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## Requirements

### Virginia Alcoholic Beverage Control Authority (ABC)

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**Register with ABC:** Before filing Virginia Form SK-1, Skill Games Return and Schedule of Local Tax you must register with ABC. On or before July 7, 2020, each operator or distributor is required to file a registration statement with the Virginia Alcoholic Beverage Control Authority. Failure to file the registration statement by this date, will result in the barring of any games not registered. Any game not included in the registration statement will be considered an illegal gambling device.

The Skill Game Registration Statement Form is available on the ABC website at [www.abc.virginia.gov](http://www.abc.virginia.gov). Please read all instructions thoroughly.

**Monthly Report:** Distributors are also required to file a Skill Games Report with ABC Bureau of Law Enforcement on or before the 15th day of each month, for the period ending the previous month. Failure to file the report by the 15th of the month may result in a civil penalty of at least \$25,000.

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## Instructions

### Virginia Department of Taxation

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#### Virginia Skill Games Return and Schedule of Local Tax

##### General Instructions

**Purpose:** Effective July 1, 2020, there is a monthly tax on skill games provided for play in Virginia. The Virginia Skill Games Tax is \$1,200 for each skill game that a distributor provided for play in Virginia during the previous month.

**Definitions:** "Skill game" is defined as an electronic, computerized, or mechanical contrivance, terminal, machine, or device that requires a coin, currency, ticket, token, or similar object to operate, activate, or play a game, the outcome of which is determined by player skill, and may deliver/entitle the player to receive cash; cash equivalents, gift cards, vouchers, billets, tickets, tokens, or electronic credits to be exchanged for cash; merchandise; or anything of value. The payoff can be made automatically from the device or manually.

"Distributor" is defined as any person/entity that manufactures and sells skill games, including software and hardware, or purchases/leases skill games from a manufacturer, and distributes the devices to an ABC retail licensee or a truck stop. The "distributor" is responsible for maintaining skill games and on-site data collection and accounting.

The situs for the assessment and taxation of skill games is the county, city or town in which the games are physically located on the last day the games are in play during the taxable month.

A game in play at any time during the month is taxed at the full rate of \$1,200.

If a machine has multiple terminals running games for multiple players, each terminal is taxed at the full rate of \$1,200.

**Filing Procedure:** The Skill Games Tax Return must be filed and the tax paid monthly by the distributor to the Virginia Department of Taxation on or before the 20th day of each month, for the period ending the previous month.

##### Line Instructions

**List Skill Games By Locality:** Using the provided locality schedules, list the number of skill games provided for play within each locality.

**Column D:** Enter locality name where games were provided for play during the previous month.

**Column E:** Enter the five-digit locality code.

**Column F:** Enter the number of skill games provided for play within that locality.

**Column G:** Multiply the number in Column F by \$1,200 and enter total into Column G.

**Subtotals:** Subtotal Sections 1, 2, 3 and 4. Add subtotals from Column F, Sections 1 through 4 and enter the total number of skill games for all localities in Column B, at the top of Page 1.

Add subtotals from Column G, Sections 1 through 4 and enter the total tax collected for games provided for play within all localities in Column C, at the top of Page 1.

**Calculate Tax:** Multiply Column B by \$1,200 and make sure the total equals the figure in Column C.

**Penalty:** Failure to file and pay by the 20th of the month may result in a civil penalty of at least \$25,000.

**Questions:** Call **804.786.2450** or write the **Virginia Department of Taxation, P.O. Box 1217, Richmond, VA 23218-1217**. You can file your return or obtain most Virginia tax forms from our website at [www.tax.virginia.gov](http://www.tax.virginia.gov).

**Declaration and Signature:** Be sure to sign, date and enter your phone number on the return on Page 1 of this form.

Send payment, completed return and locality schedules to **Virginia Department of Taxation, Skill Games Tax, P.O. Box 1217, Richmond VA 23218-1217**.

## Locality Names and Codes

Counties										
	Nottoway	51135	Virginia Beach	51810	Dumfries	51359	Onley	51425		
Accomack	51001	Orange	51137	Waynesboro	51820	Dungannon	51360	Orange	51426	
Albemarle	51003	Page	51139	Williamsburg	51830	Eastville	51361	Painter	51427	
Alleghany	51005	Patrick	51141	Winchester	51840	Edinburg	51362	Pamplin City	51428	
Amelia	51007	Pittsylvania	51143	<b>Towns</b>					Parksley	51429
Amherst	51009	Powhatan	51145	Abingdon	51300	Exmore	51364	Pearisburg	51430	
Appomattox	51011	Prince Edward	51147	Accomac	51301	Farmville	51365	Pembroke	51431	
Arlington	51013	Prince George	51149	Alberta	51302	Fincastle	51366	Pennington Gap	51432	
Augusta	51015	Prince William	51153	Altavista	51303	Floyd	51367	Phenix	51433	
Bath	51017	Pulaski	51155	Amherst	51304	Fries	51368	Pocahontas	51434	
Bedford	51019	Rappahannock	51157	Appalachia	51305	Front Royal	51369	Port Royal	51435	
Bland	51021	Richmond (County)	51159	Appomattox	51306	Gate City	51370	Pound	51436	
Botetourt	51023	Roanoke (County)	51161	Ashland	51307	Glade Spring	51371	Pulaski	51437	
Brunswick	51025	Rockbridge	51163	Bedford	51494	Glasgow	51372	Purcellville	51438	
Buchanan	51027	Rockingham	51165	Belle Haven	51308	Glen Lyn	51373	Quantico	51439	
Buckingham	51029	Russell	51167	Berryville	51309	Gordonsville	51374	Remington	51440	
Campbell	51031	Scott	51169	Big Stone Gap	51310	Goshen	51375	Rich Creek	51441	
Caroline	51033	Shenandoah	51171	Blacksburg	51311	Gretna	51376	Richlands	51442	
Carroll	51035	Smyth	51173	Blackstone	51312	Grottoes	51377	Ridgeway	51443	
Charles City	51036	Southampton	51175	Bloxom	51313	Grundy	51378	Rocky Mount	51444	
Charlotte	51037	Spotsylvania	51177	Bluefield	51314	Halifax	51379	Round Hill	51445	
Chesterfield	51041	Stafford	51179	Boones Mill	51315	Hallwood	51380	Rural Retreat	51446	
Clarke	51043	Surry	51181	Bowling Green	51316	Hamilton	51381	Saint Charles	51447	
Craig	51045	Sussex	51183	Boyce	51317	Haymarket	51382	Saint Paul	51448	
Culpeper	51047	Tazewell	51185	Boydton	51318	Haysi	51383	Saltville	51449	
Cumberland	51049	Warren	51187	Boykins	51319	Herdson	51384	Saxis	51450	
Dickenson	51051	Washington	51191	Branchville	51320	Hillsboro	51385	Scottsburg	51451	
Dinwiddie	51053	Westmoreland	51193	Bridgewater	51321	Hillsville	51386	Scottsville	51452	
Essex	51057	Wise	51195	Broadnax	51323	Honaker	51387	Shenandoah	51453	
Fairfax (County)	51059	Wythe	51197	Broadway	51322	Hurt	51388	Smithfield	51454	
Fauquier	51061	York	51199	Brookneal	51324	Independence	51389	South Boston	51492	
Floyd	51063	<b>Cities</b>		Buchanan	51325	Iron Gate	51390	South Hill	51455	
Fluvanna	51065	Alexandria	51510	Burkeville	51326	Irvington	51391	Stanardsville	51456	
Franklin (County)	51067	Bristol	51520	Cape Charles	51327	Ivor	51392	Stanley	51457	
Frederick	51069	Buena Vista	51530	Capron	51328	Jarratt	51393	Stephens City	51458	
Giles	51071	Charlottesville	51540	Cedar Bluff	51329	Jonesville	51394	Stony Creek	51459	
Gloucester	51073	Chesapeake	51550	Charlotte Court House	51330	Keller	51395	Strasburg	51460	
Goochland	51075	Colonial Heights	51570	Chase City	51331	Kenbridge	51396	Stuart	51461	
Grayson	51077	Covington	51580	Chatham	51332	Keysville	51397	Surry	51462	
Greene	51079	Danville	51590	Cheriton	51333	Kilmarnock	51398	Tangier	51463	
Greensville	51081	Emporia	51595	Chilhowie	51334	La Crosse	51399	Tappahannock	51464	
Halifax	51083	Fairfax (City)	51600	Chincoteague	51335	Lawrenceville	51400	Tazewell	51465	
Hanover	51085	Falls Church	51610	Christiansburg	51336	Lebanon	51401	The Plains	51466	
Henrico	51087	Franklin (City)	51620	Claremont	51337	Leesburg	51402	Timberville	51467	
Henry	51089	Fredericksburg	51630	Clarksville	51338	Louisa	51403	Toms Brook	51468	
Highland	51091	Galax	51640	Cleveland	51339	Lovettsville	51404	Troutdale	51469	
Isle Of Wight	51093	Hampton	51650	Clifton	51340	Luray	51405	Troutville	51470	
James City	51095	Harrisonburg	51660	Clifton Forge	51493	Madison	51406	Urbanna	51471	
King George	51099	Hopewell	51670	Clinchco	51490	Marion	51407	Victoria	51472	
King And Queen	51097	Lexington	51678	Clinchport	51341	McKenney	51408	Vienna	51473	
King William	51101	Lynchburg	51680	Clintwood	51342	Melfa	51409	Vinton	51474	
Lancaster	51103	Manassas	51683	Coeburn	51344	Middleburg	51410	Virgilina	51475	
Lee	51105	Manassas Park	51685	Colonial Beach	51345	Middletown	51411	Wachapreague	51476	
Loudoun	51107	Martinsville	51690	Columbia	51346	Mineral	51412	Wakefield	51477	
Louisa	51109	Newport News	51700	Courtland	51347	Monterey	51413	Warrenton	51478	
Lunenburg	51111	Norfolk	51710	Craigsville	51348	Montross	51414	Warsaw	51479	
Madison	51113	Norton	51720	Crewe	51349	Mount Crawford	51415	Washington	51480	
Mathews	51115	Petersburg	51730	Culpeper	51350	Mount Jackson	51416	Waverly	51481	
Mecklenburg	51117	Poquoson	51735	Damascus	51351	Narrows	51417	Weber City	51482	
Middlesex	51119	Portsmouth	51740	Dayton	51352	Nassawadox	51418	West Point	51483	
Montgomery	51121	Radford	51750	Dendron	51353	New Castle	51419	White Stone	51484	
Nelson	51125	Richmond (City)	51760	Dillwyn	51354	New Market	51420	Windsor	51485	
New Kent	51127	Roanoke (City)	51770	Drakes Branch	51355	Newsoms	51421	Wise	51486	
Northampton	51131	Salem	51775	Dublin	51357	Nickelsville	51422	Woodstock	51487	
Northumberland	51133	Staunton	51790	Duffield	51358	Occoquan	51423	Wytheville	51488	
		Suffolk	51800			Onancock	51424			