

INFORMATION AND INSTRUCTIONS \$11-15-9(b) REFUNDABLE EXEMPTIONS

NOTE: This form may only be used to claim credit or refund for West Virginia sales or use tax paid to vendors on exempt purchases. For credit or refund of tax paid directly to the State, an affidavit for refund Form WV/CST-AF2 must be filed along with amended sales/use tax returns for the period in which the tax was originally paid.

The West Virginia Consumers Sales and Service and Use Tax statute provides for payment of the tax to the vendor, at the time of the purchase of certain property and services shown as exempt from taxes under the provisions of West Virginia Code, Chapter 11, Article 15, Section 9. Those sales and services, subject to this provision, are those defined in Section 9(b). Any person claiming exemption set forth in this subsection, shall first pay to the vendor the tax and then apply for a refund or credit, or as provided in section 9(d) [§ 11-15-9(d)], give to the vendor his direct pay permit number.

Any person who has paid West Virginia Consumers Sales and Service and/or Use Tax and who may lawfully claim exemption from the tax may file a claim for refund or credit of the tax paid within three years of the due date of the tax return. A claim is made by completing and filing this form. This form is only to be used to claim a refund or credit for West Virginia Sales or Use Tax paid to vendors on exempt purchases.

The date of the purchase and the applicable invoice or receipt number must be entered in Columns B and C. Be specific in describing the use of the purchase that qualifies the purchase for exemption from tax. Attach additional pages, if needed, to provide this information. It is not necessary to attach copies of the invoices to the claim form; however, copies of invoices must be retained for your records.

Column A: Enter the name of the vendor from whom you made the purchase and paid the tax.

Column B: Enter the date the purchase was made.

Column C: Enter the invoice or receipt number that identifies the purchase.

Column D: Enter how the property or services purchased will be used in your business that qualifies the purchase for exemption from the tax. (i.e.) resale, manufacturing, transportation, etc.

Column E: Enter the type of tax paid. (Consumers Sales and Service Tax (CST), or Use Tax).

Column F: Enter the amount of tax paid to the vendor.

Add the amounts in Column F of each page and enter the total in the total credit or total refund box. (If you have more than one page, please enter the total of all pages on the first page of your claim form in the appropriate box). Sign and date all claim forms. Unsigned claims cannot be processed.

If any part of your overpayment is designated as credit, complete the credit application section on the bottom of the claim form. Enter the amount of credit being claimed on the applicable line on the claim form and enter the period covered. **Credit should be entered on the credit line of the appropriate tax return and can be claimed only up to the amount shown due on the return.** If the credit exceeds the amount of tax shown due on the return, you may apply the balance to future tax periods, or request a refund of the balance.

A copy of the claim form must be attached to every tax return on which credit is claimed. Credit must be claimed within three years from the date the tax was due or the claim will be denied and a billing will be issued for any tax that may be due.

When claiming a refund of all, or any part of, an overpayment shown on the claim form, mail the refund claim directly to the address on the front of the claim form. **Do not attach refund claims to any tax returns.**

Copies of this form may be used for additional listing, or you may attach a listing of invoices with the required information and in the same format as this form.