

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
rtL339V.2

WEST VIRGINIA SALES AND USE TAX RETURN

Period Ending:		Due Date:		Amended <input type="checkbox"/>	
	(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 sourced to WV*	■	■	■	0.06	■
2. Purchases for Use in WV	■	■	■	0.06	■
3. Municipal Sales Tax Due* (Schedule M required)	(Enter amount from Line 11, Column D)				■
4. Municipal Use Tax Due (Schedule M required)	(Enter amount from Line 11, Column G)				■
5. Excess Tax Collected					■
6. Interest when filed after due date					■
7. Additions to tax when filed after due date					■
8. Total Due or Credit*	(Sum of lines 1 through 7)				■
9. Less Prior Payment (Accelerated payment, credit carried forward, credit from CST-240, 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	■
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This section must be completed by sellers of specific goods/services for proper distribution of the tax due that was reported above:

14. Taxable Sales of Wine/Liquor to Private Clubs	■	Wine/Liquor Account #	
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<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)



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Schedule D - State Deductions, Exemptions, and Credits

Part 1 - Sales Tax Deductions/Exemptions

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 refunded to or returned by the purchaser	.
5. Uncollected bad debt on which sales tax was remitted but never received (Schedule BD required)	.
6. Sales of exempt food and food ingredients	.
7. Sales of exempt capital improvement construction projects	.
8. Sales of exempt drugs, mobility enhancing equipment, and prosthetics (if not reported on Line 2)	.
9. Sales of exempt prescription drugs to consumers	.
10. Sales of excluded personal services (such as barber, masseuse, manicurist, nurse)	.
11. Sales of excluded professional services (such as doctor, lawyer, engineer)	.
12. Sales of exempt public utilities or services regulated by the PSC	.
13. Sales of exempt interstate transportation, motor fuel, titled vehicles	.
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 for Exempt Purchases

1. Purchases directly used in exempt manufacturing	.
2. Purchases directly used in exempt natural resource production	.
3. Purchases directly used in exempt transportation	.
4. Purchases directly used in exempt transmission	.
5. Purchases directly used in exempt communications	.
6. Purchases directly used in exempt public utilities or services	.
7. Purchases directly used in exempt research and development	.
8. Purchases directly used in an exempt high-technology business	.
9. Purchases of exempt drugs, mobility enhancing equipment, and prosthetics by a health care provider	.
10. Purchases by a qualified exempt 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

	A Municipality Name (Required if tax due)	B Taxable Sales* (Required if tax due)	C Tax Rate	D Municipal Sales Tax Due* (B times C)	E Taxable Purchases (Required if tax due)	F Tax Rate	G Municipal Use Tax Due (E times F)
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.		Total Muni Sales Tax Due (Enter on Page 1, Line 3)			Total Muni Use Tax Due (Enter on Page 1, Line 4)		

Taxpayers reporting more than ten (10) municipalities must file electronically at, www.MyTaxes.wvtax.gov.

A number of municipalities impose municipal sales and use tax. For a complete listing along with tax rates, please visit:
<http://tax.wv.gov/Business/SalesAndUseTax/MunicipalSalesAndUseTax/Pages/MunicipalSalesAndUseTax.aspx>

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