

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 #: _____

CST270
 rtL334 v.1

WEST VIRGINIA LOCAL WINE & LIQUOR DISTRIBUTION TAX RETURN

Period Ending: _____	Due Date: _____	Amended ☐
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	(A) Business Registration Number	(B) Physical Zip + 4	(C) Retailer's Sales TO Private Clubs	(D) All Other Wine Sales	(E) All Other Liquor Sales
1. Single Location			■	■	■
2. Multi Location Retailer Schedule Totals			■	■	■
3. Direct Shipper/Distributor Schedule Totals				■	■
4. Subtotal Sales			■	■	■
5. Tax Rate			0.05	0.05	0.05
6. Tax Due (Line 4 x Line 5)			■	■	■
7. Total Due (From Line 6: Columns C+D+E)					■

Sales of wine and liquor are subject to the 6% State Sales Tax (or 6% Special District Excise Tax if applicable).
 AND the Municipal Sales Tax if located within the boundaries of one of the Municipalities which impose that tax,
 AND the 5% Local Wine & Liquor Distribution Tax that is reported on this return.

State and Municipal Sales Tax are reported on the CST-200CU Combined Sales & Use Tax return. Each Special District has its own unique return for remittance of the Special District Excise Tax.

Instructions:

Retailer's sales made to Private Clubs must be reported separately from All Other Sales as shown above.
 Farm Wineries may have retailer, direct shipper and distributor sales.

1. Single location retail businesses enter the amounts of all sales from the single location identified.
2. Multiple location retail businesses enter the subtotals of all sales from the retailer location schedule.
3. Direct Shippers/Distributors enter the subtotals of all sales from the direct shipper/distributor schedule.
4. Enter the subtotal of all sales from lines 1-3 for each applicable column.
5. Multiply the amount of sales entered on line 4 by the tax rate on line 5, for each applicable column.
6. Enter the resulting amounts of tax due for each column on line 6.
7. Enter the total amount of Local Wine & Liquor Tax due by adding Columns C, D, & E of Line 6 together.

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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Multi Location Retailer Schedule (Retailers physically located in WV)

Account #: _____

Retailer's sales made to Private Clubs must be reported separately from All Other Sales as shown below.

	(A) Business Registration	(B) Physical Street Address	(C) Physical Zip + 4	(D) Retailer's Sales TO Private Clubs	(E) All Other Wine Sales	(F) All Other Liquor Sales
1				■	■	■
2				■	■	■
3				■	■	■
4				■	■	■
5				■	■	■
6				■	■	■
7				■	■	■
8				■	■	■
9				■	■	■
10				■	■	■
11				■	■	■
12				■	■	■
13				■	■	■
14				■	■	■
15				■	■	■
16				■	■	■
17				■	■	■
18				■	■	■
19				■	■	■
20				■	■	■
21				■	■	■
22				■	■	■
23				■	■	■
24				■	■	■
25				■	■	■
26	Subtotals of Sales:			■	■	■

Taxpayers reporting more than twenty-five (25) locations must file electronically at, www.MyTaxes.wvtax.gov.

Licensees that are physically located in WV will see their business locations preprinted on this return as they have been registered with the State Tax Department. If a location is not listed you may need to update or add the location.

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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Direct Shipper/Distributor Schedule

Account #: _____

	(A) Physical Street Address	(B) Physical City	(C) Physical Zip + 4	(D) Wine Sales	(E) Liquor Sales
1				■	■
2				■	■
3				■	■
4				■	■
5				■	■
6				■	■
7				■	■
8				■	■
9				■	■
10				■	■
11				■	■
12				■	■
13				■	■
14				■	■
15				■	■
16				■	■
17				■	■
18				■	■
19				■	■
20				■	■
21				■	■
22				■	■
23				■	■
24				■	■
25				■	■
26	Subtotals of Sales:			■	■

Taxpayers reporting more than twenty-five (25) locations must file electronically at, www.MyTaxes.wvtax.gov.

Wine & liquor that is shipped/delivered to the customer's location should be reported using the shipping address.

Wine & liquor that is picked up by the customer at the licensee's location should be reported for that location.

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