

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P.O. Box 1826**  
**Charleston, WV 25327-1826**



Earl Ray Tomblin, Governor

Craig A. Griffith, Tax Commissioner

Name \_\_\_\_\_

Address \_\_\_\_\_

Account #: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

WV/CST-200CU  
 rL141 v.1-Web

**WEST VIRGINIA SALES AND USE TAX RETURN**

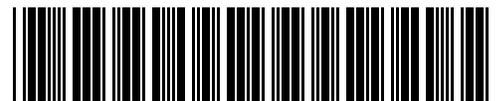
**This return has been revised to include Williamstown Municipal Sales and Use Tax, Direct Pay Use Tax and Sales Tax on sales of wine/liquor to private clubs. Visit our website at [www.wvtax.gov](http://www.wvtax.gov) for specific instructions or to file and pay online.**

Period Ending: _____	Due Date: _____	<input type="checkbox"/> Amended Return
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<b>PART I Sales Tax - State</b>	<b>Column 1 FOOD SALES</b>	<b>Column 2 SALES TO PRIVATE CLUBS</b>	<b>Column 3 ALL OTHER SALES</b>
1. Total Sales (Do not include tax)	.	.	.
EXEMPTIONS FROM SALES TAX			
2. Sales for which an exemption certificate was received	.		.
3. Sales for which a direct pay permit was received	.		.
4. Sales returns, allowances and bad debt	.		.
5. Other deductions/exemptions (food stamps, prescription items, etc.)	.		.
6. Total deductions/exemptions (add lines 2 through 5 of columns 1 & 3)	.		.
7. Sales subject to state sales tax (subtract line 6 from line 1)	.	.	.
8. State Sales Tax Rates	<b>0.03</b>	<b>0.06</b>	<b>0.06</b>
9. Sales Tax Due (multiply line 7 by line 8)	.	.	.
10. Total State Sales Tax (add columns 1, 2 & 3)			

<b>PART II Use Tax - State (includes purchases made using Direct Pay Permit)</b>			
11. Food purchases subject to state use tax	.	<b>0.03</b>	.
12. All other purchases subject to state use tax	.	<b>0.06</b>	.
13. Total State Use Tax (add lines 11 and 12)			.

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
 Tax Account Administration Div  
 P.O. Box 1826, Charleston, WV 25327-1826  
 FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297  
 For more information visit our web site at: [www.wvtax.gov](http://www.wvtax.gov)  
 File online at <https://mytaxes.wvtax.gov>



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## WEST VIRGINIA SALES AND USE TAX RETURN

### **PART III** Sales Tax - Municipal

MUNICIPAL CODE (See Instructions)		CITY/TOWN NAME		SALES SUBJECT TO MUNICIPAL SALES TAX		TAX RATE	MUNICIPAL TAX DUE (Sales multiplied by rate)	
14a.	54232	14b.	WILLIAMSTOWN	14c.	.	.01	14d.	.
15a.		15b.		15c.	.		15d.	.
16a.		16b.		16c.	.		16d.	.
17a.		17b.		17c.	.		17d.	.
18. Total Municipal Sales Tax (add lines 14d through 17d)								.

### **PART IV** Use Tax - Municipal

MUNICIPAL CODE (See Instructions)		CITY/TOWN NAME		PURCHASES SUBJECT TO MUNICIPAL USE TAX		TAX RATE	MUNICIPAL TAX DUE (Purchases multiplied by rate)	
19a.	54232	19b.	WILLIAMSTOWN	19c.	.	.01	19d.	.
20a.		20b.		20c.	.		20d.	.
21a.		21b.		21c.	.		21d.	.
22a.		22b.		22c.	.		22d.	.
23. Total Municipal Use Tax (add lines 19d through 22d)								.

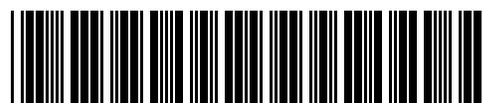
### **PART V** Total Amount Due

24. Total sales and use taxes (add lines 10, 13, 18 and 23)	24.	.
25. Enter any tax collected in excess of line 10	25.	.
26. Interest	26.	.
27. Additions to tax	27.	.
28. Sales/Use Tax Credit (please specify) <input type="checkbox"/> Credit approved by Tax Department	28.	.
29. Total amount due (add lines 24 through 27 and subtract line 28)	29.	.

**FIMS** Transfer Sheet is attached     
  Credit/Refund Application is attached     
  Bad Debt Deduction Taken (appropriate documentation must be attached)

### **PART VI** Sign Your Return

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, and complete.			
(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)		(Telephone Number)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	



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