

# Virginia Communications Use Tax Return (CT-7), Worksheet and Instructions

**General:** Effective January 1, 2007, the Communications Sales and Use Tax ("Communications Sales Tax") is imposed on the sales price of communications services at the rate of 5%. A communications service is any electronic transmission of voice, data, audio, video or other information by or through any electronic, radio, satellite, cable, optical, microwave or other medium or method regardless of the protocol used for the transmission or conveyance.

The use tax applies to the use or consumption of communication services in Virginia when the Virginia communication sales or use tax was not paid at the time of purchase.

**Filing:** A Communications Use Tax Return, Form CT-7, must be filed on or before the 20th day of the month following the period in which the use tax liability was incurred.

Returns are not required to be filed for periods in which no use tax is due.

Mail Form CT-7 with your payment to the **Department of Taxation, P.O. Box 26627, Richmond, Virginia 23261-6627** as soon as possible after the close of the reporting period but not later than the 20th day of the following month. Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

**Questions:** For further information on Communications Taxes, you may review the Communications Taxes Guidelines and Rules at [www.tax.virginia.gov](http://www.tax.virginia.gov), contact our Customer Service Section at **(804) 367-8037**, or write to the **Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115**.

<b>Communications Use Tax Return Worksheet</b> Worksheet is for your records only. Do NOT mail. Transfer amounts to the corresponding line number on Form CT-7, Communications Use Tax Return.		
<b>1. Taxable Communications Services Purchases</b>		
a. Landline Telephone Service		
b. Wireless Telephone Service		
c. Cable Television Service		
d. Satellite Television Service		
e. Satellite Radio Service		
f. Other Communications Services		
<b>2. Total Taxable Communications Services Purchases</b> (Total of Lines 1a through 1f.)		
<b>3. Communications Use Tax - 5%</b> (Multiply Line 2 by .05)		
<b>4. Communications Use Tax Penalty for Late Filing</b> The late filing penalty is 6% of the tax due on Line 3 for each month or part of a month the return is filed late. The minimum late filing penalty is \$10.00 and the maximum is 30% of the tax due. Additional penalties may apply if the tax due is not paid at the time of filing.		
<b>5. Communications Use Tax Interest for Late Filing</b> For late filing and payment, interest is assessed on Line 3 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%.		
<b>6. Total Communications Use Tax Amount Due</b> (Add Lines 3 through 5.)		

**Detach at dotted line below. DO NOT SEND ENTIRE PAGE.**

## Form CT-7 Virginia Communications Use Tax Return

(Doc ID 277)

• For assistance, call (804) 367-8037.

Period	Due Date
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Virginia Account Number		
Name		
Address		
City	State	Zip
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

<b>1 Taxable Communications Services Purchases</b>		
a Landline Telephone Service		
b Wireless Telephone Service		
c Cable Television Service		
d Satellite Television Service		
e Satellite Radio Service		
f Other Communications Services		
<b>2 Total Taxable Communications Services Purchases</b> (Total of Lines 1a through 1f.)		
<b>3 Communications Use Tax - 5%</b> (Multiply Line 2 by .05)		
<b>4 Communications Use Tax Penalty for Late Filing</b>		
<b>5 Communications Use Tax Interest for Late Filing</b>		
<b>6 Total Communications Use Tax Amount Due</b> (Add Lines 3 through 5.)		