

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P.O. Box 1826**  
**Charleston, WV 25327-1826**



Name \_\_\_\_\_

Address \_\_\_\_\_

Account #: \_\_\_\_\_

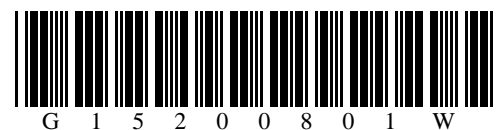
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

WV/CST-200CU  
 rtL140V 12-Web

**WEST VIRGINIA SALES AND USE TAX RETURN**

Period Ending:	Due Date:	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>
SEE INSTRUCTIONS ON REVERSE		COLUMN 1 FOOD SALES / PURCHASES	COLUMN 2 ALL OTHER SALES / PURCHASES
1. Total Sales (Do Not Include Tax)		▪	1
2a. Sales for Resale		▪	2a
2b. Sales of Non-taxable Services		▪	2b
2c. Food Stamps and WIC Sales		▪	2c
2d. Sales to Governmental Entities		▪	2d
2e. Sales to Persons Presenting a Direct Pay Permit		▪	2e
2f. Sales of Prescription Items (Drugs, Prosthetics, etc.)		▪	2f
2g. 50% of Residential Manufactured Home Sales		▪	2g
2h. Sales to Charitable/Educational/Religious Organizations		▪	2h
2i. All Other Legal Exemptions		▪	2i
3. Total Tax Exempt Sales (Add Lines 2a through 2i)		▪	3
4. Total Sales Subject to Tax (Line 1 minus Line 3)		▪	4
5. Total Purchases Subject to Tax (Use Tax)		▪	5
6. Taxable Balance (Add Lines 4 and 5)		▪	6
7. State Tax Rate		▪ 03	7
8. State Tax Due (Multiply Line 6 by Line 7)		▪	8
9. Total State Tax Due (Add Line 8, Columns 1 and 2)			9
10. Enter Any Tax Collected in Excess of Line 9			10
11. Total State Tax Collected and Due (Add Lines 9 and 10)			11
12. Consumer Sales Tax Credit (Attach claim form)			12
13. Net State Tax Due (Line 11 minus Line 12)			13
14. Local Municipal Tax Grand Total Due from Column 5, Schedule A			14
15. Balance of Tax Due (Add Lines 13 and 14)			15
16. INTEREST			16
17. ADDITIONS TO TAX			17
18. Total Due (Add Lines 15 through 17)			18
(Signature of Taxpayer)		(Phone Number)	(Date)

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.wvtax.gov](http://www.wvtax.gov)  
 File online at <https://mytaxes.wvtax.gov>



INSTRUCTIONS FOR FILING FORM WV/CST-200CU  
COMBINED WEST VIRGINIA SALES AND USE TAX RETURN

Effective July 1, 2008, the consumers sales and service tax collected from your customers and the use tax due on purchases on which the West Virginia sales tax has not been paid will be reported on one combined form. Also new Legislation has given municipalities the option to levy local sales tax on sales and services in their jurisdiction. This new municipal tax will be administered by the State Tax Department and included on the new Combined Sales & Use Tax Return.

The sales tax and use tax are destination based taxes. This means that the place where the customer takes possession of the merchandise or where the service is actually performed is where the tax must be reported. For example: If your business location is in Charleston but you go to Huntington to do repair work, income from that service should be reported as a Huntington sale. If you deliver merchandise to various areas in West Virginia, you must report the sales for the location where the customer received the merchandise. The tax rate is a flat six percent (6%) of the total sale or service. The computation must be carried to the third decimal place and rounded up to the next cent if the third decimal place is greater than four and rounded down to the lower whole cent whenever the third decimal place is four or less. Effective July 1, 2008, the purchase and use of food and food ingredients intended for human consumption is reduced to three percent (3%). The reduced rate does not apply to sales, purchases and uses by consumers of alcoholic beverages, soft drinks, tobacco or prepared food (food sold in a heated state or food sold with eating utensils).

All sales and services are considered to be taxable unless a specific exemption exists. For a complete list of these exemptions, please see Publication TSD-300 on our web-site at [www.wvtax.gov](http://www.wvtax.gov). You must collect the tax from all your customers unless they can furnish you with a properly completed exemption certificate or direct pay permit number.

**TO COMPLETE THE RETURN:**

Line 1. Total sales include all sales made for the reporting period. **Do not include the sales tax collected in this figure.** Please separate non-prepared food sales from all other sales and services.

Line 2a to 2i. Exempt sales are those sales that are not subject to the tax. Please enter the amounts of the sales on which you did not collect tax using the line categories.

Line 4. Total sales subject to tax must equal line 1 minus line 3.

Line 5. Total purchases subject to use tax are any purchases made for use in your business on which you did not pay the West Virginia sales tax. For example: purchases made in another state, mail order purchases or internet purchases. If you paid tax to another state, you may deduct the amount of that state's sales tax on line 12 and indicate the state where the tax was paid.

Line 6. Taxable balance includes all sales and purchases that are subject to the tax. Do not include the tax collected in this figure. This figure should equal line 1 minus line 3 plus line 5.

Line 8. To figure State Tax due, multiply the amount on line 6, column 1, by the rate on line 7, column 1 and the amount on line 6, column 2, by the rate on line 7, column 2.

Line 10. If you collected tax in excess of the amount using the rates for food tax or the sales tax you must report and remit the tax over-collected. Since the tax is actually levied on a transaction by transaction basis, you may have collected more tax than the calculation of state tax due (Line 9) indicates. You must report and remit the tax that was collected that is in excess of the return calculation.

Line 12. You may claim credit for tax paid in error by filing an amended return for the period in which the tax was overpaid and completing an affidavit for refund, form WV/CST-AF2. If you paid tax on purchases of items for use in your business and used those items in an exempt manner, you may claim credit by filing form WV/CST-240. Credit forms may be found on our web site, [www.wvtax.gov](http://www.wvtax.gov), and must be attached to the return when claiming the credit.

Line 14. As of July 1, 2008, West Virginia municipalities have the authority to impose a local sales tax in lieu of a local Business and Occupation Tax. By Law, such a tax would be collected by the State on behalf of the municipality on the basis of the geographic location of sales. Schedule A is designed to capture the necessary geographic sales information for the State to properly administer the local tax. To date, no municipality has opted to impose the local sales tax. Therefore, your completion of the information requested on Schedule A is voluntary at this time. However, you are encouraged to use this schedule and to maintain the information needed for its completion to minimize future transition issues when local governments actually adopt local sales taxes.

Line 16. Interest must be added to any tax due that is not paid by the due date of the return even if an extension of time for filing has been granted. Interest is due from the due date until the date the tax is paid. Interest is imposed at an adjusted rate established by the Tax Commissioner. The annual rate will never be less than nine and one-half percent (9.5%). Interest will be determined and in effect for periods of six months.

Line 17. Additions to tax in the amount of five percent (5%) of the tax due for each month, or part of a month may be imposed for the late filing of the return up to a maximum of twenty-five percent (25%) unless reasonable cause can be shown for the delay. Further, additions to tax may be imposed for not paying the tax when due. Additions to tax in the amount of one-half of one percent (1/2 of 1%) of the unpaid balance of tax for each month, or part of a month, the tax remains unpaid, may be imposed up to a maximum of twenty-five percent (25%). You may access an Interest and Additions Calculator on our website at [www.wvtax.gov](http://www.wvtax.gov) or you may call (304) 558-3333 or toll free at (800) 982-8297 for assistance.

**Schedule A - Sales by Jurisdiction and Calculation of Municipal Tax - Page [!fintPage]**

Column 1 FIPS Jurisdiction Code	Column 2 Name of Jurisdiction	Column 3 Total Taxable Sales	Column 4 Rate	Column 5 Sales Tax Due (Column 3 X Column 4)
		▪		▪
Total Municipal Sales Tax Due (Enter Grand Total for all Schedule A's on Line 14)				▪

