

Virginia Department of Taxation

Substitute Forms Specifications

AST2 – Dealer’s Aircraft Sales and Use Tax Return

Special Notes

- Document ID – 252
- Barcode – No
- Rounding – No; the length of 15 for numeric fields includes the 2 places for the cents.
- Due Date – 20th of the month following end of period
- Neither the OCR Line nor the Account Number field may contain dashes or hyphens (-).
- Review the instructions provided via the [main Forms page](#) when computations are required and/or when amount/numbers must be transferred to/from another form.

Use the [Check Digit Calculator](#) to determine the correct digit used in the applicable section of the OCR Line.

OCR Table

Example – 47XXXXXXXXX1001D 252VVVV 1YYMMD

Section	Length	Position	Format / Data	Description / Details
Tax Code	2	Col. 6, Row 52	Numeric	47
FEIN	9		Numeric	XXXXXXXXX = 9 digits or V with 8 digits
External ID Type	1		Numeric	1 = indicates the 9 digits before it as the FEIN
Account Suffix	3		Numeric	001
Check Digit (for Account Number)	1		Numeric	D = Check Digit Calculator result
Blank Space	1		N/A	
Doc ID	3		Numeric	252
Vendor ID	4		Numeric	VVVV = 4 digits of the NACTP Vendor ID code
Blank Space	1		N/A	
Filing Period	5		Date (1YYMM)	Ending date of the Filing Period 1 = Century, YY = Tax Year, MM = Month
Check Digit (for Filing Period)	1		Numeric	D = Check Digit Calculator result

Form Table

Field	Length	Justified / Position	Format	Negative Allowed?	Description / Details
Period	10	Left	Date	N/A	MM/DD/YYYY
Due Date	10	Left	Date	N/A	MM/DD/YYYY
Out of Business Checkbox	1	Left	Checkbox	N/A	Display 'X' if applicable
Out of Business Date	10	Left	Date	N/A	MM/DD/YYYY
OCR Line	31	Col. 6, Row 52	Numeric	N/A	See OCR Table for details
Account Number	15	Left	Alphanumeric	N/A	47XXXXXXXXXF001 47 = Tax Code, XXXXXXXXX = FEIN, F001 = ID Type & Account Suffix
FEIN	9	Left	Alphanumeric	N/A	9 digits or V with 8 digits
Name	40	Left	Alphanumeric	N/A	Name of customer
Address (Number & Street)	40	Left	Alphanumeric	N/A	Street address of customer
City, State & ZIP Code	52	Left	Alphanumeric	N/A	City, State Abbreviation & ZIP Code of customer
Line 1	15	Right	Numeric	No	Amount
Line 2	15	Right	Numeric	Yes	Amount – Software Generated Computation
Line 3	15	Right	Numeric	Yes	Amount
Line 4	15	Right	Numeric	Yes	Amount
Line 5	15	Right Col. 60, Row 60	Numeric	Yes	Amount – Software Generated Computation

Form AST-2 Dealer's Aircraft Sales and Use Tax Return
 (Doc ID 252)

For assistance, call (804)786-2450.

Check if Out-of-Business and enter the termination/sold date _____

Period	Due Date
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00000000000000000000 2528888 000000

Account Number	FEIN
Name	
Address	
City	State Zip

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature _____ Date _____ Phone Number _____

1 Gross Receipts		
2 Tax 2% (Line 1 X .02)		
3 Penalty for Late Filing and Payment		
4 Interest for Late Filing and Payment		
5 Total Amount Due (Add Lines 2, 3 and 4)	.	

5 1 5 2 5 3 5 4 5 5 5 6 5 7 5 8

0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

5 5 5 5 5 5 5 5 5 5 5 5 5 5 5

10 10

5 5

20 20

5 5

30 30

5 5

40 40

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Period	Due Date
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Name		
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1 Gross Receipts		
2 Tax 2% (Line 1 X .02)		
3 Penalty for Late Filing and Payment		
4 Interest for Late Filing and Payment		

5 Total Amount Due
(Add Lines 2, 3 and 4)

5	0	5	0	5	0	5	0	5	0
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