

Form ST-1
Virginia Retail Sales and Use Tax Return
Due Date: 20th of month following period end date



For Periods Beginning On and After 04/01/2025

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) <input type="checkbox"/> <i>Account number begins with 10</i>
Period End Date (MM/DD/YYYY):	Out-of-State Dealers (Remote Sales) <input type="checkbox"/> <i>Account number begins with 12</i>
Business Name:	Business Consumer's Use Only <input type="checkbox"/> <i>Account number begins with 14</i>
Mailing Address:	Check all boxes that apply
City, State, ZIP Code:	Amended Return <input type="checkbox"/>
Tax Preparer Name:	Direct Payment Permit <input type="checkbox"/>
Telephone:	Mailing Address Change <input type="checkbox"/>
	Special Events – See Instructions <input type="checkbox"/>
	Close Account – No retail sales will occur after the close of this tax period <input type="checkbox"/>

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

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 (Local Tax Only)

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.

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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.....	Sch ST-1A, Total Row F		Sch ST-1A, Total Row G
13. Local Taxable Food and Personal Hygiene: Enter Line 11 in Column A and multiply by 1% (.01). Enter result in Column B. If you are filing Schedule ST-1A, the sum of Row Ks must equal Form ST-1, Line 11.	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.....	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.	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.	Sch ST-1A, Row L	Rate	Compute Tax (16A * Rate)
17. Total Taxes and Fees: Add Lines 12 through 16, Column B.....			
18. Dealer Discount: Must timely file and timely pay. See instructions and worksheet.			
19. Net Taxes and Fees: Subtract Line 18 from Line 17.....			
20. Penalty for Late Filing			
21. Interest			
22. Total Amount Due: Add Lines 19, 20, and 21.....			

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 _____

Schedule ST-1A – Virginia Taxable Sales and Use by Locality

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

Locality	A. Locality Name									Total
	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

What's New

Effective with return filings for periods beginning on and after 04/01/2025, the Virginia Department of Taxation (the Department) is replacing 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 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. 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 Qualifying Food and Essential Personal Hygiene products and 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 Product
- 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 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%.

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. The prepaid wireless fee equals \$0.63 and consists of an E-911 fee of \$0.55 plus a 988 fee of \$0.08.

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.

As of 04/01/2025, the following localities impose the plastic bag tax:

Counties	Cities
Albemarle County	Alexandria City
Arlington County	Charlottesville City
Fairfax County	Fairfax City
Loudoun County	Falls Church City
	Fredericksburg City
	Roanoke City

The Plastic Bag tax rates are as follows:

- If your return and payment are submitted timely, the rate is \$0.04
- If your return and payment are not submitted timely, the rate is \$0.05

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

Dealer Discount

Eligibility:

The following businesses are **not** eligible to claim a dealer discount:

Business Consumer’s Use: Businesses that have a tax account starting with “14” are not eligible for the dealer discount.

Average Monthly Sales Greater than \$20,000: Businesses with an average monthly sales tax liability that exceeds \$20,000 are not eligible for the discount:

- Businesses are notified in May each year if they meet the average monthly liability threshold of \$20,000 for the prior year.
- If the business is no longer eligible for the dealer discount, the business is notified by mail that for the return filing period beginning on July 1st they may no longer claim the dealer’s discount.

All businesses filing timely and paying timely may claim a dealer’s discount, except those listed above as ineligible.

The dealer discount applies only to **state sales and use taxes**. The dealer discount does not apply to the portion of the sales and use taxes distributed to the Localities or to designated regional and other districts.

Compute your Dealer Discount

Step 1 - Determine Monthly Taxable Sales and Dealer Discount Rate.

For tax returns filed for return filing periods beginning on or after January 1, 2025:

- Use taxable sales on Form ST-1 Line 5 to determine your dealer discount rate.
- If you have multiple business locations in Virginia and file more than one return to report your sales and use taxes for all of your locations, use the total of taxable sales from all of your returns.
- If you file on a quarterly basis, divide the taxable sales by 3 to determine monthly taxable sales.

Monthly Taxable Sales		General Sales and Use Tax
(a) At Least	(b) But Less Than	(c)
\$0	\$62,501	.01116
\$62,501	\$208,001	.00837
\$208,001	And Up	.00558

1. Multiply Line 5 by 0.043: ... _____
2. Enter your rate:..... _____
3. Multiply Line 1 by Line 2: _____

You must file timely and pay timely to claim a Dealer Discount.

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 with the ST-1 instructions or go to 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.

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

Sales and Use Tax Rates by Locality

FIPS Code	Locality Name	Total General Sales Tax	Total Food & Personal Hygiene Sales Tax
51001	Accomack County	5.30%	1.00%
51003	Albemarle County	5.30%	1.00%
51510	Alexandria City	6.00%	1.00%
51005	Alleghany County	5.30%	1.00%
51007	Amelia County	5.30%	1.00%
51009	Amherst County	5.30%	1.00%
51011	Appomattox County	5.30%	1.00%
51013	Arlington County	6.00%	1.00%
51015	Augusta County	5.30%	1.00%
51017	Bath County	5.30%	1.00%
51019	Bedford County	5.30%	1.00%
51021	Bland County	5.30%	1.00%
51023	Botetourt County	5.30%	1.00%
51520	Bristol City	5.30%	1.00%
51025	Brunswick County	5.30%	1.00%
51027	Buchanan County	5.30%	1.00%
51029	Buckingham County	5.30%	1.00%
51530	Buena Vista City	5.30%	1.00%
51031	Campbell County	5.30%	1.00%
51033	Caroline County	5.30%	1.00%
51035	Carroll County	5.30%	1.00%
51036	Charles City County	6.00%	1.00%
51037	Charlotte County	6.30%	1.00%
51540	Charlottesville City	5.30%	1.00%
51550	Chesapeake City	6.00%	1.00%
51041	Chesterfield County	6.00%	1.00%
51043	Clarke County	5.30%	1.00%
51570	Colonial Heights City	5.30%	1.00%
51580	Covington City	5.30%	1.00%
51045	Craig County	5.30%	1.00%
51047	Culpeper County	5.30%	1.00%
51049	Cumberland County	5.30%	1.00%
51590	Danville City	6.30%	1.00%
51051	Dickenson County	5.30%	1.00%
51053	Dinwiddie County	5.30%	1.00%
51595	Emporia City	5.30%	1.00%
51057	Essex County	5.30%	1.00%
51600	Fairfax City	6.00%	1.00%
51059	Fairfax County	6.00%	1.00%
51610	Falls Church City	6.00%	1.00%
51061	Fauquier County	5.30%	1.00%
51063	Floyd County	5.30%	1.00%

FIPS Code	Locality Name	Total General Sales Tax	Total Food & Personal Hygiene Sales Tax
51065	Fluvanna County	5.30%	1.00%
51620	Franklin City	6.00%	1.00%
51067	Franklin County	5.30%	1.00%
51069	Frederick County	5.30%	1.00%
51630	Fredericksburg City	5.30%	1.00%
51640	Galax City	5.30%	1.00%
51071	Giles County	5.30%	1.00%
51073	Gloucester County	6.30%	1.00%
51075	Goochland County	6.00%	1.00%
51077	Grayson County	5.30%	1.00%
51079	Greene County	5.30%	1.00%
51081	Greensville County	5.30%	1.00%
51083	Halifax County	6.30%	1.00%
51650	Hampton City	6.00%	1.00%
51085	Hanover County	6.00%	1.00%
51660	Harrisonburg City	5.30%	1.00%
51087	Henrico County	6.00%	1.00%
51089	Henry County	6.30%	1.00%
51091	Highland County	5.30%	1.00%
51670	Hopewell City	5.30%	1.00%
51093	Isle of Wight County	6.00%	1.00%
51095	James City County	7.00%	1.00%
51097	King and Queen County	5.30%	1.00%
51099	King George County	5.30%	1.00%
51101	King William County	5.30%	1.00%
51103	Lancaster County	5.30%	1.00%
51105	Lee County	5.30%	1.00%
51678	Lexington City	5.30%	1.00%
51107	Loudoun County	6.00%	1.00%
51109	Louisa County	5.30%	1.00%
51111	Lunenburg County	5.30%	1.00%
51680	Lynchburg City	5.30%	1.00%
51113	Madison County	5.30%	1.00%
51683	Manassas City	6.00%	1.00%
51685	Manassas Park City	6.00%	1.00%
51690	Martinsville City	5.30%	1.00%
51115	Mathews County	5.30%	1.00%
51117	Mecklenburg County	5.30%	1.00%
51119	Middlesex County	5.30%	1.00%
51121	Montgomery County	5.30%	1.00%
51125	Nelson County	5.30%	1.00%
51127	New Kent County	6.00%	1.00%
51700	Newport News City	6.00%	1.00%
51710	Norfolk City	6.00%	1.00%

FIPS Code	Locality Name	Total General Sales Tax	Total Food & Personal Hygiene Sales Tax
51131	Northampton County	6.30%	1.00%
51133	Northumberland County	5.30%	1.00%
51720	Norton City	5.30%	1.00%
51135	Nottoway County	5.30%	1.00%
51137	Orange County	5.30%	1.00%
51139	Page County	5.30%	1.00%
51141	Patrick County	6.30%	1.00%
51730	Petersburg City	5.30%	1.00%
51143	Pittsylvania County	6.30%	1.00%
51735	Poquoson City	6.00%	1.00%
51740	Portsmouth City	6.00%	1.00%
51145	Powhatan County	6.00%	1.00%
51147	Prince Edward County	5.30%	1.00%
51149	Prince George County	5.30%	1.00%
51153	Prince William County	6.00%	1.00%
51155	Pulaski County	5.30%	1.00%
51750	Radford City	5.30%	1.00%
51157	Rappahannock County	5.30%	1.00%
51760	Richmond City	6.00%	1.00%
51159	Richmond County	5.30%	1.00%
51770	Roanoke City	5.30%	1.00%
51161	Roanoke County	5.30%	1.00%
51163	Rockbridge County	5.30%	1.00%
51165	Rockingham County	5.30%	1.00%
51167	Russell County	5.30%	1.00%
51775	Salem City	5.30%	1.00%
51169	Scott County	5.30%	1.00%
51171	Shenandoah County	5.30%	1.00%
51173	Smyth County	5.30%	1.00%
51175	Southampton County	6.00%	1.00%
51177	Spotsylvania County	5.30%	1.00%
51179	Stafford County	5.30%	1.00%
51790	Staunton City	5.30%	1.00%
51800	Suffolk City	6.00%	1.00%
51181	Surry County	5.30%	1.00%
51183	Sussex County	5.30%	1.00%
51185	Tazewell County	5.30%	1.00%
51810	Virginia Beach City	6.00%	1.00%
51187	Warren County	5.30%	1.00%
51191	Washington County	5.30%	1.00%
51820	Waynesboro City	5.30%	1.00%
51193	Westmoreland County	5.30%	1.00%
51830	Williamsburg City	7.00%	1.00%
51840	Winchester City	5.30%	1.00%

FIPS Code	Locality Name	Total General Sales Tax	Total Food & Personal Hygiene Sales Tax
51195	Wise County	5.30%	1.00%
51197	Wythe County	5.30%	1.00%
51199	York County	7.00%	1.00%