ST-6, Direct Pay Permit Sales and Use Tax Return

Form ST-6: What to Know Before Filing

A new sales tax form, the <u>ST-1</u>, is replacing multiple sales tax forms and schedules, including the ST-6, beginning with the April 2025 filing period.

- Monthly filers will need to use the ST-1 beginning with their April 2025 tax returns due May 20, 2025.
- Quarterly filers will need to use the ST-1 beginning with their tax returns due July 20, 2025.

Access the new Form ST-1 here.

Continue to use this Form ST-6 if you need to file for tax periods July 2023 through March 2025.

Account Registration

This change will not impact your account registration.

Electronic Filing Requirement

All ST-1 Filers must file and pay electronically using an <u>online business account</u>, <u>eForms</u>, or <u>Web Upload</u> unless a request for a temporary waiver is approved.

If you have an electronic filing waiver and file sales tax by paper, you will no longer fill out multiple schedules. The new ST-1 form consolidates those schedules into one table

Multiple Accounts

If you have more than one sales tax account, you will continue to file multiple returns. However, you will use the new ST-1 form regardless of the account type.

Form ST-6

Virginia Direct Payment Permit Sales and Use Tax Return



For Periods Beginning On and After July 1, 2023

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

Name	Account Number
	10-
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP Code	Due Date

DIRE	CT PAYMENT PERMIT SALES AND USE TAX		A-COST PRICE		B-AMOUNT DUE
1	RESERVED	1			
2	Tangible Personal Property Subject to State General Sales and Use Tax Rate. Enter cost of tangible personal property in Column A (See ST-6A Worksheet). Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B.	2		x .043 =	1
3	RESERVED			3	
4	Dealer Discount. See ST-6A Worksheet.			4	
5	Net State Sales and Use Tax. Line 2, Column B minus Line 4.			5	
6	Additional Regional State Sales Tax. See ST-6A Worksheet.		1		1
	 Northern Virginia. Enter the portion of Line 2, Column A attributable to Northern Virginia in Column A on this line. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B. Hampton Roads. Enter the portion of Line 2, Column A attributable to Hampton 	6a		x .007 =	
	Roads in Column A on this line. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B. Central Virginia. Enter the portion of Line 2. Column A attributable to Central	6b		x .007 =	
	Virginia in Column A on this line. Multiply Column A by the rate of 0.7% (.007) and enter result in Column B.	6c		x .007 =	1
	6d Historic Triangle. Enter the portion of Line 2, Column A attributable to the Historic Triangle in Column A on this line. All taxable sales reported here in Column A should also be included in the taxable sales reported in Column A of Line 6b. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B.	6d		x .01 =	
7	Total State and Regional Tax. Add Line 5; Line 6a, Column B; Line 6b, Column B; Line 6c, Column B; and Line 6d, Column B			7	
8	Local Sales and Use Tax. Enter cost of tangible personal property subject to Local Sales and Use Tax in Column A. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. See ST-6A Worksheet and complete Form ST-6B.	8		x .01 =	
3a	Additional Local Option Tax. Enter cost of tangible property subject to Additional Local Option Sales and Use Tax from Column F of Form ST-6S in Column A. Multiply Column A by 1.0% (.01) and enter the result in Column B.	8a		x .01 =	
9	Total State, Regional, Local, and Additional Local Tax. Add Lines 7, 8, and 8a in Column	В.		9	
0	Penalty. See ST-6A Worksheet.			10	1
1	Interest. See ST-6A Worksheet.			11	
12	Total Amount Due. Add Lines 9, 10, and 11. Also enter this amount on Form ST-6V.			12	

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

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-6 should not be filed unless previously authorized by the Tax Commissioner as set forth in *Va. Code* § 58.1-624.

Local and Regional Schedules. Use Forms ST-6B and ST-6R to allocate the 1% local tax, the 0.7% Northern Virginia, Hampton Roads, and Central Virginia state sales and use tax and the 1% Historic Triangle state sales and use tax. For the appropriate county or city, enter the total of the following items:

- A. The cost price and tax 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 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.

Additional Local Option Schedule. Use Form ST-6S for additional local option sales and use tax in the counties listed above in Line 8a.

Filing Procedure. Mail the forms 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.

Additional Local Option Tax New Locality Added Pittsylvania County

Effective July 1, 2023, Pittsylvania County has adopted an additional 1% local option sales and use tax. This tax is in addition to the one percent general local sales and use tax authorized under current law. The additional tax will not be levied on essential personal hygiene products or food purchased for human consumption that is taxed at a reduced rate. Refer to Form ST-6S to report taxable sales in participating localities. More information is available on the website at **www.tax.virginia.gov**.

Return and Payment Filing

- File and pay as soon as possible after the close of the reporting period but **not later than the 20th day of the following month**. You must file a return even if no tax is due.
- Make your check payable to the Virginia Department of Taxation.
- If completed, Forms ST-6V, ST-6R, ST-6B, and ST-6S must be filed with Form ST-6.
- After you have completed the return, the voucher and the schedule, mail them with your payment to:

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

Or deliver to your local Commissioner of the Revenue or Treasurer.

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

Customer Services

For assistance, call (804) 367-8037 or write to:

Virginia Department of Taxation P.O. Box 1115 Richmond, Virginia 23218-1115

- Please use our online services to report a change to your business or mailing address or if you discontinue business.
- Forms and instructions are available for download from the website, www.tax.virginia.gov, or by calling (804) 367-8037.
- Tenemos servicios disponible en Español.

Form ST-6V Virginia Direct Payment Permit Sales and Use Tax Voucher (Doc ID 136) Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627

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Period	Due Date
Account Number	
10-	
Name	
Address	
City, State, ZIP Code	
	Account Number 10- Name Address

If paying by check, enter the total amount due from Form ST-6 on the Form ST-6V, and enclose this voucher and your check with your return.

Total Amount Due from Form ST-6

Form ST-6B Virginia Schedule of Local Taxes



Name	
Address	Account Number
City, State, ZIP Code	Filing Period

Alleghany 51003 King William 51101 Bristol 51520 Alleghany 51005 Lancaster 51103 Buena Vista 51530 Annelia 51007 Lee 51105 Charlottesville 51540 Annelia 51009 Loudoun 51107 Cheaspeake 51560 Appomatrox 51011 Louisa 51109 Colonial Heights 51570 Charlottesville 51570 Charlottesville 51570 Charlottesville 51570 Charlottesville 51570 Charlottesville 51570 Cheaspeake 51560 Charlottesville 51570 Cheaspeake 51560 Charlottesville 51570 Cheaspeake 51560 Charlottesville 51570 Cheaspeake 51585 Cheaspeake 51019 Mecklenburg 51117 Fairfax (City) 51600 Cheaspeake 51019 Cheaspeake 51117 Fairfax (City) 51600 Cheaspeake 51602 Cheaspeake 51102 Cheaspeake	С	ounties		Co	ounties			Cities	
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Augusta	Appomattox	51 011		Louisa	51 109		Colonial Heights	51 570	
Bath	Arlington	51 013		Lunenburg	51 111		Covington	51 580	
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Henrico 51087 Washington 51191 Henry 51089 Westmoreland 51193 Highland 51091 Wise 51195	Halifax	1		Tazewell					
Henry 51089 Westmoreland 51193 Highland 51091 Wise 51195	Hanover	1							
Highland 51 091 Wise 51 195	Henrico	1		_					
	Henry	1							
Isle Of Wight 51093 Wythe 51197	Highland	1							
				Wythe					
James City 51 095 York 51 199	James City	51 095	i	York	51 199	1			
King George 51099	King George	51099					_		

Form ST-6R

Virginia Schedule of Regional State Sales and Use Tax



- For assistance, call (804) 367-8037.
- Complete this form if you file Form ST-6B and purchased or used taxable items in any of the Northern Virginia, Hampton Roads, Central Virginia, or Historic Triangle localities listed below.
- Transfer Cost Price amounts from the Form ST-6R to the corresponding Lines 6a, Column A; 6b, Column A; 6c, Column A; and 6d, Column A on the return. Transfer Total Tax amounts from the Form ST-6R to the corresponding Lines 6a, Column B; 6b, Column B; and 6d, Column B on the return.

Account Number Due D	Due Date

	Northern Virginia Region					
A	В	С	D			
Locality Name	Code	Cost Price Allocate Line 2, Column A of the return to each locality	Tax (0.7%)			
Alexandria City	51510					
Arlington County	51013					
Fairfax City	51600					
Fairfax County	51059					
Falls Church City	51610					
Loudoun County	51107					
Manassas City	51683					
Manassas Park City	51685					
Prince William County	51153					
Total Northern Virginia						
		Transfer this amount to Line 6a, Column A on the return.	Transfer this amount to Line 6a, Column B on the return.			

	Hamp	oton Roads Region	
A	В	С	D
Locality Name	Code	Cost Price Allocate Line 2, Column A of the return to each locality	Tax (0.7%)
Chesapeake City	51550		
Franklin City	51620		
Hampton City	51650		
Isle of Wight County	51093		
James City County	51095		
Newport News City	51700		
Norfolk City	51710		
Poquoson City	51735		
Portsmouth City	51740		
Southampton County	51175		
Suffolk City	51800		
Virginia Beach City	51810		
Williamsburg City	51830		
York County	51199		
Total Hampton Roads			
		Transfer this amount to Line 6b, Column A on the return.	Transfer this amount to Line 6b, Column B on the return.

Form ST-6R Page 2

Virginia Schedule of Regional State Sales and Use Tax



	Central Virginia Region					
A	В	C	D			
Locality Name	Code	Cost Price Allocate Line 2, Column A of the return to each locality	Tax (0.7%)			
Charles City County	51036					
Chesterfield County	51041					
Goochland County	51075					
Hanover County	51085					
Henrico County	51087	1	!			
New Kent County	51127					
Powhatan County	51145					
Richmond City	51760					
Total Central Virginia						
		Transfer this amount to Line 6c, Column A on the return	Transfer this amount to Line 6c, Column B on the return			

Historic Triangle Region						
A	В	С	D			
Locality Name	Code	Cost Price Allocate Line 2, Column A of the return to each locality.	Tax (1%)			
James City County	51095					
Williamsburg City	51830					
York County	51199					
Total Historic Triangle						
		Transfer this amount to Line 60 Column A on the return	Transfer this amount to Line 6d, Column B on the return.			

Important

All taxable purchases reported in Column C here should also be included in the cost price reported for the corresponding locality in Column C of the Hampton Roads section above.

Form ST-6S

Virginia Schedule of Additional Local Option Sales and Use Tax



Account Number	Due Date (20th of month following end of period)

A	В	С	D	E	F	
Locality Name	Code				Local Taxable Sales	
Charlotte County	51037				!	
Danville City	51590				i i	
Gloucester County	51073					
Halifax County	51083				i	
Henry County	51089				i	
Northampton County	51131					
Patrick County	51141					
Pittsylvania County	51143					
Total Local Option Tax	1					

Transfer amount above to Line 8a, Col. A on the return and worksheet.

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

Transfer lines from the worksheet to the corresponding line number on Form ST-6, Virginia Direct Payment Permit Sales and Use Tax Return.

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

Account Number	
10-	
Filing Period (Year/Month)	

	DIRECT PAYMENT PERMIT SALES AND USE TAX		A-COST PRICE		B-AMOU	NT DUE
1	RESERVED	1				
2	Tangible Personal Property Subject to State General Sales and Use Tax Rate. Enter in Column A 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. Include on this line 50% of the cost price of such contracts purchased during this period. Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B.	2		x .043 =		
_	DECEDIED.					

4 Dealer Discount. A dealer discount may be taken only if the return and payment are submitted by the due date. If your average monthly Retail Sales and Use Tax liability exceeds \$20,000, no dealer discount is allowed. All other dealers must use the dealer discount chart below to determine the dealer discount RATE. The tangible personal property on Line 2 is used to determine the RATE ONLY. The dealer discount is calculated by multiplying the state tax on Line 5, Column B by the dealer discount rate below.

Determine Monthly Taxable Sales and Dealer Discount Factor Use Cost of Tangible Personal Property Subject to State General Sales and Use Tax Rate on Line 2 to determine

- If you file more than one return, use the total of taxable purchases from all locations.
- If you file on a quarterly basis, divide the taxable purchases for all locations by 3.

Cost of Tangible	Dealer Discount Factor	
At Least	But Less Than	
\$0	\$62,501	.01116
\$62,501	\$208,001	.00837
\$208,001	And Up	.00558

Multiply Line 2, Column B by the appropriate factor above and enter here. 5 Net State Sales and Use Tax. Line 2, Column B minus Line 4.....

6 Additional Regional State Sales Tax. If you have taxable purchases in any locality in the Northern Virginia, Hampton Roads, Central Virginia, or the Historic Triangle Regions (see table below), complete Lines 6a, 6b, 6c, 6d and Form ST-6R.

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Northern Virginia Region		Hampton Roads Region		Central Virg	ginia Region	Historic Triangle Region	
Alexandria City Arlington County Fairfax City Fairfax County Falls Church City	Loudoun County Manassas City Manassas Park City Prince William County	Chesapeake City Franklin City Hampton City Isle of Wight County James City County Newport News City Norfolk City	Poquoson City Portsmouth City Southampton County Suffolk City Virginia Beach City Williamsburg City York County	Charles City County Chesterfield County Goochland County Hanover County	Henrico County New Kent County Powhatan County Richmond City	James City County Williamsburg City York County	
the Nor	rn Virginia. Enter in Co thern Virginia Region. I e result in Column B	Multiply Column A by	the rate of 0.7% (.00	07) and		x .007 =	; ; ; ;

Hampton Roads. Enter in Column A the portion of Line 2, Column A sourced to the Hampton Roads Region. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B.....

Central Virginia. Enter in Column A the portion of Line 2. Column A sourced to the Central Virginia Region. Multiply Column A by the rate of 0.7% (.007) and enter the result in Column B.

Historic Triangle. Enter in Column A the portion of Line 2, Column A sourced to the Historic Triangle Region. All taxable sales reported here in Column A should also be included in the taxable sales reported in Column A of Line 6b. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B.....

6a	x .007 =	
6b	x .007 =	
6c	x .007 =	
6d	x .01 =	

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the dealer discount factor.

7	Total State and Regional Tax. Add Line 5; Line 6a, Column B; Line 6b, Column B; Line 6c, Column B. Line 6d, Column B. Line 6d	Column B; and	7	
8	Local Sales and Use Tax. Enter cost of tangible personal property subject to Local Sales and Use Tax in Column A. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. Complete Form ST-6B.	8	x .01 =	
8a	Additional Local Option Tax. Enter cost of tangible personal property subject to Additional Local Option Tax in Column A. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B. Complete Form ST-6S.	За	x .01=	
9	Total Tax. Add Lines 7, 8, and 8a in Column B		9	
10	Penalty. Penalty is 6% of Line 9 for each month or part of a month the tax is not paid, not to exminimum payment is \$10.00, even if the tax due is \$0.		10	
11	Interest . Interest is assessed on Line 9 at the rate established in Section 6621 of the Interna 1954, as amended, plus 2%. For interest rates visit www.tax.virginia.gov		11	
12	Total Amount Due. Add Lines 9, 10 and 11.		12	

A-COST PRICE

B-AMOUNT DUE

Do not mail this worksheet. Keep for your records.