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
- **TSD-385A** State Tax Liens
- **TSD-412** Voluntary Disclosure Agreements
- **TSD-424** Integrated Tax System
- **TSD-436** Requests for Waiver of Electronic Filing and Payment Requirements

### 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

### Business Registration Tax
- **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
- **TSD-300** Sales and Use Tax Exemptions
- **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
- **TSD-316** Sales and Use Tax for Lodging Rentals
- **TSD-317** Registration and Sales Tax for Transient Vendors
- **TSD-318** Taxation of Homeowners’ Associations and Common Interest Communities
- **TSD-320** Sales and Use Tax for Nonprofit Organizations
- **TSD-325** Sales and Use Tax for Incidental Installation
- **TSD-330** Sales and Use Tax for Nonresident Contractors
TSD-345  Sales Tax and Vendor Responsibilities
TSD-355  The Integrated Manufacturer/Contractor Rule
TSD-356  Sales and Use Tax for Motion Picture Theaters
TSD-358  Direct Use Concept
TSD-364  Sales Tax for Auctioneers
TSD-366  Sales Tax for Night Clubs, Bars, Restaurants and Similar Businesses
TSD-368  Sales and Use Tax for Veterinarians
TSD-369  Use Tax for Your Business
TSD-370  Sales and Use Tax on Samples for Manufacturer/Retailer
TSD-371  Sales and Use Tax for Agricultural Producers
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
TSD-444  Sales Tax Exemption for Small Arms and Ammunition
TSD-445  Sales and Use Tax for Streaming Services

**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
## Healthcare Provider Tax
- 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

## Nonresidents
- TSD-389 West Virginia Withholding Requirements for Sales of Real Property by Nonresidents
- 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

## Personal Income Tax
- 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-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
### Soft Drink Tax
None

### Tax Credits

<table>
<thead>
<tr>
<th>TSD Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSD-110</td>
<td>West Virginia Tax Credits</td>
</tr>
<tr>
<td>TSD-380</td>
<td>Requirements for Rehabilitated Buildings Investment Credit</td>
</tr>
<tr>
<td>TSD-380A</td>
<td>Residential Historic Rehabilitated Buildings Investment Credit</td>
</tr>
<tr>
<td>TSD-411</td>
<td>Senior Citizens Tax Credit</td>
</tr>
</tbody>
</table>

### 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](http://www.tax.wv.gov)

File and pay taxes online at:

- [https://mytaxes.wvtax.gov](https://mytaxes.wvtax.gov)

Email questions to:

- [taxhelp@wv.gov](mailto:taxhelp@wv.gov)