

EXHIBITORS IN VIRGINIA CRAFT SHOWS

We have been contacted by Lisa Chisholm, field agent for the Virginia Department of Taxation, regarding the Sales Tax that is to be charged by all exhibitors. She stated she had several calls from exhibitors and customers regarding this issue. Below is exactly what is required by the VA Department of Taxation:

- ALL exhibitors MUST remit the ST-50 tax form
- No matter what state you are from and no matter what you do in another state, ALL exhibitors MUST collect Sales Tax for the state of Virginia.
- The Sales Tax rate is 5%. This is for ALL sales, including clothing, prepared foods, etc. NO EXCEPTIONS!
- If you have an unprepared grocery-type item such as pre-packaged unprepared dry food mixes then the Sales Tax rate is 1.5%. NO EXCEPTIONS!
- No matter what the item is, their MUST BE a Sales Tax applied.
- The ST-50 Sales Tax Form is good for Berryville, Winchester and Leesburg, Virginia as stated by Lisa Chisholm.

We do not want our exhibitors to become a problem for the state of Virginia Taxation Department so we are including this letter to all our exhibitors who participate in a Virginia craft show with Handcraft Unlimited.

If you have any questions regarding this requirement, please contact Lisa Chisholm at 540-877-1527. This is through the state of Virginia not Handcraft Unlimited.



COMMONWEALTH OF VIRGINIA
Department of Taxation

ST-50 TEMPORARY SALES TAX CERTIFICATE / RETURN

THIS FORM APPLIES TO ALL VENDORS AND MUST BE COMPLETED EVEN IF NO TAX IS DUE

The Virginia Sales and Use Tax Act requires the collection of 5.0% TAX on all retail sales made in the Commonwealth of Virginia except those exempt by law. (§ 58.1-603, 604). If you are permanently registered, you are only required to provide us with the registration number you will be reporting the sales under _____.

Temporary Sales Tax Returns are due and payable on or before the 20th of the month following the show / event.

Please make checks payable to the VIRGINIA DEPARTMENT OF TAXATION. Do Not Send Cash. The tax payment should be mailed to the District Office listed below.

Income realized from sales made in Virginia by residents or nonresidents, may be subject to Virginia Income Tax.

If you have any questions or need additional information, please contact the District Office listed below.

DISTRICT OFFICE: VALLEY DISTRICT OFFICE, VIRGINIA DEPARTMENT OF TAXATION
ADDRESS: P.O. Box 241, Stephens City, Virginia 22655-0241
CONTACT: Lisa M. Chisholm TELEPHONE: (540) 877-1527

VENDOR NAME: TRADING AS:
SOCIAL SECURITY #: TELEPHONE:
SHOW NAME: DATE(S) OF SHOW:
SHOW LOCATION: CITY:

MAKE CHECK OR MONEY ORDER FOR THE AMOUNT IN ITEM 10 PAYABLE TO THE VA DEPARTMENT OF TAXATION AND MAIL WITH THE RETURN TO THE ADDRESS ABOVE.

FILE BY: ACCOUNT ID:

THIS RETURN COVERS PERIOD OF: TO:

CITY OR COUNTY OF SALES:

NAME AND ADDRESS OF TEMPORARY CERTIFICATE HOLDER:

I declare that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge is a true, correct and complete return.

SIGNATURE:

DATE:

PHONE:

Table with 10 rows for sales and tax calculations, and 3 rows for penalties and interest. Columns include item number, description, taxable amount, and tax.