WEST VIRGINIA CONSUMERS SALES AND SERVICE 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.

MAKE CHECKS 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 Division
P.O. BOX 1826
CHARLESTON, WV 25327-1826

Visit our web site at: www.state.wv.us/taxdiv for on-line filing information.

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

CONSUMERS SALES AND SERVICE TAX RETURN

WV/CST200 v 50-Web

Period:	Account ID #
Due:	

Name

Address

City   State   Zip

SIGNATURE   DATE

1 TOTAL GROSS BUSINESS

2 TAX EXEMPT SALES (SEE REVERSE SIDE)

3 TOTAL SALES SUBJECT TO 6% TAX

4 TOTAL 6% SALES TAX COLLECTED

5 TOTAL FOOD SALES SUBJECT TO 4% TAX

6 TOTAL 4% FOOD SALES TAX

7 TOTAL TAX COLLECTED (LINE 4 PLUS LINE 6)

8 CONSUMERS SALES TAX CREDIT

9 TOTAL DUE (LINE 7 LESS LINE 8) $

Line 1. Enter the total of all business activity. Do not include the amount of tax collected.

Line 2. Enter all sales not subject to sales tax, and enter the exempt amount on the back of the return under the proper reason for exemption.

Line 3. Enter the total of all sales subject to the 6% tax.

Line 4. Enter the total amount of sales tax collected at the 6% rate.

Line 5. Enter the total of all food sales subject to the 4% rate. Food sales do not include prepared food, food sold in a heated state or heated by the seller.

Line 6. Enter the total amount of sales tax collected at the 4% rate.

Line 7. Enter the total amount of tax collected (Line 4 plus Line 6).

Line 8. Enter any Consumers Sales and Service Tax paid to vendors on exempt purchases and attach form WV/CST-240. A notarized affidavit for refund and an amended return for the period in which an overpayment occurred must be attached when claiming a credit/refund for any other type of overpayment.

Line 9. TOTAL AMOUNT DUE (Line 7 less Line 8). If less than zero, enter zero. Do not report negative

NOTE: The December 31st return shall constitute the annual return as required by law for all purposes provided all preceding returns have been filed and all tax paid.

THIS FORM MUST BE COMPLETED AND RETURNED EVEN IF NO TAXABLE SALES HAVE BEEN MADE.
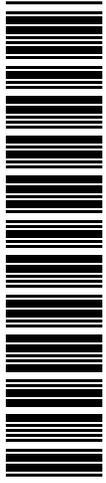
EXPLANATION OF TAX EXEMPT SALES (LINE 2)
NOTE: You must retain in your records adequate documentation for any exempt sales.

Reason For Exemption	Amount
1. Sales for Resale	
2. Sales of Non-taxable Services	
3. Sales to Agricultural Producers	
4. Governmental Entities	
5. Sales to Persons Presenting a Direct Pay Permit	
6. Sales of Prescription Drugs	
7. All Other Legal Exemptions	