

**Form ST-7**

**Virginia Business Consumer's Use Tax Return**

This package contains the following:

- ST-7 Virginia Business Consumer's Use Tax Return
- ST-7A Virginia Business Consumer's Use Tax Worksheet
- ST-6B Schedule Of Local Taxes

Complete the Form ST-7 below, detach it and mail it with your payment to:

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

To help you complete your return, Form ST-7A, Virginia Business Consumer's Use Tax Return Worksheet and Instructions is available for your use. If you need to report taxes from more than one locality, use Form ST-6B, Schedule of Local Use Taxes.

Forms and instructions are available for download from our web site, [www.tax.virginia.gov](http://www.tax.virginia.gov), or by calling 804-440-2541.

**DO NOT send the Worksheet (ST-7A).** It should be maintained as part of your records.

**Important**

**Fast Food Establishments/Restaurants**

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

**Definition of Qualifying Food**

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

**Tax Rates:**

**Line 1, Column c - State - Qualifying Food Use Tax Rate**

- For purchases made on or after **July 1, 2005**, use the rate of **1.5%** (.015).
- For purchases made on or prior to **June 30, 2005**, use the rate of **3%** (.03).

**Line 2, Column c - State - General Use Tax Rate**

- For purchases made on or after **September 1, 2004**, use the rate of **4%** (.04).
- For purchases made on or prior to **August 31, 2004**, use the rate of **3.5%** (.035).

**Detach at dotted line below. DO NOT SEND ENTIRE PAGE**

**FORM ST-7 Virginia Business Consumer's Use Tax Return**

Doc ID 127

For Assistance Call (804) 367-8037

City or County Code \_\_\_\_\_ For Period \_\_\_\_\_

City or County of Use or Consumption \_\_\_\_\_

00000000000000000000 1270888 000000

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

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, ZIP \_\_\_\_\_

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone Number \_\_\_\_\_

(a) Item and Tax Rate	(b) Cost Price	(c) Tax
1. State - Qualifying Food Use See Above		
2. State - General Use See Above		
3. Local Use (1%)		
4. Total Tax		
5. Penalty		
6. Interest		
7. Total Amount Due		

Do not write in the space at right.

# Form ST-7A

# Virginia Business Consumer's Use Tax Return Worksheet And Instructions

- Read instructions on reverse side before preparing this worksheet.
- Transfer lines indicated by the arrows to the corresponding line number on Form ST-7, Virginia Business Consumer's Use Tax Return.
- For assistance, call (804) 367-8037.

Dealer's Name \_\_\_\_\_ Acct. Number \_\_\_\_\_  
 Address \_\_\_\_\_ Filing Period \_\_\_\_\_

Name and Address of Seller	Description of Property Purchased	Date of Purchase	Cost Price of Property Purchased	
Total Food Purchases - Enter on Line 1, Column b below				
Total Other Purchases - Enter on Line 2, Column b below				
Total of All Purchases - Enter on Line 3 Column b below				

(a) Item	(b) Cost Price	(c) Tax
<b>1. State Qualifying Food Use Tax</b> Enter in Column (b) the total cost price of the purchases qualifying as eligible food sold for home consumption that is subject to the reduced use tax rate. Enter in Column (c) the tax computed by multiplying the amount in Line 1, Column (b) by: - For purchases made on or after July 1, 2005, the rate of <b>1.5% (.015)</b> - For purchases made on or prior to June 30, 2005, the rate of <b>3% (.03)</b> <b>Enter these amounts in the same columns on Form ST-7, Line 1.</b>		
<b>2. State General Use Tax</b> Enter in Column (b) the total cost price of the purchases other than eligible food subject to the general use tax rate. Enter in Column (c) the tax computed by multiplying the amount in Line 2, Column (b) by: - For purchases made on or after September 1, 2004, the rate of <b>4% (.04)</b> - For purchases made on or prior to August 31, 2004, the rate of <b>3.5% (.035)</b> <b>Enter these amounts in the same columns on Form ST-7, Line 2.</b>		
<b>3. Local Use Tax</b> Enter in Column (b) the total cost price of all purchases subject to the local use tax rate (Line 1, Column (b) plus Line 2, Column (b)). Enter in Column (c) the tax computed by multiplying the amount in Line 3, Column (b) by <b>1% (.01)</b> <b>Enter these amounts in the same columns on Form ST-7, Line 3.</b>		
<b>4. Total Tax</b> Enter the total tax due (Line 1, Column (c) plus Line 2, Column (c) plus Line 3, Column (c)). <b>Enter these amounts in the same columns on Form ST-7, Line 4.</b>		
<b>5. Penalty</b> See instructions. <b>Enter this amount on Form ST-7, Line 5.</b>		
<b>6. Interest</b> See instructions. <b>Enter this amount on Form ST-7, Line 6.</b>		
<b>7. Total Amount Due</b> Enter the total of Lines 4, 5 and 6 (Line 4, Column (c) plus Line 5, Column (c) plus Line 6, Column (c)). <b>Enter this amount on Form ST-7, Line 7.</b>		

**Do Not Mail This Worksheet, Retain For Your Records**