



Joe Manchin III, Governor

Christopher G. Morris, Tax Commissioner

 Name

Enter your Account Number on the line below

 Address

Account #: _____

 City State Zip

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.

Save the stamp and your time. You can now view, file and pay this tax at <https://mytaxes.wvtax.gov>. **DO NOT** make any changes to the period indicated on the return. If you need to file a return for a different period, visit our website at www.wvtax.gov.

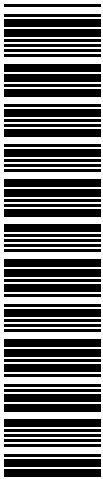
MAKE CHECK PAYABLE TO:
 WEST VIRGINIA STATE TAX DEPARTMENT
 FOR ASSISTANCE CALL: (304) 558-3333
 TOLL FREE: (800) 982-8297

MAIL TO : WEST VIRGINIA STATE TAX DEPARTMENT
 INTERNAL AUDITING DIVISION
 P.O. BOX 1826
 CHARLESTON, WV 25327-1826

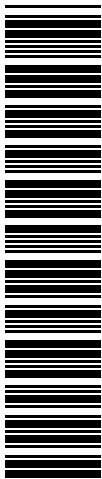
| FOR PERIOD ENDED | Column 1 | Column 2 | Column 3 |
|---|------------------|--------------------|--------------------------------|
| DUE DATE | Total Wine Sales | Total Liquor Sales | Total Sales from Private Clubs |
| 1. Total lines for each sales column | . | . | . |
| 2. Municipal tax - wine sales (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



| ACCOUNT ID NUMBER: | | | 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.