General Information
The West Virginia Claim for Refund or Credit of Consumer Sales Tax Paid to a Vendor/Reseller (CST-240) is used to claim a refund or credit of sales tax paid to vendors for purchases that are exempt or used in an exempt manner.

Claims for Refund or Credit may also be filed online at MyTaxes.WVtax.gov.

Any person who has paid the tax and qualifies for an exemption, refund, or credit may file a claim for refund or credit within three years of the due date of the tax return or within two years of the date the tax was paid.

Note: The Tax Department will reject claims for refund or credit if any part of the required information is not provided and/or the information is not in the specified format.

Required Information
1. Form CST-240: Current version must be submitted, signed and dated.
2. Schedule CST-240: Used for claims with 25 exempt items or less.
3. CST-240 Import Spreadsheet: Claims over 25 items, individually list each exempt item.
4. Copies of all invoices and/or credit memos for the entire claim.
5. Power of Attorney (if applicable): Must be filled out correctly, signed, and dated.

See Instructions for completing the Schedule CST-240/CST-240 Import Spreadsheet.

See Instructions for completing the Schedule CST-240/CST-240 Import Spreadsheet – Supporting Detail.

Instructions for Completing the Form CST-240
Taxpayer Information
Enter all taxpayer information for each field. This includes Sales & Use Tax Account Number, FEIN/SSN, Name, Phone, and Mailing Address. The information will be used for correspondence regarding the claim and issuance of any refund check.

Preparer Information:
Enter all preparer information for each field. This includes Name, Phone, and Mailing Address. This information will be used for correspondence regarding the claim. Power of Attorney is required for 3rd party representatives.

Taxable Periods included in the Claim:
Enter the beginning and ending dates of the tax periods corresponding to the claim. One CST-240 may be used for multiple tax periods; however, the total period for which the claim includes should be limited to either Monthly, Quarterly, or Annual. The starting date must be the first day of a month and the ending date must be the last day of a month.

Line A: WV State Sales Tax:
Enter the total amount of WV state sales tax being claimed for refund or credit on the Schedule CST-240/CST-240 Import Spreadsheet.

Line B: Municipal Sales Tax:
Enter the total amount of Municipal sales tax being claimed for refund or credit on the Schedule CST-240/CST-240 Import Spreadsheet.

Line C: Total Claim for Refund or Credit:
Enter the total of line A + line B.

Line D: Amount of Refund:
Specify the amount to be issued as a refund from the total claim for refund or credit (Line C). Failure to specify a refund amount will result in the issuance of a credit to be used on a future sales tax liability.

Line E: Amount of Credit:
Specify the amount that is to be issued as credit to the Consumer Sales Refund account, from the total claim for refund or credit (Line C). This will be used towards a future sales tax liability.

Credit Transfers to a Tax Account or Period:
Specify the tax account and period for which credit requested on Line E should be applied.

Basis for Claiming Refund or Credit:
Provide a detailed explanation of the exemption(s) that
apply to the claim for refund or credit, including any applicable WV State Code, Rules, or Regulations. Be as specific as possible.

**Supporting Attachments:**
Indicate the applicable, required attachments included with the claim by marking the appropriate box.

Sign and date the claim for refund or credit.

**Instructions for Completing the Schedule CST-240/CST-240 Import Spreadsheet**

For claims including only 25 items purchased or less, either the Schedule CST-240 (page 2 of the form) or the CST-240 Import Spreadsheet may be used.

For claims over 25 items purchased, the CST-240 Import Spreadsheet must be used and submitted to the State Tax Department electronically, on CD-Rom or other portable electronic media.

The Tax Department cannot accept compressed/zipped files.

When completing the Schedule CST-240 or the CST-240 Import Spreadsheet, enter all of the information for each column. If either WV State Tax, Municipality Tax, or Municipality Name does not apply, the inapplicable column may be left blank. All additional columns are required.

Every item that is being claimed for refund or credit should be listed individually on the spreadsheet, whether or not items were invoiced on the same receipt.

**Exempt Purchase Description:**
Provide a brief description of each exempt item that was purchased. The description will be referenced during the review process in determination of the exemption claimed.

**Intended Use:**
Provide a brief explanation indicating how each item listed was used in an exempt manner. The explanation will be referenced during the review process in determination of the exemption claimed.

Failure to provide an accurate or individualized Exempt Purchase Description or Intended Use of each item purchased may result in rejection of the incomplete claim.

Provide copies of invoices/receipts for all items claimed. Invoices/receipts may be submitted via paper or electronically, on CD-Rom or other portable electronic media. The Tax Department cannot accept compressed/zipped files.

Note: Failure to provide all required information in the specified format will result in denial or rejection of the entire claim for refund or credit.

Mail the Claim for Refund or Credit and all required information to:

West Virginia State Tax Department
PO Box 1826
Charleston, WV 25327-1826

Claims for Refund or Credit may also be filed online and all supporting documentation submitted at MyTaxes.WVtax.gov.

**For assistance or additional information visit tax.wv.gov.**