

Virginia Form R-1

Business Registration Application

Instructions



Commonwealth of Virginia
Department of Taxation
Richmond, Virginia
804-367-8057



**Save Time -
Register Your New Business
Online**

Register by using iReg from the Virginia Department of Taxation's Web-site **www.tax.virginia.gov**.

Many tax returns can be filed and paid online too!

Instructions for Completing Form R-1 Business Registration Application

- Please read instructions carefully before completing this form.
- Please print or type, and provide the information requested on all lines that apply to your business. If a line does not apply, leave it blank.
- **For assistance call 804-367-8057.**
- Completed form can either be mailed or faxed to: **Registration Unit Virginia Department of Taxation
P. O. Box 1114
Richmond, VA 23218-1114
FAX Number (804) 367-2603**

NOTE: This application cannot be used to request a consolidated account number for Sales Tax accounts. To consolidate five or more Sales Tax accounts under a single account number, submit your request in writing to: **Registration Unit, Virginia Department of Taxation, P.O. Box 1114, Richmond, VA 23218-1114.** Include the legal business name and the registration numbers of all accounts you wish to consolidate.

Instructions

Reason For Submitting This Form

Check the box on the form to indicate the reason you are submitting this form.

New Business - Never Registered - Select this option if you want to register a new business that has never been registered for any Virginia business tax. Do not check this box if your business has ever been assigned a Virginia business tax account number.

Also, complete Sections I thru V.

Add Tax Types to Existing Registration - Select this option if this business has a Virginia account number and is adding tax types to that account. (For example, you are currently registered for Sales and Use Tax and you now want to register for Withholding.)

Also, complete Sections I, II and V; also update Sections III and IV, if changed.

Add Additional Locations to Existing Registrations - Select this option if you want to add one or more locations to your existing consolidated account number. For example, if your business already has five stores registered to file under one consolidated account number and you need to add a sixth store to that account, the sixth store is considered a *new* location. Enter your previously assigned Virginia consolidated account number. For information on requesting a consolidated account, see the "NOTE" at the beginning of this section of the instructions.

Also, complete Sections I, II and V; also update Sections III and IV, if changed.

Section I - Business Information

Line 1 Entity Type - Choose one of the following that best describes the type of ownership of this business (same designation as reported to IRS).

C Corporation - A C Corporation is an entity with a legal existence separate from its owners.

S Corporation - An S Corporation is an entity with a legal existence separate from its owners and where the owners have elected to be treated as an S Corporation. In general, an S Corporation does not pay any income tax but passes its income and expenses through to its shareholders to be included on their separate returns. Refer to Section II, E.

General Partnership - A General Partnership is a relationship existing between two or more persons who join together to carry on a trade or a business. Refer to Section II, E.

Limited Partnership - A Limited Partnership has two classifications of partners. *General partners* retain control over the management of the partnership and are liable for all debts. *Limited partners* invest money or property in the business and are entitled to share in the profits. The limited partners' liability is limited to the extent of their investment. Refer to Section II, E.

Limited Liability Partnership (LLP) - A limited liability partnership is formed under a state limited liability partnership law. Generally, a partner in an LLP is not personally liable for the debts of the LLP or any other partner, nor is a partner liable for the acts or omissions of any other partner, solely by reason of being a partner. Refer to Section II, E.

Limited Liability Company (LLC) - A limited liability company is an unincorporated association having one or more members. It is a separate legal entity that limits the personal liability of its owners. Internal Revenue Service regulations allow a limited liability company to be classified for tax purposes as either a corporation or a partnership.

If classified for tax purposes as a corporation, refer to Section II, D.

If classified for tax purposes as a partnership, refer to Section II, E.

Sole Proprietor - A Sole Proprietorship is an unincorporated business that is owned and operated by one person. This person receives all the profits and is personally liable for all the losses and taxes.

Non-Profit Organization - A Non-Profit Organization that meets the requirements under Section 501(c)(3) of the Internal Revenue Code and is not incorporated.

Non-Profit Corporation - A Non-Profit Corporation is a corporation with a nonprofit, tax-exempt status under Section 501(c) of the Internal Revenue Code and is incorporated as a non-stock corporation.

Estate/Trust - An unincorporated business that is governed by a fiduciary instrument such as a trust agreement or will.

Virginia State Government - Virginia State Government entities are part of the government of the Commonwealth of Virginia.

Federal Government - Federal Government entities are part of the government of the United States of America.

Local Government - Local Government entities include government or administration of a particular locality, especially the governmental authority of a municipal corporation, as a city or county.

Other State Government (not VA) - Government entities at the state level (i.e., a body of people occupying a definite territory of the United States and organized under one government) other than Virginia. For this purpose, the District of Columbia is considered a state government.

Other Government - Government entities of another country or city in another country.

Public Service - A Public Service corporation is an entity that conducts a business of a public service nature as defined in Section 58.1-2600 and Section 13.1-620 of the Code of Virginia.

Bank - A Bank is a corporation authorized by statute to accept deposits and to hold itself out to the public as engaged in the banking business in this Commonwealth. (See Section 6.1-4 of the Code of Virginia.)

Savings and Loan - A Savings and Loan Association, a building and loan association, building association or savings bank, whether organized as a capital stock corporation or a non-stock corporation which is authorized by law to accept deposits and to hold itself out to the public as engaged in the savings institution business. (See Section 6.1-194.2 of the Code of Virginia.)

Credit Union - A Credit Union is defined in Section 6.1-225.2 of the Code of Virginia as a cooperative, nonprofit corporation, organized to do business for the purposes of encouraging thrift among its members. Also, providing an opportunity for its members to use and control their own money on a democratic basis in order to improve their economic and social condition, and providing any other service that may be of benefit to its members, consistent with the provisions of this chapter and any regulations adopted by the Commission under this chapter.

Cooperative - A Cooperative is a business that the Virginia State Corporation Commission has designated to be a cooperative based on Section 13.1-301 of the Code of Virginia.

Other Business - If unsure of the type of ownership, check this box and explain the ownership of this business on a separate sheet.

Line 2 Enter the full legal name of the business. Sole proprietors should enter the owner's first name, middle initial, last name.

Line 3 Enter the taxpayer identification number.

a. FEIN - Enter the Federal Employer Identification Number (FEIN). All businesses must have a FEIN, except for the Sole Proprietors who are not registering for employer withholding.

b. SSN - If you are a Sole Proprietor and are not registering for employer withholding, enter your Social Security Number (SSN).

If you have applied for a FEIN, check the box. (IRS refers to FEIN as Employer Identification Number or EIN. See the IRS Web-site www.irs.gov for information on how to obtain a FEIN/EIN.)

Line 4 Enter the six-digit Principal Business Activity Code and a description of your principal business activity. The description should state what product line or service your business provides. A list of codes are located at the end of these instructions. It should be the same designation as used for the IRS.

Line 5 Enter the primary mailing address of your business. If you have different addresses for various tax types, provide that information in the applicable section. It should **not** be your bookkeeper or CPA.

Line 6 If a corporation, enter the state and the date the corporation was incorporated. All other, enter the state and date of formation.

Line 7 Enter the name, day time phone number, FAX number and email address of the contact person for your business. This must be a knowledgeable person in your business who the Department can contact for information about your business, its finances and tax returns.

Section II - Tax Types

A: SALES AND USE TAXES

This area is used to register for Sales and Use Taxes. A separate section needs to be completed for each location. If your business has more than two locations, page 2 of Form R-1 may be copied and used for the additional locations.

The filing frequency for sales and use tax is monthly, unless you are otherwise notified. The filing frequency is determined by Department of Taxation (Department) and revised annually.

- Check the box if you do not need forms mailed to you. (For example, if you use software to generate your tax returns, you may not need the forms mailed to you.)

Line 1 Check the box to indicate your filing option

a. Check this box if you want to file a combined return for all business locations in the same locality. Any business that has two or more business locations within the same locality may elect to file a single combined return to report and remit sales and use tax for all locations within that locality. However, this election does not eliminate the requirement that a certificate of registration be obtained for each business location.

b. Check this box if you want to file a consolidated return for all business locations. Any business that has five or more business locations in two or more localities may request permission to file a consolidated return to report and remit sales and use tax for all locations.

By electing to file a single consolidated return, a business agrees to separately account for and report sales and use tax for each locality in which there is a business location(s) with such return. The election to file a consolidated return does not eliminate the requirement that a certificate of registration be obtained for each business location.

c. Check this box if you want to file a separate return for each location. This is where a business elects to file a separate return for each business location to report and remit sales and use tax for that location only.

The information required for "Line 2" and "Line 3" is the same. Therefore, the information covered below in "Line a" is the same for "Line 2, a" and "Line 3, a".

Line a If you want this location added to a current Virginia account number, enter the Virginia account number here.

Line b Enter the trade name by which this business is known to the public if it is different from the legal name in Section I, Line 2.

Line c Using the Locality Code listing at the back of these instructions, enter the Locality Code of the physical location of your business (street address). ***In many cases, this locality is not the same as the mailing address.*** This information is used to allocate local sales tax revenue to the city or county in which your business is physically located.

Line d Enter the street address of this location's **physical** location, not a post office box. If the address is a rural route, the box number must be included. Enter the day time telephone number of your business and email address, if available.

Line e Enter the name, day time phone number, and email address of the contact person for this location. This must be a knowledgeable person in your business who the Department can contact for information about your business, its finances and tax returns.

Line f Enter the mailing address of this location if it is different from the business address shown on Line d, above.

Line g Enter the six-digit Principal Business Activity Code and a description of this location's principal business activity. The description should state what product line or service your business provides. A list of codes are located at the end of these instructions.

Line h Enter the date that this location opened.

Line i Check the box next to each tax for which you need to register and enter the beginning date of the tax liability for this location. This may be a past date if you are already in business but have not yet registered for the tax. ***Do not*** check taxes for which you are already registered. For the Aircraft Tax, enter the additional information requested. The filing frequency for sales and use tax is monthly, unless you are otherwise notified. The Department determines the filing frequency and revises it annually.

Retail Sales and Use Tax (In-State Dealers): This tax is imposed on gross receipts from retail sales or leases of tangible personal property or taxable services to a consumer or to any person for any purpose other than for resale.

Use Tax (Out-of-State Dealers): This tax is imposed on the total gross receipts from retail sales or leases of tangible personal property and/or taxable services occurring outside Virginia and delivered for use, consumption or storage in Virginia. The use tax also applies to purchases, leases or rentals made in Virginia if the sales tax was not paid at the time of purchase, lease or rental.

Consumer Use Tax: Personal property used, consumed or stored in Virginia but purchased outside the state that would have been subject to retail sales tax if purchased in the state. The tax also applies to purchases, leases or rentals made in Virginia if the sales tax was not paid at the time of purchase, lease or rental.

Dealer's Aircraft Sales and Use Tax: This tax is paid by the aircraft dealer upon the gross receipts derived from the rental or lease of aircraft in Virginia. Enter the Virginia commercial fleet aircraft license number (assigned by the Virginia Department of Aviation), the date issued and the expiration date. Also enter

the number of aircraft owned during the preceding calendar year. To qualify for the dealer exclusion under the Virginia Aircraft Sales and Use Tax Act (or Code of Virginia Section 58.1-1500 et seq.), the dealer must own five or more aircraft during the calendar year.

Motor Vehicle Fuel Sales Tax: This tax is imposed in certain Northern Virginia localities on the retail sale of motor fuels.

Watercraft Sales & Use Tax: This tax is imposed upon the purchaser of any watercraft sold in Virginia and upon the user of any watercraft not sold in Virginia if required to be titled with the Department of Game and Inland Fisheries for use in Virginia.

Tire Recycling Fee: This fee is levied on each new tire sold at retail in Virginia.

Line j Check those months that this business will be open any part of the month. Even if your business is open for only one day in a month, that month should be marked.

Line k Check the box if this new business, or location, is a specialty dealer that will be selling from various locations throughout Virginia such as flea markets, gun shows, and arts and craft shows.

B: VENDING MACHINE SALES TAX (VM)

The Vending Machine Sales Tax is paid by dealers placing vending machines through which they sell tangible personal property.

- If an existing account, enter your Virginia Account Number.
- Enter the date your business became liable for Vending Machine tax.

Line 1 For each locality in which you will be operating a vending machine, enter the city or county name and its Locality Code. When listing the County/City be sure to indicate whether it is a city or county (CO). There are several names in Virginia that are shared by a city/town and a county; Richmond, for example. The Locality Code list is located at the back of these instructions.

C: WITHHOLDING TAX

An employer who pays wages to one or more employees is required to deduct and withhold state income tax from those wages. Effective January 1, 2002, employers with 250 or more annual employee wage statements (W-2 forms) must file their W-2's via magnetic media.

- Filing frequency is determined by the Department and revised annually.
- If an existing account, enter your Virginia Account Number.
- Enter the date your business became liable for Withholding tax.
- Check the box if you do not need forms mailed to you. (For example, you use software to generate your tax returns, you may not need the forms mailed to you.)

Line 1 Check the total dollar amount of Virginia Income tax you expect to withhold each quarter for *all* employees. If unsure of this amount, check an estimated amount; **DO NOT LEAVE THIS LINE BLANK** - You ***must*** check a box.

The "Pension Plans Only" filer status is for certain pension plans that only have withholding when someone makes a withdrawal from the plan. In a plan with only a few participants this may occur only on a very limited basis. If you qualify as a "Pension Plans Only" filer, but do not indicate such on this form, you will be expected to file a return each month, even if no tax is due.

Line 2 Check those months that your business will be open any part of the month. Even if your business is open for only one day in a month, that month should be marked.

Line 3 If the mailing address for withholding taxes is different from the one shown in Section I, enter it here.

Line 4 If the contact for withholding taxes is different from the one shown in Section I, enter it here.

D: CORPORATION INCOME TAX

Every corporation organized under the laws of Virginia, every foreign corporation registered with the State Corporation Commission and every corporation having income from Virginia sources, must file a corporation income tax return except: public service corporations (other than railroads and telecommunications companies), banks subject to the Bank Franchise Tax, credit unions, insurance companies, and corporations not conducted for profit that are exempt from federal income tax, with the exception that these are taxable on their unrelated business taxable income.

- If an existing account, enter your Virginia Account Number.
- Enter the date your business became liable for corporation income tax.

Line 1 Check whether your taxable year is calendar or fiscal. A CALENDAR YEAR is 01 (January) through 12 (December). If you check FISCAL YEAR, enter the first and last months of your fiscal year (same as federal filing period). Fiscal years start on any month other than 01 (January).

Line 2 Enter the name and day time phone number of the contact person for your corporation income tax. This must be a knowledgeable person in your business that the Department can contact for information about your corporation tax returns.

Line 3 Enter the address for Corporation Tax mailings if different from the Principal Business Mailing address in Section I.

Line 4 If this business is a subsidiary or affiliate of another business and will be filing a combined or consolidated return with its affiliate(s), enter the parent company's name, federal employer identification number (FEIN), and address. Use a separate schedule if needed.

E: PASS-THROUGH ENTITY RETURN OF INFORMATION

Effective for taxable years beginning on or after January 1, 2004, every pass-through entity (PTE) doing business in Virginia or having income from Virginia sources is required to file a return of income for each taxable year with the Department of Taxation.

Pass-through entities include Subchapter S corporations, general partnerships, limited partnerships, limited liability partnerships (LLPs), limited liability companies (LLCs), electing large partnerships and business trusts. A pass-through entity is any entity that is recognized as a separate entity for federal income tax purposes and the owners of which report their distributive or pro rata shares of the entity's income, gains, losses, deductions and credits on their own income tax returns.

A single-member LLC that is disregarded as a separate entity for federal income tax purposes will be similarly treated for Virginia income tax.

- If an existing account, enter your Virginia Account Number.
- Enter the date of formation.

Line 1 Check whether your taxable year is calendar or fiscal. A CALENDAR YEAR is 01 (January) through 12 (December). If you check FISCAL YEAR, enter the first and last months of your fiscal year (same as federal filing period). Fiscal years start on any month other than 01 (January).

Line 2 Enter the name and day time phone number of the contact person for your pass-through entity return of information. This must be a knowledgeable person in your business that the Department can contact for information about your pass-through entity returns.

Line 3 Enter the address for pass-through entity return of information mailings if different from the Principal Business Mailing address in Section I.

F: MISCELLANEOUS TAXES

Check the box next to each tax for which you need to register and enter the beginning date of the tax liability. This may be a past date if you are already in business but have not yet registered for the tax. **Do not** check taxes for which you are already registered.

Apple Excise Tax: This tax is levied on apples grown in Virginia for sale by a producer. The producer is responsible for payment of the tax.

Corn Assessment: This assessment is levied on corn produced in Virginia for sale. The handler (including any farmer who sells his or her corn out of state) is responsible for payment of the assessment. It is deducted from payments to farmers for corn purchased.

Cotton Assessment: This assessment is levied on any cotton sold in Virginia. The handler is responsible for deducting the assessment from payments for cotton purchased from the owner. For purposes of this tax "handler" means a commercial enterprise that gins cotton.

Egg Excise Tax: This tax is levied on shell eggs and egg products sold or consumed in Virginia. The handler of such eggs is responsible for collecting and remitting the tax. Generally, the last handler who sells eggs to a Virginia retailer or food service establishment is liable for the tax.

Forest Products Tax: This tax is levied on every person in Virginia engaging in the business of manufacturing, shipping or severing timber or any other forest products from the soil for sale, profit or commercial use.

Litter Tax: This tax does not apply to individual consumers. This tax is paid by **every business** in the state that, on January 1 of the taxable year, was engaged as the manufacturer, wholesaler, distributor, or retailer of the following products: food for human or pet consumption; groceries; cigarettes and tobacco products; soft drinks and carbonated waters; beer and other malt beverages; wine; newspapers and magazines; paper products and household paper; containers made of glass, metal, or plastic; fiber containers made of synthetic material; cleaning agents and toiletries; non-drug drugstore sundry items; distilled spirits; and motor vehicle parts.

Peanut Excise Tax: This tax is levied on peanuts grown and sold in Virginia for processing. The processor is liable for the payment of the tax on all peanuts such processor purchases.

Sheep Assessment: This assessment is levied on sheep and lambs sold in Virginia. The handler is responsible for payment of tax on all sheep and lambs. The assessment must be deducted by the handlers from payments to owners of the sheep and lambs.

Small Grains Assessment: This assessment is levied on all sales of wheat, barley, rye and oats produced in Virginia. The handler of small grains who purchases such grains produced in Virginia should deduct from payments made to the farmer the amount of the assessment and remit this amount to the Department of Taxation. The term "handler" includes any farmer who transports and sells his own grain out of state.

Soft Drink Excise Tax: This tax is levied on every wholesaler or distributor of carbonated soft drinks in Virginia.

Soybean Assessment: The first buyer (whoever pays the producer, country elevator, terminal, processor, seeds man, trucker, or extruder) is responsible for collecting a soybean assessment from the producer. First-buyers will be required to collect on all soybeans purchased (provisions are in place to identify soybeans checked-off at a previous sale point) regardless of the state of origin.

Other: If your business is liable for a miscellaneous tax not listed, check this box and enter the name of the tax.

G: COMMUNICATIONS TAXES

Effective January 1, 2007, all communications service providers are required to collect a communications sales tax from customers to whom they provide taxable communications services. In addition, providers must collect a landline E-911 tax from landline telephone service customers and a cable television public rights-of-way use fee from cable television customers. These taxes and fees must be remitted to the Department of Taxation. If you are providing taxable communications services, as described below, you must complete Section G of Form R-1 to register for a communications taxes account.

A communications service is any electronic transmission of voice, data, audio, video or other information by or through any electronic, radio, satellite, cable, optical, microwave or other medium or method regardless of the protocol used for the transmission or conveyance. Communications services subject to the tax include: landline telephone services (including Voice Over Internet Protocol); wireless telephone services; cable television; satellite television; satellite radio; Other communications services.

- Enter the date you became liable for these taxes.

Line 1 Communications Taxes Type - Check the appropriate box next to each service/fee/tax type and the date that this began (ADD) or Terminated (TERM). This may be a past date if you are already in business but have not yet registered for the service/fee/tax. **Do not** check a type for which you are already registered.

Line 2 Franchise Agreements - Check the appropriate box to indicate if you have cable franchise agreements in force as of January 1, 2007. If Yes, attach a Form. A Form CT-1 should also be filed when any such agreement is transferred, acquired or terminated.

Line 3 Contact Name - Enter the name, day time phone number and email address of the contact person for your business.

Section III - Responsible Party(ies)

Under Section 58.1-1813 of the *Code of Virginia*, any corporate, partnership or limited liability officer may be held personally liable for unpaid taxes assessed against a corporation or partnership. The term "corporate, partnership or limited liability officer" includes any officer or employee of a corporation, or a member, manager or employee of a partnership or limited liability company, who

is under a duty to collect, account for and pay the assessed tax, who had knowledge of the failure to pay the tax, and who had the authority to prevent the failure.

- This section must be completed for each "corporate, partnership or limited liability officer" as defined above.
- Attach additional pages, if needed.

For each responsible party:

Line a Enter the name of the party.

Line b Enter the Social Security Number of the party.

Line c Enter the relationship title of this party.

Line d Enter the date that this party became an owner, partner, officer, employee, manager or member.

Line e Enter the home phone number, including area code, of the party.

Line f Enter the email address of the party.

Line g Enter the residence (home) address of the party.

Line h Enter the city, state and ZIP of the party.

Section IV - Electronic Funds Transfer

Electronic Funds Transfer (EFT) involves the transfer of funds from your bank account to the State's bank account. Over the last several years, many taxpayers have voluntarily chosen this efficient and cost effective method for making their tax payments. Currently this program is only available for Sales and Use Tax, Employer Withholding Tax, and Corporation Income Tax.

If your monthly tax liability for any one of these taxes exceeds \$20,000, you are **required by law** to pay by EFT. For consolidated sales tax accounts, EFT is required when the total liability of all subsidiaries exceeds \$20,000 as reported by the parent company.

Effective July 1, 2004, all persons who act on behalf of 100 or more taxpayers to remit individual income tax withholding payments imposed pursuant to Section 58.1-460 et seq. of the Code of Virginia are **required to remit** such withholding to the Virginia Department of Taxation using ACH Credit transactions. For further information, refer to the agency's Electronic Funds Transfer guide, which can be downloaded from www.tax.virginia.gov.

The Department of Taxation encourages all businesses to voluntarily transmit their tax return payments by EFT. Payments are submitted directly to the Tax Department's bank from your business bank account. EFT not only saves check writing and mailing costs, but also ensures that your payment is made without the worry of a check being lost in the mail.

To learn more about taking advantage of electronic payment and filing processes, visit www.tax.virginia.gov or contact Customer Service at **804-367-8037**.

- If you are required to pay by EFT, check the box for each tax that EFT is required.
- If you are not required to pay by EFT, but would like to use this payment method, check the box to receive an EFT Guide.

Section V - Signature

This section must be completed.

Read the statement and complete the section if you are authorized to sign the application as defined in the statement. If not authorized to sign, have the application signed and dated by an authorized person. Unsigned or improperly signed applications will be returned, unprocessed.

Principal Business Activity Codes and Descriptions

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These principal business activity codes are based on the North American Industry Classification System. Using the list of activities and codes below, determine from which activity the company derives the largest percentage of its "total receipts." For the business activity code number, enter the six-digit code selected from the list below and enter a brief description of the company's business activity.

Agriculture, Forestry, Fishing and Hunting

Crop Production

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming (including potatoes & yams)
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse, Nursery, & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

Animal Production

- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production

Forestry and Logging

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

Fishing, Hunting and Trapping

- 114110 Fishing
- 114210 Hunting & Trapping

Support Activities for Agriculture and Forestry

- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
- 115210 Support Activities for Animal Production
- 115310 Support Activities For Forestry

Mining

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

Utilities

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

Construction

Construction of Buildings

- 236110 Residential Building Construction
- 236200 Nonresidential Building Construction

Heavy and Civil Engineering Construction

- 237100 Utility System Construction
- 237210 Land Subdivision
- 237310 Highway, Street, & Bridge Construction
- 237990 Other Heavy & Civil Engineering Construction

Specialty Trade Contractors

- 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)
- 238210 Electrical Contractors
- 238220 Plumbing, Heating, & Air-Conditioning Contractors
- 238290 Other Building Equipment Contractors
- 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)
- 238900 Other Specialty Trade Contractors (including site preparation)

Manufacturing

Food Manufacturing

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering and Processing
- 311710 Seafood Product Preparation & Packaging
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

Beverage and Tobacco Product Manufacturing

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Mfg

Textile Mills and Textile Product Mills

- 313000 Textile Mills
- 314000 Textile Product Mills

Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315230 Women's & Girls' Cut & Sew Apparel Mfg
- 315290 Other Cut & Sew Apparel Mfg
- 315990 Apparel Accessories & Other Apparel Mfg

Leather and Allied Product Manufacturing

- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

Paper Manufacturing

- 322100 Pulp, Paper, & Paperboard Mills
- 322200 Converted Paper Product Mfg

Printing & Related Support Activities

- 323100 Printing & Related Support Activities

Petroleum and Coal Products Mfg

- 324110 Petroleum Refineries (including integrated)
- 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 324190 Other Petroleum & Coal Products Mfg

Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint, Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

Plastics and Rubber Products Mfg

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

Nonmetallic Mineral Product Mfg

- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg

Primary Metal Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing
- 331500 Foundries

Fabricated Metal Product Mfg

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

Machinery Manufacturing

- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

Computer and Electronic Product Manufacturing

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

Transportation Equipment Manufacturing

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

Furniture and Related Product Manufacturing

- 337000 Furniture & Related Product Manufacturing

Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Manufacturing

Wholesale Trade

Merchant Wholesalers, Durable Goods

- 423100 Motor Vehicle & Motor Vehicle Parts & Supplies
- 423200 Furniture & Home Furnishings
- 423300 Lumber & Other Construction Materials
- 423400 Professional & Commercial Equipment & Supplies
- 423500 Metal & Mineral (except Petroleum)
- 423600 Electrical & Electronic Goods
- 423700 Hardware, & Plumbing & Heating Equipment & Supplies
- 423800 Machinery, Equipment, & Supplies
- 423910 Sporting & Recreational Goods & Supplies
- 423920 Toy & Hobby Goods & Supplies
- 423930 Recyclable Materials
- 423940 Jewelry, Watch, Precious Stone, & Precious Metals
- 423990 Other Miscellaneous Durable Goods

Merchant Wholesalers, Nondurable Goods

- 424100 Paper & Paper Products
- 424210 Drugs & Druggists' Sundries
- 424300 Apparel, Piece Goods, & Notions
- 424400 Grocery & Related Products
- 424500 Farm Product Raw Materials
- 424600 Chemical & Allied Products
- 424700 Petroleum & Petroleum Products
- 424800 Beer, Wine, & Distilled Alcoholic Beverages
- 424910 Farm Supplies
- 424920 Book, Periodical, & Newspapers
- 424930 Flower, Nursery Stock, & Florists' Supplies
- 424940 Tobacco & Tobacco Products
- 424950 Paint, Varnish, & Supplies
- 424990 Other Miscellaneous Nondurable Goods

Wholesale Electronic Markets and Agents and Brokers

- 425110 Business to Business Electronic Markets
- 425120 Wholesale Trade Agents & Brokers

Retail Trade**Motor Vehicle and Parts Dealers**

- 441110 New Car Dealers
- 441120 Used Car Dealers
- 441210 Recreational Vehicle Dealers
- 441221 Motorcycle Dealers
- 441222 Boat Dealers
- 441229 All Other Motor Vehicle Dealers
- 441300 Automotive Parts, Accessories, & Tire Stores

Furniture and Home Furnishings Stores

- 442110 Furniture Stores
- 442210 Floor Covering Stores
- 442291 Window Treatment Stores
- 442299 All Other Home Furnishings Stores

Electronics and Appliance Stores

- 443111 Household Appliance Stores
- 443112 Radio, Television, & Other Electronics Stores
- 443120 Computer & Software Stores
- 443130 Camera & Photographic Supplies Stores

Building Material and Garden Equipment and Supplies Dealers

- 444110 Home Centers
- 444120 Paint & Wallpaper Stores
- 444130 Hardware Stores
- 444190 Other Building Material Dealers
- 444200 Lawn & Garden Equipment & Supplies Stores

Food and Beverage Stores

- 445110 Supermarkets and Other Grocery (except Convenience) Stores
- 445120 Convenience Stores
- 445210 Meat Markets
- 445220 Fish & Seafood Markets
- 445230 Fruit & Vegetable Markets
- 445291 Baked Goods Stores
- 445292 Confectionery & Nut Stores
- 445299 All Other Specialty Food Stores
- 445310 Beer, Wine, & Liquor Stores

Health and Personal Care Stores

- 446110 Pharmacies & Drug Stores
- 446120 Cosmetics, Beauty Supplies, & Perfume Stores
- 446130 Optical Goods Stores
- 446190 Other Health & Personal Care Stores

Gasoline Stations

- 447100 Gasoline Stations (including convenience stores with gas)

Clothing and Clothing Accessories Stores

- 448110 Men's Clothing Stores
- 448120 Women's Clothing Stores
- 448130 Children's & Infants' Clothing Stores
- 448140 Family Clothing Stores
- 448150 Clothing Accessories Stores
- 448190 Other Clothing Stores
- 448210 Shoe Stores
- 448310 Jewelry Stores
- 448320 Luggage & Leather Goods Stores

Sporting Goods, Hobby, Book, and Music Stores

- 451110 Sporting Goods Stores
- 451120 Hobby, Toy, & Game Stores
- 451130 Sewing, Needlework, & Piece Goods Stores
- 451140 Musical Instrument & Supplies Stores
- 451211 Book Stores
- 451212 News Dealers & Newsstands
- 451220 Prerecorded Tape, Compact Disc, & Record Stores

General Merchandise Stores

- 452110 Department Stores
- 452900 Other General Merchandise Stores

Miscellaneous Store Retailers

- 453110 Florists
- 453210 Office Supplies & Stationery Stores
- 453220 Gift, Novelty, & Souvenir Stores
- 453310 Used Merchandise Stores
- 453910 Pet & Pet Supplies Stores
- 453920 Art Dealers
- 453930 Manufactured (Mobile) Home Dealers
- 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

- 454110 Electronic Shopping & Mail-Order Houses
- 454210 Vending Machine Operators
- 454311 Heating Oil Dealers
- 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers
- 454319 Other Fuel Dealers
- 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation and Warehousing**Air, Rail, and Water Transportation**

- 481000 Air Transportation
- 482110 Rail Transportation
- 483000 Water Transportation

Truck Transportation

- 484110 General Freight Trucking, Local
- 484120 General Freight Trucking, Long-distance
- 484200 Specialized Freight Trucking

Transit and Ground Passenger Transportation

- 485110 Urban Transit Systems
- 485210 Interurban & Rural Bus Transportation
- 485310 Taxi Service
- 485320 Limousine Service
- 485410 School & Employee Bus Transportation
- 485510 Charter Bus Industry
- 485990 Other Transit & Ground Passenger Transportation

Pipeline Transportation

- 486000 Pipeline Transportation

Scenic & Sightseeing Transportation

- 487000 Scenic & Sightseeing Transportation

Support Activities for Transportation

- 488100 Support Activities for Air Transportation
- 488210 Support Activities for Rail Transportation
- 488300 Support Activities for Water Transportation
- 488410 Motor Vehicle Towing
- 488490 Other Support Activities for Road Transportation
- 488510 Freight Transportation Arrangement
- 488990 Other Support Activities for Transportation

Couriers and Messengers

- 492110 Couriers
- 492210 Local Messengers & Local Delivery

Warehousing and Storage

- 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

Information**Publishing Industries (except Internet)**

- 511110 Newspaper Publishers
- 511120 Periodical Publishers
- 511130 Book Publishers
- 511140 Directory & Mailing List Publishers
- 511190 Other Publishers
- 511210 Software Publishers

Motion Picture and Sound Recording Industries

- 512100 Motion Picture & Video Industries (except video rental)
- 512200 Sound Recording Industries

Broadcasting (except Internet)

- 515100 Radio & Television Broadcasting
- 515210 Cable & Other Subscription Programming

Internet Publishing and Broadcasting

- 516110 Internet Publishing & Broadcasting

Telecommunications

- 517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, & other telecommunications)

Internet Service Providers, Web Search Portals, and Data Processing Services

- 518111 Internet Service Providers
- 518112 Web Search Portals
- 518210 Data Processing, Hosting, & Related Services

Other Information Services

- 519100 Other Information Services (including news syndicates & libraries)

Finance and Insurance**Depository Credit Intermediation**

- 522110 Commercial Banking
- 522120 Savings Institutions
- 522130 Credit Unions
- 522190 Other Depository Credit Intermediation

Nondepository Credit Intermediation

- 522210 Credit Card Issuing
- 522220 Sales Financing
- 522291 Consumer Lending
- 522292 Real Estate Credit (including mortgage bankers & originators)
- 522293 International Trade Financing
- 522294 Secondary Market Financing
- 522298 All Other Nondepository Credit Intermediation

Activities Related to Credit Intermediation

- 522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)

Securities, Commodity Contracts, and Other Financial Investments and Related Activities

- 523110 Investment Banking & Securities Dealing
- 523120 Securities Brokerage
- 523130 Commodity Contracts Dealing
- 523140 Commodity Contracts Brokerage
- 523210 Securities & Commodity Exchanges
- 523900 Other Financial Investment Activities (including portfolio management & investment advice)

Insurance Carriers and Related Activities

- 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
- 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
- 524210 Insurance Agencies & Brokerages
- 524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)

Funds, Trusts, and Other Financial Vehicles

- 525100 Insurance & Employee Benefit Funds
- 525910 Open-End Investment Funds
- 525920 Trusts, Estates, & Agency Accounts
- 525930 Real Estate Investment Trusts
- 525990 Other Financial Vehicles (including closed-end investment funds)

"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under **Management of Companies (Holding Companies)** below.

Real Estate and Rental and Leasing**Real Estate**

- 531110 Lessors of Residential Buildings & Dwellings
- 531114 Cooperative Housing
- 531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
- 531130 Lessors of Miniwarehouses & Self-Storage Units
- 531190 Lessors of Other Real Estate Property
- 531210 Offices of Real Estate Agents & Brokers
- 531310 Real Estate Property Managers
- 531320 Offices of Real Estate Appraisers
- 531390 Other Activities Related to Real Estate

Rental and Leasing Services

- 532100 Automotive Equipment Rental & Leasing
- 532210 Consumer Electronics & Appliances Rental
- 532220 Formal Wear & Costume Rental
- 532230 Video Tape & Disc Rental
- 532290 Other Consumer Goods Rental
- 532310 General Rental Centers
- 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

Lessors of Nonfinancial Intangible Assets (except copyrighted works)

- 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

Professional, Scientific, and Technical Services**Legal Services**

- 541110 Offices of Lawyers
- 541190 Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services

- 541211 Offices of Certified Public Accountants
- 541213 Tax Preparation Services
- 541214 Payroll Services
- 541219 Other Accounting Services

Architectural, Engineering, and Related Services

- 541310 Architectural Services
- 541320 Landscape Architecture Services
- 541330 Engineering Services
- 541340 Drafting Services
- 541350 Building Inspection Services
- 541360 Geophysical Surveying & Mapping Services
- 541370 Surveying & Mapping (except Geophysical) Services
- 541380 Testing Laboratories

Specialized Design Services

- 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

Computer Systems Design and Related Services

- 541511 Custom Computer Programming Services
- 541512 Computer Systems Design Services
- 541513 Computer Facilities Management Services
- 541519 Other Computer Related Services

Other Professional, Scientific, and Technical Services

- 541600 Management, Scientific, & Technical Consulting Services
- 541700 Scientific Research & Development Services
- 541800 Advertising & Related Services
- 541910 Marketing Research & Public Opinion Polling
- 541920 Photographic Services
- 541930 Translation & Interpretation Services
- 541940 Veterinary Services
- 541990 All Other Professional, Scientific, & Technical Services

Management of Companies (Holding Companies)

- 551111 Offices of Bank Holding Companies
- 551112 Offices of Other Holding Companies

Administrative and Support and Waste Management and Remediation Services**Administrative and Support Services**

- 561110 Office Administrative Services
- 561210 Facilities Support Services
- 561300 Employment Services
- 561410 Document Preparation Services
- 561420 Telephone Call Centers
- 561430 Business Service Centers (including private mail centers & copy shops)
- 561440 Collection Agencies
- 561450 Credit Bureaus
- 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
- 561500 Travel Arrangement & Reservation Services
- 561600 Investigation & Security Services
- 561710 Exterminating & Pest Control Services
- 561720 Janitorial Services
- 561730 Landscaping Services
- 561740 Carpet & Upholstery Cleaning Services
- 561790 Other Services to Buildings & Dwellings
- 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

Waste Management and Remediation Services

- 562000 Waste Management & Remediation Services

Educational Services

- 611000 Educational Services (including schools, colleges, & universities)

Health Care and Social Assistance**Offices of Physicians and Dentists**

- 621111 Offices of Physicians (except mental health specialists)
- 621112 Offices of Physicians, Mental Health Specialists
- 621210 Offices of Dentists

Offices of Other Health Practitioners

- 621310 Offices of Chiropractors
- 621320 Offices of Optometrists
- 621330 Offices of Mental Health Practitioners (except Physicians)
- 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists
- 621391 Offices of Podiatrists
- 621399 Offices of All Other Miscellaneous Health Practitioners

Outpatient Care Centers

- 621410 Family Planning Centers
- 621420 Outpatient Mental Health & Substance Abuse Centers
- 621491 HMO Medical Centers
- 621492 Kidney Dialysis Centers
- 621493 Freestanding Ambulatory Surgical & Emergency Centers
- 621498 All Other Outpatient Care Centers

Medical and Diagnostic Laboratories

- 621510 Medical & Diagnostic Laboratories

Home Health Care Services

- 621610 Home Health Care Services

Other Ambulatory Health Care Services

- 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

Hospitals

- 622000 Hospitals

Nursing and Residential Care Facilities

- 623000 Nursing & Residential Care Facilities

Social Assistance

- 624100 Individual & Family Services
- 624200 Community Food & Housing, & Emergency & Other Relief Services
- 624310 Vocational Rehabilitation Services
- 624410 Child Day Care Services

Arts, Entertainment, and Recreation**Performing Arts, Spectator Sports, and Related Industries**

- 711100 Performing Arts Companies
- 711210 Spectator Sports (including sports clubs & racetracks)
- 711300 Promoters of Performing Arts, Sports, & Similar Events
- 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
- 711510 Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions

- 712100 Museums, Historical Sites, & Similar Institutions

Amusement, Gambling, and Recreation Industries

- 713100 Amusement Parks & Arcades
- 713200 Gambling Industries
- 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

Accommodation and Food Services Accommodation**Accommodation**

- 721110 Hotels (except Casino Hotels) & Motels
- 721120 Casino Hotels
- 721191 Bed & Breakfast Inns
- 721199 All Other Traveler Accommodation
- 721210 RV (Recreational Vehicle) Parks & Recreational Camps
- 721310 Rooming & Boarding Houses

Food Services and Drinking Places

- 722110 Full-Service Restaurants
- 722210 Limited-Service Eating Places
- 722300 Special Food Services (including food service contractors & caterers)
- 722410 Drinking Places (Alcoholic Beverages)

Other Services**Repair and Maintenance**

- 811110 Automotive Mechanical & Electrical Repair & Maintenance
- 811120 Automotive Body, Paint, Interior, & Glass Repair
- 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
- 811210 Electronic & Precision Equipment Repair & Maintenance
- 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
- 811410 Home & Garden Equipment & Appliance Repair & Maintenance
- 811420 Reupholstery & Furniture Repair
- 811430 Footwear & Leather Goods Repair
- 811490 Other Personal & Household Goods Repair & Maintenance

Personal and Laundry Services

- 812111 Barber Shops
- 812112 Beauty Salons
- 812113 Nail Salons
- 812190 Other Personal Care Services (including diet & weight reducing centers)
- 812210 Funeral Homes & Funeral Services
- 812220 Cemeteries & Crematories
- 812310 Coin-Operated Laundries & Drycleaners
- 812320 Drycleaning & Laundry Services (except Coin-Operated)
- 812330 Linen & Uniform Supply
- 812910 Pet Care (except Veterinary) Services
- 812920 Photofinishing
- 812930 Parking Lots & Garages
- 812990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, and Similar Organizations

- 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)

Locality (FIPS) Codes and Descriptions

Counties	Counties	Cities
Accomack.....51001	King George.....51099	Alexandria.....51510
Albemarle.....51003	King William.....51101	Bedford (City).....51515
Alleghany.....51005	Lancaster.....51103	Bristol.....51520
Amelia.....51007	Lee.....51105	Buena Vista.....51530
Amherst.....51009	Loudoun.....51107	Charlottesville.....51540
Appomattox.....51011	Louisa.....51109	Chesapeake.....51550
Arlington.....51013	Lunenburg.....51111	Colonial Heights.....51570
Augusta.....51015	Madison.....51113	Covington.....51580
Bath.....51017	Mathews.....51115	Danville.....51590
Bedford (County).....51019	Mecklenburg.....51117	Emporia.....51595
Bland.....51021	Middlesex.....51119	Fairfax (City).....51600
Botetourt.....51023	Montgomery.....51121	Falls Church.....51610
Brunswick.....51025	Nelson.....51125	Franklin (City).....51620
Buchanan.....51027	New Kent.....51127	Fredericksburg.....51630
Buckingham.....51029	Northampton.....51131	Galax.....51640
Campbell.....51031	Northumberland.....51133	Hampton.....51650
Caroline.....51033	Nottoway.....51135	Harrisonburg.....51660
Carroll.....51035	Orange.....51137	Hopewell.....51670
Charles City.....51036	Page.....51139	Lexington.....51678
Charlotte.....51037	Patrick.....51141	Lynchburg.....51680
Chesterfield.....51041	Pittsylvania.....51143	Manassas.....51683
Clarke.....51043	Powhatan.....51145	Manassas Park.....51685
Craig.....51045	Prince Edward.....51147	Martinsville.....51690
Culpeper.....51047	Prince George.....51149	Newport News.....51700
Cumberland.....51049	Prince William.....51153	Norfolk.....51710
Dickenson.....51051	Pulaski.....51155	Norton.....51720
Dinwiddie.....51053	Rappahannock.....51157	Petersburg.....51730
Essex.....51057	Richmond (County).....51159	Poquoson.....51735
Fairfax (County).....51059	Roanoke (County).....51161	Portsmouth.....51740
Fauquier.....51061	Rockbridge.....51163	Radford.....51750
Floyd.....51063	Rockingham.....51165	Richmond (City).....51760
Fluvanna.....51065	Russell.....51167	Roanoke (City).....51770
Franklin (County).....51067	Scott.....51169	Salem.....51775
Frederick.....51069	Shenandoah.....51171	Staunton.....51790
Giles.....51071	Smyth.....51173	Suffolk.....51800
Gloucester.....51073	Southampton.....51175	Virginia Beach.....51810
Goochland.....51075	Spotsylvania.....51177	Waynesboro.....51820
Grayson.....51077	Stafford.....51179	Williamsburg.....51830
Greene.....51079	Surry.....51181	Winchester.....51840
Greensville.....51081	Sussex.....51183	
Halifax.....51083	Tazewell.....51185	
Hanover.....51085	Warren.....51187	
Henrico.....51087	Washington.....51191	
Henry.....51089	Westmoreland.....51193	
Highland.....51091	Wise.....51195	
Isle Of Wight.....51093	Wythe.....51197	
James City.....51095	York.....51199	
King And Queen.....51097		