

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P.O. Box 2991**  
**Charleston, WV 25330-2991**



Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

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

WV/TPT-722  
 rL194 v 7-web

**WEST VIRGINIA APPLICATION FOR REFUND/CREDIT OF TOBACCO TAX**

**Taxpayers required to file electronically will no longer receive returns for the tax types subject to the mandatory requirement by mail. Please visit [www.wvtax.gov](http://www.wvtax.gov) for additional information.**

<b>SECTION 1 - ERRONEOUS PAYMENT INFORMATION</b>				
			<b>DATE (MM/YYYY)</b>	<b>AMOUNT</b>
1. Erroneous Payment				.
<b>SECTION 2 - CIGARETTE</b>				
<b>REASON</b> (Attach Affidavit for Lines 2, 3, 6, & 7)	<b>QUANTITY</b>	<b>TAX RATE</b>	<b>DATE (MM/YYYY)</b>	<b>AMOUNT</b>
2. Cigarette Packages of 20 Returned to Manufacturer with WV Stamps Affixed		0.5500		.
3. Cigarette Packages of 25 Returned to Manufacturer with WV Stamps Affixed		0.6875		.
4. Stamps Returned to Commissioner (20's)		0.5500		.
5. Stamps Returned to Commissioner (25's)		0.6875		.
6. Certified Loss (20's)		0.5500		.
7. Certified Loss (25's)		0.6875		.
<b>- OTHER TOBACCO PRODUCTS</b>				
<b>REASON</b> (Attach Affidavit)	<b>VALUE</b>	<b>TAX RATE</b>	<b>DATE (MM/YYYY)</b>	<b>AMOUNT</b>
8. Certified Loss	.	0.0700		.
<b>SECTION 3 - REFUND/CREDIT CALCULATION</b>				
			<b>DISCOUNT</b>	<b>AMOUNT</b>
9. Total Amount of Line(s) 2 through 8				.
10. Less STATUTORY DEDUCTION (WV Code 11-17: Line 9 multiplied by discount rate)			0.0500	.
11. Less DEALER'S DISCOUNT (Line 9 multiplied by discount rate)			0.0400	.
12. For REFUND, enter Line 9 minus the sum of Line 10 and Line 11, else enter 0				.
13. For CREDIT, enter Line 9 minus the sum of Line 10 and Line 11, else enter 0				.
<b>Sign Your Application</b>				
(Signature of Taxpayer)		(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)		(Telephone Number)	(E-mail Address)	

**MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT**  
 Tax Account Administration Div  
 P.O. Box 2991, Charleston, WV 25330-2991  
**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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## Instructions for the Preparation of the Application for Refund/Credit of Tobacco Products Tax

Per Administrative Notice 99-18, you may apply for a credit of overpayment and/or returns to manufacturer. Your approved credit must be applied to your next Requisition for West Virginia Cigarette Stamps. You will receive the Application for Refund/Credit with an “approved by” signature, date and credit number. You must attach this entire sheet to the requisition. Deduct the total amount of credit from the net amount due on the requisition.

The benefit of a credit vs. refund: Credits will be issued once a week. Refunds are currently processed on the 24<sup>th</sup> of each month. A check is issued the following month on the 15<sup>th</sup> or 16<sup>th</sup> and mailed around the 20<sup>th</sup> - 25<sup>th</sup>. Usually it will take at least 6 weeks for you to receive the check. You will be able to apply the credit toward your next stamp purchase once you receive the approved credit.

**The taxpayer is only allowed to take either the full Refund or the full Credit. Partial Refund/Credit is not allowed.**

There is a three (3) year statute of limitation on all cigarette stamps. Simplified: Stamps purchased three years prior to the credit/refund application being received will be denied.

### Instructions for Completing Lines 1 through 13

- Line 1..... Erroneous payment. Enter the date of the payment and the amount.
- Line 2..... Cigarettes returned to manufacturer with WV stamps affixed for packages of 20 cigarettes. The original affidavit(s) must be attached to this application. Enter number of packages (20 cigarettes) and the date the cigarettes were returned. Enter the gross tax amount.
- Line 3..... Cigarettes returned to manufacturer with WV stamps affixed for packages of 25 cigarettes. The original affidavit(s) must be attached to this application. Enter number of packages (25 cigarettes) and the date the cigarettes were returned. Enter the gross tax amount.
- Line 4..... Stamps returned to commissioner. Enter the quantity of stamps for packages of 20 cigarettes and the date the stamps were returned. Enter the gross tax amount.
- Line 5..... Stamps returned to commissioner. Enter the quantity of stamps for packages of 25 cigarettes and the date the stamps were returned. Enter the gross tax amount.
- Line 6..... Cigarettes (packages of 20) that have been certified lost/destroyed (fire, flood, etc.). You must attach an affidavit witnessed by an official approved by the Tax Department. Enter gross tax amount
- Line 7..... Cigarettes (packages of 25) that have been certified lost/destroyed (fire, flood, etc.). You must attach an affidavit witnessed by an official approved by the Tax Department. Enter gross tax amount
- Line 8..... Other tobacco products that have been certified lost/destroyed (fire, flood, etc.). You must attach an affidavit witnessed by an official approved by the Tax Department. Enter gross invoice price of lost product
- Line 9..... Total amount of lines 2 through 8
- Line 10..... Statutory deduction pursuant to WV Code § 11-17-10
- Line 11..... Dealer discount from purchased stamps
- Line 12..... Refund Amount Due - Line 9 minus the sum of Line 10 and Line 11, or 0 if Credit is taken
- Line 13..... Credit Amount Due - Line 9 minus the sum of Line 10 and Line 11, or 0 if Refund is taken