

**Form ST-8 \*\*\*\*\* TAXPAYER WORKING COPY/DO NOT FILE \*\*\*\*\***  
**Virginia Out-Of-State Dealer's Use Tax Return**



For Periods Beginning On and After July 1, 2013

- Return and payment are due on 20th of month following end of period.
- See ST-8A Worksheet for instructions

Name A Test Company	Account Number <b>12-</b>
Address 100 Main	Filing Period (Enter month or quarter and year) #####
City, State, ZIP Anywhere, WA 98070	Due Date (20th of month following end of period)

Mailing address: Virginia Department Of Taxation  
P.O. Box 26627  
Richmond, VA 23261-6627

OUT OF STATE DEALER'S USE TAX		A - SALES		B - AMOUNT DUE	
1	Gross Sales and/or Rentals	1	\$300.00		
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	\$300.00		
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 =	
6	State - General Sales and Use. Enter taxable sales in Column A. Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B.	6	\$300.00	x .043 =	\$12.90
7	State Tax. Add Lines 5, Column B and 6, Column B.	7			\$12.90
8	Dealer Discount. See ST-8A Worksheet.	8			
9	Net State Sales and Use Tax. Line 7 minus Line 8.	9			\$12.90
10	Additional State Sales and Use - Regional. See ST-8A Worksheet.				
10a	Northern Virginia. 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	\$300.00	x .007 =	\$2.10
10b	Hampton Roads. 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	\$0.00	x .007 =	\$0.00
11	Total State and Regional Tax. Add Lines 9, 10a, Column B and 10b, Column B.	11			\$15.00
12	Local Tax. Enter local taxable sales in Column A. Multiply Column A by the rate of 1.0% (.01). Enter result in Column B. See Worksheet ST-8A and complete Form ST-8B.	12		x .01 =	
13	Total State, Regional and Local Tax. Add Line 11 and Line 12, Column 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-8A Worksheet.	14			
15	Total Taxes and Fees. Add Line 13 and Line 14, Column B.	15			
16	Penalty. See ST-8A Worksheet.	16			
17	Interest. See ST-8A Worksheet.	17			
18	Total Amount Due. Add Lines 15, 16 and 17.	18			

**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  
ST-8 6205048 Rev. 03/13

Date

Phone Number

\*\*\*\*\* TAXPAYER WORKING COPY/DO NOT FILE \*\*\*\*\*