



SALES AND USE TAX FOR ATTORNEYS, DENTISTS AND DOCTORS

This publication provides general information. It is not a substitute for tax laws or regulations.

GENERAL INFORMATION

- For sales and use tax purposes, attorneys-at-law, dentists and doctors are generally engaged in a single business activity - they provide professional services. However, some attorneys, dentists and doctors may also provide nonprofessional services and sell tangible personal property.

SALES

- When providing professional services, they are not required to collect sales tax from their clients or patients.
- This exception to the collection of the tax applies to fees charged for incidental aspects of professional services and includes charges for materials which are used in providing the professional service. The exception may also include charges for nonprofessional services, but only when these activities are provided as an integral part of the professional service.

EXAMPLES:

Typing of wills, photocopying tax returns, service of a dental hygienist, supplies and materials used in providing professional medical services, etc.

- However, if attorneys, dentists or doctors sell tangible personal property or nonprofessional services which are not incidental to a professional service, they must collect sales tax from the consumer of the property or services and remit the tax collected to the Department of Tax and Revenue.

PURCHASES

- Attorneys, dentists and doctors must pay sales or use tax when they make purchases of equipment, supplies, materials and other products which will be used or consumed in providing professional services.
- The purchase by doctors or other healthcare providers of drugs, durable medical equipment, mobility enhancing equipment and prosthetic devices to be dispensed upon prescription and intended for the use in the diagnosis, cure, mitigation, treatment or prevention of injury or disease is exempt from sales and use tax. See Publication [TSD-425](#) for more information on this exemption.
- Attorneys, dentists and doctors who make taxable purchases from suppliers (including out-of-state suppliers) who do not collect West Virginia sales or use tax must pay the use tax directly to the Tax Department. The use tax must be paid monthly on the West Virginia Sales and Use Tax Return ([Form WV/CST200CU](#)).
- Attorneys, dentists and doctors who do not have a sales and use tax account should contact the Tax Department to establish the proper account. After an account is established, the Tax Department will automatically provide a use tax form prior to the due date of the return.

ASSISTANCE AND ADDITIONAL INFORMATION

- 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