

TPT-702

INSTRUCTIONS FOR COMPLETING TOBACCO PRODUCTS EXCISE AND USE TAX REPORT

USE BLACK OR BLUE INK FOR ALL INFORMATION

- You must file this report monthly, even if no activity occurred during the month.
- Your report must be postmarked by the 15th of the month following the report month. *i.e. Transactions for January 1st through 31st, reports are due on or before February 15th.*
- Final – Check only if this is your last report to be filed and the account should be closed.
- Amended – Check only if this report is a change to a report previously filed.
- Seller: Check this box if you are reporting cigarettes and/or other tobacco products sold by you
- Purchaser: Check this box if you are reporting cigarettes and/or other tobacco products purchased by you.
- Provide all information requested and attach all required schedules.

SECTION 1 – Tobacco Products Excise Tax Calculation:

LINE **1** Enter the total number of cigarette packs received or sold as entered on Schedule 1. Attach Schedule.

LINE **2** Tax rate per pack of 20 cigarettes.

LINE **3** Multiply the total number on line 1 by the tax rate on line 2, and enter the result. This is the amount of cigarette tax due.

LINE **4** Enter the total cost of other tobacco products purchased or sold (less shipping charges if separately stated) as entered on Schedule 2. Attach Schedule.

LINE **5** Tax rate for other tobacco products.

LINE **6** Multiply the total cost on line 4 by the tax rate on line 5, and enter the result. This is the amount of other tobacco products tax due.

SECTION 2 – Tobacco Products Use Tax Calculation:

LINE **7** Enter the total cost of cigarettes purchased or sold (less shipping charges if separately stated) as entered on Schedule 1. Attach Schedule.

LINE **8** Enter the total cost of other tobacco products purchased or sold (less shipping charges if separately stated) as entered on Schedule 2. Attach Schedule

LINE **9** Add the total cost on line 7 to the total cost on line 8, and enter the result. This is the total cost amount subject to use tax.

LINE **10** Tax rate for consumer use.

LINE **11** Multiply the total cost on line 9 by the tax rate on line 10, and enter the result. This is the amount of use tax due.

SECTION 3 – Total Tax Calculation:

LINE **12** Line 12 – Add the total cigarette tax on line 3, the total tobacco products tax on line 6, and the total use tax on line 11, and enter the result. This is the total amount of tax due with this report.

Note: Please sign and date your report. Include contact information in the event there are any questions regarding your report.

SCHEDULE 1 – Detailed Sales/Purchase Information for Cigarettes:

COLUMN **1** Enter the brand names of the cigarettes purchased or sold. Do not list subcategories

such as regular, menthol, 100's, etc.

COLUMN 2 Enter the name of the business or individual from whom you purchased or to whom you sold cigarettes.

COLUMN 3 Enter the address, website, or phone number of the business or individual from whom the cigarettes were purchased, or to whom the cigarettes were sold.

COLUMN 4 Enter the date of the transaction.

COLUMN 5 Enter the number of packs of cigarettes purchased or sold. Add the amounts in this column, and enter the total on the last line. This total is carried forward to line 1 of form WV/TPT-702.

COLUMN 6 Enter the cost of cigarettes purchased or sold. If the shipping charges are listed separately, do not include them. Add the amounts in this column, and enter the total on the last line. This total is carried forward to line 7 of form (WV/TPT-702).

SCHEDULE 2 – Detailed Sales/Purchase Information for Other Tobacco Products:

COLUMN 1 Enter the brand names and/or types of other tobacco products purchased or sold.

COLUMN 2 Enter the name of the business or individual from whom you purchased or to whom you sold other tobacco products.

COLUMN 3 Enter the address, website, or phone number of the business or individual from whom the other tobacco products were purchased, or to whom the products were sold.

COLUMN 4 Enter the date of the transaction.

COLUMN 5 Enter the cost of other tobacco products purchased or sold. If the shipping charges are listed separately, do not include them. Add the amounts in this column, and enter the total on the last line. This total is carried forward to lines 4 and 8 of form (WV/TPT-702).

Note: Please remit payment with this report to the West Virginia Tax Department at PO Box 2991, Charleston WV 25330-2991.

If you have any questions about these reporting procedures, please contact the West Virginia State Tax Department, Tax Account Administration Division, 1001 Lee Street East, Charleston WV 25301-1725, or call (304) 558-8626. You can also visit our website: www.wvtax.gov.