



PUBLICATIONS AVAILABLE – TOPICAL INDEX

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.

Administrative

TSD-1	Publications Available – Numerical List
TSD-1A	Publications Available – Topical Index
TSD-2	Tax Division Telephone Numbers
TSD-3	Mailing Addresses
TSD-4	West Virginia Taxpayer Rights
TSD-100	West Virginia Business Taxes
TSD-365	How Interest and Additions to Tax Are Assessed
TSD-385	Partial Release of Property from State Tax Lien
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TSD-412	Voluntary Disclosure Agreements
TSD-424	Integrated Tax System
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Business and Occupation Tax (None)

Business Franchise Tax

TSD-200	West Virginia Business Franchise Tax
TSD-397	Taxation of Financial Organizations under West Virginia's Business Franchise Tax and Corporation Net Income Tax

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TSD-317	Registration and Sales Tax for Transient Vendors
TSD-360	Registration Procedures for Businesses
TSD-421	Registration Procedures for a Withholding Only Account

Consumers Sales and Use Taxes

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TSD-301	Sales and Use Tax for Local Governments
TSD-310	Capital Improvement Rule: Sales and Use Tax for Construction Trades
TSD-312	Sales and Use Tax for Public Schools
TSD-312A	Sales and Use Tax for Private Schools
TSD-314	Sales and Use Tax for Funeral Directors and Related Taxpayers
TSD-315	Sales and Use Tax for Dealers of Factory-Built Homes
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TSD-370	Sales and Use Tax on Samples for Manufacturer/Retailer
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TSD-372	Radio and Television Broadcasters and Sales and Use Tax
TSD-372A	Broadcasters Notification of Agency Relationship with Out-of-State Advertisers
TSD-375	Sales Tax for Summer Camps
TSD-376	Sales and Use Tax Travel Services, Agencies and Agents
TSD-378	Sales and Use Tax for Attorneys, Dentists and Doctors
TSD-379	Sales and Use Tax Special Exemption for Nonprofit Organizations Providing Low-Income Housing and Shelters
TSD-383	Pharmacies and Sales Tax
TSD-400	Consumers Sales Tax Responsibilities: Entertainers and Artists
TSD-405	Sales Tax for Vending and Money-Operated Machines
TSD-406A	Taxability of Sales Made by Certain Out-Of-State Remote Sellers
TSD-407	West Virginia Sales Tax Collection Requirements
TSD-409	Consumers Sales and Service Tax on the Services of Lobbyists
TSD-414	West Virginia Sales and Use Tax Changes for the Year 2014
TSD-415	Consumer Sales and Service Tax for All State Correctional Centers and Regional Jail Facilities
TSD-419	Application of The Consumer Sales and Use Tax to Prepared Food, Vending Machine Food, and Soft Drinks
TSD-420	Important Notice Regarding Prepared Food for Human Consumption
TSD-425	Consumers Sales Tax Exemption for Drugs, Durable Medical Goods, Mobility Enhancing Equipment and Prosthetic Devices Dispensed Upon Prescription
TSD-427	Prepaid Wireless Calling Services Now Subject to Sales and Use Tax
TSD-434	Sales Tax Collection Responsibilities of Florists
TSD-435	Short-Term Leases and Rentals of Real Property
TSD-442	Marketplace Facilitators

Corporation Net Income Tax

TSD-392	West Virginia Corporation Net Income Tax: Nonbusiness Income
TSD-397	Taxation of Financial Organizations under West Virginia's Business Franchise Tax and Corporation Net Income Tax

Employer Withholding Tax

TSD-381	Withholding Tax Information for Employers
TSD-428	Filing and Remitting of Income Tax Withheld
TSD-438	Nonresident Employer Withholding Tax

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TSD-402 West Virginia Broad Based Health Care Related Taxes

Miscellaneous

TSD-433 Taxes on Boxing and Mixed Martial Arts Events Regulated by the State Athletic Commission

Motor Fuel Excise Tax

TSD-401 Dyed Diesel Fuel and IFTA/MCRT Qualified Vehicles

TSD-410 West Virginia Motor Fuel Excise Tax

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TSD-391 General Information Regarding Income Tax Withholding Under § 11-21-71a for Nonresident Partners, S Corporation Shareholders, Or Beneficiaries of Estates or Trusts

TSD-404 Timber Severance Tax Requirements for Nonresidents

TSD-423 Nonresident Lawyers: Tax Reporting and Filing Requirements

TSD-437 Nonresident Wage Income Assigned to West Virginia

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TSD-390 Section 11-21-71a Income Tax Withholding by Partnerships, S Corporations, Estates and Trusts

TSD-391 General Information Regarding Income Tax Withholding Under § 11-21-71a for Nonresident Partners, S Corporation Shareholders, Or Beneficiaries of Estates or Trusts

TSD-411 Senior Citizens Tax Credit

TSD-413 West Virginia Tax Tips for Senior Citizens

TSD-418 Helpful Tips for Filing Your West Virginia Personal Income Tax Return

TSD-422 Income Tax Responsibilities for West Virginia Resident Shareholders of an Ohio S-Corporation

TSD-428 Filing and Remitting of Income Tax Withheld

TSD-430 Income Tax Information for Spouses of United States Military Service Members

TSD-432 Backup Withholding from Gambling Winnings

TSD-440 Pension Income of Retired Federal Law Enforcement and Federal Firefighter Personnel – *Dawson v. Steager*

TSD-443 Personal Income Tax of Military Servicemembers

Senior Citizens

TSD-411 Senior Citizens Tax Credit

TSD-413 West Virginia Tax Tips for Senior Citizens

TSD-418 Helpful Tips for Filing Your West Virginia Personal Income Tax Return

Severance Taxes

TSD-210 Coal Severance Tax

TSD-211 Timber Severance Tax

TSD-382 Commonly Asked Questions About the Special Tax on Coal

TSD-398 Reduced Severance Tax Rate for Thin Seam Coal Produced from New Mines

TSD-404 Timber Severance Tax Requirements for Nonresidents

TSD-416 Waste Coal and Severance Tax

TSD-429 Notice to West Virginia Timber Producers: Elimination of the Severance Tax on Timber for a Three-Year Period

Soft Drink Tax (None)

Tax Credits

TSD-110 West Virginia Tax Credits
TSD-380 Requirements for Rehabilitated Buildings Investment Credit
TSD-380A Residential Historic Rehabilitated Buildings Investment Credit
TSD-411 Senior Citizens Tax Credit

Tobacco Excise Tax (None)

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