West Virginia Tobacco Products Tax Report Instructions

NOTE: The Tobacco Products Tax Report has been redesigned. To avoid delays in the processing of the return, DO NOT use any other forms you may have. For information regarding the State Tax Department’s new computer system, visit our website at www.wvtax.gov

Tobacco Products Tax Reports are due on or before the 15th day of the month covering transactions from the previous month. i.e. Transactions for January 1 through January 31, reports are due on or before February 15. All inventories are required to be a physical count of what is on hand on the last day of each period.

Section 1 – Other Tobacco Products Tax Calculation.

Line 10. Enter the total gross invoice price of Other Tobacco Products sold or used in West Virginia during the period.

Line 11. Enter the total gross invoice price of returns for credit.

Line 12. Multiply line 11 by the statutory deduction of 5%.

Line 13. Subtract line 12 from line 11 and enter total.

Line 14. If line 10 is greater than line 13, subtract line 13 from line 10 and enter total gross invoice price. Enter zero if line 13 is greater than line 10.

Line 15. If line 13 is greater than line 10, subtract line 10 from line 13 and enter total gross invoice price (credit). Enter zero if line 10 is greater than line 13.


Line 17. If line 14 is greater than zero, multiply figure on line 14 by the tax rate entered on line 16 and enter total gross tax due.

Line 18. If line 15 is greater than zero, multiply line 15 by the tax rate entered on line 16 and enter total credit due.

Line 19. Statutory discount of 4%.

Line 20. Multiply the greater of line 17 or line 18 by the statutory 4% discount entered on line 19 and enter the total.

Line 21. If line 17 is greater than zero, subtract line 20 from line 17 and enter total.

Line 22. If line 18 is greater than zero, subtract line 20 from line 18 and enter total.

Note, you cannot have figures on both line 21 and line 22.

Section 2 – Cigarette Tax Calculation. (WV Stamps only)

Line 23. Opening inventory. Enter total quantity of stamps on hand the first day of the period covered by the return, including both those affixed to packages of cigarettes shown on line 32 and unfixed stamps. Enter the totals in the appropriate column for packages of twenty or twenty-five.

Line 24. Receipts. Enter total quantity of stamps purchased/received during the period covered by the return. This includes stamps received during the period covered by the return both from the Commissioner (or agent thereof), stamps affixed to cigarettes returned by customers, or stamped packages purchased from another wholesaler.

Line 25. Stamps returned. Enter total quantity of stamps returned to the Commissioner. Stamps affixed to cigarettes returned to the manufacturer for credit and include any WV certified loss stamped packs.

Line 26. Total available stamps. Add lines 23 and 24 and subtract line 25 and enter total.

Line 27. Closing inventory. Enter total quantity of stamps on hand at the close of the period covered by the return, including both those affixed to packages of cigarettes shown on line 39 and unaffixed stamps.

Line 28. Stamps used. Subtract line 27 from line 26 and enter total.

Line 29. Tax rate.

Line 30. Multiply line 28 by tax rate entered on line 29 and enter total. Enter the totals in the appropriate column for packages of twenty or twenty-five.

Cigarette Package Accountability - Unstamped cigarettes include cigarettes with no stamps and cigarettes with other states stamps affixed.

Note: Out of state wholesalers begin with line 45.

Line 31. Opening unstamped cigarette inventory. Enter number of unstamped cigarettes on hand on the first day of the period covered by the return.

Line 32. Opening stamped cigarette inventory. Enter number of WV STAMPED cigarettes on hand on the first day of the period covered by the return. WV Stamped cigarettes include only cigarettes with WV stamps.
Line 33. Purchases of cigarettes with other states stamps. Enter total number of unstamped cigarettes purchased from manufacturers during the period covered by the return (as reported on schedule 1 (Available on Web), must be attached).

Line 34. Purchases of unstamped cigarettes from agent authorized by Commissioner. Enter total number of unstamped cigarettes purchased from an agent that has been previously authorized by the Commissioner during the period covered by the return (as reported on schedule 4 (Available on the Web), must be attached).

Line 35. Purchases of WV only stamped cigarettes. Enter total number of stamped cigarettes purchased from another wholesaler. WV stamped cigarettes includes only cigarettes with WV stamps.

Line 36. Packages returned by customers. Enter total number of cigarettes returned to you by your customers and manufacturer’s representatives. This includes both WV stamped cigarettes and other state stamped cigarettes. Include unstamped returns by customers.

Line 37. Total to account for. Enter total from lines 31 through 36.

Line 38. Closing unstamped inventory. Enter total number of unstamped cigarettes on hand at close of business on the last day of the period covered by the return. Unstamped cigarettes include cigarettes with no stamps and cigarettes with other state’s stamps.

Line 39. Closing stamped cigarette inventory. Enter total number of WV STAMPED cigarettes on hand at close of business on the last day of the period covered by the return. WV stamped cigarettes includes only cigarettes with WV stamps.

Line 40. Returns to manufacturers. Enter total number of cigarettes returned to manufacturers for credit during the period covered by the return. This includes both stamped and unstamped cigarettes.

Line 41. Intentionally left blank.

Line 42. Certified loss. Enter total number of cigarettes destroyed by fire, flood, etc. This destruction must be claimed on a Destruction Affidavit and attached to the return. WV wholesalers report in state and out of state certified losses. If certified loss is a loss of WV stamped packs report this amount also on line 25 as stamps returned.

Line 43. Total accounted for. Add lines 38 through 42 and enter the total.

Line 44. Disposals with no tax liability authorized by the Commissioner. Enter total number of other states stamped sales and include unstamped cigarettes distributed to other wholesalers upon approval by the Commissioner.

Line 45. Disposals with tax liability. Line 37 minus the sum of line 43 and line 44. Also include “Out of state wholesalers report WV stamped sales.

Line 46. Tax rate.

Line 47. Tax liability. Multiply line 45 by the tax rate entered on line 46 and enter total.

Line 48. Enter value of WV stamps used from total on line 30.

Line 49. Deficiency. If line 47 is greater than line 48, subtract line 48 from line 47 and enter total amount of tax due. Enter this total on line 2 on the front of the return.

Line 50. Overage. If line 48 is greater than line 47, subtract line 47 from line 48 and enter total amount of overpayment. (Enter this amount on Line 4 of your next months return.)

**Tobacco Products Report Summary**

Line 1. Total Tax due on OTP (Total from Section 1 Line 21).

Line 2. Total Tax due on Cigarettes (Sums of Columns in Section 2 Line 49).

Line 3. Line 1 plus Line 2.

Line 4. Credit carried forward form prior period(s).

Line 5. Credit due on OTP Line 22.

Line 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.

Line 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.

Line 8. Credit Amount (for Credit, enter full overpayment amount from Line 7, else enter 0).

Line 9. Refund Amount (For refund, enter full overpayment amount from Line 7, else enter 0).