



\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Address

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

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

**LIQUOR/WINE DISTRIBUTION RETURN**

Sales of wine and liquor are subject to both the 6% Consumers Sales and Service Tax and the 5% municipal tax. The Sales Tax is reported and paid on the WV/CST-200 Consumers Sales and Service Tax Return, with the exception of sales of wine and liquor to private clubs. The Sales Tax collected from sales to private clubs will be reported and paid on this return along with the municipal tax on all wine and liquor sales.

**YOU MUST COMPLETE THE BACK OF THE RETURN FIRST.**

- Line 1 - Enter total from Columns 3, 4 & 5 from back of return.
- Line 2 - Multiply column 1 of line 1 from front of return (total wine sales) by 5% (round up to the next whole cent).
- Line 3 - Multiply column 2 of line 1 from front of return (total liquor sales) by 5% (round up to the next whole cent).
- Line 4 - Multiply column 3 of line 1 from front of return (total sales to private clubs) by 5% (round up to the next whole cent).
- Line 5 - Multiply column 3 of line 1 from front of return (total sales to private clubs) by 6% (round up to the next whole cent).
- Line 6 - Add lines 2, 3, 4 and 5.

**PLEASE NOTE:**

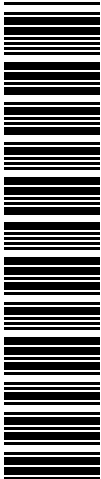
- THIS RETURN MUST BE COMPLETED AND RETURNED WITH REMITTANCE WHICH COVERS THE PERIOD IN WHICH LIQUOR AND/OR WINE SALES WERE TRANSACTED.
- EACH LOCATION MUST BE LISTED SEPARATELY.
- IF ADDITIONAL SPACES ARE REQUIRED, USE AN ATTACHMENT IN THE SAME FORMAT AS THIS RETURN.

**Taxpayers required to file electronically will no longer receive returns for the tax types subject to the mandatory requirement by mail. Please visit [www.wvtax.gov](http://www.wvtax.gov) for additional information.**

**MAKE CHECK PAYABLE TO:**  
 WEST VIRGINIA STATE TAX DEPARTMENT  
 FOR ASSISTANCE CALL: (304) 558-3333  
 TOLL FREE: (800) 982-8297

**MAIL TO :** WEST VIRGINIA STATE TAX DEPARTMENT  
 Tax Account Administration Div  
 P.O. Box 1826  
 Charleston, WV 25327-1826

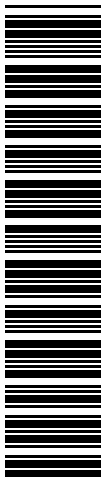
FOR PERIOD ENDED	Column 1	Column 2	Column 3
DUE DATE	Total Wine Sales	Total Liquor Sales	Total Sales from Private Clubs
1. Total lines for each sales column	■	■	■
2. Municipal tax - wine sales (line 1, column 1 X 5% - round up to the next whole cent)			■
3. Municipal tax - liquor sales (line 1, column 2 X 5% - round up to the next whole cent)			■
4. Municipal tax - private club sales (line 1, column 3 X 5% - round up to the next whole cent)			■
5. Sales tax - private club sales (line 1, column 3 X 6% - round up to the next whole cent)			■
6. Total due (add lines 2 through 5)			■



\_\_\_\_\_  
 SIGNATURE OF TAXPAYER OR PREPARER

\_\_\_\_\_  
 DATE

			PERIOD ENDED:	
Column 1	Column 2	Column 3	Column 4	Column 5
Business Location	DO NOT WRITE IN THIS COLUMN	Total Income from Wine Sales (Do not include wine sales to private clubs)	Total Income from Liquor Sales (Do not include liquor sales to private clubs)	Total Income from Wine and Liquor  Sales to Private Clubs
7		▪	▪	▪
8		▪	▪	▪
9		▪	▪	▪
10		▪	▪	▪
11		▪	▪	▪
12		▪	▪	▪
13		▪	▪	▪
14		▪	▪	▪
15		▪	▪	▪
16		▪	▪	▪
17		▪	▪	▪
18		▪	▪	▪
19		▪	▪	▪
20		▪	▪	▪
21		▪	▪	▪
22		▪	▪	▪
23		▪	▪	▪
24		▪	▪	▪
25		▪	▪	▪
26		▪	▪	▪
27		▪	▪	▪
28		▪	▪	▪
29		▪	▪	▪
30		▪	▪	▪



Column 1 - Each store location is listed separately as shown on your license. If you discontinue sales at any location, draw a single line through that location and enter the date of discontinuance to the right of the store location. If you add a new location, print the name of the city (or county, if the business location is more than one mile outside corporate city limits) in which the business is located on the next blank line.

Column 2 - Do not write in column 2; the Department uses this column to encode the city and/or county to receive any municipal tax collected from sales at that location.

Column 3 - Enter your total wine sales for each location. Do not include any sales to private clubs.

Column 4 - Enter your total liquor sales for each location. Do not include any sales to private clubs.

Column 5 - Enter your total wine and liquor sales to private clubs. Do not include any tax collected.