

# ST-6 Package

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Use for periods ending before July 1, 2013

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This package contains the following:

- ST-6 Virginia Direct Payment Permit Sales And Use Tax Return
- ST-6A Virginia Direct Payment Permit Sales And Use Tax Worksheet
- ST-6B Schedule Of Local Taxes

After you have completed the return (and sign it), the voucher and the schedule, mail them with your payment to:

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

The return and the voucher both must be returned, even if no tax is due.

**DO NOT send the Worksheet (ST-6A)** - maintain it as part of your records.

**Form ST-6 Virginia Direct Payment Permit Sales And Use Tax Return**



Do NOT staple. For assistance, call (804)367-8037.  
 Mail completed forms (the return, the voucher, Form ST-6B and payment) to:

**Virginia Department Of Taxation  
 Virginia Direct Payment Permit Sales And Use Tax  
 P.O. Box 26627  
 Richmond, VA 23261-6627**

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

Period \_\_\_\_\_

Due Date \_\_\_\_\_

Name \_\_\_\_\_

	Column A - Item		Column B - State	Column C - Local
1	<b>Cost of Tangible Personal Property</b> .....	1		
2	<b>Tax</b> <b>State - General Sales and Use</b> • For periods beginning on or after September 1, 2004, use <b>4%</b> (.04). • For periods ending on or prior to August 31, 2004, use <b>3.5%</b> (.035). <b>Local - General Sales and Use</b> • All filers use <b>1%</b> (.01). .....	2		
3	<b>Dealer's Discount - See instructions</b> .....	3		
4	<b>Net Tax Due</b> (Line 2 - Line 3).....	4		
5	<b>Penalty For Late Filing &amp; Payment - See instructions</b> .....	5		
6	<b>Interest For Late Filing &amp; Payment - See instructions</b> .....	6		
7	<b>Total Tax, Penalty and Interest</b> (Line 4 + Line 5 + Line 6).....	7		
8	<b>Total Amount Due</b> (Line 7, Col. B + Col. C) Also, enter this amount below on the voucher.....	8		

Check if paid by EFT.

**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.

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

Check if Out-of-Business and enter the termination/sold date \_\_\_\_\_

**Form ST-6V Virginia Direct Payment Permit Sales And Use Tax Voucher (Doc ID 136)**

Period \_\_\_\_\_ Due Date \_\_\_\_\_

00000000000000000000 1368888 000000

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

Name \_\_\_\_\_

Address \_\_\_\_\_

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

**Required:  
 Send the signed return (above) and  
 this voucher, even if no tax is due.**

**Total Amount Due  
 (Line 8 of above return.)**

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# Form ST-6A Virginia Direct Payment Permit Sales and Use Tax Return Worksheet

- Read the instructions before preparing this worksheet.
- Transfer lines indicated by the arrows to the corresponding line number on Form ST-6, Virginia Direct Payment Permit Sales and Use Tax Return.

A. Item	B. State		C. Local																										
1. <b>Gross Sales</b> - Enter the cost of tangible personal property subject to state and local sales and/or use tax, whether purchased in Virginia or outside Virginia. Enter on Form ST-6, Line 1. <span style="float: right;">1.</span>																													
2. <b>Tax</b> - Enter in Col. B the state tax computed by multiplying the amount from Line 1 by: For periods beginning on or after Sept. 1, 2004, the rate of 4% (.04). For periods ending on or prior to August 31, 2004, the rate of 3.5% (.035). Enter in Col. C the local tax computed by multiplying the amount from Line 1 by 1% (.01). Enter on Form ST-6, Line 2. <span style="float: right;">2.</span>																													
<b>Dealer's Discount Rate - Dealer's discount is allowable only when your return and payment are made on time.</b> See instructions. Enter the discount rate on Line 3a.  <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">Total Monthly Taxable Sales From All Locations</th> <th style="text-align: left;">Dealer's Discount Rate</th> <th></th> <th></th> </tr> <tr> <th style="text-align: left;">Is At Least</th> <th style="text-align: left;">But Less Than</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$62,501</td> <td style="text-align: center;">.012</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">\$62,501</td> <td style="text-align: center;">\$208,001</td> <td style="text-align: center;">.009</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">\$208,001</td> <td></td> <td style="text-align: center;">.006</td> <td style="text-align: center;">3a.</td> <td></td> </tr> </tbody> </table>	Total Monthly Taxable Sales From All Locations		Dealer's Discount Rate			Is At Least	But Less Than				\$0	\$62,501	.012			\$62,501	\$208,001	.009			\$208,001		.006	3a.					
Total Monthly Taxable Sales From All Locations		Dealer's Discount Rate																											
Is At Least	But Less Than																												
\$0	\$62,501	.012																											
\$62,501	\$208,001	.009																											
\$208,001		.006	3a.																										
3. <b>Dealer's Discount</b> - Multiply Line 2, Column B by Line 3a. Enter on Form ST-6, Line 3. <span style="float: right;">3.</span>																													
4. <b>Net Tax Due</b> - Line 2 less Line 3. Enter on Form ST-6, Line 4. <span style="float: right;">4.</span>																													
5. <b>Penalty for Late Filing and Payment.</b> Enter on Form ST-6, Line 5. <span style="float: right;">5.</span>																													
6. <b>Interest for Late Filing and Payment</b> [Enter on Form ST-6, Line 6] <span style="float: right;">6.</span>																													
7. <b>Total Tax, Penalty and Interest</b> - Add Lines 4, 5, and 6. Enter on Form ST-6, Line 7. <span style="float: right;">7.</span>																													
8. <b>Total Amount Due</b> - Line 7, Column B plus Line 7, Column C. Enter on Form ST-6, Line 8] <span style="float: right;">8.</span>																													

**Do NOT mail. Worksheet is for your records only.**

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## Virginia Direct Payment Permit Sales and Use Tax Return Worksheet Instructions

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**General:** A Direct Payment Permit is issued on the condition that the holder will file returns with the Department and allocate the local tax so that no county or city will lose any revenue because of the issuance of the permit. Form ST-6 is used to report and pay the tax. Form ST-6B is used to allocate the 1% local tax and must be filed with Form ST-6. The worksheet, Form ST-6A, should be kept with your tax records.

**Filing Procedure:** Mail Form St-6 with your payment to the **Department of Taxation, P.O. Box 26627, Richmond, Virginia 23261-6627**, or deliver to your local commissioner of the revenue or treasurer, as soon as possible after the close of the reporting period but not later than the 20th day of the following month. **A return must be filed for each reporting period even if no tax is due.**

Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

**Change of Ownership:** If there has been a change of ownership, do not use the return with the name and account number of the former owner. Send the return with notice of change to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**. You can register a new dealer and/or locations, by either completing a Form R-1, Business Registration Application, or electronically using iReg on the Department's web site, [www.tax.virginia.gov](http://www.tax.virginia.gov). The Form R-1 can be obtained from the Department's web site or by calling the Department's Forms Request Unit at (804) 440-2541.

**Change of Address/Out-of-Business:** If you change your business mailing address or discontinue your business, either send a completed Form R-3, Registration Change Request, or a letter to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**. The Form R-3 can be obtained from the Department's web site, [www.tax.virginia.gov](http://www.tax.virginia.gov), or by calling the Department's Forms Request Unit at (804) 440-2541.

**Questions:** If you have questions, please call (804) 367-8037 or write the **Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115**. Most Virginia tax forms can be obtained from the Department's web site, [www.tax.virginia.gov](http://www.tax.virginia.gov), or by calling the Department's Forms Request Unit at (804) 440-2541. Tenemos servicios disponible en Español.

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### Preparation of Direct Payment Sales & Use Tax Return

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Transfer the items indicated by the arrows on the worksheet to the corresponding line numbers on Form ST-6.

**Declaration and Signature:** Be sure to sign, date and enter your phone number in the space indicated on the back of the return.

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### Preparation of Direct Payment Sales & Use Tax Voucher

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Transfer the amount on Line 8 of the Direct Payment Sales & Use Tax Return, Total Amount Due, to the appropriate box on the Voucher located below the Return. Preparation of **Virginia Direct Payment Permit Sales And Use Tax Worksheet**

- Lines not specifically mentioned below are explained on the worksheet.
- Transfer the items indicated by the arrows on the worksheet to the corresponding line numbers on Form ST-6, Virginia Direct Payment Permit Sales And Use Return.
- Retain the worksheet as a part of your tax records; **DO NOT** file it with Form ST-6.

**Line 1 -** Enter the total cost price of tangible personal property purchased exclusive of Virginia sales or use tax either within or outside the state and used or consumed for a taxable purpose in Virginia during the period.

One-half the charge for maintenance contracts that provide for **both** parts and labor is exempt. On Item 1, along with other taxable purchases, enter 50% of the cost price of such contracts purchased during this period.

**Line 2 -** Enter on Line 2, Column B, the state tax computed on the amount on Line 1, Column B. Enter on Line 2, Column C, the local tax computed on the amount on Line 1, Column C.

**Line 3a -** The Dealer's discount rate is based on total monthly taxable sales from all locations. You cannot take the dealer's discount

unless you file the return and pay the tax by the due date. No dealer's discount is allowed on local tax. Determine your dealer's discount rate as follows:

- If you file only one return (including a consolidated return), find your taxable sales on Line 2, Column B. Use this number to determine your discount rate from the table on Line 3a, Column A.
- If you file more than one return, add the total monthly taxable sales from all locations. Use this number to determine your discount rate from the table on Line 3a, Column A.
- If you file quarterly, add the total quarterly taxable sales from all locations. Divide by three to find average monthly taxable sales. Use this number to determine your discount rate from the table on Line 3a, Column A.
- Enter your dealer's discount rate in Column B, Line 3a.

**Line 3 -** Enter the dealer's discount by multiplying the amount of state tax on Line 2, Column B, by the applicable discount rate determined in Line 3a.

**Line 5 -** Enter on Line 5 the penalty if you file the return and/or pay the tax after the due date. The penalty is 6% of the tax due on Line 4, Column B and Column C, for each month or fraction of a month that the tax is not paid, not to exceed 30%. In no case will the penalty be less than \$7.50 in Column B and \$2.50 in Column C even if no tax is due.

**Line 6 -** Enter on Line 6 interest if you file the return and/or pay the tax after the due date. Interest is computed on the tax due on Line 4, Column B and Column C, at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended plus 2%.

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### Virginia Schedule of Local Taxes Instructions

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1. Enter in the column headed "Tax" and on the same line with the name of the appropriate county or city, the total of the following items:
  - a. The local tax due on the cost price of all tangible personal property purchased tax exempt in the locality and used for a taxable purpose during the month. (A purchase made in Virginia is subject to the local tax in the county or city where the purchase was originally made.)
  - b. The local tax due on the cost price of all tangible personal property purchased exclusive of Virginia tax outside Virginia and used for a taxable purpose during the period. (A purchase made outside Virginia is subject to local tax in the county or city where the property is used.)

**NOTES:**

- If you are unable to assign a particular item of tangible personal property purchased outside Virginia to the specific county or city of use or consumption, enter the tax on such item on the line with the code number "00300" labeled "Unassigned".
  - Please note that five counties have the same name as a city - Bedford, Fairfax, Franklin, Richmond and Roanoke.
2. Enter in the "Total" line, the sum of the entries in all columns. This total must agree with the entry in Line 2, Column C, Form ST-6 (on page 3)

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### Preparation of Direct Payment Sales & Use Tax Return (ST-6)

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Transfer the items indicated by the arrows on the worksheet to the corresponding line numbers on Form ST-6.

**Declaration and Signature:** Be sure to sign, date and enter your phone number in the space indicated on the return.

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### Preparation of Direct Payment Sales & Use Tax Voucher (ST-6V)

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If paying by check, enter the total amount due from Line 8 on the Voucher, Form ST-6V, and enclose the voucher and your check with your return. If you are paying by EFT or the amount of tax due is equal to zero, detach the voucher at the dotted line. Do NOT send voucher to the Department

# Form ST-6B Virginia Schedule of Local Taxes

Do NOT staple.



Name \_\_\_\_\_

Address \_\_\_\_\_

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

Filing Period (Year/Month) \_\_\_\_\_

Counties		Counties		Cities	
Locality Name & Code	Tax	Locality Name & Code	Tax	Locality Name & Code	Tax
Accomack 51001		King And Queen 51097		Alexandria 51510	
Albemarle 51003		King William 51101		Bedford (City) 51515	
Alleghany 51005		Lancaster 51103		Bristol 51520	
Amelia 51007		Lee 51105		Buena Vista 51530	
Amherst 51009		Loudoun 51107		Charlottesville 51540	
Appomattox 51011		Louisa 51109		Chesapeake 51550	
Arlington 51013		Lunenburg 51111		Colonial Heights 51570	
Augusta 51015		Madison 51113		Covington 51580	
Bath 51017		Mathews 51115		Danville 51590	
Bedford (County) 51019		Mecklenburg 51117		Emporia 51595	
Bland 51021		Middlesex 51119		Fairfax (City) 51600	
Botetourt 51023		Montgomery 51121		Falls Church 51610	
Brunswick 51025		Nelson 51125		Franklin (City) 51620	
Buchanan 51027		New Kent 51127		Fredericksburg 51630	
Buckingham 51029		Northampton 51131		Galax 51640	
Campbell 51031		Northumberland 51133		Hampton 51650	
Caroline 51033		Nottoway 51135		Harrisonburg 51660	
Carroll 51035		Orange 51137		Hopewell 51670	
Charles City 51036		Page 51139		Lexington 51678	
Charlotte 51037		Patrick 51141		Lynchburg 51680	
Chesterfield 51041		Pittsylvania 51143		Manassas 51683	
Clarke 51043		Powhatan 51145		Manassas Park 51685	
Craig 51045		Prince Edward 51147		Martinsville 51690	
Culpeper 51047		Prince George 51149		Newport News 51700	
Cumberland 51049		Prince William 51153		Norfolk 51710	
Dickenson 51051		Pulaski 51155		Norton 51720	
Dinwiddie 51053		Rappahannock 51157		Petersburg 51730	
Essex 51057		Richmond (County) 51159		Poquoson 51735	
Fairfax (County) 51059		Roanoke (County) 51161		Portsmouth 51740	
Fauquier 51061		Rockbridge 51163		Radford 51750	
Floyd 51063		Rockingham 51165		Richmond (City) 51760	
Fluvanna 51065		Russell 51167		Roanoke (City) 51770	
Franklin (County) 51067		Scott 51169		Salem 51775	
Frederick 51069		Shenandoah 51171		Staunton 51790	
Giles 51071		Smyth 51173		Suffolk 51800	
Gloucester 51073		Southampton 51175		Virginia Beach 51810	
Goochland 51075		Spotsylvania 51177		Waynesboro 51820	
Grayson 51077		Stafford 51179		Williamsburg 51830	
Greene 51079		Surry 51181		Winchester 51840	
Greensville 51081		Sussex 51183			
Halifax 51083		Tazewell 51185			
Hanover 51085		Warren 51187			
Henrico 51087		Washington 51191			
Henry 51089		Westmoreland 51193		Unassigned 00300	
Highland 51091		Wise 51195			
Isle Of Wight 51093		Wythe 51197			
James City 51095		York 51199			
King George 51099					

Enter Total Local Taxes →