



 Name

 Address

 City State Zip

Account #: _____

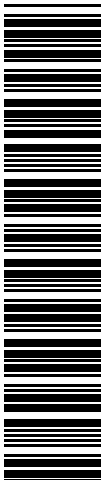
WEST VIRGINIA DIRECT PAY CONSUMERS SALES
 AND USE TAX RETURN

See back for return instructions and information.

Taxpayers required to file electronically will no longer receive returns for the tax types subject to the mandatory requirement by mail. Please visit www.wvtax.gov for additional information.

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
 Tax Account Administration Div
 P.O. Box 1826, Charleston, WV 25327-1826
 FOR ASSISTANCE CALL: (304) 558-3333 TOLL FREE (800) 982-8297
 For More Information Visit Our Web Site: www.wvtax.gov
 File online at <https://mytaxes.wvtax.gov>

PLEASE CUT HERE USE BLUE OR BLACK INK TO COMPLETE VOUCHER DO NOT WRITE IN BARCODE AREAS



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<input type="checkbox"/> WEST VIRGINIA DIRECT PAY SALES/USE TAX RETURN		WV/CST210 v 55-web	
Period:	Account ID #	1 TOTAL PURCHASES	_____
Due:		2 EXEMPT PURCHASES	_____
Name		3 TOTAL TAXABLE PURCHASES (LINE 1 LESS LINE 2)	_____
Address		4 TAX DUE (LINE 3 x 6%)	_____
City	State Zip	5 CREDIT (Attach claim form See instructions)	_____
SIGNATURE		6 TOTAL DUE (LINE 4 LESS LINE 5)	_____
DATE		7 NON-WAIVABLE INTEREST	_____
		8 ADDITIONS TO TAX	_____
		9 BALANCE OF TAX DUE (ADD LINES 6, 7, AND 8)	\$ _____

Your direct pay permit number must be provided when making purchases for use in your business and pay all tax due directly to the State with this return.

THE CURRENT RATE OF TAX IS 6%.

- Line 1. Enter the total purchases made for use in your business using your direct pay permit.
- Line 2. Enter the total of all purchases not subject to the sales or use tax.
- Line 3. Enter the total amount of all purchases made with your direct pay permit that are subject to the tax (Line 1 less Line 2).
- Line 4. Enter the total amount of Sales and Use Tax due to the State of West Virginia (Line 3 x 6%).
- Line 5. Enter any Consumer Sales Tax paid to the vendor on purchases that are exempt from the tax. If tax was paid to the vendor on exempt purchases you must attach form WV/CST 240. If tax was paid directly to the State, you must file a notarized affidavit for refund (WV/CST-AF2) explaining in detail the reasons for the overpayment and amended Direct Pay Sales returns for the period(s) in which the tax was originally paid.
- Line 6. Enter balance of tax due (Line 4 less Line 5).
- Lines 7 & 8. If your return/payment is received after the due date of the return, interest and additions to tax will apply to any tax shown to be due, and you will receive a statement for the late filing charges. If you wish to calculate the late filing charges, please use the interest and additions to tax calculator on-line at www.state.wv.us/taxdiv.
- Line 9. TOTAL AMOUNT DUE (Add Lines 6, 7, and 8).