



**Work Sheet for Computing Virginia Consumer's Use Tax for Individuals (CU-7)**

- **Keep this with your other important tax records.**
- Use a separate sheet, if needed.
- If your receipt shows a "handling" charge or "shipping and handling" charge *but does not separately state the amount for shipping*, include this charge in the cost price. If your receipt shows a separate shipping or delivery charge, do not include this charge in the cost price.
- This tax is 5% of what you paid for the item ("cost price") except for food purchased for home consumption.
- The rate for food purchased for home consumption is 2.5%.

Tax Year: From \_\_\_\_\_, \_\_\_\_\_ to \_\_\_\_\_, \_\_\_\_\_

<b>Non-Food Items</b>	<b>Date of Purchase</b>	<b>Cost Price</b>	
A. _____	_____	_____	
B. _____	_____	_____	
C. _____	_____	_____	
D. Total Cost of Non-Food Items Purchased		_____	Enter on Line 1a, Form CU-7.
E. Tax on Non-Food Items Purchased (Line D times .05)		_____	Enter on Line 2a, Form CU-7.

<b>Food Items Purchased</b>	<b>Date of Purchase</b>	<b>Cost Price</b>	
F. _____	_____	_____	
G. _____	_____	_____	
H. _____	_____	_____	
I. Total Cost of Food Items Purchased		_____	Enter on Line 1b, Form CU-7.
J. Tax on Food Items Purchased (Line I times .025)		_____	Enter on Line 2b, Form CU-7.