



Sales And Use Tax And Dentists

For sales and use tax purposes, dentists are generally engaged in a single business activity—they provide professional dental services. However, some dentists may also sell tangible personal property. This publication provides general information concerning West Virginia sales and use tax as it applies to the business activities of dentists. It is not a substitute for tax laws or regulations.

Sales by Dentists

When dentists provide dental services, they are engaged in a professional service activity and are not required to collect sales tax from their customers. This exemption from the collection of sales tax applies to fees charged for dental examinations and treatments and includes charges for drugs, supplies and materials which are used in providing the professional dental service. This exemption may also include charges for nonprofessional services, such as the service of a dental hygienist but only when these activities are provided as an integral part of the professional dental service.

Purchases by Dentists

Dentists must pay sales or use tax when they make purchases of equipment, supplies, materials, medications and other products which will be used or consumed in providing professional dental services. Also, effective July 1, 1989, dentists must pay sales or use tax on all of their purchases for use or consumption in providing nonprofessional services.

Use Tax

Dentists who make taxable purchases from suppliers (including out-of-state suppliers) who do not collect West Virginia sales or use tax must pay the use tax directly to the West Virginia State Tax Department. The use tax must be paid on the West Virginia sales and use tax return (Form WV/CST-200CU) and is due on or before the 20th day of the month following the ending of the filing period. The use tax rate is 6%. Dentists who have not established a sales and use tax account with the West Virginia State Tax Department should contact the Department immediately to establish the proper account. When a sales and use tax account is established, the Tax Department will automatically provide a sales and use tax form prior to the due date of the return.

West Virginia State Tax Department
Compliance and Taxpayer Services Division
P.O. Box 3784
Charleston, West Virginia 25337-3784

Telephone: (304) 558-3333 or Toll free 1-800-WVA-TAXS (1-800-982-8297)

Visit our website
<http://www.wvtax.gov>

File online at <https://MyTaxes.wvtax.gov>

TDD Service for the hearing impaired: 1-800-2TAXTDD (1-800-282-9833)