Virginia Consumer's Use Tax Return for Individuals, Form CU-7

For Periods Beginning On and After July 1, 2013

Who Should File this Form. You are required to pay consumer's use tax on purchases, leases, and rentals of tangible personal property acquired in or outside Virginia for storage, use or consumption in Virginia if retail sales and use tax was not collected on the transaction. Examples include untaxed purchases made (1) over the Internet, (2) through out-of-state mail order catalogs, or (3) while traveling out-of-state.

If the amount of purchases from out-of-state mail order catalogs totaled $100 or less for the entire year, you do not have to pay consumer's use tax on these purchases. If the purchases were from out-of-state mail order catalogs and exceed $100, or the purchases were of any amount from sources other than mail order catalogs, then you must pay consumer's use tax on the total amount of untaxed purchases made during the calendar year from all sources. The tax is based on the "cost price" of the goods and does not include separately stated shipping or delivery charges but it does include any "shipping and handling" charges if listed as a combined item on the sales invoice.

If you meet the criteria for consumer's use tax liability, you must file an annual consumer's use tax return, Form CU-7. ***This form is for use by individuals only.*** Businesses, including partnerships and sole proprietorships, must report such purchases on Form ST-7 or Form ST-9, whichever is appropriate.

Filing Alternative: You can report and pay this tax on Form 760, Form 760PY or Form 763.

Nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment, or prevention of disease in human beings are exempt from consumer use tax.

Tax Rates. Effective July 1, 2013, the general retail sales and use tax rates are 6% in the Northern Virginia and Hampton Roads Regions and 5.3% elsewhere throughout Virginia. The rate is 2.5% for sales of food for home consumption. See the worksheet on Page 2 for details.

Make your check or money order payable to the Virginia Department of Taxation.

When And Where To File. If filing based on the calendar year, file your return as soon as possible after January 1, but not later than May 1 of the subsequent calendar year. If you are filing on a basis other than a calendar year, you must file your return by the 15th day of the 4th month after the close of your taxable year.

Penalty and interest will apply if the return or payment is late. Pay the balance due as computed on Form CU-7 by the due date. Payment must be Enclosed to the form when filed.

eForms: File and pay your consumer's use tax online using the Department's eForm. Simply complete the online version of the Form CU-7 by entering the tax information as you would if you were completing a paper form. Payments are made electronically and you may schedule payments to be made on a future date.

Mail Form CU-7 to the **Department of Taxation, P.O. Box 26627, Richmond, VA 23261-6627**.

Do NOT file Form CU-7 in the same envelope with your individual income tax return.

Where To Get Help. If you have any questions, call **(804) 367-8031** or write to **Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115.**

Where To Get Forms. Forms can be downloaded from the website at **www.tax.virginia.gov** or ordered by phone from the Department of Taxation, **804-367-8031.**

Computing the Consumer's Use Tax

Use the work sheet on the back of this page to list purchases, compute the taxes, and keep a computational record. On the Form CU-7, below:

Line 1a. From Work Sheet Line D, enter the total COST PRICE for non-food purchases on which you were not charged sales tax.

Line 1b. From Work Sheet Line I, enter the total COST PRICE for food purchased for home consumption on which you were not charged sales tax.

Line 2a. From Work Sheet Line E, enter the TAX amount for non-food purchases.

Line 2b. From Work Sheet Line J, enter the TAX amount for food purchases.

Line 3. **Total Tax:** Add Lines 2a and 2b.

Line 4. **Penalty:** No penalty is due if this return is filed with payment by the due date. If a return is not filed or the tax is not paid by the due date, the penalty is 6% of the amount on line 3 for each month or fraction of a month that the payment is late. The minimum penalty is $10. The maximum penalty is 30% of the amount on line 3.

Line 5. **Interest:** No interest is due if payment is made by the due date. If payment is made after the due date, interest is computed on the tax due on line 3 at the rate established in Section 6621 of the Internal Revenue Code, plus 2%. The correct interest rate can be accessed on the website at **www.tax.virginia.gov.** For additional assistance in obtaining the correct interest rate factor on which to calculate the interest, contact the **Virginia Department of Taxation at 804-367-8031.**

Line 6. **Total Due:** Add lines 3, 4 and 5 and enter the total. Enclose your check or money order for this amount with Form CU-7 when filing. See "When And Where To File" for additional information.

Make check or money order payable to: **Virginia Department of Taxation**

Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

Detach at dotted line below. Do not send entire page.

FORM CU-7

(Doc ID 107)

Virginia Consumer's Use Tax Return for Individuals

Department of Taxation, P.O. Box 26627, Richmond, VA 23261-6627
804-367-8031

Taxable Year: Beginning Date _____ Ending Date _____

Locality where you legally resided during the taxable year. ☐ City or ☐ County of: _____

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Your SSN	Your Last Name	First Name	MI
Spouse's SSN	Spouse's Last Name	First Name	MI
Address (Number and Street)			
City	State	ZIP	

I declare that, to the best of my knowledge, this return (including any accompanying schedules and statements) is a true and complete return.

Signature Date Telephone Number

1a.	Non-Food Goods Total Costs	
1b.	Food Goods Total Costs	
2a.	Non-Food Goods Tax	
2b.	Food Goods Tax	
3.	Total Tax Add lines 2a & 2b	
4.	Penalty (See Instructions)	
5.	Interest (See Instructions)	
6.	Total Due (Add lines 3, 4 & 5)	

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Worksheet for Computing Virginia Consumer's Use Tax for Individuals (CU-7)

- **Keep this with your other important tax records.** Use a separate sheet, if needed.
- If your receipt shows a "handling" charge or "shipping and handling" charge ***but does not separately state the amount for shipping,*** include this charge in the cost price. If your receipt shows a separate shipping or delivery charge, do not include this charge in the cost price.
- The tax computed on what you paid for the item ("cost price"). Refer to Column (c) in the table below for rates effective July 1, 2013.

Consumer's Use Tax Rates Effective July 1, 2013			
	State Tax (a)	Local Tax (b)	Total State & Local Tax (c)
Non-Food Items: Northern Virginia	5%	1%	6%
Non-Food Items: Hampton Roads	5%	1%	6%
Non-Food Items: Elsewhere throughout Virginia	4.3%	1%	5.3%
Food for Home Consumption	1.5%	1%	2.5%

Northern Virginia Region		Hampton Roads Region		
Alexandria City	Loudoun County	Chesapeake City	Newport News City	Suffolk City
Arlington County	Manassas City	Franklin City	Norfolk City	Virginia Beach City
Fairfax City	Manassas Park City	Hampton City	Poquoson City	Williamsburg City
Fairfax County	Prince William County	Isle of Wight County	Portsmouth City	York County
Falls Church City		James City County	Southampton County	

Tax Year: From _____, _____ to _____, _____

	Non-Food Items	Date of Purchase	Cost Price	
A.				
B.				
C.				
D.	Total Costs of Non-Food Items Purchased			Enter on Line 1a, Form CU-7.
E.	Tax on Non-Food Items Purchased. Multiply Line D by the applicable rate shown in Column (c) of the table above.			Enter on Line 2a, Form CU-7.

	Food Items Purchased	Date of Purchase	Cost Price	
F.				
G.				
H.				
I.	Total Costs of Food Items Purchased			Enter on Line 1b, Form CU-7.
J.	Tax on Food Items Purchased (Line I times .025)			Enter on Line 2b, Form CU-7.