Form ST-8 Virginia Out-Of-State Dealer's Sales and Use Tax Return

Historic Triangle Regional Sales Tax. Enter the total taxable sales for this region in Column A. All taxable sales reported here in Column A should also

be included in the taxable sales reported in Column A of Line 10b. Multiply Column A by the rate of **1.0%** (.01) and enter the result in Column B.

13 Total State, Regional, Local, and Additional Local Option Tax. Add Lines 11, 12, and 12a, Column B.

Local Tax. Enter local taxable sales in Column A. Multiply Column A by 1.0% (.01).

Prepaid Wireless Fee. Enter number of items sold in Column A and fee due net of

Enter result in Column B. See Worksheet ST-8A and complete Form ST-8B.

12a Additional Local Option Tax. Enter in Column A the portion of Line 6, Column A, sourced to localities from the ST-8A Worksheet, Line 12a. Multiply Column A by 1.0%

(.01) and enter the result in Column B. See ST-8A Worksheet.

Dealer Discount in Column B. See ST-8A Worksheet.

15 Total Taxes and Fees. Add Line 13 and Line 14, Column B.

Penalty. See ST-8A Worksheet.

Interest. See ST-8A Worksheet.

11 Total State and Regional Tax. Add Lines 9; 10a, Column B; 10b, Column B; 10c, Column B; and 10d, Column B.



x.01 =

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x.01 =

x.01 =

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For Periods Beginning On and After July 1, 2023

All Form ST-8 filers are required to file and pay electronically at www.tax.virginia.gov. See ST-8A Worksheet for instructions.

| Nan | le . | | Account Number | | | |
|------|---|-----|----------------|---------------------|-------------------|----------------|
| | | | | 12- | | |
| Add | ress | | | Filing Period (Ente | r month or quart | er and year) |
| City | State, ZIP Code | | | Due Date (20th of r | month following e | end of period) |
| OU | T-OF-STATE DEALER'S SALES AND USE TAX | | A - SA | LES | В | - AMOUNT DUE |
| 1 | Gross Sales and/or Rentals | 1 | | 1 | | |
| 2 | Personal Use | 2 | | 1 | | |
| 3 | Miscellaneous Exempt State Sales and Other Deductions. Do not include Food and Essential Personal Hygiene Products. See instructions. | 3 | | | | |
| 4 | Total Taxable Sales and Use. Line 1 plus Line 2 minus Line 3. | 4 | | | | |
| 5 | Exempt State - Qualifying Food Sales and Use. Enter taxable sales in Column A. | 5 | | 1 | | |
| 5a | Exempt State- Essential Personal Hygiene Products Sales and Use. Enter taxable sales in Column A. | 5a | | | | |
| 6 | State - General Sales and Use. Enter taxable sales in Column A (Line 4 minus Lines 5 and 5a, Column A). Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B. | 6 | | | x .043 = | |
| 7 | Enter amount from Line 6, Column B. | | | | 7 | |
| 8 | Dealer Discount. See ST-8A Worksheet. | | | | 8 | |
| 9 | Net State Sales and Use Tax. Line 7, Column B minus Line 8. | | | | 9 | |
| 10 | Additional Regional State Sales and Use. See ST-8A Worksheet. | | | | | |
| | 10a Northern Virginia Regional Transportation Sales Tax. Enter total taxable sales for this region in Column A. Multiply Column A by the rate of 0.7% (.007) and enter result in Column B. | 10a | | | x .007 = | |
| | Hampton Roads Regional Transportation Sales Tax. Enter total taxable sales for this region in Column A. Multiply Column A by the rate of 0.7% (.007) and enter result in Column B. | 10b | | | x .007 = | |
| | 10c Central Virginia Regional Transportation Sales Tax. Enter total taxable sales for this region in Column A. Multiply Column A by the rate of 0.7% (.007) and enter result in Column B. | 10c | | | x .007 = | |

18 Total Amount Due. Add Lines 15, 16 and 17.

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.

ST-8 6205048 Rev. 04/23

14

17

Signature

10d

12

12a

14

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-8S 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.

Remote Sales and Use Tax Collection

Remote sellers and marketplace facilitators who sell or facilitate the sale of more than \$100,000 in annual gross revenue from retail sales into the Commonwealth ("gross revenue") or 200 or more annual transactions to Virginia customers must register for the collection of the tax.

File Electronically

All out-of-state dealer's use taxpayers are required to file their Out-Of-State Dealer'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-8V Virginia Out-Of-State Dealer's Sales and Use Tax Payment Voucher (Doc ID 138) Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627

000000000000000 1388888 000000

| | Filing Period (Enter month or quarter and year) | Due Date (20th of month following end of period) |
|---------|---|--|
| 04/23 | Account Number | |
| 7 | 12- | |
| Rev. | Name | |
| 20 | | |
| 6201050 | Address | |
| ST-8V | | |
| Form | City, State, ZIP Code | |

If your have been granted a waiver, enter the total amount due from Form ST-8 on the voucher, Form ST-8V, and enclose this voucher and your check with your return. Make your check payable to the Department of Taxation.

Total Amount Due From Form ST-8



Return and Payment Filing

- 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.
- Return and payment are due on the 20th of month following end of period.
- Make your check payable to the Department of Taxation.
- Please use our online services to report a change to your business or mailing address or if you discontinue business.

Customer Services

• For assistance call (804) 367-8037 or write to:

Virginia Department of Taxation P.O. Box 1115 Richmond, VA 23218-1115

• Tenemos servicios disponible en Español.

| Name | Account Number |
|-----------------------|--|
| | 12- |
| Address | Filing Period (Enter month or quarter and year) |
| | |
| City, State, ZIP Code | Due Date (20th of month following end of period) |
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- Complete this form and file it with Form ST-8 to compute taxable sales sourced to Virginia localities. Be sure to complete all columns. See the list of locality codes and Virginia cities and counties included in this form package.
- Information on certain geographic regions or localities with additional Retail Sales and Use Taxes is available on the website at www.tax.virginia. gov.
- To determine locality code based on delivery address visit www.tax.virginia.gov/fips.

| A | В | B1 | C | D | <u>.</u> | E | F | G |
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| Locality Name | Code | | Gross Sales | Personal Use | | Exempt Misc. State Sales & Other Deductions | Local Taxable Sales of Fuel for Domestic Consumption (If included in E) | Local Taxable Sales (= C + D - E + F) |
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| Address | Filing Period (Enter month or quarter and year) |
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| City, State, ZIP Code | Due Date (20th of month following end of period) |
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| Locality Name | Code | | Gross Sales | Personal Use | Exempt Misc. State Sales & Other Deductions | Local Taxable Sales of Fuel for Domestic Consumption (If included in E) | Local Taxable Sales (= C + D - E + F) |
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| City, State, ZIP Code | Due Date (20th of month following end of period) |
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|-----------------|------|----|-------------|--------------|---|---|--|--|
| Locality Name | Code | | Gross Sales | Personal Use | 1 | Exempt Misc. State Sales & Other Deductions | Local Taxable Sales of Fuel for Domestic Consumption (If included in E) | Local Taxable Sales (= C + D - E + F) |
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| Name | Account Number |
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| Address | Filing Period (Enter month or quarter and year) |
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| City, State, ZIP Code | Due Date (20th of month following end of period) |
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|-----------------|------|----|-------------|--------------|---|--|--|
| Locality Name | Code | | Gross Sales | Personal Use | Exempt Misc. State Sales & Other Deductions | Local Taxable Sales of Fuel for Domestic Consumption (If included in E) | Local Taxable Sales (= C + D - E + F) |
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Form ST-8R

Virginia Schedule of Regional State Sales and Use Tax



| Account Number | Due Date (20th of month following end of period) |
|----------------|--|
| 12- | |

| | Northern Virginia Region | | | | | | | |
|-------------------------|--------------------------|---|---|------------------------------------|---|---|--|--|
| A | В | С | D | E | F | G | | |
| Locality Name Code | | Gross Sales & Exempt Misc. State Sales & Other Deductions | | Exempt Qualifying Food Sales & Use | Exempt Essential Personal Hygiene Sales & Use | Regional Taxable Sales (= C - D - E - F) | | |
| Alexandria City | 51510 | | | | | | | |
| Arlington County | 51013 | | | | | | | |
| Fairfax City | 51600 | | | | | | | |
| Fairfax County | 51059 | | | | | | | |
| Falls Church City | 51610 | | | | | | | |
| Loudoun County | 51107 | | | | | | | |
| Manassas City | 51683 | | | | | | | |
| Manassas Park City | 51685 | | | | | | | |
| Prince William County | 51153 | | | | | | | |
| Total Northern Virginia | a | | | | | | | |

Transfer amount above to Line 10a, Col. A, Form ST-8.

| | Hampton Roads Region | | | | | | | |
|----------------------------|----------------------|-------------------------------|---|------------------------------------|---|---|--|--|
| A | В | С | D | E | F | G | | |
| Locality Name | Code | Gross Sales & Personal Use | Exempt Misc. State Sales & Other Deductions | Exempt Qualifying Food Sales & Use | Exempt Essential Personal Hygiene Sales & Use | Regional Taxable Sales (= C - D - E - F) | | |
| Chesapeake City | 51550 | | | | į | | | |
| Franklin City | 51620 | | | | į | | | |
| Hampton City | 51650 | | | | | | | |
| Isle of Wight County | 51093 | | | | | | | |
| James City County | 51095 | | | | | | | |
| Newport News City | 51700 | | | | | | | |
| Norfolk City | 51710 | | | | | | | |
| Poquoson City | 51735 | | | | | | | |
| Portsmouth City | 51740 | | | | | | | |
| Southampton County | 51175 | | | | 1 | | | |
| Suffolk City | 51800 | | | | | | | |
| Virginia Beach City | 51810 | | | | 1 | | | |
| Williamsburg City | 51830 | | | | | | | |
| York County | 51199 | | | | 1 | | | |
| Total Hampton Roads | | | | | i | | | |

Transfer amount above to Line 10b, Col. A, Form ST-8.

Form ST-8R Page 2

Virginia Schedule of Regional State Sales and Use Tax



| | Central Virginia Region | | | | | | | |
|------------------------|-------------------------|-------------------------------|---|---------------------------------------|---|---|--|--|
| A | A B C D E F | | | | | | | |
| Locality Name | Code | Gross Sales & Personal Use | Exempt Misc. State Sales & Other Deductions | Exempt Qualifying Food Sales & Use | Exempt Essential Personal Hygiene Sales & Use | Regional Taxable Sales (= C - D - E - F) | | |
| Charles City County | 51036 | | | | į | | | |
| Chesterfield County | 51041 | | | | | | | |
| Goochland County | 51075 | | | | | | | |
| Hanover County | 51085 | | | | | | | |
| Henrico County | 51087 | | | | | | | |
| New Kent County | 51127 | | | | | | | |
| Powhatan County | 51145 | | | | | | | |
| City of Richmond | 51760 | | | | | | | |
| Total Central Virginia | Region | | | | | Transfer and the last to | | |

Transfer amount above to Line 10c, Col. A, Form ST-8.

| Historic Triangle Region - All taxable sales reported Region here in Column C should also be included in the taxable sales reported in | | | | | | | | |
|--|-------|-------------------------------|---|---------------------------------------|---|---|--|--|
| Column C of Hampton Roads Region Table above. | | | | | | | | |
| A B C D E F | | | | | | | | |
| Locality Name | Code | Gross Sales & Personal Use | Exempt Misc. State Sales & Other Deductions | Exempt Qualifying Food Sales & Use | Exempt Essential Personal Hygiene Sales & Use | Regional Taxable Sales (= C - D - E - F) | | |
| James City County | 51095 | | | | | | | |
| Williamsburg City | 51830 | | | | | | | |
| York County | 51199 | 1 | | | | | | |
| Total Historic Triangle | | i | | | | 1 | | |

Transfer amount above to Line 10d, Col. A, Form ST-8

Form ST-8S

Virginia Schedule of Additional Local Option Sales and Use Tax



| Account Number | Due Date (20th of month following end of period) |
|----------------|--|
| 10- | |

| | Additional Local Option Sales and Use Tax | | | | | | | | |
|------------------------|---|--|---------------------------------------|--|--------------------------------------|--|--|--|--|
| A | В | С | D | E | F | | | | |
| Locality Name | Code | Local Taxable Sales From ST-8B Column G | Exempt Qualifying Food Sales & Use | Exempt Essential Personal Hygiene Sales & Use | Local Taxable Sales (= C - D - E) | | | | |
| Charlotte County | 51037 | | | | | | | | |
| Danville City | 51590 | | | | | | | | |
| Gloucester County | 51073 | i i | | | 1 | | | | |
| Halifax County | 51083 | | | | 1 | | | | |
| Henry County | 51089 | | | i | 1 | | | | |
| Northampton County | 51131 | I I | ı | | 1 | | | | |
| Patrick County | 51141 | | | | | | | | |
| Pittsylvania County | 51143 | | | | | | | | |
| Total Local Option Tax | | | | | Transfer amount about to Line | | | | |

Transfer amount above to Line 12a, Col. A, Form ST-8 and ST-8A Worksheet

ST-8A

Virginia Out-Of-State Dealer's Sales and Use Tax Worksheet

For your records. Do not mail.

| Name | | | | |
|---|----------|--|--|--|
| | | | | |
| Account Number | | | | |
| 12- | | | | |
| Filing Period (Enter month or quarter / year) | Due Date | | | |
| | | | | |

For Periods Beginning On and After July 1, 2023

Complete Form ST-8B and file it with Form ST-8 to compute taxable sales sourced to Virginia localities. You must also file Form ST-8R if reporting sales sourced to any locality in the Northern Virginia, Hampton Roads, Central Virginia, or the Historic Triangle Regions. You must file Form ST-8S if you are reporting sales in localities which collect an additional 1% local option tax. Visit www.tax.virginia.gov/fips to determine locality based on delivery address.

| | | | A-SALES | B-AN | <u>IOUNT DUE</u> |
|----|--|----------|-------------------|----------|------------------|
| | OUT-OF-STATE DEALER'S SALES AND USE TAX | | | | |
| 1 | Gross Sales and/or Rentals. Enter the total gross dollar amount of items of tangible personal property and/or taxable services sold or leased during the period, whether for cash or on credit, including any services that were a part of a sale, but excluding the cost price of tangible personal property defined on Line 2. Do not include sales tax in your gross sales figure. | 1 | | | |
| 2 | Personal Use. Enter the cost price of tangible personal property purchased without payment of sales tax and withdrawn from inventory for use or consumption and/or cost price of tangible personal property purchased either in or outside this state for dealer's own use or consumption on which no sales or use tax has been paid | 2 | | | |
| 3 | Miscellaneous Exempt State Sales and Other Deductions. Do not include Food and Essential Personal Hygiene Products. Enter the total of all exempt sales and other deductions (as defined below) that apply to the period covered by this return. | | | | |
| | a Enter the exempt sales amount. Exempt sales include, but are not limited to, resale, sales in interstate commerce and other sales for which an exemption certificate was required; one-half the charge made for maintenance contracts that provide for both parts and labor; and, sales of fuels for domestic consumption. An example of an exempt sale for which no exemption certificate is required is the sale of qualifying items sold during the sales tax holiday. Attach a schedule to the worksheet | 3a | | | |
| | b Enter sales price of tangible personal property sold and returned by customers during this period that resulted in a refund to the customer or a credit to the customer's account provided such sales are included on Line 1 and not deducted on Line 3a. | 3b | | | |
| | c Enter sales price of tangible personal property returned for which the state and local taxes were paid in a prior period that resulted in a refund to the customer or a credit to the customer's account after you have paid the state and local tax on such items. Also, include unpaid sales price of tangible personal property sold under a retained title, conditional sale or similar contract that was repossessed and for which the state and local taxes were paid in a prior period | 3c | | | |
| | d Enter sales price of tangible personal property charged off as bad debt for which the | | | | |
| | state and local tax was paid in a prior period | 3d | | | |
| | e Enter any other deductions allowed by law. Attach a list to this worksheet | 3e | | | |
| | f Subtotal. Add Lines 3a through 3e. | 3f | ! | | |
| 4 | Total Taxable Sales and Use. Line 1 plus Line 2 minus Line 3f | 4 | | | |
| 5 | Exempt State - Qualifying Food Sales and Use. Enter qualifying taxable food sales in Column A. | 5 | | | |
| 5а | Exempt State - Essential Personal Hygiene Products. Enter qualifying taxable personal hygiene products sales in Column A. | 5a | | | |
| 6 | State - General Sales and Use. Enter taxable sales in Column A (Line 4 minus Lines 5 and 5a, Column A). Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B. | 6 | | x .043 = | |
| 7 | Enter amount from Line 6, Column B | | | 7 | |
| 8 | Dealer Discount. A dealer discount may be taken only if the return and payment are subm | itted by | the due date. Any | | |

B Dealer Discount. A dealer discount may be taken only if the return and payment are submitted by the due date. Any dealer whose average monthly sales tax liability exceeds \$20,000 is not eligible for the discount. All other dealers must use the dealer discount chart below to determine the dealer discount RATE. The dealer discount is calculated by multiplying the state tax on Line 6, Column B by the dealer discount rate following Step 2 below.

Step 1 - Determine Monthly Taxable Sales and Dealer Discount Rate(s)

- Use taxable sales on Line 6, Column A to determine the dealer discount rate(s).
- If you file more than one return, use the total of taxable sales from all locations.
- If you file on a quarterly basis, divide the taxable sales for all locations by 3 to determine monthly taxable sales.

| in you me on a quarterly sucie, arrive the taxaste calce for an icoatione sy | | | | | | |
|--|--|--------|--|--|--|--|
| Monthly Tax | General Sales & Use Tax Enter on Line 8h below. | | | | | |
| (a) At Least | (b) But Less Than | (c) | | | | |
| \$0 | \$62,501 | .01116 | | | | |
| \$62,501 | \$208,001 | .00837 | | | | |
| \$208,001 | And Up | .00558 | | | | |

| A-SALES | |
|---------|--|
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Step 2 - Compute the Dealer Discount Amount

| General Sales And Use Tax | | |
|---|---|--|
| a Enter the tax amount reported on Line 6, Column B8a. | | |
| b Enter the dealer discount factor for General Sales & Use Tax. See Column (c) above | | |
| 8 Total Dealer Discount. Multiply Line 8a by 8b | 8 | |
| 9 Net State Sales and Use Tax. Line 7, Column B minus Line 8 | 9 | |
| Additional Degional State Sales Tay, If you have calculated to any locality in the Northern | | |

Additional Regional State Sales Tax. If you have sales sourced to any locality in the Northern Virginia, Hampton Roads, Central Virginia, or Historic Triangle Regions (see table below), complete Form ST-8R. Report total sales by region on Lines 10a, 10b, 10c, and 10d of the worksheet below and Form ST-8.

plus the amount on Line 4 less Lines 5 and 5a.....

.....

| Northern Virginia Region | Hampton Roads Region | Central Virgi | inia Region | Historic Triangle Region |
|--|--|---|---|---|
| Alexandria City Arlington County Fairfax City Fairfax County Falls Church City Loudoun County Manassas City Manassas Park City Prince William County | 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 County Chesterfield County Goochland County Hanover County | Henrico County New Kent County Powhatan County Richmond City | James City County York County Williamsburg City |
| Northern Virginia Region. Multiply | nn A the portion of Line 6, Column A source Column A by the rate of 0.7% (.007) and | enter the | | x .007 = |
| 10b Hampton Roads. Enter in Colum Hampton Roads Region. Multiply | n A the portion of Line 6, Column A source Column A by the rate of 0.7% (.007) and | ed to the enter the | | x .007 = |
| Central Virginia Region. Multiply (| n A the portion of Line 6, Column A source Column A by the rate of 0.7% (.007) and o | enter the | | x .007 = |
| Historic Triangle. All taxable sales in the taxable sales reported in Co of 1.0% (.01) and enter the result | n A the portion of Line 6, Column A source reported here in Column A should also be blumn A of Line 10b. Multiply Column A by in Column B. | included the rate | | x .01 = |
| Total State and Regional Tax. Add Line 10b, Column B; Line 10c, Column | ne 9; Line 10a, Column B; B; and Line 10d, Column B | | | 11 |
| (.01) and enter the result in Column B. same as the taxable state sales and us for domestic consumption as an exem amount. Sales of fuels for domestic consto local tax unless the locality has specifically exempted these fuel sales, equal the total of your sales of fuels for | om Line 4 in Column A. Multiply Column A. Generally, the amount entered in Column as amount. However, if you reported sales upt sale, you may be required to enter a sumption are not subject to state tax but arifically exempted these fuels. If the locality the amount you enter on Line 12, Column domestic consumption plus the amount of sourced to Virginia localities | n Á is the s of fuels different e subject / has not n A, must n Line 4. | | x .01 = |
| A. Multiply Column A by 1.0% (.01) and entered in Column A is the same as the if you reported sales of fuels for dome required to enter a different amount. Sale to state tax but are subject to local tax | xable sales from Form ST-8S, Column F ir enter the result in Column B. Generally, the texable state sales and use amount. It is stic consumption as an exempt sale, you es of fuels for domestic consumption are no unless the locality has specifically exempt exempted these fuel sales, the amount you tall of your sales of fuels for domestic constall the sales are sales and sales are sales are sales and sales are sales are sales and sales are sales and sales are sales are sales and sales are sales are sales and sales are sales are sales and sales are sale | e amount However, I may be ot subject ed these enter on | | |

| | | | A-SALES | B-AMOUNT D | UE |
|----|---|--|---------|------------|----|
| 13 | Total State, Regional Local, and Additional Local Op | otion Tax. Add Lines 11, 12, and 12a, Column | B 1 | 3 | |
| 14 | Prepaid Wireless Fee. a. Enter the number of items sold. Each separate retail purchase of a prepaid service is considered an item. Enter here and on Form ST-8, Line 14, Column A | 14a | | | |
| | b. Fee - Multiply line 14a by \$0.63. | 14b | | | |
| | c. Dealer Discount - Multiply Line 14b by 5.0% (0.05) Allowed if filed and paid timely. If paid late enter 0. | 14c | | | |
| | Net Prepaid Wireless Fee. Line 14b minus Line 14c. El | nter result on Form ST-8, Line 14, Column B. | 1 | 4 | |
| 15 | Total Taxes and Fees. Add Lines 13 and 14, Column B | | 1 | 5 | |
| 16 | Penalty For Late Filing & Payment. Penalty for late filine each month or part of a month the tax is not paid, not to e is \$0 | exceed 30%. The minimum payment is \$10.00, | | 6 | |
| 17 | Interest , Interest is assessed on Line 15 at the rate esta 1954, as amended, plus 2%. For interest rates visit www | | 7 | | |
| 18 | Total Amount Due. Add Lines 15, 16 and 17 | | 1 | 8 | |

List of All Virginia Counties and Cities and Locality Code Numbers

* Please note that four counties have the same name as a city - Fairfax, Franklin, Richmond and Roanoke.

Counties

| | | Counties | <u> </u> | | |
|---------------------|----------------|---------------------------|----------------|-------------------|----------------|
| Accomack | 51001 | Franklin County* | 51067 | Nottoway | 51135 |
| Albemarle | 51003 | Frederick | 51069 | Orange | 51137 |
| Alleghany | 51005 | Giles | 51071 | Page | 51139 |
| Amelia | 51007 | Gloucester | 51073 | Patrick | 51141 |
| Amherst | 51009 | Goochland | 51075 | Pittsylvania | 51143 |
| Appomattox | 51011 | Grayson | 51077 | Powhatan | 51145 |
| Arlington | 51013 | Greene | 51079 | Prince Edward | 51147 |
| Augusta | 51015 | Greensville | 51081 | Prince George | 51149 |
| Bath | 51017 | Halifax | 51083 | Prince William | 51153 |
| Bedford | 51019 | Hanover | 51085 | Pulaski | 51155 |
| Bland | 51021 | Henrico | 51087 | Rappahannock | 51157 |
| Botetourt | 51023 | Henry | 51089 | Richmond County* | 51159 |
| Brunswick | 51025 | Highland | 51091 | Roanoke County* | 51161 |
| Buchanan | 51027 | Isle Of Wight | 51093 | Rockbridge | 51163 |
| Buckingham | 51029 | James City | 51095 | Rockingham | 51165 |
| Campbell | 51031 | King And Queen | 51097 | Russell | 51167 |
| Caroline | 51033 | King George | 51099 | Scott | 51169 |
| Carroll | 51035 | King William | 51101 | Shenandoah | 51171 |
| Charles City | 51036 | Lancaster | 51103 | Smyth | 51173 |
| Charlotte | 51037 | Lee | 51105 | Southampton | 51175 |
| Chesterfield | 51041 | Loudoun | 51107 | Spotsylvania | 51177 |
| Clarke | 51043 | Louisa | 51109 | Stafford | 51179 |
| Craig | 51045 | Lunenburg | 51111 | Surry | 51181 |
| Culpeper | 51047 | Madison | 51113 | Sussex | 51183 |
| Cumberland | 51049 | Mathews | 51115 | Tazewell | 51185 |
| Dickenson | 51051 | Mecklenburg | 51117 | Warren | 51187 |
| Dinwiddie | 51053 | Middlesex | 51119 | Washington | 51191 |
| Essex | 51057 | Montgomery | 51121 | Westmoreland | 51193 |
| Fairfax County* | 51059 | Nelson | 51125 | Wise | 51195 |
| Fauquier | 51061 | New Kent | 51127 | Wythe | 51197 |
| Floyd | 51063 | Northampton | 51131 | York | 51199 |
| Fluvanna | 51065 | Northumberland | 51133 | | |
| | | Cities | | | |
| Alexandria | 51510 | Galax | 51640 | Poquoson | 51735 |
| Bristol | 51510 | Hampton | 51650 | Portsmouth | 51735 |
| Buena Vista | 51530 | ' | 51660 | Radford | 51740 |
| Charlottesville | 51540 | Harrisonburg | 51670 | Richmond City* | 51750 |
| Chesapeake | 51540 | Hopewell | 51678 | • | 51700 |
| • | | Lexington | | Roanoke City* | |
| Colonial Heights | 51570 51580 | Lynchburg | 51680 51683 | Salem Staunton | 51775 51790 |
| Covington | | Manassas Manassas Park | | | 51790 51800 |
| Danville Emperie | 51590 51505 | Manassas Park | 51685 51600 | Suffolk | |
| Emporia | 51595 51600 | Martinsville | 51690 51700 | Virginia Beach | 51810 51820 |
| Fairfax City* | 51600 | Newport News | 51700 | Waynesboro | 51820 |
| Falls Church | 51610 | Norfolk | 51710 | Williamsburg | 51830 |
| Franklin City* | 51620 | Norton | 51720 | Winchester | 51840 |
| Fredericksburg | 51630 | Petersburg | 51730 | | |