

Form ST-8

**Virginia Out-Of-State Dealer's
Use Tax Return**



For Periods Beginning On and After July 1, 2013

- Beginning with the July 2017 Form ST-8, due August 20, 2017, all Form ST-8 filers are required to file and pay electronically at www.tax.virginia.gov.
- Return and payment are due on 20th of month following end of period.
- See ST-8A Worksheet for instructions

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

**Mailing address: Virginia Department Of Taxation
P.O. Box 26627
Richmond, VA 23261-6627**

OUT OF STATE DEALER'S 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 =	
6 State - General Sales and Use. Enter taxable sales in 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 Lines 5, 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 State Sales and Use - Regional. See ST-8A 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.	10a		x .007 =	
10b 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). Enter result in Column B. See Worksheet ST-8A and complete Form ST-8B.	12		x .01 =	
13 Total State, Regional and Local Tax. Add Line 11 and Line 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-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.

Signature

Date

Phone Number

What's New

Beginning with the July 2017 Form ST-8, due August 20, 2017, all out-of-state dealer's use taxpayers are required to file their Out-Of-State Dealer's Use Tax 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

- 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 disponible en Español.

Form ST-8V
(Doc ID 138)

Virginia Out-Of-State Dealer's 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 12-	
Name	
Address	
City, State, ZIP Code	

If you have been granted a waiver, enter the total amount due from Form ST-8 on the voucher, Form ST-8V, 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-8



Form ST-8R Virginia Schedule of Regional State Sales and Use Tax



- Complete this form if you have taxable sales transactions to report for any locality in the Northern Virginia or Hampton Roads Regions. File Forms ST-8B and ST-8R with Form ST-8.
- Sourcing rules are summarized in guidelines for the retail sales and use tax changes enacted by the 2013 General Assembly. See Public Document 13-103 available at www.tax.virginia.gov
- To determine locality code based on delivery address visit www.tax.virginia.gov/fips

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

Northern Virginia Region					
A	B	C	D	E	F
Locality Name	Code	Gross Sales & Personal Use	Exempt State Sales & Other Deductions	Qualifying Food Sales & Use	Regional Taxable Sales (= C - D - E)
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 amount above to Line 10a, Col. A, Form ST-8.

Hampton Roads Region					
A	B	C	D	E	F
Locality Name	Code	Gross Sales & Personal Use	Exempt State Sales & Other Deductions	Qualifying Food Sales & Use	Regional Taxable Sales (= C - D - E)
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 amount above to Line 10b, Col. A, Form ST-8.

If you are required to file Form ST-8R you must also complete Form ST-8B and file it with your return.

ST-8A

Virginia Out-Of-State Dealer Use Tax Worksheet

Name	
Account Number 12-	
Filing Period (Enter month or quarter / year)	Due Date

For your records. Do not mail.

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 or Hampton Roads Regions. Visit www.tax.virginia.gov/fips to determine locality based on delivery address.

A-SALES

B-AMOUNT DUE

OUT-OF-STATE DEALER 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>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.....</p> <p>7 State Tax. Add Line 5, Column B and Line 6, Column B</p> <p>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.</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>6 _____</p> <p>7 _____</p>	<p>x .015 = _____</p> <p>x .043 = _____</p> <p>_____</p>
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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	General Sales & Use Tax
(a)	(b)	Enter on Line 8b below.	Enter on Line 8e below.
At Least	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. _____

General Sales And Use Tax

- d Enter the tax amount reported on Line 6, Column B. 8d. _____
- e Enter the dealer discount factor for General Sales & Use Tax. See Column (d) above. 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 Line 8. 9
- 10 **Additional State Sales Tax - Regional Transportation.** If you have sales sourced to any locality in the Northern Virginia or Hampton Roads Regions (see table below), complete Form ST-8R. Report total sales by region on Lines 10a and 10b of the worksheet below and Form ST-8.

Northern Virginia Region		Hampton Roads Region		
Alexandria City	Loudoun County	Chesapeake City	Newport News City	Suffolk City
Arlington County	Manassas City	Franklin City	Norfolk City	Virginia Beach City
Fairfax City	Manassas Park City	Hampton City	Poquoson City	Williamsburg City
Fairfax County	Prince William County	Isle of Wight County	Portsmouth City	York County
Falls Church City		James City County	Southampton 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 $\times .007 =$
- 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 $\times .007 =$

- 11 **Total State and Regional Tax.** Add Line 9, Line 10a, Column B and Line 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. 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 $\times .01 =$

- 13 **Total State, Regional and Local Tax.** Add Lines 11 and 12, Column B 13

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..... 14

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

- 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 16

- 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 17

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