

**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-709  
 rL314 v.1-Web

**WEST VIRGINIA TOBACCO PRODUCTS TAX REPORT**

Period Ending:	Due Date:	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>
<b>TOBACCO PRODUCTS REPORT SUMMARY</b>			
1. Total tax due on other tobacco products (Section 1, Line 21)			.
2. Total tax due on cigarettes (Sum of columns in Section 2, Line 48)			.
3. Total tax due on tobacco products (Line 1 plus Line 2)			.
4. Total milliliters on e-cigarette liquids purchased/sold (Enter amount from Schedule ECL) (You must have copies of invoices to verify this figure.)			.
5. Total tax due on e-cigarette liquids (Line 4 multiplied by tax rate)		Tax Rate 0.0750	.
6. Credit carried forward from prior period(s)			.
7. Credit due on OTP (Section 1 Line 22)			.
8. Balance of tax due (Line 3 plus Line 5 minus the sum of Line 6 and Line 7) Enter 0 if the sum of Line 6 and Line 7 is greater than the sum of Line 3 and Line 5			.
9. Overpayment (Line 6 plus Line 7 minus the sum of Line 3 and Line 5) Enter 0 if the sum of Line 3 and Line 5 is greater than the sum of Line 6 and Line 7			.
10. Credit amount (For credit, enter full overpayment amount from Line 9, otherwise enter 0)			.
11. Refund amount (For refund, enter full overpayment amount from Line 9, otherwise enter 0).			.
<b>SECTION 1 - OTHER TOBACCO PRODUCTS TAX CALCULATION</b>			
12. Gross invoice price of sales/use in West Virginia (You must have copies of invoices to verify this figure)			.
13. Total gross invoice price of returns for credit			.
14. Less statutory allowance (Line 13 multiplied by rate)		Rate 0.0500	.
15. Total credit (Line 13 minus Line 14)			.
16. Total gross invoice price (Line 12 minus Line 15) Enter 0 if Line 15 is greater than Line 12			.
17. Total gross invoice price credit (Line 15 minus Line 12) Enter 0 if Line 12 is greater than Line 15			.
18. Gross tax due (Line 16 multiplied by tax rate)		Tax Rate 0.1200	.
19. Gross credit due (Line 17 multiplied by tax rate)		Tax Rate 0.1200	.
20. Dealer discount (The greater of Line 18 or Line 19 multiplied by discount rate)		Discount Rate 0.0400	.
21. Tax due on other tobacco products (If Line 18 is greater than 0, enter Line 18 minus Line 20)			.
22. Credit due on other tobacco products (If Line 19 is greater than 0, enter Line 19 minus Line 20)			.

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.tax.wv.gov](http://www.tax.wv.gov)  
 File online at <https://mytaxes.wvtax.gov>



WEST VIRGINIA TOBACCO PRODUCTS TAX REPORT

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

SECTION 2 CIGARETTE STAMP INVENTORY (WV AFFIXED AND UNAFFIXED)	Packages of 20	Packages of 25
23. Opening inventory		
24. Receipts		
25. Stamps returned		
26. Total available stamps (Line 23 plus Line 24 minus Line 25)		
27. Closing inventory		
28. Stamps used (Line 26 minus Line 27)		
29. Tax rate per stamp	1.2000	1.5000
30. Value of stamps used (Line 28 multiplied by Line 29) Report here and on Line 47		
CIGARETTE PACKAGE ACCOUNTABILITY	Packages of 20	Packages of 25
31. Opening unstamped cigarette inventory		
32. Opening stamped cigarette inventory		
33. Purchases unstamped cigarettes from manufacturers		
34. Purchases unstamped cigarettes authorized by Commissioner		
35. Purchases WV stamped cigarettes		
36. Packages returned by customers		
37. Total to account for (Add Lines 31 through 36)		
38. Closing unstamped cigarette inventory		
39. Closing stamped cigarette inventory		
40. Returned to manufacturer(s)		
41. Certified loss (Must attach Destruction Affidavit)		
42. Total accounted for (Add Lines 38 through 41)		
43. Disposals with no tax liability authorized by Commissioner		
44. Disposals with tax liability (Line 37 minus the sum of Line 42 and Line 43)		
45. Tax rate	1.2000	1.5000
46. Tax liability (Line 44 multiplied by Line 45)	.	.
47. West Virginia value of stamps used (Line 30)	.	.
48. Deficiency (Line 46 minus Line 47) Enter 0 if Line 47 is greater than Line 46	.	.
49. Overage (Line 47 minus Line 46) Enter 0 if Line 46 is greater than Line 47	.	.

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)	(E-mail Address)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	



