## Form ST-7

## Virginia Business Consumer's Use Tax Return



For Periods Beginning On and After July 1, 2013

Name		Account Number
		14-
Address		Filing Period (Enter month or quarter and year)
City, State, ZIP Code		City or County Code
•	Virginia Department Of Taxation Business Consumer's Use Tax Return	City or County of Use or Consumption
	P.O. Box 26627 Richmond, VA 23261-6627	Due Date

BUS	INESS CONSUMER'S USE TAX	A-COST	Γ PRICE	B-AMOUNT DUE
1	Purchases Qualifying for State Food Use Tax Rate. Enter cost price of purchases in Column A. Multiply Column A by the rate of 1.5% (.015) and enter the result in Column B.	1	x .015 =	
2	Purchases Subject to State General Use Tax Rate. Enter cost price of purchases other than qualifying food in Column A. Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B.	2	x .043 =	
3	State Tax. Add Line 1, Column B and Line 2, Column B.		3	
4	RESERVED		4	·
5	RESERVED		5	
6	Additional State Use Tax - Regional Transportation. See ST-7A Worksheet.			
	<b>Northern Virginia.</b> Enter the portion of Line 2, Column A attributable to Northern Virginia in Column A on this line. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B.	6a	x .007 =	
	<b>6b Hampton Roads.</b> Enter the portion of Line 2, Column A attributable to Hampton Roads in Column A on this line. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B.	6b	x .007 =	
7	Total State and Regional Use Tax. Add Line 3, Line 6a, Column B, and Line 6b, Column B	7		
8	Local Use Tax. Enter cost of purchases subject to local use tax in Column A (Line 1, Column A plus Line 2, Column A). Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. See ST-7A Worksheet and complete Form ST-6B.	8	x .01 =	
9	Total State, Regional and Local Tax. Add Lines 7 and 8, Column B.		9	
10	Penalty. See ST-7A Worksheet.		10	
11	Interest. See ST-7A Worksheet.		11	1
12	Total Amount Due. Add Lines 9, 10 and 11. Also enter this amount on Form ST-7V.		12	

#### Do not file this form if no tax is due.

#### 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

#### **General Instructions**

Beginning with the July 2017 Form ST-7, due August 20, 2017, all Form ST-7 filers are required to file and pay electronically at www.tax.virginia.gov.

This form is for use by businesses, including partnerships and sole proprietorships. Individuals not operating a business should file an annual consumer's use tax return, Form CU-7.

The use tax applies to the use, consumption or storage of tangible personal property in Virginia when the Virginia sales or use tax was not paid at the time of purchase. The use tax is computed on the cost price of the property, which is the total amount for which the property was purchased, including any services that are a part of the purchase, valued in money or otherwise, and includes any amount for which credit is given the purchaser or lessee by the seller. One-half of the charge for maintenance contracts that provide for both parts and labor is exempt.

File Form ST-6B only if the Local Use Tax reported on Form ST-7 is due to more than one locality. When this occurs enter "See Attached" in the box labeled "City or County of Use or Consumption" at the top of Form ST-7. If you are required to file Form ST-6B and reported use, consumption or storage of tangible personal property in any of the localities within the Northern Virginia and Hampton Roads Regions, you must complete Form ST-6R as well and file it with your return. See the ST-7A Worksheet for more information. File Form ST-7V with your payment. Retain the ST-7A Worksheet, for your records.

ST-7 6210045 Rev. 04/17

#### What's New

Beginning with the July 2017 Form ST-7, due August 20, 2017, all business consumer's use taxpayers are required to file their Business Consumer'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.

## **Return and Payment Filing**

- · Return and payment due on 20th of month following end of period.
- 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.
- Payments returned by the bank are subject to a returned payment fee.
- Change of Address or Out-Of-Business: To report a change to your business or mailing address, or if you discontinue business, use our online services at www.tax.virginia.gov.

#### **Customer Services**

- For assistance, call (804) 367-8037 or write to: Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115
- Please use our online services to report a change to your business or mailing address or if you discontinue business.
- Forms and instructions are available for download from the website, www.tax.virginia.gov, or by calling (804) 367-8037.
- Tenemos servicios disponible en Español.

Form ST-7V (Doc ID 137) Virginia Business Consumer's Use Tax Voucher Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627

The ST-7 forms are not required to be filed if there is no tax due.

### 000000000000000 1378888 000000

	Period	Due Date
	Account Number	
	14-	
· ·	Name	
+/ 1754.	Address	
020		
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	City, State, ZIP Code	

#### **Preparation Voucher (ST-7V)**

If you have been granted a waiver, enter the total amount due from Form ST-7 on the Form ST-7V, and enclose this voucher and your check with your return.

#### **Total Amount Due from Form ST-7**

## Form ST-6B Virginia Schedule of Local Taxes

|--|--|

Name	
Address	Account Number
City, State, ZIP Code	Filing Period

(	Counties			Counties			Cities	
Locality Name	Code	Tax (1%)	Locality Name	Code	Tax (1%)	Locality Name	Code	Tax (1%)
Accomack	51 <b>001</b>		King And Queen	51 <b>097</b>		Alexandria	51 <b>510</b>	
Albemarle	51003		King William	51 <b>101</b>		Bristol	51 <b>520</b>	
Alleghany	51 <b>005</b>		Lancaster	51 <b>103</b>		Buena Vista	51 <b>530</b>	
Amelia	51 <b>007</b>		Lee	51 <b>105</b>		Charlottesville	51 <b>540</b>	
Amherst	51009		Loudoun	51 <b>107</b>		Chesapeake	51 <b>550</b>	
Appomattox	51 <b>011</b>		Louisa	51 <b>109</b>		Colonial Heights	51 <b>570</b>	
Arlington	51 <b>013</b>		Lunenburg	51 <b>111</b>		Covington	51 <b>580</b>	
Augusta	51 <b>015</b>		Madison	51 <b>113</b>		Danville	51 <b>590</b>	
Bath	51 <b>017</b>		Mathews	51 <b>115</b>		Emporia	51 <b>595</b>	
Bedford	51 <b>019</b>		Mecklenburg	51 <b>117</b>		Fairfax (City)	51 <b>600</b>	
Bland	51 <b>021</b>		Middlesex	51 <b>119</b>		Falls Church	51 <b>610</b>	
Botetourt	51 <b>023</b>		Montgomery	51 <b>121</b>		Franklin (City)	51 <b>620</b>	-
Brunswick	51 <b>025</b>		Nelson	51 <b>125</b>	-	Fredericksburg	51 <b>630</b>	1
Buchanan	51027		New Kent	51 <b>127</b>	1	Galax	51 <b>640</b>	1
Buckingham	51029		Northampton	51131	1	Hampton	51 <b>650</b>	1
Campbell	51023		Northumberland	51 <b>133</b>	1	Harrisonburg	51 <b>660</b>	
Caroline	51033		Nottoway	51 <b>135</b>		Hopewell	51 <b>670</b>	
Carroll	51035		Orange	51 <b>137</b>		Lexington	51678	
Charles City	51036		Page	51139		Lynchburg	51680	
Charlotte	51037		Patrick	51 <b>141</b>	<u> </u>	Manassas	51 <b>683</b>	1
Chesterfield	51 <b>037</b>		Pittsylvania	51 <b>143</b>	<u> </u>	Manassas Park	51 <b>685</b>	1
Clarke	51 <b>041</b>		Powhatan	51 <b>145</b>		Martinsville	51 <b>690</b>	-
Craig	51 <b>045</b>		Prince Edward	51 <b>143</b>		Newport News	51 <b>700</b>	-
Culpeper	51 <b>043</b>		Prince Edward  Prince George	51 <b>147</b>		Norfolk	51 <b>710</b>	
Cumberland	51047		Prince George  Prince William	51 <b>143</b>		Norton	51710	<u> </u>
Dickenson	51 <b>049</b>		Pulaski	51 <b>155</b>		Petersburg	51720	
Dinwiddie	51051		Rappahannock	51 <b>157</b>		Poquoson	51 <b>735</b>	<u> </u>
Essex	51053			51 <b>157</b>		Portsmouth	51 <b>740</b>	
	1		Richmond (County)					<u> </u>
Fairfax (County)	51 <b>059</b> 51 <b>061</b>		Roanoke (County)	51 <b>161</b>		Radford Richmond (City)	51 <b>750</b> 51 <b>760</b>	<u> </u>
-auquier	51061		Rockbridge Rockingham	51 <b>165</b>		, ,,	51760	
Floyd	1			1		Roanoke (City)		
Fluvanna	51 <b>065</b>		Russell	51 <b>167</b>		Salem	51 <b>775</b>	
Franklin (County)	51 <b>067</b> 51 <b>069</b>		Scott	51 <b>169</b>		Staunton	51 <b>790</b>	-
rederick	1	<u> </u>	Shenandoah	51171		Suffolk	51800	
Giles	51 <b>071</b>		Smyth	51 <b>173</b>		Virginia Beach	51810	-
Gloucester	51 <b>073</b>		Southampton	51 <b>175</b>		Waynesboro	51 <b>820</b>	-
Goochland	51 <b>075</b>	1 1	Spotsylvania	51177	1	Williamsburg	51830	
Grayson	51077		Stafford	51 <b>179</b>	1	Winchester	51 <b>840</b>	!
Greene	51079	1	Surry	51181	1			-
Greensville	51 <b>081</b>	1	Sussex	51 <b>183</b>	1			-
lalifax	51 <b>083</b>	1	Tazewell	51 <b>185</b>	1			!
Hanover	51 <b>085</b>	1	Warren	51 <b>187</b>	1			-
Henrico	51087	1	Washington	51 <b>191</b>	1			
Henry	51089		Westmoreland	51 <b>193</b>	!			
Highland	51 <b>091</b>		Wise	51 <b>195</b>				į
sle Of Wight	51 <b>093</b>		Wythe	51 <b>197</b>	i			
James City	51 <b>095</b>	1	York	51 <b>199</b>	1			1
King George	51 <b>099</b>			Fn	ter Total I	_ocal Taxes ⇒		

### Form ST-6R

## Virginia Schedule of Regional State Sales and Use Tax



- For assistance, call (804) 367-8037.
- · Complete this form if you file Form ST-6B and purchased or used taxable items in any of the Northern Virginia or Hampton Roads localities listed below.
- Transfer Cost Price amounts from the Form ST-6R to the corresponding Lines 6a, Column A and 6b, Column A on the return.
  - Transfer Total Tax amounts from the Form ST-6R to the corresponding Lines 6a, Column B and 6b, Column B on the return.

Name	Account Number
Address	Period
City, State, ZIP Code	Due Date

	North	ern Virginia Region	
A Locality Name	B Code	C Cost Price Allocate Line 2, Column A of the return to each locality.	D Tax (0.7%)
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 Virginia			
		Transfer this amount to Line 6a, Col. A on the return.	Transfer this amount to Line 6a, Col. B on the return.

	Hamp	oton Roads Region	
A Locality Name	B Code	C Cost Price Allocate Line 2, Column A of the return to each locality.	D Tax (0.7%)
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		
Totals Hampton Roads			
		Transfer this amount to Line 6b,	Transfer this amount to Line 6b,

Col. A on the return.

If you are required to file Form ST-6R you must also complete Form ST-6B and file it with your return.

Col. B on the return.

# Virginia Business Consumer's Use Tax Return Worksheet

For assistance, call (804)367-8037.

• Transfer lines to the corresponding lines on Form ST-7.

For assistance call (804) 367-8037.

Name	
Account Number	
14-	
Filing Period (Year/Month)	

### Do not Mail this Worksheet - Retain for Your Records

	nd Address of Seller	Desc	cription of Property Purchased	Date of Purchase	Cost Price of Purchas	
			urchases - Enter on Line 1	·		
		Total Other P	urchases - Enter on Line 2	2, Column A below		
BUSINESS CONSU	JMER'S USE TAX			A-COST PRICE	B-AMO	UNT DU
Tangible Personal price of items used,	Property Qualifying for	Column A. Multiply	Column A by the rate of		x .015 =	
of other items used,	, consumed or stored in	Column A (exclude	ax Rate Enter cost price qualifying food reported ter the result in Column		x .043 =	1
3 <b>State Tax.</b> Add Line	e 1, Column B and Line	2, Column B	-	······	3	
					4	<u> </u>
RESERVED					4	
			used, consumed or stored items		5	
	6R if you are filing Form  Virginia Region	S1-6B.	Hampton Roads Region			
Alexandria City	Loudoun County	Chesapeake City	Newport News City Suffolk City Norfolk City Virginia Bea			
Arlington County Fairfax City Fairfax County Falls Church City	Manassas City Manassas Park City Prince William County	Franklin City Hampton City Isle of Wight County James City County	Norfolk City Virginia Bea Poquoson City Williamsbur Portsmouth City York County Southampton County	g City		
Virginia in Colu	inia. Enter the portion oumn A on this line. Multipt in Column B	ply Column A by the	rate of <b>0.7%</b> (.007) and		x .007 =	; ; ; ;
Virginia in Coluenter the result  6b Hampton Roa Roads in Colur	umn A on this line. Multip	ply Column A by the Line 2, Column A at ly Column A by the r	rate of <b>0.7</b> % (.007) and 6a _ tributable to Hampton ate of <b>0.7</b> % (.007) and		x .007 = x .007 =	
Virginia in Coluenter the result  6b Hampton Roa Roads in Coluenter the result	umn A on this line. Multip t in Column Bds. Enter the portion of mn A on this line. Multip t in Column B	ply Column A by the Line 2, Column A at ly Column A by the r	rate of <b>0.7%</b> (.007) and		x .007 =	
Virginia in Coluenter the result  6b Hampton Roa Roads in Columenter the result  7 Total State and Reconstruction	umn A on this line. Multip t in Column Bds. Enter the portion of mn A on this line. Multip t in Column Bdgional Tax. Add Line 3,	Line 2, Column A at ly Column A at ly Column A by the r	rate of <b>0.7%</b> (.007) and 6a tributable to Hampton ate of <b>0.7%</b> (.007) and 6b and Line 6b, Column B.			
Virginia in Coluenter the result  6b Hampton Roa Roads in Columenter the result  7 Total State and Res  8 Local Use Tax. Ent Column A plus Line	umn A on this line. Multip t in Column Bds. Enter the portion of mn A on this line. Multip t in Column Bgional Tax. Add Line 3, ter cost of purchases su 2, Column A). Multiply (	ply Column A by the Line 2, Column A at ly Column A by the r	rate of <b>0.7%</b> (.007) and 6a tributable to Hampton ate of <b>0.7%</b> (.007) and 6b and Line 6b, Column B.		x .007 =	
Virginia in Coluenter the result  6b Hampton Roa Roads in Columenter the result  7 Total State and Res  8 Local Use Tax. Ent Column A plus Line result in Column B.	umn A on this line. Multip t in Column B  ds. Enter the portion of mn A on this line. Multip t in Column B  gional Tax. Add Line 3, ter cost of purchases su 2, Column A). Multiply ( Complete Form ST-6B)	Line 2, Column A by the Column A at ly Column A by the research.  Line 6a, Column B bject to local use tax Column A by the rate if use tax is due to me	rate of <b>0.7%</b> (.007) and		x .007 =	
Virginia in Coluenter the result  6b Hampton Roa Roads in Columenter the result  7 Total State and Res  8 Local Use Tax. Ent Column A plus Line result in Column B.  9 Total State, Region	umn A on this line. Multip t in Column B	Lines 7 and 8, Colu	rate of <b>0.7%</b> (.007) and		x .007 =7 x .01 =	
Virginia in Coluenter the result  6b Hampton Roa Roads in Columenter the result  7 Total State and Res  8 Local Use Tax. Ent Column A plus Line result in Column B.  9 Total State, Region  1 Interest. Interest is	umn A on this line. Multip t in Column B	ply Column A by the Line 2, Column A at ly Column A by the r Line 6a, Column B bject to local use tax Column A by the rate if use tax is due to m Lines 7 and 8, Colu  th or part of a month the rate established if	rate of <b>0.7%</b> (.007) and	30%evenue Code of	x .007 = 7 x .01 = 9	