SCHEDULE
UT
(FORM IT-140)   W   West Virginia Purchaser's Use Tax Schedule   **2013**

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, 2013 – June 30, 2013)	$	x .01	$
2. All other purchases subject to state use tax......................................	$	x .06	$
3. Total State Use Tax (add lines 1 and 2 and enter on line 9) ⟶			$

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)	
4a		4b		4c	$	4d		4e	$
5a		5b		5c	$	5d		5e	$
6a		6b		6c	$	6d		6e	$
7a		7b		7c	$	7d		7e	$

8. Total Municipal Use Tax (add lines 4e through 7e and enter on line 10) ⟶		$

Part III   Total Amount Due

9. Total State Use Tax due (from line 3)..	9	$
10. Total Municipal Use Tax due (from line 8)....................................	10	$
11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 24 of Form IT-140) ⟶	11	$

Residents of the following municipalities are subject to the municipal use tax. Enter applicable municipal code in line 4a through 7a and applicable rate in line 4d through 7d.

Municipality	Code	Rate	Municipality	Code	Rate
Charleston*	20072	.005	Wheeling*	35157	.005
Harrisville*	43197	.01	Williamstown	54232	.01
Huntington	06020	.01			
Quinwood*	13040	.01			
Rupert	13044	.01			

* Municipality Use Tax for Charleston, Harrisville, Quinwood, and Wheeling is applicable only to purchases made on or after October 1, 2013. See New for 2013 on page 3 of this booklet for additional information.

P 4 0 2 0 1 3 0 6 W