

TPT-702

West Virginia Tobacco Products Excise and Use Tax Report Instructions

USE BLACK OR BLUE INK FOR ALL INFORMATION

- You must file this report monthly, even if no activity occurred during the month.
- Your report must be postmarked by the 15th of the month following the report month. *i.e. Transactions for January 1st through 31st, reports are due on or before February 15th.*
- Final – Check only if this is your last report to be filed and the account should be closed.
- Amended – Check only if this report is a change to a report previously filed.
- Seller: Check this box if you are reporting cigarettes and/or other tobacco products sold by you
- Purchaser: Check this box if you are reporting cigarettes and/or other tobacco products purchased by you.
- Provide all information requested and attach all required schedules.

SECTION 1 – Tobacco Products Excise Tax Calculation:

- LINE 1** Enter the total number of cigarette packs received or sold as entered on Schedule 1. Attach Schedule.
- LINE 2** Multiply the total number on line 1 by the excise tax rate and enter the result. This is the amount of cigarette tax due.
- LINE 3** Enter the total cost of other tobacco products purchased or sold (less shipping charges if separately stated) as entered on Schedule 2. Attach Schedule.
- LINE 4** Multiply the total cost on line 3 by the excise tax rate, and enter the result. This is the amount of other tobacco products tax due.
- LINE 5** Enter the total number of milliliters of e-cigarette liquids purchased or sold as entered on Schedule 3. Attach Schedule.
- LINE 6** Multiply the total on line 5 by the excise tax rate and enter result. This is the amount of e-cigarette tax due.
- LINE 7** Sum the total tax due on line 2, line 4, and line 6. Enter total. This is the total amount of excise tax due.

SECTION 2 – Tobacco Products Use Tax Calculation:

- LINE 8** Enter the total cost of cigarettes purchased or sold (less shipping charges if separately stated) as entered on Schedule 1. Attach Schedule.
- LINE 9** Enter the total cost of other tobacco products purchased or sold (less shipping charges if

separately stated) as entered on Schedule 2. Attach Schedule.

- LINE 10** Enter the total cost of e-cigarette liquids purchased or sold as entered on Schedule 3. Attach Schedule.
- LINE 11** Sum the total cost on line 8, line 9, and line 10. Enter result. This is the total cost amount subject to use tax.
- LINE 12** Multiply the total cost on line 11 by the tax rate on line 12 and enter the result. This is the amount of use tax due.

SECTION 3 – Total Tax Calculation:

- LINE 13** Add the total excise tax on line 4 and the total use tax on line 12. Enter result. This is the total amount of tax due with this report.

Note: Please sign and date your report. Include contact information in the event there are any questions regarding your report.

SCHEDULE 1 – Detailed Sales/Purchase Information for Cigarettes:

- COL. 1** Enter the brand names of the cigarettes purchased or sold. Do not list subcategories such as regular, menthol, 100's, etc.
- COL. 2** Enter the name of the business or individual from whom you purchased or to whom you sold cigarettes.
- COL. 3** Enter the address, website, or phone number of the business or individual from whom the

cigarettes were purchased, or to whom the cigarettes were sold.

COL. 4 Enter the date of the transaction.

COL. 5 Enter the number of packs of cigarettes purchased or sold. Add the amounts in this column, and enter the total on the last line. This total is carried forward to line 1 of form WV/TPT-702.

COL. 6 Enter the cost of cigarettes purchased or sold. If the shipping charges are listed separately, do not include them. Add the amounts in this column, and enter the total on the last line. This total is carried forward to line 8 of form (WV/TPT-702).

SCHEDULE 2 – Detailed Sales/Purchase Information for Other Tobacco Products:

COL. 1 Enter the brand names and/or types of other tobacco products purchased or sold.

COL. 2 Enter the name of the business or individual from whom you purchased or to whom you sold other tobacco products.

COL. 3 Enter the address, website, or phone number of the business or individual from whom the other tobacco products were purchased, or to whom the products were sold.

COL. 4 Enter the date of the transaction.

COL. 5 Enter the cost of other tobacco products purchased or sold. If the shipping charges are listed separately, do not include them. Add the amounts in this column, and enter the total on the last line. This total is carried forward to lines 3 and 9 of form (WV/TPT-702).

SCHEDULE 3 – Detailed Purchase/Sales of Electronic Cigarette Liquids

COL. 1 Enter the name of the cigarette liquids purchased or sold.

COL. 2 Enter the name of the business or individual from whom you purchased or to whom you sold e-cigarette liquids.

COL. 3 Enter the address, website, or phone number of the business or individual from whom the e-cigarette liquids were purchased or to whom the e-cigarette liquids was sold.

COL. 4 Enter the number of milliliters of e-cigarette liquids purchased or sold. Sum the amounts in this column, and enter total on the last line. This amount is carried forward to line 5 of the form (WV/TPT-702).

COL. 5 Enter the cost of e-cigarette liquids purchased or sold. Sum the amounts in this column, and enter the total on the last line. This amount is carried forward to line 10 of the form (WV/TPT-702).

Note: Please remit payment with this report to the West Virginia Tax Department at

PO Box 2991, Charleston WV 25330-2991.

If you have any questions about these reporting procedures, please contact the West Virginia State Tax Department, Tax Account Administration Division, 1001 Lee Street East, Charleston WV 25301-1725, or call (304) 558-8626. You can also visit our website: tax.wv.gov.