

Rulings of the Tax Commissioner

These are rulings issued in response to specific inquiries or administrative appeals filed by taxpayers.

These rulings are usually made in response to appeals filed under the provisions of Virginia Code Â§58.1-1821. They are the Tax Commissioner's interpretation of the law.

For access to rulings, cut and paste the following URL into your browser:

<http://www.policylibrary.tax.virginia.gov/OTP/Policy.nsf/LinkFromWelcome?OpenView&Expand=1&RestrictToCategory=Rulings+of+the+Tax+Commissioner>