

# Form ST-9 Virginia Retail Sales and Use Tax Return

For Periods Beginning On and After July 1, 2013



- All Form ST-9 filers are required to file and pay electronically at [www.tax.virginia.gov](http://www.tax.virginia.gov).
- If you are reporting consolidated sales for business locations in more than one locality or you do not have a fixed location for your business, file Form ST-9B with Form ST-9 to allocate local sales to the appropriate Virginia locality. You must also file Form ST-9R if you are required to File Form ST-9B and you are reporting sales in the Northern Virginia or Hampton Roads Regions.
- See ST-9A Worksheet for return completion instructions.

Name	Account Number <b>10-</b>
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP	Due Date (20th of month following end of period)

Mailing address: **Virginia Department Of Taxation  
P.O. Box 26627  
Richmond, VA 23261-6627**

RETAIL SALES AND USE TAX	A - SALES		B - AMOUNT DUE	
<b>1</b> Gross Sales and/or Rentals	<b>1</b>			
<b>2</b> Personal Use	<b>2</b>			
<b>3</b> Exempt State Sales and Other Deductions	<b>3</b>			
<b>4</b> Total Taxable State Sales and Use. Line 1 plus Line 2 minus Line 3.	<b>4</b>			
<b>5</b> State - Qualifying Food Sales and Use. Enter taxable sales in Column A. Multiply Column A by the rate of 1.5% (.015) and enter the result in Column B	<b>5</b>		x .015 =	
<b>6</b> State - General Sales and Use. Enter taxable sales in Column A (Line 4 minus Line 5, Column A). Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B.	<b>6</b>		x .043 =	
<b>7</b> State Tax. Add Line 5, Column B and Line 6, Column B.			<b>7</b>	
<b>8</b> Dealer Discount. See Form ST-9A Worksheet.			<b>8</b>	
<b>9</b> Net State Tax. Line 7 minus Line 8.			<b>9</b>	
<b>10</b> Additional State Sales Tax - Regional Transportation. See ST-9A Worksheet.				
<b>10a</b> Northern Virginia. 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.	<b>10a</b>		x .007 =	
<b>10b</b> Hampton Roads. 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.	<b>10b</b>		x .007 =	
<b>11</b> Total State and Regional Tax. Add Lines 9, 10a, Column B and 10b, Column B.			<b>11</b>	
<b>12</b> Local Tax. Enter local taxable sales in Column A. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. See ST-9A Worksheet.	<b>12</b>		x .01 =	
<b>13</b> Total State, Regional and Local Tax. Add Lines 11 and 12, Column B.			<b>13</b>	
<b>14</b> Prepaid Wireless Fee. Enter number of items sold in Column A and fee due net of Dealer Discount in Column B. See ST-9A Worksheet.	<b>14</b>		<b>14</b>	
<b>15</b> Total Taxes and Fees. Add Lines 13 and 14, Column B.			<b>15</b>	
<b>16</b> Penalty. See ST-9A Worksheet.			<b>16</b>	
<b>17</b> Interest. See ST-9A Worksheet.			<b>17</b>	
<b>18</b> Total Amount Due. Add Lines 15, 16 and 17.			<b>18</b>	

**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 \_\_\_\_\_











**Form ST-9R**

**Virginia Schedule of Regional State Sales and Use Tax**



- If you are reporting consolidated sales for business locations in more than one locality or you do not have a fixed location for your business, file Form ST-9B with Form ST-9 to allocate local sales to the appropriate Virginia locality. You must also file Form ST-9R if you are required to File Form ST-9B and you are reporting sales in the Northern Virginia or Hampton Roads Regions.
- Sourcing rules are summarized in guidelines for the retail sales and use tax changes enacted by the 2013 General Assembly. See Public Document 13-57 available at [www.tax.virginia.gov](http://www.tax.virginia.gov).

Name	Account Number <b>10-</b>
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP	Due Date (20th of month following end of period)

Northern Virginia Region					
A	B	C	D	E	F
Locality Name	Code	Gross Sales & Personal Use	Exempt State Sales & Other Deductions	Qualifying Food Sales & Use	Regional Taxable Sales (= C - D - E)
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				
<b>Totals Northern Virginia</b>					

Transfer amount above to Line 10a, Col. A, Form ST-9.

Hampton Roads Region					
A	B	C	D	E	F
Locality Name	Code	Gross Sales & Personal Use	Exempt State Sales & Other Deductions	Qualifying Food Sales & Use	Regional Taxable Sales (= C - D - E)
Chesapeake City	51550				
Franklin City	51620				
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				
Suffolk City	51800				
Virginia Beach City	51810				
Williamsburg City	51830				
York County	51199				
<b>Totals Hampton Roads</b>					

Transfer amount above to Line 10b, Col. A, Form ST-9.

# ST-9A Worksheet

## Virginia Retail Sales and Use Tax

Worksheet is for your records only. Do not mail.

Name
Account Number <b>10-</b>
Filing Period (Enter month or quarter and year)

Transfer lines from the worksheet to the corresponding line number on Form ST-9. If you are reporting consolidated sales for business locations in more than one locality or you do not have a fixed location for your business, file Form ST-9B with Form ST-9 to allocate sales to the appropriate Virginia locality. You must also file Form ST-9R if you are required to File Form ST-9B and you are reporting sales in the Northern Virginia or Hampton Roads Regions.

**A-SALES**

**B-AMOUNT DUE**

**RETAIL 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 Exempt State Sales and Other Deductions.** 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 school supplies, clothing and footwear sold during the first weekend in August. 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 State Sales and Use.** Line 1 plus Line 2 minus Line 3f. ....

4 \_\_\_\_\_

**5 State - Qualifying Food Sales and Use.** Enter qualifying taxable food sales in Column A. Multiply Column A by the rate of **1.5%** (.015) and enter the result in Column B. ....

5 \_\_\_\_\_

**x .015 =** \_\_\_\_\_

**6 State - General Sales and Use.** Enter taxable sales in Column A (Line 4 minus Line 5, Column A). Multiply Column A by the rate of **4.3%** (.043) and enter the result in Column B. ....

6 \_\_\_\_\_

**x .043 =** \_\_\_\_\_

**7 State Tax.** Add Line 5, Column B and Line 6, Column B. ....

7 \_\_\_\_\_

**8 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.

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

- Use taxable sales on Line 4 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 taxable sales for all locations by 3 to determine monthly taxable sales

Monthly Taxable Sales		Food Tax Enter on Line 8b below.	General Sales & Use Tax Enter on Line 8e below.
(a) At Least	(b) But Less Than	(c)	(d)
\$0	\$62,501	.016	.01116
\$62,501	\$208,001	.012	.00837
\$208,001	And Up	.008	.00558

**Step 2 - Compute the Dealer Discount Amount**

**Food Tax**

- a Enter the tax amount reported on Line 5, Column B. 8a. \_\_\_\_\_
- b Enter the dealer discount factor for Food Tax (See Column (c) above). 8b. \_\_\_\_\_
- c Multiply Line 8a by Line 8b. 8c. \_\_\_\_\_

**General Sales And Use Tax**

- d Enter the tax amount reported on Line 6, Column B. 8d. \_\_\_\_\_
- e Enter the dealer discount factor for General Sales & Use Tax See Column (d) above. 8e. \_\_\_\_\_
- f Multiply Line 8d by 8e. 8f. \_\_\_\_\_

8 **Total Dealer Discount.** Add Lines 8c and 8f. .... 8 \_\_\_\_\_

9 **Net State Sales and Use Tax.** Line 7 minus Line 8. .... 9 \_\_\_\_\_

10 **Additional State Sales Tax - Regional Transportation.** Complete Lines 10a and 10b if you have sales in any locality in the Northern Virginia or Hampton Roads Regions (see table below). If you are filing a consolidated return or reporting sales for a non-fixed business location and have taxable sales in these regions, you must also complete Schedule ST-9R to report sales by locality for each region.

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	

10a **Northern Virginia.** Enter in Column A the portion of Line 6, Column A sourced to the Northern Virginia Region. Multiply Column A by the rate of **0.7%** (.007) and enter the result in Column B. .... 10a \_\_\_\_\_ **x .007 =** \_\_\_\_\_

10b **Hampton Roads.** Enter in Column A the portion of Line 6, Column A sourced to the Hampton Roads Region. Multiply Column A by the rate of **0.7%** (.007) and enter the result in Column B. .... 10b \_\_\_\_\_ **x .007 =** \_\_\_\_\_

11 **Total State and Regional Tax.** Add Line 9, Line 10a, Column B and Line 10b, Column B. .... 11 \_\_\_\_\_

12 **Local Tax.** Enter local taxable sales in Column A. Multiply Column A by **1.0%** (.01) and enter the result in Column B. Generally, the amount entered in Column A is the same as the taxable state sales and use amount. However, if you reported sales of fuels for domestic consumption as an exempt sale, you may be required to enter a different amount. Sales of fuels for domestic consumption are not subject to state tax but are subject to local tax unless the locality has specifically exempted these fuels. If the locality has not specifically exempted these fuel sales, the amount you enter on Line 12, Column A, must equal the total of your sales of fuels for domestic consumption plus the amount on Line 4.

If you are filing a consolidated return or reporting sales for a non-fixed business location, you must also complete Form ST-9B to report sales sourced to Virginia localities. .... 12 \_\_\_\_\_ **x .01 =** \_\_\_\_\_

13 **Total State, Regional and Local Tax.** Add Lines 11 and 12, Column B. .... 13 \_\_\_\_\_

**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 Line 14, Column A 14a. \_\_\_\_\_
- b. Fee - Multiply line 14a by \$0.50. 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. Enter result on Form ST-9, Line 14, Column B..... 14 \_\_\_\_\_

15 **Total Taxes and Fees.** Add Lines 13 and 14, Column B. .... 15 \_\_\_\_\_

16 **Penalty For Late Filing & Payment.** Penalty for late filing and payment equals 6% of Line 15 for each month or part of a month the tax is not paid, not to exceed 30%. The minimum payment is \$10.00, even if tax due is \$0 ..... 16 \_\_\_\_\_

17 **Interest.** Interest is assessed on Line 15 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%. For interest rates visit [www.tax.virginia.gov](http://www.tax.virginia.gov) ..... 17 \_\_\_\_\_

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

## 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

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	51520	Hampton	51650	Portsmouth	51740
Buena Vista	51530	Harrisonburg	51660	Radford	51750
Charlottesville	51540	Hopewell	51670	Richmond City*	51760
Chesapeake	51550	Lexington	51678	Roanoke City*	51770
Colonial Heights	51570	Lynchburg	51680	Salem	51775
Covington	51580	Manassas	51683	Staunton	51790
Danville	51590	Manassas Park	51685	Suffolk	51800
Emporia	51595	Martinsville	51690	Virginia Beach	51810
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		