Form ST-8

Virginia Out-Of-State Dealer's **Sales and Use Tax Return**For Periods Beginning On and After January 1, 2020



All Form ST-8 filers are required to file and pay electronically at www.tax.virginia.gov.See ST-8A Worksheet for instructions.

| | | | | Account Number | | | |
|-------|---|------------|--------------|--|--------------------------------|---------------|--|
| Addre | ess | | | | Enter month or quarter and yea | ar) | |
| City, | State, ZIP Code | | | Due Date (20th of month following end of period) | | | |
| OUT | F-OF-STATE DEALER'S SALES AND USE TAX | | A - SA | LES | B - AMC | OUNT DUE | |
| 1 | Gross Sales and/or Rentals | 1 | | | | | |
| 2 | Personal Use | 2 | | | | | |
| 3 | Exempt State Sales and Other Deductions | 3 | | | | | |
| 4 | Total Taxable State Sales and Use. Line 1 plus Line 2 minus Line 3. | 4 | | | | | |
| 5 | State - Qualifying Food Sales and Use. Enter taxable sales in Column A. Multiply Column A by the rate of 1.5% (.015) and enter the result in Column B | 5 | | | x .015 = | | |
| 5a | State- Essential Personal Hygiene Products Sales and Use. Enter taxable sales in Column A. Multiply Column A by the rate of 1.5% (.015) and enter the result in Column B. | 5a | | | x .015 = | | |
| 6 | State - General Sales and Use. Enter taxable sales in Column A (Line 4 minus Lines 5 and 5a, Column A). Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B. | 6 | | | x .043 = | | |
| 7 | State Tax. Add Line 5, Column B, Line 5a, Column B and 6, Column B. | | | | 7 | | |
| 8 | Dealer Discount. See ST-8A Worksheet. | | | | 8 | | |
| 9 | Net State Sales and Use Tax. Line 7 minus Line 8. | | | | 9 | | |
| 10 | Additional Regional State Sales and Use. See ST-8A Worksheet. 10a Northern Virginia Regional Transportation Sales 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. | 10a | | | x .007 = | | |
| | 10b Hampton Roads Regional Transportation Sales 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. | 10b | | | x .007 = | | |
| | 10c Historic Triangle Regional Sales Tax. Enter the total taxable sales for this region in Column A. All taxable sales reported here in Column A should also be included in the taxable sales reported in Column A of Line 10b. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. | 10c | | | x .01 = | | |
| 11 | Total State and Regional Tax. Add Lines 9, 10a, Column B, 10b, Column B and 10c, | Column B. | | | 11 | | |
| 12 | Local Tax. Enter local taxable sales in Column A. Multiply Column A by the rate of 1.0% (.01). Enter result in Column B. See Worksheet ST-8A and complete Form ST-8B. | 12 | | | x .01 = | | |
| | Reserved for future use | | | | | | |
| 13 | Total State, Regional and Local Tax. Add Lines 11 and 12, Column B. | | | | 13 | | |
| 14 | Prepaid Wireless Fee. Enter number of items sold in Column A and fee due net of Dealer Discount in Column B. See ST-8A Worksheet. | 14 | | | 14 | | |
| 15 | Total Taxes and Fees. Add Line 13 and Line 14, Column B. | | | | 15 | | |
| 16 | Penalty. See ST-8A Worksheet. | | | | 16 | | |
| 17 | Interest. See ST-8A Worksheet. | 17 | | | | | |
| 18 | Total Amount Due. Add Lines 15, 16 and 17. | | | | 18 | | |
| | aration and Signature. I declare that this return (including accompanying schedules are, correct and complete. | nd stateme | nts) has bee | en examined | by me and to the best of my | knowledge and | |
| ignat | ure Date | | | Phone Nu | mber | | |

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.

Remote Sales and Use Tax Collection

Beginning July 1, 2019, remote sellers and marketplace facilitators who sell or facilitate the sale of more than \$100,000 in annual gross revenue from retail sales into the Commonwealth ("gross revenue") or 200 or more annual transactions to Virginia customers must register for the collection of the tax.

Tax in Historic Triangle Region

Effective July 1, 2018, there is an additional one percent sales and use tax in the "Historic Triangle," 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-8R for more information.

File Electronically

All out-of-state dealer's use taxpayers are required to file their Out-Of-State Dealer'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-8V Virginia Out-Of-State Dealer's Sales and Use Tax Payment Voucher

Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627 (Doc ID 138)

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| | Filing Period (Enter month or quarter and year) | Due Date (20th of month following end of period) |
|---------|---|--|
| 11/19 | Account Number | |
| | 12- | |
| 0 Rev. | Name | |
| 6201050 | Address | |
| ST-8V | | |
| Form | City, State, ZIP Code | |

If your have been granted a waiver, enter the total amount due from Form ST-8 on the voucher, Form ST-8V, and enclose this voucher and your check with your return. Make your check payable to the Department of Taxation.

Total Amount Due From Form ST-8

Return and Payment Filing

- 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.
- Return and payment are due on the 20th of month following end of period.
- Make your check payable to the Department of Taxation.
- Please use our online services to report a change to your business or mailing address or if you discontinue business.

Customer Services

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

Virginia Department of Taxation P.O. Box 1115 Richmond, VA 23218-1115

• Tenemos servicios disponible en Español.

Form ST-8B



| Name | Account Number |
|-----------------------|--|
| | 12- |
| Address | Filing Period (Enter month or quarter and year) |
| | |
| City, State, ZIP Code | Due Date (20th of month following end of period) |
| | |

- Complete this form and file it with Form ST-8 to compute taxable sales sourced to Virginia localities. Be sure to complete all columns. See the list of locality codes and Virginia cities and counties included in this form package.
- More information is provided in Tax Bulletin 18-3, Retail Sales and Use Tax Increase in the City of Williamsburg and Counties of James City and York, available on the website at www.tax.virginia.gov/tax-bulletins.
- To determine locality code based on delivery address visit www.tax.virginia.gov/fips.

| A | В | B1 | С | D | E | F | G |
|--------------------------------------|----------|----|-------------|--------------|--|--|--|
| Locality Name | Code | | Gross Sales | Personal Use | Exempt State Sales & Other Deductions | Local Taxable Sales of Fuel for Domestic Consumption (If included in E) | Local Taxable Sales (= C + D - E + F) |
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| Grand Total | | | | 1 | | | |

Form ST-8B



| Name | Account Number |
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| Address | Filing Period (Enter month or quarter and year) |
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| City, State, ZIP Code | Due Date (20th of month following end of period) |
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|-----------------|------|----|-------------|--------------|--|--|--|
| Locality Name | Code | | Gross Sales | Personal Use | Exempt State Sales & Other Deductions | Local Taxable Sales of Fuel for Domestic Consumption (If included in E) | Local Taxable Sales (= C + D - E + F) |
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Form ST-8B Page 3



| Name | Account Number |
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| Address | Filing Period (Enter month or quarter and year) |
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| City, State, ZIP Code | Due Date (20th of month following end of period) |
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| Locality Name | Code | | Gross Sales | Personal Use | Exempt State Sales & Other Deductions | Local Taxable Sales of Fuel for Domestic Consumption (If included in E) | Local Taxable Sales (= C + D - E + F) |
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Form ST-8B



| Name | Account Number |
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| Address | Filing Period (Enter month or quarter and year) |
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| City, State, ZIP Code | Due Date (20th of month following end of period) |
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|---------------|------|----|-------------|--------------|---------------|---------------------------------------|--|--|
| Locality Name | Code | | Gross Sales | Personal Use | | Exempt State Sales & Other Deductions | Local Taxable Sales of Fuel for Domestic Consumption (If included in E) | Local Taxable Sales (= C + D - E + F) |
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Form ST-8R

Virginia Schedule of Regional State Sales and Use Tax



Account Number

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

12-

| | Northern Virginia Region | | | | | | | |
|-----------------------|--------------------------|-------------------------------|---------------------------------------|--------------------------------|---|---|--|--|
| A | В | С | D | E | F | G | | |
| Locality Name | Code | Gross Sales & Personal Use | Exempt State Sales & Other Deductions | Qualifying Food Sales & Use | Essential Personal Hygiene Sales & Use | Regional Taxable Sales (= C - D - E - F) | | |
| 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 Virgi | nia | | | | | | | |

Transfer amount above to Line 10a, Col. A, Form ST-8.

| | Hampton Roads Region | | | | | | | | | |
|----------------------|----------------------|-------------------------------|---------------------------------------|--------------------------------|---|---|--|--|--|--|
| A | В | С | D | Е | F | G | | | | |
| Locality Name | Code | Gross Sales & Personal Use | Exempt State Sales & Other Deductions | Qualifying Food Sales & Use | Essential Personal Hygiene Sales & Use | Regional Taxable Sales (= C - D - E - F) | | | | |
| 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 | į | | | | | | | | |
| Totals Hampton Road | ds | | | | | | | | | |

Transfer amount above to Line 10b, Col. A, Form ST-8.

| Historic Triangle | Historic Triangle Region - All taxable sales reported Region here in Column C should also be included in the taxable sales reported in | | | | | | | | |
|--------------------------|--|-------------------------------|---------------------------------------|--------------------------------|---|---|--|--|--|
| | Column C of Hampton Roads Region Table above. | | | | | | | | |
| A | В | С | D | Е | F | G | | | |
| Locality Name Code | | Gross Sales & Personal Use | Exempt State Sales & Other Deductions | Qualifying Food Sales & Use | Essential Personal Hygiene Sales & Use | Regional Taxable Sales (= C - D - E - F) | | | |
| James City County | 51095 | | | | | | | | |
| Williamsburg City | 51830 | | | | | | | | |
| York County | 51199 | | | | | | | | |
| Totals Historic Triangle | | | | 1 | | | | | |

Transfer amount above to Line 10c, Col. A, Form ST-8

ST-8A

Virginia Out-Of-State Dealer's Sales and Use **Tax Worksheet**

Fo

| Name | |
|---|----------|
| Account Number | |
| 12- | |
| Filing Period (Enter month or quarter / year) | Due Date |
| | |

| For | your records. Do not mail. | | | | | |
|------|--|-----------|----------------|--------------|-----------------|----|
| | For Periods Beginning On and After January 1, 2020 an | d before | e July 1, 2020 |) | | |
| sale | nplete Form ST-8B and file it with Form ST-8 to compute taxable sales sourced to Virginia I sourced to any locality in the Northern Virginia, Hampton Roads, or the Historic Triangle | ocalities | s. You must a | lso file For | , , | ne |
| oca | lity based on delivery address. | | A-SALES | <u> </u> | B-AMOUNT | DU |
| | OUT-OF-STATE DEALER'S SALES AND USE TAX | | | | | |
| | Gross Sales and/or Rentals. Enter the total gross dollar amount of items of tangible personal property and/or taxable services sold or leased during the period, whether for cash or on credit, including any services that were a part of a sale, but excluding the cost price of tangible personal property defined on Line 2. Do not include sales tax in your gross sales figure. | 1 _ | | | | |
| | 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 | 2 _ | | | | |
| 3 | Exempt State Sales and Other Deductions. Enter the total of all exempt sales and other deductions (as defined below) that apply to the period covered by this return. | _ | | | | |
| | a Enter the exempt sales amount. Exempt sales include, but are not limited to, resale, sales in interstate commerce and other sales for which an exemption certificate was required; one-half the charge made for maintenance contracts that provide for both parts and labor; and, sales of fuels for domestic consumption. An example of an exempt sale for which no exemption certificate is required is the sale of qualifying items sold during the sales tax holiday. Attach a schedule to the worksheet | 3a _ | | | | |
| | b Enter sales price of tangible personal property sold and returned by customers during this period that resulted in a refund to the customer or a credit to the customer's account 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 after you have paid the state and local tax on such items. 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 | 3d _ | | | | |
| | e Enter any other deductions allowed by law. Attach a list to this worksheet | 3e _ | | 1 | | |
| | f Subtotal. Add Lines 3a through 3e. | 3f _ | | 1 | | |
| 4 | Total Taxable State Sales and Use. Line 1 plus Line 2 minus Line 3f | 4 _ | | 1 | | |
| 5 | State - Qualifying Food Sales and Use. Enter qualifying taxable food sales in Column A. Multiply Column A by the rate of 1.5% (.015) and enter the result in Column B | 5 _ | | · · | c .015 = | |
| | State - Essential Personal Hygiene Products. Enter qualifying taxable personal hygiene products sales in Column A. Multiply Column A by the rate of 1.5% (.015) and enter the result in Column B. | 5a _ | | > | c .015 = | |
| 6 | State - General Sales and Use. Enter taxable sales in Column A (Line 4 minus Lines 5 and 5a, Column A). Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B. | 6 | |) x | c .043 = | |
| 7 | State Tax. Add Line 5, Column B, Line 5a, Column B and Line 6, Column B | | | <u> </u> | 7 | |
| 8 | Dealer Discount. A dealer discount may be taken only if the return and payment are submidealer whose average monthly sales tax liability exceeds \$20,000 is not eligible for the discount the dealer discount plant below to determine the dealer discount PATE. The taxa | iscount | . All other de | ealers | | |

must use the dealer discount chart below to determine the dealer discount RATE. The taxable sales on Line 4 is used to determine the RATE ONLY. The dealer discount is calculated by multiplying the state tax on Line 6, Column B by the dealer discount rate following Step 2 below.

Step 1 - Determine Monthly Taxable Sales and Dealer Discount Rate(s)

- Use taxable sales on Line 4 to determine the dealer 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 the taxable sales for all locations by 3 to determine monthly taxable sales.

| Monthly Ta | xable Sales | Food Tax and Personal Hygiene Products Tax Enter on Line 8b or 8e | | |
|-----------------|----------------------|---|--------|--|
| (a) At Least | (b) But Less Than | (c) | (d) | |
| \$0 | \$62,501 | .016 | .01116 | |
| \$62,501 | \$208,001 | .012 | .00837 | |
| \$208,001 | And Up | .008 | .00558 | |

| | Step 2 - Compute the Dealer Discount | Amount | | | | | | | | |
|----|---|--|---|---|-----------------------|--|-------------|-----|--------|---|
| | Food Tax | | | | | | | | | |
| | a Enter the tax amount reported on Line | e 5, Column B | 8a | | | | | | | |
| | b Enter the dealer discount factor for Fo See Column (c) above | | 8b | | | | | | | |
| | c Multiply Line 8a by Line 8b | | 8c | | | | | | | |
| | Personal Hygiene Products Tax | | | | | | | | | |
| | d Enter the tax amount reported on Line | e 5a, Column B | 8d | | | | | | | |
| | e Enter the dealer discount factor for Peroducts Tax (See Column (c) above | | 8e. | | | | | | | |
| | f Multiply Line 8d by Line 8e | | 8f | | | | | | | |
| | General Sales And Use Tax | | | | | | | | | |
| | g Enter the tax amount reported on Line | e 6, Column B | 8g | | | | | | | |
| | h Enter the dealer discount factor for G Use Tax. See Column (d) above | | 8h | | | | | | | |
| | i Multiply Line 8g by 8h | | 8i | | | | | | | |
| 8 | Total Dealer Discount. Add Lines 8c, | 8f and 8i | | | | | | 8 | : : | |
| 9 | Net State Sales and Use Tax. Line 7 r | ninus Line 8 | | | | | | 9 | | |
| 10 | Additional Regional State Sales Tax. Virginia, Hampton Roads or Historic Tri Report total sales by region on Lines 10 | angle Regions (see | table below), complet | e Form S | T-8R. | | | | | |
| | Northern Virginia Region | Н | lampton Roads Region | | | Historic Tria | ngle Region | | | |
| | Alexandria City Arlington County Fairfax City Fairfax County Falls Church City Loudoun County Manassas City Manassas Park City Prince William County | Chesapeake City Franklin City Hampton City Isle of Wight County James City County | Newport News City Norfolk City Poquoson City Portsmouth City Southampton County | Suffolk Cit Virginia Be Williamsbu York Coun | each City urg City | James City Co York County Williamsburg | , | | | |
| | 10a Northern Virginia. Enter in Colum Northern Virginia Region. Multiply result in Column B | Column A by the rat | te of 0.7% (.007) and e | enter the | 10a | | x .00 | 7 = | | |
| | 10b Hampton Roads. Enter in Column Hampton Roads Region. Multiply result in Column B | Column A by the rat | te of 0.7% (.007) and e | enter the | 10b | | x .00 | 7 = | | |
| | 10c Historic Triangle. Enter in Colum Historic Triangle. All taxable sales in the taxable sales reported in Co of 1.0% (.01) and enter the result | reported here in Col Dlumn A of Line 10b. | lumn A should also be . Multiply Column A by | included the rate | 10c | | x .0 | 1 – | | |
| 11 | Total State and Regional Tax. Add Lir | | | | | | X.0 | ' | ! | - |
| | Line 10b, Column B and Line 10c, Colu | | | | | | | 11 | | |
| 12 | Local Tax. Enter local taxable sales in (.01) and enter the result in Column B. same as the taxable state sales and us for domestic consumption as an exem amount. Sales of fuels for domestic consto local tax unless the locality has spec specifically exempted these fuel sales, equal the total of your sales of fuels for | Generally, the amo se amount. Howeve apt sale, you may b sumption are not sub- ifically exempted the the amount you ent | ount entered in Columr or, if you reported sales be required to enter a bject to state tax but are ese fuels. If the locality eer on Line 12, Column | A is the s of fuels different e subject has not A, must | | | | | | |
| | Complete Form ST-8B to report sales s | ourced to Virginia lo | ocalities | | 12 | | x .0 | 1 = | | |
| | Reserved f | or future | use | | | | | | | |
| 40 | Total State Parliand and Local T | Add Line = 44 4 | 2. Column B | | | | | 12 | | |
| 13 | Total State, Regional and Local Tax. | Add Lines II and 1 | د, ناسانانا ک | | | | | 13 | į | |

| | Prepaid Wireless Fee. a. Enter the number of items sold. Each separate retail purchase of a prepaid service is considered an item. Enter here and on Form ST-8, Line 14, Column A | 14a | | |
|----|---|---|----|--|
| | b. Fee - Multiply line 14a by \$0.50. | 14b | | |
| | c. Dealer Discount - Multiply Line 14b by 5.0% (0.05) Allowed if filed and paid timely. If paid late enter 0. | 14c | | |
| | Net Prepaid Wireless Fee. Line 14b minus Line 14c. El | nter result on Form ST-8, Line 14, Column B | 14 | |
| 15 | Total Taxes and Fees. Add Lines 13 and 14, Column B | | 15 | |
| | | ng and payment of Sales and Use Tax - 6% of Line 15 for exceed 30%. The minimum payment is \$10.00, even if tax due | 16 | |
| 17 | | ublished in Section 6621 of the Internal Revenue Code of v.tax.virginia.gov | 17 | |
| 18 | Total Amount Due. Add Lines 15, 16 and 17 | | 18 | |

List of All Virginia Counties and Cities and Locality Code Numbers

* Please note that four counties have the same name as a city - Fairfax, Franklin, Richmond and Roanoke.

Counties

| | | Counties |) | | |
|-------------------------------|----------------|------------------|----------------|------------------|----------------|
| Accomack | 51001 | Franklin County* | 51067 | Nottoway | 51135 |
| Albemarle | 51003 | Frederick | 51069 | Orange | 51137 |
| Alleghany | 51005 | Giles | 51071 | Page | 51139 |
| Amelia | 51007 | Gloucester | 51073 | Patrick | 51141 |
| Amherst | 51009 | Goochland | 51075 | Pittsylvania | 51143 |
| Appomattox | 51011 | Grayson | 51077 | Powhatan | 51145 |
| Arlington | 51013 | Greene | 51079 | Prince Edward | 51147 |
| Augusta | 51015 | Greensville | 51081 | Prince George | 51149 |
| Bath | 51017 | Halifax | 51083 | Prince William | 51153 |
| Bedford | 51019 | Hanover | 51085 | Pulaski | 51155 |
| Bland | 51021 | Henrico | 51087 | Rappahannock | 51157 |
| Botetourt | 51023 | Henry | 51089 | Richmond County* | 51159 |
| Brunswick | 51025 | Highland | 51091 | Roanoke County* | 51161 |
| Buchanan | 51027 | Isle Of Wight | 51093 | Rockbridge | 51163 |
| Buckingham | 51029 | James City | 51095 | Rockingham | 51165 |
| Campbell | 51031 | King And Queen | 51097 | Russell | 51167 |
| Caroline | 51033 | King George | 51099 | Scott | 51169 |
| Carroll | 51035 | King William | 51101 | Shenandoah | 51171 |
| Charles City | 51036 | Lancaster | 51103 | Smyth | 51173 |
| Charlotte | 51037 | Lee | 51105 | Southampton | 51175 |
| Chesterfield | 51041 | Loudoun | 51107 | Spotsylvania | 51177 |
| Clarke | 51043 | Louisa | 51109 | Stafford | 51179 |
| Craig | 51045 | Lunenburg | 51111 | Surry | 51181 |
| Culpeper | 51047 | Madison | 51113 | Sussex | 51183 |
| Cumberland | 51049 | Mathews | 51115 | Tazewell | 51185 |
| Dickenson | 51051 | Mecklenburg | 51117 | Warren | 51187 |
| Dinwiddie | 51053 | Middlesex | 51119 | Washington | 51191 |
| Essex | 51057 | Montgomery | 51121 | Westmoreland | 51193 |
| Fairfax County* | 51059 | Nelson | 51125 | Wise | 51195 |
| Fauquier | 51061 | New Kent | 51127 | Wythe | 51197 |
| Floyd | 51063 | Northampton | 51131 | York | 51199 |
| Fluvanna | 51065 | Northumberland | 51133 | | |
| | | Cities | | | |
| | 51510 | Galax | 51640 | Poquoson | 51735 |
| Bristol | 51520 | Hampton | 51650 | Portsmouth | 51740 |
| Buena Vista | 51530 | Harrisonburg | 51660 | Radford | 51740 |
| Charlottesville | 51540 | Hopewell | 51670 | Richmond City* | 51760 |
| Chesapeake | 51550 | Lexington | 51678 | Roanoke City* | 51700 |
| • | 51570 | Lynchburg | 51680 | Salem | 51770 |
| Colonial Heights Covington | 51570 | Manassas | 51683 | Staunton | 51775 |
| Danville | 51500 | Manassas Park | 51685 | Suffolk | 51790 |
| | 51590 | Martinsville | 51690 | | 51810 |
| Emporia | | | | Virginia Beach | |
| Fairfax City* | 51600 51610 | Newport News | 51700 51710 | Waynesboro | 51820 51820 |
| Falls Church | 51610 51620 | Norfolk | 51710 51720 | Williamsburg | 51830 51840 |
| Franklin City* | 51620 | Norton | 51720 | Winchester | 51840 |
| Fredericksburg | 51630 | Petersburg | 51730 | | |