

WV/TPT-709

West Virginia Tobacco Products 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.*
- All inventories are required to be a physical count of what is on hand on the last day of each period.
- Any credit or refund may be applied against any tax department liability.
- 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.
- Provide all information requested.

Section 1 – Other Tobacco Products Tax Calculation.

Section 2 – Cigarette Tax Calculation. (WV Stamps only)

Line 12 Enter the total gross invoice price of Other Tobacco Products sold or used in West Virginia during the period.

Line 13 Enter the total gross invoice price of returns for credit as reported on Schedule B (available at tax.wv.gov – must be attached).

Line 14 Multiply line 13 by the statutory deduction.

Line 15 Subtract line 13 from line 14 and enter total.

Line 16 If line 12 is greater than line 15, subtract line 15 from line 12 and enter the total gross invoice price. Enter zero if line 15 is greater than line 12.

Line 17 If line 15 is greater than line 12, subtract line 12 from line 15 and enter total gross invoice price (credit). Enter zero if line 12 is greater than line 15.

Line 18 If line 16 is greater than zero, multiply figure on line 16 by the tax rate and enter total gross tax due.

Line 19 If line 17 is greater than zero, multiply line 17 by the tax rate and enter total credit due.

Line 20 Multiply the greater of line 18 or line 19 by the statutory dealer discount and enter the total.

Line 21 If line 18 is greater than zero, subtract line 18 from line 20 and enter total.

Line 22 If line 19 is greater than zero, subtract line 19 from line 20 and enter total.

Line 23 Opening inventory. Enter total quantity of stamps on hand the first day of the period covered by the return, including both those affixed to packages of cigarettes shown on line 32 and unaffixed stamps. Enter the totals in the appropriate column for packages of twenty or twenty-five.

Line 24 Receipts. Enter total quantity of stamps purchased/received during the period covered by the return. This includes stamps received during the period covered by the return both from the Commissioner (or agent thereof), stamps affixed to cigarettes returned by customers, or stamped packages purchased from another wholesaler as reported on Schedule 2 (available at tax.wv.gov – must be attached).

Line 25 Stamps returned. Enter total quantity of stamps returned to the Commissioner. Stamps affixed to cigarettes returned to the manufacturer for credit and include any WV certified loss stamped packs.

Line 26 Total available stamps. Add lines 23 and 24 and subtract line 25 and enter total.

Line 27 Closing inventory. Enter total quantity of stamps on hand at the close of the period covered by the return, including both those affixed to packages of cigarettes shown on line 39 and unaffixed stamps.

Line 28 Stamps used. Subtract line 27 from line 26 and enter total.

Note: you cannot have figures on both line 21 and line 22.

Line 29 Tax rate.

Line 30 Multiply line 28 by tax rate entered on line 29 and enter total. Enter the totals in the appropriate column for packages of twenty or twenty-five and enter on line 47.

Cigarette Package Accountability – Unstamped cigarettes include cigarettes with no stamps and cigarettes with other states stamps affixed.

Note: Out of state wholesalers begin with line 44.

Line 31 Opening unstamped cigarette inventory. Enter number of unstamped cigarettes on hand on the first day of the period covered by the return.

Line 32 Opening stamped cigarette inventory. Enter number of WV STAMPED cigarettes on hand on the first day of the period covered by the return. WV Stamped cigarettes include only cigarettes with WV stamps.

Line 33 Purchases of unstamped cigarettes from manufacturers. Enter total number of unstamped cigarettes purchased from manufacturers during the period covered by the return as reported on Schedule 1 (available at tax.wv.gov – must be attached).

Line 34 Purchases of unstamped cigarettes from agent authorized by Commissioner. Enter total number of unstamped cigarettes purchased from an agent that has been previously authorized by the Commissioner during the period covered by the return as reported on Schedule 1 (available at tax.wv.gov – must be attached).

Line 35 Purchases of WV only stamped cigarettes. Enter total number of stamped cigarettes purchased from another wholesaler. WV stamped cigarettes includes only cigarettes with WV stamps as reported on Schedule 2 (available at tax.wv.gov – must be attached).

Line 36 Packages returned by customers. Enter total number of cigarettes returned to you by your customers and manufacturer's representatives. This includes both WV stamped cigarettes and other state stamped cigarettes. Include unstamped returns by customers.

Line 37 Total to account for. Enter total from lines 31 through 36.

Line 38 Closing unstamped inventory. Enter total number of unstamped cigarettes on hand at close of business on the last day of the period covered by the return. Unstamped cigarettes include cigarettes with no stamps and cigarettes

with other state's stamps.

Line 39 Closing stamped cigarette inventory. Enter total number of WV STAMPED cigarettes on hand at close of business on the last day of the period covered by the return. WV stamped cigarettes includes only cigarettes with WV stamps.

LINE 40 Returns to manufacturers. Enter total number of cigarettes returned to manufacturers for credit during the period covered by the return. This includes both stamped and unstamped cigarettes.

Line 41 Certified loss. Enter total number of cigarettes destroyed by fire, flood, etc. This destruction must be claimed on a Destruction Affidavit and attached to the return. WV wholesalers report in state and out of state certified losses. If certified loss is a loss of WV stamped packs report this amount also on line 25 as stamps returned.

Line 42 Total accounted for. Add lines 38 through 41 and enter the total.

Line 43 Disposals with no tax liability authorized by the Commissioner. Enter total number of other states stamped sales and include unstamped cigarettes distributed to other wholesalers upon approval by the Commissioner as reported on Schedule 4 (available at tax.wv.gov – must be attached).

Line 44 Disposals with tax liability. Line 37 minus the sum of line 42 and line 43. Also include "Out of state wholesalers report WV stamped sales.

Line 45 Tax rate.

Line 46 Tax liability. Multiply line 44 by the tax rate entered on line 45 and enter total.

Line 47 Enter value of WV stamps used from total on line 30.

Line 48 Deficiency. If line 46 is greater than line 47 subtract line 47 from line 46 and enter total amount of tax due. Enter this total on line 2 on the front of the return.

Line 49 Overage. If line 47 is greater than line 46 subtract line 46 from line 47 and enter total amount of overpayment. (Enter this amount on line 6 of next month's return.)

Tobacco Products Report Summary

Line 1 Total Tax due on OTP (Total from Section 1 Line 21).

Line 2 Total Tax Due on Cigarettes (Sums of Columns

in Section 2 Line 48).

- Line 3** Total Tax Due on Tobacco Products (Line 1 plus Line 2).
- Line 4** Enter total milliliters of e-cigarette liquids from Schedule ECL. Attach Schedule.
- Line 5** Multiply line 4 by the tax rate and enter total tax due.
- Line 6** Credit carried forward from prior period(s). Enter amount from prior month's return line 49.
- Line 7** Credit due on OTP. Enter amount due from line 22.
- Line 8** Balance of Tax Due (Line 3 plus line 5 minus

the sum of line 6 and line 7). Enter 0 if the sum of line 6 and line 7 is greater than the sum of line 3 and line 5.

- Line 9** Overpayment (Line 6 plus line 7 minus the sum of line 3 and line 5). Enter 0 if sum of lines 3 and 5 is greater than the sum of line 6 and line 7.
- Line 10** Credit Amount (For credit, enter full overpayment amount from line 9, else enter 0).
- Line 11** Refund Amount (For refund, enter full overpayment amount from line 9, else enter 0).

If you have any questions about these reporting procedures, please contact the West Virginia Tax Division, 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.