



PUBLICATIONS AVAILABLE – NUMERICAL LIST

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

Publication	Version	Date	Title
TSD-1	May	2022	Publications Available – Numerical List
TSD-1A	February	2022	Publications Available – Topical Index
TSD-2	March	2022	Tax Division Telephone Numbers
TSD-3	May	2020	Mailing Addresses
TSD-4	February	2018	West Virginia Taxpayer Rights
TSD-100	February	2022	West Virginia Business Taxes
TSD-110	May	2022	West Virginia Tax Credits
TSD-200	December	2019	West Virginia Business Franchise Tax
TSD-210	February	2022	Coal Severance Tax
TSD-211	February	2018	Timber Severance Tax
TSD-300	March	2018	Sales and Use Tax Exemptions
TSD-301	March	2018	Sales and Use Tax for Local Governments
TSD-310	March	2018	Capital Improvement Rule: Sales and Use Tax for Construction Trades
TSD-312	October	2019	Sales and Use Tax for Public Schools
TSD-312A	October	2019	Sales and Use Tax for Private Schools
TSD-314	October	2019	Sales and Use Tax for Funeral Directors and Related Taxpayers
TSD-315	March	2018	Sales and Use Tax for Dealers of Factory-Built Homes
TSD-316	February	2018	Sales and Use Tax for Lodging Rentals
TSD-317	March	2018	Registration and Sales Tax for Transient Vendors
TSD-318	March	2018	Taxation of Homeowners' Associations and Common Interest Communities
TSD-320	October	2019	Sales and Use Tax for Nonprofit Organizations
TSD-325	March	2018	Sales and Use Tax for Incidental Installation
TSD-330	February	2012	Nonresident Contractors Sales and Use Tax Requirements
TSD-345	March	2018	Sales Tax and Vendor Responsibilities
TSD-355	March	2018	The Integrated Manufacturer/Contractor Rule
TSD-356	March	2018	Sales and Use Tax for Motion Picture Theaters
TSD-358	July	2008	Direct Use Concept
TSD-360	February	2022	Registration Procedures for Businesses
TSD-364	March	2018	Sales Tax for Auctioneers
TSD-365	January	2021	How Interest and Additions to Tax Are Assessed
TSD-366	December	2019	Sales Tax for Night Clubs, Bars, Restaurants and Similar Businesses
TSD-368	May	2022	Sales and Use Tax and Veterinarians
TSD-369	March	2018	Use Tax for Your Business
TSD-370	December	2019	Sales and Use Tax on Samples for Manufacturer/Retailer
TSD-371	October	2019	Sales and Use Tax for Agricultural Producers
TSD-372	May	2022	Radio and Television Broadcasters and Sales and Use Tax
TSD-372A	November	2011	Broadcasters Notification of Agency Relationship with Out-of-State Advertisers
TSD-375	December	2019	Sales Tax for Summer Camps
TSD-376	November	2011	Sales and Use Tax for Travel Services, Agencies and Agents
TSD-378	December	2019	Sales and Use Tax for Attorneys, Dentists and Doctors
TSD-379	October	2019	Sales and Use Tax Special Exemption for Nonprofit Organizations Providing Low-Income Housing and Shelters

Publication	Version	Date	Title
TSD-380	May	2020	Requirements for Rehabilitated Buildings Investment Credit
TSD-380A	May	2020	Residential Historic Rehabilitated Buildings Investment Credit
TSD-381	May	2020	Withholding Tax Information for Employers
TSD-382	May	2020	Commonly Asked Questions About the Special Tax on Coal
TSD-383	November	2014	Pharmacies and Sales Tax
TSD-385	May	2020	Partial Release of Property from State Tax Lien
TSD-385A	October	2019	State Tax Liens
TSD-389	May	2020	West Virginia Withholding Requirements for Sales of Real Property by Nonresidents
TSD-390	May	2020	Section 11-21-71a Income Tax Withholding by Partnerships, S Corporations, Estates and Trusts
TSD-391	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	May	2020	West Virginia Corporation Net Income Tax: Nonbusiness Income
TSD-398	March	2003	Reduced Severance Tax Rate for Thin Seam Coal Produced from New Mines
TSD-400	May	2015	Consumers Sales Tax Responsibilities: Entertainers and Artists
TSD-401	May	2022	Dyed Diesel Fuel
TSD-401A	May	2022	IFTA Qualified Motor Vehicles
TSD-402	June	2011	West Virginia Broad Based Health Care Related Taxes
TSD-404	December	2007	Timber Severance Tax Requirements for Nonresidents
TSD-405	March	2018	Sales Tax for Vending and Money-Operated Machines
TSD-406A	December	2019	Taxability of Sales Made by Certain Out-Of-State Remote Sellers
TSD-407	October	2014	West Virginia Sales Tax Collection Requirements
TSD-409	September	2003	Consumers Sales and Service Tax on the Services of Lobbyists
TSD-410	May	2022	West Virginia Motor Fuel Excise Tax
TSD-411	December	2019	Senior Citizens Tax Credit
TSD-412	September	2021	Voluntary Disclosure Agreements
TSD-413	February	2019	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	Consumer Sales and Service Tax for All State Correctional Centers and Regional Jail Facilities
TSD-416	January	2012	Waste Coal and Severance Tax
TSD-418	May	2022	Helpful Tips for Filing Your West Virginia Personal Income Tax Return
TSD-419	July	2013	Application of The Consumer Sales and Use Tax to Prepared Food, Vending Machine Food, and Soft Drinks
TSD-420	January	2012	Important Notice Regarding Prepared Food for Human Consumption
TSD-422	November	2011	Income Tax Responsibilities for West Virginia Resident Shareholders of an Ohio S-Corporation
TSD-423	November	2011	Nonresident Lawyers: Tax Reporting and Filing Requirements
TSD-424	October	2014	Integrated Tax System
TSD-425	February	2022	Consumers Sales Tax Exemption for Drugs, Durable Medical Equipment, Mobility Enhancing Equipment and Prosthetic Devices Dispensed Upon Prescription
TSD-427	November	2011	Prepaid Wireless Calling Services Now Subject to Sales and Use Tax
TSD-428	July	2015	Filing and Remitting of Income Tax Withheld
TSD-429	November	2011	Notice to West Virginia Timber Producers Elimination of the Severance Tax on Timber for a Three-Year Period
TSD-430	January	2012	Income Tax Information for Spouses of United States Military Service Members
TSD-432	May	2020	Backup Withholding from Gambling Winnings
TSD-433	September	2017	Taxes on Boxing and Mixed Martial Arts Events Regulated by the State Athletic

Publication	Version	Date	Title
			Commission
TSD-434	March	2017	Sales Tax Collection Responsibilities of Florists
TSD-435	December	2019	Short-Term Leases and Rentals of Real Property
TSD-436	December	2019	Requests for Waiver of Electronic Filing and Payment Requirements
TSD-437	December	2019	Nonresident Wage Income Assigned to West Virginia
TSD-438	December	2019	Nonresident Employer Withholding Tax
TSD-440	September	2019	Pension Income of Retired Federal Law Enforcement & Federal Firefighter Personnel – <i>Dawson v. Steager</i>
TSD-442	December	2019	Marketplace Facilitators
TSD-443	May	2020	Personal Income Tax of Military Servicemembers
TSD-444	June	2021	Sales Tax Exemption for Small Arms and Ammunition
TSD-445	August	2021	Sales and Use Tax for Streaming Services

For assistance or additional information, you may call a Taxpayer Service Representative at:

1-800-WVA-TAXS
(1-800-982-8297)

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

taxhelp@wv.gov