



West Virginia State Tax Department

Org. 12/2014

2015 TAX CALENDAR

Due Date	Form	Form Title	Comments
JANUARY			
10	WV/BRW-01	Brewer/Importer/Manufacturer Beer Barrel Tax Return	Monthly
15	IT-140ES	Personal Income Tax Estimated Tax payment	4th quarter (annual estimate for farmers)
	WV/IT-101V	Employer's West Virginia Income Tax Withheld	Monthly
	WV/SWA-2	Solid Waste Return	Monthly
	WV/TPT-709	Tobacco Products Tax Report	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/WNE-01	Wine Suppliers Report	Monthly
	WV/WNE-02	Direct Shippers Report of Wine Shipped into West Virginia	Monthly
20	WV/BOT-300G	Business & Occupation Tax for Gas Storage	Monthly
	WV/CST-200CU	Sales and Use Tax Return	Monthly, 4 th quarter & annual
	WV/CST-270	Liquor/Wine Distribution Return	Monthly & 4 th quarter
	WV/FBH-100	Factory-Built Homes Fee	Monthly, 4 th quarter & annual
	WV/SDET-1	Special District Excise Tax Return	Monthly, 4 th quarter & annual
31	WV/BOT-301	Annual Business & Occupation Tax Return for Utilities	Annual (calendar year filers)
	WV/BOT-301E	Annual Business & Occupation Tax Return for Electric Power	Annual (calendar year filers)
	WV/CSR-1	Coal Mining Assessment and Special 2 cent per ton Tax	Monthly
	WV/HCP-3A	Broad Based Health Care Related Taxes	Annual (calendar year filers)
	WV/IT-101A	Employer's Annual Return of Income Tax Withheld	Annual
	WV/IFTA-13	International Fuel Tax Agreement (IFTA) Quarterly Report	4 th quarter
	WV/IT-101Q	Employer's Quarterly Return of Income Tax Withheld	4 th quarter
	WV/MFT-USE	Motor Carrier Report	4 th quarter & annual
	WV/SEV-401C	Annual Coal Severance Tax Return	Annual (calendar year filers)
	WV/SEV-401H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Annual (calendar year filers)
	WV/SEV-401V	Additional Tax on Severance of Natural Resources Coal and Timber Only	Annual (calendar year filers)
	WV/SEV-401W	Waste Coal Severance	Annual (calendar year filers)
	WV/SEV-401	Severance Tax Return	Annual (calendar year filers)
		Motor Fuel Excise Tax Returns	Monthly
FEBRUARY			
10	WV/BRW-01	Brewer/Importer Manufacturer Beer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Taxes	Monthly estimate
	WV/IT-101V	Employer's West Virginia Income Tax Withheld	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/SWA-2	Solid Waste Return	Monthly
	WV/TPT-709	Tobacco Products Tax Report	Monthly
	WV/WNE-01	Wine Suppliers Report	Monthly
	WV/WNE-02	Direct Shippers Report of Wine Shipped into West Virginia	Monthly
20	WV/BOT-300G	Business & Occupation Tax for Gas Storage	Monthly
	WV/CST-200CU	Sales and Use Tax Return	Monthly
	WV/CST-270	Liquor/Wine Distribution Return	Monthly
	WV/FBH-100	Factory-Built Homes Fee	Monthly
	WV/SDET-1	Special District Excise Tax Return	Monthly
28	WV/IT-103	Annual Reconciliation of WV Income Tax Withheld	Annual
	WV/BOT-300	Business & Occupation Tax Estimate for Public Service or Utility Business	Monthly estimate
	WV/BOT300E	Business & Occupation Tax Estimate For Electric Power	Monthly estimate
	WV/CSR-1	Coal Mining Assessment and Special 2 cent per ton Tax	Monthly
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400C	Coal Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly

NOTE: If the due date falls on Saturday, Sunday, or a legal holiday, the return or voucher may be filed on the first business day thereafter.

Due Date	Form	Form Title	Comments
MARCH			
10	WV/BRW-01	Brewer/Importer/Manufacturer Beer Barrel Tax Return	Monthly
15	WV/CNF-120	Corporation Net Income/Business Franchise Tax Return	Annual (Corporation calendar year filers)
	WV/HCP-3E	Broad Based Health Care Related Taxes	Monthly estimate
	WV/IT-101V	Employer's West Virginia Income Tax Withheld	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/SPF-100	Income/Business Franchise Tax Return	Annual (S Corporation calendar year filers)
	WV/SWA-2	Solid Waste Return	Monthly
	WV/TPT-709	Tobacco Products Tax Report	Monthly
	WV/WNE-01	Wine Suppliers Report	Monthly
	WV/WNE-02	Direct Shippers Report of Wine Shipped into West Virginia	Monthly
20	WV/BOT-300G	Business & Occupation Tax for Gas Storage	Monthly
	WV/CST-200CU	Sales and Use Tax Return	Monthly
	WV/CST-270	Liquor/Wine Distribution Return	Monthly
	WV/FBH-100	Factory-Built Homes Fee	Monthly
	WV/SDET1	Special District Excise Tax Return	Monthly
31	WV/BOT-300	Business & Occupation Tax Estimate Public Service or Utility Businsss	Monthly estimate
	WV/BOT-300E	Business & Occupation Tax Estimate for Electric Power	Monthly estimate
	WV/CSR-1	Coal Mining Assessment and Special 2 Cent per ton Tax	Monthly
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400C	Coal Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly
APRIL			
1	WV/SEV-401V	Additional Tax on the Severance of Natural Resources Gas Only	Annual (calender year filers)
10	WV/BRW-01	Brewer/Importer/Manufacturer Beer Barrel Tax Return	Monthly
15	WV/CNF-120ES	Estimated Corporate Income/Business Franchise Tax Return	1 st quarter estimate (calendar year end)
	WV/HCP-3E	Broad Based Health Care Related Taxes	Monthly estimate
	WV/IT-101V	Employer's West Virginia Income Tax Withheld	Monthly
	WV/SPF-100ES	Estimated Income/Business Franchise Tax Return	1 st quarter estimate (calendar year end)
	WV/SWA-2	Solid Waste Return	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/TPT-709	Tobacco Products Tax Report	Monthly
	WV/WNE-01	Wine Suppliers Report	Monthly
	WV/WNE-02	Direct Shippers Report of Wine Shipped into West Virginia	Monthly
	IT-140ES	Personal Income Tax Estimated Tax Payment	1 st quarter estimate
	IT-140	Personal Income Tax Return	Annual
	IT-140NRC	Nonresident Composite Income Tax Return	Annual
	IT-140NRS	Nonresident Special Income Tax Return	Annual
	IT-141	Fiduciary Income Tax Return	Annual
	Schedule L	Application for Extension of Time to File Personal Income Tax Return	Annual
	WV/SPF-100	Income/Business Franchise Tax Return	Annual (Partnership calendar year filers)
20	WV/BOT-300G	Business & Occupation Tax for Gas Storage	Monthly
	WV/CST-200CU	Sales and Use Tax Return	Monthly & 1 st quarter
	WV/CST-270	Liquor/Wine Distribution Return	Monthly & 1 st quarter
	WV/FBH-100	Factory-Built Homes Fee	Monthly & 1 st quarter
	WV/SDET1	Special District Excise Tax Return	Monthly & 1 st quarter
30	WV/BOT-300	Business & Occupation Tax Estimate Public Service or Utility Businsss	Monthly & 1 st quarter estimate
	WV/BOT-300E	Business & Occupation Tax Estimate for Electric Power	Monthly & 1 st quarter estimate
	WV/CSR-1	Coal Mining Assessment and Special 2 Cent per ton Tax	Monthly
	WV/IFTA-13	International Fuel Tax Agreement (IFTA) Quarterly Report	1 st quarter
	WV/IT-101Q	Employer's Quarterly Return of Income Tax Withheld	1 st quarter
	WV/MFT-USE	Motor Carrier Report	1 st quarter
	WV/SEV-400	Severance Tax Estimate	Monthly & 1 st quarter estimate
	WV/SEV-400C	Coal Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly & 1 st quarter estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly
	WV/SEV-400W	Waste Coal Severance Tax Estimate	1 st quarter
		Motor Fuel Excise Tax Returns	Monthly

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Due Date	Form	Form Title	Comments
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MAY

10	WV/BRW-01	Brewer/Importer/Manufacturer Beer Barrel Tax Return	Monthly
15	WV/CNF-120	Corporation Net Income/Business Franchise Tax Return (tax exempt organization calendar year filers)	Annual
	WV/HCP-3E	Broad Based Health Care Related Taxes	Monthly estimate
	WV/IT-101V	Employer's West Virginia Income Tax Withheld	Monthly
	WV/SWA-2	Solid Waste Return	Monthly
	WV/TPT-709	Tobacco Products Tax Report	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/WNE-01	Wine Suppliers Report	Monthly
	WV/WNE-02	Direct Shippers Report of Wine Shipped into West Virginia	Monthly
20	WV/BOT-300G	Business & Occupation Tax for Gas Storage	Monthly
	WV/CST-200CU	Sales and Use Tax Return	Monthly
	WV/CST-270	Liquor/Wine Distribution Return	Monthly
	WV/FBH-100	Factory Built Homes Fee	Monthly
	WV/SDET1	Special District Excise Tax Return	Monthly
31	WV/BOT-300	Business & Occupation Tax Estimate Public Service or Utility Business	Monthly estimate
	WV/BOT-300E	Business & Occupation Tax Estimate for Electric Power	Monthly estimate
	WV/CSR-1	Coal Mining Assessment and Special 2 cent per ton Tax	Monthly
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400C	Coal Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly

JUNE

10	WV/BRW-01	Brewer/Importer/Manufacturer Beer Barrel Tax Return	Monthly
15	IT-140ES	Personal Income Tax Estimated Tax Payment	2 nd quarter estimate
	WV/BOT-300E	Business & Occupation Tax Estimate for Electric Power	Monthly estimate
	WV/CNF-120ES	Estimated Corporate Income/Business Franchise Tax Return	2 nd quarter estimate (calendar year end)
	WV/HCP-3E	Broad Based Health Care Related Taxes	Monthly estimate
	WV/IT-101V	Employer's West Virginia Income Tax Withheld	Monthly
	WV/SWA-2	Solid Waste Return	Monthly
	WV/TPT-709	Tobacco Products Tax Report	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/BOT-300	Business & Occupation Tax Estimate Public Service or Utility Business	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400C	Coal Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
	WV/SPF-100ES	Estimated Income/Business Franchise Tax Return	2 nd quarter estimate (calendar year end)
	WV/WNE-01	Wine Suppliers Report	Monthly
	WV/WNE-02	Direct Shippers Report of Wine Shipped into West Virginia	Monthly
20	WV/BOT-300G	Business & Occupation Tax for Gas Storage	Monthly
	WV/CST-200CU	Sales and Use Tax Return	Monthly
	WV/CST-270	Liquor/Wine Distribution Return	Monthly
	WV/FBH-100	Factory Built Homes Fee	Monthly
	WV/SDET-1	Special District Excise Tax Return	Monthly
		Accelerated Payment of Sales and Use Tax for Large Taxpayers	
23		Accelerated Payment of Withholding Tax for Large Taxpayers	
30	WV/CSR-1	Coal Mining Assessment and Special 2 cent per ton Tax	Monthly
		Motor Fuel Excise Tax Return	Monthly

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Due Date	Form	Form Title	Comments
JULY			
10	WV/BRW-01	Brewer/Importer/Manufacturer Beer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Taxes	Monthly estimate
	WV/IT-101V	Employer's West Virginia Income Tax Withheld	Monthly
	WV/SWA-2	Solid Waste Return	Monthly
	WV/TPT-709	Tobacco Products Tax Report	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/WNE-01	Wine Suppliers Report	Monthly
	WV/WNE-02	Direct Shippers Report of Wine Shipped into West Virginia	Monthly
20	WV/BOT-300G	Business & Occupation Tax for Gas Storage	Monthly
	WV/CST-200CU	Sales and Use Tax Return	Monthly & 2 nd quarter
	WV/CST-270	Liquor/Wine Distribution Return	Monthly & 2 nd quarter
	WV/FBH-100	Factory Built Homes Fee	Monthly & 2 nd quarter
	WV/SDET1	Special District Excise Tax Return	Monthly & 2 nd quarter
31	WV/BOT-300	Business & Occupation Tax Estimate Public Service or Utility Businsss	Monthly & 2 nd quarter estimate
	WV/BOT-300E	Business & Occupation Tax Estimate for Electric Power	Monthly & 2 nd quarter estimate
	WV/CSR-1	Coal Mining Assessment and Special 2 Cent per Ton Tax	Monthly
	WV/SEV-400	Severance Tax Estimate	Monthly & 2 nd quarter estimate
	WV/SEV-400C	Coal Severance Tax Return	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly & 2 nd quarter estimate
	WV/SEV-400W	Waste Coal Severance Tax Estimate	2 nd quarter
	WV/IFTA-13	International Fuel Tax Agreement (IFTA) Quarterly Report	2 nd quarter
	WV/IT-101Q	Employer's Quarterly Return of Income Tax Withheld	2 nd quarter
	WV/MFT-USE	Motor Carrier Report	2 nd quarter
		Motor Fuel Excise Tax Returns	Monthly
AUGUST			
10	WV/BRW-01	Brewer/Importer/Manufacturer Beer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Taxes	Monthly estimate
	WV/IT-101V	Employer's West Virginia Income Tax Withheld	Monthly
	WV/SWA-2	Solid Waste Return	Monthly
	WV/TPT-709	Tobacco Products Tax Report	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/WNE-01	Wine Suppliers Report	Monthly
	WV/WNE-02	Direct Shippers Report of Wine Shipped into West Virginia	Monthly
20	WV/BOT-300G	Business & Occupation Tax for Gas Storage	Monthly
	WV/CST-200CU	Sales and Use Tax Return	Monthly
	WV/CST-270	Liquor/Wine Distribution Return	Monthly
	WV/FBH-100	Factory Built Homes Fee	Monthly
	WV/SDET1	Special District Excise Tax Return	Monthly
31	WV/BOT-300	Business & Occupation Tax Estimate Public Service or Utility Businsss	Monthly estimate
	WV/BOT-300E	Business & Occupation Tax Estimate for Electric Power	Monthly estimate
	WV/CSR-1	Coal Mining Assessment and Special 2 Cent per Ton Tax	Monthly
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400C	Coal Severance Tax Return	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly

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Due Date	Form	Form Title	Comments
SEPTEMBER			
10	WV/BRW-01	Brewer/Importer/Manufacturer Beer Barrel Tax Return	Monthly
15	IT-140ES	Personal Income Tax Estimated Tax Payment	3rd quarter estimate
	WV/CNF-120ES	Estimated Corporate Income/Business Franchise Tax Return	3rd quarter estimate (calendar year end)
	WV/HCP-3E	Broad Based Health Care Related Taxes	Monthly estimate
	WV/IT-101V	Employer's West Virginia Income Tax Withheld	Monthly
	WV/SWA-2	Solid Waste Return	Monthly
	WV/TPT-709	Tobacco Products Tax Report	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/SPF-100ES	Estimated Income/Business Franchise Tax Return	3rd quarter estimate (calendar year end)
	WV/WNE-01	Wine Suppliers Report	Monthly
	WV/WNE-02	Direct Shippers Report of Wine Shipped into West Virginia	Monthly
20	WV/BOT-300G	Business & Occupation Tax for Gas Storage	Monthly
	WV/CST-200CU	Sales and Use Tax Return	Monthly
	WV/CST-270	Liquor/Wine Distribution Return	Monthly
	WV/FBH-100	Factory Built Homes Fee	Monthly
	WV/SDET1	Special District Excise Tax Return	Monthly
30	WV/BOT-300	Business & Occupation Tax Estimate Public Service or Utility Business	Monthly estimate
	WV/BOT-300E	Business & Occupation Tax Estimate for Electric Power	Monthly estimate
	WV/CSR-1	Coal Mining Assessment and Special 2 Cent per Ton Tax	Monthly
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400C	Coal Severance Tax Return	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly

OCTOBER

10	WV/BRW-01	Brewer/Importer/Manufacturer Beer Barrel Tax Return	Monthly
	WV/HCP-3E	Broad Based Health Care Related Taxes	Monthly estimate
	WV/IT-101V	Employer's West Virginia Income Tax Withheld	Monthly
	WV/SWA-2	Solid Waste Return	Monthly
	WV/TPT-709	Tobacco Products Tax Report	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/WNE-01	Wine Suppliers Report	Monthly
	WV/WNE-02	Direct Shippers Report of Wine Shipped into West Virginia	Monthly
20	WV/BOT-300G	Business & Occupation Tax for Gas Storage	Monthly
	WV/CST-200CU	Sales and Use Tax Return	Monthly & 3 rd quarter
	WV/CST-270	Liquor/Wine Distribution Return	Monthly
	WV/FBH-100	Factory Built Homes Fee	Monthly & 3 rd quarter
	WV/SDET1	Special District Excise Tax Return	Monthly & 3 rd quarter
31	WV/BOT-300	Business & Occupation Tax Estimate Public Service or Utility Business	Monthly & 3 rd quarter
	WV/BOT-300E	Business & Occupation Tax for Electric Power	Monthly & 3 rd quarter
	WV/CSR-1	Coal Mining Assessment and Special 2 Cent per Ton Tax	Monthly
	WV/SEV-400	Severance Tax Estimate	Monthly & 3 rd quarter
	WV/SEV-400C	Coal Severance Tax Return	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly & 3 rd quarter estimate
	WV/SEV-400W	Waste Coal Severance Tax Estimate	3 rd quarter
	WV/IFTA-13	International Fuel Tax Agreement (IFTA) Quarterly Report	3 rd quarter
	WV/IT-101Q	West Virginia Employer's Quarterly Return of Income Tax Withheld	3 rd quarter
	WV/MFT-USE	Motor Carrier Report	3 rd quarter
		Motor Fuel Excise Tax Returns	Monthly

NOTE: If the due date falls on Saturday, Sunday, or a legal holiday, the return or voucher may be filed on the first business day thereafter.

Due Date	Form	Form Title	Comments
NOVEMBER			
10	WV/BRW-01	Brewer/Importer/Manufacturer Beer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Taxes	Monthly estimate
	WV/IT-101V	Employer's West Virginia Income Tax Withheld	Monthly
	WV/SWA-2	Solid Waste Return	Monthly
	WV/TPT-709	Tobacco Products Tax Report	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/WNE-01	Wine Suppliers Report	Monthly
	WV/WNE-02	Direct Shippers Report of Wine Shipped into West Virginia	Monthly
20	WV/B0T-300G	Business & Occupation Tax for Gas Storage	Monthly
	WV/CST-200CU	Sales and Use Tax Return	Monthly
	WV/CST-270	Liquor/Wine Distribution Return	Monthly
	WV/FBH-100	Factory Built Homes Fee	Monthly
	WV/SDET1	Special District Excise Tax Return	Monthly
30	WV/BOT-300	Business & Occupation Tax Estimate Public Service or Utility Businsss	Monthly estimate
	WV/B0T-300E	Business & Occupation Tax for Electric Power	Monthly estimate
	WV/CSR-1	Coal Mining Assessment and Special 2 Cent per Ton Tax	Monthly
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400C	Coal Severance Tax Return	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources Motor Fuel Excise Tax Returns	Monthly estimate Monthly

DECEMBER

10	WV/BRW-01	Brewer/Importer/Manufacturer Beer Barrel Tax Return	Monthly
15	WV/CNF-120ES	Estimated Corporate Income/Business Franchise Tax Return	4 th quarter estimate (calendar year end)
	WV/HCP-3E	Broad Based Health Care Related Taxes	Monthly estimate
	WV/IT-101V	Employer's Return of West Virginia Income Tax Withheld	Monthly
	WV/SWA-2	Solid Waste Return	Monthly
	WV/TPT-709	Tobacco Products Tax Report	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/SPF-100ES	Estimated Income/Business Franchise Tax Return	4 th quarter estimate (calendar year end)
	WV/WNE-01	Wine Suppliers Report	Monthly
	WV/WNE-02	Direct Shippers Report of Wine Shipped into West Virginia	Monthly
20	WV/B0T-300G	Business & Occupation Tax for Gas Storage	Monthly
	WV/CST-200CU	Sales and Use Tax Return	Monthly
	WV/CST-270	Liquor/Wine Distribution Return	Monthly
	WV/FBH-100	Factory Built Homes Fee	Monthly
	WV/SDET1	Special District Excise Tax Return	Monthly
31	WV/BOT-300	Business & Occupation Tax Estimate Public Service or Utility Businsss	Monthly estimate
	WV/B0T-300E	Business & Occupation Tax for Electric Power	Monthly estimate
	WV/CSR-1	Coal Mining Assessment and Special 2 Cent per Ton Tax	Monthly
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400C	Coal Severance Tax Return	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources Motor Fuel Excise Tax Returns	Monthly estimate Monthly

NOTE: If the due date falls on Saturday, Sunday, or a legal holiday, the return or voucher may be filed on the first business day thereafter.