

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

What is Virginia's consumer's use tax?

The Virginia consumer's use tax is the "other half" of the Virginia Sales and Use Tax Act passed by the 1966 Virginia General Assembly. When you purchase goods from a business that does not add the Virginia sales and use tax to your bill or you purchase goods tax-free while outside Virginia you may be liable for the tax and required to file Form CU-7 to report and pay the tax. This tax is 4½% of what you paid for the item ("cost price") except for food purchased for home consumption - the rate on these food purchases is 4.0%. "Cost price" does not include separately stated shipping or delivery charges.

Who should file this form?

As a general rule, you owe consumer's use tax if you purchased more than \$100 in goods, other than magazine or newspaper subscriptions, during the taxable year and did not pay sales tax.

When and where to file

If you meet the above criteria, 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.

Alternative To Filing Form CU-7: You can report and pay the consumer's use tax using Schedule ADJ on the income tax return, Form 760, or with Schedule NPY for Form 760PY.

If filing based on the calendar year, file your return as soon as possible after January 1, but not later than May 1. 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 is filed late. Pay the balance due as computed on Form CU-7 by the due date. Payment must be attached to the form when filed. Make your check or money order payable to the Virginia Department of Taxation. **Mail Form CU-7 to: Department of Taxation, P.O. Box 26626, Richmond, VA 23261-6626. (Do NOT file Form CU-7 in the same envelope with your individual income tax return and do NOT file it with your local Commissioner of the Revenue, Director of Finance or Director of Tax Administration.)**

Where to get help

If you have any questions, call 804-367-8037 or write to Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115. Assistance is also available from the Department's District Offices in Bristol, Danville, Norfolk, Fairfax, Springfield, Newport News, Richmond, Roanoke or Harrisonburg.

Where to get forms

Obtain forms from the Department of Taxation, Forms Request Unit, 804-236-2760, 804-236-2761 or 1-888-268-2829 (toll-free outside the Richmond area). Also you can obtain most Virginia tax forms at www.tax.state.va.us.

Computing the consumer's use tax:

Use the worksheet 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 Worksheet Line E, enter the total COST PRICE for non-food purchases on which you were not charged sales tax.

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

Line 2a. From Worksheet Line E, enter the TAX amount for non-food purchases at the 4.5% rate.

Line 2b. From Worksheet 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 return and/or payment are 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%. For assistance in obtaining the correct interest rate factor on which to calculate the interest, contact the **Virginia Department of Taxation at 804-367-8037.**

Line 6. Total Due: Add lines 3, 4 and 5 and enter the total. Attach your check or money order for this amount to Form CU-7 when filing. See "When and where to file" for additional information.

Date Form CU-7 filed _____

Paid with check or money order number _____

in the amount of _____

FORM CU-7		VIRGINIA CONSUMER'S USE TAX RETURN FOR INDIVIDUALS			
TAXABLE YEAR: Beginning date _____, _____ and ending date _____, _____					
Read the instructions BEFORE completing Form CU-7.					
For assistance call 804-367-8037					
Your social security number		Your last name		<input type="checkbox"/> City or <input type="checkbox"/> County of residence:	
Spouse's social security number		Spouse's last name			
Address (number and street)		First name		Middle initial	
City, state and ZIP Code		First name		Middle initial	
				1a. Non-Food Goods Total Costs	
				1b. Food Goods Total Costs	
				2a. Non-Food Goods Tax	
				2b. Food Goods Tax (rate _____)	
				3. Total Tax Add lines 2a & 2b	
				4. Penalty (see instructions)	
				5. Interest (see instructions)	
				6. Total Due (Add lines 3, 4 and 5)	

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: _____

Phone(_____) _____

Mail your consumer's use tax return to:
VIRGINIA DEPARTMENT OF TAXATION
P.O. Box 26626, Richmond, VA 23261-6626

Do NOT mail your consumer's use tax return in the same envelope with your income tax return.

ATTACH CHECK OR MONEY ORDER PAYABLE TO VIRGINIA DEPARTMENT OF TAXATION

Worksheet for completing Virginia Consumer's Use Tax Return For Individuals. 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.

Tax Year: From _____, _____ to _____, _____ Residence: _____ City or County

NON-FOOD ITEMS		
	COST PRICE	RATE 4.5%
A. _____	_____	XXXXXXXX
B. _____	_____	XXXXXXXX
C. _____	_____	XXXXXXXX
D. _____	_____	XXXXXXXX
E. Total - Enter on Line 1a, Form CU-7	_____	(times .045) = _____ TAX - Enter on Line 2a, Form CU-7.
FOOD ITEMS		
	COST PRICE	RATE _____%
F. _____	_____	XXXXXXXX
G. _____	_____	XXXXXXXX
H. _____	_____	XXXXXXXX
I. _____	_____	XXXXXXXX
J. Total - Enter on Line 1b, Form CU-7	_____	(times _____) = _____ TAX - Enter on Line 2b, Form CU-7.

TOTAL COSTS (Add COST PRICE Totals from Lines E & J) = _____ *

* If TOTAL COSTS are \$100 or less do not file Form CU-7