ST-7, Business Consumer's Use Tax Return

Form ST-7: What to Know Before Filing

A new sales tax form, the ST-1, is replacing multiple sales tax forms and schedules, including the ST-7, beginning with the April 2025 filing period.

- Monthly filers will need to use the ST-1 beginning with their April 2025 tax returns due May 20, 2025.
- Quarterly filers will need to use the ST-1 beginning with their tax returns due July 20, 2025.

Access the new Form ST-1 here.

Continue to use this Form ST-7 if you need to file for tax periods July 2023 through March 2025.

Account Registration

This change will not impact your account registration.

Electronic Filing Requirement

All ST-1 Filers must file and pay electronically using an online business account, eForms, or Web Upload unless a request for a temporary waiver is approved.

If you have an electronic filing waiver and file sales tax by paper, you will no longer fill out multiple schedules. The new ST-1 form consolidates those schedules into one table.

Multiple Accounts

If you have more than one sales tax account, you will continue to file multiple returns. However, you will use the new ST-1 form regardless of the account type.

Form ST-7 Virginia Business Consumer's Use Tax Return

For Periods Beginning On and After July 1, 2023

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	**Exempt Purchases Qualifying for State Food Use Tax Rate.** Enter cost price of purchases in Column A.	1			
1a	**Exempt Purchases Qualifying for State Essential Personal Hygiene Products Use Tax Rate.** Enter cost price of purchases in Column A.	1a			
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	**Enter amount from** 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	**Central Virginia Regional Transportation Use Tax.** Enter total taxable sales for this region in Column A. Multiply Column A by the rate of 0.7% (.007) and enter result in Column B.	6c		x .007 =	
6d	**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.	6d		x .01 =	
7	**Total State and Regional Use Tax.** Add Line 3; Line 6a, Column B; Line 6b, Column B; Line 6c, Column B; and Line 6d, 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 =	
8a	**Additional Local Option Tax.** Enter in Column A the cost of purchases subject to Additional Local Option Tax. Multiply Column A by 1.0% (.01) and enter the result in Column B. See ST-7A Worksheet and complete Form ST-6S.	8a		x .01 =	
9	**Total State, Regional, Local, and Additional Local Option Tax.** Add Lines 7, 8, and 8a, 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, Central Virginia, or the Historic Triangle Regions, you must complete Form ST-6R, as well, and file it with your return. You must file Form ST-6S if you are reporting purchases in localities with an additional 1% local option tax. See the ST-7A Worksheet for more information. File Form ST-7V with your payment. Retain the ST-7A Worksheet for your records.

Additional Local Option Tax
New Locality Added
Pittsylvania County

Effective July 1, 2023, Pittsylvania County has adopted an additional 1% local option sales and use tax. This tax is in addition to the one percent general local sales and use tax authorized under current law. The additional tax will not be levied on essential personal hygiene products or food purchased for human consumption that is taxed at a reduced rate. Refer to Form ST-6S to report taxable sales in participating localities. More information is available on the website at **www.tax.virginia.gov**.

State Exemption for Food and Essential Personal Hygiene Products Tax

Effective January 1, 2023, purchases of food for human consumption and essential personal hygiene products are exempt from state Retail Sales and Use Tax. Under prior law, food purchased for human consumption and essential personal hygiene products were subject to a reduced 1.5 percent state sales tax rate and 1% local sales tax rate for a total rate of 2.5%. Under the new law, food purchased for human consumption and essential personal hygiene products remain subject to the 1% local Retail Sales and Use Tax. The exempt state amount must be reported separately and deducted from gross sales and use amount on your return to compute the correct state sale and use tax amount. More information is available on the website **www.tax.virginia.gov**.

Retail Sales and Use Taxes on Room Rentals

Retail sales and use tax (RSUT) is levied upon the total charge for room rentals, including any accommodations fees charged by accommodations intermediaries. “Accommodations” does not include rooms or space offered such as conference rooms, meeting space, or event space if the accommodations provider does not also offer rooms available for overnight sleeping.

New legislation, effective October 1, 2022, changes the process for the collection of RSUT and transient occupancy taxes for accommodations intermediaries and hotels. More information is available on the website at **www.tax.virginia.gov.**

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**.

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

ST-7V 6201047 Rev. 04/23

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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Return and Payment Filing

- Return and payment are due on 20th of month following end of period.
- You don't have to file for any periods that you don't owe tax.
- 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	Account Number
City, State, ZIP Code	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, Central Virginia, 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; 6c, Column A ; and 6d, Column A on the return.
- Transfer Total Tax amounts from the Form ST-6R to the corresponding Lines 6a, Column B; 6b, Column B; 6c, Column B; and 6d, Column B on the return.

Account Number	Due Date

Northern Virginia Region

A	B	C	D
Locality Name	Code	Cost Price Allocate Line 2, Column A of the return to each locality	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		
Total Northern Virginia			
		Transfer this amount to Line 6a, Column A on the return.	Transfer this amount to Line 6a, Column B on the return.

Hampton Roads Region

A	B	C	D
Locality Name	Code	Cost Price Allocate Line 2, Column A of the return to each locality	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		
Total Hampton Roads			
		Transfer this amount to Line 6b, Column A on the return.	Transfer this amount to Line 6b, Column B on the return.

Virginia Schedule of Regional State Sales and Use Tax

Central Virginia Region

A	B	C	D
Locality Name	Code	Cost Price Allocate Line 2, Column A of the return to each locality	Tax (0.7%)
Charles City County	51036		
Chesterfield County	51041		
Goochland County	51075		
Hanover County	51085		
Henrico County	51087		
New Kent County	51127		
Powhatan County	51145		
Richmond City	51760		
Total Central Virginia			
		Transfer this amount to Line 6c, Column A on the return	Transfer this amount to Line 6c, Column B on the return

Historic Triangle Region

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

Important

All taxable purchases 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-6S

Virginia Schedule of Additional Local Option Sales and Use Tax

Account Number	Due Date (20th of month following end of period)

Additional Local Option Sales and Use Tax					
A	B	C	D	E	F
Locality Name	Code	Cost Price	Exempt Qualifying Food Sales & Use	Exempt Essential Personal Hygiene Sales & Use	Local Taxable Sales (= C - D - E)
Charlotte County	51037				
Danville City	51590				
Gloucester County	51073				
Halifax County	51083				
Henry County	51089				
Northampton County	51131				
Patrick County	51141				
Pittsylvania County	51143				
Total Local Option Tax					
					Transfer amount above to Line 8a, Col. A on the return and worksheet.

Form ST-7A — Virginia Business Consumer's Use Tax Return Worksheet

For assistance, call (804) 367-8037.

- 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 **Exempt Tangible Personal Property Qualifying for State Food Use Tax Rate.** Enter cost price of items used, consumed or stored in Column A. 1 ______

1a **Exempt Purchases Qualifying for State Essential Personal Hygiene Products Use Tax Rate**. Enter cost price of items used or stored in Column A. 1a ______

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.** Enter amount from 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, Central Virginia, or Historic Triangle Regions (see table below), complete Lines 6a, 6b, 6c, and 6d. You must also complete Form ST-6R if you are filing Form ST-6B.

Northern Virginia Region		Hampton Roads Region		Central Virginia		Historic Triangle Region
Alexandria City	Loudoun County	Chesapeake City	Poquoson City	Charles City County	Henrico County	James City County
Arlington County	Manassas City	Franklin City	Portsmouth City	Chesterfield County	New Kent County	Williamsburg City
Fairfax City	Manassas Park City	Hampton City	Southampton County	Goochland County	Powhatan County	York County
Fairfax County	Prince William County	Isle of Wight County	Suffolk City	Hanover County	Richmond City	
Falls Church City		James City County	Virginia Beach City			
		Newport News City	Williamsburg City			
		Norfolk City	York 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 **Central Virginia.** Enter the portion of Line 2, Column A attributable to Central Virginia in Column A on this line. Multiply Column A by the rate of **0.7%** (.007) and enter the result in Column B. 6c ______ **x .007 =** ______

6d **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. 6d ______ **x .01 =** ______

7 **Total State and Regional Tax.** Add Line 3; Line 6a, Column B; Line 6b, Column B; Line 6c, Column B; and Line 6d, Column B. 7 ______

		A-COST PRICE		B-AMOUNT DUE
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 =**	
8a	**Additional Local Option Tax.** Enter cost of purchases subject to Additional Local Option Tax from Form ST-6S, Column F in Column A. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B.	8a	**x .01 =**	
9	**Total State, Regional, Local and Additional Local Option Tax.** Add Lines 7, 8 and 8a, 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%.			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