

CST-AF2

West Virginia Claim for Refund or Credit of Sales or Use Tax Paid to the State Tax Department Instructions

General Information

The West Virginia Claim for Refund or Credit of Sales or Use Tax Paid to the State Tax Department (CST-AF2) is used to claim a refund or credit of sales & use tax overpaid to the State Tax Department for periods ending prior to July 1, 2016. For periods after July 1, 2016, the refund request is to be filed on the sales & use tax return. This form may also be used when a duplicate tax payment has been made in error during the same tax period.

A person who has paid the tax and qualifies for an exemption, refund, or credit may file a claim for refund or credit within three years of the due date of the tax return or within two years of the date the tax was paid.

Note: The Tax Department will reject claims for refund or credit if the required information is not provided and/or the information is not in the specified format.

Required Information

1. Form CST-AF2: Current version must be submitted, signed and dated.
2. Schedule S: Use when requesting a refund or credit of sales tax if previous liability is reduced by amending a return, or sales tax deductions exceed total sales on a return for periods ending prior July 1, 2016.
3. Schedule U: Use when requesting a refund or credit of use tax. If previous liability is reduced by amending a return for periods ending before July 1, 2016.
4. CST-200 Schedule Import Spreadsheet: Claims that include a schedule with over 25 lines must be completed using an electronic spreadsheet that is sent on electronic portable media.
5. Copies of all invoices and/or credit memos for the entire claim.
6. Power of Attorney (if applicable): Must be filled out correctly, signed and dated.

Instructions for Completing the Form CST-AF2

Taxpayer Information: Enter all taxpayer information for each field. This includes Sales & Use Tax Account Number, FEIN/SSN, Name, Phone, and Mailing Address. The information will be used for correspondence regarding the claim and issuance of any refund check.

Preparer Information:

Enter all preparer information for each field. This includes Name, Phone, and Mailing Address. This information will be used for correspondence regarding the claim. Power of Attorney is required for 3rd party representatives.

Taxable Periods included in the Claim:

Enter the beginning and ending dates of the tax periods corresponding to the claim. One CST-AF2 may be used for multiple tax periods; however, a separate Schedule S or U must be attached for each separate filing period included in the consolidated claim.

Line A: Duplicate Tax Payment

Enter the total amount of the duplicate payment made to the State Tax Department being requested for refund.

Line B: Overpayment of Sales Tax

Enter the total amount of sales tax overpaid to the State Tax Department. This includes overpayments as a result of decreasing liability on an amended return or when sales tax deductions are greater than the gross sales reported on a return. (Schedule S must be included).

Line C: Overpayment of Use Tax

Enter the total amount of use tax overpaid to the State Tax Department. This includes overpayments as a result of decreasing liability on an amended return. (Schedule U must be included).

Line D: Refund Amount

Specify the amount to be refunded from the total claim. Failure to specify a refund amount will result in issuance of a credit to be used on a future sales tax liability.

Line E: Credit Amount

Specify the amount to be issued as credit from the total claim. This will be used towards a future sales tax liability.

Credit Transfers to a Tax Account or Period:

Specify the tax account and period for which credit requested on Line E should be applied.

Basis for Claiming Refund or Credit:

Provide a detailed explanation for submitting the claim for refund or credit. Include any applicable WV State Code, Rules, or Regulations. Be as specific as possible.

Supporting Attachments:

Indicate the applicable, required attachments included with the claim by marking the appropriate box.

Sign and date the claim for refund or credit.

Completing Schedule S

Claims including 25 lines or less may use either Schedule S or a CST-200 Schedule Import Spreadsheet.

Claims over 25 lines require a CST-200 Schedule Import Spreadsheet and must be submitted to the State Tax Department electronically, on CD-ROM or other portable electronic media. The Tax Department cannot accept compressed/zipped files.

When completing the Schedule S, enter all information for each column. If WV State Tax, Municipality Tax, or Municipality Name does not apply, those columns may be left blank. All additional columns are required.

When amending sales tax liability that results in a refund or credit of sales tax, Schedule S must list all sales being omitted from the original return. List the original invoice number and any corresponding credit memo/refund invoice number. Provide copies of all original invoices, credit memos, and refund invoices applicable to the amended return and request for refund or credit.

When sales tax deductions are greater than gross sales on the return, Schedule S must list all sales being deducted on the sales and use tax return. List the original invoice number and any corresponding credit memo/refund invoice number. Provide copies of all original invoices and credit memos applicable to the amended return and request for refund or credit.

Completing Schedule U

Schedule U requires a list of each individual item purchased. If items were purchased on the same invoice, each item must be listed individually per line.

Claims including 25 items or less, may use either Schedule

U or a CST-200 Schedule Import Spreadsheet.

Claims over 25 items purchased require a CST-200 Schedule Import Spreadsheet and must be submitted to the State Tax Department electronically, on CD-ROM or other portable electronic media. The Tax Department cannot accept compressed/zipped files.

When completing Schedule U, enter all information for each column. If WV State Tax, Municipality Tax, or Municipality Name does not apply, those columns may be left blank. All additional columns are required.

When amending use tax liability that results in a refund or credit of use tax, Schedule U must list all items purchased for which use tax was accrued on the original return. This must match the total dollar amount of purchases reported on the original return. Indicate the items being exempted on the amended return by entering "Yes" in column J. The items indicated with "Yes" must total the reduced amount of use tax liability and the amount requested for refund or credit.

Column D, provide a brief description for each individual item that was purchased.

Column E, provide a brief explanation of how each individual item was specifically used in an exempt manner. Do not state statutory code.

Provide copies of all original invoices detailing the purchase of all exempt items. Invoices/receipts may be submitted via paper or electronically, on CD-ROM or other portable electronic media. The Tax Department cannot accept compressed/zipped files.

Mail the Claim for Refund or Credit and all required information to:

West Virginia State Tax Department
PO Box 1826

Charleston, WV 25327-1826

For assistance or additional information visit
www.tax.wv.gov or call 1(800) 982-8297.