



This publication provides general information and is not meant to be a substitute for tax laws or regulations.

**Hemp Derived Cannabinoids section.**

Line 1 Column A - Enter the net retail sales of products containing Hemp Derived Cannabinoids.

Column B - Tax rate

Column C - Tax for products containing Hemp Derived Cannabinoids.

Line 2 Enter the amount of credit carried forward from a prior period.

Line 3 Amount of tax due (or credit) for hemp derived products.

**Blended Products**  
Any products containing hemp derived cannabinoids, even when blended with Kratom, will be reported on Line 1.

**Kratom section.**

Line 4 Column A - Enter the net retail sales amount of Kratom products.

Column B - Tax rate

Column C - Tax for Kratom products.

Line 5 Enter the amount of credit carried forward from a prior period.

Line 6 Amount of tax due (or credit) for Kratom products.

Line 7 Total tax due.

Line 8 Overpayment

Line 9 Enter the amount of overpayment to be carried forward to future periods. (Cannot Exceed line 8)

Line 10 Enter the amount of overpayment to be refunded amount. (Cannot exceed Line 8 minus Line 9.)

**For more information, you can:**

- Call a Taxpayer Services Representative at (304)558-3333 or toll-free at (800) 982-8297
- Email [taxhelp@wv.gov](mailto:taxhelp@wv.gov)
- Go Online to [tax.wv.gov](http://tax.wv.gov)