

University of Virginia Form ST-9A
Virginia Retail Sales and Use Tax
Worksheet and Instructions
For INTERNAL use only

Name

Account No.

Period

Print the completed form and fax it to Accounting Services, Attn: June Seay. Internal Fax Number: 3-8790
(External Fax Number: 434-243-8790)

* Departments must follow University policies and procedures governing the collection and remittance of Virginia sales tax.
 * This form has been modified for the internal processing use of the University of Virginia.

1. Gross Sales Enter total gross dollar amount of tangible personal property sold or leased and taxable services sold, whether for cash or on credit. Do not include cost price of tangible personal property recorded on Line 2. Do not include sales tax in the gross sales amount. Enter on Form ST-9, Line 1	1. <input type="text"/>
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 Personal Use Enter the cost price of tangible personal property purchased without payment of sales tax and withdrawn from inventory for use or consumption and/or cost price of tangible personal property purchased either in or outside this state for dealer's own use or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. Enter on Form ST-9, Line 2	2. <input type="text"/>
a. Subtotal Add Lines 1 and 2.	2a. <input type="text"/>
3. Exempt Sales and Other Deductions a. Enter the exempt sales amount. Exempt sales include, but are not limited to, sales for resale and numerous other types of sales, most of which require that an exemption certificate be obtained from the purchaser. An example of an exempt sale for which no exemption certificate is required is the sale of school supplies, clothing and footwear sold during the first weekend in August. (Attach a schedule to the worksheet.) b. Enter sales price of tangible personal property sold and returned by customers during this period 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 during this period. 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. (See 23 VAC 10-210-160 Bad Debts for details.) e. Enter any other deductions allowed by law. (Attach schedule to worksheet.) f. Subtotal. Add Lines 3a through 3e.	3a. <input type="text"/> 3b. <input type="text"/> 3c. <input type="text"/> 3d. <input type="text"/> 3e. <input type="text"/> 3f. <input type="text"/>
3. Enter lesser of Line 3f and Line 2a. Carry excess to next return. Enter on Form ST-9, Line 3	3. <input type="text"/>
4. Total Taxable State Sales and Use Line 2a minus Line 3. Enter on Form ST-9, Line 4	4. <input type="text"/>
5. State - Qualifying Food a. Enter 1.5% (.015). b. Enter portion of Line 4 amount attributable to eligible food sold for home consumption. Enter on Form ST-9, Line 5b c. Multiply Line 5a by Line 5b. Enter on Form ST-9, Line 5c	5a. <input type="text"/> 5b. <input type="text"/> 5c. <input type="text"/>
6. State - General a. Enter 4% (.04). b. Enter portion of Line 4 amount subject to general sales tax rate. (Line 4 less Line 5b). Enter on Form ST-9, Line 6b c. Multiply Line 6a by Line 6b. Enter on Form ST-9, Line 6c	6a. <input type="text"/> 6b. <input type="text"/> 6c. <input type="text"/>
7. Local a. Enter Local Sales and Use Tax rate of 1% (.01). b. Enter portion of Line 4 amount subject to local sales tax rate. Enter on Form ST-9, Line 7b c. Multiply Line 7a by Line 7b. Enter on Form ST-9, Line 7c	7a. .01 7b. <input type="text"/> 7c. <input type="text"/>

8.	Total State Tax Add Lines 5c and 6c. Do not include Line 7c.	Enter on Form ST-9, Line 8	8																					
9.	Dealer's Discount A dealer's discount may be taken only if the return and payment are submitted by the due date. Step 1 - Determine Monthly Taxable Sales and Dealer's Discount Rate(s) • Use taxable sales on Line 4 to determine the dealer's discount rate(s). • If you ? le more than one return, use the total of taxable sales from all locations. • If you ? le on a quarterly basis, divide the total quarterly taxable sales for all locations by 3.																							
	<table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">Monthly Taxable Sales</th> <th style="text-align: center;">Qualifying Food Tax Enter on Line 9b below.</th> <th style="text-align: center;">General Sales & Use Tax Enter on Line 9e below.</th> </tr> <tr> <th style="text-align: center;">(a) At Least</th> <th style="text-align: center;">(b) But Less Than</th> <th style="text-align: center;">(c)</th> <th style="text-align: center;">(d)</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;">.04</td> <td style="text-align: center;">.03</td> </tr> <tr> <td style="text-align: center;">\$62,501</td> <td style="text-align: center;">\$208,001</td> <td style="text-align: center;">.03</td> <td style="text-align: center;">.0225</td> </tr> <tr> <td style="text-align: center;">\$208,001</td> <td style="text-align: center;">And Up</td> <td style="text-align: center;">.02</td> <td style="text-align: center;">.015</td> </tr> </tbody> </table>	Monthly Taxable Sales		Qualifying Food Tax Enter on Line 9b below.	General Sales & Use Tax Enter on Line 9e below.	(a) At Least	(b) But Less Than	(c)	(d)	\$0	\$62,501	.04	.03	\$62,501	\$208,001	.03	.0225	\$208,001	And Up	.02	.015			
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\$0	\$62,501	.04	.03																					
\$62,501	\$208,001	.03	.0225																					
\$208,001	And Up	.02	.015																					
	Step 2 - Compute the Dealer's Discount Amount Qualifying Food Tax a. Enter the amount reported on Line 5c. 9a. <input style="width: 100px;" type="text"/> b. Enter the dealer's discount amount for Food Tax. See Column (c) above. 9b. <input style="width: 100px;" type="text"/> c. Multiply Line 9a by Line 9b. 9c. <input style="width: 100px;" type="text"/> General Sales And Use Tax d. Enter the amount reported on Line 6c. 9d. <input style="width: 100px;" type="text"/> e. Enter the dealer's discount rate for General Sales & Use Tax. See Column (d) above. 9e. <input style="width: 100px;" type="text"/> f. Multiply Line 9d by 9e. 9f. <input style="width: 100px;" type="text"/>																							
9.	Dealer's Discount Add Lines 9c and 9f. Enter 0 if return and payment are not submitted by the due date.	Enter on Form ST-9, Line 9	9.																					
10.	Net State Tax Due Line 8 minus Line 9	Enter on Form ST-9, Line 10	10.																					
11.	Total State And Local Tax Due Add Lines 7c and 10.	Enter on Form ST-9, Line 11	11.																					
12.	Penalty The late ? ling and payment penalty is 6% of Line 11 for each month or part of a month the tax is not paid, not to exceed 30%. The minimum payment is \$10.00, even if tax due is \$0. Enter on Form ST-9, Line 12	Enter on Form ST-9, Line 12	12.																					
13.	Interest For late ? ling and payment, interest is assessed on Line 11 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%. Enter on Form ST-9, Line 13	Enter on Form ST-9, Line 13	13.																					
14.	Total Amount Due Add Lines 11, 12 and 13.	Enter on Form ST-9, Line 14	14.																					

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**This form should only be used for University of Virginia purposes.
Do NOT mail. Fax the completed worksheet to Accounting Services as stated on page 1.**