

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P.O. Box 2991**  
**Charleston, WV 25330-2991**



Earl Ray Tomblin, Governor

Craig A. Griffith, Tax Commissioner

Name \_\_\_\_\_

Address \_\_\_\_\_

Account #: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

WV/TPT-709  
 rL191 v.14 - Web

**WEST VIRGINIA TOBACCO PRODUCTS TAX REPORT**

**NOTE: This form has been redesigned. To avoid delays in the processing of this form, DO NOT use any older forms you may have. For information regarding the State Tax Department's new computer system, visit our website at [www.wvtax.gov](http://www.wvtax.gov)**

Period Ending:	Due Date:	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>
<b>TOBACCO PRODUCTS REPORT SUMMARY</b>			
1. Total Tax Due on Other Tobacco Products (Section 1 Line 21)			.
2. Total Tax Due on Cigarettes (Sum of columns in Section 2 Line 49)			.
3. Total Tax Due on Tobacco Products (Line 1 plus Line 2)			.
4. Credit Carried Forward from Prior Period(s)			.
5. Credit Due on OTP (Section 1 Line 22)			.
6. Balance of Tax Due (Line 3 minus the sum of Line 4 and Line 5) Enter 0 if the sum of Line 4 and Line 5 is greater than Line 3			.
7. Overpayment (Line 4 plus Line 5 minus Line 3) Enter 0 if Line 3 is greater than the sum of Line 4 and Line 5			.
8. Credit Amount (For Credit, enter full overpayment amount from Line 7, else enter 0)			.
9. Refund Amount (For Refund, enter full overpayment amount from Line 7, else enter 0).			.
<b>SECTION 1 - OTHER TOBACCO PRODUCTS TAX CALCULATION</b>			
10. Gross Invoice Price of Sales/Use in West Virginia (You must have copies of invoices, available upon request, etc. to verify this figure)			.
11. Total Gross Invoice Price of Returns for Credit			.
12. Less Statutory Allowance (Line 11 multiplied by Rate)	0.0500		.
13. Total Credit (Line 11 minus Line 12)			.
14. Total Gross Invoice Price (Line 10 minus Line 13) Enter 0 if Line 13 is greater than Line 10			.
15. Total Gross Invoice Price Credit (Line 13 minus Line 10) Enter 0 if Line 10 is greater than Line 13			.
16. Tax Rate			0.0700
17. Gross Tax Due (Line 14 multiplied by Line 16)			.
18. Gross Credit Due (Line 15 multiplied by Line 16)			.
19. Discount Rate			0.0400
20. Dealer Discount (The greater of Line 17 or Line 18 multiplied by Line 19)			.
21. Tax Due on Other Tobacco Products (If Line 17 is greater than 0, enter Line 17 minus Line 20)			.
22. Credit Due on Other Tobacco Products (If Line 18 is greater than 0, enter Line 18 minus Line 20)			.

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
 Tax Account Administration Div  
 P.O. Box 2991, Charleston, WV 25330-2991  
 FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297  
 For more information visit our web site at: [www.wvtax.gov](http://www.wvtax.gov)  
 File online at <https://mytaxes.wvtax.gov>



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## WEST VIRGINIA TOBACCO PRODUCTS TAX REPORT

SECTION 2 CIGARETTE STAMP INVENTORY (WV AFFIXED AND UNAFFIXED)	Packages of 20	Packages of 25
23. Opening Inventory		
24. Receipts		
25. Stamps Returned		
26. Total Available Stamps (Line 23 plus Line 24 minus Line 25)		
27. Closing Inventory		
28. Stamps Used (Line 26 minus Line 27)		
29. Tax Rate per Stamp	0.5500	0.6875
30. Value of Stamps Used (Line 28 multiplied by Line 29) Report here and on Line 48		
CIGARETTE PACKAGE ACCOUNTABILITY	Packages of 20	Packages of 25
31. Opening Unstamped Cigarette Inventory		
32. Opening Stamped Cigarette Inventory		
33. Purchases Unstamped Cigarettes from Manufacturers		
34. Purchases Unstamped Cigarettes Authorized by Commissioner		
35. Purchases WV Stamped Cigarettes		
36. Packages Returned by Customers		
37. Total to Account For (Add Line(s) 31 through 36)		
38. Closing Unstamped Cigarette Inventory		
39. Closing Stamped Cigarette Inventory		
40. Returned to Manufacturer(s)		
41.		
42. Certified Loss (Must attach Destruction Affidavit)		
43. Total Accounted For (Add Line(s) 38 through 42)		
44. Disposals With No Tax Liability Authorized by Commissioner		
45. Disposals With Tax Liability (Line 37 minus the sum of Line 43 and Line 44)		
46. Tax Rate	0.5500	0.6875
47. Tax Liability (Line 45 multiplied by Line 46)	.	.
48. West Virginia Value of Stamps Used (Line 30)	.	.
49. Deficiency (Line 47 minus Line 48) Enter 0 if Line 48 is greater than Line 47	.	.
50. Overage (Line 48 minus Line 47) Enter 0 if Line 47 is greater than Line 48	.	.

Sign Your Return			
(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)	(Telephone Number)	(E-mail Address)	

