

ST-9A Worksheet

Virginia Retail Sales and Use Tax

Worksheet is for your records only. Do not mail.

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 in the Northern Virginia or Hampton Roads Regions.

RETAIL SALES AND USE TAX

A-SALES

B-AMOUNT DUE

<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 Enter the cost price of tangible personal property purchased without payment of sales tax and withdrawn from inventory for use or consumption and/or cost price of tangible personal property purchased either in or outside this state for dealer's own use or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 school supplies, clothing and footwear sold during the first weekend in August. 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>7 _____</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 taxable sales for all locations by 3 to determine monthly taxable sales

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

A-SALES

B-AMOUNT DUE

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.** Complete Lines 10a and 10b if you have sales in any locality in the Northern Virginia or Hampton Roads Regions (see table below). If you are filing a consolidated return or reporting sales for a non-fixed business location and have taxable sales in these regions, you must also complete Schedule ST-9R to report sales by locality for each region.

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 _____ x .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 _____ x .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 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.

If you are filing a consolidated return or reporting sales for a non-fixed business location, you must also complete Form ST-9B to report sales sourced to Virginia localities. 12 _____ x .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 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-9, 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 equals 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