



SALES AND USE TAX AND ATTORNEYS

For sales and use tax purposes, attorneys-at-law are generally engaged in a single business activity - they provide professional legal services. However, some attorneys may also provide nonprofessional services and sell tangible personal property. This publication provides general information concerning West Virginia sales and use tax as it applies to the business activities of attorneys. It is not a substitute for tax laws or regulations.

Sales by Attorneys

When attorneys provide legal services, they are engaged in a professional service activity and are not required to collect sales tax from their clients. This exception to the collection of the tax applies to fees charged for incidental aspects of legal services and includes charges for materials which are used in providing the professional legal service. The exception may also include charges for nonprofessional services, but only when these activities are provided as an integral part of the professional legal service. Examples - typing of wills, photocopying of tax returns, etc. However, if attorneys sell tangible personal property or nonprofessional services which are not incidental to a professional service, they must collect sales tax from the consumer of the property or services and remit the tax collected to the Department of Tax and Revenue.

Purchases by Attorneys

Attorneys must pay sales or use tax when they make purchases of equipment, supplies, materials and other products which will be used or consumed in providing professional legal services. Also, effective July 1, 1989, attorneys must pay sales or use tax on all of their purchases for use or consumption in providing nonprofessional services.

Use Tax

Attorneys who make taxable purchases from suppliers (including out-of-state suppliers) who do not collect West Virginia sales or use tax must pay the use tax directly to the Department of Tax and Revenue. The use tax must be paid quarterly on a West Virginia use tax return (Form WV/CST-220) and is due on or before the 15th day of the month following the quarterly period. The use tax rate is 6%. Attorneys who have not established a use tax account with the Department of Tax and Revenue should contact the Department immediately to establish the proper account. When a use tax account is established, the Department will automatically provide a use tax form prior to the due date of the return.

If you have questions concerning the information contained in this publication please contact:

Department of Tax and Revenue
Taxpayer Services Division
P. O. Box 3784
Charleston, WV 25337-3784

Telephone: (304) 558-3333 or
toll free within West Virginia: 1-800-WVA-TAXS (1-800-982-8297)

TDD Service for the hearing impaired: 1-800-2TAXTDD (1-800-282-9833)

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