Form ST-9 Virginia Retail Sales and Use Tax Return

For Periods Beginning On and After July 1, 2013



- 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 Regions.
- See ST-9A Worksheet for return completion instructions.

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)

Mailing address: Virginia Department Of Taxation P.O. Box 26627

Richmond, VA 23261-6627

	RETAIL SALES AND USE TAX		A - SALES	ı	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 =	
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.				
9	Net State Tax. Line 7 minus Line 8.			9	
10	10 Additional State Sales Tax - Regional Transportation. See ST-9A Worksheet.				
	10a Northern Virginia. 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.				
	Hampton Roads. 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 =	
11	Total State and Regional Tax. Add Lines 9, 10a, Column B and 10b, 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 =	
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		14	
15	Total Taxes and Fees. Add Lines 13 and 14, Column B.	15			
16	6 Penalty. See ST-9A Worksheet.				
17	7 Interest. See ST-9A Worksheet.				
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.

O:		
Signature	Date	Phone Number

What's New

Rate Increase - Statewide and Regional. Effective July 1, 2013, the retail sales and use tax rate increases by 0.3% statewide. In addition to the statewide increase, there is an additional 0.7% increase in localities included in the Northern Virginia and Hampton Roads regions. These changes apply to general retail sales only and do not impact the rate charged for sales of food for home consumption. Forms have been modified to reflect these changes. See Worksheet ST-9A for instructions.

Form ST-9CO is no longer available. Dealers filing consolidated returns should complete form ST-9 to report Virginia Sales and Use Tax. Form ST-9B must be completed and filed with Form ST-9 to report sales in multiple localities.

Electronic Filing and Payment Requirement. Effective July 1, 2013, all Form ST-9 filers must file and pay electronically. Monthly filers have been subject to this requirement since July 1, 2012. Those filing on a quarterly basis will need to file electronically beginning with the July - September quarter, due in October 2013. If you are unable to file and pay electronically by the effective date, request a waiver. For additional information, see **www.tax.virginia.gov.**

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 www.policylibrary.tax.virginia.gov/OTP/Policy.nsf.

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	
3/13	10-	
Rev. 03/1	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

Worksheet is for y	our records on	ly. Do not mail.
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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 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

.00	s in the Northern Virginia or Hampton Roads Regions.		A-SALES	B-AMO	DUNT DUE
	RETAIL 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			
	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 school supplies, clothing and footwear sold during the first weekend in August. 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 _			
	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			
	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		x .015 =	
	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	1 1 1
	Dealer Discount. A dealer discount may be taken only if the return and payment are subm dealer whose average monthly sales tax liability exceeds \$20,000 is not eligible for the di				•

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

					A-SALES	<u>E</u>	B-AMOUNT DUE
	Step 2 - Compute the Dealer Discount Amo	unt					
	Food Tax						
	a Enter the tax amount reported on Line 5, 0	8a					
	b Enter the dealer discount factor for Food 7 (See Column (c) above).	8b					
	c Multiply Line 8a by Line 8b.		8c				
	General Sales And Use Tax		00.				
	d Enter the tax amount reported on Line 6, 0	Column B	8d				
	e Enter the dealer discount factor for Gener		ou				
	Use Tax See Column (d) above.	ai Jaies &	8e				
	f Multiply Line 8d by 8e.		8f				
8	Total Dealer Discount. Add Lines 8c and 8	f				8	
9	Net State Sales and Use Tax. Line 7 minus	s Line 8				9	
	Additional State Sales Tax - Regional Tra sales in any locality in the Northern Virginia If you are filing a consolidated return or reportaxable sales in these regions, you must als for each region.	or Hampton Roorting sales for	oads Regions (see t a non-fixed busines	able below). s location and have	e		
	Northern Virginia Region	Ha	ampton Roads Region	1			
	Arlington County Manassas City Fran Fairfax City Manassas Park City Ham Fairfax County Prince William County Isle	sapeake City aklin City apton City of Wight County es City County	Newport News City Norfolk City Poquoson City Portsmouth City Southampton County	Suffolk City Virginia Beach City Williamsburg City York County			
	10a Northern Virginia. Enter in Column Atl Northern Virginia Region. Multiply Colu result in Column B	mn A by the rat	e of 0.7% (.007) and	l enter the		x .007 =	
	10b Hampton Roads. Enter in Column A the Hampton Roads Region. Multiply Columnesult in Column B	mn A by the rate	e of 0.7% (.007) and	enter the		x .007 =	
11	Total State and Regional Tax. Add Line 9,	Line 10a. Colu	ımn B and Line 10b.	Column B		11	
12	Local Tax. Enter local taxable sales in Columber the result in Columber B. Generally, the the taxable state sales and use amount. Howe consumption as an exempt sale, you may be of fuels for domestic consumption are not such unless the locality has specifically exempted exempted these fuel sales, the amount you er of your sales of fuels for domestic consumptions.	amount entere ever, if you repo e required to en ubject to state to these fuels. If ther on Line 12,	r Column A by 1.0% ed in Column A is the order of fuels for onter a different amore ax but are subject to the locality has not so Column A, must equitation.	(.01) and e same as domestic unt. Sales o local tax pecifically		_	
	If you are filing a consolidated return or repo you must also complete Form ST-9B to repo					x .01 =	
13	Total State, Regional and Local Tax. Add	Lines 11 and 1	2, Column B			13	
	Prepaid Wireless Fee.		-,				· · · · · · · · · · · · · · · · · · ·
	Enter the number of items sold. Each sep purchase of a prepaid service is consider Enter here and on Line 14, Column A	ed an item.	4a				
	b. Fee - Multiply line 14a by \$0.50.	14	4b				
	c. Dealer Discount - Multiply Line 14b by 5.0 Allowed if filed and paid timely. If paid late	0% (0.05)		14c			
	Net Prepaid Wireless Fee. Line 14b minus	Line 14c Ente	er result on Form ST	-9 Line 14 Colum	n B	14	į
15	Total Taxes and Fees. Add Lines 13 and 14					15	!
	Penalty For Late Filing & Payment. Penal part of a month the tax is not paid, not to exc	ty for late filing	and payment equal	s 6% of Line 15 for	each month or	16	
17	Interest. Interest is assessed on Line 15 at 1954, as amended, plus 2%. For interest rate	the rate establi	ished in Section 662	21 of the Internal R	evenue Code of	17_	

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