



Publications Available

The West Virginia State Tax Department provides the following publications regarding general tax information. Visit our website www.wvtax.gov to download forms and publications.

Publication	Date	Title
TSD-1	Rev. July 2015	Publications Available
TSD-2	Rev. January 2015	Tax Division Telephone Listing
TSD-3	Rev. September 2014	Current Mailing Addresses
TSD-100	Rev. November 2014	West Virginia Business Taxes
TSD-110	Rev. January 2015	West Virginia Tax Credits
TSD-200	Rev. November 2011	West Virginia Business Franchise Tax
TSD-210	Rev. November 2011	Coal Processing And Severance Tax
TSD-211	Rev. November 2012	Timber Severance Tax
TSD-300	Rev. September 2012	Sales And Use Tax Exemptions
TSD-301	Rev. January 2005	Sales And Use Tax Responsibilities Of Local Governments
TSD-310	Rev. March 2013	Capital Improvement Rule: Sales and Use Tax And The Construction Trades
TSD-312	Rev. November 2011	ABCs Of Sales and Use Tax for Public Schools
TSD-312A	Rev. November 2011	ABCs of Sales and Use Tax For Private Elementary and Secondary Schools
TSD-315	Rev. August 2009	Changes Affecting Factory-Built Home Dealers
TSD-316	Rev. October 2014	Sales Tax On Lodging
TSD-317	Rev. April 1993	Transient Vendors
TSD-320	Rev. November 2011	Special Sales and Use Tax Rules For Nonprofit Organizations
TSD-321	Rev. November 2011	Consumers Sales And Service Tax-Hotel And Motel Bills Charged On The West Virginia American Express Corporate Cards
TSD-325	Rev. November 2011	The Incidental Installation Rule: Sales and Use Tax Changes Affecting Sellers of Wall To Wall Carpet, Household Appliances, and Other Household Improvements
TSD-330	Rev. January 2012	Non-Resident Contractors Sales and Use Tax Requirements
TSD-345	Rev. January 2012	Vendor Responsibilities: Questions And Answers About West Virginia Sales Tax Collection and Recordkeeping Rules
TSD-355	Rev. April 1993	The Integrated Manufacturer/Contractor Rule
TSD-356	Rev. April 1993	Motion Picture Theaters: Sales and Use Tax Rules
TSD-358	Rev. July 2008	Direct Use Concept
TSD-360	Rev. October 2012	Registration Procedures For Business
TSD-364	Rev. December 2007	Auctioneers And Sales Tax
TSD-365	Rev. December 2014	How Interest and Additions To Tax Are Assessed
TSD-366	Rev. November 2011	Sales Tax Responsibilities: Operators Of Night Clubs, Bars, Restaurants & Similar Businesses
TSD-368	Rev. January 2012	Sales And Use Tax And Veterinarians
TSD-369	Rev. January 2012	Use Tax And Your Business
TSD-370	Rev. January 2012	Manufacturer/Retailer-Sales And Use Tax On Samples
TSD-371	Rev. December 2014	Sales Tax Responsibilities Of Agricultural Producers
TSD-372	Rev. December 2014	Radio And Television Broadcasters And Sales And Use Tax
TSD-372A	Rev. November 2011	Broadcasters Notification Of Agency Relationship With Out-Of-State Advertisers
TSD-373	Rev. November 2011	Sales And Use Tax And Attorneys
TSD-374	Rev. November 2011	Sales And Use Tax And Dentists
TSD-375	Rev. November 2011	Summer Camps and Sales Tax
TSD-376	Rev. November 2011	Sales And Use Tax And Travel Agents
TSD-377	Rev. August 2013	Sales And Use Tax And Doctors
TSD-379	Rev. February 2008	Special Exemption For Nonprofit Organizations Providing Low-Income Housing and Shelters

Publication	Date	Title
TSD-380	Rev. April 2008	Requirements For Rehabilitated Building Investment Credit
TSD-380A	Rev. January 2001	Residential Historic Rehabilitated Buildings Investment Credit
TSD-381	Rev. January 2015	Withholding Tax Information For Employers
TSD-382	Rev. March 1999	Commonly Asked Questions About The New Special Tax on Coal
TSD-383	Rev. November 2014	Pharmacies And Sales Tax
TSD-385	September 1992	Partial Release Of Property From State Tax Lien
TSD-387	Rev. July 2009	Summary Of Tax Responsibilities Of West Virginia Residents
TSD-389	Rev. October 2014	West Virginia Withholding Requirements For Sales Of Real Property By Nonresidents
TSD-390	Rev. December 2007	Section § 11-27-71a Income Tax Withholding By Partnerships, S Corporation, Estates and Trusts
TSD-391	Rev. December 2007	General Information Regarding Income Tax Withholding Under § 11-21-71a For Nonresident Partners, S Corporation Shareholders, Or Beneficiaries Of Estates Or Trusts
TSD-392	Rev. December 2011	West Virginia Corporation Net Income Tax Nonbusiness Income
TSD-393	Rev. November 2011	West Virginia Estate Tax (for decedents dying after June 30, 1985) And Intestate Succession Law (for decedents dying after July 9, 1993)
TSD-397	July 1998	Taxation of Financial Organizations Under West Virginia's Business Franchise Tax and Corporation Net Income Tax
TSD-398	Rev. March 2003	Reduced Severance Tax Rate For Thin Seam Coal Produced From New Mines
TSD-400	September 1997	Consumers Sales Tax responsibilities: Entertainers and Artists
TSD-401	Rev. July 2005	Dyed Diesel Fuel And IFTA Status of Mobile Equipment
TSD-402	Rev. June 2011	West Virginia Broad Based Health Care Related Taxes
TSD-404	Rev. December 2007	Timber Severance Tax Requirements For Nonresidents
TSD-405	Rev. November 2011	Consumers Sales Tax Responsibilities Regarding Coin Operated Machines or Devices
TSD-406	Rev. November 2011	Taxability of Internet Sales Made By West Virginia Retailers
TSD-407	Rev. October 2014	West Virginia Sales Tax Collection Requirements
TSD-409	Rev. September 2003	Consumers Sales and Service Tax On The Services Of Lobbyists
TSD-410	Rev. April 2013	West Virginia Motor Fuel Excise Tax
TSD-411	Rev. October 2014	Senior Citizens Tax Credit
TSD-412	Rev. November 2009	Voluntary Disclosure Agreements
TSD-413	Rev. December 2009	West Virginia Tax Tips for Senior Citizens
TSD-414	March 2005	West Virginia Sales and Use Tax Changes for the Year 2004
TSD-415	May 2005	Collection Of West Virginia Consumer Sales And Service Tax For All State Correctional And Regional Jail Facilities
TSD-416	Rev. January 2012	Waste Coal and Severance Tax
TSD-417	Rev. April 2012	Sparklers & Novelties
TSD-418	Rev. August 2014	Helpful Tips On Filing Your Income Tax Return
TSD-419	Rev. August 2013	The Cessation Of West Virginia Consumer Sales And Service Tax On Food and Food Ingredients
TSD-420	Rev. January 2012	Important Notice Regarding Prepared Food For Human Consumption
TSD-421	Rev. August 2013	Registration Procedures For A Withholding Only Account
TSD-422	Rev. November 2011	Income Tax Responsibilities For West Virginia Resident Shareholders Of An Ohio S-Corporation
TSD-423	Rev. November 2011	Nonresident Lawyers - Tax Reporting And Filing Requirements
TSD-424	Rev. October 2014	Integrated Tax System
TSD-425	Rev. August 2013	Consumers Sales Tax Exemption For Drugs, Durable Medical Goods, Mobility Enhancing Equipment and Prosthetic Devices Dispensed Upon Prescription
TSD-427	Rev. November 2011	Prepaid Wireless Calling Services Now Subject to Sales and Use Tax
TSD-428	Rev. July 2015	Filing And Remitting Of Income Tax Withheld
TSD-429	Rev. November 2011	Notice to West Virginia Timber Producers
TSD-430	Rev. January 2012	Elimination Of The Severance Tax On Timber For A Three Year Period
TSD-430	Rev. January 2012	Income Tax Information for Spouses of United States Military Service Members
TSD-432	July 2012	Backup Withholding From Gambling Winnings

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Internet address: <http://www.wvtax.gov/>