



## How to Avoid Common Errors When Filing Tax Returns

Before filing your return, review it carefully to make sure it is correct and complete. Errors will delay the processing of your return and in some cases your refund(s). Please read the list of helpful tips to avoid common errors when preparing and filing your tax return.

### Make sure:

- You include the correct and complete account number on your return.
- You sign and date your tax return.
- Your name and mailing address are on the tax return.
- You include your account number on your check or money order.
- You do not include billing amounts on your current return.
- You use the correct period end date for the tax return, i.e. January 31, February 28, March 31, April 30, May 31, June 30, July 31, August 31, September 30, October 31, November 30, December 31.
- You file one return for each period ended. If you make multiple payments for the same period, be sure that you use the correct period end for each payment.
- You use either a pre-printed return or print a return from our website at <http://www.wvtax.gov/index.html>. By making copies of the returns you may cause the barcode to distort.
- When remitting through electronic funds transfer (EFT), you use the tax return that goes with the tax paid by EFT.
- Use the proper EFT code for the type of tax paid.
- You complete each line of the tax return.

### Combined Sales and Use Tax Return

Verify the math:

- Add lines 2a through 2i. The total must be the same as the number on line 3. Line 1 minus Line 3 must equal line 4.
- Line 4, column 1 must reflect the total food sales subject to 3% and line 4, column 2 must reflect the total sales subject to 6%.
- Taxable purchases must be listed on line 5 in the appropriate column.
- Add line 8 column 1 and column 2 for total tax due on line 9.
- If you collected more than a flat 3% or 6% tax you must list that amount on line 10.
- Enter tax due, line 9 and 10 on lines 11. List tax due on lines 13, 15 and 18.
- If you have a direct pay permit, do not include taxable purchases on the combined Sales & Use tax return, and report your purchases on your direct pay Sales and Use tax return.
- Do not include tax collected in the gross income or taxable amount.
- List exempt sales under the proper categories on line 2a through 2i (exempt sales are those sales which you do not collect either the 3% or 6% tax).
- If you are claiming a credit, then you must attach a credit claim form (Form WV/CST-240) or an explanation of the credit claimed.

### Direct Pay Sales and Use Tax Return

- You must have a valid direct pay permit to use this return.
- Only use this return to record the purchases you made using your direct pay permit.
- You cannot report sales on this return. You must use a Combined Sales & Use tax return (Form WV/CST-200CU).
- Do not report taxable purchases on your Combined Sales & Use tax return if you have a direct pay permit.

### Withholding Tax Return

- Only enter the amount of tax withheld, not the wages paid.
- Enter the correct numbers on lines 1, 3, and 6.
- If you are making an adjusting entry on line 2, enter either a plus (+) or a minus (-). The sum of line 3 cannot be less than zero. If a credit balance remains, do not enter the amount on line 3; enter a zero (0) instead.