



West Virginia Sales And Use Tax Changes For The Year 2004

Beginning January 1, 2004, the calculation of the six percent (6%) sales and use tax changed from the bracket system to a rounding system. The computation of tax is to be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than four, and rounded down to the lower whole cent when the third decimal place is four or less.

Effective January 1, 2004, the due date for filing the West Virginia sales and use tax returns is the twentieth (20th) day of the month following the close of the reporting period. This applies to monthly, quarterly and annual reporting periods.

Electronic Funds Transfer (EFT) is mandatory for all taxpayers having a sales tax liability of \$100,000.00 or more per month. EFT filing is voluntary for all other taxpayers. To apply for EFT complete form WV/EFT-5, Electronic Funds Transfer Application and mail to WV State Tax Department, RD-EFT, PO Box 11895, Charleston, WV 25339-1895. The application may be found at www.state.wv.us/taxrev/electservices.htm.

WEST VIRGINIA (6%) CONSUMERS SALES TAX RATE CHART EFFECTIVE JANUARY 1, 2004

Table with 6 columns: AMOUNT OF SALE, TAX, AMOUNT OF SALE, TAX, AMOUNT OF SALE, TAX. It lists sales amounts from 0.01 to 15.08 and corresponding tax rates from NONE to 0.90.

If you have questions concerning West Virginia State taxes, please contact the:

West Virginia State Tax Department
Taxpayer Services Division
P.O. Box 3784
Charleston, WV 25337-3784

Telephone: (304) 558-3333
1-800-WVA-TAXS (1-800-982-8297) our toll free number
TDD Service for the hearing impaired: 1-800-2TAXTDD (1-800-282-9833)
To order forms or publications call: (304) 344-2068 or Toll free: 1-800-422-2075
To order by mail please use the above address.

Internet Address: http://www.state.wv.us/taxdiv