

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P.O. Box 1826**  
**Charleston, WV 25327-1826**



\_\_\_\_\_  
 Name  
 \_\_\_\_\_  
 Address  
 \_\_\_\_\_  
 City State Zip

Account #: \_\_\_\_\_

WV/CST-200CU  
 rtL142V.4-Web

**WEST VIRGINIA SALES AND USE TAX RETURN**



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 MyTaxes.WVtax.gov.  
 For additional forms or  
 information visit us at  
 www.wvtax.gov

Period Ending:	Due Date:	Amended <input type="checkbox"/>
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**Consumer Sales and Services Tax** Complete schedules A & B (if applicable) before completing this return

1. Total state sales tax due from Schedule A, Part I, line 9	.
2. Total sales tax due on sales of wine/liquor to private clubs from Schedule A, Part II, line 3	.
3. Total municipal sales tax due from Schedule B, line 31	.
4. Total Sales Tax due (add lines 1 through 3)	.

**Use Tax** Complete schedules A & C (if applicable) before completing this return

5. Total state use tax due from Schedule A, Part III, line 3	.
6. Total municipal use tax due from Schedule C, line 31	.
7. Total Use Tax due (add lines 5 and 6)	.

**Total West Virginia Sales and Use Tax Due**

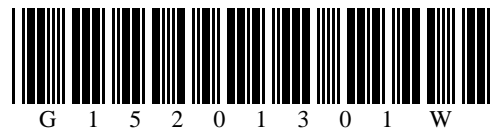
8. Enter total sales tax due from line 4	.
9. Enter total use tax due from line 7	.
10. Total tax due (add lines 8 and 9)	.
11. Enter any tax collected in excess of line 10	.
12. Interest	.
13. Additions to tax	.
14. Sales/Use Tax Credit* (please specify) Credit must be previously approved by Tax Department	.
15. Total amount due (add lines 10 through 13 and subtract line 14)	.

\*Credit is issued from either a previously filed return on which you stated that a credit would be taken on next monthly return or from an application for credit approved by the Tax Department.

<input type="checkbox"/> OASIS Transfer Sheet attached	<input type="checkbox"/> Credit/Refund Application attached	<input type="checkbox"/> Bad Debt Deduction Taken (appropriate documentation must be attached)
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**PART IV - Sign your Return**

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, and complete.			
(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)		(Telephone Number)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	



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Schedule A - Sales and Use Tax - State (additional blank copies may be obtained on our website [www.wvtax.gov](http://www.wvtax.gov))

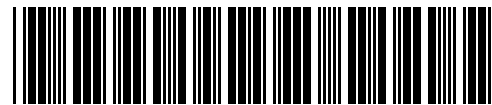
Part I Sales Tax - State (Do not include sales of wine/liquor to private clubs in this part)	
1. Total sales (do not include tax)	.
2. Sales for which an exemption certificate and/or direct pay permit was received	.
3. Sales of food and food ingredients	.
4. Other deductions/exemptions (prescription items, sales returns, allowances and bad debt etc.)	.
5. Total deductions/exemptions (add lines 2 through 4)	.
6. Sales subject to state sales tax (subtract line 5 from line 1) (If line 5 is greater than line 1, proceed to line 7.)	.
7. Sales subject to state sales tax credit (If line 5 is greater than line 1, subtract line 1 from line 5)	.
8. State Sales Tax rate	0.06
9. Sales Tax due (multiply line 6 by line 8)	.
10. Credit of sales tax (multiply line 7 by line 8) (If line 5 is greater than line 1, you are entitled to a credit of sales tax.)	.
11. Total refund (To obtain a refund, enter the total from line 10.)	.
12. Credit due (To take credit on next monthly return, enter the total from line 10.)	.

Part II Sales Tax - State on Sales of Wine/Liquor to Private Clubs (Do not include sales other than of wine/liquor in this part)	
1. Total sales (do not include tax)	.
2. State Sales Tax rate	0.06
3. Total State Sales Tax on sales of wine/liquor to private clubs (multiply line 1 by line 2)	.

Part III Use Tax - State	
1. Purchases subject to state use tax	.
2. State Use Tax rate	0.06
3. Total State Use Tax due (multiply line 1 by line 2)	.
4. Payment made with original return (enter only if return is amended)	.
5. Total refund (If amended return and line 4 is greater than line 3, enter amount to be refunded.)	.
6. Credit due (If amended return and line 4 is greater than line 3, enter amount to be credited to future periods.)	.



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**Schedule B - Sales Tax - Municipal** (additional blank copies may be obtained on our website [www.wvtax.gov](http://www.wvtax.gov))

A	B	C	D	E
Municipal Code	City/Town Name - FIPS	Sales subject to Municipal Sales Tax	Tax Rate	Municipal Tax Due (sales x tax rate)
1	54232	Williamstown 87556	.	0.010
2	06020	Huntington 39460	.	0.010
3	13044	Rupert 70828	.	0.010
4	43197	Harrisville 35428	.	0.010
5	35157	Wheeling 86452	.	0.010
6	13040	Quinwood 66412	.	0.010
7	20072	Charleston 14600	.	0.010
8	19065	Bolivar 08932	.	0.010
9	19066	Charles Town 14610	.	0.010
10	02005	Martinsburg 52060	.	0.010
11	06021	Milton 54484	.	0.010
12	20081	Nitro 59068	.	0.010
13	54230	Parkersburg 62140	.	0.010
14	19068	Ranson 66988	.	0.010
15	47209	Thomas 80020	.	0.010
16	54231	Vienna 83500	.	0.010
17			.	
18			.	
19			.	
20			.	
21			.	
22			.	
23			.	
24			.	
25			.	
26			.	
27			.	
28			.	
29			.	
30			.	
31	Total Municipal Sales Tax Due (add lines 1 through 30 and enter here and on Consumers Sales and Use Tax Return, line 3)			.



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**Schedule C - Use Tax - Municipal** (additional blank copies may be obtained on our website [www.wvtax.gov](http://www.wvtax.gov))

A	B	C	D	E
Municipal Code	City/Town Name - FIPS	Purchases subject to Municipal Use Tax	Tax Rate	Municipal Tax Due (purchases x tax rate)
1	54232	Williamstown 87556	.	0.010
2	06020	Huntington 39460	.	0.010
3	13044	Rupert 70828	.	0.010
4	43197	Harrisville 35428	.	0.010
5	35157	Wheeling 86452	.	0.010
6	13040	Quinwood 66412	.	0.010
7	20072	Charleston 14600	.	0.010
8	19065	Bolivar 08932	.	0.010
9	19066	Charles Town 14610	.	0.010
10	02005	Martinsburg 52060	.	0.010
11	06021	Milton 54484	.	0.010
12	20081	Nitro 59068	.	0.010
13	54230	Parkersburg 62140	.	0.010
14	19068	Ranson 66988	.	0.010
15	47209	Thomas 80020	.	0.010
16	54231	Vienna 83500	.	0.010
17			.	.
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23			.	.
24			.	.
25			.	.
26			.	.
27			.	.
28			.	.
29			.	.
30			.	.
31 Total Municipal Use Tax Due (add lines 1 through 30 and enter here and on Consumers Sales and Use Tax Return, line 6)				.



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