

ST-8, Out-of-State Dealer's Sales and Use Tax Return

Form ST-8: What to Know Before Filing

A new sales tax form, the [ST-1](#), is replacing multiple sales tax forms and schedules, including the ST-8, 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-8 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 [online business account](#), [eForms](#), or [Web Upload](#) 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-8 Virginia Out-Of-State Dealer's Sales and Use Tax Return

For Periods Beginning On and After July 1, 2023



All Form ST-8 filers are required to file and pay electronically at www.tax.virginia.gov. See ST-8A Worksheet for instructions.

Name	Account Number 12-
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP Code	Due Date (20th of month following end of period)

OUT-OF-STATE DEALER'S SALES AND USE TAX		A - SALES		B - AMOUNT DUE	
1	Gross Sales and/or Rentals	1			
2	Personal Use	2			
3	Miscellaneous Exempt State Sales and Other Deductions. Do not include Food and Essential Personal Hygiene Products. See instructions.	3			
4	Total Taxable Sales and Use. Line 1 plus Line 2 minus Line 3.	4			
5	Exempt State - Qualifying Food Sales and Use. Enter taxable sales in Column A.	5			
5a	Exempt State- Essential Personal Hygiene Products Sales and Use. Enter taxable sales in Column A.	5a			
6	State - General Sales and Use. Enter taxable sales in Column A (Line 4 minus Lines 5 and 5a, Column A). Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B.	6		x .043 =	
7	Enter amount from Line 6, Column B.			7	
8	Dealer Discount. See ST-8A Worksheet.			8	
9	Net State Sales and Use Tax. Line 7, Column B minus Line 8.			9	
10	Additional Regional State Sales and Use. See ST-8A Worksheet.				
10a	Northern Virginia Regional Transportation Sales Tax. 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		x .007 =	
10b	Hampton Roads Regional Transportation Sales Tax. 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		x .007 =	
10c	Central Virginia Regional Transportation Sales Tax. 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.	10c		x .007 =	
10d	Historic Triangle Regional Sales Tax. Enter the total taxable sales for this region in Column A. All taxable sales reported here in Column A should also be included in the taxable sales reported in Column A of Line 10b. Multiply Column A by the rate of 1.0% (.01) and enter the result in Column B.	10d		x .01 =	
11	Total State and Regional Tax. Add Lines 9; 10a, Column B; 10b, Column B; 10c, Column B; and 10d, Column B.			11	
12	Local Tax. Enter local taxable sales in Column A. Multiply Column A by 1.0% (.01). Enter result in Column B. See Worksheet ST-8A and complete Form ST-8B.	12		x .01 =	
12a	Additional Local Option Tax. Enter in Column A the portion of Line 6, Column A, sourced to localities from the ST-8A Worksheet, Line 12a. Multiply Column A by 1.0% (.01) and enter the result in Column B. See ST-8A Worksheet.	12a		x .01 =	
13	Total State, Regional, Local, and Additional Local Option Tax. Add Lines 11, 12, and 12a, 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		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

Date

Phone Number

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-8S to report taxable sales in participating localities. More information is available on the website at **www.tax.virginia.gov**.

Effective January 1, 2023, purchases of food for human consumption and essential personal hygiene products are exempt from state Retail Sales and Use Tax. Under prior law, food purchased for human consumption and essential personal hygiene products were subject to a reduced 1.5 percent state sales tax rate and 1% local sales tax rate for a total rate of 2.5%. Under the new law, food purchased for human consumption and essential personal hygiene products remain subject to the 1% local Retail Sales and Use Tax. The exempt state amount must be reported separately and deducted from gross sales and use amount on your return to compute the correct state sale and use tax amount. More information is available on the website **www.tax.virginia.gov**.

Retail sales and use tax (RSUT) is levied upon the total charge for room rentals, including any accommodations fees charged by accommodations intermediaries. "Accommodations" does not include rooms or space offered such as conference rooms, meeting space, or event space if the accommodations provider does not also offer rooms available for overnight sleeping.

New legislation, effective October 1, 2022, changes the process for the collection of RSUT and transient occupancy taxes for accommodations intermediaries and hotels. More information is available on the website at www.tax.virginia.gov.

Remote sellers and marketplace facilitators who sell or facilitate the sale of more than \$100,000 in annual gross revenue from retail sales into the Commonwealth ("gross revenue") or 200 or more annual transactions to Virginia customers must register for the collection of the tax.

All out-of-state dealer's use taxpayers are required to file their Out-Of-State Dealer's Use Tax returns and make all payments electronically. If you are unable to file and pay electronically you may request a waiver. You can obtain the waiver request form at **www.tax.virginia.gov** or by calling **(804) 367-8037**.

Department Of Taxation, P.O. Box 26627, Richmond, VA 23261-6627

Return and Payment Filing

- File and pay online unless you receive approval for a temporary hardship waiver. Obtain a waiver from the Department's website.
- Forms and instructions are available online for download.
- Return and payment are due on the 20th of month following end of period.
- Make your check payable to the Department of Taxation.
- Please use our online services to report a change to your business or mailing address or if you discontinue business.

Customer Services

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

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

- Tenemos servicios disponible en Español.

Virginia Schedule of Local Sales and Use Taxes



Name	Account Number 12-
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP Code	Due Date (20th of month following end of period)

- Complete this form and file it with Form ST-8 to compute taxable sales sourced to Virginia localities. Be sure to complete all columns. See the list of locality codes and Virginia cities and counties included in this form package.
- Information on certain geographic regions or localities with additional Retail Sales and Use Taxes is available on the website at **www.tax.virginia.gov**.
- To determine locality code based on delivery address visit **www.tax.virginia.gov/fips**.

[illegible]

Virginia Schedule of Local Sales and Use Taxes



Name	Account Number 12-
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP Code	Due Date (20th of month following end of period)

[illegible]

Virginia Schedule of Local Sales and Use Taxes



Name	Account Number 12-
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP Code	Due Date (20th of month following end of period)

[illegible]

Virginia Schedule of Local Sales and Use Taxes



Name	Account Number 12-
Address	Filing Period (Enter month or quarter and year)
City, State, ZIP Code	Due Date (20th of month following end of period)

[illegible]

Form ST-8R

Virginia Schedule of Regional State Sales
and Use Tax

Account Number

12-

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

Northern Virginia Region

A	B	C	D	E	F	G
Locality Name	Code	Gross Sales & Personal Use	Exempt Misc. State Sales & Other Deductions	Exempt Qualifying Food Sales & Use	Exempt Essential Personal Hygiene Sales & Use	Regional Taxable Sales (= C - D - E - F)
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 amount above to
Line 10a, Col. A, Form ST-8.

Hampton Roads Region

A	B	C	D	E	F	G
Locality Name	Code	Gross Sales & Personal Use	Exempt Misc. State Sales & Other Deductions	Exempt Qualifying Food Sales & Use	Exempt Essential Personal Hygiene Sales & Use	Regional Taxable Sales (= C - D - E - F)
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 amount above to
Line 10b, Col. A, Form ST-8.

Virginia Schedule of Regional State Sales
and Use Tax



Central Virginia Region						
A	B	C	D	E	F	G
Locality Name	Code	Gross Sales & Personal Use	Exempt Misc. State Sales & Other Deductions	Exempt Qualifying Food Sales & Use	Exempt Essential Personal Hygiene Sales & Use	Regional Taxable Sales (= C - D - E - F)
Charles City County	51036					
Chesterfield County	51041					
Goochland County	51075					
Hanover County	51085					
Henrico County	51087					
New Kent County	51127					
Powhatan County	51145					
City of Richmond	51760					
Total Central Virginia Region						

Transfer amount above to
Line 10c, Col. A, Form ST-8.

Historic Triangle Region - All taxable sales reported Region here in Column C should also be included in the taxable sales reported in Column C of Hampton Roads Region Table above.						
A	B	C	D	E	F	G
Locality Name	Code	Gross Sales & Personal Use	Exempt Misc. State Sales & Other Deductions	Exempt Qualifying Food Sales & Use	Exempt Essential Personal Hygiene Sales & Use	Regional Taxable Sales (= C - D - E - F)
James City County	51095					
Williamsburg City	51830					
York County	51199					
Total Historic Triangle						

Transfer amount above to
Line 10d, Col. A, Form ST-8

Form ST-8S

Virginia Schedule of Additional Local
Option Sales and Use Tax

Account Number

10-

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

Additional Local Option Sales and Use Tax

A	B	C	D	E	F
Locality Name	Code	Local Taxable Sales From ST-8B Column G	Exempt Qualifying Food Sales & Use	Exempt Essential Personal Hygiene Sales & Use	Local Taxable Sales (= C - D - E)
Charlotte County	51037				
Danville City	51590				
Gloucester County	51073				
Halifax County	51083				
Henry County	51089				
Northampton County	51131				
Patrick County	51141				
Pittsylvania County	51143				
Total Local Option Tax					

Transfer amount above to Line
12a, Col. A, Form ST-8 and
ST-8A Worksheet

ST-8A

Virginia Out-Of-State Dealer's Sales and Use Tax Worksheet

For your records. Do not mail.

Name	
Account Number 12-	
Filing Period (Enter month or quarter / year)	Due Date

For Periods Beginning On and After July 1, 2023

Complete Form ST-8B and file it with Form ST-8 to compute taxable sales sourced to Virginia localities. You must also file Form ST-8R if reporting sales sourced to any locality in the Northern Virginia, Hampton Roads, Central Virginia, or the Historic Triangle Regions. You must file Form ST-8S if you are reporting sales in localities which collect an additional 1% local option tax. Visit www.tax.virginia.gov/fips to determine locality based on delivery address.

OUT-OF-STATE DEALER'S SALES AND USE TAX

A-SALES

B-AMOUNT DUE

<p>1 Gross Sales and/or Rentals. Enter the total gross dollar amount of items of tangible personal property and/or taxable services sold or leased during the period, whether for cash or on credit, including any services that were a part of a sale, but excluding the cost price of tangible personal property defined on Line 2. Do not include sales tax in your gross sales figure.</p> <p>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.</p> <p>3 Miscellaneous Exempt State Sales and Other Deductions. Do not include Food and Essential Personal Hygiene Products. Enter the total of all exempt sales and other deductions (as defined below) that apply to the period covered by this return.</p> <p style="margin-left: 20px;">a Enter the exempt sales amount. Exempt sales include, but are not limited to, resale, sales in interstate commerce and other sales for which an exemption certificate was required; one-half the charge made for maintenance contracts that provide for both parts and labor; and, sales of fuels for domestic consumption. An example of an exempt sale for which no exemption certificate is required is the sale of qualifying items sold during the sales tax holiday. Attach a schedule to the worksheet</p> <p style="margin-left: 20px;">b Enter sales price of tangible personal property sold and returned by customers during this period that resulted in a refund to the customer or a credit to the customer's account provided such sales are included on Line 1 and not deducted on Line 3a.</p> <p style="margin-left: 20px;">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 after you have paid the state and local tax on such items. 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.</p> <p style="margin-left: 20px;">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.</p> <p style="margin-left: 20px;">e Enter any other deductions allowed by law. Attach a list to this worksheet.</p> <p style="margin-left: 20px;">f Subtotal. Add Lines 3a through 3e.</p> <p>4 Total Taxable Sales and Use. Line 1 plus Line 2 minus Line 3f.</p> <p>5 Exempt State - Qualifying Food Sales and Use. Enter qualifying taxable food sales in Column A.</p> <p>5a Exempt State - Essential Personal Hygiene Products. Enter qualifying taxable personal hygiene products sales in Column A.</p> <p>6 State - General Sales and Use. Enter taxable sales in Column A (Line 4 minus Lines 5 and 5a, Column A). Multiply Column A by the rate of 4.3% (.043) and enter the result in Column B.</p> <p>7 Enter amount from Line 6, Column B.</p> <p>8 Dealer Discount. A dealer discount may be taken only if the return and payment are submitted by the due date. Any dealer whose average monthly sales tax liability exceeds \$20,000 is not eligible for the discount. All other dealers must use the dealer discount chart below to determine the dealer discount RATE. The dealer discount is calculated by multiplying the state tax on Line 6, Column B by the dealer discount rate following Step 2 below.</p>	<p>1 _____</p> <p>2 _____</p> <p>3a _____</p> <p>3b _____</p> <p>3c _____</p> <p>3d _____</p> <p>3e _____</p> <p>3f _____</p> <p>4 _____</p> <p>5 _____</p> <p>5a _____</p> <p>6 _____</p> <p>7 _____</p>	<p>x .043 = _____</p> <p>7 _____</p>
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Step 1 - Determine Monthly Taxable Sales and Dealer Discount Rate(s)

- Use taxable sales on Line 6, Column A to determine the dealer discount rate(s).
- If you file more than one return, use the total of taxable sales from all locations.
- If you file on a quarterly basis, divide the taxable sales for all locations by 3 to determine monthly taxable sales.

Monthly Taxable Sales		General Sales & Use Tax Enter on Line 8h below.
(a) At Least	(b) But Less Than	(c)
\$0	\$62,501	.01116
\$62,501	\$208,001	.00837
\$208,001	And Up	.00558

Step 2 - Compute the Dealer Discount Amount**General Sales And Use Tax**

a Enter the tax amount reported on Line 6, Column B. 8a. _____

b Enter the dealer discount factor for General Sales &
Use Tax. See Column (c) above. 8b. _____8 **Total Dealer Discount.** Multiply Line 8a by 8b.

8

9 **Net State Sales and Use Tax.** Line 7, Column B minus Line 8.

9

- 10 **Additional Regional State Sales Tax.** If you have sales sourced to any locality in the Northern Virginia, Hampton Roads, Central Virginia, or Historic Triangle Regions (see table below), complete Form ST-8R. Report total sales by region on Lines 10a, 10b, 10c, and 10d of the worksheet below and Form ST-8.

Northern Virginia Region		Hampton Roads Region		Central Virginia Region		Historic Triangle Region
Alexandria City	Loudoun County	Chesapeake City	Poquoson City	Charles City County	Henrico County	James City County
Arlington County	Manassas City	Franklin City	Portsmouth City	Chesterfield County	New Kent County	York County
Fairfax City	Manassas Park City	Hampton City	Southampton County	Goochland County	Powhatan County	Williamsburg City
Fairfax County	Prince William County	Isle of Wight County	Suffolk City	Hanover County	Richmond City	
Falls Church City		James City County	Virginia Beach City			
		Newport News City	Williamsburg City			
		Norfolk City	York County			

10a **Northern Virginia.** Enter in Column A the portion of Line 6, Column A sourced to the Northern Virginia Region. Multiply Column A by the rate of **0.7%** (.007) and enter the result in Column B.

10a

x .007 =

10b **Hampton Roads.** Enter in Column A the portion of Line 6, 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.

10b

x .007 =

10c **Central Virginia.** Enter in Column A the portion of Line 6, 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.

10c

x .007 =

10d **Historic Triangle.** Enter in Column A the portion of Line 6, Column A sourced to the Historic Triangle. All taxable sales reported here in Column A should also be included in the taxable sales reported in Column A of Line 10b. Multiply Column A by the rate of **1.0%** (.01) and enter the result in Column B.

10d

x .01 =

11 **Total State and Regional Tax.** Add Line 9; Line 10a, Column B;

Line 10b, Column B; Line 10c, Column B; and Line 10d, Column B.

11

- 12 **Local Tax.** Enter local taxable sales from Line 4 in Column A. Multiply Column A by **1.0%** (.01) and enter the result in Column B. Generally, the amount entered in Column A is the same as the taxable state sales and use amount. However, if you reported sales of fuels for domestic consumption as an exempt sale, you may be required to enter a different amount. Sales of fuels for domestic consumption are not subject to state tax but are subject to local tax unless the locality has specifically exempted these fuels. If the locality has not specifically exempted these fuel sales, the amount you enter on Line 12, Column A, must equal the total of your sales of fuels for domestic consumption plus the amount on Line 4. Complete Form ST-8B to report sales sourced to Virginia localities

12

x .01 =

- 12a **Additional Local Option Tax.** Enter taxable sales from Form ST-8S, Column F in Column A. Multiply Column A by **1.0%** (.01) and enter the result in Column B. Generally, the amount entered in Column A is the same as the taxable state sales and use amount. However, if you reported sales of fuels for domestic consumption as an exempt sale, you may be required to enter a different amount. Sales of fuels for domestic consumption are not subject to state tax but are subject to local tax unless the locality has specifically exempted these fuels. If the locality has not specifically exempted these fuel sales, the amount you enter on Line 12a, Column A, must equal the total of your sales of fuels for domestic consumption plus the amount on Line 4 less Lines 5 and 5a.

12a

x .01 =

A-SALES

B-AMOUNT DUE

13 **Total State, Regional Local, and Additional Local Option Tax.** Add Lines 11, 12, and 12a, Column B

13 _____

14 **Prepaid Wireless Fee.**

a. Enter the number of items sold. Each separate retail purchase of a prepaid service is considered an item.

Enter here and on Form ST-8, Line 14, Column A 14a. _____

b. Fee - Multiply line 14a by \$0.63. 14b. _____

c. Dealer Discount - Multiply Line 14b by 5.0% (0.05)

Allowed if filed and paid timely. If paid late enter 0. 14c. _____

Net Prepaid Wireless Fee. Line 14b minus Line 14c. Enter result on Form ST-8, Line 14, Column B.....

14 _____

15 **Total Taxes and Fees.** Add Lines 13 and 14, Column B

15 _____

16 **Penalty For Late Filing & Payment.** Penalty for late filing and payment of Sales and Use Tax - 6% of Line 15 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

16 _____

17 **Interest.** Interest is assessed on Line 15 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%. For interest rates visit **www.tax.virginia.gov**.....

17 _____

18 **Total Amount Due.** Add Lines 15, 16 and 17.

18 _____

List of All Virginia Counties and Cities and Locality Code Numbers

* Please note that four counties have the same name as a city - Fairfax, Franklin, Richmond and Roanoke.

Counties

Accomack	51001	Franklin County*	51067	Nottoway	51135
Albemarle	51003	Frederick	51069	Orange	51137
Alleghany	51005	Giles	51071	Page	51139
Amelia	51007	Gloucester	51073	Patrick	51141
Amherst	51009	Goochland	51075	Pittsylvania	51143
Appomattox	51011	Grayson	51077	Powhatan	51145
Arlington	51013	Greene	51079	Prince Edward	51147
Augusta	51015	Greensville	51081	Prince George	51149
Bath	51017	Halifax	51083	Prince William	51153
Bedford	51019	Hanover	51085	Pulaski	51155
Bland	51021	Henrico	51087	Rappahannock	51157
Botetourt	51023	Henry	51089	Richmond County*	51159
Brunswick	51025	Highland	51091	Roanoke County*	51161
Buchanan	51027	Isle Of Wight	51093	Rockbridge	51163
Buckingham	51029	James City	51095	Rockingham	51165
Campbell	51031	King And Queen	51097	Russell	51167
Caroline	51033	King George	51099	Scott	51169
Carroll	51035	King William	51101	Shenandoah	51171
Charles City	51036	Lancaster	51103	Smyth	51173
Charlotte	51037	Lee	51105	Southampton	51175
Chesterfield	51041	Loudoun	51107	Spotsylvania	51177
Clarke	51043	Louisa	51109	Stafford	51179
Craig	51045	Lunenburg	51111	Surry	51181
Culpeper	51047	Madison	51113	Sussex	51183
Cumberland	51049	Mathews	51115	Tazewell	51185
Dickenson	51051	Mecklenburg	51117	Warren	51187
Dinwiddie	51053	Middlesex	51119	Washington	51191
Essex	51057	Montgomery	51121	Westmoreland	51193
Fairfax County*	51059	Nelson	51125	Wise	51195
Fauquier	51061	New Kent	51127	Wythe	51197
Floyd	51063	Northampton	51131	York	51199
Fluvanna	51065	Northumberland	51133		

Cities

Alexandria	51510	Galax	51640	Poquoson	51735
Bristol	51520	Hampton	51650	Portsmouth	51740
Buena Vista	51530	Harrisonburg	51660	Radford	51750
Charlottesville	51540	Hopewell	51670	Richmond City*	51760
Chesapeake	51550	Lexington	51678	Roanoke City*	51770
Colonial Heights	51570	Lynchburg	51680	Salem	51775
Covington	51580	Manassas	51683	Staunton	51790
Danville	51590	Manassas Park	51685	Suffolk	51800
Emporia	51595	Martinsville	51690	Virginia Beach	51810
Fairfax City*	51600	Newport News	51700	Waynesboro	51820
Falls Church	51610	Norfolk	51710	Williamsburg	51830
Franklin City*	51620	Norton	51720	Winchester	51840
Fredericksburg	51630	Petersburg	51730		