant: Your request has been denied.

- a. The application was filed after the due date of the return. The corporation should file its return without further delay.
- b. Careful consideration has been given to the reasons and other data given in the corporation's application, and it has been determined that the extension is not warranted. The corporation should file its return by the regular due date.
- c. A maximum 6 month extension until _____ has already been granted.

(Date) See Other Sirle Supervisor

2601008

PART IV

If a copy of this application is to be returned to the taxpayer at an address other than that shown on the front of the form, or to an agent acting for the taxpayer, please complete the section below:

Please Print or Type	Name
	Number and street
	City or town, State and ZIP code

PART V

If a Virginia consolidated or combined return will be filed, list below corporations to be included.

Name	Identification Number

INSTRUCTIONS

- Complete this form in duplicate. File the original with the Department of Taxation, P.O. Box 1500, Richmond, Virginia 23212 before the due date of the return. Attach the duplicate to the corporation's income tax return when it is filed. An approved copy of the application will not be returned to the taxpayer.
- An extension of time to file a corporation income tax return will be granted provided that either of the following requirements have been met:
 - (a) The corporation has been allowed or granted a federal extension and files this application before the due date of the return along with the required payment of the tentative tax, or
 - (b) A federal extension of time has not been requested but the corporation files this application, along with the payment of the tentative tax before the due date of the return and shows cause why such extension is necessary.
- If a federal extension of time is allowed or granted and the other requirements are met, the corporation will be granted an additional 30 days after the extended date for filing the federal return. The maximum extension of time allowable for filing a return may not exceed six months, whether granted because of the federal extension or for good cause shown.

FORM 501
Department of Taxation
Box 6-L
Richmond, Va. 23282-0001

Virginia Partnership Return of Income

1984

For calendar year 1984 or taxable year beginning 1984, and ending 19.....

Name		Office use only
Number and street		
City or town, state, and ZIP Code		
Federal Business Code No.		Employer Identification No.
Business or Profession		

CHECK IF
 A. Final return
 B. Amended return
 C. Change of Address
 D. New
 E. Change of Name
 F. Change in E. I. No.

IMPORTANT: ATTACH A COMPLETE COPY OF YOUR FEDERAL PARTNERSHIP RETURN 1065

PART 1—Virginia Additions and Subtractions to Federal Income of Partners

PARTNERS	1. Name, Address and Social Security Number of Each Partner	% Interest	2. Additions From Schedule A Line 4	3. Subtractions From Schedule B Line 9	4. Net Adjustments Difference Between Columns 2 and 3
A					
B					
C					
D					
E					
TOTAL					

Mail this return to the Department of Taxation, P.O. Box 6-L, Richmond, Virginia 23282, on or before the fifteenth day of the fourth month following the close of the taxable year. All partnerships should report their entire income, wherever earned.

DECLARATION

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

(Signature of person, other than partner or member, preparing return)	Date	(Signature of partner or member)	Date
(Name of firm or employer, if any)		(Address of partner or member)	
(Area Code) Daytime Phone Number		(Area Code) Daytime Phone Number	

SCHEDULE A—Additions To Federal Taxable Income

PAGE 2

	TOTAL AMOUNT	PARTNERS' SHARES				
		A	B	C	D	E
1 Interest on state obligations other than Virginia						
2 30% of federal ACRS deductions (from Va. Form 302, Part I, line 1) Attach Form 302						
3 Other (see instructions)						
4 Total additions 1 through 3						

SCHEDULE B—Subtractions From Federal Taxable Income

	TOTAL AMOUNT	PARTNERS' SHARES				
		A	B	C	D	E
5 Interest or dividends on obligations of the United States (see instructions)						
6 Adjustment in sale or exchange of non-depreciable property (see instructions)						
7 20% of qualifying federal ACRS deduction (from Va. Form 302, Part II, line 2) Attach Form 302						
8 Other (see instructions)						
9 Total subtractions 5 through 8						

SCHEDULE C—Eligible Urban Enterprise Zone Distributions

	TOTAL AMOUNT	PARTNERS' SHARES				
		A	B	C	D	E
10 Partner's share of income eligible for the Urban Enterprise Zone credit (attach Va. Form 301)						

SCHEDULE D—Credit To Tax

	TOTAL AMOUNT	PARTNERS' SHARES				
		A	B	C	D	E
11 Neighborhood Assistance Act (attach certificate)						

The partnership must furnish to every partner a statement of his/her share of Virginia additions, subtractions and credits.

QUESTIONS

- Date of organization _____
- If this is the organization's first return indicate whether (a) completely new business _____, or (b) successor to previously existing business, which was organized as (1) corporation _____, (2) partnership _____, or (3) sole proprietorship _____, or (4) other (indicate) _____
If successor to previously existing business, give name and address of the previous business organization _____
- Was a partnership return of income filed for preceding year? Yes No _____
- Do Federal tax authorities, in 1984, adjust the net income of the partnership, for Federal purposes, for any years prior to 1984? Yes No _____ If Yes, attach statement of adjustments for each year examined _____

Reporting Forms

Sales, other than sales of tangible personal property, are in this State if: (a) the income-producing activity is performed in this State; or (b) the activity is performed in another State and the income-producing activity is performed in this State from a greater proportion of the income-producing activity performed in this State than in any other State, based on costs of performance. (158, 1-416)

Alternative method of allocation or apportionment.—If any corporation believes that the method of allocation or apportionment hereinbefore prescribed as administered by the Department of Taxation has operated or will so operate as to subject it to taxation on a greater portion of its net income than is reasonably attributable to business or sources within this State, it may, at any time, file with the Department a statement of its objections and of such alternative method of allocation or apportionment as it believes to be proper under the circumstances with such detail and proof and within such time as the Department may reasonably prescribe. If the Department shall conclude that the method of allocation or apportionment prescribed hereinbefore is in fact inapplicable or inequitable, it shall determine the method of allocation or apportionment to be used for taxation the portion of the income reasonably attributable to business and sources within the State, not exceeding, however, the amount which would be arrived at by application of the statutory rules for allocation or apportionment. (158, 1-417)

A corporation requesting permission to use an alternative method of allocation or apportionment of income for taxation purposes shall file with the Department of Taxation a request for permission to use an alternative method of allocation or apportionment of income for taxation purposes. This circular may be obtained from the Department of Taxation.

Compensation is paid or accrued in this State if: (a) the employee's services are performed in this State; or (b) the employee's services are performed in another State and the employee's services are performed in this State from a greater proportion of the total sales of the corporation in this State than in any other State, based on costs of performance. (158, 1-413)

8. Sales factor.—The sales factor is a fraction, the numerator of which is the total sales of the corporation in this State during the tax period, and the denominator of which is the total sales of the corporation everywhere during the tax period, to the extent that such sales are used to produce gross receipts of the corporation other than gross receipts from sales of a trade or business within the United States and income therefrom, includable in federal taxable income. (158, 1-414) "Sales" means all gross receipts of the corporation other than gross receipts from allocable income as specified under "Allocable Income" above. (158, 1-302)

Sales of tangible personal property are in this State if such property is received in this State by the purchaser, in the case of delivery by common carrier, or is received in this State by the purchaser, in the case of delivery by air, if ultimately received after all transportation has been completed shall be considered as the place at which such property is received by the purchaser. Direct delivery in this State, other than for purposes of transportation, to a person or firm designated by a purchaser, constitutes sales in this State to a person or firm designated by the purchaser does not constitute delivery to the purchaser in this State, regardless of where title passes, or other conditions of sale. (158, 1-415)

INSTRUCTIONS FOR PREPARING FORM 770 VIRGINIA FIDUCIARY INCOME TAX RETURN FOR 1984 GENERAL INSTRUCTIONS

WHO MUST FILE A RETURN

The fiduciary of a resident estate or trust must file a return if the estate or trust is required to file a federal fiduciary income tax return or had any Virginia taxable income for the taxable year.

The fiduciary of a nonresident estate or trust must file a return if the estate or trust had income or gain derived from Virginia sources.

Income from Virginia sources includes income or gains from:

1. Real or tangible personal property located in this state.
2. A business, trade, profession or occupation carried on in this state.
3. Income from intangible personal property, including annuities, dividends, interest, royalties and gains from the disposition of intangible personal property to the extent that such income is part of the income from a business, trade, profession or occupation carried on in Virginia.

ATTACH COPY OF THE FEDERAL RETURN

A copy of the federal fiduciary tax return, as filed with the Internal Revenue Service, must be attached to the Virginia return.

PERIOD TO BE COVERED BY RETURN

The accounting period and the method of accounting used are the same as for federal income tax purposes. If the taxable year or method of accounting is changed for federal income tax purposes such change applies similarly to the state fiduciary return.

WHEN TO FILE

File as soon as possible after January 1, but not later than May 1. Fiduciaries filing on a basis other than a calendar year are to file their returns by the fifteenth day of the fourth month after the close of their taxable year. If the due date falls on a Saturday, Sunday or legal holiday, the fiduciary return may be filed on the next succeeding day that is not a Saturday, Sunday or legal holiday.

WHERE TO FILE

The return must be filed with the Commissioner of the Revenue or Director of Finance for the Virginia city or county in which the fiduciary qualified or, if there has been no qualification in this state, in the city or county in which the fiduciary resides or does business or has an office or wherein the beneficiaries, or any of them, may reside.

WHERE TO GET FORMS

Forms are available at the office of the Commissioner of the Revenue or Director of Finance of any Virginia county or city. Failure to receive a form does not relieve you of your obligation to file before the deadline.

WHERE TO GET HELP

If you are unable to prepare your own return, or have complicated problems, you can get assistance from the office of the Commissioner of the Revenue or Director of Finance of any Virginia county or city. You should bring a complete copy of your federal Form 1041 when visiting these offices or have a copy available when calling for assistance. Written requests for information may be addressed to:

Department of Taxation, Box 6-L, Richmond, Virginia, 23282. Telephone information is also available from the Department of Taxation. (Telephone number 1-804-257-8031)

WHEN AND WHERE TO PAY TAX

Pay the full amount of the tax due as shown on the return to the treasurer of the county or city with whose Commissioner of the Revenue you file the return. No remittance is required for a tax of less than \$1.

PENALTIES

Civil and criminal penalties are provided by law for failing to file a return or for filing a fraudulent return.

The civil penalty for failing to file a return by due date is an automatic penalty of 10% of the amount of the tax assessable. This penalty is for mere failure to file and does not involve any question of any intent to evade the tax. The 5% penalty for failure to pay on time is in addition to the 10% penalty for failure to file.

The civil penalty for filing an evasive or a fraudulent return, or for failing or refusing to file any return with intent to evade the tax, is an additional penalty of 100% of the amount of the proper tax.

The criminal penalty for willfully failing or refusing to file a return, at the time required by law, or for making any false statement in a return with intent to defraud the state, is imprisonment for up to one year, or a fine not exceeding \$1,000 or both.

Any person who willfully signs a return which he does not believe to be true and correct as to every material matter, is punishable by fine or imprisonment, or both.

ROUNDING OFF TO WHOLE DOLLARS

You may show the money items on your return and schedules in whole dollars by rounding to the nearest dollar.

AMENDED RETURNS

If you file an amended federal return reflecting a change in your taxable income or items of tax preference, you must file an amended state return within 90 days.

Attach a copy of the amended federal return 1041 or other claim form and the supporting material to substantiate the amendment. If you must amend the Virginia fiduciary return for any other reason, complete a new return as it should correctly appear and mark "amended" at the

top. Attach a statement indicating the reason for the adjustment and any computations necessary to verify the adjustments you are making. File that return in accordance with the instructions under the heading "Where to File." A net operating loss is allowable in the same manner as allowable for federal tax purposes. Taxpayers must file an "amended" Form 770 for the year of the deduction, if carried back, together with a copy of whatever form was used to claim the federal refund.

FEDERAL ADJUSTMENTS

If any federal return was adjusted during the 1984 taxable year, and not previously reported to the Virginia Department of Taxation, attach copies of adjustments (State law provides that changes in federal taxable income, for whatever reason, be reported to the Department of Taxation within 90 days).

CREDITS FOR TAXES PAID OTHER STATES

Generally, the out-of-state tax credit provided individuals is also provided to trusts and estates.

Resident fiduciary—A Virginia fiduciary liable for taxes paid to another state on earned or business income derived from sources outside of Virginia is entitled to a credit for taxes so paid to such other state. However, the credit allowable shall not exceed such proportion of the income tax otherwise payable by the fiduciary as income upon which the tax imposed by such other state was computed bears to the Virginia taxable income upon which the tax imposed by this State was computed. The only exception to the above rule involves liability of Virginia fiduciaries for nonresident income tax to the six states listed below:

Arizona	Marland
California	New Mexico
District of Columbia	West Virginia

Under reciprocal tax laws, if the fiduciary has income as a "nonresident" from one of the above states, you should report such income to Virginia and claim an out-of-state tax credit on the nonresident return filed with such state.

Nonresident fiduciary—The Virginia law does not provide an out-of-state tax credit to fiduciaries who file a Virginia nonresident fiduciary income tax return, for taxes paid to another state on earned or business income derived from sources within Virginia. However, the credit allowable shall be credited with such proportion of the tax so payable by him to the state where he resides bears to the tax imposed by this state was computed. The only exception to the above rule involves liability of Virginia fiduciary nonresidents for resident income tax to the following six states:

California New Mexico
District of Columbia West Virginia

Under reciprocal tax laws, if you have income as a "nonresident" from Virginia, you should report such income to Virginia and claim an out-of-state credit on the Virginia fiduciary return for taxes paid to any of the above states.

No credit is allowable for income taxes paid to any city, county, the federal government, or a foreign government. A copy of the state fiduciary return of any state for which you claim the credit must be filed with your return.

NEIGHBORHOOD ASSISTANCE ACT

The Virginia Neighborhood Assistance Act provides a credit to businesses which invest in approved Neighborhood Assistance projects such as community services or projects designed to benefit low income individuals.

The Virginia Department of Social Services is the agency which administers this Act and certifies all Neighborhood Assistance Act credits. For additional information contact the:

Neighborhood Assistance Program
Virginia Department of Social Services
8007 Discovery Drive
Richmond, Virginia 23288
(804) 281-9217

A certificate authorizing the credit from the Virginia Department of Social Services must be attached to the income tax return in order to claim the credit on a return. Each beneficiary claiming the credit must attach a copy of the certificate to his/her individual income tax return. A statement from the fiduciary should also be attached to the return specifying the amount of the credit applicable to the beneficiary.

URBAN ENTERPRISE ZONE CREDIT

Beginning in 1984, a business having qualified income within an Urban Enterprise Zone may take a tax credit against the tax due on taxable income from within the zone. This credit is 80% of the tax due for the first year, 60% of the tax due for the second year, 40% for the third year and 20% for the fourth and fifth years. In addition to this credit, a like credit for the same percentages of unemployment tax due on zone employees may be claimed from within the zone. Each beneficiary of a trust authorized to claim the credit will compute the credit on his/her distributive share of the qualifying income from the zone. Form 301, Urban Enterprise Zone Credit, and a certificate of authorization from the Virginia Department of Housing and Community Development must be attached to the fiduciary income tax return. Additionally, each beneficiary claiming the credit through the trust must be provided a copy of the certificate of authorization and a statement of the distributive share of the qualifying income from Form 301 so that he/she may compute the credit on the individual income tax return. For additional information on how to qualify for this credit, contact the Virginia Department of Housing and Community Development, 235 North Fourth Street, Richmond, Virginia 23219. The telephone number is (804) 386-4966.

SETTLEMENT OF ACCOUNTS

In connection with the settlement of accounts of fiduciaries, special heed should be given to the provisions of §§8.1-22, and §§8.1-23, Code of Virginia, dealing with the collection of taxes and levies upon property under the control of the fiduciaries and courts, which sections read as follows: "§8.1-22. Accounts not to be settled until taxes paid or provided for—No commissioner of accounts or assistant commissioner shall under §§8-32, file any report of an account of the transactions of any executor, administrator, trustee, receiver or other fiduciary until it shall be made to appear to the commissioner that all taxes, whether State, or county or city, assessed and chargeable upon property in the hands of the person for whom such account is settled belonging to the estate concerned in such settlement have been paid or unless such account shall show that there remains in the hands of such person a sufficient sum, over and above the charges of administration, to pay all taxes charged against such person in his capacity as executor, administrator, trustee, receiver or other fiduciary."

"§8.1-23. Inquiries required of fiduciaries.—Every personal representative, before settling the estate in his hands, shall make inquiry of the treasurer of the county or city wherein the decedent last resided and of the Department with respect to any unpaid taxes and levies assessed against his decedent."

EXTENSION OF TIME FOR FILING RETURN

Virginia law provides for an extension of time for filing your fiduciary tax return, as does the federal government. However, these extensions do not grant you additional time for paying your taxes, but only provide extensions for preparing records and filing a correct completed return. To apply, file Form 780-E, Virginia Tentative Tax Return and Application for Extension of Time, with the Department of Taxation by May 1. This form provides for certifying that a federal automatic extension has been requested and instructs you in computing a tentative tax. You will automatically be allowed an extension for filing that will expire 15 days after the expiration date of the federal automatic extension. Payment of the tentative tax must accompany the request, or the extension will be invalid. When you file a completed fiduciary state tax return within this time extension you must attach a copy of the Virginia 780-E.

You may also use Form 780-E to request an extension of time of no more than six months even if you did not request a federal automatic extension. In this case you are required to state on the form the reason you are requesting an extension. You must complete the tentative tax return and submit full payment as shown by the tentative tax computation. A copy of the request must be attached to your completed fiduciary return when filed. An additional extension will be granted automatically if an additional extension has been approved by the federal government. In this case, you must file an additional extension

request with Virginia. You may make this additional request by completing the appropriate section of Form 780-E or by letter. Only in undue hardship cases will the department grant an additional extension where no additional extension has been requested and approved for filing the federal return. When you file your completed fiduciary tax return during any extension period, if there is a balance due, interest thereon will be assessed from the original due date for filing to the date of payment. In addition to interest, if the balance of the tax due on your fiduciary return when filed exceeds 10 percent of the actual tax liability on line 4, a penalty charge for underestimating the tentative tax when filing the request for extension will be added at the rate of .1 of 1 percent per month from the original due date of the return to the date of payment.

SIGNATURE AND VERIFICATION

The return must be signed by the fiduciary or by the authorized officer of the organization receiving or having custody or control and management of the estate or trust. If two or more individuals act jointly as fiduciaries, the return may be signed by any one of them. The return must also be signed by the person or in the name of the firm or corporation preparing the fiduciary's return for compensation.

LITTER TAX

The Litter Tax is reported on a separate return, Form 200. Even if you are not required to file a Fiduciary Income Tax Return, you may still be liable to file a Litter Tax Return. The Litter Tax is based on a calendar year and all returns are due by May 1, 1985. Please review the instructions on the back of the Virginia Litter Tax Return.

SPECIFIC INSTRUCTIONS FOR COMPLETION OF FORM 770—PAGE 1

Complete the required information as requested in the spaces provided at the top of page one. (Be sure that name, address, federal employer identification number, etc., is correctly reported.)
SCHEDULE 1—COMPUTATION OF TAXABLE INCOME AND TAX OF FIDUCIARY

- Line 1. Federal Taxable Income of the Estate or Trust: Enter the taxable income as it appears on the federal fiduciary income tax return filed with the Internal Revenue Service or if a nonresident fiduciary return, enter the amount from Schedule 4, line 7.
- Line 2. Fiduciary's Share of Virginia Modifications: If amount shown on line 1 of Column C in Schedule 2 is an addition, enter this amount on line 2(a). If the amount shown on line 1 of Column C in Schedule 2 is a subtraction, enter this amount on line 2(b).
- Line 3. Virginia Taxable Income of Fiduciary: Enter the total of line 1 plus line 2(a) or minus 2(b).
- Line 4. Compute the tax on the Virginia taxable income (line 3) and enter the result.

Line 5. a. Out-of-state tax credit: Attach a schedule of credit of income taxes paid other states. See General Instructions to determine when allowable and method of computing the credit. A copy of the return on which the credit is based must be attached to the Virginia return.

b. Previously Paid: If this is an amended return, enter prior payments. If payment was made with request for extension of time, enter the amount paid.

Withheld: If you claim credit for Virginia income tax withheld (and not repaid) by an employer on wages and salaries of a decedent received by the decedent's estate enter here and attach Form W-2, Wage and Tax Statement.

c. Neighborhood Assistance Act Credit: Enter the allowable amount of this credit from line (e), Column 3 of Schedule 5. (A copy of the certificate from the Virginia Department of Social Services authorizing the credit must be attached.) The allowable credit may not exceed the balance of the fiduciary tax less the out-of-state tax credit, Schedule 1 line 4 less line 5(a). Any unused credit may be carried forward to the next tax year.

d. Urban Enterprise Zone Credit: Enter the allowable amount of this credit from Form 301, Urban Enterprise Zone Credit. Schedule 5 must be completed to determine and reflect the amount of qualifying taxable income applicable to the fiduciary and each beneficiary. Form 301 and a certificate of authorization from the Virginia Department of Housing and Community Development must be attached to the return if this credit is claimed.

Line 6 Balance Due-Refund: Subtract line 5 from line 4 and enter the result. Due amounts must be paid in full at the time of filing your return.

SCHEDULE 2—BENEFICIARY'S SHARE OF VIRGINIA MODIFICATIONS

Schedule 2 is used to allocate the Virginia modifications between the beneficiaries and the fiduciary. Lines (a), (b), (c) and (d), should be used for the various beneficiaries. Line (e) is to be used for the fiduciary and will only be used when income is accumulated during the taxable year. The Virginia modifications are to be distributed among the various beneficiaries and the fiduciary in the case of a complex trust not distributing all of its income currently in the same proportion as the amount distributed bears to the Distribu-

table Net Income as determined on federal Form 1041.

Column A. Share of Federal Distributable Net Income: Enter as the total of Column A, if a complex trust, the Distributable Net Income as determined on Schedule B of Federal Form 1041; if an estate or simple trust, enter the figures as computed on Schedule K-1 (Form 1041). Lines (a) through (d) should be the beneficiaries' share of the Distributable Net Income. Line (e) should be the fiduciary's share of the Distributable Net Income (this line will only be used when income is accumulated by the trust during the taxable year.)

Column B. Percentage: Enter on lines (a) through (e), the percentage determined by dividing the amounts in Column A by the total of Column A.

Column C. Share of Virginia Modifications: Enter as the total of Column C the Virginia modifications as determined on line 11, Schedule 3. Multiply this amount by the percentages in Column B to arrive at the amount which should appear on lines (a) through (e).

INSTRUCTIONS FOR PAGE 2

SCHEDULE 3—MODIFICATIONS

PART 1 Additions to Federal Taxable Income (to the extent excluded from federal taxable income):

Line 1. Interest, less related expenses to the extent not deducted in determining federal taxable income, on obligations of any state other than Virginia, or of a political subdivision of any state other than Virginia, or of a political subdivision of any such other state unless created by compact or agreement to which this state is a party.

Line 2. The amount of any income taxes imposed by this state or any other taxing jurisdiction, to the extent deducted in determining federal taxable income.

Line 3. The amount from Part I, line 1, Virginia Form 302, Computation of ACRS Depreciation Adjustments. This amount is 30% of the 1984 deduction claimed on federal Form 4562 or other form for property used to generate income under the Accelerated Cost Recovery System (ACRS).

Line 4. Other:

a. The amount necessary to prevent the deduction of any item property deductible by the taxpayer in determining a tax under prior state law.

b. Other income not exempt from federal tax.

Line 5. Total: Add lines 1 through 4 and enter on line 5, page 2.

Part II: Subtractions From Federal Taxable Income (to the extent included in federal taxable income):

Line 6. Interest or dividends on obligations of the United States and on obligations or securities of any authority, commission or instrumentality of the United States to the extent exempt from state income taxes under the laws of the United States, including but not limited to stocks, bonds, treasury bills, and treasury notes; but not including interest on refunds of federal taxes, interest on equipment purchase contracts, or interest on other normal business transactions.

Line 7. The amount of any refund or credit for overpayment of income taxes imposed by this state or any other taxing jurisdiction.

Line 8. Enter the amount from Part II, line 2, Virginia Form 302, Computation of ACRS Depreciation Adjustments. You must attach a copy of Form 302 if you claim this subtraction.

Line 9. Other:

a. Prior to 1972, contributions by individuals to employee annuity plans were not deductible from gross income (nor were they considered exempt from taxable income) for Virginia income tax purposes even though they were deductible (or considered exempt from taxable income) for federal income tax purposes. Such contributions for state purposes were considered cost of the annuity and recoverable by a deduction when the annuitant began receiving benefits under the plan. Also, under Virginia law prior to 1972 the cost basis passed to a beneficiary receiving such income from a trust or estate. After 1972, because of conforming to federal law, the benefits from such annuities are included in full in federal adjusted gross income since the contributions are now deducted in full as they are paid into the annuity. The cost basis established prior to 1972 by contributions, or by inheritance, may be subtracted to the extent of benefits received until fully recovered.

b. In general, inherited nondepreciable property (bonds, stocks, etc.) received in years prior to 1972 would have a different basis for measuring a gain/loss on a sale exchange for state income tax reporting purposes than it would have for federal income tax reporting purposes. This is because the value of property for state purposes would have been the value at date of death but for federal purposes the executor

would have elected to value the property at the alternative valuation date (one year after death for decedents dying before 1971 and six months after death for decedents dying after 1970). If such property is sold or exchanged in any year after 1972, and the state basis is greater than the federal basis, the difference is allowed as a subtraction in arriving at Virginia taxable income. If the state basis is less than the federal basis, no adjustment is required.

c. Interest on obligations of this state or of any political subdivision or instrumentality of this state.

d. The amount of wages or salaries eligible for the federal Targeted Jobs Credit which was not deducted for federal purposes on account of the provisions of Section 280C(b) of the Internal Revenue Code of 1954, as amended.

e. The amount of Railroad Supplemental Annuities Benefits included in federal taxable income.

f. Any amount included in federal taxable income which is foreign source income and defined as follows:

1. Interest other than interest derived from sources within the United States;
2. Dividends other than dividends derived from sources within the United States;
3. Rents, royalties, license, and technical fees from property located or services performed without the United States or from any interest in such property, including rents, royalties, or fees for the use or the privilege of using without the United States any patents, copyrights, secret processes and formulas, goodwill, trademarks, trade brands, franchises, and other like properties; and
4. Gains, profits, or other income from the sales of intangible or real property located without the United States.

In determining the source of income for purposes of this section, the provisions of Sections 861, 862 and 863 of the Internal Revenue Code will be applied. The term "technical fees" does not include wages, salaries, compensation or other "earned income" as defined in Section 911(b) of the Internal Revenue Code (Section 581-3227 Code of Virginia).

Line 10. Total: Add lines 6 through 9 and enter total on line 10, page 2.

Line 11. Net Virginia Modifications: Enter the difference between line 5 and line 10.

SCHEDULE 4—COMPUTATION OF VIRGINIA TAXABLE INCOME OF A NONRESIDENT ESTATE OR TRUST

Line 1. Enter the gross income from Virginia sources.

Line 2. Enter the expenses attributable to income from sources within Virginia.

Line 3. Subtract line 2 from line 1 to obtain net Virginia source income.

Line 4. (a) Beneficiaries' Share of Virginia Source Income: Line 4(a) is used for allocation of Virginia source income between the beneficiaries and the fiduciary. Line (a), (b), (c) and (d) should be used for the various beneficiaries. Line (e) is to be used for the fiduciary and will only be used when income is accumulated during the taxable year. The Virginia source income is to be distributed among the various beneficiaries in the same proportion as the amount distributed bears to the distributable net income as determined on federal Form 1041.

Column 1. Enter the name and social security number of each beneficiary on lines (a) through (d). Line (e) is for use of the fiduciary.

Column 2. Federal Distributable Net Income: Enter as the total of Column 2. If a complex trust, the Distributable Net Income as determined on Schedule B of Federal Form 1041; if an estate or simple trust, enter the figures as computed on Schedule K-1 (Form 1041). Lines (a) through (d) should be the beneficiaries' share of the Distributable Net Income. Line (e) should be the fiduciary's share of the Distributable Net Income. (This line will only be used when income is accumulated by the trust during the taxable year.)

Column 3. Enter on lines (a) through (e), the percentage determined by dividing the amounts in Column 2 by the total of Column 2.

Column 4. Allocation of Virginia Source Income: Enter as the total in Column 4 line (f) the Virginia source income as determined on line 3. Multiply this amount by the percentages in Column 3 to arrive at the amount which should appear on lines (a) through (e). Add lines (a), (b), (c) and (d) of Column 4 and enter on line (g) Column 4.

Line 4. (b) Enter the amount shown on line (g), Column 4 (total distributed to beneficiaries).

Line 5. Subtract line 4(b) from line 3 and enter result.

Line 6. Enter federal exemption as shown Federal Form 1041.

Line 7. Subtract line 6 from line 5 and enter result on line 7 and on page 1, line 1.

SCHEDULE 5—COMPUTATION OF CREDIT TO TAX

Schedule 5 is used to allocate the Virginia modifications between the beneficiaries and the trust. Lines (a), (b), (c) and (d) should be used for the various beneficiaries. Line (e) is to be used for the fiduciary and will only be used when the credit is accumulated during the taxable year. The Virginia modifications are to be distributed among the various beneficiaries (and the fiduciary in the case of a complex trust) not distributing all of its income currently in the same proportion as the amount distributed bears to the distributable net income as determined on federal Form 1041.

Columns 1 & 2: Enter the name, social security number and percentage of federal distributable income from Schedule 2 on the appropriate line.

Column 3: Allocation of Neighborhood Assistance Act Credit: Enter the total credit amount in Column 3, line (f), as certified by the Virginia Department of Social Services. Multiply this amount by the percentages in Column 2 to arrive at the amount which should appear on lines (a) through (e). Enter the amount from Column 3, line (e) to Schedule 1, line 5(c). A copy of the certificate from the Virginia Department of Social Services must be attached to your return.

Column 4: Allocation of Urban Enterprise Zone Credit Qualifying Income: Enter the total qualifying income within the zone in Column 4, line (f), as computed on Form 301, Urban Enterprise Zone Credit. Multiply this amount by the percentages in Column 2 to arrive at the amount which should appear on lines (a) through (e). Compute the fiduciary's credit by completing Form 301 using the fiduciary's share of qualifying income from within the zone.

QUESTIONS — Answer Questions 1 through 5.

VIRGINIA DECLARATION of ESTIMATED INCOME TAX FORMS and INSTRUCTIONS FOR 1985



Commonwealth of Virginia
Department of Taxation
Richmond, Virginia

WORKSHEET FOR COMPUTING VIRGINIA ESTIMATED INCOME TAX FOR 1985	
1. Expected Virginia adjusted gross income subject to tax in 1985 (includes any additions or subtractions from federal adjusted gross income).....	\$
2. Estimated deductions: If deductions are to be itemized, enter total deductions. If deductions are not to be itemized, enter standard deduction, include child and dependent care deductions, if applicable.....	\$
3. Balance (line 1 less line 2).....	\$
4. Virginia personal exemptions (\$600 for each exemption).....	\$
5. Estimated Virginia taxable income (line 3 less line 4).....	\$
6. Virginia income tax on amount on line 5 (See Instruction 13).....	\$
7. Credits (See Instruction 13).....	\$
8. Your estimate of your 1985 Virginia income tax (line 6 less line 7). Enter result here, on line 1 of Taxpayer's Record of Installment Computation and on line 1 of Declaration-Payment-Voucher No. 1.....	\$

TAXPAYER'S RECORD OF INSTALLMENT COMPUTATION		
1. ESTIMATED TAX FOR THE YEAR.....	\$	*If this declaration is due to be filed for the first time on: May 1, 1985 enter 1/4 June 15, 1985 enter 1/3 September 15, 1985 enter 1/2 January 15, 1986 enter amount of line 3 of the Declaration on line A of Voucher 1 and subsequent Payment-Vouchers.
2. LESS ESTIMATED WITHHOLDING TAX FOR YEAR.....	\$	
3. ESTIMATED TAX (LINE 1 LESS LINE 2). SEE INSTRUCTION 10.....	\$	
4. LESS OVERPAYMENT CREDIT FROM PREVIOUS YEAR.....	\$	
5. ESTIMATED TAX AFTER CREDIT (LINE 3 LESS LINE 4).....	\$	
REMEMBER: ALWAYS FILE DECLARATION-VOUCHER 1 WITH YOUR FIRST PAYMENT EVEN THOUGH YOUR INITIAL PAYMENT MAY NOT BE DUE ON THE FIRST INSTALLMENT DATE. (See instruction 10).		

RECORD OF ESTIMATED TAX PAYMENTS				
	DATE	AMOUNT	OVERPAYMENT CREDIT APPLIED	TOTAL AMOUNT PAID
PAYMENT MADE WITH DECLARATION		\$	\$	\$
SECOND PAYMENT DUE 6-15-85		\$	\$	\$
THIRD PAYMENT DUE 9-15-85		\$	\$	\$
FOURTH PAYMENT DUE 1-15-86		\$	\$	\$
TOTAL		\$	\$	\$

VIRGINIA DECLARATION OF ESTIMATED INCOME TAX AND PAYMENT-VOUCHER FOR INDIVIDUALS		FORM 760-ES 1985	VOUCHER 1 CALENDAR YEAR - DUE - MAY 1, 1986															
(FOR LOCAL USE) Your social security number..... First name and middle initial (of both spouses if joint declaration)..... Address (Number and Street)..... City, State, and ZIP Code.....	RETURN THIS DECLARATION PAYMENT-VOUCHER WITH YOUR CHECK OR MONEY ORDER MADE PAYABLE TO THE TREASURER OF THE COUNTY (OR CITY) IN WHICH YOU RESIDE AND MAIL IT TO THE COMMISSIONER OF THE REVENUE. Spouse's number, if joint declaration..... Last name.....	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>1. ESTIMATED TAX FOR THE YEAR.....</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>2. LESS ESTIMATED WITHHOLDING TAX FOR YEAR.....</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>3. ESTIMATED TAX (LINE 1 LESS LINE 2).....</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>4. LESS OVERPAYMENT CREDIT FROM PREVIOUS YEAR.....</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>5. ESTIMATED TAX AFTER CREDIT (LINE 3 LESS LINE 4).....</td> <td style="text-align: right;">\$</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>A. AMOUNT OF THIS INSTALLMENT.....</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>B. AMOUNT OF LINE 4 TO BE APPLIED TO THIS INSTALLMENT (SEE INSTRUCTION 5).....</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>C. AMOUNT OF THIS INSTALLMENT PAYMENT (SUBTRACT LINE B FROM LINE A).....</td> <td style="text-align: right;">\$</td> </tr> </table> Sign Here ▶ YOUR SIGNATURE..... ▶ SPOUSE'S SIGNATURE (IF JOINT DECLARATION)..... DAYTIME PHONE NUMBER 1..... AREA CODE.....	1. ESTIMATED TAX FOR THE YEAR.....	\$	2. LESS ESTIMATED WITHHOLDING TAX FOR YEAR.....	\$	3. ESTIMATED TAX (LINE 1 LESS LINE 2).....	\$	4. LESS OVERPAYMENT CREDIT FROM PREVIOUS YEAR.....	\$	5. ESTIMATED TAX AFTER CREDIT (LINE 3 LESS LINE 4).....	\$	A. AMOUNT OF THIS INSTALLMENT.....	\$	B. AMOUNT OF LINE 4 TO BE APPLIED TO THIS INSTALLMENT (SEE INSTRUCTION 5).....	\$	C. AMOUNT OF THIS INSTALLMENT PAYMENT (SUBTRACT LINE B FROM LINE A).....	\$
1. ESTIMATED TAX FOR THE YEAR.....	\$																	
2. LESS ESTIMATED WITHHOLDING TAX FOR YEAR.....	\$																	
3. ESTIMATED TAX (LINE 1 LESS LINE 2).....	\$																	
4. LESS OVERPAYMENT CREDIT FROM PREVIOUS YEAR.....	\$																	
5. ESTIMATED TAX AFTER CREDIT (LINE 3 LESS LINE 4).....	\$																	
A. AMOUNT OF THIS INSTALLMENT.....	\$																	
B. AMOUNT OF LINE 4 TO BE APPLIED TO THIS INSTALLMENT (SEE INSTRUCTION 5).....	\$																	
C. AMOUNT OF THIS INSTALLMENT PAYMENT (SUBTRACT LINE B FROM LINE A).....	\$																	
(FOR DEPARTMENT USE)																		

Reporting Forms

VIRGINIA ESTIMATED TAX PAYMENT-VOUCHER FOR INDIVIDUALS

FORM 780-ES

1985 VOUCHER 2 CAL: JAN 15, 1986

Form 780-ES (Local Use) for individuals. Includes fields for social security number, spouse's name, last name, address, and phone number. Contains sections A, B, and C for installment amounts and overpayment credits.

VIRGINIA ESTIMATED TAX PAYMENT-VOUCHER FOR INDIVIDUALS

FORM 780-ES

1985 VOUCHER 3 CAL: SEPT 15, 1985

Form 780-ES (Local Use) for individuals. Includes fields for social security number, spouse's name, last name, address, and phone number. Contains sections A, B, and C for installment amounts and overpayment credits.

VIRGINIA ESTIMATED TAX PAYMENT-VOUCHER FOR INDIVIDUALS

FORM 780-ES

1985 VOUCHER 4 CAL: JAN 15, 1986

Form 780-ES (Local Use) for individuals. Includes fields for social security number, spouse's name, last name, address, and phone number. Contains sections A, B, and C for installment amounts and overpayment credits.

INSTRUCTIONS

- 1. Purpose of declaration. - The purpose of this declaration is to provide a basis for paying your estimated tax... 2. You are not required to file a declaration... 3. You are required to file a declaration... 4. When you file a declaration... 5. Payment of estimated tax... 6. Fiscal year taxpayers... 7. Joint declaration... 8. Estimated tax of \$40 or less... 9. Farmers and fishermen... 10. Changes in income... 11. Amended declaration... 12. Changes for underpayment of installments... 13. How to estimate your tax... 14. Combining the amount of income tax...

Reporting Forms

Form 905 — Department of Taxation

COMMONWEALTH OF VIRGINIA

MEMORANDUM OF CORRECTED ASSESSMENT by Commissioner of the Revenue of Unpaid Local Levies

(Commissioner of the Revenue must be governed strictly by law printed on reverse side)

The memorandum must be prepared by commissioner of the revenue. One copy must be delivered to the county or city treasurer or city collector, one copy to taxpayer and one copy must be retained by the commissioner.

Name and Address of Taxpayer

County (City)

Date

	Subject of Taxation	Year	Page	Line	Value	Local Levy	Penalty	Total Tax and Penalty
Original Assessment					\$	\$	\$	\$
Abatement								
Corrected Assessment					\$	\$	\$	\$

A Copy—Teste:

Commissioner of the Revenue.

6202180 (Rev. 10-84)

CODE OF VIRGINIA

Sec. 58.1-3980. Application to commissioner of the revenue or other official for correction. — Any person, firm or corporation assessed by a commissioner of the revenue or other official performing the duties imposed on commissioners of the revenue under this title with local taxes on tangible personal property, machinery and tools, or merchants' capital, or a local license tax, aggrieved by any such assessment, may, within three years from the last day of the tax year for which such assessment is made, apply to the commissioner of the revenue or such other official who made the assessment for a correction thereof.

Sections 58.1-3980 through 58.1-3983 shall also apply to erroneous assessments of real estate if the error sought to be corrected in any case was made by the commissioner of the revenue or such other official to whom the application is made.

Sec. 58.1-3981. Correction by commissioner or other official performing his duties. — If such commissioner of the revenue, or other official performing the duties imposed on commissioners of the revenue under this title, is satisfied that he has erroneously assessed such applicant with any such tax he shall correct such assessment. If the assessment exceeds the proper amount, he shall exonerate the applicant from the payment of so much as is erroneously charged if not paid into the treasury of the county or city. If the assessment has been paid, the governing body of the county or city shall, upon the certificate of the commissioner with consent of the town, city or county attorney, or if none, the attorney for the Commonwealth, that such assessment was erroneous, direct the treasurer of the county, city or town to refund the excess to the taxpayer, with interest if authorized pursuant to Sec. 58.1-3991.

If the assessment is less than the proper amount, the commissioner shall assess such applicant with the proper amount. If any assessment is erroneous because of a mere clerical error or calculation the same may be corrected as herein provided and with or without petition from the taxpayer. If such error or calculation was made in work performed by others in connection with conducting general assessments, such mistake may be corrected by the commissioner of the revenue. An error in the valuation of property subject to the rollback tax imposed under Sec. 58.1-3237 for those years to which such tax is applicable may be corrected within three years of the assessment of the rollback tax.

A copy of any correction made under this section shall be certified by the commissioner or such other official to the treasurer of his county, city or town. When an unpaid erroneous assessment of real estate is corrected under this section and such real estate has been sold at a delinquent land sale, the commissioner or such other official making such correction shall certify a copy of such correction to the clerk of the circuit court of his county or city; and such clerk shall note such correction in the delinquent land book opposite the entry of the tract or lot for the year or years for which such correction is made.

Sec. 58.1-3982. Appeal by locality. — Any county, city, town or other political subdivision of this Commonwealth, aggrieved by any such correction made by a commissioner of the revenue under the preceding section (Sec. 58.1-3981), may, through its county, city or town attorney, or if none, its attorney for the Commonwealth, within six months from the date such correction is certified by the commissioner of the revenue to such treasurer or city collector, apply to any court of record of the county or city for a review of the action of such commissioner. At least twenty-one days before the hearing on such application notice thereof shall be given the commissioner of the revenue.

Sec. 58.1-3983. Remedy not to affect right to apply to court. — The remedy granted by the three preceding sections (Sec. 58.1-3980 through 58.1-3982) shall be in addition to the right of any taxpayer to apply within the time prescribed by law to the proper court as provided by law for the correction of erroneous assessments of the classes described in such sections. Application may be made to the proper court whether or not such applicant has theretofore made application to the commissioner of the revenue for the correction of any such assessment.

Form 302

Department of Taxation

Computation of ACRS Depreciation Adjustments

▶ Attach this form to your return

Name(s) as shown on return	Identifying number
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Part I ACRS Addition

1. ACRS adjustment (30% of current year ACRS deduction) \$

The ACRS deduction is one of several claimed on federal form 4562, however not all deductions claimed on form 4562 are subject to the 30% addition. All deductions claimed under Part I, Section B, on form 4562 are subject to the 30% addition regardless of whether or not a straight line method is used. Elections under sections 168 (e) and 179 of the IRC are not to be considered.

Part II ACRS Subtractions

1. Amortization of prior ACRS adjustments:

Column A Taxable Year Ended	Column B ACRS Addition on Va. Return	Column C Total for Biennium	Column D Recovery Percentage	Column E ACRS Subtraction for Current Year
19 ___	\$			
19 ___	\$	\$	X.20	\$
19 ___	\$			
19 ___	\$	\$	X.20	\$
19 ___	\$			
19 ___	\$	\$	X.20	\$
				\$

2. Total of Column E \$

The ACRS additions for preceding bienniums are recoverable in the five taxable periods following the close of the biennium. A twenty percent subtraction for each ended biennium must be taken on the current return regardless of whether or not there is income the subtraction can reduce. A biennium means all taxable periods beginning in 1982 and 1983 or each two succeeding taxable periods.

FORM 500-NOLD CORPORATION APPLICATION FOR REFUND
 Carryback of Net Operating Loss

Department of Taxation P.O. Box 6-L Richmond, Virginia 23282	Name _____ Number and street _____ City or town, state, and ZIP Code _____	Federal Employer Identification Number _____
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GENERAL INSTRUCTIONS

Net Operating Loss Deduction Computations

There is no Virginia net operating loss, as such, available for carryback or carryover. However, since the starting point (Line 1, Form 500) is Federal income there is statutory provision for net operating loss deductions to the extent that such losses are included in Federal taxable income.

Since Federal taxable income must be modified for Virginia additions and subtractions, the additions and subtractions of the loss year follow the Federal loss to the year the loss is utilized.

Thus, if the Federal net operating loss is fully utilized in carryback or carryover to one year, the net amount of additions and subtractions will be applied to such year. If, however, the Federal net operating loss is partially utilized in each of several years, the net amount of additions and subtractions will be applied in the same ratio to the several years.

The Federal net operating loss deduction may be used only to reduce Federal taxable income, and a Federal net operating loss deduction can not create or increase a Federal operating loss.

Note: Multistate corporations - If Federal taxable income is reduced to zero, allocable income is not considered.

LINE INSTRUCTIONS

1. Enter the taxable year for which the loss was sustained.
2. Enter the amount of Federal net operating loss.
3. Enter the net amount of the Virginia additions and subtractions from the loss year return.
4. Enter the taxable year to which the loss was taken. This must correspond to the same year that the loss was taken for Federal tax purposes, or would be required to be taken if no Federal carryback is applicable.
5. Enter Federal taxable income for the year being amended.
6. Enter the amount of net operating loss. Do not exceed the amount of income shown on Line 5.
7. Subtract Line 6 from Line 5.
8. Enter the ratio that Line 6 bears to Line 2.
9. Enter the net additions and subtractions from the year being amended on Line 4.
10. Multiply Line 3 by the ratio on line 8, and enter here.
11. Add Lines 7, 9, 10, and enter here. If the corporation is a multistate corporation, complete Lines 12 through 17, if not, go to Line 18 for the tax computation.
12. Enter total allocable income. If Federal taxable income has been reduced to zero (Line 7), make no entry as there is no income to be allocated.
13. Subtract Line 12 from 11 and enter here.
14. Enter the apportionment % from Schedule A of Form 500 for the year shown on Line 4.
15. Multiply the amount on Line 13 by the % on Line 14 and enter here.
16. Enter income allocated to Virginia. If Federal taxable income has been reduced to zero (Line 7), make no entry as there is no income to be allocated.
17. Add Lines 15 and 16 and enter here.
18. Multiply the amount on Line 11 or Line 17 by 6% and enter here.
19. Enter any Neighborhood Assistance Act Credit, Renewable Energy Credit, and/or any other allowable credit. The NAAC must be used first, and the total of the tax credits cannot exceed the amount on Line 18.
20. Subtract Line 19 from Line 18 and enter the result.
21. Enter the tax paid for the year on Line 4. Do not include any Litter Tax as this is not refundable.
22. Subtract Line 20 from Line 21. This is the refund amount.

1. Year of loss			
2. Federal NOL for year of loss			
3. Net Virginia Modifications, year of loss			
ATTACH COPY OF FEDERAL FORM 1139	Third	Second	First
	Preceding Year	Preceding Year	Preceding Year
4. Year to which NOL is carried			
5. Federal taxable income			
6. Amount of Federal NOL deducted			
7. Federal taxable income after Federal NOL carryback			
8. Line 6 as percentage of Line 2			
9. Net Virginia modifications as last determined for year on Line 4			
10. Line 3 x percentage on Line 8			
11. Amended Virginia taxable income (Add Lines 7, 9, and 10)			
If multi-state corporation, complete Lines 12-17; otherwise go to Line 18			
12. Total allocable income			
13. Subtract Line 12 from Line 11			
14. Apportionment percentage for the year shown on Line 4 (See Instructions)			
15. Multiply Line 13 by Line 14			
16. Income allocated to Virginia			
17. Add Lines 15 and 16			
18. Tax (Multiply Line 11 or 17 by 6%)			
19. Tax credits (See Instructions)			
20. Net tax (Line 18 minus Line 19)			
21. Tax paid for year on Line 4			
22. Refund due			

DECLARATION

I, the undersigned president, vice-president, treasurer, assistant treasurer, chief accounting officer, or other officer duly authorized to act on behalf of the corporation for which this return is made, declare under the penalties provided by law that this return including any accompanying schedules and statements has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return of the corporation for the taxable year stated, pursuant to the income tax laws of the Commonwealth of Virginia. If prepared by a person other than taxpayer, this declaration is based on all information of which he has any knowledge.

GENERAL NOTICES/ERRATA

Symbol Key † † Indicates entries since last publication of the Virginia Register
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NOTICES OF INTENDED REGULATORY ACTION

DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL Virginia Alcoholic Beverage Control Commission

† Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Department of Alcoholic Beverage Control is considering the possible promulgation of regulations entitled: **Use of "Happy Hours" and Other Reduced Price Promotions Regarding Alcoholic Beverages by Licensed Retail Establishments.**

The entities affected would be (i) retail on-premises licensees; and (ii) the general public.

The purpose would be to place limits on use of "Happy Hours" and other reduced price promotions which could cause persons to consume more alcoholic beverages than they otherwise would in an attempt to reduce the number of persons who drive while intoxicated.

The issues involved are:

1. Do happy hours and other promotions of alcoholic beverages cause persons to consume more than they would if such practices were not allowed?
2. Would limits on such practices decrease the incidence of alcohol related accidents?
3. Should such practices be limited or prohibited?
4. If limited only, what limits should be established?

The Commission will also be appointing an ad hoc committee consisting of persons on its General Mailing List who will be affected by or interested in such a regulation. This committee will study the matter and make recommendations for actual language of a regulation, if it concludes a regulation is necessary. Anyone interested in serving on such a committee should notify the undersigned as soon as possible.

The Commission will hold a public meeting to receive the comments or suggestions from the public on March 7, 1985, at 10 a.m. in the First Floor Hearing Room, 2901 Hermitage Road, Richmond, Virginia.

Statutory Authority: §§ 4-11, 4-69, 4-69.2, 4-98.14, 4-103, and 9-6.14:1 et seq. of the Code of Virginia.

Written comments may be submitted until March 7, 1985.

CONTACT: Larry E. Gilman, Secretary to the Commission, P. O. Box 27491, Richmond, Va. 23261, telephone (804) 257-0616.

* * * * *

VIRGINIA AUCTIONEERS BOARD

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Virginia Auctioneers Board intends to consider amending regulations entitled: **Rules and Regulations of the Virginia Auctioneers Board.**

The Board intends to consider proposals to revise rules and regulations for the Registration program and to consider proposals for certification of auctioneers and reciprocity with other jurisdictions.

Statutory Authority: §§ 54-824.9:2 and 54-824.9:3 of the Code of Virginia.

Written comments may be submitted until March 31, 1985 to Assistant Director, Virginia Auctioneers Board, 3600 West Broad Street, Richmond, Virginia 23230.

CONTACT: Jennifer S. Wester, Assistant Director, 3600 West Broad Street, Richmond, Va. 23230, telephone (804) 257-8505, toll free 1-800-552-3016.

* * * * *

CRIMINAL JUSTICE SERVICES BOARD

Notice of Intended Regulatory Action

Notice is hereby given in accordance with the agency's public participation guidelines that the Criminal Justice Services Board intends to consider amending regulations entitled: **Rules Relating to Compulsory Minimum Training Standards for Courthouse and Courtroom Security Officers.** The purpose is to amend and update existing regulations governing the training of courthouse and courtroom security officers. This is a part of a routine periodic review process.

Statutory Authority: § 9-170(5) of the Code of Virginia.

General Notices/Errata

Written comments may be submitted until February 8, 1985 to Mr. L. T. Eckenrode, Division Director, Division of Training and Standards, Department of Criminal Justice Services, 805 East Broad Street, Richmond, VA 23219.

CONTACT: Joe Marshall, Executive Assistant, Department of Criminal Justice Services, 805 E. Broad St., Richmond, Va., telephone (804) 786-4000.

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Criminal Justice Services Board intends to consider amending regulations entitled: **Rules Relating to Compulsory Minimum Training Standards for Deputy Sheriffs Designated to Serve Process**. The purpose is to require minimum training for the protection of the public from incompetent or unqualified persons serving civil process affecting home, property, and lifestyles. This is part of a routine periodic review process.

Statutory Authority: § 9-170(5a) of the Code of Virginia.

Written comments may be submitted until February 8, 1985 to Mr. L. T. Eckenrode, Division Director, Division of Training and Standards, Department of Criminal Justice Services, 805 E. Broad St., Richmond, VA 23219.

CONTACT: Joe Marshall, Executive Assistant, Department of Criminal Justice Services, 805 E. Broad St., Richmond, Va. 23219, telephone (804) 786-4000.

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Criminal Justice Services Board intends to consider amending regulations entitled: **Rules Relating to Compulsory Minimum Training Standards for Private Security Services Business Personnel**. The purpose is to amend and update existing regulations governing persons engaged in Private Security Services Business and are required by the Code of Virginia to be registered. This is part of a routine periodic review process.

Statutory Authority: § 9-182 of the Code of Virginia.

Written comments may be submitted until February 8, 1985 to Mr. L. T. Eckenrode, Department of Criminal Justice Services, 805 East Broad Street, Richmond, VA 23219.

CONTACT: J. R. Marshall, Executive Assistant, Department of Criminal Justice Services, 805 E. Broad St., Richmond, Va. 23219, telephone (804) 786-4000.

* * * * *

DEPARTMENT OF EDUCATION

† Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Department of Education intends to consider the promulgation of regulations entitled: **Regulations Governing the Approval of Correspondence Courses for Home Instruction**. The purpose of the proposed regulations is to provide criteria by which the Board of Education shall evaluate and approve correspondence courses offered by certain schools in accordance with § 22.1-254.1 of the Code of Virginia.

Emergency regulations currently in effect expire June 30, 1985.

Statutory Authority: § 22.1-16 of the Code of Virginia.

Written comments may be submitted until February 15, 1985.

CONTACT: Charles W. Finley, Supervisor, Proprietary Schools, Virginia Department of Education, P. O. Box 6-Q, Richmond, Va. 23216, telephone (804) 225-2081.

* * * * *

DEPARTMENT OF HEALTH Office of Medical Assistance

† Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Department of Health, Office of Medical Assistance, intends to consider the promulgation of regulations entitled: **Home and Community-Based Care Waiver Request for the Provision of Adult Day Health Care for the Elderly**.

The purpose of the proposed regulations is to request § 2176 waiver approval from the Department of Health and Human Services that will enable Virginia Medicaid to provide reimbursement for Adult Day Health Care for elderly persons who would otherwise be placed in a nursing home and for whom Medicaid would make payment for nursing home care.

Statutory Authority: § 32.1-74 of the Code of Virginia.

Written comments may be submitted until February 22, 1985.

CONTACT: Charlotte C. Carnes, Manager, Community-Based Care, Department of Health, Office of Medical Assistance,

Community-Based Care, 109 Governor St., 11th Floor, Richmond, Va. 23219, telephone (804) 786-1465. 23241.

† Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Department of Health, Office of Medical Assistance, intends to consider the promulgation of regulations entitled: **Criteria for Intermediate Care for the Mentally Retarded.**

The purpose of the proposed regulations is to establish a criteria for admission, continued stay, and Medicaid payment in institutions for the mentally retarded and for Medicaid payment for § 2176 Home and Community-Based Care Services for mentally retarded individuals who can be discharged from institutions into the community.

Statutory Authority: § 32.1-74 of the Code of Virginia.

Written comments may be submitted until February 22, 1985.

CONTACT: Tinnie B. Conover, Manager, Institutional Services Section, Department of Health, Office of Medical Assistance, 109 Governor St., Richmond, Va. 23219, telephone (804) 786-7986.

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VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Virginia Department of Labor and Industry intends to consider the promulgation of regulations entitled: **Occupational Exposure to Ethylene Oxide.**

The purpose of the proposed regulations is to establish a permissible exposure limit of 1 part ETO per million parts of air determined as an 8-hour time weighted average (TWA) concentration. The standard also includes provisions for methods of exposure control, personal protective equipment, measurement of employee exposure, training, signs, labels, medical surveillance, regulated areas, emergencies and recordkeeping.

The standard proposed was originally published in the Federal Register Notices 49 FR 25734 on June 22, 1984.

Statutory Authority: § 40.1-22 (5) of the Code of Virginia.

Written comments may be submitted until February 20, 1985 to Commissioner Eva S. Teig, Virginia Department of Labor and Industry, P. O. Box 12064, Richmond, Virginia

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Virginia Department of Labor and Industry intends to consider amending regulations entitled: **Hazard Communications.**

The purpose of the proposed regulations is to expand the scope of the current Virginia Hazard Communication Standard in order to allow emergency services personnel access to information regarding the hazards of chemicals present at the scene of an industrial accident to which they are responding.

Statutory Authority: § 40.1-22 (5) of the Code of Virginia.

Written comments may be submitted until February 20, 1985 to Commissioner Eva S. Teig, Virginia Department of Labor and Industry, P. O. Box 12064, Richmond, Virginia 23241.

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Virginia Department of Labor and Industry intends to consider the promulgation of regulations entitled: **Marine Terminals.**

The purpose of the proposed regulations is to establish protections against the hazards associated with marine cargo handling ashore. The proposed standard will be applicable to marine terminal public sector employment only.

The standard proposed was originally published in the Federal Register Notice 48 FR 30886 on July 5, 1983.

Statutory Authority: § 40.1-22 (5) of the Code of Virginia.

Written comments may be submitted until February 20, 1985 to Commissioner Eva S. Teig, Department of Labor and Industry, P. O. Box 12064, Richmond, Virginia 23241.

CONTACT: Janice L. Thomas, VOSH Administrator, Virginia Department of Labor and Industry, P. O. Box 12064, Richmond, Va. 23241, telephone (804) 786-5873.

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VIRGINIA STATE LIBRARY BOARD

† Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Virginia State

General Notices/Errata

Library Board intends to consider the promulgation of regulations entitled: **Standards for Recorded Instruments and Standards for Plats**. The purpose of the proposed regulations is to provide minimum standards for instruments and plats submitted for recordation to the circuit court clerks so as to ensure that the instruments and plats when recorded on microfilm or otherwise can be read and will produce legible copies.

Subcommittees of the Public Records Advisory Committee have been working for the past two years on developing working drafts, which have now been reviewed by the Public Records Advisory Committee and presented to the State Library Board. It is proposed that, if adopted, the effective date of the regulations will be January 1, 1986.

Statutory Authority: §§ 17-60, 17-68, 42.1-82, and 55-108 of the Code of Virginia.

Written comments may be submitted until March 4, 1985.

CONTACT: Louis H. Manarin, State Archivist, 11th St., Capitol Sq., Richmond, Va. 23219-3491, telephone (804) 786-5579.

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DEPARTMENT OF SOCIAL SERVICES

† Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Department of Social Services intends to consider the promulgation of regulations entitled: **1985-86 Fuel Assistance Program**.

The purpose of the proposed regulations is to develop policies and procedures for implementation of the 1985-86 Fuel Assistance Program which will include any needed changes based on problems identified in the 1984-85 program; the addition of a new component to cover energy crisis situations; and the reduction of administrative costs.

Regulatory requirements are contained in Title VI of the Human Services Reauthorization Act of 1984 (P.L. 98-558)

Statutory Authority: § 63.1-25 of the Code of Virginia.

Written comments may be submitted until March 4, 1985 to Mr. I. Guy Lusk, Director, Division of Benefit Programs, Virginia Department of Social Services, 8007 Discovery Drive, Richmond, Virginia 23229-8699.

CONTACT: Charlene H. Chapman, Supervisor; Energy and Emergency Assistance, Division of Benefit Program, Department of Social Services, 8007 Discovery Dr., Richmond, Va. 23229-8699, telephone (804) 281-9046

† Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Department of Social Services intends to consider amending regulations entitled: **Aid to Dependent Children Program Maximum Resource Levels**.

These regulations, if amended, will provide opportunities for public comment, and for board consideration of an increase in the maximum resource level from \$600 to \$1000. Resources to be counted toward that level are real and personal property not specifically excluded, including liquid assets such as, cash, bank accounts, stocks, bonds, savings certificates, insurance policies.

The proposed amendments are based on Code of Federal Regulations § 233.20 (a)(3)(B), Title 45.

Statutory Authority: § 63.1-25 of the Code of Virginia.

Written comments may be submitted until March 6, 1985 to Mr. I. Guy Lusk, Director, Division of Benefit Programs, Virginia Department of Social Services, 8007 Discovery Dr., Richmond, Va. 23229-8699.

CONTACT: Carolyn Ellis, Supervisor, Economic Assistance Unit, Division of Benefit Programs, 8007 Discovery Dr., Richmond, Va. 23229-8699, telephone (804) 281-9046

† Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Department of Social Services intends to consider amending regulations entitled: **The Aid to Dependent Children Program Standards of Need**.

These regulations, if amended, will provide opportunities for public comment on the Standards of Need Study Report submitted to the Department in November, 1984, by the consulting firm of Ernst & Whinney; and to solicit comments on local agency groupings, and rent costs statewide which provided the base on which Ernst & Whinney recommended locality groupings; the use and value of other public benefits in setting Standards of Need.

The proposed amendments are based on § 401 of the Social Security Act and Code of Federal Regulations § 233.20 (a)(2)(i), Title 45.

Statutory Authority: § 65.1-25 of the Code of Virginia.

Written comments may be submitted until March 6, 1985 to Mr. I. Guy Lusk, Director, Division of Benefit Programs, Virginia Department of Social Services, 8007 Discovery Drive, Richmond, Virginia 23229-8699.

CONTACT: Carolyn Ellis, Supervisor, Economic Assistance

Unit, Division of Benefit Programs, 8007 Discovery Dr., Richmond, Va. 23229-8699, telephone (804) 281-9046.

Notice of Intended Regulatory Action

Notice is hereby given in accordance with this agency's public participation guidelines that the Virginia Department of Social Services intends to consider amending regulations entitled: **Elimination of Eligibility Criteria for Direct Services**. The purpose of the proposed regulations is to allow agencies to provide all direct services without regard to income requirements except for the Employment Services Program.

Statutory Authority: §§ 9-6.14:2, 9-6.14:21, 63.1-25, and 63.1-55 of the Code of Virginia.

Written comments may be submitted until February 19, 1985.

CONTACT: Elaine Jefferson, Generic Services Specialist, Virginia Department of Social Services, 8007 Discovery Dr., Richmond, Va. 23288, telephone (804) 281-9139, toll free 1-800-552-7091.

GENERAL NOTICES

† **ERRATA:** The open meeting for the Virginia Housing Development Authority held on January 15, 1985, was erroneously listed under the heading of the Board of Housing and Community Development in 1:7 V.A.R. 323 January 7, 1985.

VIRGINIA ALCOHOLIC BEVERAGE CONTROL COMMISSION

† **NOTICE TO THE PUBLIC**

Notice is hereby given that the Virginia Alcoholic Beverage Control Commission, in accordance with the provisions of § 70 of its Regulations, requests that any individual or organization interested in participating in the development of Regulations or Rules of Practice notify the Commission.

Upon notification, the names of such persons or organizations will be added to the Commission's General Mailing List and will receive notice of proposed action on Regulations or Rules.

It is not necessary to notify the Commission if your name is already on our Mailing List.

Further, any person wishing to serve on an ad hoc advisory panel to study and make recommendations on proposed Regulations and Rules, as well as to formulate draft language, should notify the Commission.

Persons wishing to participate as outlined above should notify Larry E. Gilman, Secretary to the Commission, P. O. Box 27491, Richmond, Virginia 23261, telephone (804) 257-0616.

HAZARDOUS WASTE FACILITIES SITING BOARD

DRAFT CRITERIA:

A STUDY DOCUMENT OF OPTIONS FOR SITING CRITERIA FOR HAZARDOUS WASTE FACILITIES IN VIRGINIA

This document is intended to be an educational and informational tool to stimulate discussion and consideration of what should be included in siting criteria for hazardous waste facilities in the Commonwealth of Virginia.

This document is prepared in response to § 10-186.7 of the Virginia Hazardous Waste Facilities Siting Act which requires the Hazardous Waste Facility Siting Board ("Board") to prepare draft criteria for approval of hazardous waste facility sites by December 31, 1984. The document is not a regulation, proposed rules or notice of rulemaking. Rather, it is an informational and educational document to be used as a reference by the Board and the public while developing criteria for the certification of proposed hazardous waste facility sites in Virginia.

The Board wants to make it very clear that this document does not represent in any way its position on the criteria it will finally develop or that the concepts contained in the draft criteria are exclusive. This document represents various approaches to developing siting criteria and not the Board's endorsement of an approach to developing siting criteria. In fact, the Board requests comments on other facets in the siting of a hazardous waste facility that are not covered by the attached draft criteria. In particular, the Board requests comments on how to develop criteria for determining whether good faith negotiations take place between the applicant and the host community and structure and evaluation of compensation packages offered the host community by the applicant.

The Hazardous Waste Facility Siting Board hopes that you will find this document useful and that it will assist the public's involvement in the development of siting criteria and other regulations which the Board will initiate during the first months of 1985. The Board considers public participation a vital part of the rulemaking process and sincerely solicits your comments. Please send your comments and suggestions to:

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Hazardous Waste Facility Siting Board
P. O. Box 3-AG
Richmond, Virginia 23208

I. Introduction

Hazardous waste is generally defined as waste which may cause, or contribute to, any one of the following when improperly treated, stored, transported, disposed of or otherwise managed:

- death or a significant increase in the death rate;
- an increase in serious irreversible illness;
- an increase in incapacitating, reversible illness;
- a substantial present or potential hazard to human health or the environment.

In order to translate this general definition into a basis for regulation, Congress enacted the Resources Conservation Recovery Act (RCRA). This law further defines hazardous waste and provides a basis for extensive regulation of hazardous waste management. Recognizing that certain wastes with hazardous characteristics were already regulated under previously passed legislation, Congress excluded these wastes from regulation under RCRA. In Virginia, The RCRA-authorized regulation of hazardous waste has been delegated by Environmental Protection Agency to the State Health Department, with certain restrictions. The Virginia Hazardous Waste Management Regulations include all the provisions of the federal regulations, as well as some which the state has added; the regulations will be revised in the future as needed to include any changes in the federal law.

The Virginia Hazardous Waste Facilities Siting Act, passed by the 1984 General Assembly, creates a Siting Board which oversees the process for approval of sites proposed for off-site hazardous waste treatment, storage or disposal facilities in Virginia. (The Act describing the siting process and the duties and powers of the Siting Board, is found in § 10-186.1 et seq. of the Code of Virginia.) Since the Siting Act is concerned only with those hazardous wastes regulated by the Commonwealth of Virginia under RCRA, the siting criteria discussed in this paper will only deal with proposed facilities that will treat or dispose of these wastes (described in II below).

II. What are "Hazardous Wastes"?

"Hazardous waste" refers to those by-products, generally from manufacturing processes, that are ignitable, corrosive, reactive or toxic, or that are listed as hazardous wastes pursuant to applicable federal or state regulations. A number of specific conditions and test requirements, specified in the State Hazardous Waste Management Regulations, are used to determine if a substance is hazardous in terms of regulatory definition and thus requires compliance with RCRA and the state regulatory program. The four general categories are briefly described below.

IGNITABLE - A liquid that will ignite under specific conditions or a substance which is capable, under normal conditions, of causing fire through friction, absorption of moisture or spontaneous chemical changes and, when ignited, burns so vigorously and persistently that it creates a hazard. Some compressed gases and oxidizers are also included.

CORROSIVE - Substances which can cause chemical burns, such as acids or lye, or which can corrode steel under specific test conditions.

REACTIVE - Substances which are normally unstable and readily undergo violent changes without detonating. Generally this would include materials which react violently with water or, when mixed with water, generate toxic gases, vapors or fumes which present a danger to human health or the environment.

TOXIC - Substances which contain more than the maximum concentration of contaminants listed in the regulations.

Hazardous wastes are generated by a variety of processes and activities in every region of the state. An estimated 20,000 Virginia businesses, hospitals, schools and other activities each produce the equivalent of one-half of a 55-gallon drum or more of hazardous waste per month.

Some substances are excluded from the definition of "hazardous waste" because they are regulated by other laws. Consequently, these wastes are not covered by the Virginia Hazardous Waste Facility Siting Act and, therefore, neither the Siting Board nor the siting process described in the Siting Act would be involved in any activity to site facilities to manage such wastes. In general these otherwise regulated wastes are:

- nuclear waste, both high and low level;
- domestic sewage, including industrial waste that flows through publicly-owned treatment works;
- industrial wastewater discharges that are discharged at a specific point into waterways;
- agriculture chemicals when used beneficially for growing or harvesting crops;
- ash and flue gas emission control waste generated primarily from the combustion of coal or other fossil fuels;
- waste that is recycled or reclaimed.

III. What Potential Problems Can Result From the Improper Management of Hazardous Waste?

Generally, hazardous materials can cause harm to humans in a number of ways. The hazards can be carried through the air as a vapor, gas or dust. Humans can breathe it or be exposed through the skin (immersion). Airborne material can also be taken up by plant or animal life which then can find its way to humans through the food chain.

Contamination of water can come from, (1) direct discharge of the material into surface water, (2) by moving down through the soil into groundwater from spills or leaks in retention ponds or in-ground storage tanks, or (3) by water passing through hazardous material stored on or underground and carrying toxics down into groundwater. Airborne contaminants can also be deposited in surface water or be carried from the surface through soil by rain. Transmission of toxics from water to humans can come from drinking the water, skin contact, or through the aquatic food chain.

Groundwater contamination is the most difficult to deal with because: (i) It is expensive and complex to determine where the groundwater is, and the direction and rate of flow; and (ii) Once groundwater is contaminated remedial action is difficult and costly.

The primary source of environmental or health concerns comes from the fact that the vast majority of hazardous waste has been and continues to be disposed of by burial in landfills.

In the past, a substantial amount of waste was disposed of in landfills improperly constructed or poorly operated prior to passage of RCRA. The result is that many such facilities have leaked and contaminated groundwater or have the potential to do so. The Environmental Protection Agency along with many states is identifying their sites and proceeding to clean them up with funds from a current tax on certain industries as provided by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (generally called "Superfund".) In some cases, the private companies involved have initiated their own remedial action.

More recently (under RCRA), landfills to be used for hazardous waste disposal must meet strict design and operating requirements.

Transportation of hazardous waste does not have the potential for causing environmental or health problems that are different from those associated with the transportation of useful hazardous materials. This is because hazardous waste is almost exclusively hazardous material which was used as a raw material or as a final product, and which is left over or is no longer useable for some reason; therefore, its impact is no worse than if it were still in its unused form. The U. S. Department of Transportation (USDOT) has promulgated extensive regulations for the transportation of all hazardous materials. These regulations are equally applicable to hazardous waste. In Virginia the enforcement of these regulations with respect to hazardous waste is the responsibility of USDOT and the Virginia Department of Highways and Transportation, the State Police and the State Department of Health. In addition, hazardous waste is only a small portion of the total amount of hazardous materials transported in this country. For example, nearly all hazardous waste is transported by truck and there are far more gasoline tankers traversing the highways than

trucks hauling hazardous waste. Furthermore, on a unit shipment basis, hazardous materials represent a relatively greater hazard than hazardous waste because hazardous waste are frequently diluted versions of hazardous materials.

IV. What are the Technologies Used for Treating or Disposing of Hazardous Waste and How are They Regulated?

Hazardous waste disposal and treatment processes cover a wide range of technologies. Some, like biological wastewater treatment, neutralization, incineration and recycling, have been in use for many years. Today, the special properties of many of the substances used require either refinements of existing technologies or the use of new ones.

For the most part, hazardous waste treatment or disposal processes fall into several broad categories:

- destruction by heat (incineration, molten salt destruction, microwave, etc.);
- chemical treatment to eliminate hazardous characteristics (neutralization, chlorination, etc.);
- physical treatment to remove hazardous characteristics (filtration, sedimentation, distillation, etc.);
- biological treatment;
- disposal in the ocean or underground including the encapsulation of waste in ceramic material prior to disposal;
- recycling.

Storage of hazardous waste is for the purpose of accumulating material prior to shipment to a disposal or treatment site or at a site prior to being disposed of, recycled or otherwise processed. Storage can be for a short period of time or for a number of years. Generally, storage is accomplished through use of four categories of units:

- portable containers such as drums, barrels, boxes or small tanks. (Units for shipment must meet specification in USDOT regulations);
- stationary tanks;
- ponds or "surface impoundments" for liquids;
- piles for wastes that do not contain any liquid.

The RCRA standards for construction and operation of hazardous waste storage, treatment and disposal facilities and administered in Virginia are broken down into two broad categories. The first describes the requirements common to all such facilities; this includes security arrangements, personnel training, waste analysis requirements, emergency preparedness, spill prevention and containment provisions, record keeping and extensive groundwater protection and monitoring requirements. The second category describes specific regulatory requirements for the most commonly used storage, treatment and disposal processes. In both categories, the regulations are

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designed to prevent any operation from causing significant harm to the environment or posing any threat to human health.

when setting up meetings and hearings.

These regulations also include provisions for trust funds or other approved financial arrangements to cover the closing costs of facilities at the end of their operation and also to provide for appropriate monitoring and ongoing maintenance such that they will not pose any future threat. Facility operators must also demonstrate financial responsibility for bodily injury and property damage to third parties caused both by sudden and nonsudden accidental occurrences arising from operations of the facility during its useful life.

V. Siting Criteria from Other States

More than half of the 50 states have adopted hazardous waste facility siting procedures with criteria for determining the appropriateness of a particular location. States approaches to the criteria represent a range of options that may or may not be suitable for Virginia.

A chart has been prepared to present a comparison of criteria published by three states (New York, New Jersey and Connecticut) and criteria suggested by a member of the Virginia Siting Board. The chart is available upon request from the Board's office.

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DEPARTMENT OF HEALTH

† Public Notice

Notice is hereby given that the 1984 State Medical Facilities Plan is available for distribution. The Plan consists of two parts; Part I, which was adopted by the Virginia Statewide Health Coordinating Council, contains statistical summaries of current inventories and projected needs for services and facilities; Part II presents the projection methodologies which are applied in Part I. There is an \$8.00 charge per copy of the document, which includes postage. Checks should be made payable to the Division of Health Planning/VDH. Parties wishing to obtain a copy of this document should contact the Division of Health Planning, Virginia Department of Health, 1010 Madison Building, 109 Governor St., Richmond, Va. 23219, telephone (804) 786-4891.

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NOTICE TO STATE AGENCIES

A list of major meetings of various trade associations and organizations is maintained in the office of the Registrar of Regulations. Upon request, this list will be made available to you in order that you can avoid conflicts

CALENDAR OF EVENTS

Symbol Key †

† Indicates entries since last publication of the Virginia Register

NOTICE: Only those meetings which are filed with the Registrar of Regulations by the filing deadline noted at the beginning of this publication are listed. Since some meetings are called on short notice, please be aware that this listing of meetings may be incomplete. Also, all meetings are subject to cancellation and the Virginia Register deadline may preclude a notice of such cancellation.

For additional information on open meetings and public hearings held by the Standing Committees of the Legislature during the interim, please call Legislative Information at (804) 786-6530.

THE VIRGINIA CODE COMMISSION

EXECUTIVE

STATE AIR POLLUTION CONTROL BOARD

† February 4, 1985 - 9 a.m. - Open Meeting
Monroe Building, 101 North 14th Street, Main Floor, Room E, Richmond, Virginia

The Board will act on a permit request by the Louisiana-Pacific Corporation to manufacture wafer board in Scott County and will receive a report about limestone injection into a coal-fired boiler at the Du Pont Martinsville plant.

Also, the Board will receive the following reports; a legislative update on the 1985 General Assembly, a report on acid rain and status reports on the Hunt Crab Meat Company and the Hampton Roads region's tropopause fold research.

Contact: Dick Stone, State Air Pollution Control Board, 9th Street Office Bldg., Richmond, Va. 23219, telephone (804) 786-5478

State Capital Regional Office

February 4, 1985 - 7 p.m. - Open Meeting
The Old Gloucester County Courthouse, Gloucester, Virginia

A meeting to permit application from the County of Gloucester to allow open burning at the county landfill of (1) brush, tree trimmings, yard and garden

trimmings and similar land clearing refuse, and (2) clean burning waste from construction and demolition operations and similar materials.

Contact: Henry Moss, Regional Director, 8205 Hermitage Rd., Richmond, Va. 23228, telephone (804) 264-3067

VIRGINIA ALCOHOLIC BEVERAGE CONTROL COMMISSION

February 11, 1985 - 9 a.m. - Open Meeting

February 25, 1985 - 9 a.m. - Open Meeting

March 11, 1985 - 9 a.m. - Open Meeting

March 25, 1985 - 9 a.m. - Open Meeting

April 8, 1985 - 9 a.m. - Open Meeting

April 22, 1985 - 9 a.m. - Open Meeting

2901 Hermitage Road, Richmond, Virginia. (Location accessible to handicapped.)

A meeting of the Commission to receive and discuss reports on activities from staff members. Other matters not yet determined.

Contact: Larry E. Gilman, 2901 Hermitage Rd., Richmond, Va., telephone (804) 257-0616

VIRGINIA APPRENTICESHIP COUNCIL

† February 28, 1985 - 10 a.m. - Open Meeting
Department of Labor and Industry, 205 North Fourth Street, 2nd Floor Conference Room, Richmond, Virginia. (Location accessible to handicapped.)

Rescheduled quarterly meeting of the Virginia Apprenticeship Council. The January 17, 1985, meeting was cancelled because of weather conditions.

Contact: Robert S. Baumgardner, Director of Apprenticeship, Department of Labor and Industry, P. O. Box 12064, Richmond, Virginia 23241, telephone (804) 786-2381

VIRGINIA STATE BOARD OF ARCHITECTS, PROFESSIONAL ENGINEERS, LAND SURVEYORS AND CERTIFIED LANDSCAPE ARCHITECTS

March 8, 1985 - 9 a.m. - Open Meeting
3600 West Broad Street, 5th Floor, Richmond, Virginia

A meeting to approve minutes from the December 12, 1984 meeting, review investigative cases, work on regulations.

Contact: J. Williams, Assistant Director, APELSCLA,

Calendar of Events

Department of Commerce, 3600 W. Broad St., 5th Floor, Room 507, Richmond, Va., telephone (804) 257-8555

Architects

March 22, 1985 - 9 a.m. - Open Meeting
3600 West Broad Street, 5th Floor, Richmond, Virginia

A meeting to approve minutes from the January 4, 1985 meeting; review applications; and to review investigative cases.

Land Surveyors

February 15, 1985 - 9 a.m. - Open Meeting
3600 West Broad Street, 5th Floor, Richmond, Virginia

A meeting to approve minutes from the November 8, 1984 meeting; review applications; review investigative cases.

VIRGINIA AVIATION COMMISSION

† **February 11, 1985 - 10 a.m. - Open Meeting**
Byrd International Airport, Airport Managers Conference Room, Richmond, Virginia. (Location accessible to handicapped.)

A meeting to discuss matters relating to aviation in the Commonwealth.

Contact: Kenneth A. Rowe, Director, Department of Aviation, P. O. Box 7716, Richmond, Virginia 23231, telephone (804) 786-6284

INTERDEPARTMENTAL COMMITTEE ON RATE-SETTING FOR CHILDREN'S FACILITIES

February 12, 1985 - 10 a.m. - Open Meeting
The Koger Executive Center, Blair Building, Conference Rooms A and B, Richmond, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

The Committee will discuss plans for the public hearing and the changes to be adopted to the rules and forms as related to § 2.1-703 of the Code of Virginia.

Contact: Thomas W. Riddick, 307 Worthington Square, Portsmouth, Va. 23704, telephone (804) 393-0061.

DEPARTMENT OF COMMERCE

Employment Agencies

† **February 6, 1985 - 10 a.m. - Open Meeting**
Department of Commerce, 3600 West Broad Street, Conference Room 1, Richmond, Virginia

A meeting to conduct a formal fact-finding proceeding regarding the Department of Commerce v. Betty Mayo A/K/A Lisa Lynn.

Contact: Sylvia W. Bryant, Hearings Coordinator, Department of Commerce, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8524

DEPARTMENT OF CONSERVATION AND HISTORIC RESOURCES

Division of Historic Landmarks' State Review Board

† **February 19, 1985 - 10 a.m. - Open Meeting**
221 Governor Street, Richmond, Virginia

The Board will meet to consider the addition of the following properties to the Virginia Landmarks Register and their nomination to the National Register of Historic Places:

Allied Arts Building, Lynchburg;

Beaver Creek Plantation, Henry County (Martinsville vicinity);

Otter Creek Archaeological Site, Franklin County;

St. Paul's Episcopal Church, Alexandria;

Franklin (city) Historic District, Franklin.

The Meeting is open to the public.

Contact: Margaret T. Peters, Information Officer, 221 Governor St., Richmond, Va. 23219, telephone (804) 786-3143

STATE BOARD FOR CONTRACTORS

† **February 8, 1985 - 10 a.m. - Open Meeting**
Gloucester Courthouse, Main Street, Conference Room, Gloucester, Virginia

A meeting to conduct a formal fact-finding proceeding regarding the State Board for Contractors v. R. D. Millen.

† **February 13, 1985 - 10 a.m. - Open Meeting**
Lynchburg Public Library, 2315 Memorial Avenue, Community Meeting Room, Lynchburg, Virginia

A meeting to conduct a formal fact-finding proceeding regarding the State Board for Contractors v. Frank E.

Scott, Sr.

Contact: Sylvia W. Bryant, Hearings Coordinator, Department of Commerce, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8524

BOARD OF CORRECTIONS

March 13, 1985 - 10 a.m. - Open Meeting
4615 West Broad Street, Richmond, Virginia. (Location accessible to handicapped.)

A regular monthly meeting of the Board to consider such matters as may be presented.

Contact: Vivian Toler, Board of Corrections, P. O. Box 26963, Richmond, Va. 23261, telephone (804) 257-1900

DEPARTMENT OF CORRECTIONS

February 13, 1985 - 10 a.m. - Public Hearing
Department of Corrections, Board Room, 4615 West Broad Street, Richmond, Virginia

*Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Department of Corrections intends to adopt regulations entitled: **Public Participation Guidelines.** This regulation sets forth procedures for Public Participation in the regulatory process for the Department of Corrections.*

STATEMENT

Purpose: *These guidelines establish requirements for increased participation by interested parties in the formation, development and adoption of regulations that the Board of Corrections or the Director of Corrections is required to promulgate by state law.*

This regulation is needed to respond to public comments that are before the Governor's Regulatory Review Advisory Board for more involvement in all stages of the regulatory process which resulted in changes in the Code of Virginia. Without this regulation, the public may not be provided adequate notice and input opportunity into the regulatory process as outlined in the Code.

Estimated Impact:

1. *The Department of Corrections is the only entity affected by this regulation.*

2. *There will be no cost to other entities or to the public for implementations and compliance with this regulation.*

3. *The projected cost to the Department for implementation and enforcement of this regulation is \$5,000 consisting of publication costs and partial salary and benefits for the Agency Regulatory Coordinator.*

4. *General funds will be used for the implementation and enforcement of this regulation.*

Statutory Authority: §§ 9-6.14:7, 53.1-5 and 53.1-10 of the Code of Virginia.

Written comments may be submitted until February 1, 1985.

Contact: Robert E. Cousins, Agency Regulatory Coordinator, 4615 W. Broad St., P. O. Box 23693, Richmond, Va. 23261, telephone (804) 257-1943

VIRGINIA BOARD OF COSMETOLOGY

† **February 11, 1985 - 9 a.m. - Open Meeting**
3600 West Broad Street, 5th Floor, Conference Room 3, Richmond, Virginia

A meeting to hear report of Skin Care and Nail Care Committee; review investigative reports of complaints and make determination of disposition; address general correspondence pertinent to the operation of the Board, and to review applications for cosmetology schools.

Contact: Gale G. Moyer, Assistant Director, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8509

CRIMINAL JUSTICE SERVICES BOARD

† **February 14, 1985 - 10 a.m. - Open Meeting**
Ninth Street Office Building, Cabinet Conference Room, 6th Floor, Richmond, Virginia

The Board's Committee on Criminal Justice Information Systems will assist in coordinating the development and operation of state and local criminal justice information systems.

Contact: J. R. Marshall, Executive Assistant, Department of Criminal Justice Services, 805 E. Broad St., Richmond, Va. 23219, telephone (804) 786-4000

DEPARTMENT OF EMERGENCY SERVICES

February 27, 1985 - 10 a.m. - Public Hearing
Department of Emergency Services Training Center, 308 Turner Road, Richmond, Virginia

*Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Department of Emergency Services intends to adopt regulations entitled: **Guidelines for Public Participation in Regulation Development.** This regulation provides for the identification, notification and participation of parties interested in the development of substantive agency regulations.*

Calendar of Events

STATEMENT

Subject and Substance: *Proposed Guidelines for Public Participation in Regulation Development. This regulation covers substantive regulations, or substantive portions of plans, as defined by the Virginia Administrative Process Act.*

Issues: *The 1984 Virginia General Assembly amended the Administrative Process Act to provide for public participation in the development of regulations. The Department of Emergency Services' plans are considered to be regulations, and these guidelines provide for public participation when it is required or needed.*

Basis: *§ 9-6.14:7.1 of the Code of Virginia.*

Purpose: *The purpose of this regulation is to provide for public participation in regulation development and adoption.*

Statutory Authority: § 9-6.14:7.1 of the Code of Virginia.

Written comments may be submitted until February 27, 1985.

Contact: Charles H. Kidder, Population Protection Planner, Department of Emergency Services, 310 Turner Rd., Richmond, Va. 23225, telephone (804) 323-2852

DEPARTMENT OF GENERAL SERVICES

Art and Architectural Review Council

March 1, 1985 - 10 a.m. - Open Meeting
Virginia Museum of Fine Arts, Main Conference Room, Richmond, Virginia

The Council will advise the Director of the Department of General Services and the Governor on architecture of state facilities to be constructed and works of art to be accepted or acquired by the Commonwealth.

Contact: Dorothy E. Ivankoe, Department of General Services, 209 Ninth Street Office Bldg., Richmond, Va. 23219, telephone (804) 786-3311

Division of Consolidated Laboratory Services Advisory Board

February 8, 1985 - 9:30 a.m. - Open Meeting
James Monroe Building, 1 North 14th Street, Conference Room B, Richmond, Virginia

The Advisory Board will meet to lend guidance and support to programs and issues confronting the Division of Consolidated Laboratory Services.

Contact: Susan Wells, Department of General Services, Division of Consolidated Laboratory Services, 1 N. 14th

St., Richmond, Va. 23219, telephone (804) 786-7905

VIRGINIA STATE BOARD OF GEOLOGY

February 27, 1985 - 9 a.m. - Open Meeting
3600 West Broad Street, 5th Floor, Richmond, Virginia

A meeting to approve minutes from the November 28, 1984 meeting, review applications, review bid proposals for exams.

Contact: J. Williams, Assistant Director, Geology Board, Department of Commerce, 3600 W. Broad St., 5th Floor, Room 507, Richmond, Va., telephone (804) 257-8555

OVERALL ADVISORY COUNCIL ON THE NEEDS OF HANDICAPPED PERSONS

† February 12, 1985 - 9:30 a.m. - Open Meeting
Virginia Department for the Visually Handicapped, 397 Azalea Avenue, Richmond, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

A business meeting to discuss problems of and programs for Virginians with Disabilities.

Contact: Doris D. Falconer, 8007 Discovery Dr., Richmond, Va. 23288, telephone (804) 281-9217, toll free 1-800-552-2131

DEPARTMENT OF HEALTH

Division of Biologics and Drugs

† April 8, 1985 - 10 a.m. - Public Hearing
James Madison Building, 109 Governor Street, Main Floor Auditorium, Richmond, Virginia

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia and/or the requirements of federal law that the Department of Health, Division of Biologics and Drugs, intends to amend regulations entitled: Virginia Voluntary Formulary. The amended regulations are a list of drugs of accepted therapeutic value, commonly prescribed and available from more than one source of supply.

STATEMENT

Statement of Subject, Substance, Issues, Basis and Purpose:

The purpose of the Virginia Voluntary Formulary is to provide a list of drugs of accepted therapeutic value, commonly prescribed within the Commonwealth which are available from more than one source of supply, and a list

of chemically and therapeutically equivalent drug products which have been determined to be interchangeable. Utilization of the Formulary by practitioners and pharmacists enables citizens of Virginia to obtain safe and effective drug products at a reasonable price consistent with high quality standards.

The proposed revised Virginia Voluntary Formulary adds and deletes drugs and drug products to the Formulary that became effective July 1, 1984. These additions and deletions are based upon recommendations of the Virginia Voluntary Formulary Council following its review of scientific data submitted by pharmaceutical manufacturers. The Council makes its recommendations to the State Board of Health.

The Virginia Voluntary Formulary is needed to enable citizens of Virginia to obtain safe and effective drug products at a reasonable price consistent with high quality standards. Without the Formulary, physicians, dentists, and pharmacists in Virginia would not have the assurance that those generic drug products that may be substituted for brand name products have been evaluated and judged to be interchangeable with the brand name products.

Statutory Authority: §§ 32.1-12 and 32.1-79 et seq. of the Code of Virginia.

Written comments may be submitted no later than 5 p.m., April 8, 1985.

Contact: James K. Thomson, Director, Bureau of Pharmacy Services, Department of Health, James Madison Building, 109 Governor St., Richmond, Va. 23219, telephone (804) 786-4326

VIRGINIA COMMISSION OF HEALTH REGULATORY BOARDS

February 7, 1985 - 10 a.m. - Public Hearing
Virginia Commission of Health Regulatory Boards, 517 West Grace Street, Board Room, Richmond, Virginia

*Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Virginia Commission of Health Regulatory Boards intends to adopt regulations entitled: **Public Participation Guidelines**. The proposed guidelines establish procedures for the identification and notification of that segment of the public interested in the regulation of health professions and occupations in Virginia.*

STATEMENT

Subject and Substance: *Public Participation Guidelines proposed for adoption by the Virginia Commission of Health Regulatory Boards provide the mechanism for identifying and notifying the relevant public of the formulation, development and adoption of regulations that the Commission may promulgate. The Guidelines are*

required by state law.

Issues: 1. *Estimated Impact with Respect to Number of Persons Affected - The Guidelines will provide a mechanism for all persons affected by regulations of the Commission to participate in their development, formation and adoption.*

2. *Projected Costs for Implementation and Compliance - The proposed guidelines codify existing procedures for identifying and notifying the relevant public of meetings and proposed actions of the Commission of Health Regulatory Boards, thus no material increase in costs to the agency is anticipated. Additionally, no increase in costs to those affected is anticipated. Participation of the relevant public is voluntary.*

Basis: § 9-6.14:7.1 of the Code of Virginia.

Purpose: *To identify and solicit the participation of the affected public in the formation of regulations prior to and during the drafting, formation, revision, adoption and promulgation phases. The guidelines establish mechanisms whereby affected parties may be placed on or deleted from mailing lists used for mailing notices of intent to promulgate regulations, notices of public hearings or notices of information proceedings, and notices of final regulations adopted. The guidelines also establish mechanism for periodic review of existing regulations, for petitions for rulemaking by the public, for notification of the public regarding any meetings at which rulemaking is a subject, and for the establishment of advisory committees to provide for citizen participation by the Commission of Health Regulatory Boards.*

Statutory Authority: § 54-955.1.J of the Code of Virginia.

Written comments may be submitted no later than 5:00 p.m., March 11, 1985.

Contact: Richard D. Morrison, Policy Analyst, Virginia Department and Commission of Health Regulatory Boards, 517 W. Grace St., P. O. Box 27708, Richmond, Va. 23261, telephone (804) 786-0822

VIRGINIA DEPARTMENT OF HEALTH REGULATORY BOARDS

Virginia Substance Abuse Certification Committee

February 7, 1985 - 10 a.m. - Public Hearing
Virginia Department of Health Regulatory Boards, Board Room, 517 West Grace Street, Richmond, Virginia

*Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Virginia Department of Health Regulatory Boards intends to adopt regulations entitled: **Public Participation Guidelines**. The guidelines establish procedures for the identification and notification of that segment of the*

Calendar of Events

public interested in the regulation of health professions and occupations in Virginia.

STATEMENT

Subject and Substance: *Public Participation Guidelines proposed for adoption by the Virginia Department of Health Regulatory Boards provide the mechanism for identifying and notifying the relevant public of the formulation, development and adoption of regulations that the Department may promulgate. The Guidelines are required by state law.*

Issues: 1. *Estimated Impact with Respect to Number of Persons Affected – The Guidelines will provide a mechanism for all persons affected by regulations of the Department to participate in their development, formation and adoption.*

2. *Projected Costs for Implementation and Compliance – The proposed guidelines codify existing procedures for identifying and notifying the relevant public of meetings and proposed actions of the Commission and Department of Health Regulatory Boards, thus no material increase in costs to the agency is anticipated. Additionally, no increase in costs to those affected is anticipated. Participation of the relevant public is voluntary.*

Basis: § 9-6.14:7.1 of the Code of Virginia.

Purpose: *To identify and solicit the participation of the affected public in the formation of regulations prior to and during the drafting, formation, revision, adoption and promulgation phases. The guidelines establish mechanisms whereby affected parties may be placed on or deleted from mailing lists used for mailing notices of intent to promulgate regulations, notices of public hearings or notices of informational proceedings, and notices of final regulations adopted. The guidelines also establish mechanism for periodic review of existing regulations, for petitions for rulemaking by the public, for notification of the public regarding any meetings at which rulemaking is a subject, and for the establishment of advisory committees to provide for citizen participation by the Department of Health Regulatory Boards.*

Statutory Authority: § 54-955.K of the Code of Virginia.

Written comments may be submitted no later than 5:00 p.m., March 11, 1985.

Contact: Richard D. Morrison, Policy Analyst, Virginia Department and Commission of Health Regulatory Boards, 517 W. Grace St., Richmond, Va. 23220, telephone (804) 786-0822

VIRGINIA HEALTH SERVICES COST REVIEW COMMISSION

† February 27, 1985 - 10 a.m. – Open Meeting
Blue Cross and Blue Shield of Virginia, 2015 Staples Mill

Road, Virginia Room, Richmond, Virginia. (Location accessible to handicapped.)

A monthly business meeting of the Commission for the purpose of addressing financial, policy or technical matters which may have arisen since last meeting.

Mr. Stuart D. Ogren, President, Virginia Hospital Association, will make a presentation about the projected impact of changes in the health care delivery system and reimbursement mechanisms on Virginia hospitals.

Contact: Sheryl R. Paul, Director, 805 E. Broad St., 7th Fl., Richmond, Va. 23219, telephone (804) 786-6371

STATE COUNCIL ON HIGHER EDUCATION

† February 6, 1985 - 10 a.m. – Open Meeting

† March 6, 1985 - 10 a.m. – Open Meeting

† April 3, 1985 - 10 a.m. – Open Meeting

101 North 14th Street, Council Conference Room, Richmond, Virginia

† May 1, 1985 - 9 a.m. – Open Meeting

Virginia Military Institute, Blacksburg, Virginia

The Council will hold its monthly meeting.

Contact: Council of Higher Education, 101 N. 14th St., Richmond, Va. 23219, telephone (804) 225-2137

VIRGINIA DEPARTMENT OF HIGHWAYS AND TRANSPORTATION COMMISSION

† February 21, 1985 - 10 a.m. – Open Meeting

Virginia Department of Highways and Transportation, 1221 East Broad Street, Commission Room, Richmond, Virginia. (Location accessible to handicapped; interpreter for deaf provided if requested.)

A monthly meeting of the Highway and Transportation Commission to vote on proposals presented regarding bids, permits, additions and deletions to the highway system and any other matters requiring Commission approval.

Contact: J. T. Warren, Director of Administration, Virginia Department of Highways and Transportation, 1221 E. Broad St., Richmond, Va. 23219, telephone (804) 786-2711

VIRGINIA HISTORIC LANDMARKS COMMISSION

† February 19, 1985 - 2 p.m. – Open Meeting

221 Governor Street, Richmond, Virginia

A general business meeting of the Commission.

Contact: Margaret T. Peters, Information Officer, Division

of Historic Landmarks, 221 Governor St., Richmond, Va. 23219, telephone (804) 786-3143

VIRGINIA HOUSING DEVELOPMENT AUTHORITY Board of Commissioners

† **February 19, 1985 - 10 a.m. - Open Meeting**
13 South 13th Street, Richmond, Virginia. (Location accessible to handicapped.)

A regular monthly meeting of the Board of Commissioners of the Virginia Housing Development Authority. The Board of Commissioners will review and, if appropriate, approve the minutes from the prior monthly meeting; will consider for approval and ratification mortgage loan commitments under its various programs; will review the Authority's operations for the prior month; and will consider such other matters and take such other actions as they may deem appropriate. The planned agenda of the meeting will be available at the offices of the Authority one week prior to the date of the meeting.

Contact: Judson McKellar, General Counsel, 13 S. 13th St., Richmond, Va. 23219, telephone (804) 782-1986

STATE BOARD FOR CERTIFICATION OF LIBRARIANS

† **February 8, 1985 - 10:30 a.m. - Open Meeting**
3600 West Broad Street, Board Room 2, Richmond, Virginia. (Location accessible to handicapped.)

A meeting to discuss and propose regulations.

Contact: Geralde W. Morgan, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8508

COMMISSION ON LOCAL GOVERNMENT

† **March 4, 1985 - 4 p.m. - Open Meeting**
207 West Second Avenue, City of Franklin Municipal Building, Franklin, Virginia

A regular meeting of the Commission on Local Government to conduct business and discuss pending issues.

† **March 4, 1985 - 8 p.m. - Public Hearing**
Route 258, Isle of Wight Courthouse, Isle of Wight, Virginia

A public hearing regarding proposed "City of Franklin - Isle of Wight County Settlement Agreement."

† **March 5, 1985 - 9 a.m. - Open Meeting**
207 West Second Avenue, City of Franklin Municipal Building, General District Courtroom, Franklin, Virginia

Oral presentations regarding the proposed "City of Franklin - Isle of Wight County Settlement Agreement" and the proposed "City of Franklin - Southampton County Settlement Agreement."

† **March 5, 1985 - 7 p.m. - Public Hearing**
825 Hunterdale Road, Hunterdale Elementary School, Southampton County, Virginia

A public hearing regarding the proposed "City of Franklin - Southampton County Settlement Agreement."

Contact: Barbara Bingham, Ninth St. Office Bldg., Rm. 901, Richmond, Va. 23219, telephone (804) 786-6508

MARINE RESOURCES COMMISSION

February 26, 1985 - 9:30 a.m. - Open Meeting
2401 West Avenue, Newport News, Virginia

Monthly Commission meeting to hear and decide cases on fishing licensing; oyster ground leasing, environmental permits in wetlands, bottomlands, coastal sand dunes, and beaches. It will hear and decide appeals, if any, made on local wetlands board decisions.

Fishery Management and Conservation measures are discussed by the Commission. The Commission is empowered to exercise general regulatory power within 15 days, and is empowered to take specialized marine life harvesting and conservation measures within five days.

Contact: Virginia S. Chappell, Secretary to the Commission, Marine Resources Commission, P. O. Box 756, Newport News, Va. 23607, telephone (804) 247-2208

DEPARTMENT OF MENTAL HEALTH AND MENTAL RETARDATION

Ad-Hoc Committee on Trainer Certification
February 22, 1985 - 9 a.m. - Open Meeting
203 Governor Street, Training Office Conference Room, Room 303, Richmond, Virginia. (Location accessible to handicapped.)

A meeting to develop policy and procedures for certification of trainers and courses for use within the Department of Mental Health and Mental Retardation.

Contact: Ken Howard, Department of Mental Health and Mental Retardation, P. O. Box 1797, Richmond, Va. 23225, telephone (804) 786-6133

Central Office Training Workgroup

February 4, 1985 - 10 a.m. - Open Meeting

Calendar of Events

Zincke Building, 203 Governor Street, 3rd Floor Training Classroom, Richmond, Virginia. (Location accessible to handicapped.)

A meeting to discuss system-wide training policies, networking facilities and community service boards.

Contact: Ken Macurik, P. O. Box 1797, Richmond, Va. 23214, telephone (804) 786-6133

DEPARTMENT OF MINES, MINERALS AND ENERGY

† April 10, 1985 - 10 a.m. - Public Hearing
Mountain Empire Community College, Dalton-Cantrell Building, Big Stone Gap, Virginia

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Department of Mines, Minerals and Energy intends to adopt regulations entitled: Proposed Rules and Regulations Governing the Use of Diesel-Powered Equipment in Underground Coal Mines. This regulation sets forth the conditions under which diesel-powered equipment can be used in underground coal mines.

STATEMENT

Basis: The regulation as proposed is being adopted pursuant to the provisions of § 45.1-90 (b) of the Code of Virginia. The amendment permits the utilization of diesel-powered equipment in underground coal mines. The amendment requires the Chief, Division of Mines, to promulgate regulations necessary to carry out the provisions of § 45.1-90 (b) of the Code of Virginia.

Purpose: The purpose of this proposed regulation is to provide for a safe and healthful working environment in underground coal mines where diesel-powered equipment is utilized.

Impact: The proposed Rules and Regulations Governing the Use of Diesel-Powered Equipment in Underground Coal Mines will impact only those mine operators who choose to use diesel equipment. The proposed regulation provides a safe and healthful working environment for underground workers. The proposed regulation will not increase capital or operating costs. No significant costs will be encountered to implement the proposed regulation.

Summary: The proposed regulation addresses the mandate of § 45.1-90 (b) of the Code of Virginia and provides guidelines necessary to maintain a safe and healthful working environment where diesel equipment is utilized in underground coal mines.

Statutory Authority: §§ 45.1-90 (b) and 34.1-104 (b) of the Code of Virginia.

Written comments may be submitted until April 10, 1985.
Contact: Harry D. Childress, Chief, Division of Mines, 219

Wood Ave., Big Stone Gap, Va. 24219, telephone (703) 523-0335

STATE BOARD OF EXAMINERS FOR NURSING HOME ADMINISTRATORS

† February 14, 1985 - 9 a.m. - Open Meeting
Heritage Hall, Number 10, Route 3, Prince George, Virginia

A Committee meeting to study continuing education.

Contact: Gerald W. Morgan, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8508

VIRGINIA STATE BOARD OF OPTICIANS

February 22, 1985 - 9:30 a.m. - Open Meeting
3600 West Broad Street, 5th Floor, Conference Room 3, Richmond, Virginia

The Board will meet to review investigative reports of complaints and determine disposition; review reports submitted from apprenticeship committee and practical examination committee; and to address general correspondence pertinent to the operation of the Board.

Contact: Gale G. Moyer, Assistant Director, 3600 West Broad Street, Richmond, Va. 23230, telephone (804) 257-8509

VIRGINIA BOARD OF OPTOMETRY

† May 1, 1985 - 9 a.m. - Public Hearing
Department of Health Regulatory Boards, 517 West Grace Street, Board Room, Richmond, Virginia

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Virginia Board of Optometry intends to adopt regulations entitled: Public Participation Guidelines. These regulations will establish guidelines for soliciting participation of interested parties in the revision and adoption of regulations.

STATEMENT

Subject and Substance: Proposed adoption by the Virginia Board of Optometry of Public Participation Guidelines to be used to solicit participation by interested parties in the formulation, development, and adoption of regulations that the Board may promulgate as required or authorized by state law.

Issues: 1. Estimated Impact with Respect to Number of Persons Affected:

Calendar of Events

The guidelines will provide a means for all persons affected by regulations of the agency to participate in their development, formulation, and adoption.

2. Projected Cost for Implementation and Compliance:

Since the Board of Optometry is part of an agency that generates operating funds from licensees, any additional costs would be borne by them. At present, a one-day Board meeting cost approximately \$1,000. If additional meetings would be required to fulfill the requirement of a biennial review of regulations' effectiveness and continued need, then this cost figure need be borne in mind.

The cost of a public hearing and transcript should not exceed \$500. There is no enforcement cost.

Basis: §§ 9-6.14:7.1 and 54-376 of the Code of Virginia.

Purpose: To solicit participation of interested parties in the development of regulations prior to and during the entire drafting, formulation, promulgation, and final adoption process.

Statutory Authority: §§ 9-6.14:7.1 and 54-376 of the Code of Virginia.

Written comments may be submitted until May 1, 1985.

Contact: Lawrence H. Redford, Executive Director, 517 W. Grace St., P. O. Box 27708, Richmond, Va. 23261, telephone (804) 786-0131

VIRGINIA BOARD OF PSYCHOLOGY

† February 14, 1985 - 9 a.m. - Open Meeting
517 West Grace Street, Richmond, Virginia

A meeting to conduct general Board business; review applications; respond to correspondence; and regulatory review.

Contact: Charles S. Weiden, Acting Executive Director, 517 W. Grace St., Richmond, Va. 23220, telephone (804) 786-3434

VIRGINIA REAL ESTATE COMMISSION

† February 5, 1985 - 9 a.m. - Open Meeting
Department of Commerce, 3600 West Broad Street,
Conference Room 1, Richmond, Virginia

A meeting to conduct a formal fact-finding proceeding regarding the Virginia Real Estate Commission v. Edward F. Rodgers, Jr.

† February 7, 1985 - 9 a.m. - Open Meeting
Department of Commerce, 3600 West Broad Street,
Conference Room 1, Richmond, Virginia

A meeting to conduct a formal fact-finding proceeding regarding the Virginia Real Estate Commission v. Carl D. Edwards.

† February 13, 1985 - 10 a.m. - Open Meeting
Chamber of Commerce, 635 Main Street, Board Room,
Danville, Virginia

A meeting to conduct a formal fact-finding proceeding regarding the Virginia Real Estate Commission v. Clyde M. Eastwood.

† February 20, 1985 - 10 a.m. - Open Meeting
City Hall, 7th and Main Streets, Council Chambers,
Charlottesville, Virginia

A meeting to conduct an informal fact-finding proceeding regarding the Virginia Real Estate Commission v. Leonard F. Winslow, Jr.

Contact: Sylvia W. Bryant, Hearings Coordinator,
Department of Commerce, 3600 W. Broad St.,
Richmond, Va. 23230, telephone (804) 257-8424

† February 28, 1985 - 9 a.m. - Open Meeting
3600 West Broad Street, Conference Room 1, Richmond,
Virginia

The Commission is meeting to consider investigative cases and requests from the public and licensees, as well as to hear reports from its staff.

Contact: Steven L. Higgs, Department of Commerce, 3600 W. Broad St., Richmond, Va. 23230, telephone (804) 257-8516

VIRGINIA SMALL BUSINESS FINANCING AUTHORITY

† February 19, 1985 - 10 a.m. - Public Hearing
Metro Richmond Chamber of Commerce Auditorium, 201
East Franklin Street, Richmond, Virginia

A public hearing to consider Industrial Development Bond Applications received by the Authority and for which public notice has appeared in the appropriate newspapers of general circulation. Following the public hearing, the Authority will conduct its regular business meeting.

Contact: Nic Walker, Virginia Small Business Financing Authority, 1000 Washington Bldg., Richmond, Va. 23219, telephone (804) 786-3791

DEPARTMENT OF SOCIAL SERVICES

Division of Licensing Programs

February 13, 1985 - 9 a.m. - Public Hearing
Appalachian Power Company Auditorium, Roanoke,

Calendar of Events

Virginia

February 20, 1985 - 9 a.m. - Public Hearing
Henrico Government Center, Richmond, Virginia

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Department of Social Services, Division of Licensing Programs, intends to adopt regulations entitled: **Minimum Standards for Licensed Child Care Centers**. The proposed regulations set standards to provide children in child care centers with at least a minimal level of care.

STATEMENT

Subject: Proposed revisions to the Minimum Standards for Licensed Child Care Centers. These standards are being proposed for a 60-day period of public comment.

Substance: Under the current definition and exemptions in the Code of Virginia, any facility operated for the purpose of providing care, protection, and guidance to a group of children separated from their parents or guardians for part of the day must have a child care center license.

Issues: The document is comprised of the following issues which impact child care centers subject to licensure by the Department of Social Services:

Administration, personnel, supervision, physical environment, emergency, and programs and services which includes administration policies, health care, management of behavior, nutrition and food service and activities.

Basis: Chapter 10, (§ 63.1-219) of Title 63.1, of the Code of Virginia, provides the statutory basis for promulgation of child care center standards. The State Board has approved proposed revisions for a 60-day public comment period.

Purpose: The proposed revisions are designed to better meet the needs of children in group care in a flexible enough manner to accommodate changes during the lifetime of these standards and to provide the protective oversight of children. The document has been revised with an emphasis on clarity and ease of comprehension.

Statutory Authority: § 63.1-219 of the Code of Virginia.

Contact: Mrs. Meredyth P. Partridge, Standards Supervisor, Standards/Policy Unit, Department of Social Services, Division of Licensing Programs, 8007 Discovery Dr., Richmond, Va. 23288, telephone (804) 281-9025, (toll free number 1-800-552-7091).

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Department of Social Services, Division of Licensing Programs intends to amend regulations entitled: **Standards and Regulations for Licensed Homes for Adults**. These standards and regulations have been revised to (1) incorporate statutory requirements relating to resident's rights, (2) delete general licensing procedures, and (3) delete

requirements relating to kitchen equipment.

STATEMENT

Subject: Proposed amendments to the following regulations: **Standards and Regulations for Licensed Homes for Adults**.

These amendments are being proposed for a 60-day period of public comment.

Substance: The standards have been amended to incorporate new statutory requirements dealing with resident rights; to delete general licensing procedures; and to delete requirements relating to kitchen equipment.

Issues: The amendments incorporate the following issues which will impact homes for adults subject to licensure by the Department of Social Services.

Development of policies and procedures to protect rights; staff training; documentation; care and oversight of restrained residents.

Basis: Virginia Code, Chapter 9, § 63.1-182 provides the statutory basis for the promulgation of standards for homes for adults. The State Board of Social Services has approved proposed amendments for a 60-day public comment period.

Purpose: The proposed amendments are designed to protect the rights of residents of homes for adults; to delete licensing procedures from the Standards and to prevent duplication of newly promulgated Health Department regulations.

Statutory Authority: § 63.1-182.1 of the Code of Virginia.

Written comments may be submitted until March 29, 1985.

Contact: C. A. Loveland, Program Specialist, Division of Licensing Programs, 8007 Discovery Dr., Richmond, Va. 23229-8699, telephone (804) 281-9025, (toll-free number 1-800-552-7091).

VIRGINIA BOARD OF SOCIAL WORK

† February 15, 1985 - 9 a.m. - Open Meeting
517 West Grace Street, Richmond, Virginia

A meeting to conduct general Board business; review applications; and to respond to correspondence and regulatory review.

Contact: Charles S. Weiden, Acting Executive Director, 517 W. Grace St., Richmond, Va. 23220, telephone (804) 786-7703

DEPARTMENT OF TAXATION

Calendar of Events

February 26, 1985 - 10 a.m. – Public Hearing
General Assembly Building, House Room D, Richmond,
Virginia

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Department of Taxation intends to amend regulations entitled: **Retail Sales and Use Tax Regulation 1-3: Advertising**. This regulation sets forth the application of the sales and use tax to the production of advertising by agencies, the media and other persons.

STATEMENT

Basis: This regulation is issued under authority granted by § 58-48.6 (on and after January 1, 1985, § 58.1-203) of the Code of Virginia.

Purpose: This regulation sets forth the tax application to the production of advertising which results in a tangible product by agencies, the media, and by other taxpayers utilizing in-house agencies.

Issues: The Virginia Supreme Court in WTAR Radio-TV Corp. v. Commonwealth 217 Va. 877, 234 S.E. 2d 245 (1977), ruled that the charge for the production of a television advertisement by a television station constituted the sale of tangible personal property, the total charge for which, including concept development and other services, was subject to the sales tax. The existing regulation relative to advertising, Virginia Retail Sales and Use Tax Regulation 1-3, has not been revised since 1969 and does not incorporate the 1977 decision. As a result of this decision, significant changes are required to the current regulation, published on January 1, 1979.

Substance: The regulation specifies that the total charge for the production of an advertisement which is a tangible product, e.g., a film or an ad paste-up, is taxable in full, including charges for concept development, talent acquisition, scripting and editing and similar charges, regardless of whether the resulting ad is placed in the media. Advertisements developed by the media are taxable only to the extent that a charge is made for the production of the ad above standard "airtime" and "space" charges.

Statutory Authority: § 58-48.6 of the Code of Virginia (On or after January 1, 1985, § 58.1-203).

Written comments may be submitted until February 26, 1985.

Contact: Danny M. Payne, Director, Tax Policy Division,
P. O. Box 6-L, Richmond, Va. 23282, telephone (804)
257-8010

February 26, 1985 - 10 a.m. – Public Hearing
General Assembly Building, House Room D, Richmond,
Virginia

Notice is hereby given in accordance with § 9-6.14:7.1

of the Code of Virginia that the Department of Taxation intends to adopt regulations entitled: **Retail Sales and Use Tax Regulation: Computer Software**. This regulation sets forth the application of the sales and use tax to the sale, lease or use of computer software, to software support services, and to purchases of tangible personal property used in the production of computer software.

STATEMENT

Basis: This regulation is issued under authority granted by § 58-48.6 (on and after January 1, 1985, § 58.1-203) of the Code of Virginia.

Purpose: This regulation sets forth the tax application to the sale, lease or use of computer software, to software support services, and to purchases of tangible personal property used in the production or transfer of computer software.

Issues: The Virginia Supreme Court in WTAR Radio-TV Corp. v. Commonwealth 217 Va. 877, 234 S.E. 2d 245 (1977) set forth the true object concept for application in determining whether a transaction is a sale or service for sales and use tax purposes. If the object of the transaction is the tangible object produced, the total charge for the resulting property, including services and connection with its production are subject to the tax. The key issue is whether the object of a transaction resulting in the transfer of computer software is a taxable sale or a nontaxable service.

Substance: Utilizing a true object analysis, the proposed regulation would exempt custom software on the basis that it is intangible personal property composed of the personal services of the seller's programmers, the tangible medium of transmittal being an inconsequential element of the transaction. Conversely, prewritten software is deemed to be tangible personal property since all personal service that led to its development was rendered at a time remote from the sale. Additionally, additional charges for support services and modifications must be included in the sales price of taxable software.

Statutory Authority: § 58-48.6 of the Code of Virginia. (On or after January 1, 1985, § 58.1-203.)

Written comments may be submitted until February 26, 1985.

Contact: Danny M. Payne, Director, Tax Policy Division,
P. O. Box 6-L, Richmond, Va. 23282, telephone (804)
257-8010

VIRGINIA BOARD OF VETERINARY MEDICINE

February 14, 1985 - 8:30 a.m. – Open Meeting
February 15, 1985 - 8:30 a.m. – Open Meeting
February 16, 1985 - 8:30 a.m. – Open Meeting

Calendar of Events

Holiday Inn-Downtown, 301 West Franklin Street, 3rd Floor, Board Room, Richmond, Virginia.

The Board will hold general business and informal conferences.

February 15, 1985 - 8:30 a.m. - Open Meeting
Egyptian Building, 1223 East Marshall Street, Baruch Auditorium, Room 204 and 211, Richmond, Virginia

Veterinarian State Board Examinations.

Contact: Lawrence H. Redford, Virginia Board of Veterinary Medicine, P. O. Box 27708, Richmond, Va. 23261, telephone (804) 786-0069

VIRGINIA STATE ADVISORY COUNCIL ON VOCATIONAL EDUCATION

† **February 6, 1985 - 1:15 p.m. - Open Meeting**
Holiday Inn - South, Petersburg, Virginia

A quarterly business meeting.

† **February 6, 1985 - 7 p.m. - Public Meeting**
Rowanty Vocational-Technical Center, Carson, Virginia

A joint public meeting with the Department of Education to hear concerns regarding vocational education and the 1986 state vocational plan.

† **February 7, 1985 - 8:30 a.m. - Open Meeting**
Holiday Inn - South, Petersburg, Virginia

A general business meeting.

Contact: George S. Orr, Jr., Executive Director, SACVE, P. O. Box U, Blacksburg, Va. 24060, telephone (703) 961-6945

VIRGINIA WATER AND SEWER ASSISTANCE AUTHORITY

February 8, 1985 - 10 a.m. - Public Hearing
State Water Control Board, Board Room, 2107 North Hamilton Street, Richmond, Virginia

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Virginia Water and Sewer Assistance Authority intends to adopt regulations entitled: Guidelines for Public Participation in the Promulgation of Regulations. The proposed regulation establishes guidelines and procedures to be followed by the Authority to elicit public comment on proposed regulations.

STATEMENT

Statement of Subject, Substance, Issues, Basis and Purpose:

In order to elicit public input in the formation, promulgation and adoption of its regulations, the Virginia Water and Sewer Assistance Authority proposes to adopt guidelines for public participation in the promulgation of regulations. These guidelines set forth procedures to be followed by the Authority in its regulatory process and will apply to all regulations of the Authority except emergency regulations.

Statutory Authority: § 62.1-203 of the Code of Virginia.

Written comments may be submitted until February 7, 1985.

Contact: Shockley D. Gardner, Jr., Executive Director, P. O. Box 1300, Richmond, Va. 23210, telephone (804) 788-8174

February 8, 1985 - 10 a.m. - Public Hearing
State Water Control Board, Board Room, 2107 North Hamilton Street, Richmond, Virginia

Notice is hereby given in accordance with § 9-6.14:7.1 of the Code of Virginia that the Virginia Water and Sewer Assistance Authority intends to adopt regulations entitled: Criterion for Eligibility to Participate in Initial Financing. The proposed regulation establishes the criterion for eligibility of local governments to participate in the initial financing of the Authority to fund local governmental water and sewer projects.

STATEMENT

Subject, Substance, Issues, Basis and Purpose: *Virginia Water and Sewer Assistance Authority intends to issue an initial series of its bonds to finance water and sewer projects of local governments. The initial issuance is expected to finance projects of local governments whose credit ratings are sufficient to enable the Authority more readily to establish a market presence and acceptability at a financing cost acceptable to the Authority. Having thus issued bonds, the Authority will then be able to finance projects of local governments requiring an existing ability on the part of the Authority to issue its bonds. The proposed regulation establishes the eligibility criterion for local governments whose water and sewer projects will be financed by the Authority's initial issuance of bonds and requires only that the local government have an A rating or better from either Standard & Poor's Corporation or Moody's Investors Service for its utility systems or its general obligation indebtedness.*

Statutory Authority: § 62.1-203 of the Code of Virginia.

Written comments may be submitted until February 7, 1985.

February 11, 1985 - 9 a.m. - Open Meeting
Holiday Inn-Manassas, 10800 VanDor Lane, Manassas, Virginia

The Board of Directors will meet to approve minutes

Calendar of Events

of January 11, 1985; to review the Authority's operations for the prior month; and to consider other matters and take other actions as they may deem appropriate. The planned agenda of the meeting will be available at the offices of the Authority one week prior to the date of the meeting.

February 11, 1985 - 1 p.m. - Public Hearing
Holiday Inn-Manassas, 10800 VanDor Lane, Manassas, Virginia

The Board and staff will conduct a fact-finding hearing from the general public regarding the needs for funding of water and sewer projects.

March 5, 1985 - 9 a.m. - Open Meeting
Radisson Hotel, 601 Main Street, Lynchburg, Virginia

The Board of Directors will meet to approve minutes of February 11, 1985; to review the Authority's operations for the prior month; and to consider other matters and take other actions as they may deem appropriate. The planned agenda of the meeting will be available at the offices of the Authority one week prior to the date of the meeting.

March 5, 1985 - 1 p.m. - Public Hearing
Radisson Hotel, 601 Main Street, Lynchburg, Virginia

The Board and staff will conduct a fact-finding hearing from the general public regarding the needs for funding of water and sewer projects.

Contact: Shockley D. Gardner, Jr., Executive Director, P. O. Box 1300, Richmond, Va. 23210, telephone (804) 788-8174

THE COLLEGE OF WILLIAM AND MARY

Board of Visitors

† **February 21, 1985 - 5 p.m. - Open Meeting**
† **February 22, 1985 - 8 a.m. - Open Meeting**
† **February 23, 1985 - 8 a.m. - Open Meeting**
Alumni House, 500 Richmond Road, Williamsburg, Virginia

A regularly scheduled meeting of the Board of Visitors of the College of William and Mary to review quarterly operations of the College and Richard Bland College; to receive reports from several committees of the Board; and to act on those resolutions that are presented by the administrations of William and Mary and Richard Bland College.

An informational release will be available four days prior to the Board meeting for those individuals and/or organizations who request it.

† **March 21, 1985 - 5 p.m. - Open Meeting**
† **March 22, 1985 - 8 a.m. - Open Meeting**

† **March 23, 1985 - 8 a.m. - Open Meeting**
Alumni House, 500 Richmond Road, Williamsburg, Virginia

A regularly scheduled meeting of the Board of Visitors of the College of William and Mary to review the budgets and fees of the College and Richard Bland College; to receive reports from several committees of the Board, and to act on those regulations that are present by the administrations of William and Mary and Richard Bland College.

An informational release will be available four days prior to the Board meeting for those individuals and/or organizations who request it.

† **April 25, 1985 - 5 p.m. - Open Meeting**
† **April 26, 1985 - 8 a.m. - Open Meeting**
† **April 27, 1985 - 8 a.m. - Open Meeting**
Alumni House, 500 Richmond Road, Williamsburg, Virginia

A regularly scheduled meeting of the Board of Visitors of the College of William to approve the budgets and fees of the College and Richard Bland College; to receive reports from several committees of the Board; and to act on those resolutions that are presented by the administrations of William and Mary and Richard Bland College.

An informational release will be available four days prior to the Board meeting for those individuals and/or organizations who request it.

Contact: Office of University Communications, James Blair Hall, Room 308, College of William and Mary, Williamsburg, Va. 23185, telephone (804) 253-4226

COMMISSION ON THE STATUS OF WOMEN

† **February 6, 1985 - 10 a.m. - Open Meeting**
Ninth Street Office Building, 6th Floor, Cabinet Conference Room, Richmond, Virginia. (Location accessible to handicapped.)

The purpose of this meeting is to receive reports from subcommittees of the Commission on projects and to conduct regular business of the Commission.

Contact: Bonnie H. Robinson, Executive Director, 8007 Discovery Dr., Richmond, Va. 23229-8699, telephone (804) 281-9200

LEGISLATIVE

No legislative meetings were submitted for this issue.

CHRONOLOGICAL LIST OPEN MEETINGS

Calendar of Events

February 4, 1985

Air Pollution Control Board, State
Mental Health and Mental Retardation, Department of

Washington's Birthday - Holiday

February 5

Real Estate Commission, Virginia

February 19

Conservation and Historic Resources, Department of
Historic Landmarks Commission, Virginia
Housing Development Authority, Virginia

February 6

Commerce, Department of
Higher Education, State Council of
Vocational Education, Virginia State Advisory
Council on
Vocational Education, Virginia State Advisory
Council on (Public Meeting)
Women, Commission on the Status of

February 20

Real Estate Commission, Virginia

February 21

Highways and Transportation Commission
Virginia Department of
William and Mary, Board of Visitors

February 7

Real Estate Commission, Virginia
Vocational Education, Virginia State Advisory
Council on

February 22

Opticians, Virginia State Board of
Mental Health and Mental Retardation, Department of
William and Mary, Board of Visitors

February 8

Contractors, State Board for
General Services, Department of, Division of
Consolidated Laboratory Services Advisory Board
Librarians, State Board for Certification of

February 23

William and Mary, Board of Visitors

February 25

Alcoholic Beverage Control Commission, Virginia

February 11

Alcoholic Beverage Control Commission, Virginia
Aviation Commission, Virginia
Cosmetology, Virginia Board of
Water and Sewer Assistance Authority, Virginia

February 26

Marine Resources Commission

February 27

Geology, Virginia State Board of
Health Services Cost Review Commission, Virginia

February 12

Children's Facilities, Interdepartmental Committee
on Rate-Setting for
Handicapped Persons, Overall Advisory Council
on the Needs of

February 28

Apprenticeship Council, Virginia
Real Estate Commission, Virginia

February 13

Contractors, State Board for
Real Estate Commission, Virginia

March 1

General Services, Department of, Art and
Architectural Review Council

March 4

Local Government, Commission on

February 14

Criminal Justice Services Board
Nursing Home Administrators, State Board of
Examiners for
Psychology, Virginia Board of
Veterinary Medicine, Virginia Board of

March 5

Local Government, Commission on
Water and Sewer Assistance Authority, Virginia

February 15

Architects, Professional Engineers, Land Surveyors and
Certified Landscape Architects
Virginia State Board of
Social Work, Virginia Board of
Veterinary Medicine, Virginia Board of

March 6

Higher Education, Council of

March 8

Architects, Professional Engineers, Land Surveyors
and Certified Landscape Architects,
Virginia State Board of

February 16

Veterinary Medicine, Virginia Board of

March 11

Alcoholic Beverage Control Commission, Virginia

February 18

March 13

Corrections, Board of

Calendar of Events

- March 21**
William and Mary, Board of Visitors
- March 22**
Architects, Professional Engineers, Land Surveyors
and Certified Landscape Architects,
Virginia State Board of
William and Mary, Board of Visitors
- March 23**
William and Mary, Board of Visitors
- March 25**
Alcoholic Beverage Control Commission, Virginia
- April 3**
Higher Education, Council of
- April 8**
Alcoholic Beverage Control Commission, Virginia
- April 22**
Alcoholic Beverage Control Commission, Virginia
- April 25**
William and Mary, Board of Visitors
- April 26**
William and Mary, Board of Visitors
- April 27**
William and Mary, Board of Visitors
- May 1**
Higher Education, Council of
- February 26**
Social Services, Department of, Division of Licensing
Programs
- February 27**
Taxation, Department of
- February 27**
Emergency Services, Department of
- March 4**
Local Government, Commission on
- March 5**
Local Government, Commission on
Water and Sewer Assistance Authority, Virginia
- April 8**
Health, Department of
- April 10**
Mines, Minerals and Energy, Department of
- May 1**
Optometry, Virginia Board of

PUBLIC HEARINGS

- February 7, 1985**
Health Regulatory Boards, Virginia Commission of
Health Regulatory Boards, Virginia Department of
- February 8**
Water and Sewer Assistance Authority, Virginia
- February 11**
Water and Sewer Assistance Authority, Virginia
- February 13**
Corrections, Department of
Social Services, Department of, Division of Licensing
Programs
- February 19**
Small Business Financing Authority, Virginia
- February 20**

