



## Tips for Submitting Accelerated Sales Tax Payments

**Avoid the 6% Penalty!** Ensure your payment is received timely and posted to the correct account:

- Do Not combine your May 2010 sales tax payment with your June 2010 accelerated sales tax payment.
- Submit your payment electronically by June 30, 2010, using Electronic Funds Transfer (EFT)
- If submitting payment by paper check:
  - o use the voucher and return envelope provided in this mailer
  - o mail it separate from any other returns and payments
  - o make sure you mail it to P.O. Box 26179, Richmond, Virginia, 23260-6179
  - o make sure it is postmarked by June 25, 2010
  - o mailing payments by certified mail causes delays – please use First Class mail

**Electronic Funds Transfer** – Virginia TAX offers 3 methods to submit payments electronically.

**Business iFile** – Business iFile is a free, secure online filing and payment service offered by TAX at **www.tax.virginia.gov**. Visit our web site and sign-up today! When you log-in, you will be provided with instructions on making your accelerated sales tax payment – and you can schedule your payment in advance for June 30, 2010.

**Telephone/EFT Debit** – If you are already registered to use our Telephone Payment service, simply call-in and make your accelerated sales tax payment just as if you were submitting your regular monthly sales return payment. You must call in your payment by 3 pm on June 29, 2010, to ensure your payment is posted by June 30, 2010. Make sure you identify the payment as for the **period ending June 30, 2010**.

**EFT Credit** – If you are already registered to submit payments using EFT Credit, follow the same process you do now for submitting your regular monthly sales tax payment. Be sure to check your bank's schedule for payment processing to ensure your payment is received by June 30, 2010. Make sure you instruct your bank to identify the payment as for the period ending **June 30, 2010**.

**NOTE:** If you are currently designated as an EFT Mandatory taxpayer, you must submit your accelerated sales tax payment using EFT. If you are not sure whether your account has a mandatory EFT status, please contact TAX.

***Questions? Visit us at [www.tax.virginia.gov](http://www.tax.virginia.gov)  
Talk to us online using Live Chat or call 804-367-8037***

**Mail Payments to:  
Virginia Department of Taxation  
P.O. Box 26179  
Richmond, Virginia, 23260-6179**

**Make sure this address shows through  
the window of the envelope.**



**VIRGINIA DEPARTMENT OF TAXATION  
RETAIL SALES AND USE TAX  
PO BOX 26179  
RICHMOND VA 23260-6179**



**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

**Make sure this address shows through  
the window of the envelope.**



**VIRGINIA DEPARTMENT OF TAXATION  
RETAIL SALES AND USE TAX  
P.O. BOX 26179  
RICHMOND VA 23260-6179**

# Form ST-9AAP

## Virginia Retail Sales and Use Tax Worksheet and Instructions

Return and payment due on 20th of month following end of period.

Worksheet is for your records only.  
Do NOT mail.

File and pay your taxes over the Internet! It is fast, free and secure.  
Sign-up today . . . you're just a click away.

[www.tax.virginia.gov](http://www.tax.virginia.gov)



Complete this worksheet and transfer the lines indicated by the arrows to the corresponding line numbers on Virginia Retail Sales and Use Tax Return (ST-9AP).

<b>1. Gross Sales</b> 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. <b>Enter on Form ST-9AP, Line 1</b>	1.		◀
<b>2. Personal Use</b> 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. <b>Enter on Form ST-9AP, Line 2</b>	2.		◀
a. Subtotal Add Lines 1 and 2.	2a.		
<b>3. Exempt Sales and Other Deductions</b> 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).	3a.		
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.	3b.		
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.	3c.		
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).	3d.		
e. Enter any other deductions allowed by law (Attach schedule to worksheet).	3e.		
f. Subtotal. Add Lines 3a through 3e.	3f.		
<b>3. Enter lesser of Line 3f and Line 2a. Carry excess to next return. Enter on Form ST-9AP, Line 3</b>	3.		◀
<b>4. Total Taxable State Sales and Use</b> Line 2a minus Line 3. <b>Enter on Form ST-9AP, Line 4</b>	4.		◀
<b>5. State - Qualifying Food</b> a. Enter the Qualifying Food Tax rate of 1.5% (.015).	5a.		
b. Enter portion of Line 4 amount attributable to eligible food sold for home consumption. <b>Enter on Form ST-9AP, Line 5b</b>	5b.		◀
c. Multiply Line 5a by Line 5b. <b>Enter on Form ST-9AP, Line 5c</b>	5c.		◀
<b>6. State - General</b> a. Enter the General State Sales and Use Tax rate of 4% (.04).	6a.		
b. Enter portion of Line 4 amount subject to general sales tax rate (Line 4 less Line 5b). <b>Enter on Form ST-9AP, Line 6b</b>	6b.		◀
c. Multiply Line 6a by Line 6b. <b>Enter on Form ST-9AP, Line 6c</b>	6c.		◀
<b>7. Local</b> a. Enter Local Sales and Use Tax rate of 1% (.01).	7a.	<b>.01</b>	
b. Enter portion of Line 4 subject to local sales tax rate. <b>Enter on Form ST-9AP, Line 7b</b>	7b.		◀
c. Multiply Line 7a by Line 7b. <b>Enter on Form ST-9AP, Line 7c</b>	7c.		◀



8.	<b>Total State Tax</b> Add Lines 5c and 6c. <b>Do not include Line 7c.</b>	<b>Enter on Form ST-9AP, Line 8</b>	8																								
9.	<b>Dealer's Discount</b> <b>A dealer's discount may be taken only if the return and payment are submitted by the due date.</b>  <b>NEW</b> - Effective for periods beginning on or after June 1, 2010, the dealer's discount allowance has been modified. If you are subject to mandatory electronic funds transfer (EFT) payment requirements, no dealer's discount is allowed. For all other filers, the discount is reduced. The revised factors are shown in the table below. <b>Step 1</b> - Determine Monthly Taxable Sales and Dealer's Discount Rate(s) <ul style="list-style-type: none"> <li>• Use taxable sales on Line 4 to determine the dealer's discount rate(s).</li> <li>• If you file more than one return, use the total of taxable sales from all locations.</li> <li>• If you file on a quarterly basis, divide the taxable sales for all locations by 3.</li> </ul> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th colspan="2">Monthly Taxable Sales</th> <th>Food Tax</th> <th>General Sales &amp; Use Tax</th> </tr> <tr> <th colspan="2"></th> <th>Enter on Line 9b below.</th> <th>Enter on Line 9e below.</th> </tr> <tr> <th>(a) At Least</th> <th>(b) But Less Than</th> <th>(c)</th> <th>(d)</th> </tr> </thead> <tbody> <tr> <td>\$0</td> <td>\$62,501</td> <td>.016</td> <td>.012</td> </tr> <tr> <td>\$62,501</td> <td>\$208,001</td> <td>.012</td> <td>.009</td> </tr> <tr> <td>\$208,001</td> <td>And Up</td> <td>.008</td> <td>.006</td> </tr> </tbody> </table> <p><b>Step 2</b> - Compute the Dealer's Discount Amount</p> <p><b>Qualifying Food Tax</b></p> <p>a. Enter the amount reported on Line 5c. <span style="float: right;">9a. _____</span></p> <p>b. Enter the dealer's discount amount for Food Tax. See Column (c) above. <span style="float: right;">9b. _____</span></p> <p>c. Multiply Line 9a by Line 9b. <span style="float: right;">9c. _____</span></p> <p><b>General Sales And Use Tax</b></p> <p>d. Enter the amount reported on Line 6c. <span style="float: right;">9d. _____</span></p> <p>e. Enter the dealer's discount rate for General Sales &amp; Use Tax. See Column (d) above. <span style="float: right;">9e. _____</span></p> <p>f. Multiply Line 9d by 9e. <span style="float: right;">9f. _____</span></p>	Monthly Taxable Sales		Food Tax	General Sales & Use Tax			Enter on Line 9b below.	Enter on Line 9e below.	(a) At Least	(b) But Less Than	(c)	(d)	\$0	\$62,501	.016	.012	\$62,501	\$208,001	.012	.009	\$208,001	And Up	.008	.006	<b>Enter on Form ST-9AP, Line 9</b>	9.
Monthly Taxable Sales		Food Tax	General Sales & Use Tax																								
		Enter on Line 9b below.	Enter on Line 9e below.																								
(a) At Least	(b) But Less Than	(c)	(d)																								
\$0	\$62,501	.016	.012																								
\$62,501	\$208,001	.012	.009																								
\$208,001	And Up	.008	.006																								
10.	<b>Net State Tax Due</b> Line 8 minus Line 9	<b>Enter on Form ST-9AP, Line 10</b>	10.																								
11.	<b>Accelerated Payment Amount</b>	<b>Enter on Form ST-9AP, Line 11</b>	11																								
12.	<b>Total State And Local Tax Due</b> Line 7c plus Line 10, minus Line 11.	<b>Enter on Form ST-9AP, Line 12</b>	12.																								
13.	<b>Penalty</b> The late filing and payment penalty is 6% of Line 12 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. <b>Enter on Form ST-9AP, Line 13</b>	<b>Enter on Form ST-9AP, Line 13</b>	13.																								
14.	<b>Interest</b> For late filing and payment, interest is assessed on Line 12 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%. <b>Enter on Form ST-9AP, Line 14</b>	<b>Enter on Form ST-9AP, Line 14</b>	14.																								
15.	<b>Total Amount Due</b> Add Lines 12, 13 and 14.	<b>Enter on Form ST-9AP, Line 15</b>	15.																								

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

### Return and Payment Filing

- Make your check payable to the Department of Taxation.
- Mail Form ST-9AP with payment to:  
**Department of Taxation**  
**PO Box 26179**  
**Richmond, VA 23260-6179**

**File online at**  
**[www.tax.virginia.gov](http://www.tax.virginia.gov)**



### Customer Services

- For assistance,
- Call **(804) 367-8037**
  - Click on Live Chat at [www.tax.virginia.gov](http://www.tax.virginia.gov)
  - Write to:  
**Department of Taxation**  
**PO Box 1115**  
**Richmond, VA 23218-1115**
  - Tenemos servicios disponible en Español.
  - Obtain forms at [www.tax.virginia.gov](http://www.tax.virginia.gov), or call **(804) 440-2541**.