

TPT-709

WEST VIRGINIA TOBACCO PRODUCTS TAX REPORT INSTRUCTIONS

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.*
- All inventories are required to be a physical count of what is on hand on the last day of each period.
- Any credit or refund may be applied against any tax department liability.
- 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.
- Provide all information requested.

Section 1 – Other Tobacco Products Tax Calculation.

LINE **10** Enter the total gross invoice price of Other Tobacco Products sold or used in West Virginia during the period.

LINE **11** Enter the total gross invoice price of returns for credit.

LINE **12** Multiply line 11 by the statutory deduction of 5%.

LINE **13** Subtract line 12 from line 11 and enter total.

LINE **14** If line 10 is greater than line 13, subtract line 13 from line 10 and enter total gross invoice price. Enter zero if line 13 is greater than line 10.

LINE **15** If line 13 is greater than line 10, subtract line 10 from line 13 and enter total gross invoice price (credit). Enter zero if line 10 is greater than line 13.

LINE **16** Tax rate.

LINE **17** If line 14 is greater than zero, multiply figure on line 14 by the tax rate entered on line 16 and enter total gross tax due.

LINE **18** If line 15 is greater than zero, multiply line 15 by the tax rate entered on line 16 and enter total credit due.

LINE **19** Statutory discount of 4%.

LINE **20** Multiply the greater of line 17 or line 18 by the statutory 4% discount entered on line 19 and enter the total.

LINE **21** If line 17 is greater than zero, subtract line 20 from line 17 and enter total.

LINE **22** If line 18 is greater than zero, subtract line 20 from line 18 and enter total.

Note: you cannot have figures on both line 21 and line 22.

Section 2 – Cigarette Tax Calculation. (WV Stamps only)

LINE **23** Opening inventory. Enter total quantity of stamps on hand the first day of the period covered by the return, including both those affixed to packages of cigarettes shown on line 32 and unfixed stamps. Enter the totals in the appropriate column for packages of twenty or twenty-five.

LINE **24** Receipts. Enter total quantity of stamps purchased/received during the period covered by the return. This includes stamps received during the period covered by the return both from the Commissioner (or agent thereof), stamps affixed to cigarettes returned by customers, or stamped packages purchased from another wholesaler.

LINE **25** Stamps returned. Enter total quantity of stamps returned to the Commissioner. Stamps affixed to cigarettes returned to the manufacturer for credit and include any WV certified loss stamped packs.

LINE **26** Total available stamps. Add lines 23 and 24 and subtract line 25 and enter total.

LINE **27** Closing inventory. Enter total quantity of stamps on hand at the close of the period covered by the return, including both those affixed to packages of cigarettes shown on line 39 and unaffixed stamps.

LINE **28** Stamps used. Subtract line 27 from line 26 and enter total.

LINE **29** Tax rate.

LINE **30** Multiply line 28 by tax rate entered on line 29 and enter total. Enter the totals in the appropriate column for packages of twenty or twenty-five.

Cigarette Package Accountability – Unstamped cigarettes include cigarettes with no stamps and cigarettes with other states stamps affixed.

Note: Out of state wholesalers begin with line 45.

LINE **31** Opening unstamped cigarette inventory. Enter number of unstamped cigarettes on hand on the first day of the period covered by the return.

LINE **32** Opening stamped cigarette inventory. Enter number of WV STAMPED cigarettes on hand on the first day of the period covered by the return. WV Stamped cigarettes include only cigarettes with WV stamps.

LINE **33** Purchases of cigarettes with other states stamps. Enter total number of unstamped cigarettes purchased from manufacturers during the period covered by the return (as reported on schedule 1 (Available on Web), must be attached).

LINE **34** Purchases of unstamped cigarettes from agent authorized by Commissioner. Enter total number of unstamped cigarettes purchased from an agent that has been previously authorized by the Commissioner during the period covered by the

return (as reported on schedule 4(Available on the Web), must be attached).

LINE **35** Purchases of WV only stamped cigarettes. Enter total number of stamped cigarettes purchased from another wholesaler. WV stamped cigarettes includes only cigarettes with WV stamps.

LINE **36** Packages returned by customers. Enter total number of cigarettes returned to you by your customers and manufacturer's representatives. This includes both WV stamped cigarettes and other state stamped cigarettes. Include unstamped returns by customers.

LINE **37** Total to account for. Enter total from lines 31 through 36.

LINE **38** Closing unstamped inventory. Enter total number of unstamped cigarettes on hand at close of business on the last day of the period covered by the return. Unstamped cigarettes include cigarettes with no stamps and cigarettes with other state's stamps.

LINE **39** Closing stamped cigarette inventory. Enter total number of WV STAMPED cigarettes on hand at close of business on the last day of the period covered by the return. WV stamped cigarettes includes only cigarettes with WV stamps.

LINE **40** Returns to manufacturers. Enter total number of cigarettes returned to manufacturers for credit during the period covered by the return. This includes both stamped and unstamped cigarettes.

LINE **41** Intentionally left blank.

LINE **42** Certified loss. Enter total number of cigarettes destroyed by fire, flood, etc. This destruction must be claimed on a Destruction Affidavit and attached to the return. WV wholesalers report in state and out of state certified losses. If certified loss is a loss of WV stamped packs report this amount also on line 25 as stamps returned.

LINE **43** Total accounted for. Add lines 38 through 42 and enter the total.

LINE **44** Disposals with no tax liability authorized by the Commissioner. Enter total number of other states stamped sales and include unstamped cigarettes distributed to other wholesalers upon approval by the Commissioner.

LINE **45** Disposals with tax liability. Line 37 minus the sum of line 43 and line 44. Also include "Out of state wholesalers report WV stamped sales.

LINE **46** Tax rate.

LINE **47** Tax liability. Multiply line 45 by the tax rate entered on line 46 and enter total.

LINE **48** Enter value of WV stamps used from total on line 30.

LINE **49** Deficiency. If line 47 is greater than line 48, subtract line 48 from line 47 and enter total amount of tax due. Enter this total on line 2 on the front of the return.

LINE **50** Overage. If line 48 is greater than line 47, subtract line 47 from line 48 and enter total amount of overpayment. (Enter this amount on Line 4 of your next month's return.)

Tobacco Products Report Summary

LINE **1** Total Tax due on OTP (Total from Section 1 Line 21).

LINE **2** Total Tax Due on Cigarettes (Sums of Columns in Section 2 Line 49).

LINE **3** Total Tax Due on Tobacco Products (Line 1 plus Line 2).

LINE **4** Credit carried forward form prior period(s).

LINE **5** Credit due on OTP Line 22.

LINE **6** Balance of Tax Due (Line 3 minus the sum of Line 4 and Line 5) Enter 0 if the sum of Line 4 and Line 5 is greater than Line 3.

LINE **7** Overpayment (Line 4 plus Line 5 minus Line 3) Enter 0 if Line 3 is greater than the sum of Line 4 and Line 5.

LINE **8** Credit Amount (for Credit, enter full overpayment amount from Line 7, else enter 0).

LINE **9** Refund Amount (For refund, enter full overpayment amount from Line 7, else enter 0).

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.