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	

WEST VIRGINIA USE TAX RETURN

See back for return instructions and information.

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 for additional information.

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT

Tax Account Administration Div

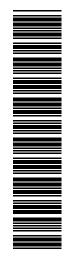
P.O. Box 1826, Charleston, WV 25327-1826

FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297

For more information visit our web site at: www.wvtax.gov

File online at https://mytaxes.wvtax.gov

PLEASE CUT HERE USE BLUE OR BLACK INK TO COMPLETE VOUCHER DO NOT WRITE IN BARCODE AREA



WEST VIRGINIA USE TAX RETURN		WV/CST220 v 49-Web
Period:	Account ID #	1 TOTAL RETAIL SALES SUBJECT TO 6% TAX
Due:		2 TOTAL RETAIL FOOD* SUBJECT TO 5% TAX
		3 TOTAL USE TAX DUE (LINE 1 x 6% + LINE 2 x 5%)
Name		4 TOTAL PURCHASES SUBJECT TO 6% TAX
Address		5 FOOD* PURCHASES SUBJECT TO 5% TAX
City	State Zip	6 TOTAL USE TAX DUE (LINE 4 x 6% + LINE 5 x 5%)
		7 TOTAL TAX DUE (ADD LINE 3 AND LINE 6)
SIGNATURE DATE		8 CREDIT (Attach claim form See instructions)
		9 BALANCE OF TAX DUE (LINE 7 LESS LINE 8)

THE CURRENT RATE OF TAX IS 5% ON FOOD* AND 6% ON ALL OTHER ITEMS.

*Food and food ingredients intended for human consumption. The reduced rate of tax does not apply to sales, purchases, and uses by consumers of prepared food (food sold in a heated state or heated by the seller), alcoholic beverages, or tobacco.

- Line 1. Enter the total sales subject to the 6% Retailers Use Tax. If you have a business location in West Virginia, use form WV/CST-200.
- Line 2. Enter the total food sales subject to the 5% Retailers Use Tax.
- Line 3. Enter the total amount of Retailers Use Tax due to the State of West Virginia (Line 1 x 6% plus Line 2 x 5%).
- Line 4. Enter the total of all purchases subject to the 6% use tax on which the 6% West Virginia Sales or Use Tax has not been paid to the vendor.
- Line 5. Enter the total food* purchases subject to the 5% tax.
- Line 6. Enter the total Purchasers Use Tax due to the State of West Virginia (Line 4 x 6% plus Line 5 x 5%).
- Line 7. Enter the Total Tax Due (Add Line 3 and Line 6).
- Line 8. Enter any Consumer Sales and Service Tax paid to the vendor on purchases that are exempt from the tax. If tax was paid to the vendor on exempt purchases, you must attach form WV/CST-240. If tax was paid directly to the State, you must file a notarized affidavit for refund (WV/CST-AF2) explaining in detail the reasons for the overpayment and amended Use Tax returns for the period(s) in which the tax was originally paid.
- Line 9. BALANCE OF TAX DUE. (Line 7 less Line 8)