

Work Sheet for Completing Virginia Consumer's Use Tax Return 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.
- This tax is 4.5% on purchases made on or prior to 8/31/04 and 5% on purchases made on or after 9/1/04 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%

Tax Year: From _____, _____ to _____, _____

Non-Food Items Purchased On or Prior To 8/31/04	Date of Purchase	Cost Price
A. _____	_____	_____
B. _____	_____	_____
C. _____	_____	_____
D. Total Cost of Non-Food Items Purchased On or Prior to 8/31/04		_____
E. Tax on Non-Food Items Purchased On or Prior to 8/31/04 (Line D times .045)		_____

Non-Food Items Purchased On or After 9/1/04	Date of Purchase	Cost Price
F. _____	_____	_____
G. _____	_____	_____
H. _____	_____	_____
I. Total Cost of Non-Food Items Purchased On or After 9/1/04		_____
J. Tax on Non-Food Items Purchased On or After 9/1/04 (Line I times .05)		_____
K. Grand Total of Cost of Non-Food Items Purchased (Line D plus Line I)		_____
L. Total Tax on Non-Food Items Purchased (Line E plus Line J)		_____

Enter on Line 1a, Form CU-7.

Enter on Line 2a, Form CU-7.

Food Items	Date of Purchase	Cost Price
M. _____	_____	_____
N. _____	_____	_____
O. _____	_____	_____
P. Total Cost of Food Items Purchased		_____
Q. Tax on Food Items Purchased (Line P times .04)		_____

Enter on Line 1b, Form CU-7.

Enter on Line 2b, Form CU-7.