



COMMONWEALTH of VIRGINIA

Department of Taxation
Richmond, Virginia 23282

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MEMORANDUM

TO: William J. West, Supervisor
Technical Services Section
Office Services Division

FROM: Danny M. Payne, Director *D. Payne*
Tax Policy Division

DATE: September 8, 1982

RE: Sales and Use Tax Extensions

Reference is made to your August 30, 1982, letter requesting an opinion on the interpretation of Virginia Code Section 58-441.26, relating to extensions for filing sales and use tax extensions.

Section 58-441.26 merely sets out the authority for granting extensions and specifies the application of penalties and/or interest thereto. The statute is silent on the reasons for which extensions may be granted and is similarly silent on the issue of whether permanent extensions may be granted. Therefore, it appears that any such restrictions or qualifications with respect to extensions would have to be made administratively.

rmt

copy: W. H. Forst
Raymond Dobyns
Clayton Stewart

W. H. Forst