

# Form ST-8 Virginia Out-Of-State Dealer's Sales and Use Tax Return

For Periods Beginning On and After October 1, 2020



All Form ST-8 filers are required to file and pay electronically at [www.tax.virginia.gov](http://www.tax.virginia.gov). See ST-8A Worksheet for instructions.

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

| OUT-OF-STATE DEALER'S SALES AND USE TAX   | A - SALES |  | B - AMOUNT 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 <b>Northern Virginia Regional Transportation Sales Tax.</b> 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 <b>Hampton Roads Regional Transportation Sales Tax.</b> 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 <b>Central Virginia Regional Transportation Sales Tax.</b> 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.  | 10c       |  | x .007 =       |  |
| 10d <b>Historic Triangle Regional Sales Tax.</b> 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 <b>1.0%</b> (.01) and enter the result in Column B. | 10d       |  | x .01 =        |  |
| 11 Total State and Regional Tax. Add Lines 9; 10a, Column B; 10b, Column B; 10c, Column B; and 10d, 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 =        |  |
| 12a <b>Additional Local Option Tax in Halifax County.</b> Enter in Column A the portion of Line 6, Column A, sourced to the locality in which the sales were made. Multiply Column A by 1.0% (.01) and enter the result in Column B. See ST-8A Worksheet.   | 12a       |  | x .01 =        |  |
| 13 Total State, Regional, Local, and Additional Local Option Tax. Add Lines 11, 12, and 12a, 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             |  |

**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.

ST-8 6205048 Rev. 3/20

Signature

Date

Phone Number





## **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](http://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](http://www.tax.virginia.gov/laws-rules-decisions/tax-bulletins/05-7).

## **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 disponibles en Español.











Virginia Schedule of Regional State Sales  
and Use Tax



|                              |  |
|------------------------------|--|
| Account Number<br><b>12-</b> | Due Date (20th of month following end of period) |
|------------------------------|--|

| Northern Virginia Region |       |                            |                                       |                             |  |   |
|--------------------------|-------|----------------------------|---------------------------------------|-----------------------------|--|---|
| A                        | B     | C                          | 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<br>(= 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 |                            |                                       |                             |  |   |
| Total Northern Virginia  |       |                            |                                       |                             |  |   |

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

| Hampton Roads Region |       |                            |                                       |                             |  |   |
|----------------------|-------|----------------------------|---------------------------------------|-----------------------------|--|---|
| A                    | B     | C                          | 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<br>(= 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 |                            |                                       |                             |  |   |
| Total Hampton Roads  |       |                            |                                       |                             |  |   |

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

Virginia Schedule of Regional State Sales  
and Use Tax



| Central Virginia Region              |       |                            |                                       |                             |  |  |
|--------------------------------------|-------|----------------------------|---------------------------------------|-----------------------------|--|--|
| A                                    | B     | C                          | 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) |
| Charles City County                  | 51036 |                            |                                       |                             |  |  |
| Chesterfield County                  | 51041 |                            |                                       |                             |  |  |
| Goochland County                     | 51075 |                            |                                       |                             |  |  |
| Hanover County                       | 51085 |                            |                                       |                             |  |  |
| Henrico County                       | 51087 |                            |                                       |                             |  |  |
| New Kent County                      | 51127 |                            |                                       |                             |  |  |
| Powhatan County                      | 51145 |                            |                                       |                             |  |  |
| City of Richmond                     | 51760 |                            |                                       |                             |  |  |
| <b>Total Central Virginia Region</b> |       |                            |                                       |                             |  |  |

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

| 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  | B     | C                          | 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) |
| James City County  | 51095 |                            |                                       |                             |  |  |
| Williamsburg City  | 51830 |                            |                                       |                             |  |  |
| York County  | 51199 |                            |                                       |                             |  |  |
| <b>Total Historic Triangle</b>   |       |                            |                                       |                             |  |  |

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

Virginia Schedule of Additional Local  
Option Sales and Use Tax



|                              |  |
|------------------------------|--|
| Account Number<br><b>12-</b> | 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  | Local Taxable Sales From<br>ST-8B Column G | Qualifying Food<br>Sales & Use | Essential Personal Hygiene<br>Sales & Use | Local Taxable Sales<br>(= C - D - E) |
| Halifax County                            | 51083 |  |                                |   |                                      |
|   |       |  |                                |   |                                      |
|   |       |  |                                |   |                                      |
|   |       |  |                                |   |                                      |
| Total Local Option Tax                    |       |  |                                |   |                                      |

Transfer amount above to Line  
12a, Col. A, Form ST-8 and  
ST-8A Worksheet



# ST-8A

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

For your records. Do not mail.

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

For Periods Beginning On and After October 1, 2020

Complete Form ST-8B and file it with Form ST-8 to compute taxable sales sourced to Virginia localities. You must also file Form ST-8R if reporting sales sourced to any locality in the Northern Virginia, Hampton Roads, Central Virginia, or the Historic Triangle Regions. Visit [www.tax.virginia.gov/fips](http://www.tax.virginia.gov/fips) to determine locality based on delivery address. You must file Form ST-8S if you are reporting sales in Halifax County.

### A-SALES

### B-AMOUNT DUE

#### OUT-OF-STATE DEALER'S SALES AND USE TAX

|  |   |   |
|--|---|---|
| <p><b>1 Gross Sales and/or Rentals.</b> 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. ....</p> <p><b>2 Personal Use.</b> 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. ....</p> <p><b>3 Exempt State Sales and Other Deductions.</b> Enter the total of all exempt sales and other deductions (as defined below) that apply to the period covered by this return.</p> <p>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 .....</p> <p>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.</p> <p>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.....</p> <p>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.....</p> <p>e Enter any other deductions allowed by law. Attach a list to this worksheet.....</p> <p>f Subtotal. Add Lines 3a through 3e. ....</p> <p><b>4 Total Taxable State Sales and Use.</b> Line 1 plus Line 2 minus Line 3f.....</p> <p><b>5 State - Qualifying Food Sales and Use.</b> Enter qualifying taxable food sales in Column A. Multiply Column A by the rate of <b>1.5%</b> (.015) and enter the result in Column B.....</p> <p><b>5a State - Essential Personal Hygiene Products.</b> Enter qualifying taxable personal hygiene products sales in Column A. Multiply Column A by the rate of <b>1.5%</b> (.015) and enter the result in Column B.....</p> <p><b>6 State - General Sales and Use.</b> Enter taxable sales in Column A (Line 4 minus Lines 5 and 5a, Column A). Multiply Column A by the rate of <b>4.3%</b> (.043) and enter the result in Column B.</p> <p><b>7 State Tax.</b> Add Line 5, Column B, Line 5a, Column B and Line 6, Column B.....</p> <p><b>8 Dealer Discount.</b> A dealer discount may be taken only if the return and payment are submitted by the due date. Any dealer whose average monthly sales tax liability exceeds \$20,000 is not eligible for the discount. All other dealers 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.</p> | <p>1 _____</p> <p>2 _____</p> <p>3a _____</p> <p>3b _____</p> <p>3c _____</p> <p>3d _____</p> <p>3e _____</p> <p>3f _____</p> <p>4 _____</p> <p>5 _____</p> <p>5a _____</p> <p>6 _____</p> <p>7 _____</p> | <p>x .015 = _____</p> <p>x .015 = _____</p> <p>x .043 = _____</p> |
|--|---|---|

#### 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 Taxable Sales |                      | Food Tax and Personal Hygiene Products Tax<br>Enter on Line 8b or 8e | General Sales & Use Tax<br>Enter on Line 8h below. |
|-----------------------|----------------------|--|--|
| (a)<br>At Least       | (b)<br>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 5, Column B. . . . .8a.
b Enter the dealer discount factor for Food Tax. 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 5a, Column B. ....8d.
e Enter the dealer discount factor for Personal Hygiene Products 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 6, Column B. . . . .8g.
h Enter the dealer discount factor for General Sales & 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 minus Line 8. .... 9

10 Additional Regional State Sales Tax. If you have sales sourced to any locality in the Northern Virginia, Hampton Roads, Central Virginia, or Historic Triangle Regions (see table below), complete Form ST-8R. Report total sales by region on Lines 10a, 10b, 10c, and 10d of the worksheet below and Form ST-8.

Table with 4 columns: Northern Virginia Region, Hampton Roads Region, Central Virginia Region, and Historic Triangle Region. Lists various localities under each region.

10a Northern Virginia. Enter in Column A the portion of Line 6, 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. .... 10a x .007 =

10b Hampton Roads. Enter in Column A the portion of Line 6, 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. .... 10b x .007 =

10c Central Virginia. Enter in Column A the portion of Line 6, Column A sourced to the Central Virginia Region. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B. .... 10c x .007 =

10d Historic Triangle. Enter in Column A the portion of Line 6, 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 10b. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. .... 10d x .01 =

11 Total State and Regional Tax. Add Line 9; Line 10a, Column B; Line 10b, Column B; Line 10c, Column B; and Line 10d, Column B. .... 11

12 Local Tax. Enter local taxable sales in Column A. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. Generally, the amount entered in Column A is the same as the taxable state sales and use amount. However, if you reported sales of fuels for domestic consumption as an exempt sale, you may be required to enter a different amount. Sales of fuels for domestic consumption are not subject to state tax but are subject to local tax unless the locality has specifically exempted these fuels. If the locality has not specifically exempted these fuel sales, the amount you enter on Line 12, Column A, must equal the total of your sales of fuels for domestic consumption plus the amount on Line 4. Complete Form ST-8B to report sales sourced to Virginia localities ..... 12 x .01 =

12a Additional Local Option Tax in Halifax County. Enter taxable sales in Halifax County from Form ST-8S, Column E in Column A. Multiply Column A by 1.0% (.01) and enter the result in Column B. Generally, the amount entered in Column A is the same as the taxable state sales and use amount. However, if you reported sales of fuels for domestic consumption as an exempt sale, you may be required to enter a different amount. Sales of fuels for domestic consumption are not subject to state tax but are subject to local tax unless the locality has specifically exempted these fuels. If the locality has not specifically exempted these fuel sales, the amount you enter on Line 12a, Column A, must equal the total of your sales of fuels for domestic consumption plus the amount on Line 4 less Lines 5 and 5a..... 12a x .01 =

13 Total State, Regional Local, and Additional Local Option Tax. Add Lines 11, 12, and 12a, Column B ..... 13

**A-SALES**

**B-AMOUNT DUE**

**14 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. Enter result on Form ST-8, Line 14, Column B.....

**15 Total Taxes and Fees.** Add Lines 13 and 14, Column B.....

**16 Penalty For Late Filing & Payment.** Penalty for late filing and payment of Sales and Use Tax - 6% of Line 15 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.....

**17 Interest,** Interest is assessed on Line 15 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](http://www.tax.virginia.gov).....

**18 Total Amount Due.** Add Lines 15, 16 and 17.....

|    |       |
|----|-------|
| 14 | _____ |
| 15 | _____ |
| 16 | _____ |
| 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

|                 |       |                  |       |                  |       |
|-----------------|-------|------------------|-------|------------------|-------|
| 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

|                  |       |               |       |                |       |
|------------------|-------|---------------|-------|----------------|-------|
| Alexandria       | 51510 | Galax         | 51640 | Poquoson       | 51735 |
| Bristol          | 51520 | Hampton       | 51650 | Portsmouth     | 51740 |
| Buena Vista      | 51530 | Harrisonburg  | 51660 | Radford        | 51750 |
| Charlottesville  | 51540 | Hopewell      | 51670 | Richmond City* | 51760 |
| Chesapeake       | 51550 | Lexington     | 51678 | Roanoke City*  | 51770 |
| Colonial Heights | 51570 | Lynchburg     | 51680 | Salem          | 51775 |
| Covington        | 51580 | Manassas      | 51683 | Staunton       | 51790 |
| Danville         | 51590 | Manassas Park | 51685 | Suffolk        | 51800 |
| Emporia          | 51595 | Martinsville  | 51690 | Virginia Beach | 51810 |
| Fairfax City*    | 51600 | Newport News  | 51700 | Waynesboro     | 51820 |
| Falls Church     | 51610 | Norfolk       | 51710 | Williamsburg   | 51830 |
| Franklin City*   | 51620 | Norton        | 51720 | Winchester     | 51840 |
| Fredericksburg   | 51630 | Petersburg    | 51730 |                |       |