



**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 4.0%
F.	_____	_____	XXXXXXXX
G.	_____	_____	XXXXXXXX
H.	_____	_____	XXXXXXXX
I.	_____	_____	XXXXXXXX
J.	Total - Enter on Line 1b, Form CU-7 .....	_____	(times .04) = _____ TAX - Enter on Line 2b, Form CU-7.