

# ST-8 Package

This package contains the following:

- ST-8 Virginia Out-of-State Dealer's Use Tax Return And Voucher
- ST-8A Virginia Out-of-State Dealer's Use Tax Worksheet
- ST-6B Schedule Of Local Taxes

After you have completed and signed the return, mail the return, voucher and schedule with your payment to:

**Virginia Department of Taxation  
P.O. Box 26627  
Richmond, VA 23261-6627**

The return and the voucher both must be returned, even if no tax is due.

**DO NOT send the Worksheet (ST-8A)** - maintain it as part of your records.

## What's New

**Prepaid Wireless E-911 Fee. Effective beginning January 1, 2011.** House Bill 754 and Senate Bill 441 impose a new prepaid wireless E-911 fee of \$0.50 on each retail purchase of prepaid wireless calling service. The fee is collected at the point of sale. Dealers are allowed to retain 5% of the Prepaid Wireless E-911 Fee collected as compensation if the return and payment of the fee is timely. The Dealer's Discount for administering the fee is computed on the worksheet. A new line (Line 11) has been added to the Retail Sales and Use Tax return to report the new Prepaid Wireless E-911 Fee by dealers making sales of prepaid wireless calling service. For more information, please see the Guidelines and Rules for the Prepaid Wireless E-911 Fee at [www.tax.virginia.gov](http://www.tax.virginia.gov).

## Important Food Tax Information

**Fast Food Establishment/Restaurants.** Food sold by a retail establishment, whose gross receipts derived from the sale of food for immediate consumption, constitutes more than 80% of the total gross receipts of the establishment is not eligible for the reduced rate. For purposes of determining the "80% rule", a retail establishment includes motor fuel sales in determining their total gross receipts.

**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.policylibrary.tax.virginia.gov/OTP/Policy.nsf](http://www.policylibrary.tax.virginia.gov/OTP/Policy.nsf)

# VA Form ST-8 Virginia Out-Of-State Dealer's Use Tax Return

Do NOT staple.

For assistance, call (804)367-8037.

Mail completed forms (the return, the voucher, Form ST-6B and payment) to:

**Virginia Department Of Taxation**  
**Out-of-State Dealer's Use Tax**  
**PO Box 26627**  
**Richmond, VA 23261-6627**



Account Number \_\_\_\_\_

Period \_\_\_\_\_

Name \_\_\_\_\_ Due Date \_\_\_\_\_

1	<b>Gross Sales and/or Rentals</b> .....	1	_____	_____
2	<b>Personal Use</b> .....	2	_____	_____
3	<b>Total Exempt State Sales and Other Deductions</b> .....	3	_____	_____
4	<b>Total Taxable State Sales and Use</b> .....	4	_____	_____
	a - Item		b - Taxable Amount	c - Tax
5	<b>State - Qualifying Food Sales and Use</b>			
	• For periods beginning on or after July 1, 2005, use the rate of <b>1.5%</b> (.015).			
	• For periods ending on or prior to June 30, 2005, use the rate of <b>3%</b> (.03).....	5	_____	_____
6	<b>State - General Sales and Use</b>			
	• For periods beginning on or after September 1, 2004, use the rate of <b>4%</b> (.04).			
	• For periods ending on or prior to August 31, 2004, use the rate of <b>3.5%</b> (.035).....	6	_____	_____
7	<b>Local - Sales and Use (1%)</b> .....	7	_____	_____
8	<b>Total State Tax</b> (Line 5, Column c + Line 6, Column c).....	8	_____	_____
9	<b>Dealer's Discount</b> - See instructions.....	9	_____	_____
10	<b>Net State Tax Due</b> (Line 8 - Line 9).....	10	_____	_____
	Type of Fee		(a) Number of Items Sold	(b) Fee ( Net of Discount)
11	<b>Prepaid Wireless Fee</b> (From Worksheet).....	11a	_____	_____
12	<b>Total State and Local and Prepaid Wireless Fee Due</b> (Add Lines 7c, 10 and Line 11b).....	12	_____	_____
13	<b>Penalty For Late Filing &amp; Payment</b> - See instructions.....	13	_____	_____
14	<b>Interest For Late Filing &amp; Payment</b> - See instructions.....	14	_____	_____
15	<b>Total Amount Due</b> (Line 12 + Line 13 + Line 14)			
	Also, enter this amount below on the voucher.....		<input type="checkbox"/> Check if paid by EFT..	15 _____

**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 \_\_\_\_\_

## Form ST-8V Virginia Out-Of-State Dealer's Use Tax Voucher (Doc ID 138)

For Period Ending	Due Date

00000000000000000000 1388888 000000

Account Number	Locality
Name	
Address	
City, State, ZIP	

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 \_\_\_\_\_

**Preparation Voucher (ST-8V)**

- If paying by check, enter the total amount due from Line 15 on the Voucher, Form ST-8V, and enclose this voucher and your check with your return.
- If you are paying by EFT or the amount of tax due is equal to zero, detach this voucher at the dotted line. Do **NOT** send voucher to Tax.

**Total Amount Due**  
**(Line 15 of above return)**

_____
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# Form ST-8A Virginia Out-Of-State Dealer's Use Tax Worksheet and Instructions

Worksheet is for your records only.  
Do NOT mail.

Return and payment due on 20th of month following end of period.

File and pay your taxes over the Internet! It is fast, free and secure.  
Sign-up today . . . you're just a click away.

[www.tax.virginia.gov](http://www.tax.virginia.gov)



Complete this worksheet and transfer the lines indicated by the arrows to the corresponding line numbers on Virginia Out-Of-State Dealer's Use Tax Return (ST-8).

1.	<b>Gross Sales</b> Enter total gross dollar amount of tangible personal property sold or leased and taxable services sold, whether for cash or on credit. Do not include cost price of tangible personal property recorded on Line 2. Do not include sales tax in the gross sales amount. <b>Enter on Form ST-8, Line 1</b>	1.			◀
2.	<b>Personal Use</b> 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. <b>Enter on Form ST-8, Line 2</b>	2.			◀
	a. Subtotal Add Lines 1 and 2.	2a.			
3.	<b>Exempt Sales and Other Deductions</b>				
	a. Enter the exempt sales amount. Exempt sales include, but are not limited to, sales for resale and numerous other types of sales most of which require that an exemption certificate be obtained from the purchaser. 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 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 during this period. 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 (See 23 VAC 10-210-160 Bad Debts for details).	3d.			
	e. Enter any other deductions allowed by law (Attach schedule to worksheet).	3e.			
	f. Subtotal. Add Lines 3a through 3e.	3f.			
3.	Enter lesser of Line 3f and Line 2a. Carry excess to next return. <b>Enter on Form ST-8, Line 3</b>	3.			◀
4.	<b>Total Taxable State Sales and Use</b> Line 2a minus Line 3. <b>Enter on Form ST-8, Line 4</b>	4.			◀
5.	<b>State - Qualifying Food</b>				
	a. Enter 1.5% (.015).	5a.		<b>0.015</b>	
	b. Enter portion of Line 4 amount attributable to eligible food sold for home consumption. <b>Enter on Form ST-8, Line 5b</b>	5b.			◀
	c. Multiply Line 5a by Line 5b. <b>Enter on Form ST-8, Line 5c</b>	5c.			◀
6.	<b>State - General</b>				
	a. Enter 4% (.04).	6a.		<b>.04</b>	
	b. Enter portion of Line 4 amount subject to general sales tax rate (Line 4 less Line 5b). <b>Enter on Form ST-8, Line 6b</b>	6b.			◀
	c. Multiply Line 6a by Line 6b. <b>Enter on Form ST-8, Line 6c</b>	6c.			◀
7.	<b>Local</b>				
	a. Enter Local Sales and Use Tax rate of 1% (.01).	7a.		<b>.01</b>	
	b. Enter portion of Line 4 subject to local sales tax rate. <b>Enter on Form ST-8, Line 7b</b>	7b.			◀
	c. Multiply Line 7a by Line 7b. This amount must agree with the Total Local Taxes shown on Form ST-6B. <b>Enter on Form ST-8, Line 7c</b>	7c.			◀

<b>8. Total State Tax</b> Add Lines 5c and 6c. <b>Do not include Line 7c.</b>	<b>Enter on Form ST-8, Line 8</b>	8																													
<b>9. Dealer's Discount</b> A dealer's discount may be taken only if the return and payment are submitted by the due date. <b>Step 1</b> - Determine Monthly Taxable Sales and Dealer's Discount Factor(s) If you are subject to mandatory electronic funds transfer (EFT) payment requirements, no dealer's discount is allowed. For all other filers, the discount factors are shown in the table below. <ul style="list-style-type: none"> <li>• Use taxable sales on Line 4 to determine the dealer's discount factor(s).</li> <li>• If you file more than one return, use the total of taxable sales from all locations.</li> <li>• If you file on a quarterly basis, divide the taxable sales for all locations by 3.</li> </ul> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th colspan="2">Monthly Taxable Sales</th> <th>Qualifying Food Tax</th> <th>General Sales &amp; Use Tax</th> </tr> <tr> <th colspan="2"></th> <th>Enter on Line 9b below.</th> <th>Enter on Line 9e below.</th> </tr> <tr> <th>(a)</th> <th>(b)</th> <th>(c)</th> <th>(d)</th> </tr> <tr> <th>At Least</th> <th>But Less Than</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$62,501</td> <td style="text-align: center;">.016</td> <td style="text-align: center;">.012</td> </tr> <tr> <td style="text-align: center;">\$62,501</td> <td style="text-align: center;">\$208,001</td> <td style="text-align: center;">.012</td> <td style="text-align: center;">.009</td> </tr> <tr> <td style="text-align: center;">\$208,001</td> <td style="text-align: center;">And Up</td> <td style="text-align: center;">.008</td> <td style="text-align: center;">.006</td> </tr> </tbody> </table> <p><b>Step 2</b> - Compute the Dealer's Discount Amount</p> <p><b>Qualifying Food Tax</b></p> <p>a. Enter the amount reported on Line 5c. <span style="float: right;">9a. _____</span></p> <p>b. Enter the dealer's discount amount for Food Tax. See Column (c) above. <span style="float: right;">9b. _____</span></p> <p>c. Multiply Line 9a by Line 9b. <span style="float: right;">9c. _____</span></p> <p><b>General Sales And Use Tax</b></p> <p>d. Enter the amount reported on Line 6c. <span style="float: right;">9d. _____</span></p> <p>e. Enter the dealer's discount factor for General Sales &amp; Use Tax. See Column (d) above. <span style="float: right;">9e. _____</span></p> <p>f. Multiply Line 9d by 9e. <span style="float: right;">9f. _____</span></p>				Monthly Taxable Sales		Qualifying Food Tax	General Sales & Use Tax			Enter on Line 9b below.	Enter on Line 9e below.	(a)	(b)	(c)	(d)	At Least	But Less Than			\$0	\$62,501	.016	.012	\$62,501	\$208,001	.012	.009	\$208,001	And Up	.008	.006
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<b>9. Dealer's Discount</b> - For more information, please see Tax Bulletin 10-5 at <a href="http://www.policylibrary.tax.virginia.gov">www.policylibrary.tax.virginia.gov</a> . Add Lines 9c and 9f.	<b>Enter on Form ST-8, Line 9</b>	9.																													
<b>10. Net State Tax Due</b> Line 8 minus Line 9	<b>Enter on Form ST-8, Line 10</b>	10.																													
<b>11. Prepaid Wireless E-911 Fee</b> a. Enter the number of Items sold. Each separate retail purchase of a prepaid service is considered an item. <b>Enter here and on Line 11a of Form ST-8.</b> <span style="float: right;">11a. _____</span> b. Fee - Multiply Line 11a by \$0.50. <span style="float: right;">11b. _____</span> c. Dealer's Discount - Multiply Line 11b by 5% (0.05). Only allowed if filed and paid timely. If paid late, enter 0. <span style="float: right;">11c. _____</span>																															
<b>11. Fee Due</b> - Subtract Line 11c from 11b.	<b>Enter here and Line 11b of Form ST-8.</b>	11.																													
<b>12. Total State and Local Tax and Prepaid Wireless E-911 Fee Due</b> Add Lines 7c, 10 and 11.	<b>Enter on Form ST-8, Line 12</b>	12.																													
<b>13. Penalty</b> The late filing and payment penalty is 6% of Line 12 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. <b>Enter on Form ST-8, Line 13</b>	<b>Enter on Form ST-8, Line 13</b>	13.																													
<b>14. Interest</b> For late filing and payment, interest is assessed on Line 12 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%. <b>Enter on Form ST-8, Line 14</b>	<b>Enter on Form ST-8, Line 14</b>	14.																													
<b>15. Total Amount Due</b> Add Lines 12, 13 and 14.	<b>Enter on Form ST-8, Line 15</b>	15.																													

### Return and Payment Filing

- Make your check payable to the Department of Taxation.
- Mail Form ST-6B, ST-8 and ST-8V along with payment to:  
**Department of Taxation, Out-of-State Dealer's Use Tax**  
**P.O. Box 26627, Richmond, VA 23261-6627**  
 Or deliver to your local Commissioner of the Revenue or Treasurer.
- Payments returned by the bank are subject to a returned payment fee.
- To notify us of account changes, including ownership and address changes, write to:

**Department of Taxation**  
**P.O. Box 1114**  
**Richmond, VA 23218-1114**

### Customer Services

- For assistance, call **(804) 367-8037** or write to:  
**Department of Taxation**  
**P.O. Box 1115**  
**Richmond, VA 23218-1115**
- Tenemos servicios disponible en Español.
- Forms and instructions are available for download from our website, [www.tax.virginia.gov](http://www.tax.virginia.gov), or by calling **(804) 440-2541**.
- Visit our website to learn more about Virginia's Retail Sales and Use Tax.

[www.tax.virginia.gov](http://www.tax.virginia.gov)



# Form ST-6B Virginia Schedule of Local Taxes

Do NOT staple.



Name \_\_\_\_\_

Address \_\_\_\_\_

Account Number \_\_\_\_\_

Filing Period (Year/Month) \_\_\_\_\_

Counties		Counties		Cities	
Locality Name & Code	Tax	Locality Name & Code	Tax	Locality Name & Code	Tax
Accomack 51001		King And Queen 51097		Alexandria 51510	
Albemarle 51003		King William 51101		Bedford (City) 51515	
Alleghany 51005		Lancaster 51103		Bristol 51520	
Amelia 51007		Lee 51105		Buena Vista 51530	
Amherst 51009		Loudoun 51107		Charlottesville 51540	
Appomattox 51011		Louisa 51109		Chesapeake 51550	
Arlington 51013		Lunenburg 51111		Colonial Heights 51570	
Augusta 51015		Madison 51113		Covington 51580	
Bath 51017		Mathews 51115		Danville 51590	
Bedford (County) 51019		Mecklenburg 51117		Emporia 51595	
Bland 51021		Middlesex 51119		Fairfax (City) 51600	
Botetourt 51023		Montgomery 51121		Falls Church 51610	
Brunswick 51025		Nelson 51125		Franklin (City) 51620	
Buchanan 51027		New Kent 51127		Fredericksburg 51630	
Buckingham 51029		Northampton 51131		Galax 51640	
Campbell 51031		Northumberland 51133		Hampton 51650	
Caroline 51033		Nottoway 51135		Harrisonburg 51660	
Carroll 51035		Orange 51137		Hopewell 51670	
Charles City 51036		Page 51139		Lexington 51678	
Charlotte 51037		Patrick 51141		Lynchburg 51680	
Chesterfield 51041		Pittsylvania 51143		Manassas 51683	
Clarke 51043		Powhatan 51145		Manassas Park 51685	
Craig 51045		Prince Edward 51147		Martinsville 51690	
Culpeper 51047		Prince George 51149		Newport News 51700	
Cumberland 51049		Prince William 51153		Norfolk 51710	
Dickenson 51051		Pulaski 51155		Norton 51720	
Dinwiddie 51053		Rappahannock 51157		Petersburg 51730	
Essex 51057		Richmond (County) 51159		Poquoson 51735	
Fairfax (County) 51059		Roanoke (County) 51161		Portsmouth 51740	
Fauquier 51061		Rockbridge 51163		Radford 51750	
Floyd 51063		Rockingham 51165		Richmond (City) 51760	
Fluvanna 51065		Russell 51167		Roanoke (City) 51770	
Franklin (County) 51067		Scott 51169		Salem 51775	
Frederick 51069		Shenandoah 51171		Staunton 51790	
Giles 51071		Smyth 51173		Suffolk 51800	
Gloucester 51073		Southampton 51175		Virginia Beach 51810	
Goochland 51075		Spotsylvania 51177		Waynesboro 51820	
Grayson 51077		Stafford 51179		Williamsburg 51830	
Greene 51079		Surry 51181		Winchester 51840	
Greensville 51081		Sussex 51183			
Halifax 51083		Tazewell 51185			
Hanover 51085		Warren 51187			
Henrico 51087		Washington 51191			
Henry 51089		Westmoreland 51193		Unassigned 00300	
Highland 51091		Wise 51195			
Isle Of Wight 51093		Wythe 51197			
James City 51095		York 51199			
King George 51099					

Enter Total Local Taxes →