Form ST-9 Virginia Retail Sales and Use Tax Return

For Periods Beginning On and After July 1, 2018



- All Form ST-9 filers are required to file and pay electronically at www.tax.virginia.gov.
- If you are reporting consolidated sales for business locations in more than one locality or you do not have a fixed location for your business, file Form ST-9B with Form ST-9 to allocate local sales to the appropriate Virginia locality. You must also file Form ST-9R if you are required to File Form ST-9B and you are reporting sales in the Northern Virginia or Hampton Roads, or the Historic Triangle Regions.
- See ST-9A Worksheet for return completion instructions.
- Mailing address: Virginia Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627

Name	Account Number
	10-
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP	Due Date (20th of month following end of period)

RETAIL SALES AND USE TAX		A - SALES	E	3 - 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 =	
6 State - General Sales and Use. Enter taxable sales in Column A (Line 4 minus Line 5, 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 and Line 6, Column B.			7	
8 Dealer Discount. See Form ST-9A Worksheet.			8	
9 Net State Tax. Line 7 minus Line 8.			9	
10 Additional State Sales Tax. See ST-9A Worksheet.		i		
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 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 result in Column B.	10c		x .01	
11 Total State and Regional Tax. Add Lines 9, 10a, Column B, 10b, Column B, and 10	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. See ST-9A Worksheet.	12		x .01 =	
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-9A Worksheet.	14			
15 Total Taxes and Fees. Add Lines 13 and 14, Column B.	15			
16 Penalty. See ST-9A Worksheet.	16			
17 Interest. See ST-9A 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.

New 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-9R for more information.

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 05-78, Food Tax Rate Reduction, available on the website https://www.tax.virginia.gov/laws-rules-decisions/tax-bulletins/05-7.

Return and Payment Filing

www.tax.virginia.gov

- File and pay online unless you received approval for a temporary hardship waiver. Request a waiver located on the Department's website.
- Return and payment are due on 20th of month following end of period.
- Forms and instructions are available online for download.
- 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-9V Virginia Retail Sales and Use Tax Payment Voucher (Doc ID 139)

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	Filing Period (Enter month or quarter and year)	Due Date (20th of month following end of period)
	Account Number	
1/18	10-	
Rev. 04/18	Name	
6201053		
-9V 620		
Form ST-	City, State, ZIP	
Б.		

If paying by check, enter the total amount due from Form ST-9 on the Voucher, Form ST-9V, and enclose this voucher and your check with your return. Make your check payable to the Department of Taxation.

Mailing address: Department Of Taxation

P.O. Box 26627

Richmond, VA 23261-6627

Total Amount Due From Form ST-9

ST-9A Worksheet Virginia Retail Sales and Use Tax

Name
Account Number
10-
Filing Period (Enter month or quarter and year)

Transfer lines from the worksheet to the corresponding line number on Form ST-9. If you are reporting consolidated sales for business sales sales

les to	ns in more than one locality or you do not have a fixed location for your busine the appropriate Virginia locality. You must also file Form ST-9R if you are req				
les ir	the Northern Virginia or Hampton Roads, or the Historic Triangle Regions.		A-SALES	B-AN	OUNT DUE
RE	TAIL SALES AND USE TAX				
pe ca pri gro	oss Sales and/or Rentals. Enter the total gross dollar amount of items of tangible rsonal property and/or taxable services sold or leased during the period, whether for sh or on credit, including any services that were a part of a sale, but excluding the cost ce of tangible personal property defined on Line 2. Do not include sales tax in your oss sales figure.	1 _			
pa pri	rsonal Use. Enter the cost price of tangible personal property purchased without yment of sales tax and withdrawn from inventory for use or consumption and/or cost ce of tangible personal property purchased either in or outside this state for dealer's rn use or consumption on which no sales or use tax has been paid	2 _			
	empt State Sales and Other Deductions. Enter the total of all exempt sales and other ductions (as defined below) that apply to the period covered by this return.				
	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 school supplies, clothing and footwear sold during the first weekend in August. Attach a schedule to the worksheet	3 a			
	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 _			
	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 _			
е	Enter any other deductions allowed by law. Attach a list to this worksheet	3e _			
f	Subtotal. Add Lines 3a through 3e.	3f _			
4 To	tal Taxable State Sales and Use. Line 1 plus Line 2 minus Line 3f	4 _			
5 St	ate - Qualifying Food Sales and Use. Enter qualifying taxable food sales in Column Multiply Column A by the rate of 1.5% (.015) and enter the result in Column B	5 _		x .015 =	
	ate - General Sales and Use. Enter taxable sales in Column A (Line 4 minus Line 5, lumn A). Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B.	6 _		x .043 =	
7 St	ate Tax. Add Line 5, Column B and Line 6, Column B			7	
8 De	raler Discount. A dealer discount may be taken only if the return and payment are submaler whose average monthly sales tax liability exceeds \$20,000 is not eligible for the di	itted by iscount	the due date. Any . All other dealers		

8 must use the dealer discount chart 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 taxable sales for all locations by 3 to determine monthly taxable sales

Monthly Taxable Sales (a) (b) At Least But Less Than		Food Tax Enter on Line 8b below.	General Sales & Use Tax Enter on Line 8e below.
		(c)	(d)
\$0	\$62,501	.016	.01116
\$62,501	\$208,001	.012	.00837
\$208,001 And Up		.008	.00558

						A-SALES		<u> </u>	B-AMOUNT	DUE
	Step 2 - Compute the Dealer Discount Amount									
	Food Tax									
	a Enter the tax amount reported on Line 5, Col	8a								
	b Enter the dealer discount factor for Food Tax (See Column (c) above).		8b							
	c Multiply Line 8a by Line 8b.		8c							
	General Sales And Use Tax									
	d Enter the tax amount reported on Line 6, Col	umn B.	8d							
	e Enter the dealer discount factor for General S Use Tax See Column (d) above.	Sales &	8e							
	f Multiply Line 8d by 8e.		8f							
8	Total Dealer Discount. Add Lines 8c and 8f							8		
9	Net State Sales and Use Tax. Line 7 minus Li	ne 8						9		
10	Additional Regional State Sales Tax. Comple Northern Virginia, Hampton Roads, or the Histo If you are filing a consolidated return or reportin taxable sales in these regions, you must also of for each region.	oric Triangl	e Regions (see table r a non-fixed busines	below). s location an	d hav	е	;			
	Northern Virginia Region	Н	lampton Roads Regior	Ì		Historic Triang	le Region			
	Arlington County Manassas City Franklin Fairfax City Manassas Park City Hampto Fairfax County Prince William County Isle of V	n City	Newport News City Norfolk City Poquoson City Portsmouth City Southampton County	Suffolk City Virginia Beac Williamsburg York County		James City Cou Williamsburg Ci York County				
	10a Northern Virginia. Enter in Column A the Northern Virginia Region. Multiply Column result in Column B	A by the ra	ate of 0.7% (.007) and	enter the	10a	 	x .0	07 =		
	10b Hampton Roads. Enter in Column A the p Hampton Roads Region. Multiply Column result in Column B	A by the ra	te of 0.7% (.007) and	enter the	10b		x .0	07 =		1
	10c Historic Triangle. Enter in Column A the Historic Triangle Region. All taxable sales included in the taxable sales reported in by the rate of 1.0% (.01) and enter the res	reported he	ere in Column A shou of Line 10b. Multiply	ld also be Column A	_ 10с	 	x.	01 =		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
11	Total State and Regional Tax. Add Line 9, Lin Line 10b, Column B, and Line 10c, Column B	e 10a, Col	umn B,		_			11		
12	Local Tax. Enter local taxable sales in Column enter the result in Column B. Generally, the and the taxable state sales and use amount. However consumption as an exempt sale, you may be refulled for domestic consumption are not subject the state of the sales, the amount you enter of your sales of fuels for domestic consumption. If you are filing a consolidated return or reporting you must also complete Form ST-9B to report sales.	nount enter, if you repequired to elect to state esse fuels. If on Line 12 plus the ang sales for	ed in Column A is the orted sales of fuels for enter a different amout ax but are subject to fithe locality has not so, Column A, must equation on Line 4.	e same as domestic unt. Sales o local tax pecifically all the total	12			.01 =		
	, ou ou ou		ou to riigiina locuiin		_	:	^.	UI		1
	Total State, Regional and Local Tax. Add Lin Prepaid Wireless Fee. a. Enter the number of items sold. Each separa purchase of a prepaid service is considered Enter here and on Line 14, Column A b. Fee - Multiply line 14a by \$0.50.	ite retail an item.	12, Column B 14a 14b					13		
	 Dealer Discount - Multiply Line 14b by 5.0% Allowed if filed and paid timely. If paid late en 			14c						
	Net Prepaid Wireless Fee. Line 14b minus Lir	e 14c. Ent	er result on Form ST	-9, Line 14, 0	Colum	n B		14		i
15	Total Taxes and Fees. Add Lines 13 and 14, 0	olumn B						15		i
16	Penalty For Late Filing & Payment. Penalty f part of a month the tax is not paid, not to exceed	or late filing	g and payment equal	s 6% of Line	15 for	each month or		16		
17	Interest. Interest is assessed on Line 15 at the							.~_		+

1954, as amended, plus 2%. For interest rates visit www.tax.virginia.gov.

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

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