Form ST-1 For Periods Beginning Before April 1, 2025
Virginia Retail Sales and Use Tax Return
Due Date: 20th of month following period end date

Form ST-1 filers are required to file and pay electronically at www.tax.virginia.gov.

Tax Account & Filing Information	Return Type
Account Number: __ __ - __ __ __ __ __ __ __ __ __F-__ __ __ Enter your business's 15 Character tax account number – see instructions.	**Retail Sales & Use (In-state Sales)** ☐ *Account number begins with 10* **Out-of-State Dealers (Remote Sales)** ☐ *Account number begins with 12* **Business Consumer's Use Only** ☐ *Account number begins with 14*
Period End Date (MM/DD/YYYY):	
Business Name:	**Check all boxes that apply**
Mailing Address:	**Amended Return** ☐
City, State, ZIP Code:	**Direct Payment Permit** ☐ **Mailing Address Change** ☐
Tax Preparer Name:	**Special Events** – See Instructions ☐
Telephone:	**Close Account – No retail sales will occur after the close of this tax period** ☐

Step 1: Compute General Taxable Sales: Fuel for Domestic Consumption is exempt from state sales taxes and should be deducted on Line 2 to the extent included in Line 1. Qualifying Food and Essential Personal Hygiene Product sales should also be deducted on Line 2.

1. **Gross General Sales, Rentals and Leases.** .... 1. ______.____
   - **1a.** Gross Cigarette Sales included in Line 1, if applicable: ...... **1a.** ______.____
2. **Total Exempt State Sales and Other Deductions.** .... 2. ______.____
3. **Net State Taxable Sales.** Subtract Line 2 from Line 1........ 3. ______.____
4. **Business/Personal Consumer's Use.**........ 4. ______.____
5. **Total Taxable General Sales.** Add Line 3 and Line 4........ 5. ______.____

If Line 5 is less than $0, see instructions.

Step 2: Compute Qualifying Food and Personal Hygiene Product Sales

6. **Gross Qualifying Food and Personal Hygiene Product Sales.** .... 6. ______.____
7. **Total Exempt Local Sales and Other Deductions.** .... 7. ______.____
8. **Reserved for Future Use** .... 8.
9. **Net Qualifying Food and Personal Hygiene.** Line 6 minus Line 7 and minus Line 8...... 9. ______.____
10. **Business/Personal Consumer's Use.**........ 10. ______.____
11. **Total Qualifying Food & Personal Hygiene Taxable Sales.** Line 9 plus Line 10. .... 11. ______.____

If Line 11 is less than $0, see instructions.

Form ST-1 For Periods Beginning Before April 1, 2025
Virginia Retail Sales and Use Tax Return
Page 2

Account Number__________________

Step 3: Compute Amount Due

	Column A		Column B
12. General Taxable Sales and Tax: For In-state Single Locality Filers, enter Line 5 in Column A and multiply by the General Sales Tax Rate for the locality where you conduct business. Enter result in Column B. All other businesses reporting taxable sales, complete Schedule ST-1A. .... **12.**	Sch ST-1A, Total Row F .		Sch ST-1A, Total Row G .
13. Taxable Food and Personal Hygiene: Enter Line 11 in Column A and multiply by the tax rate (See sales tax tables at www.tax.virginia.gov). Enter result in Column B. If you are filing Schedule ST-1A, the sum of Row Ks must equal Form ST-1, Line 11. .... **13.**	Sch ST-1A, Total Row K. .		Compute Tax .
14. Local Taxable Fuel for Domestic Consumption: For In-state Single Locality Filers, enter Fuel sales in Column A and multiply by the Fuel Rate for the locality where you conduct your business. Enter result in Column B. All other businesses reporting taxable Fuel sales must complete Schedule ST-1A. ... **14.**	Sch ST-1A, Total Row M .		Sch ST-1A, Total Row N .
15. Prepaid Wireless Fee: Enter number of Items sold in Column A and multiply by fee. Enter result in Column B. See instructions for fee for the taxable period. .... **15.**	Items Sold	Fee	Compute Fee (15A * Fee) .
16. Plastic Bag Tax: For In-state Single Locality Filers, enter count of bags in Column A and multiply by tax rate. Enter result in Column B. All other businesses reporting bag tax, complete Schedule ST-1A. .... **16.**	Sch ST-1A, Row L	Rate $0.05	Compute Tax (16A * Rate) .
17. Total Taxes and Fees: Add Lines 12 through 16, Column B. .... **17.**			.
18. Dealer Discount: Must timely file and pay timely. See instructions .... **18.**			
19. Net Taxes and Fees: Subtract Line 18 from Line 17 .... **19.**			.
20. Penalty for Late Filing .... **20.**			.
21. Interest .... **21.**			.
22. Total Amount Due: Add Lines 19, 20, and 21 .... **22.**			.

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	Title	Date	Phone Number

Form ST-1V Virginia Sales and Use Tax Payment Voucher

(Doc ID 139) **Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627**

Tax Type

☐ 10 Retail Sales and Use ☐ 12 Out-of-State Dealer's Use ☐ 14 Business Consumer's Use

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Filing Period (Enter month or quarter and year)	Due Date (20th of month following end of period)
Account Number - Enter your full 15-character account number __ __ - __ __ __ __ __ __ __ __ __F-__ __ __	
Name	
Address	
City, State, ZIP Code	

Form ST-1V 6210218 Rev. 08/26

If paying by check, enter the total amount due from Form ST-1 on the Voucher, Form ST-1V, 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-1

$ ___ , ___ , ___ . __ $

Schedule ST-1A – Virginia Taxable Sales and Use by Locality - For Periods Beginning Before April 1, 2025

Page_________

Account Number: __ __ -__ __ __ __ __ __ __ __ __ __ **F** - __ __ __

Complete Schedule ST-1A if you have taxable sales and use greater than $0 and your business is registered as:

- In-State Retailer doing business in multiple Virginia Localities or In-State Single Locality Filer that made a sale at a Special Event during the filing period
- In-State Retailer registered as “Non-fixed” (mobile vendors who don’t have a fixed place of business)
- Out-of-state Dealer (Remote Seller)
- Business Consumer’s Use
- Direct Pay Permit Holders

Use Schedule ST-1A to compute your sales and use tax by Virginia locality. If you are reporting sales for more than five (5) localities, use multiple Schedules ST-1A. For locality codes and sales and use tax rates by locality, refer to the Virginia Sales and Use Tax Rate Chart provided with the ST-1 instructions or go to ***www.tax.virginia.gov***

							Total
Locality	**A. Locality Name**						
	B. Locality Code						
General Sales and Use	**C. Gross General Sales**	.	.	.	.	.	.
	D. Exemptions & Deductions	.	.	.	.	.	.
	E. Personal Use	.	.	.	.	.	.
	F. Taxable General Sales (C minus D plus E)	.	.	.	.	.	.
	Tax Rate						
	G. Compute Tax	.	.	.	.	.	.
Qualifying Food and PH	**H. Gross Qualifying Food & PH**	.	.	.	.	.	.
	I. Exemptions & Deductions for Food & PH	.	.	.	.	.	.
	J. Personal Use for Food & PH	.	.	.	.	.	.
	K. Taxable Food & PH Sales (H minus I plus J)	.	.	.	.	.	.
Bags and Fuel	**L. Plastic Bags Count**						
	M. Fuel For Domestic Consumption	.	.	.	.	.	.
	Tax Rate						
	N. Compute Fuel Tax	.	.	.	.	.	.

Virginia Retail Sales and Use Tax Instructions for Form ST-1 and Schedule ST-1A for Periods Ending Before April 1, 2025

What's New

The Virginia Department of Taxation (the Department) replaced four Retail Sales and Use Tax returns with one new return. The new return, (Form ST-1) replaces the following forms:

- Form ST-9, Retail Sales and Use Tax Return (In-State Retailers),
- Form ST-6, Direct Pay Permit Sales and Use Tax Return,
- Form ST-8, Out-of-State Dealer's Sales and Use Tax Return (Remote Sellers), and
- Form ST-7, Business Consumer's Use Tax Return.

In addition, the multiple schedules many taxpayers needed to file with the above returns have been replaced with one new Schedule ST-1A.

How to File

Businesses are required to file their ST-1A returns electronically. The Department offers three (3) electronic options, and each option allows for direct debit tax payments to be warehoused to the due date of the return filing:

- eForms - No login or password required. Simply fill in the required fields.
- Business Online Services Account - Log in to your account and select "File/ Pay Taxes" and fill in the required fields. With Business Online, you can also view account history, schedule payments, and update your account information.
- Web Upload - Web Upload is file driven, with the ability to save all return and payment information into a single file to upload to the Department. Tax professionals filing returns for multiple businesses may prefer this filing method.

Businesses may also pay using ACH Credit. Refer to the Department's Electronic Payment Guide available at **www.tax.virginia.gov.**

Understand Your Tax Type

Your tax type is represented by the first two (2) digits of your 15-character sales and use tax account number.

Tax Type 10

If your Virginia Sales and Use 15-Character tax account number begins with 10, your business is registered as:

> **In-State Retailer:** You make taxable sales from business locations in Virginia (formerly Form ST-9 filers); or
>
> **Direct Pay Permit Holder:** You applied for and received approval from the Department for a Direct Pay Permit (formerly Form ST-6 filers).

Tax Type 12

If your Virginia Sales and Use 15-Character tax account number begins with 12, your business is registered as:

> **Out-of-State Dealer / Remote Seller:** Your business is located outside of Virginia, and you deliver taxable tangible personal property to addresses in Virginia (formerly Form ST-8 filers).

Tax Type 14

Your Virginia Sales and Use 15-Character tax account number begins with a 14, your business is registered for:

> **Business Consumer's Use:** You do not make retail sales, but instead your business uses, consumes, or stores tangible personal property in Virginia that was purchased without payment of Virginia Retail Sales and Use tax (formerly Form ST-7 filers).

Do you need to file?

Sales and Use Taxes (Tax Types 10 & 12)

You are required to submit Form ST-1 even if you have no taxable sales and use tax to report for the return filing period.

Seasonal filers must submit a return for each month indicated at registration even if the business had no taxable sales during one of its registered seasonal months.

Business Consumer's Use Tax (Tax Type 14)

You are required to submit Form ST-1 only if you have Business Consumer's Use tax to report for the return filing period.

Do you need to submit Schedule ST-1A with your Form ST-1?

Schedule ST-1A Required: If you have taxable sales or use or business consumer's use to report and your business is registered as:

- In-State Retailer doing business in multiple Virginia localities (Consolidated Filers).
- In-State Retailer registered as "Non-fixed" (mobile vendors who don't have a fixed place of business)
- Out-of-State Dealers/Remote Sellers.
- Business Consumer's Use taxpayers.
- Direct Pay Permit Holders.

Schedule ST-1A Not Required: The Schedule ST-1A is not required if your business is registered as an In-State Retailer doing business in only one Virginia locality (see Special Event Exception below).

Special Event Exception: If you are an In-State Retailer and you make sales at a special event in a Virginia locality in which you have no registered business locations, you are required to file the Schedule ST-1A and report the taxable sales using the locality code for the locality in which the special event occurred. Check the Special Event Checkbox.

Reporting by Virginia Locality

The Department is responsible for collecting both state and local sales and use taxes. Local sales and use taxes are distributed by the Department back to the Virginia locality where the sale occurred or, in the case of remote sales or business consumer's use, where the use occurred. To ensure accurate distributions, it is important for businesses to report or "source" taxable sales and use accurately by Virginia locality using Schedule ST-1A.

The sales and use tax rates in Virginia vary by locality and have changed over time. In addition, each locality in Virginia is assigned a locality code, also referred to as the locality's "FIPS" code. For a list of Virginia locality codes and tax rates, refer to the Virginia Tax Rate chart available online at **www.tax.virginia.gov.**

Your business's tax type determines which locality's tax rates apply. Determining the tax rates is referred to as "sourcing".

In-State Retailers: In general, sales by In-State Retailers are sourced to the city or county of the place of business collecting the tax.

If an In-State Retailer makes sales of tangible personal property subject to the Virginia sales tax from orders received over the internet, by phone, or by mail, and the order is delivered or shipped to an address in Virginia, then the sale is intrastate commerce and the sale is not exempt from the Virginia sales and use tax. The In-State Retailer is required to collect the Virginia sales tax using the tax rate for the Virginia locality of the business location that took the order. If an In-State Retailer ships or delivers orders to addresses outside of Virginia, those sales are considered interstate commerce and are not subject to the Virginia sales and use tax.

Out-of-State Dealers / Remote Sellers: Sales are sourced to the city or county where the goods are used or consumed by the purchaser.

For additional information and scenarios related to sourcing, visit us at **www.tax.virginia.gov**.

Form ST-1 Line Instructions

Account Information

Account Number: Enter your 15-character tax account number as shown on your Sales Tax Registration Certificate(s).

Period End Date: Enter the last day of the month or quarter for the period you are filing.

Business Name: Enter the legal business name.

Mailing Address: Enter the current mailing address for your sales tax account. This is the address where we will mail all correspondence regarding your sales tax account. If your mailing address has changed, check the appropriate box to indicate an address change.

If you are an In-State Retailer and you have closed a business location or opened a new business location in Virginia, you must report those changes separately. Also, if the mailing address for any of your other tax accounts needs to be updated you need to also report those changes separately. Tax account changes can be reported online at **www.tax.virginia.gov** using Online Services for Businesses or by submitting Form R-1 or Form R-3, as applicable.

Preparer Name, Preparer Telephone: Enter contact information for the person filing this return. By providing this information, you are authorizing the Department to discuss your sales tax account return filings with the person named. Please provide the contact's full name and telephone number.

Return Type & Other Checkboxes

Select the checkbox for your Tax Type: Refer to section titled "Understand your Tax Type".

Amended Return: Check if this is an amended return to report changes to a previously filed return for the same period. When filing an amended return, always complete your amended return using corrected figures, as if it was your original return.

Mailing Address Change: Check if the address provided on your return is a new mailing address.

Special Events: In-State Retailers Only. Check this box if you made taxable sales during the period covered by your return in a Virginia locality where you do not have a registered business location. When making occasional sales at special events, you are required to collect the sales tax at the rate for the locality where the special event occurred. You must also submit a Schedule ST-1A with your return in order to separate out the sales that occurred at the special event from those that occurred in localities where you have registered business locations.

The Department collects both state and local taxes. To ensure that we distribute local taxes to the locality where the sales occurred, please keep your business location registration information current and report special event sales by checking the box and submitting Schedule ST-1A.

Close Account: Check to close your sales tax account. By checking this box, you are informing the Department that you are no longer making taxable sales in Virginia. Your sales tax account will be closed as of the period end date shown on your return filing. If you have other business tax accounts that need to be closed, please visit us at **www.tax.virginia.gov** and log into Online Services for Businesses account to close your tax accounts or submit Form R-3. If you resume business activities in the future, you can reopen your business tax accounts.

Step 1 Compute General Taxable Sales

Line 1. Gross General Sales, Rentals and Leases

In-State Retailers and Remote Sellers: 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 credit, including any services that were part of a sale, but excluding the cost price of tangible personal property reportable on Line 4.

All sales of Fuel for Domestic Consumption are exempt from **state** sales taxes and should be deducted on Line 2 to the extent included in Line 1. In addition:

> Do not include sales for which the tax was collected by a marketplace facilitator.
>
> Do not include the sales tax that you collected in your gross dollar amount.

Direct Pay Permit Holders: Enter cost of tangible personal property subject to the General Sales and Use Tax Rate.

Business Consumer's Use: Skip to Step 1, Line 4.

Line 1a. If applicable, enter the amount of Gross Cigarette Sales included in the Line 1 total.

Line 2. Total General Sales Exempt from Sales & Use Taxes and Other Deductions

Enter the amount of exempt general sales and deductions.

Exempt sales and deductions include, but are not limited to:

- Qualifying Food and Essential Personal Hygiene Products
- Fuel for Domestic Consumption
- Items sold for 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.
- All exempt services such as separately stated installation labor and delivery charges as specifically prescribed by tax code.
- The sales price of tangible personal property sold and returned by customers during this period that resulted in a refund or a credit to the customer's account provided such sales are included in the gross sales.
- The 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 or a credit to the customer's account after you have paid the state and local tax on such items.
- The 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.
- The sales price of tangible personal property charged off as a bad debt for which the state and local taxes were paid in a prior period.
- Any other deductions allowed by law.

Line 3. Net State Taxable Sales

Subtract Line 2 from Line 1 and enter the result on Line 3.

Line 4. Business/Personal Consumer's 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 of Virginia for dealer's own use or consumption on which no sales or use tax has been paid.

Line 5. Total Taxable General Sales

Add Line 3 and Line 4 and enter the total on Line 5. If Line 5 is less than $0, lower your claimed deductions so that Line 5 equals zero. Carry over the excess deductions to your next sales tax return.

Step 2 Compute Qualifying Food and Personal Hygiene Product Sales

Line 6. Gross Qualifying Food and Personal Hygiene Product Sales

Enter the total gross dollar amount of sales of qualifying food and personal hygiene products.

Definition of Qualifying Food - Food for home consumption by humans, as defined under the Food Stamp Act of 1977, 7 U.S.C. Section 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 are alcoholic beverages, tobacco and prepared hot foods sold for immediate consumption on or off the premises. The reduced sales tax rate does not apply to seeds and plants which produce food for human consumption. More information may be found in Tax Bulletin 22-12, Grocery Tax Reduction, available at **www.tax.virginia.gov**.

Definition of Essential Personal Hygiene Products - Essential personal hygiene products that qualify for the reduced tax rate as of January 1, 2020, include nondurable incontinence products and feminine hygiene products. For a list of items that qualify for the reduced rate, please see Tax Bulletin 19-8, available at **www.tax.virginia.gov**.

Line 7. Exempt Sales and Deductions of Qualifying Food and Personal Hygiene Products

Enter the total amount of sales exempt from local sales and use taxes for which an exemption certificate was provided or total amount of deductions including:

- The sales price of qualifying food and personal hygiene products sold and returned by customers during this period that resulted in a refund or a credit to the customer's account provided such sales are included on line 6.
- The sales price of qualifying food and personal hygiene products returned for which the state and local taxes were paid in a prior period that resulted in a refund or a credit to the customer's account after you paid the state and local tax on such items.
- Enter sales price of qualifying food and personal hygiene products charged off as a bad debt for

which the state and local taxes were paid in a prior period.

- Any other deductions allowed by law.

Line 9. Net Qualifying Food and Personal Hygiene

Subtract line 7 from line 6 and enter the total on line 9.

Line 10. Business/Personal Consumer's 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 of Virginia for dealer's own use or consumption on which no sales or use tax has been paid.

Line 11. Total Qualifying Food and Personal Hygiene

Add Line 9 and Line 10 and enter on Line 11. If Line 11 is less than $0, lower your claimed deductions so that Line 11 equals zero. Carry over the excess deductions to your next sales tax return.

Step 3 Compute Amount Due

If you are required to submit Schedule ST-1A, complete the schedule prior to completing **Step 3 Compute Amount Due**. You will enter your total amounts from Schedule ST-1A on lines 12-16.

Line 12. Total General Taxable Sales and Tax

12A: Enter Line 5 the total Taxable General Sales figure from Schedule ST-1A, Row F. The total of Schedule ST-1A, Row F should equal the amount you reported on Line 5. If you are not required to submit Schedule ST-1A, enter the amount from Line 5.

12B: Enter the total tax reported on Schedule ST-1A, Row G. If you are not required to submit Schedule ST-1A, multiply the amount on Line 12a by the applicable **general** tax rate for your locality.

Line 13. Total Taxable Food and Personal Hygiene

13A: Enter the Total Taxable Food and Personal Hygiene Sales amount from Schedule ST-1A, Row K. If not required to submit Schedule ST-1A, enter the amount from Line 11. Note: The sum of Row Ks should equal Line 11.

13B: Multiply the amount on Line 13A by the rate and enter the total tax on Line 13B.

Line 14. Taxable Fuel for Domestic Consumption

Sales of Fuel for Domestic Consumption are exempt from **state** sales and use taxes. In addition, some Virginia Localities also exempt sales of Fuel for Domestic Consumption. However, certain Virginia Localities do not exempt these sales. If a Virginia Locality does not exempt these sales, then the sales are subject to the local 1% sales and use tax and, if a locality imposes an Additional 1% Local tax, the sales are also subject to that locality's Additional Local Tax, which could vary by locality. In localities that impose both the sales tax on fuel for domestic consumption and the additional local option sales and use tax, the total tax is 2%. See sales tax tables at **www.tax.virginia.gov**.

14A. Enter the total taxable sales of Fuel for Domestic Consumption for sales made in localities that do not exempt Fuel for Domestic Consumption. If filing Schedule ST-1A, Line 14 should equal the sum of Row M.

14B. Enter the total tax. If filing Schedule ST-1A, Line 14B should equal the sum of Row N.

Line 15. Prepaid Wireless Fee

A prepaid wireless fee is imposed on each retail purchase of prepaid wireless calling service. As of July 1, 2021, the prepaid wireless fee equals $0.63 and consists of an E-911 fee of $0.55 plus a 988 fee of $0.08. See sales tax tables at **www.tax.virginia.gov** for rates applicable to prior time periods.

Enter the count of Items sold and multiply by fee. The Prepaid Wireless Fee is as follows:

- If you are submitting your return and making payment timely, the fee is $0.5985
- If you are filing or paying late, the fee is $0.63

15A. Enter the number of prepaid wireless cards that were sold during the filing period.

15 Fee. Enter the fee for the filing period. See above.

15B. Multiply the total number sold on line 15A by the fee and enter the result on 15B.

Line 16 Plastic Bag Tax

Enter count of bags and multiply by tax rate.

The Plastic Bag tax is imposed by certain Virginia localities. It applies to disposable plastic bags provided to customers at the point of purchase in grocery stores, convenience stores, and pharmacies. The tax applies whether the bags are provided free of charge or if the store charges the customer for the bags.

The Plastic Bag tax rates are as follows:

- The rate is $0.05 per bag. (The dealer's discount does not apply to returns filed for previous periods.)

16A. Enter the Total Bag Count from Schedule ST-1A, Row L or if you are not required to file Schedule ST-1A, enter the count of plastic bags on Line 16A.

16 Rate. Enter the plastic bag tax rate for the filing period (see above).

16B. Multiply the total bag count on 16A by the rate and enter the total on Line 16B.

Line 17. Total Taxes and Fees

Add the totals in column B for Lines 12 through 16 and enter on Line 17.

Line 18. Dealer Discount

Eligibility: The Dealer's Discount only applies to taxes paid on time and does not apply to taxes paid for prior tax periods.

Line 19. Net Taxes and Fees

Subtract Line 18 from Line 17.

Line 20. Penalty for Late Filing

The penalty for late filing and payment equals 6% of Line 19 for each month or part of a month the tax is not paid, not to exceed 30%. The minimum penalty is $10.00, even if no tax is due.

Line 21. Interest

For interest rates visit **www.tax.virginia.gov/tax-bulletins**.

Line 22. Total Amount Due

Add Lines 19, 20, and 21.

Schedule ST-1A Instructions

Complete Schedule ST-1A if you have taxable sales and use greater than $0 and your business is registered as:

- In-State Retailer doing business in multiple Virginia localities or In-State Retailer with nonfixed business locations
- Out-of-State Dealer (Remote Seller)
- Business Consumer's Use
- Direct Pay Permit Holder.

Use Schedule ST-1A to compute your sales and use tax by Virginia locality. Be sure to complete all columns. For locality codes and sales and use tax rates by locality, refer to the Virginia Sales and Use Tax Rate Chart provided at **www.tax.virginia.gov**.

Row A Locality Name

Enter the name of the Virginia locality where the taxable sales are sourced.

Row B Locality Code

Enter the locality code for the locality listed in Row A.

Row C Gross General Sales

The total of Row C must equal Line 1 on the return.

Row D Exemption & Deductions

The total of Row D must equal Line 2 on the return.

Row E Personal Use

The total of Row E must equal Line 4 on the return.

Row F Total General Taxable Sales

The total of Row F must equal Line 12A on the return.

Row G Total Tax from General Sales

Multiply taxable general sales in Row F by the tax rate for each locality and enter the result in Row G. The total of Row G must equal Line 12B on the return. See sales tax tables at **www.tax.virginia.gov** for tax rates by locality.

Row H Gross Qualifying Food and Personal Hygiene Sales

The total of Row H must equal Line 6 on the return.

Row I Exemptions & Deductions From Qualifying Food and Personal Hygiene Products

The total of Row I must equal Line 7 on the return.

Row J Personal Use of Qualifying Food and Personal Hygiene Products

The total amount of Row J must equal Line 10 on the return.

Row K Total Taxable Sales for Food & Personal Hygiene Products

The total of Row K must equal Line 13A on the return.

Row L Plastic Bag Count

The total of Row L must equal Line 16A on the return.

Row M Fuel for Domestic Consumption

Enter the amount of taxable fuel sales for the locality if the locality does not exempt sales of Fuel for Domestic Consumption. The total of Row M must equal Line 14A on the return.

Row N Fuel Tax

Multiply the taxable fuel sales in Row M by the rate of sales tax on fuel and enter the result in Row N. The total of Row N must equal Line 14B on the return.

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.

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