

Form ST-7

**Virginia Business Consumer's
Use Tax Return**

For Periods Beginning On and After January 1, 2020



Mailing address: Virginia Department Of Taxation, Business Consumer's Use Tax Return, P.O. Box 26627, Richmond, VA 23261-6627

Name	Account Number 14-
Address	Filing Period (Enter month and year)
City, State, ZIP Code	Due Date
City or County of Use or Consumption	City or County Code

BUSINESS CONSUMER'S USE TAX		A-COST PRICE		B-AMOUNT DUE	
1	Purchases Qualifying for State Food Use Tax Rate. Enter cost price of purchases in Column A. Multiply Column A by the rate of 1.5% (.015) and enter the result in Column B.	1		x .015 =	
1a	Purchases Qualifying for State Essential Personal Hygiene Products Use Tax Rate. Enter cost price of purchases in Column A. Multiply Column A by the rate of 1.5% (.015) and enter the result in Column B.	1a		x .015 =	
2	Purchases Subject to State General Use Tax Rate. Enter cost price of purchases other than qualifying food and essential personal hygiene products in Column A. Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B.	2		x .043 =	
3	State Tax. Add Line 1, Column B, Line 1a, Column B and Line 2, Column B.			3	
4	RESERVED			4	
5	RESERVED			5	
6	Additional Regional State Use Tax. See ST-7A Worksheet.				
6a	Northern Virginia Regional Transportation Use Tax. 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 Regional Transportation Use Tax. 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 Regional Use Tax. Enter the portion of Line 2, Column A sourced to the Historic Triangle. 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 Use Tax. Add Line 3, Line 6a, Column B, Line 6b, Column B and Line 6c, Column B.			7	
8	Local Use Tax. Enter cost of purchases subject to local use tax in Column A (Lines 1 and 1a, Column A plus Line 2, Column A). Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. See ST-7A Worksheet and complete Form ST-6B.	8		x .01 =	
Reserved for future use					
9	Total State, Regional and Local Tax. Add Lines 7 and 8, Column B.			9	
10	Penalty. See ST-7A Worksheet.			10	
11	Interest. See ST-7A Worksheet.			11	
12	Total Amount Due. Add Lines 9, 10 and 11. Also enter this amount on Form ST-7V.			12	

Do not file this form if no tax is due.

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 Instructions

All Form ST-7 filers are required to file and pay electronically at www.tax.virginia.gov.

This form is for use by businesses, including partnerships and sole proprietorships. Individuals not operating a business should file an annual consumer's use tax return, Form CU-7.

The use tax applies to the use, consumption or storage of tangible personal property in Virginia when the Virginia sales or use tax was not paid at the time of purchase. The use tax is computed on the cost price of the property, which is the total amount for which the property was purchased, including any services that are a part of the purchase, valued in money or otherwise, and includes any amount for which credit is given the purchaser or lessee by the seller. One-half of the charge for maintenance contracts that provide for both parts and labor is exempt.

File Form ST-6B only if the Local Use Tax reported on Form ST-7 is due to more than one locality. When this occurs enter "See Attached" in the box labeled "City or County of Use or Consumption" at the top of Form ST-7. If you are required to file Form ST-6B and reported use, consumption or storage of tangible personal property in any of the localities within the Northern Virginia, Hampton Roads, or the Historic Triangle Regions, you must complete Form ST-6R as well and file it with your return. See the ST-7A Worksheet for more information. File Form ST-7V with your payment. Retain the ST-7A Worksheet, for your records.

New Essential Personal Hygiene Products Tax

Effective January 1, 2020, certain personal hygiene products qualify for reduced sales and use tax rate. The state retail sales and use tax rate on certain personal hygiene products is one and one-half percent. The one percent local sales and use tax rate is also applicable to these purchases. This results in a combined tax rate of two and one-half percent on essential personal hygiene products. Personal hygiene products subject to the reduced rate are exempt from the additional one percent sales and use tax in the Historic Triangle and the 0.7 percent tax in Northern Virginia and Hampton Roads.

Essential personal hygiene products are defined as: (i) nondurable incontinence products such as diapers, disposable undergarments, pads, and bed sheets and (ii) menstrual cups and pads, pantyliners, sanitary napkins, tampons, and other products used to absorb or contain menstrual flow. "Essential personal hygiene products" does not include any item that is otherwise exempt. More information is available on the website www.tax.virginia.gov.

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.

File Electronically

All business consumer's use taxpayers are required to file their Business Consumer's Use Tax Returns and make all payments electronically. If you are unable to file and pay electronically you may request a waiver. You can obtain the waiver request form at www.tax.virginia.gov or by calling (804) 367-8037.

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 05-7, Food Tax Rate Reduction, available on the website www.tax.virginia.gov/laws-rules-decisions/tax-bulletins/05-7.

Additional instructions are on the back of this sheet.

Form ST-7V
(Doc ID 137)

Virginia Business Consumer's Use Tax Voucher
Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627

The ST-7 forms are not required to be filed if there is no tax due.

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Preparation Voucher (ST-7V)

If you have been granted a waiver, enter the total amount due from Form ST-7 on the Form ST-7V, and enclose this voucher and your check with your return.

Total Amount Due from Form ST-7

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Period	Due Date
Account Number 14-	
Name	
Address	
City, State, ZIP Code	

Return and Payment Filing

- Return and payment are due on 20th of month following end of period.
- File and pay online unless you receive approval for a temporary hardship waiver. Obtain a waiver from the Department's website.
- Forms and instructions are available online for download.
- Payments returned by the bank are subject to a returned payment fee.
- Change of Address or Out-Of-Business: To report a change to your business or mailing address, or if you discontinue business, use our online services at **www.tax.virginia.gov**.

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-6B Virginia Schedule of Local Taxes



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

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 Lines 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 and Lines 6c, 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.

- Transfer lines to the corresponding lines on Form ST-7.
- For assistance call (804) 367-8037.

Name
Account Number 14-
Filing Period (Year/Month)

Do not Mail this Worksheet - Retain for Your Records

Name and Address of Seller	Description of Property Purchased	Date of Purchase	Cost Price of Property Purchased
Total Food Purchases - Enter on Line 1, Column A below			
Total Other Purchases - Enter on Line 2, Column A below			

A-COST PRICE

B-AMOUNT DUE

BUSINESS CONSUMER'S USE TAX

- 1 **Tangible Personal Property Qualifying for State Food Use Tax Rate.** Enter cost price of items used, consumed or stored in Column A. Multiply Column A by the rate of **1.5%** (.015) and enter the result in Column B. 1 _____ x .015 = _____
- 1a **Purchases Qualifying for State Essential Personal Hygiene Products Use Tax Rate.** Enter cost price of items used or stored in Column A. Multiply Column A by the rate of **1.5%** (.015) and enter the result in Column B. 1a _____ x .015 = _____
- 2 **Tangible Personal Property Subject to State General Use Tax Rate** Enter cost price of other items used, consumed or stored in Column A (exclude qualifying food reported on Line 1 and qualifying essential personal hygiene products on Line 1a). Multiply Column A by the rate of **4.3%** (.043) and enter the result in Column B. 2 _____ x .043 = _____
- 3 **State Tax.** Add Line 1, Column B, Line 1a, Column B and Line 2, Column B. 3 _____
- 4 **RESERVED** 4 _____
- 5 **RESERVED** 5 _____
- 6 **Additional Regional State Sales Tax.** If you used, consumed or stored items in any locality in the Northern Virginia, Hampton Roads or Historic Triangle Regions (see table below), complete Lines 6a, 6b and 6c. You must also complete Form ST-6R if you are filing Form ST-6B.

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 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. 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 3, Line 6a, Column B, Line 6b, Column B and Line 6c, Column B. 7 _____
- 8 **Local Use Tax.** Enter cost of purchases subject to local use tax in Column A (Lines 1 and 1a, Column A plus Line 2, Column A). Multiply Column A by the rate of **1.0%** (.01). Enter the result in Column B. Complete Form ST-6B if use tax is due to more than one locality. 8 _____ x .01 = _____

Reserved for future use

- 9 **Total State, Regional and Local Tax.** Add Lines 7 and 8, Column B.....
- 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%
- 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.....
- 12 **Total Amount Due.** Add Lines 9, 10 and 11.

9	
10	
11	
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