

ST-8 Package

This package contains the following:

- ST-8 Virginia Out-of-State Dealer's Use Tax Return And Voucher
- ST-8A Virginia Out-of-State Dealer's Use Tax Worksheet
- ST-6B Schedule Of Local Taxes

After you have completed the return (and sign it), the voucher and the schedule, mail them 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-8A) - maintain it as part of your records.

Form ST-8 Virginia Out-Of-State Dealer's Use Tax Return



Do NOT staple.

For assistance, call (804)367-8037.

Mail completed forms (the return, the voucher, Form ST-6B and payment) to:

**Virginia Department Of Taxation
Out-of-State Dealer's 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 - Food Sales and Use			
	• For periods beginning on or after July 1, 2005, use the rate of 1.5% (.015).			
	• For periods ending on or prior to June 30, 2005, use the rate of 3% (.03).	5		
6	State - General Sales and Use			
	• For periods beginning on or after September 1, 2004, use the rate of 4% (.04).			
	• For periods ending on or prior to August 31, 2004, use the rate of 3.5% (.035).	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		
11	Total State and Local Tax Due (Line 10 + Line 7, Column c)	11		
12	Penalty For Late Filing & Payment - See instructions.	12		
13	Interest For Late Filing & Payment - See instructions.	13		
14	Total Amount Due (Line 11 + Line 12 + Line 13) Also, enter this amount below on the voucher.	14	6 Check if paid by EFT	

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-8V Virginia Out-Of-State Dealer's Use Tax Voucher (Doc ID 138)

Period _____ Due Date _____

Both the signed return (above) and this voucher are required to be filed, even if no tax is due

0000000000000000 1388888 000000

Account Number _____

Name _____

Address _____

City, State, ZIP _____

Total Amount Due (Line 14 of above return.)

Virginia Form ST-8A

Out-Of-State Dealer's Use Tax Worksheet And Instructions

Worksheet is for your records only.
Do NOT mail.

Name _____

Account No. _____

Period _____

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

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



www.tax.virginia.gov

Complete this worksheet and transfer the lines indicated by the arrows to the corresponding line numbers on Virginia Out-Of-State Dealer's Use Tax Return (ST-8).

<p>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-8, Line 1</p>	<p>1.</p>	◀
<p>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-8, Line 2</p>	<p>2.</p>	◀
<p>a. Subtotal Add Line 1 and Line 2</p>	<p>2a.</p>	
<p>3. Exempt Sales and Other Deductions</p> <p>a. Enter exempt sales amount. Exempt sales include but are not limited to (i) one-half the charge for maintenance contracts that provide for both parts and for labor, (ii) exempt nonprescription drugs and proprietary medicines, and (iii) sales of heating fuels for domestic consumption.</p> <p>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.</p> <p>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 were repossessed and for which the state and local taxes were paid in a prior period.</p> <p>d. Enter sales price of tangible personal property charged off as a 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.)</p> <p>e. Enter any other deductions allowed by law. (Attach schedule to worksheet.)</p> <p>f. Subtotal. Add Lines 3a through 3e.</p> <p>g. Enter lesser of Line 3f and Line 2a. Carry excess to next return. Enter on Form ST-8, Line 3</p>	<p>3a.</p> <p>3b.</p> <p>3c.</p> <p>3d.</p> <p>3e.</p> <p>3f.</p> <p>3.</p>	◀
<p>4. Total Taxable State Sales And Use Line 2a minus Line 3g. Enter on Form ST-8, Line 4</p>	<p>4.</p>	◀
<p>5. State - Food</p> <p>a. For periods beginning on or after July 1, 2005, enter 1.5% (.015). For periods ending on or before June 30, 2005, enter 3% (.03).</p> <p>b. Enter portion of Line 4 amount attributable to eligible food sold for home consumption. Enter on Form ST8, Line 5b</p> <p>c. Multiply Line 5b by Line 5a. Enter on Form ST-8, Line 5c</p>	<p>5a.</p> <p>5b.</p> <p>5c.</p>	◀
<p>6. State - General</p> <p>a. For periods beginning on or after September 1, 2004, enter 4% (.04) For periods ending on or before August 31, 2004, enter 3.5% (.035)</p> <p>b. Enter portion of Line 4 amount subject to general sales tax rate. Enter on Form ST-8, Line 6b</p> <p>c. Multiply Line 6b by Line 6a. Enter on Form ST-8, Line 6c</p>	<p>6a.</p> <p>6b.</p> <p>6c.</p>	◀
<p>7. Local</p> <p>a. Enter Local Sales and Use Tax rate of 1% (.01)</p> <p>b. Enter portion of Line 4 amount subject to local sales tax rate. Enter on Form ST-8, Line 7b</p> <p>c. Multiply Line 7b by Line 7a. Enter on Form ST-8, Line 7c</p>	<p>7a. .01</p> <p>7b.</p> <p>7c.</p>	◀

8.	Total State Tax Add Lines 5c and 6c. Do not include Line 7c.	Enter on Form ST-8, 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 Rate(s) <ul style="list-style-type: none"> ● Use taxable sales on Line 4 to determine the dealer's 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. <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th colspan="2" style="text-align: center;">Monthly Taxable Sales</th> <th style="text-align: center;">Food Tax Enter on Line 9b below.</th> <th style="text-align: center;">General Sales & Use Tax Enter on Line 9e below.</th> </tr> <tr> <th style="text-align: center;">(a) At Least</th> <th style="text-align: center;">(b) But Less Than</th> <th style="text-align: center;">(c)</th> <th style="text-align: center;">(d)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$62,501</td> <td style="text-align: center;">.04</td> <td style="text-align: center;">.03</td> </tr> <tr> <td style="text-align: center;">\$62,501</td> <td style="text-align: center;">\$208,001</td> <td style="text-align: center;">.03</td> <td style="text-align: center;">.0225</td> </tr> <tr> <td style="text-align: center;">\$208,001</td> <td style="text-align: center;">And Up</td> <td style="text-align: center;">.02</td> <td style="text-align: center;">.015</td> </tr> </tbody> </table> STEP 2 - Compute the dealer's discount amount Food Tax a. Enter amount reported on Line 5c. 9a. _____ b. Enter dealer's discount rate for Food Tax. See Column (c) above. 9b. _____ c. Multiply Line 9a by Line 9b. 9c. _____ General Sales And Use Tax d. Enter amount reported on Line 6c. 9d. _____ e. Enter dealer's discount rate for General Sales & Use Tax. See column (d) above. 9e. _____ f. Multiply Line 9d by Line 9e. 9f. _____	Monthly Taxable Sales		Food Tax Enter on Line 9b below.	General Sales & Use Tax Enter on Line 9e below.	(a) At Least	(b) But Less Than	(c)	(d)	\$0	\$62,501	.04	.03	\$62,501	\$208,001	.03	.0225	\$208,001	And Up	.02	.015	Enter on Form ST-8, Line 9	9.
Monthly Taxable Sales		Food Tax Enter on Line 9b below.	General Sales & Use Tax Enter on Line 9e below.																				
(a) At Least	(b) But Less Than	(c)	(d)																				
\$0	\$62,501	.04	.03																				
\$62,501	\$208,001	.03	.0225																				
\$208,001	And Up	.02	.015																				
10.	Net State Tax Due Line 8 minus Line 9.	Enter on Form ST-8, Line 10	10.																				
11.	Total State And Local Tax Due Add Line 7c and Line 10.	Enter on Form ST-8, Line 11	11.																				
12.	Penalty The late filing and payment penalty is 6% of Line 11 for each month or part of a month the tax is not paid, not to exceed 30%. The minimum penalty is \$10, even if tax due is \$0.	Enter on Form ST-8, Line 12	12.																				
13.	Interest For late filing and payment, interest is assessed on Line 11 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%.	Enter on Form ST-8, Line 13	13.																				
14.	Total Amount Due Add Lines 11, 12, and 13.	Enter on Form ST-8, Line 14	14.																				

Return and Payment Filing

- Make your check payable to the Department of Taxation.
 - Mail Form ST-8 along with payment to:

Department of Taxation
P. O. Box 26626
Richmond, VA 23261-6626
- 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 web site or by calling **(804) 440-2541**.

Visit our web site to learn more about Virginia's Retail Sales and Use Tax.

www.tax.virginia.gov



Do NOT mail. Worksheet is for your records only.

Form ST-6B Virginia Schedule of Local Taxes

Do NOT staple.



Name _____

Address _____

Account Number _____

Filing Period (Year/Month) _____

Counties		Counties		Cities	
Locality Name & Code	Tax	Locality Name & Code	Tax	Locality Name & Code	Tax
Accomack 51001		King And Queen 51097		Alexandria 51510	
Albemarle 51003		King William 51101		Bedford (City) 51515	
Alleghany 51005		Lancaster 51103		Bristol 51520	
Amelia 51007		Lee 51105		Buena Vista 51530	
Amherst 51009		Loudoun 51107		Charlottesville 51540	
Appomattox 51011		Louisa 51109		Chesapeake 51550	
Arlington 51013		Lunenburg 51111		Colonial Heights 51570	
Augusta 51015		Madison 51113		Covington 51580	
Bath 51017		Mathews 51115		Danville 51590	
Bedford (County) 51019		Mecklenburg 51117		Emporia 51595	
Bland 51021		Middlesex 51119		Fairfax (City) 51600	
Botetourt 51023		Montgomery 51121		Falls Church 51610	
Brunswick 51025		Nelson 51125		Franklin (City) 51620	
Buchanan 51027		New Kent 51127		Fredericksburg 51630	
Buckingham 51029		Northampton 51131		Galax 51640	
Campbell 51031		Northumberland 51133		Hampton 51650	
Caroline 51033		Nottoway 51135		Harrisonburg 51660	
Carroll 51035		Orange 51137		Hopewell 51670	
Charles City 51036		Page 51139		Lexington 51678	
Charlotte 51037		Patrick 51141		Lynchburg 51680	
Chesterfield 51041		Pittsylvania 51143		Manassas 51683	
Clarke 51043		Powhatan 51145		Manassas Park 51685	
Craig 51045		Prince Edward 51147		Martinsville 51690	
Culpeper 51047		Prince George 51149		Newport News 51700	
Cumberland 51049		Prince William 51153		Norfolk 51710	
Dickenson 51051		Pulaski 51155		Norton 51720	
Dinwiddie 51053		Rappahannock 51157		Petersburg 51730	
Essex 51057		Richmond (County) 51159		Poquoson 51735	
Fairfax (County) 51059		Roanoke (County) 51161		Portsmouth 51740	
Fauquier 51061		Rockbridge 51163		Radford 51750	
Floyd 51063		Rockingham 51165		Richmond (City) 51760	
Fluvanna 51065		Russell 51167		Roanoke (City) 51770	
Franklin (County) 51067		Scott 51169		Salem 51775	
Frederick 51069		Shenandoah 51171		Staunton 51790	
Giles 51071		Smyth 51173		Suffolk 51800	
Gloucester 51073		Southampton 51175		Virginia Beach 51810	
Goochland 51075		Spotsylvania 51177		Waynesboro 51820	
Grayson 51077		Stafford 51179		Williamsburg 51830	
Greene 51079		Surry 51181		Winchester 51840	
Greensville 51081		Sussexville 51183			
Halifax 51083		Tazewell 51185			
Hanover 51085		Warren 51187			
Henrico 51087		Washington 51191		Unassigned	
Henry 51089		Westmoreland 51193		Unassigned 00300	
Highland 51091		Wise 51195			
Isle Of Wight 51093		Wythe 51197			
James City 51095		York 51199			
King George 51099					

Enter Total Local Taxes g