

PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

INSTRUCTIONS

Purchaser's Use Tax is a tax on the use of tangible personal property or services in West Virginia where Sales Tax has not been paid. Use Tax applies to the following: internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks, and other purchases of taxable items. For detailed instructions on the Schedule UT, see page 14.

Part I State Use Tax Calculation

1. Food purchases subject to state use tax (January 1, 2012 – June 30, 2012)	\$	x .02	\$
2. Food purchases subject to state use tax (July 1, 2012 – December 31, 2012)	\$	x .01	\$
3. All other purchases subject to state use tax.....	\$	x .06	\$
4. Total State Use Tax (add lines 1 through 3 and enter on line 10) \longrightarrow			\$

Part II Municipal Use Tax Calculation

Municipal Code (enter from table below)		City/Town Name		Purchases Subject to Municipal Use Tax		Tax Rate (enter from table below)		Municipal Tax Due (Purchases multiplied by rate)	
5a		5b		5c	\$	5d		5e	\$
6a		6b		6c	\$	6d		6e	\$
7a		7b		7c	\$	7d		7e	\$
8a		8b		8c	\$	8d		8e	\$
9. Total Municipal Use Tax (add lines 5e through 8e and enter on line 11) \longrightarrow									\$

Part III Total Amount Due

10. Total State Use Tax due (from line 4).....	10	\$
11. Total Municipal Use Tax due (from line 9).....	11	\$
12. Total Use Tax Due (add lines 10 & 11 and enter total here and on line 24 of Form IT-140) \longrightarrow	12	\$

Residents of the following municipalities are subject to the municipal use tax. Enter applicable municipal code in line 5a through 8a and applicable rate in line 5d through 8d.

Municipality	Code	Rate
Huntington	06020	.01
Williamstown	54232	.01

