

Form ST-6

Virginia Direct Payment Permit Sales and Use Tax Return

For Periods Beginning On and After July 1, 2018



Mailing address: Virginia Department Of Taxation, Direct Payment Permit Sales And Use Tax, P.O. Box 26627, Richmond, VA 23261-6627

Name	Account Number 10-
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP Code	Due Date

DIRECT PAYMENT PERMIT SALES AND USE TAX		A-COST PRICE	B-AMOUNT DUE
1 RESERVED	1		
2 Tangible Personal Property Subject to State General Sales and Use Tax Rate. Enter cost of tangible personal property in Column A (See ST-6A Worksheet). Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B.	2		x .043 =
3 RESERVED			3
4 Dealer Discount. See ST-6A Worksheet.			4
5 Net State Sales and Use Tax. Line 2, Column B minus Line 4.			5
6 Additional Regional State Sales Tax. See ST-6A Worksheet.			
6a Northern Virginia. Enter the portion of Line 2, Column A attributable to Northern Virginia in Column A on this line. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B.	6a		x .007 =
6b Hampton Roads. Enter the portion of Line 2, Column A attributable to Hampton Roads in Column A on this line. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B.	6b		x .007 =
6c Historic Triangle. Enter the portion of Line 2, Column A attributable to the Historic Triangle in Column A on this line. All taxable sales reported here in Column A should also be included in the taxable sales reported in Column A of Line 6b. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B.	6c		x .01 =
7 Total State and Regional Tax. Add Line 5, Line 6a, Column B, Line 6b, Column B and Line 6c, Column B.			7
8 Local Sales and Use Tax. Enter cost of tangible personal property subject to Local Sales and Use Tax in Column A. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. See ST-6A Worksheet and complete Form ST-6B.	8		x .01 =
9 Total State, Regional, and Local Tax. Add Lines 7 and 8, Column B.			9
10 Penalty. See ST-6A Worksheet.			10
11 Interest. See ST-6A Worksheet.			11
12 Total Amount Due. Add Lines 9, 10, and 11. Also enter this amount on Form ST-6V.			12

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 _____

General. A Direct Payment Permit is issued on the condition that the holder will file returns with the Department and allocate the local tax so that no county or city will lose any revenue because of the issuance of the permit. Form ST-6 is used to report and pay the tax. Form ST-6 should not be filed unless previously authorized by the Tax Commissioner as set forth in Va. Code § 58.1-624.

Local and Regional Schedules. Use Forms ST-6B and ST-6R to allocate the 1% local tax, the 0.7% Northern Virginia and Hampton Roads state sales and use tax and the 1% Historic Triangle state sales and use tax. For the appropriate county or city, enter the total of the following items:

- A.** The cost price and tax of all tangible personal property purchased tax exempt in the locality and used for a taxable purpose during the month. A purchase made in Virginia is subject to the local tax in the county or city where the purchase was originally made.
- B.** The tax due on the cost price of all tangible personal property purchased exclusive of Virginia tax outside Virginia and used for a taxable purpose during the period. A purchase made outside Virginia is subject to local tax in the county or city where the property is used.

Filing Procedure. Mail the forms with your payment to the Department of Taxation, P.O. Box 26627, Richmond, Virginia 23261-6627, or deliver to your local Commissioner of the Revenue or Treasurer, as soon as possible after the close of the reporting period but not later than the 20th day of the following month. A return must be filed for each reporting period even if no tax is due.

New Tax in Historic Triangle Region

Effective July 1, 2018, there is an additional one percent sales and use tax in the “Historic Triangle Region,” defined as the City of Williamsburg and the Counties of James City and York. These localities are within the Hampton Roads Region, making the rate in these areas 7% (6% state tax and 1% local tax). See Form ST-6R for more information.

Return and Payment Filing

- File and pay as soon as possible after the close of the reporting period but **not later than the 20th day of the following month**. You must file a return even if no tax is due.
- Make your check payable to the Virginia Department of Taxation.
- If completed, Forms ST-6V, ST-6R, ST-6B must be filed with Form ST-6.
- After you have completed the return, the voucher and the schedule, mail them with your payment to:

Virginia Department of Taxation

P.O. Box 26627

Richmond, Virginia 23261-6627

Or deliver to your local Commissioner of the Revenue or Treasurer.

- DO NOT send the Worksheet (Form ST-6A) - maintain it as part of your records.

Customer Services

- For assistance, call **(804) 367-8037** or write to:

Virginia Department of Taxation

P.O. Box 1115

Richmond, Virginia 23218-1115

- Please use our online services to report a change to your business or mailing address or if you discontinue business.
- Forms and instructions are available for download from the website, **www.tax.virginia.gov**, or by calling **(804) 367-8037**.
- Tenemos servicios disponible en Español.

Form ST-6V Virginia Direct Payment Permit Sales and Use Tax Voucher

(Doc ID 136) Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627

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Period	Due Date
Account Number	
10-	
Name	
Address	
City, State, ZIP Code	

If paying by check, enter the total amount due from Form ST-6 on the Form ST-6V, and enclose this voucher and your check with your return.

Total Amount Due from Form ST-6

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Form ST-6B Virginia Schedule of Local Taxes



Name		Account Number	
Address		Filing Period	
City, State, ZIP Code			

Counties			Counties			Cities		
Locality Name	Code	Tax (1%)	Locality Name	Code	Tax (1%)	Locality Name	Code	Tax (1%)
Accomack	51001		King And Queen	51097		Alexandria	51510	
Albemarle	51003		King William	51101		Bristol	51520	
Alleghany	51005		Lancaster	51103		Buena Vista	51530	
Amelia	51007		Lee	51105		Charlottesville	51540	
Amherst	51009		Loudoun	51107		Chesapeake	51550	
Appomattox	51011		Louisa	51109		Colonial Heights	51570	
Arlington	51013		Lunenburg	51111		Covington	51580	
Augusta	51015		Madison	51113		Danville	51590	
Bath	51017		Mathews	51115		Emporia	51595	
Bedford	51019		Mecklenburg	51117		Fairfax (City)	51600	
Bland	51021		Middlesex	51119		Falls Church	51610	
Botetourt	51023		Montgomery	51121		Franklin (City)	51620	
Brunswick	51025		Nelson	51125		Fredericksburg	51630	
Buchanan	51027		New Kent	51127		Galax	51640	
Buckingham	51029		Northampton	51131		Hampton	51650	
Campbell	51031		Northumberland	51133		Harrisonburg	51660	
Caroline	51033		Nottoway	51135		Hopewell	51670	
Carroll	51035		Orange	51137		Lexington	51678	
Charles City	51036		Page	51139		Lynchburg	51680	
Charlotte	51037		Patrick	51141		Manassas	51683	
Chesterfield	51041		Pittsylvania	51143		Manassas Park	51685	
Clarke	51043		Powhatan	51145		Martinsville	51690	
Craig	51045		Prince Edward	51147		Newport News	51700	
Culpeper	51047		Prince George	51149		Norfolk	51710	
Cumberland	51049		Prince William	51153		Norton	51720	
Dickenson	51051		Pulaski	51155		Petersburg	51730	
Dinwiddie	51053		Rappahannock	51157		Poquoson	51735	
Essex	51057		Richmond (County)	51159		Portsmouth	51740	
Fairfax (County)	51059		Roanoke (County)	51161		Radford	51750	
Fauquier	51061		Rockbridge	51163		Richmond (City)	51760	
Floyd	51063		Rockingham	51165		Roanoke (City)	51770	
Fluvanna	51065		Russell	51167		Salem	51775	
Franklin (County)	51067		Scott	51169		Staunton	51790	
Frederick	51069		Shenandoah	51171		Suffolk	51800	
Giles	51071		Smyth	51173		Virginia Beach	51810	
Gloucester	51073		Southampton	51175		Waynesboro	51820	
Goochland	51075		Spotsylvania	51177		Williamsburg	51830	
Grayson	51077		Stafford	51179		Winchester	51840	
Greene	51079		Surry	51181				
Greensville	51081		Sussex	51183				
Halifax	51083		Tazewell	51185				
Hanover	51085		Warren	51187				
Henrico	51087		Washington	51191				
Henry	51089		Westmoreland	51193				
Highland	51091		Wise	51195				
Isle Of Wight	51093		Wythe	51197				
James City	51095		York	51199				
King George	51099							

Enter Total Local Taxes ➔

Form ST-6R

Virginia Schedule of Regional State Sales and Use Tax



- For assistance, call (804) 367-8037.
- Complete this form if you file Form ST-6B and purchased or used taxable items in any of the Northern Virginia, Hampton Roads or Historic Triangle localities listed below.
- Transfer Cost Price amounts from the Form ST-6R to the corresponding Lines 6a, Column A, 6b, Column A and 6c, Column A on the return.
- Transfer Total Tax amounts from the Form ST-6R to the corresponding Lines 6a, Column B and 6b, Column B on the return.

Account Number	Due Date
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Northern Virginia Region			
A Locality Name	B Code	C Cost Price Allocate Line 2, Column A of the return to each locality.	D Tax (0.7%)
Alexandria City	51510		
Arlington County	51013		
Fairfax City	51600		
Fairfax County	51059		
Falls Church City	51610		
Loudoun County	51107		
Manassas City	51683		
Manassas Park City	51685		
Prince William County	51153		
Totals Northern Virginia			
		Transfer this amount to Line 6a, Col. A on the return.	Transfer this amount to Line 6a, Col. B on the return.

Hampton Roads Region			
A Locality Name	B Code	C Cost Price Allocate Line 2, Column A of the return to each locality.	D Tax (0.7%)
Chesapeake City	51550		
Franklin City	51620		
Hampton City	51650		
Isle of Wight County	51093		
James City County	51095		
Newport News City	51700		
Norfolk City	51710		
Poquoson City	51735		
Portsmouth City	51740		
Southampton County	51175		
Suffolk City	51800		
Virginia Beach City	51810		
Williamsburg City	51830		
York County	51199		
Totals Hampton Roads			
		Transfer this amount to Line 6b, Col. A on the return.	Transfer this amount to Line 6b, Col. B on the return.

Historic Triangle Region			
A Locality Name	B Code	C Cost Price Allocate Line 2, Column A of the return to each locality.	D Tax (1%)
James City County	51095		
Williamsburg City	51830		
York County	51199		
Total Historic Triangle			
		Transfer this amount to Line 6c, Col. A on the return.	Transfer this amount to Line 6c, Col. B on the return.

Important

All taxable sales reported in Column C here should also be included in the cost price reported for the corresponding locality in Column C of the Hampton Roads section above.

Form ST-6A Virginia Direct Payment Permit Sales and Use Tax Return Worksheet

Transfer lines from the worksheet to the corresponding line number on Form ST-6, Virginia Direct Payment Permit Sales and Use Tax Return.

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

Account Number 10-
Filing Period (Year/Month)

A-COST PRICE

B-AMOUNT DUE

DIRECT PAYMENT PERMIT SALES AND USE TAX

1 **RESERVED**.....

1

2 **Tangible Personal Property Subject to State General Sales and Use Tax Rate.** Enter in Column A the total cost price of tangible personal property purchased exclusive of Virginia sales or use tax either within or outside the state and used or consumed for a taxable purpose in Virginia during the period. One-half the charge for maintenance contracts that provide for both parts and labor is exempt. Include on this line 50% of the cost price of such contracts purchased during this period. Multiply Column A by the rate of **4.3%** (.043) and enter the result in Column B.....

2

x .043 =

3

3 **RESERVED**.....

4 **Dealer Discount.** A dealer discount may be taken only if the return and payment are submitted by the due date. If your average monthly Retail Sales and Use Tax liability exceeds \$20,000, no dealer discount is allowed. All other dealers must use the dealer discount chart below to determine the dealer discount RATE. The tangible personal property on Line 2 is used to determine the RATE ONLY. The dealer discount is calculated by multiplying the state tax on Line 5, Column B by the dealer discount rate below.

Determine Monthly Taxable Sales and Dealer Discount Factor

Use Cost of Tangible Personal Property Subject to State General Sales and Use Tax Rate on Line 2 to determine the dealer discount factor.

- If you file more than one return, use the total of taxable purchases from all locations.
- If you file on a quarterly basis, divide the taxable purchases for all locations by 3.

Cost of Tangible Personal Property		Dealer Discount Factor
At Least	But Less Than	
\$0	\$62,501	.01116
\$62,501	\$208,001	.00837
\$208,001	And Up	.00558

Multiply Line 2, Column B by the appropriate factor above and enter here.

4

5 **Net State Sales and Use Tax.** Line 2, Column B minus Line 4.....

5

6 **Additional Regional State Sales Tax.** If you have taxable purchases in any locality in the Northern Virginia, Hampton Roads, or the Historic Triangle Regions (see table below), complete Lines 6a 6b, 6c and Form ST-6R.

Northern Virginia Region		Hampton Roads Region			Historic Triangle Region
Alexandria City	Loudoun County	Chesapeake City	Newport News City	Suffolk City	James City County
Arlington County	Manassas City	Franklin City	Norfolk City	Virginia Beach City	Williamsburg City
Fairfax City	Manassas Park City	Hampton City	Poquoson City	Williamsburg City	York County
Fairfax County	Prince William County	Isle of Wight County	Portsmouth City	York County	
Falls Church City		James City County	Southampton County		

6a **Northern Virginia.** Enter in Column A the portion of Line 2, Column A sourced to the Northern Virginia Region. Multiply Column A by the rate of **0.7%** (.007) and enter the result in Column B.....

6a

x .007 =

6b **Hampton Roads.** Enter in Column A the portion of Line 2, Column A sourced to the Hampton Roads Region. Multiply Column A by the rate of **0.7%** (.007) and enter the result in Column B.....

6b

x .007 =

6c **Historic Triangle.** Enter in Column A the portion of Line 2, Column A sourced to the Historic Triangle Region. All taxable sales reported here in Column A should also be included in the taxable sales reported in Column A of Line 6b. Multiply Column A by the rate of **1.0%** (.01) and enter the result in Column B.....

6c

x .01 =

7 **Total State and Regional Tax.** Add Line 5, Line 6a, Column B, Line 6b, Column B and Line 6c, Column B.....

7

A-COST PRICE

B-AMOUNT DUE

8 **Local Sales and Use Tax.** Enter cost of tangible personal property subject to Local Sales and Use Tax in Column A. Multiply Column A by the rate of **1.0%** (.01) and enter the result in Column B. Complete Form ST-6B.

8 _____

x .01 = _____

9 **Total Tax.** Add Lines 7 and 8, Column B.

9 _____

10 **Penalty.** Penalty is 6% of Line 9 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 the tax due is \$0.

10 _____

11 **Interest.** Interest is assessed on Line 9 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%. For interest rates visit **www.tax.virginia.gov**.

11 _____

12 **Total Amount Due.** Add Lines 9, 10 and 11.

12 _____

Do not mail this worksheet. Keep for your records.