

CST-240

Claim for Refund or Credit of Sales Tax Paid to a Vendor/Reseller

West Virginia
State Tax
Department

Rev. 3/16

This form is used to claim a refund or credit of sales tax paid to vendors for purchases that are exempt or used in an exempt manner. Do not use this form to request a refund of tax previously paid directly to the State Tax Department.

If any part of the required information is not provided, the claim will be rejected.

Consumer Sales Refund Account #		FEIN/SSN	
Taxpayer Name		Phone	
First Line of Mailing Address			
Second Line of Mailing Address			
City	State	Zip	

Preparer Name		Phone	
First Line of Mailing Address			
Second Line of Mailing Address			
City	State	Zip	

Taxable periods covered by this claim: FROM	MM	DD	YYYY	TO	MM	DD	YYYY
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ENTER AMOUNT HERE

A) WV State Sales Tax.....	\$
B) Municipal Sales Tax.....	\$
C) Total Refund or Credit.....	\$
D) Refund Amount.....	\$
E) Credit Amount.....	\$

For Credit Transfers to Combined Sales & Use Tax:	CSUT Account #	CSUT Filing Period to Apply Credit
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State the basis for claiming refund or credit:

<input type="checkbox"/> Electronic Spreadsheet Attached	<input type="checkbox"/> Invoices Attached	<input type="checkbox"/> Power of Attorney Attached
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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, complete, and correct; and certify that no information has been omitted; and certify that all of the tax for which this claim is filed has been paid; and certify that no portion has been previously credited or refunded to the applicant by any vendor required to collect tax; and certify that no amount claimed has previously been subject to a credit or refund.

Signature of Taxpayer	Name of Taxpayer – Type or Print	Title	Date
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Signature of Preparer other than Taxpayer	Name of Preparer – Type or Print	Date
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