

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
 rtL325V.1-Web

WEST VIRGINIA SALES AND USE TAX RETURN

Period Ending:	Due Date:	Amended <input type="checkbox"/>
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(A) Gross Amount (Taxable & Exempt Transactions)	(B) Deductions (Schedule D Required)	(C) Taxable Amount (A minus B)	(D) Tax Rate	(E) Tax Due (C times D Ln 1 & 2)
1. Sales to WV Customers*	.	.	0.06	.
2. Purchases for Use in WV	.	.	0.06	.
3. Municipal Sales Tax Due* (Schedule M required)	(Enter amount from Line 31, Column E)			.
4. Municipal Use Tax Due* (Schedule M required)	(Enter amount from Line 31, Column H)			.
5. Excess Tax Collected				.
6. Interest				.
7. Additions to Tax				.
8. Total Due or Credit*	(Sum of lines 1 through 7)			.
9. Less Prior Payment (Accelerated payment, credit carried forward, original payment when amending)				.
10. Less State Use Tax Credits (May not exceed Line 2, Column E)	(Enter amount from Schedule D, Part 3)			.
11. Less Tourism Development Tax Credit (May not exceed Line 1, Column E)	(Enter amount from Schedule D, Part 4)			.
12. Amount Due or Credit (Schedules S, U or BD required for Credit Due on return*)	(Line 8 minus lines 9, 10, & 11)			.

*Negative tax amounts are permitted on lines indicated only and will initiate a request for refund or credit.

If credit for overpayment indicated on Line 12, specify the amount(s) to be refunded and/or carried forward to next tax period:			
13. Refund Amount	.	Carry Forward Amount	.

This section must be completed by sellers of specific goods/services for proper distribution of the above reported tax due:			
14. Taxable Sales of Wine/Liquor to Private Clubs	.	Wine/Liquor Account #	.

<input type="checkbox"/> Schedule S Attached	<input type="checkbox"/> Schedule U Attached
<input type="checkbox"/> Schedule BD Attached	<input type="checkbox"/> State Oasis Transfer Sheet Attached

Please attach all schedules and supporting documentation as indicated.
If required to file Schedules S, U, BD, or to print instructions visit www.tax.wv.gov.

This return is not considered complete unless it is signed.

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)
Signature of Preparer	(Name of Preparer - Type or Print)	(Phone)	(Date)



Schedule D - State Deductions, Exemptions, and Credits

Account #: _____

Part 1 - Sales Tax Deductions

1. Sales for which an exemption certificate was received at the time of sale	.
2. Sales for which a direct pay permit was received at the time of sale	.
3. Sales for which a credit memo or adjustment was completed after the sale (Schedule S required)	.
4. Sales that were returned by the purchaser	.
5. Uncollected bad debt transactions (Schedule BD required)	.
6. Sales of exempt food and food ingredients	.
7. Sales of capital improvement contracting	.
8. Sales of exempt drugs, mobility enhancing equipment, and prosthetics (if not reported on Line 2)	.
9. Sales of prescription drugs to consumers	.
10. Sales of personal services	.
11. Sales of professional services	.
12. Sales of public services controlled by the PSC	.
13. Sales of transportation services	.
14. Sales of other per se exemptions Please specify:	.
15. Total deductions of sales to WV customers (Enter this amount on Page 1, Line 1, Column B, Deductions)	.

Part 2 - Use Tax Deductions

1. Purchases directly used in manufacturing	.
2. Purchases directly used in natural resource production	.
3. Purchases directly used in transportation	.
4. Purchases directly used in transmission	.
5. Purchases directly used in communications	.
6. Purchases directly used in public utilities	.
7. Purchases directly used in research and development	.
8. Purchases directly used in a high-technology business	.
9. Purchases of drugs, mobility enhancing equipment, and prosthetics by a health care provider	.
10. Purchases by a non-profit organization	.
11. Other exempt purchases Please specify:	.
12. Total deductions to purchases for WV use (Enter this amount on Page 1, Line 2, Column B, Deductions)	.

Part 3 - Use Tax Credit for Tax Paid on Out of State Purchases that have been Reported on Page 1, Line 2

Two Digit State Abbreviation of State(s) where Purchased	Total Purchase Amount	Out of State Tax Paid
	.	.
State Use Tax Credit to be applied to this return (Enter this amount on Page 1, Line 10)		.

Part 4 - Sales Tax Credit for Tourism Development (Approved Applicants Only)

Annual Credit Remaining from Previous Month	Monthly Base Tax Amount	Sales Tax Due this Month	Credit Allowed this Month	Credit Taken this Month (Enter on Page 1, Line 11)	Balance of Annual Credit Remaining
.

Taxpayers reporting more than one approved tourism development project tax credit are required to file electronically at www.MyTaxes.WVtax.gov

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 at: www.tax.wv.gov
 File online at <https://mytaxes.wvtax.gov>



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Schedule M - Municipal Sales and Use Tax

Account #: _____

	A FIPS Code	B Municipality Name	C Taxable Sales (Required if tax due)	D Tax Rate	E Municipal Sales Tax Due (C times D)	F Taxable Purchases (Required if tax due)	G Tax Rate	H Municipal Use Tax Due (F times G)
1	05332	Beckley	.	0.010	.	.	0.010	.
2	08932	Bolivar	.	0.010	.	.	0.010	.
3	10180	Bridgeport	.	0.010	.	.	0.010	.
4	14600	Charleston	.	0.010	.	.	0.010	.
5	14610	Charles Town	.	0.010	.	.	0.010	.
6	15628	Clarksburg	.	0.010	.	.	0.010	.
7	22564	Dunbar	.	0.010	.	.	0.010	.
8	26452	Fairmont	.	0.010	.	.	0.010	.
9	32716	Grafton	.	0.010	.	.	0.010	.
10	35284	Harpers Ferry	.	0.010	.	.	0.010	.
11	35428	Harrisville	.	0.010	.	.	0.010	.
12	39460	Huntington	.	0.010	.	.	0.010	.
13	52060	Martinsburg	.	0.010	.	.	0.010	.
14	54484	Milton	.	0.010	.	.	0.010	.
15	55588	Moorefield	.	0.005	.	.	0.005	.
16	59068	Nitro	.	0.010	.	.	0.010	.
17	62140	Parkersburg	.	0.010	.	.	0.010	.
18	62764	Pennsboro	.	0.010	.	.	0.010	.
19	66412	Quinwood	.	0.010	.	.	0.010	.
20	66988	Ranson	.	0.010	.	.	0.010	.
21	70084	Romney	.	0.010	.	.	0.010	.
22	70828	Rupert	.	0.010	.	.	0.010	.
23	75292	South Charleston	.	0.010	.	.	0.010	.
24	80020	Thomas	.	0.010	.	.	0.010	.
25	83500	Vienna	.	0.010	.	.	0.010	.
26	85156	Weirton	.	0.010	.	.	0.010	.
27	86452	Wheeling	.	0.010	.	.	0.010	.
28	87556	Williamstown	.	0.010	.	.	0.010	.
29		
30		
31			Total Muni Sales Tax Due (Enter on Page 1, Line 3)			Total Muni Use Tax Due (Enter on Page 1, Line 4)		.

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