

**Virginia
Form ST-9**

Virginia Retail Sales and Use Tax Return

Use for periods ending before July 1, 2013

New Electronic Filing Requirement

Dealers who file on a monthly basis are required to file and pay electronically beginning with the July 2012 return, due August 20, 2012. As a dealer who files on a monthly basis:

- Your return and payment must be submitted electronically on or before the due date to be considered filed and paid on time.
- Pre-printed sales tax return coupons will no longer be mailed to you.
- You must file a sales tax return electronically, even if there is no tax due for that month.
- If you are unable to file and pay electronically by the effective date, request a waiver.

Dealers who file on a quarterly basis will be required to file and pay electronically beginning with the July – September 2013 return, due October 20, 2013.

For additional information, see www.tax.virginia.gov.

Important Food Tax Information

Fast Food Establishment/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 05-78, Food Tax Rate Reduction, available on the website www.policylibrary.tax.virginia.gov/OTP/Policy.nsf.

File By Mail

Complete the Form ST-9 below, detach it and mail it with your payment to:

**Virginia Department of Taxation
Virginia Retail Sales and Use Tax
P. O. Box 26627
Richmond, VA 23261-6627**

DO NOT staple your payment to Form ST-9. Required: Send the signed return, even if no tax is due. DO NOT send the Work Sheet (ST-9A) - maintain it as part of your records.

Detach at dotted line below. DO NOT SEND ENTIRE PAGE

VA Form ST-9 Virginia Retail Sales and Use Tax Return
(Doc ID 129)

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

For Period Ending	Due Date
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00000000000000000000 1298888 000000

Account Number
Name
Address
City, State, ZIP

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
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Do not write in the space to the right. ➡

1 Gross Sales	1			
2 Personal Use	2			
3 Exempt State Sales and Other Deductions	3			
4 Total Taxable State Sales and Use	4			
(a) Item and Tax Rate	(b) Taxable Amount		(c) Tax	
5 Qualifying State Food			5	
6 State General			6	
7 Local (1%)			7	
8 Total State Tax - [Add Lines 5(c) and 6(c)]			8	
9 Dealer's Discount			9	
10 Net State Tax Due - [Line 8 minus Line 9]	10			
Type of Fee	(a) Number of Items Sold		(b) Fee (Net of Discount)	
11 Prepaid Wireless Fee			11	
12 Total State and Local and Prepaid Wireless Fee Due - [Add Lines 7(c), 10 and 11(b)]			12	
13 Penalty	13			
14 Interest	14			
15 Total Amount Due [Add Lines 12, 13 and 14]	15			

Check if paid electronically.

Form ST-9A

Virginia Retail Sales and Use Tax Worksheet and Instructions

Name _____
 Account No. _____
 Period _____
Return and payment due on 20th of month following end of period.

**Worksheet is for your records only.
 Do NOT mail.**

Dealers who file on a monthly basis are required to file and pay electronically beginning with the July 2012 return, due August 20, 2012.

More information is available at www.tax.virginia.gov.

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 - Qualifying Food				
a.	For periods beginning on or after July 1, 2005, 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.	For periods beginning on or after September 1, 2004, 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)</th> <th>(b)</th> <th>(c)</th> <th>(d)</th> </tr> <tr> <th>At Least</th> <th>But Less Than</th> <th></th> <th></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;">.016</td> <td style="text-align: center;">.012</td> </tr> <tr> <td style="text-align: center;">\$62,501</td> <td style="text-align: center;">\$208,001</td> <td style="text-align: center;">.012</td> <td style="text-align: center;">.009</td> </tr> <tr> <td style="text-align: center;">\$208,001</td> <td style="text-align: center;">And Up</td> <td style="text-align: center;">.008</td> <td style="text-align: center;">.006</td> </tr> </tbody> </table> <p>Step 2 - Compute the Dealer's Discount Amount</p> <p>Qualifying Food Tax</p> <p>a. Enter the amount reported on Line 5c. 9a. _____</p> <p>b. Enter the dealer's discount factor for Food Tax. See Column (c) above. 9b. _____</p> <p>c. Multiply Line 9a by Line 9b. 9c. _____</p> <p>General Sales And Use Tax</p> <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)	(b)	(c)	(d)	At Least	But Less Than			\$0	\$62,501	.016	.012	\$62,501	\$208,001	.012	.009	\$208,001	And Up	.008	.006
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9. Dealer's Discount - For more information, please see Tax Bulletin 10-5 at www.policylibrary.tax.virginia.gov . Add Lines 9c and 9f.	Enter on Form ST-9, Line 9	9.																													
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-9. 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. _____																															
11. Fee Due - Subtract Line 11c from 11b.	Enter here and Line 11b of Form ST-9.	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		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		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) 367-8037**.
- Visit our website to learn more about Virginia's Retail Sales and Use Tax.

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