

Form ST-9 Virginia Retail Sales and Use Tax Return

For Periods Beginning On and After October 1, 2020



All Form ST-9 filers are required to file and pay electronically at www.tax.virginia.gov. See ST-9A Worksheet for return completion instructions.

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

RETAIL 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 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 Regional State Sales Tax - See ST-9A 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 Central 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.	10c		x .007 =	
10d Historic Triangle Regional Sales Tax. Enter total taxable sales for this area 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.	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) and enter the result in Column B. See ST-9A Worksheet.	12		x .01 =	
12a Additional Local Option Tax in Halifax County. Enter in Column A the sales sourced to Halifax County from the ST-9A Worksheet, Line 12a. Multiply Column A by 1.0% (.01) and enter the result in Column B. See ST-9A 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-9A Worksheet.	14		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.

Signature

Date

Phone Number

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, Central 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.

New Additional Local Option Tax in Halifax County

Effective July 1, 2020, there is an additional local sales and use tax levied in Halifax County at a rate of one percent. 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-9S to report taxable sales in Halifax County. More information is available on the website www.tax.virginia.gov.

New Tax In Central Virginia Region

Effective October 1, 2020, there is an additional 0.7% sales and use tax in the Central Virginia Region, which includes the localities of Charles City County, Chesterfield County, Goochland County, Hanover County, Henrico County, New Kent County, Powhatan County, and the City of Richmond. The combined tax rate in these areas is 6% (5.0% state tax and 1% local tax). See Form ST-9R for more information.

These changes apply to general retail sales only and do not impact the rate charged for sales of food for home consumption or essential personal hygiene products. Forms have been modified to reflect these changes. See Worksheet ST-9A for instructions.

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-9V
(Doc ID 139)

Virginia Retail Sales and Use Tax Payment Voucher
Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627

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

Form ST-9V 6201053 Rev. 3/20

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.

Total Amount Due From Form ST-9



Return and Payment Filing

www.tax.virginia.gov

- All ST-9 Filers must file and pay electronically unless a request for a temporary waiver is approved. Download a waiver from 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**.
- Write to **Virginia Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115**.

Form ST-9B

Page 3

Virginia Schedule of Local Sales and Use Taxes



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

A	B	B1	C	D	E	F	G
Locality Name	Code	Number of Locations In Locality	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)
Page 3 Subtotal							



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

A	B	B1	C	D	E	F	G
Locality Name	Code	Number of Locations In Locality	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)
Page 4 Subtotal							

Form ST-9R

Virginia Schedule of Regional State Sales and Use Tax



Account Number 10-	Due Date (20th of month following end of period)
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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 (= 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-9

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 (= 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-9

Virginia Schedule of Regional State Sales
and Use Tax



Account Number 10-	Due Date (20th of month following end of period)
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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					
Richmond City	51760					
Total Central Virginia						

Transfer amount above to Line 10c, Col. A, Form ST-9

Historic Triangle 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)
James City County	51095					
Williamsburg City	51830					
York County	51199					
Total Historic Triangle						

Transfer amount above to Line 10d, Col. A, Form ST-9

Virginia Schedule of Additional Local
Option Sales and Use Tax



Account Number 10-	Due Date (20th of month following end of period)
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Additional Local Option Sales and Use Tax					
A	B	C	D	E	F
Locality Name	Code	Local Taxable Sales From ST-9B Column G	Qualifying Food Sales & Use	Essential Personal Hygiene Sales & Use	Local Taxable Sales (= C - D - E)
Halifax County	51083				
Total Local Option Tax					

Transfer amount above to Line
12a, Col. A, Form ST-9 and
ST-9A Worksheet

ST-9A Worksheet

Virginia Retail Sales and Use Tax

Worksheet is for your records only. Do not mail.

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

For Periods Beginning On and After October 1, 2020

Transfer lines from the worksheet to the corresponding line number on Form ST-9. 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 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, Hampton Roads, Central Virginia, or Historic Triangle Regions. You must file Form ST-9S if you are reporting sales in Halifax County.

A-SALES

B-AMOUNT DUE

RETAIL SALES AND USE TAX

<p>1 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.</p> <p>2 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.</p> <p>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.</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>4 Total Taxable State Sales and Use. Line 1 plus Line 2 minus Line 3f.</p> <p>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</p> <p>5a 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.</p> <p>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.</p> <p>7 State Tax. Add Line 5, Column B, Line 5a, Column B and Line 6, Column B.</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> <p>7 _____</p>
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A-SALES

B-AMOUNT DUE

8 **Dealer Discount.** 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.

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		Food and Personal Hygiene Products Tax Enter on Line 8b or 8e below.	General Sales & Use Tax Enter on Line 8h below.
(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 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 - Complete Lines 10a, 10b, 10c and 10d if you have sales in any locality in the Northern Virginia, Hampton Roads, Central Virginia, or Historic Triangle Regions (see table below). If you are filing a consolidated return or reporting sales for a non-fixed business location and have taxable sales in these regions, you must also complete Schedule ST-9R to report sales by locality for each region.**

Northern Virginia Region		Hampton Roads Region		Central Virginia Region		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	York County
Fairfax City	Manassas Park City	Hampton City	Southampton County	Goochland County	Powhatan County	Williamsburg City
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			

- 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 Region. 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** = _____

A-SALES

B-AMOUNT DUE

<p>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.</p>	<p>11</p> <hr/>	<p>11</p> <hr/>
<p>12 Local Tax. Enter local taxable sales 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 12, Column A, must equal the total of your sales of fuels for domestic consumption plus the amount on Line 4. If you are filing a consolidated return or reporting sales for a non-fixed business location, you must also complete Form ST-9B to report sales sourced to Virginia localities.</p>	<p>12</p> <hr/>	<p>x .01 =</p> <hr/>
<p>12a Additional Local Option Tax in Halifax County. Enter taxable sales in Halifax County from Form ST-9S, Column F 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.</p>	<p>12a</p> <hr/>	<p>x .01 =</p> <hr/>
<p>13 Total State, Regional, Local, and Additional Local Option Tax. Add Lines 11, 12 and 12a, Column B.</p>	<p>13</p> <hr/>	<p>13</p> <hr/>
<p>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 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 _____</p>	<p>14</p> <hr/>	<p>14</p> <hr/>
<p>Net Prepaid Wireless Fee. Line 14b minus Line 14c. Enter result on Form ST-9, Line 14, Column B.....</p>	<p>14</p> <hr/>	<p>14</p> <hr/>
<p>15 Total Taxes and Fees. Add Lines 13 and 14, Column B.</p>	<p>15</p> <hr/>	<p>15</p> <hr/>
<p>16 Penalty For Late Filing & Payment. Penalty for late filing and payment equals 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.....</p>	<p>16</p> <hr/>	<p>16</p> <hr/>
<p>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.....</p>	<p>17</p> <hr/>	<p>17</p> <hr/>
<p>18 Total Amount Due. Add Lines 15, 16 and 17.</p>	<p>18</p> <hr/>	<p>18</p> <hr/>

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		