Form ST-7

Virginia Business Consumer's Use Tax Return



For Periods Beginning On and After July 1, 2023

VIAIIIN Name	g address: Virginia Department Of Taxation, Busines	s Consumer's Use Tax	Retur	<u>n, P.C</u>	J. BOX 26627, I Account Number	<u> Richmond,</u>	VA 23261-6627	\neg	
ranio	14-								
Address	S	month and yea	th and year)						
City, Sta	ate, ZIP Code				Due Date			-	
,									
City or	County of Use or Consumption				City or County Code	•			
BUSI	NESS CONSUMER'S USE TAX			A-(COST PRICE		B-AMOUNT DUE		
1	Exempt Purchases Qualifying for State Food Use Tax Rate. E in Column A.	nter cost price of purchases	1						
1a	Exempt Purchases Qualifying for State Essential Personal F Rate. Enter cost price of purchases in Column A.	lygiene Products Use Tax	1a						
2	Purchases Subject to State General Use Tax Rate. Enter co than qualifying food and essential personal hygiene products in A by the rate of 4.3% (.043) and enter the result in Column B.		2			x .043	=		
3	Enter amount from Line 2, Column B.					3			
4	RESERVED					4			
5	RESERVED					5			
6	Additional Regional State Use Tax. See ST-7A Worksheet.								
	6a Northern Virginia Regional Transportation Use Tax. E Column A attributable to Northern Virginia in Column A on A by the rate of 0.7% (.007) and enter the result in Colum	this line. Multiply Column	6a			x .007	=		
	6b Hampton Roads Regional Transportation Use Tax. Enter the portion of Line 2, Column A attributable to Hampton Roads in Column A on this line. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B.					x .007	=		
	6c Central Virginia Regional Transportation Use Tax. Ei this region in Column A. Multiply Column A by the rate of 0 in Column B.	nter total taxable sales for .7% (.007) and enter result	6c		1	x .007	=		
	6d Historic Triangle Regional Use Tax. Enter the portion of Line 2, Column A sourced to the Historic Triangle. All taxable sales reported here in Column A should also be included in the taxable sales reported in Column A of Line 6b. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B.				, , , , ,	x .01 :	=		
7	Total State and Regional Use Tax. Add Line 3; Line 6a, Column E	3; Line 6b, Column B; Line 6c, C	Column	B; and	Line 6d, Column B	. 7			
8	Local Use Tax. Enter cost of purchases subject to local use tax in Column A (Lines 1 and 1a, Column A plus Line 2, Column A). Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. See ST-7A Worksheet and complete Form ST-6B.						=		
8a	Additional Local Option Tax. Enter in Column A the cost of purchases subject to Additional Local Option Tax. Multiply Column A by 1.0% (.01) and enter the result in Column B. See ST-7A Worksheet and complete Form ST-6S.					x .01 :	=		
9	Total State, Regional, Local, and Additional Local Option Ta	ax. Add Lines 7, 8, and 8a, C	olumn	B.		9			
10	Penalty. See ST-7A Worksheet.					10			
11	Interest. See ST-7A Worksheet.					11			
12	Total Amount Due. Add Lines 9, 10 and 11. Also enter this am	ount on Form ST-7V.				12			
	Do n	ot file this form if no tax	x is du	ıe.					

Declaration and Signature.

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

General Instructions

ST-7 6210045 Rev. 04/23

All Form ST-7 filers are required to file and pay electronically at www.tax.virginia.gov. This form is for use by businesses, including partnerships and sole proprietorships. Individuals not operating a business should file an annual consumer's use tax return, Form CU-7.

The use tax applies to the use, consumption or storage of tangible personal property in Virginia when the Virginia sales or use tax was not paid at the time of purchase. The use tax is computed on the cost price of the property, which is the total amount for which the property was purchased, including any services that are a part of the purchase, valued in money or otherwise, and includes any amount for which credit is given the purchaser or lessee by the seller. One-half of the charge for maintenance contracts that provide for both parts and labor is exempt. File Form ST-6B only if the Local Use Tax reported on Form ST-7 is due to more than one locality. When this occurs enter "See Attached" in the box labeled "City or County of Use or Consumption" at the top of Form ST-7. If you are required to file Form ST-6B and reported use, consumption or storage of tangible personal property in any of the localities within the Northern Virginia, Hampton Roads, Central Virginia, or the Historic Triangle Regions, you must complete Form ST-6R, as well, and file it with your return. You must file Form ST-6S if you are reporting

purchases in localities with an additional 1% local option tax. See the ST-7A Worksheet for more information. File Form ST-7V with your payment. Retain the ST-7A Worksheet for your records.

Additional Local Option Tax New Locality Added Pittsylvania County

Effective July 1, 2023, Pittsylvania County has adopted an additional 1% local option sales and use tax. This tax is in addition to the one percent general local sales and use tax authorized under current law. The additional tax will not be levied on essential personal hygiene products or food purchased for human consumption that is taxed at a reduced rate. Refer to Form ST-6S to report taxable sales in participating localities. More information is available on the website at **www.tax.virginia.gov**.

State Exemption for Food and Essential Personal Hygiene Products Tax

Effective January 1, 2023, purchases of food for human consumption and essential personal hygiene products are exempt from state Retail Sales and Use Tax. Under prior law, food purchased for human consumption and essential personal hygiene products were subject to a reduced 1.5 percent state sales tax rate and 1% local sales tax rate for a total rate of 2.5%. Under the new law, food purchased for human consumption and essential personal hygiene products remain subject to the 1% local Retail Sales and Use Tax. The exempt state amount must be reported separately and deducted from gross sales and use amount on your return to compute the correct state sale and use tax amount. More information is available on the website www.tax.virginia.gov.

Retail Sales and Use Taxes on Room Rentals

Retail sales and use tax (RSUT) is levied upon the total charge for room rentals, including any accommodations fees charged by accommodations intermediaries. "Accommodations" does not include rooms or space offered such as conference rooms, meeting space, or event space if the accommodations provider does not also offer rooms available for overnight sleeping.

New legislation, effective October 1, 2022, changes the process for the collection of RSUT and transient occupancy taxes for accommodations intermediaries and hotels. More information is available on the website at www.tax.virginia.gov.

File Electronically

All business consumer's use taxpayers are required to file their Business Consumer's Use Tax Returns and make all payments electronically. If you are unable to file and pay electronically you may request a waiver. You can obtain the waiver request form at **www.tax.virginia.gov** or by calling **(804) 367-8037**.

Additional instructions are on the back of this sheet.

Form ST-7V (Doc ID 137) Virginia Business Consumer's Use Tax Voucher Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627

The ST-7 forms are not required to be filed if there is no tax due.

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Period	Due Date
Account Number	
14-	
Name	
Address	
City, State, ZIP Code	
	Account Number 14- Name Address

Preparation Voucher (ST-7V)

If you have been granted a waiver, enter the total amount due from Form ST-7 on the Form ST-7V, and enclose this voucher and your check with your return.

Total Amount Due from Form ST-7

Return and Payment Filing

- Return and payment are due on 20th of month following end of period.
- You don't have to file for any periods that you don't owe tax.
- File and pay online unless you receive approval for a temporary hardship waiver. Obtain a waiver from the Department's website.
- Forms and instructions are available online for download.
- Payments returned by the bank are subject to a returned payment fee.
- Change of Address or Out-Of-Business: To report a change to your business or mailing address, or if you discontinue business, use our online services at www.tax.virginia.gov.

Customer Services

- For assistance, call (804) 367-8037 or write to:
 Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115
- Please use our online services to report a change to your business or mailing address or if you discontinue business.
- Forms and instructions are available for download from the website, www.tax.virginia.gov, or by calling (804) 367-8037.
- Tenemos servicios disponible en Español.

Form ST-6B Virginia Schedule of Local Taxes

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Name	
Address	Account Number
City, State, ZIP Code	Filing Period

Counties		Counties			Cities			
Locality Name	Code	Tax (1%)	Locality Name	Code	Tax (1%)	Locality Name	Code	Tax (1%)
Accomack	51 001		King And Queen	51 097		Alexandria	51 510	
Albemarle	51 003		King William	51 101	1	Bristol	51 520	-
Alleghany	51 005		Lancaster	51 103		Buena Vista	51 530	-
Amelia	51 007		Lee	51 105		Charlottesville	51 540	-
Amherst	51009		Loudoun	51 107	!	Chesapeake	51 550	
Appomattox	51 011		Louisa	51 109	!	Colonial Heights	51 570	
Arlington	51 013		Lunenburg	51 111	1	Covington	51 580	
Augusta	51 015		Madison	51 113	1	Danville	51 590	
Bath	51 017		Mathews	51 115	1	Emporia	51 595	
Bedford	51 019		Mecklenburg	51 117		Fairfax (City)	51 600	-
Bland	51 021		Middlesex	51 119	i	Falls Church	51 610	
Botetourt	51 023		Montgomery	51 121		Franklin (City)	51 620	
Brunswick	51 025		Nelson	51 125		Fredericksburg	51 630	
Buchanan	51027		New Kent	51127		Galax	51 640	
Buckingham	51029	1	Northampton	51 131		Hampton	51 650	
Campbell	51 031		Northumberland	51 133		Harrisonburg	51 660	
Caroline	51033	1	Nottoway	51 135	!	Hopewell	51670	
Carroll	51035		Orange	51137		Lexington	51678	
Charles City	51036		Page	51 139		Lynchburg	51 680	
Charlotte	51037	-	Patrick	51 141		Manassas	51 683	-
Chesterfield	51 041		Pittsylvania	51 143		Manassas Park	51 685	
Clarke	51 043		Powhatan	51 145		Martinsville	51 690	
Craig	51 045	-	Prince Edward	51 147		Newport News	51 700	
Culpeper	51 047		Prince George	51 149		Norfolk	51 710	
Cumberland	51 049		Prince William	51 153		Norton	51720	
Dickenson	51 051		Pulaski	51 155		Petersburg	51730	
Dinwiddie	51 053		Rappahannock	51 157	1	Poquoson	51 735	
Essex	51 057		Richmond (County)	51 159		Portsmouth	51 740	
Fairfax (County)	51057		Roanoke (County)	51 161		Radford	51 750	
Fauquier	51 061		Rockbridge	51 163		Richmond (City)	51760	
Floyd	51 063		Rockingham	51 165		Roanoke (City)	51770	
Fluvanna	51065	1	Russell	51 167	<u> </u>	Salem	51775	
Franklin (County)	51067		Scott	51 169		Staunton	51779	
Frederick	51067		Shenandoah	51 171		Suffolk	51800	
Giles	51003		Smyth	51 173	<u> </u>	Virginia Beach	51810	
Gloucester	51071		Southampton	51 175		Waynesboro	51820	
Goochland	51075		Spotsylvania	51173		Williamsburg	51830	
Grayson	51073		Stafford	51177	<u> </u>	Winchester	51840	
Greene	51077		Surry	51 173		VVIIICHESIEI	31040	
Greensville	51079		-	51 183				
Halifax	51081		Sussex Tazewell	51 185				
Hanover	51083		Warren	51 185				
Henrico	51085		Washington	51 107				
	51087			51191				
Henry	51089		Westmoreland Wise		:			
Highland		!		51 195				-
Isle Of Wight	51093		Wythe	51197	1	_		
James City	51 095		York	51 199	 			
King George	51 099	1		Fn	ter Total I	Local Taxes ⇒		

Form ST-6R

Virginia Schedule of Regional State Sales and Use Tax



- For assistance, call (804) 367-8037.
- Complete this form if you file Form ST-6B and purchased or used taxable items in any of the Northern Virginia, Hampton Roads, Central Virginia, or Historic Triangle localities listed below.
- Transfer Cost Price amounts from the Form ST-6R to the corresponding Lines 6a, Column A; 6b, Column A; 6c, Column A; and 6d, Column A on the return.
- Transfer Total Tax amounts from the Form ST-6R to the corresponding Lines 6a, Column B; 6b, Column B; and 6d, Column B on the return.

Account Number	Due Date

Northern Virginia Region					
A	В	C	D		
Locality Name	Code	Cost Price Allocate Line 2, Column A of the return to each locality	Tax (0.7%)		
Alexandria City	51510				
Arlington County	51013				
Fairfax City	51600				
Fairfax County 51					
Falls Church City	51610				
Loudoun County	51107				
Manassas City	51683				
Manassas Park City	51685				
Prince William County	51153				
Total Northern Virginia					
		Transfer this amount to Line 6a, Column A on the return.	Transfer this amount to Line 6a, Column B on the return.		

Transfer this amount to Line 6a,	Transfer this amount to Line 6a,
Column A on the return.	Column B on the return.

Hampton Roads Region					
A	В	С	D		
Locality Name	Code	Cost Price Allocate Line 2, Column A of the return to each locality	Tax (0.7%)		
Chesapeake City	51550				
Franklin City	51620				
Hampton City	51650				
Isle of Wight County	51093				
James City County	51095		1		
Newport News City	51700	1			
Norfolk City	51710	1	1		
Poquoson City	51735				
Portsmouth City	51740				
Southampton County	51175				
Suffolk City	51800				
Virginia Beach City	51810				
Williamsburg City	51830		1		
York County	51199				
Total Hampton Roads					
		Transfer this amount to Line 6b, Column A on the return.	Transfer this amount to Line 6b, Column B on the return.		

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Virginia Schedule of Regional State Sales and Use Tax



Central Virginia Region					
A	В	С	D		
Locality Name	Code	Cost Price Allocate Line 2, Column A of the return to each locality	Tax (0.7%)		
Charles City County	51036				
Chesterfield County	51041	1	I		
Goochland County	51075				
Hanover County	51085				
Henrico County	51087	1	!		
New Kent County	51127	1			
Powhatan County	51145	1			
Richmond City	51760				
Total Central Virginia					
		Transfer this amount to Line 6c, Column A on the return	Transfer this amount to Line 6c, Column B on the return		

Historia Triangla Danian						
Historic Triangle Region						
A	В	C	D			
Locality Name	Code	Cost Price Allocate Line 2, Column A of the return to each locality.	Tax (1%)			
James City County	51095					
Williamsburg City	51830					
York County	51199					
Total Historic Triangle						
		Transfer this amount to Line 6d,	Transfer this amount to Line 6d,			

Column A on the return

Column B on the return.

Important

All taxable purchases reported in Column C here should also be included in the cost price reported for the corresponding locality in Column C of the Hampton Roads section above.

Form ST-6S

Virginia Schedule of Additional Local Option Sales and Use Tax



Account Number	Due Date (20th of month following end of period)

Additional Local Option Sales and Use Tax							
A	В	С	D	E	F		
Locality Name	Code	Cost Price	Exempt Qualifying Food Sales & Use	Exempt Essential Personal Hygiene Sales & Use	Local Taxable Sales (= C - D - E)		
Charlotte County	51037	1	i	i	i		
Danville City	51590	ı		1			
Gloucester County	51073	ı		1			
Halifax County	51083	i		1	i		
Henry County	51089	1			i		
Northampton County	51131	1			i		
Patrick County	51141	1					
Pittsylvania County	51143	1					
Total Local Option Tax							

Transfer amount above to Line 8a, Col. A on the return and worksheet.

Virginia Business Consumer's Use Tax Return Worksheet

For assistance, call (804) 367-8037.

- Transfer lines to the corresponding lines on Form ST-7.
- For assistance call (804) 367-8037.

Name	
Account Number	
14-	
Filing Period (Year/Month)	

Do not Mail this Worksheet - Retain for Your Records

Name and Address of Seller	Description of Property Purchased	Date of Purchase	Cost Price of Property Purchased
Total Food Purchases - Enter on Line 1, Column A below			
Total Other Purchases - Enter on Line 2, Column A below			

	Total Other F	Purchases - Ente	r on Line 2,	Column A below			
				A-COST PRICE	B-AMOUNT DUE		
BUSINESS CONSUMER'S USE TAX							
1 Exempt Tangible Personal Property Qua cost price of items used, consumed or stor							
1a Exempt Purchases Qualifying for State Tax Rate. Enter cost price of items used or							
2 Tangible Personal Property Subject to S of other items used, consumed or stored ir on Line 1 and qualifying essential personal Column A by the rate of 4.3% (.043) and en	n Column A (exclude I hygiene products o	e qualifying food repor on Line 1a). Multiply	ted		x .043 =		
3 State Tax. Enter amount from Line 2, Colu	ımn B				3		
4 RESERVED					4		
5 RESERVED					5		
6 Additional Regional State Sales Tax. If you used, consumed or stored items in any locality in the Northern Virginia, Hampton Roads, Central Virginia, or Historic Triangle Regions (see table below), complete Lines 6a, 6b, 6c, and 6d. You must also complete Form ST-6R if you are filing Form ST-6B.							
Northern Virginia Region	Hampton R	oads Region	Ce	entral Virginia	Historic Triangle Region		
Alexandria City Loudoun County Arlington County Manassas City Fairfax City Manassas Park City Fairfax County Prince William County Falls Church City	Chesapeake City Franklin City Hampton City Isle of Wight County James City County Newport News City Norfolk City	Poquoson City Portsmouth City Southampton County Suffolk City Virginia Beach City Williamsburg City York County	Charles City Co Chesterfield Co Goochland Cou Hanover Count	ounty New Kent County unty Powhatan County			
6a Northern Virginia. Enter the portion of Virginia in Column A on this line. Multienter the result in Column B	iply Column A by the	e rate of 0.7% (.007) a	and		x .007 =		

6				į
	Virginia in Column A on this line. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B	60	x .007 =	
6	Hampton Roads. Enter the portion of Line 2, Column A attributable to Hampton	6a	x .007 =	
	Roads in Column A on this line. Multiply Column A by the rate of 0.7% (.007) and			
	enter the result in Column B.	6b	x .007 =	
6	Central Virginia. Enter the portion of Line 2, Column A attributable to Central			
	Virginia in Column A on this line. Multiply Column A by the rate of 0.7% (.007) and		1	1
	enter the result in Column B.	6c	x .007 =	
6	d Historic Triangle. Enter the portion of Line 2, Column A attributable to the Historic			
	Triangle. All taxable sales reported here in Column A should also be included in		i I	İ
	the taxable sales reported in Column A of Line 6b. Multiply Column A by the rate		1	1
	of 1.0% (.01) and enter the result in Column B.	6d	x .01 =	
7 T .	otal State and Regional Tax. Add Line 3; Line 6a, Column B; Line 6b, Column B;			i
	ne 6c. Column B: and Line 6d. Column B		7	

	A-COST PRICE	B-AMOL	JNT DUE
8 Local Use Tax. Enter cost of purchases subject to local use tax in Column A (Lines 1 and 1a, Column A plus Line 2, Column A). Multiply Column A by the rate of 1.0% (.01). Enter the result in Column B. Complete Form ST-6B if use tax is due to more than one locality	8	x .01 =	
8a Additional Local Option Tax. Enter cost of purchases subject to Additional Local Option Tax from Form ST-6S, Column F in Column A. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B.	8a	x .01 =	
9 Total State, Regional, Local and Additional Local Option Tax. Add Lines 7, 8 and 8a, Co	olumn B	9	
10 Penalty. Penalty is 6% of Line 9 for each month or part of a month the tax is not paid, not to exceed 30%		10	1
11 Interest. Interest is assessed on Line 9 at the rate established in Section 6621 of the Intern 1954, as amended, plus 2%. For interest rates visit www.tax.virginia.gov		11	
12 Total Amount Due. Add Lines 9, 10 and 11.		12	