

ST-9 CO Package

Use for periods ending before July 1, 2013

This package contains the following:

- ST-9 CO Virginia Retail Sales And Use Tax Return
- ST-9A Virginia Retail Sales And Use Tax Worksheet
- ST-9B Schedule Of Local Taxes

After you have completed and signed the return, mail the return, voucher and schedule with your payment to:

**Virginia Department of Taxation
P.O. Box 26627
Richmond, VA 23261-6627**

The return and the voucher both must be returned, even if no tax is due.

DO NOT send the Worksheet (ST-9A) - maintain it as part of your records.

What's New

Prepaid Wireless E-911 Fee. Effective beginning January 1, 2011. House Bill 754 and Senate Bill 441 impose a new prepaid wireless E-911 fee of \$0.50 on each retail purchase of prepaid wireless calling service. The fee is collected at the point of sale. Dealers are allowed to retain 5% of the Prepaid Wireless E-911 Fee collected as compensation if the return and payment of the fee is timely. The Dealer's Discount for administering the fee is computed on the worksheet. A new line (Line 11) has been added to the Retail Sales and Use Tax return to report the new Prepaid Wireless E-911 Fee by dealers making sales of prepaid wireless calling service. For more information, please see the Guidelines and Rules for the Prepaid Wireless E-911 Fee at www.tax.virginia.gov.

Important Food Tax Information

Fast Food Establishments/Restaurants. Food sold by a retail establishment, whose gross receipts derived from the sale of food for immediate consumption, constitutes more than 80% of the total gross receipts of the establishment is not eligible for the reduced rate. For purposes of determining the "80% rule", a retail establishment includes motor fuel sales in determining their total gross receipts.

Definition of Qualifying Food. Food for home consumption by humans, as defined under the Food Stamp Act of 1977, 7 U.S.C. § 2012, qualifies for the reduced sales tax rate. The definition includes most staple grocery food items and cold prepared foods packaged for home consumption. Specifically excluded from the definition of food for home consumption are alcoholic beverages, tobacco, and prepared hot foods sold for immediate consumption on and off the premises. The reduced sales and use tax rate does not apply to seeds and plants which produce food for human consumption. More information is provided in Tax Bulletin 05-7, Food Tax Rate Reduction, available on the website www.policylibrary.tax.virginia.gov/OTP/Policy.nsf

VA Form ST-9 CO Virginia Retail Sales and Use Tax Return - Consolidated

Do NOT staple.
For assistance, call (804)367-8037.

Mail completed forms (the return, the voucher, Form ST-9B and payment) to:

**Virginia Department Of Taxation
Virginia Retail Sales and Use Tax
PO Box 26627
Richmond, VA 23261-6627**



Account Number _____

Period _____

Name _____ Due Date _____

1	Gross Sales and/or Rentals	1	_____		_____
2	Personal Use	2	_____		_____
3	Total Exempt State Sales and Other Deductions	3	_____		_____
4	Total Taxable State Sales and Use	4	_____		_____

a - Item

b - Taxable Amount

c - Tax

5	State - Qualifying Food Sales and Use • For periods ending on or prior to June 30, 2005, use the rate of 3% (.03). • For periods beginning on or after July 1, 2005, use the rate of 1.5% (.015).....	5	_____		_____
6	State - General Sales and Use • For periods ending on or prior to August 31, 2004, use the rate of 3.5% (.035). • For periods beginning on or after September 1, 2004, use the rate of 4% (.04).....	6	_____		_____
7	Local - Sales and Use (1%)	7	_____		_____
8	Total State Tax (Line 5, Column c + Line 6, Column c).....	8	_____		_____
9	Dealer's Discount - See instructions.....	9	_____		_____
10	Net State Tax Due (Line 8 - Line 9).....	10	_____		_____

Type of Fee

(a) Number of Items Sold

(b) Fee (Net of Discount)

11	Prepaid Wireless Fee	11a	_____		_____
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12	Total State and Local Tax and Prepaid Wireless Fee Due (Add Lines 7c, 10 and 11b).....	12	_____		_____
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13	Penalty For Late Filing & Payment - See instructions.....	13	_____		_____
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14	Interest For Late Filing & Payment - See instructions.....	14	_____		_____
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15	Total Amount Due (Line 12 + Line 13 + Line 14) Also, enter this amount below on the voucher..... <input type="checkbox"/> Check if paid by EFT....	15	_____		_____
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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-9V Virginia Retail Sales and Use Tax Voucher (Doc ID 139)

Period _____ Due Date _____

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Account Number _____

Name _____

Address _____

City, State, ZIP _____

Required:
Send the signed return (above) and this voucher, even if no tax is due.

Total Amount Due (Line 15 of above return.)

Form ST-9A Virginia Retail Sales and Use Tax Worksheet and Instructions

Worksheet is for your records only.
Do NOT mail.

Return and payment due on 20th of month following end of period.

www.tax.virginia.gov



File and pay your taxes over the Internet! It is fast, free and secure.
Sign-up today...you're just a click away.

Complete this worksheet and transfer the lines indicated by the arrows to the corresponding line numbers on Virginia Retail Sales and Use Tax Return (ST-9).

1. Gross Sales Enter total gross dollar amount of tangible personal property sold or leased and taxable services sold, whether for cash or on credit. Do not include cost price of tangible personal property recorded on Line 2. Do not include sales tax in the gross sales amount. Enter on Form ST-9, Line 1	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. Enter on Form ST-9, Line 2	2.		◀
a. Subtotal Add Lines 1 and 2.	2a.		
3. Exempt Sales and Other Deductions a. Enter the exempt sales amount. Exempt sales include, but are not limited to, sales for resale and numerous other types of sales most of which require that an exemption certificate be obtained from the purchaser. 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 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 during this period. 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. (See 23 VAC 10-210-160 Bad Debts for details.)	3d.		
e. Enter any other deductions allowed by law. (Attach schedule to worksheet.)	3e.		
f. Subtotal. Add Lines 3a through 3e.	3f.		
3. Enter lesser of Line 3f and Line 2a. Carry excess to next return. Enter on Form ST-9, Line 3	3.		◀
4. Total Taxable State Sales and Use Line 2a minus Line 3. Enter on Form ST-9, Line 4	4.		◀
5. State - Food a. Enter 1.5% (.015).	5a.	0.015	◀
b. Enter portion of Line 4 amount attributable to eligible food sold for home consumption. Enter on Form ST-9, Line 5b	5b.		◀
c. Multiply Line 5a by Line 5b. Enter on Form ST-9, Line 5c	5c.		◀
6. State - General a. Enter 4% (.04).	6a.	.04	◀
b. Enter portion of Line 4 amount subject to general sales tax rate. (Line 4 less Line 5b) Enter on Form ST-9, Line 6b	6b.		◀
c. Multiply Line 6a by Line 6b. Enter on Form ST-9, Line 6c	6c.		◀
7. Local a. Enter Local Sales and Use Tax rate of 1% (.01).	7a.	.01	◀
b. Enter portion of Line 4 amount subject to local sales tax rate. Enter on Form ST-9, Line 7b	7b.		◀
c. Multiply Line 7a by Line 7b. Enter on Form ST-9, Line 7c	7c.		◀

8.	Total State Tax Add Lines 5c and 6c. Do not include Line 7c.	Enter on Form ST-9, Line 8	8																									
9.	Dealer's Discount A dealer's discount may be taken only if the return and payment are submitted by the due date. Step 1 - Determine Monthly Taxable Sales and Dealer's Discount Factor(s) If you are subject to mandatory electronic funds transfer (EFT) payment requirements, no dealer's discount is allowed. For all other filers, the discount factors are shown in the table below. <ul style="list-style-type: none"> • Use taxable sales on Line 4 to determine the dealer's discount factor(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. <table border="1" style="width:100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th colspan="2">Monthly Taxable Sales</th> <th>Qualifying Food Tax</th> <th>General Sales & Use Tax</th> </tr> <tr> <th colspan="2"></th> <th>Enter on Line 9b below.</th> <th>Enter on Line 9e below.</th> </tr> <tr> <th>(a) At Least</th> <th>(b) But Less Than</th> <th>(c)</th> <th>(d)</th> </tr> </thead> <tbody> <tr> <td>\$0</td> <td>\$62,501</td> <td>.016</td> <td>.012</td> </tr> <tr> <td>\$62,501</td> <td>\$208,001</td> <td>.012</td> <td>.009</td> </tr> <tr> <td>\$208,001</td> <td>And Up</td> <td>.008</td> <td>.006</td> </tr> </tbody> </table> Step 2 - Compute the Dealer's Discount Amount Qualifying Food Tax <p>a. Enter the amount reported on Line 5c. 9a. _____</p> <p>b. Enter the dealer's discount amount for Food Tax. See Column (c) above. 9b. _____</p> <p>c. Multiply Line 9a by Line 9b. 9c. _____</p> General Sales And Use Tax <p>d. Enter the amount reported on Line 6c. 9d. _____</p> <p>e. Enter the dealer's discount factor for General Sales & Use Tax. See Column (d) above. 9e. _____</p> <p>f. Multiply Line 9d by 9e. 9f. _____</p>	Monthly Taxable Sales		Qualifying Food Tax	General Sales & Use Tax			Enter on Line 9b below.	Enter on Line 9e below.	(a) At Least	(b) But Less Than	(c)	(d)	\$0	\$62,501	.016	.012	\$62,501	\$208,001	.012	.009	\$208,001	And Up	.008	.006	Enter on Form ST-9, Line 9	9.	
Monthly Taxable Sales		Qualifying Food Tax	General Sales & Use Tax																									
		Enter on Line 9b below.	Enter on Line 9e below.																									
(a) At Least	(b) But Less Than	(c)	(d)																									
\$0	\$62,501	.016	.012																									
\$62,501	\$208,001	.012	.009																									
\$208,001	And Up	.008	.006																									
10.	Net State Tax Due Line 8 minus Line 9	Enter on Form ST-9, Line 10	10.																									
11.	Prepaid Wireless E-911 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 11a of Form ST-9CO. 11a. _____ b. Fee - Multiply Line 11a by 0.50. 11b. _____ c. Dealer's Discount - Multiply Line 11b by 5% (0.05). Only allowed if filed and paid timely. If paid late, enter 0. 11c. _____	Enter here and Line 11b of Form ST-9CO.	11.																									
12.	Total State and Local Tax and Prepaid Wireless Fee Due Add Lines 7c, 10 and 11.	Enter on Form ST-9, Line 12	12.																									
13.	Penalty The late filing and payment penalty is 6% of Line 12 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. Enter on Form ST-9, Line 13	Enter on Form ST-9, Line 13	13.																									
14.	Interest For late filing and payment, interest is assessed on Line 12 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%. Enter on Form ST-9, Line 14	Enter on Form ST-9, Line 14	14.																									
15.	Total Amount Due Add Lines 12, 13 and 14.	Enter on Form ST-9, Line 15	15.																									

Return and Payment Filing

- Make your check payable to the Department of Taxation.
- Mail Form ST-9 along with payment to:
Department of Taxation, Retail Sales and Use Tax
P.O. Box 26627, Richmond, VA 23261-6627
 Or deliver to your local Commissioner of the Revenue or Treasurer.
- Payments returned by the bank are subject to a returned payment fee.
- To notify us of account changes, including ownership and address changes, write to:

Department of Taxation
P.O. Box 1114
Richmond, VA 23218-1114

Customer Services

- For assistance, call (804) 367-8037 or write to:
Department of Taxation
P.O. Box 1115
Richmond, VA 23218-1115
- Tenemos servicios disponible en Español.
- Forms and instructions are available for download from our website, www.tax.virginia.gov, or by calling (804) 440-2541.
- Visit our website to learn more about Virginia's Retail Sales and Use Tax.

www.tax.virginia.gov



Do NOT mail. Worksheet is for your records only.

List of Virginia Counties and Cities and Locality Code Numbers

* Please note that five counties have the same name as a city - Bedford, 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 County*	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	Unassigned	00300

Cities

Alexandria	51510	Fredericksburg	51630	Petersburg	51730
Bedford City*	51515	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