The Schedule U is used to file a Claim for Refund or Credit of Use Tax Previously Paid to the State for items that were used in an exempt manner. Any business that has paid the use tax to the state and qualifies for a refund or credit, may file a claim within three years of the due date of the original return.

**Note:** All claims **must** be submitted at MyTaxes.WVTax.Gov and include all supporting documentation. The Tax Division will reject claims for refund or credit if any part of the required information is not provided and/or the information is not in the specified format.

**Required Information**

1. Amended returns for all periods where use tax was originally reported and now is being claimed for refund and/or credit.

2. Completed Schedule U; List all items for which use tax was accrued on the original return and indicate the items that are now being deducted on the amended return.

3. All items need to be listed individually. (Invoices should not be lumped together and listed as one line item.

4. Copies of all invoices and/or credit memos for items being claimed. If more than 10 invoices are being provided, they **must** be submitted on a USB/CD to:
   
   West Virginia Tax Division
   PO Box 1826
   Charleston, WV 25327-1826

5. Power of Attorney (if applicable): Must be filled out correctly, signed and dated.

**Instructions for Completing the Schedule U**

When completing the Schedule U, enter all information for each column. If either WV State Tax, Municipality Tax, or Municipality Name does not apply, the inapplicable column may be left blank.

Every item that Use Tax was paid on the original return should be listed individually on the spreadsheet, whether the items were invoiced on the same receipt.

**Exempt Purchase Description**

Provide a brief description of the item that was purchased. The description will be referenced during the review process in determination of the exemption claimed.

**Intended Use**

Provide a brief description indicating how the items listed was used in an exempt manner. Do not just use equipment, material, or any other generic description. It must be a description of the actual use of the item.

**Note:** Failure to provide an accurate or individualized Exempt Purchase Description or Intended Use of each item will result in rejection of the claim.

**Exempt Yes/No**

All items for which use tax was paid on the original return should be listed on the Schedule U when filing a claim for refund/credit. The Exempt Yes/No box is used to differentiate between the two.

If you are claiming refund for a line item it will be marked as Yes, if not, it will be marked as No.

Provide copies of invoices/receipts and credit memos (if applicable) for all items being claimed. Invoices/receipts should be submitted electronically on a CD or other portable electronic media device.

The Tax Division cannot accept compressed/zip files.

**Note:** Failure to provide all required information in the specified format will result in denial or rejection of the entire claim for refund or credit.