Form ST-9 Virginia Retail Sales and Use Tax Return

For Periods Beginning On and After January 1, 2022 All Form ST-9 filers are required to file and pay electronically at **www.tax.virginia.gov.** See ST-9A Worksheet for instructions.



Nam	e		Account Number				
				10-			
Addro	ess			Filing Period (Enter	month or quart	er and year)	
City,	State, ZIP Code			Due Date (20th of m	onth following e	end of period)	
RET	AIL SALES AND USE TAX		A - SA	LES		B - AMOUNT DUE	
1	Gross Sales and/or Rentals	1					
2	Personal Use	2					
3	Exempt State Sales and Other Deductions	3					
4	Total Taxable State Sales and Use. Line 1 plus Line 2 minus Line 3.	4					
5	State - Qualifying Food Sales and Use. Enter taxable sales in Column A. Multiply Column A by the rate of 1.5% (.015) and enter the result in Column B.	5			x .015 =		
5a	State - Essential Personal Hygiene Products Sales and Use. Enter taxable sales in Column A. Multiply Column A by the rate of 1.5% (.015) and enter the result in Column B.	5a			x .015 =		
6	State - General Sales and Use. Enter taxable sales in Column A (Line 4 minus Lines 5 and 5a, Column A). Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B.	6			x .043 =		
7	State Tax. Add Line 5, Column B, Line 5a, Column B and Line 6, Column B.				7		
8	Dealer Discount. See Form ST-9A Worksheet.		8				
9	Net State Tax. Line 7 minus Line 8.		9				
10a	Northern Virginia Regional Transportation Sales Tax. Enter total taxable sales for this region in Column A. Multiply Column A by the rate of 0.7% (.007) and enter result in Column B.	10a			x .007 =		
10b	Hampton Roads Regional Transportation Sales Tax. Enter total taxable sales for this region in Column A. Multiply Column A by the rate of 0.7% (.007) and enter result in Column B.	10b			x .007 =		
10c	Central Virginia Regional Transportation Sales Tax. Enter total taxable sales for this region in Column A. Multiply Column A by the rate of 0.7% (.007) and enter result in Column B	10c			x .007 =		
10d	Historic Triangle Regional Sales Tax. Enter total taxable sales for this area in Column A. All taxable sales reported here in Column A should also be included in the taxable sales reported in Column A of Line 10b. Multiply Column A by the rate of 1.0% (.01) and enter result in Column B.	10d			x .01 =		
11	Total State and Regional Tax. Add Lines 9; 10a, Column B; 10b, Column B; 10c, Co	olumn B; and	d 10d, Col	umn B.	11		
12	Local Tax. Enter local taxable sales in Column A. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. See ST-9A Worksheet.	12			x .01 =		
12a	Additional Local Option Tax. Enter in Column A the sales sourced to localities from the ST-9A Worksheet, Line 12a. Multiply Column A by 1.0% (.01) and enter the result in Column B. See ST-9A Worksheet.	12a			x .01 =		
13	Total State, Regional, Local, and Additional Local Option Tax. Add Lines 11, 12 a	nd 12a, Col	umn B.		13		
14	Prepaid Wireless Fee. Enter number of items sold in Column A and fee due net of Dealer Discount in Column B. See ST-9A Worksheet.	14			14		
15	Disposable Plastic Bag Tax. Enter the total number of disposable plastic bags sourced to localities in Column A and the tax due net of Dealer Discount in Column B. If reporting for more than one locality, complete Form ST-9P before entering amounts on this line. See ST-9A Worksheet for instructions.	15			15		
16	Total Taxes and Fees. Add Lines 13, 14 and 15, Column B.				16		
17	Penalty. See ST-9A Worksheet.				17		
18	Interest. See ST-9A Worksheet.				18		
19	Total Amount Due. Add Lines 16, 17 and 18.	19					

ST-9 6210051 Rev. 03/22

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.

New Disposable Plastic Bag Tax

Arlington and Fairfax Counties, Cities of Alexandria, Fredericksburg and Roanoke

Effective January 1, 2022, Arlington and Fairfax Counties and the cities of Alexandria, Fredericksburg and Roanoke have adopted a tax on disposable plastic bags provided to customers in grocery stores, convenience stores, and drugstores in the locality. The tax is \$0.05 cents per bag. All revenue must be used for the purposes of environmental cleanup, providing education programs designed to reduce environmental waste, mitigating pollution and litter, or providing reusable bags to recipients of Supplemental Nutrition Assistance Program (SNAP) or Women, Infants, and Children Program (WIC) benefits. Refer to Form ST-9P to report disposable plastic bag sales in participating localities. More information is available on the website **www.tax.virginia.gov**.

Additional Local Option Tax

Charlotte, Gloucester, Halifax, Henry, Northampton and Patrick Counties

There are several localities that have adopted an additional 1% local option sales and use tax. Changes were effective July 1, 2020 in Halifax County; April 1, 2021 in Henry County; and July 1, 2021 in Charlotte, Gloucester, Northampton and Patrick Counties. This tax is in addition to the one percent general local sales and use tax authorized under current law. The additional tax will not be levied on essential personal hygiene products or food purchased for human consumption that is taxed at a reduced rate. Refer to Form ST-9S to report taxable sales in participating localities. More information is available on the website **www.tax.virginia.gov**.

Retail Sales and Use Taxes on Room Rentals

Beginning September 1, 2021, the retail sales and use tax will be levied upon the total charge for room rentals, including any accommodations fees charged by accommodations intermediaries. When an accommodation provider contracts with an intermediary to facilitate a room rental transaction and the intermediary collects an amount from the customer that includes a charge for the intermediary's services in addition to the room rental charge, the intermediary is deemed the dealer for the transaction. The intermediary must separately state the taxes on the invoice, collect tax on the entire amount paid by the customer, and remit the tax as required.

If a hotel provides the accommodations, the intermediary is required to remit the sales tax collected on the accommodations fee to the Department of Taxation and the remainder of the sales tax collected to the hotel for the hotel to remit on its own. If the accommodations are not provided by a hotel, the intermediary must remit all of the sales tax collected on the transaction to the Department.

Essential Personal Hygiene Products Tax

Effective January 1, 2020, certain personal hygiene products qualify for reduced sales and use tax rate of one and one-half percent. The one percent local sales and use tax rate is also applicable to these purchases. This results in a combined tax rate of two and one-half percent on essential personal hygiene products. Personal hygiene products subject to the reduced rate are exempt from the additional one percent sales and use tax in the Historic Triangle and the 0.7 percent tax in Northern Virginia, Central Virginia, and Hampton Roads.

Essential personal hygiene products are defined as: (i) nondurable incontinence products such as diapers, disposable undergarments, pads, and bed sheets and (ii) menstrual cups and pads, pantyliners, sanitary napkins, tampons, and other products used to absorb or contain menstrual flow. "Essential personal hygiene products" does not include any item that is otherwise exempt. More information is available on the website **www.tax.virginia.gov**.

See additional instructions on the back of this page.

Form ST-9V
(Doc ID 139)Virginia Retail Sales and Use Tax Payment Voucher
Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627

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	Filing Period (Enter month or quarter and year)	Due Date (20th of month following end of period)
	Account Number	
1210	10-	
Rev. IC	Name	
CCU1020	Address	
20 72		
	City, State, ZIP Code	
5.		

If paying by check, enter the total amount due from Form ST-9 on the Voucher, Form ST-9V, 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-9



Definition of Qualifying Food

Food for home consumption by humans, as defined under the Food Stamp Act of 1977, 7 U.S.C. § 2012, qualifies for the reduced sales tax rate. The definition includes most staple grocery food items and cold prepared foods packaged for home consumption. Specifically excluded from the definition of food for home consumption are alcoholic beverages, tobacco and prepared hot foods sold for immediate consumption on and off the premises. The reduced sales and use tax rate does not apply to seeds and plants which produce food for human consumption. More information is provided in Tax Bulletin 05-7, Food Tax Rate Reduction, available on the website **www.tax.virginia.gov/laws-rules-decisions/tax-bulletins/05-7**.

Return and Payment Filing

www.tax.virginia.gov

- All ST-9 Filers must file and pay electronically unless a request for a temporary waiver is approved. Download a waiver from the Department's website.
- Return and payment are due on 20th of month following end of period.
- · Forms and instructions are available online for download.
- Please use our online services to report a change to your business or mailing address or if you discontinue business.

Customer Services

- For assistance, call (804) 367-8037.
- Write to Virginia Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115.

Form ST-9B

Virginia Schedule of Local Sales and Use Taxes



Name	Account Number
	10-
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP Code	Due Date (20th of month following end of period)

- 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 compute local sales for Virginia localities. Be sure to complete all columns. 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, Hampton Roads, Central Virginia or Historic Triangle Regions. See the list of locality codes and Virginia cities
 and counties included in this form package.
- More information is provided about the Retail Sales and Use Tax Increase in the Central Virginia Region on the website at www.tax.virginia.gov/tax-bulletins.

А	В	B1	С	D	E	F	G
Locality Name	Code	Number of Locations In Locality	Gross Sales	Personal Use	Exempt State Sales & Other Deductions	Local Taxable Sales of Fuel for Domestic Consumption (If included in E)	Local Taxable Sales (= C + D - E + F)
Page 1 Subtotal							
Subtotal From Other Pa	ages, If App	olicable					
Grand Total							

Virginia Schedule of Local Sales and Use Taxes

Form ST-9B

Page 2



Name	Account Number
	10-
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP Code	Due Date (20th of month following end of period)

A	В	B1	С	D	E	F	G
Locality Name	Code	Number of Locations In Locality	Gross Sales	Personal Use	Exempt State Sales & Other Deductions	Local Taxable Sales of Fuel for Domestic Consumption (If included in E)	Local Taxable Sales (= C + D - E + F)
	1						
Page 2 Subtotal							

Virginia Schedule of Local Sales and Use Taxes



Name	Account Number
	10-
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP Code	Due Date (20th of month following end of period)

A	В	B1	С	D	E	F	G
Locality Name	Code	Number of Locations In Locality	Gross Sales	Personal Use	Exempt State Sales & Other Deductions	Local Taxable Sales of Fuel for Domestic Consumption (If included in E)	Local Taxable Sales (= C + D - E + F)
Page 3 Subtotal	I	<u> </u>				<u> </u>	
Page 3 Subtotal							

Form ST-9B

Form ST-9B

Page 4

Virginia Schedule of Local Sales and Use Taxes



Name	Account Number
	10-
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP Code	Due Date (20th of month following end of period)

	Α	В	B1	С	D	E	F	G
	Locality Name	Code	Locations In	Gross Sales	Personal Use	Exempt State Sales & Other Deductions	Local Taxable Sales of Fuel for Domestic Consumption (If included in E)	Local Taxable Sales (= C + D - E + F)
				1				
				1				
Page 4 Subtotal						 		
	Page 4 Subtotal	1			1			

Form ST-9R



Account Number

10-

Due Date (20th of month following end of period)

	Northern Virginia Region									
A	В	С	D	E	F	G				
Locality Name	Code	Gross Sales & Personal Use	Exempt State Sales & Other Deductions	Qualifying Food Sales & Use	Essential Personal Hygiene Sales & Use	Regional Taxable Sales (= C - D - E - F)				
Alexandria City	51510									
Arlington County	51013									
Fairfax City	51600									
Fairfax County	51059									
Falls Church City	51610									
Loudoun County	51107									
Manassas City	51683									
Manassas Park City	51685									
Prince William County	51153									
Total Northern Virginia										
						Transfer amount above to				

Line 10a, Col. A, Form ST-9

		ŀ	ampton Roads Reg	gion		
А	В	С	D	E	F	G
Locality Name	Code	Gross Sales & Personal Use	Exempt State Sales & Other Deductions	Qualifying Food Sales & Use	Essential Personal Hygiene Sales & Use	Regional Taxable Sales (= C - D - E - F)
Chesapeake City	51550					
Franklin City	51620					
Hampton City	51650					
Isle of Wight County	51093					
James City County	51095					
Newport News City	51700	1				
Norfolk City	51710					
Poquoson City	51735					
Portsmouth City	51740					
Southampton County	51175					
Suffolk City	51800					
Virginia Beach City	51810					
Williamsburg City	51830					
York County	51199	i 1				1
Total Hampton Roads		1				

Transfer amount above to Line 10b, Col. A, Form ST-9

Virginia Schedule of Regional State Sales and Use Tax



Account Number	Due Date (20th of month following end of period)
10-	

	Central Virginia Region						
А	В	С	D	E	F	G	
Locality Name	Code	Gross Sales & Personal Use	Exempt State Sales & Other Deductions	Qualifying Food Sales & Use	Essential Personal Hygiene Sales & Use	Regional Taxable Sales (= C - D - E - F)	
Charles City County	51036						
Chesterfield County	51041						
Goochland County	51075						
Hanover County	51085						
Henrico County	51087						
New Kent County	51127						
Powhatan County	51145						
Richmond City	51760						
Total Central Virginia		1				1	
			· · · · · ·	· · · ·	· · · · · ·	Transfer amount above to	

Line 10c, Col. A, Form ST-9

	Historic Triangle Region taxable sales reported here in Column C should also be included in the taxable sales reported in Column C of Hampton Roads Region Table above.								
All taxable sales reported	here in Column	C should also be inc	cluded in the taxable sa	ales reported in Colur	nn C of Hampton Road	ls Region Table above.			
A	В	С	D	E	F	G			
Locality Name	Code	Gross Sales & Personal Use	Exempt State Sales & Other Deductions	Qualifying Food Sales & Use	Essential Personal Hygiene Sales & Use	Regional Taxable Sales (= C - D - E - F)			
James City County	51095								
Williamsburg City	51830								
York County	51199								
Total Historic Triangle									
<u></u>			· · · · · · · · · · · · · · · · · · ·			Transfer amount above to			

Line 10d, Col. A, Form ST-9

Virginia Schedule of Additional Local Option Sales and Use Tax



Account Number	Due Date (20th of month following end of period)
10-	

А	В	C	D	E	F
Locality Name	Code	Local Taxable Sales From ST-9B Column G	Qualifying Food Sales & Use	Essential Personal Hygiene Sales & Use	Local Taxable Sales (= C - D - E)
Charlotte County	51037				
Gloucester County	51073	1	i 1 1	1	
Halifax County	51083				
Henry County	51089				
Northampton County	51131				
Patrick County	51141				
Total Local Option Tax	1				

12a, Col. A, Form ST-9 and ST-9A Worksheet

Virginia Schedule of Local Disposable Plastic Bag Tax



Account Number	Due Date (20th of month following end of period)
10-	

Local Disposable Plastic Bag Tax					
A	В	C	D		
Locality Name	Code	Number of Taxable Bags	Net Tax After Dealer Disc (Multiply Column C by \$ timely or \$0.05 if lat	0.03 if	
Alexandria City	51510				
Arlington County	51013				
Fairfax County	51059				
Fredericksburg City	51630				
Roanoke City	51770				
Total Disposable Plastic Bag Tax					
		This total should equal Line 15a on the ST-9A Worksheet and Line 15A on the ST-9	This total should equal L on the ST-9A Workshee Line 15B on the ST-	et and	

ST-9A Worksheet Virginia Retail Sales and Use Tax

Worksheet is for your records only. Do not mail.

Account Number	
10-	

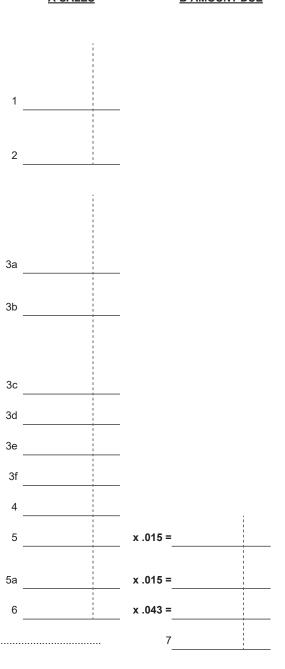
For Periods Beginning On and After January 1, 2022

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, Hampton Roads, Central Virginia, or Historic Triangle Regions. You must file Form ST-9S if you are reporting sales in Charlotte, Gloucester, Halifax, Henry, Northampton and Patrick Counties.You must file Form ST-9P if you are reporting disposable plastic bag sales tax.

RETAIL SALES AND USE TAX

- 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.
- 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.
- 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.
 - a Enter the exempt sales amount. Exempt sales include, but are not limited to, resale, sales in interstate commerce and other sales for which an exemption certificate was required; one-half the charge made for maintenance contracts that provide for both parts and labor; and, sales of fuels for domestic consumption. An example of an exempt sale for which no exemption certificate is required is the sale of qualifying items sold during the sales tax holiday. Attach a schedule to the worksheet.
 - 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.
 - 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.....
 - 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.....
 - e Enter any other deductions allowed by law. Attach a list to this worksheet.....
- f Subtotal. Add Lines 3a through 3e.
- 4 Total Taxable State Sales and Use. Line 1 plus Line 2 minus Line 3f.
- 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
- 5a State Essential Personal Hygiene Products. Enter qualifying taxable personal hygiene products sales in Column A. Multiply Column A by the rate of 1.5% (.015) and enter the result in Column B.
- 6 State General Sales and Use. Enter taxable sales in Column A (Line 4 minus Lines 5 and 5a, Column A). Multiply Column A by the rate of **4.3%** (.043) and enter the result in Column B.

7 State Tax. Add Line 5, Column B, Line 5a, Column B and Line 6, Column B.....



<u>A-SALES</u>

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 to determine the dealer discount RATE. The taxable sales on Line 4 is used to determine the RATE ONLY. The dealer discount is calculated by multiplying the state tax on Line 6, Column B by the dealer discount rate following Step 2 below.

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 Ta	xable Sales	Food and Personal Hygiene Products Tax Enter on Line 8b or 8e below.	General Sales & Use Tax Enter on Line 8h 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

Step 2 - Compute the Dealer Discount Amount

Food Tax

	a Enter the tax amount reported on Lin	e 5, Column B	8a				
	b Enter the dealer discount factor for Fe (See Column (c) above).		8b				
	c Multiply Line 8a by Line 8b		8c				
	Personal Hygiene Products Tax						
	d Enter the tax amount reported on Lin	e 5a, Column B	8d				
	e Enter the dealer discount factor for P Products Tax (See Column (c) above		8e				
	f Multiply Line 8d by Line 8e		8f				
	General Sales And Use Tax						
	g Enter the tax amount reported on Lin	e 6, Column B	8g				
	h Enter the dealer discount factor for G Use Tax See Column (d) above		8h				
	i Multiply Line 8g by 8h		8i				
8	Total Dealer Discount. Add Lines 8c, a	8f and 8i				8	
9	Net State Sales and Use Tax. Line 7 r	minus Line 8				9	
10	Additional Regional State Sales Tax the Northern Virginia, Hampton Roads, If you are filing a consolidated return or these regions, you must also complete	, Central Virginia, o r reporting sales fo	or Historic Triangle R	egions (see table belo ss location and have ta	w).		
	Northern Virginia Region	Hampton	Roads Region	Central Virg	inia Region	Historic Triangle	Region
	Alexandria City Loudoun County Arlington County Manassas City	Chesapeake City Franklin City	Poquoson City Portsmouth Citv	Charles City County Chesterfield County	,	James City County York County	

		•	-	-		
Alexandria City Arlington County Fairfax City Fairfax County Fairfax County Fairf	unty Isle of Wight County James City County Newport News City	Virginia Beach City Williamsburg City	Charles City County Chesterfield County Goochland County Hanover County	Henrico County New Kent County Powhatan County Richmond City	James City County York County Williamsburg City	
10a Northern Virginia. Enter in	Norfolk City	York County	ad to the			
Northern Virginia Region. M result in Column B.	ultiply Column A by the ra	te of 0.7% (.007) and			x .007 =	
10b Hampton Roads. Enter in 6 Hampton Roads Region. M result in Column B	ultiply Column A by the ra	te of 0.7% (.007) and	ed to the enter the		x .007 =	
10c Central Virginia. Enter in Central Virginia Region. Mu result in Column B	Itiply Column A by the rat	te of 0.7% (.007) and	enter the		x .007 =	
10d Historic Triangle. Enter in Historic Triangle Region. Al included in the taxable sale by the rate of 1.0% (.01) ar	taxable sales reported he s reported in Column A d	ere in Column A shoul of Line 10b. Multiply C	d also be Column A		x .01 =	

	<u>A-SALES</u>	B-AMOUNT DUE
11 Total State and Regional Tax. Add Line 9; Line 10a, Column B; Line 10b, Column B; Line 10c, Column B; and Line 10d, 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 fuels ales, 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		
	.0 x	1 =
12a Additional Local Option Tax in the following counties: Charlotte, Gloucester, Halifax, Henry, Northampton and Patrick. Enter taxable sales from Form ST-9S, Column F 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 12a, Column A, must equal the total of your sales of fuels for domestic consumption plus the amount on Line 4 less Lines 5 and 5a	x .0	1 =
13 Total State, Regional, Local, and Additional Local Option Tax. Add Lines 11, 12 and 12a, 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 \$0.63 14b		
c. Dealer Discount - Multiply Line 14b by 5.0% (0.05) Allowed if filed and paid timely. If paid late enter 014c14c14c		
Net Prepaid Wireless Fee. Line 14b minus Line 14c. Enter result on Form ST-9, Line 14, Colu	mn B	14
15 Disposable Plastic Bag Tax in the following localities: Arlington and Fairfax Counties, C Fredericksburg and Roanoke. If reporting bag tax in more than one locality, complete a. Enter the total number of taxable plastic bags provided to purchasers		
b. Multiply 15a by \$.05		
c. Dealer Discount - Multiply Line 15a by the dealer discount. Allowed if filed and paid timely. If late, enter 0. For periods ending before January 1, 2023, the dealer discount is \$0.02 per bag. For periods beginning on and after January 1, 2023 the dealer discount is \$0.01 per bag		
Net Plastic Bag Tax. Line 15b minus Line 15c. This calculation should equal the total on Form Enter result here and also on Form ST-9, Line 15, Column B		15
16 Total Taxes and Fees. Add Lines 13, 14 and 15 Column B.		16
17 Penalty For Late Filing & Payment. Penalty for late filing and payment equals 6% of Line 16 part of a month the tax is not paid, not to exceed 30%. The minimum payment is \$10.00, even if		17
18 Interest. Interest is assessed on Line 16 at the rate established in Section 6621 of the Internal 1954, as amended, plus 2%. For interest rates visit www.tax.virginia.gov.		18
19 Total Amount Due. Add Lines 16, 17 and 18		19

A-SALES

<u>B-AMOUNT DUE</u>

List of All Virginia Counties and Cities and Locality Code Numbers

* Please note that four counties have the same name as a city - Fairfax, Franklin, Richmond and Roanoke.

		Counties			
Accomack	51001	Franklin County*	51067	Nottoway	51135
Albemarle	51003	Frederick	51069	Orange	51137
Alleghany	51005	Giles	51071	Page	51139
Amelia	51007	Gloucester	51073	Patrick	51141
Amherst	51009	Goochland	51075	Pittsylvania	51143
Appomattox	51011	Grayson	51077	Powhatan	51145
Arlington	51013	Greene	51079	Prince Edward	51147
Augusta	51015	Greensville	51081	Prince George	51149
Bath	51017	Halifax	51083	Prince William	51153
Bedford	51019	Hanover	51085	Pulaski	51155
Bland	51021	Henrico	51087	Rappahannock	51157
Botetourt	51023	Henry	51089	Richmond County*	51159
Brunswick	51025	Highland	51091	Roanoke County*	51161
Buchanan	51027	Isle Of Wight	51093	Rockbridge	51163
Buckingham	51029	James City	51095	Rockingham	51165
Campbell	51031	King And Queen	51097	Russell	51167
Caroline	51033	King George	51099	Scott	51169
Carroll	51035	King William	51101	Shenandoah	51171
Charles City	51036	Lancaster	51103	Smyth	51173
Charlotte	51037	Lee	51105	Southampton	51175
Chesterfield	51041	Loudoun	51107	Spotsylvania	51177
Clarke	51043	Louisa	51109	Stafford	51179
Craig	51045	Lunenburg	51111	Surry	51181
Culpeper	51047	Madison	51113	Sussex	51183
Cumberland	51049	Mathews	51115	Tazewell	51185
Dickenson	51051	Mecklenburg	51117	Warren	51187
Dinwiddie	51053	Middlesex	51119	Washington	51191
Essex	51057	Montgomery	51121	Westmoreland	51193
Fairfax County*	51059	Nelson	51125	Wise	51195
Fauquier	51061	New Kent	51127	Wythe	51197
Floyd	51063	Northampton	51131	York	51199
Fluvanna	51065	Northumberland	51133		01100
	01000	Cities	01100		
Alexandria	51510		F1C10	Deguesen	E172E
Alexandria	51510	Galax	51640 51650	Poquoson	51735
Bristol	51520	Hampton	51650	Portsmouth	51740
Buena Vista	51530	Harrisonburg	51660	Radford	51750
Charlottesville	51540	Hopewell	51670	Richmond City*	51760
Chesapeake	51550	Lexington	51678	Roanoke City*	51770
Colonial Heights	51570	Lynchburg	51680	Salem	51775
Covington	51580	Manassas	51683	Staunton	51790
Danville	51590	Manassas Park	51685	Suffolk	51800
Emporia	51595	Martinsville	51690	Virginia Beach	51810
Fairfax City*	51600	Newport News	51700	Waynesboro	51820
Falls Church	51610	Norfolk	51710	Williamsburg	51830
Franklin City*	51620	Norton	51720	Winchester	51840
Fredericksburg	51630	Petersburg	51730		