

TPT-722

INSTRUCTIONS FOR THE PREPARATION OF THE APPLICATION FOR REFUND/CREDIT OF CIGARETTE TAX

USE BLACK OR BLUE INK FOR ALL INFORMATION

- Per Administrative Notice 99-18, you may apply for a credit of overpayment and/or returns to manufacturer. Your approved credit must be applied to your next Requisition for West Virginia Cigarette Stamps.
- You will receive the Application for Refund/Credit with an "approved by" signature, date and credit number. You must attach this entire sheet to the requisition. See instructions for Form WV/TPT-703 Requisition for Cigarette Stamps.
- The benefit of a credit vs. refund: Credits are issued immediately once approved. Refunds can take a minimum of two weeks to process. You will be able to apply the credit toward your next stamp purchase once you receive the approved credit application.
- Provide all information requested and attach all required affidavit(s).

There is a three (3) year statute of limitation on all cigarette stamps. Simplified: Stamps purchased three years prior to the credit/refund application being received will be denied.

Section 1

Erroneous Payment Information:

- LINE **1** **ERRONEOUS PAYMENT.** Enter the date of the payment and the amount.

Section 2

Cigarette

- LINE **2** **CIGARETTES PACKAGES OF 20 RETURNED TO MANUFACTURER WITH WV STAMPS AFFIXED.** The original affidavit(s) must be attached to this application. Enter number of packages and the date the cigarettes were returned. Enter the gross tax amount.

- LINE **3** **CIGARETTES PACKAGES OF 25 RETURNED TO MANUFACTURER WITH WV STAMPS AFFIXED.** The original affidavit(s) must be attached to this application. Enter number of packages and the date the cigarettes were returned. Enter the gross tax amount.

- LINE **4** **STAMPS RETURNED TO COMMISSIONER (20'S).** Enter the quantity of stamps, date returned, and gross tax amount.

- LINE **5** **STAMPS RETURNED TO COMMISSIONER (25'S).** Enter the quantity of stamps, date returned, and gross tax amount.

- LINE **6** **CIGARETTES (20'S) LOST BY FIRE OR FLOOD.** You must attach an original affidavit witnessed by an official approved by the Tax Department. Enter quantity, date loss occurred and the gross tax amount.

- LINE **7** **CIGARETTES (25'S) LOST BY FIRE OR FLOOD.** You must attach an original affidavit witnessed by an official approved by the Tax Department. Enter quantity, date loss occurred and the gross tax amount.

Section 2

Other Tobacco Products

- LINE **8** **CERTIFIED LOSS.** Enter Value, Date of Loss and gross tax amount. You must attach an original affidavit.

Sections 3

Refund/Credit Calculation

- LINE **9** **TOTAL AMOUNT OF LINE(S) 2 THROUGH 8.** Enter the gross tax amount.

- LINE **10** **LESS STATUTORY DEDUCTION (WV CODE § 11-17)** Line 9 multiplied by the discount rate) Enter amount of deduction.

- LINE **11** **LESS DEALER'S DISCOUNT.** Line 9 multiplied by discount rate. Enter amount of discount.

- LINE **12** **FOR REFUND.** Enter Line 9 minus the sum of Line 10 and Line 11, else enter 0.

- LINE **13** **FOR CREDIT.** Enter Line 9 minus the sum of Line 10 and Line 11, else enter 0.

Note: Please Sign and date the application.

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.