



# West Virginia State Tax Department

## AFFIDAVIT FOR AN INDIVIDUAL FILING A CLAIM OF REFUND FOR CONSUMERS SALES AND SERVICE TAX OR USE TAX

*See requirements on reverse side*

NAME	
STREET ADDRESS	
CITY, STATE, ZIP CODE	
TELEPHONE NUMBER	

STATE OF WEST VIRGINIA

COUNTY OF \_\_\_\_\_ .

I, \_\_\_\_\_ , being duly sworn, depose and say that on \_\_\_\_\_  
(Name) (Date)

I purchased from \_\_\_\_\_  
(Business Name and Address)

the following tangible personal property or services: \_\_\_\_\_ .

This purchase is exempt from Consumers Sales and Service Tax or Use Tax for the following reason:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I was charged \$ \_\_\_\_\_ Consumers Sales and Service or Use Tax on this purchase and the tax has not been refunded to me. As **proof**, I have enclosed a copy of my invoice showing the date of purchase and the amount of tax paid.

\_\_\_\_\_  
(Signature) (Date)

Taken, subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

My commission expires on \_\_\_\_\_.

(NOTARY SEAL)

\_\_\_\_\_  
(Notary Public)

REQUIREMENTS FOR A REFUND OF  
CONSUMERS SALES AND SERVICE TAX OR USE TAX

1. The front of this document must be completed giving a detailed explanation of the circumstances giving rise to the requested refund. **This document must be notarized.**
2. You **must** attach a copy of the invoice or other documentation showing the tax was paid. If you paid 6 percent Consumers Sales Tax to a vendor on the purchase of a boat or other recreational vehicle on which you later paid the 5 percent Motor Vehicle Privilege Tax, you must attach a copy of the sales receipt from the vendor showing the 6 percent Consumers Sales Tax paid; **and**, a copy of the receipt from the Department of Motor Vehicles showing the 5 percent Motor Vehicle Privilege Tax paid.
3. You **must** identify the business from which the purchase was made.

**MAIL TO:**

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

**FOR ASSISTANCE CALL:**

(304) 558-3333, OR  
TOLL FREE: 1-800-WVA-TAXS (1-800-982-8297)