



SALES AND USE TAX AND DENTISTS

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

Sales by Dentists

When dentists provide dental services, they are engaged in a professional service activity and are not required to collect sales tax from their customers. This exemption from the collection of sales tax applies to fees charged for dental examinations and treatments and includes charges for drugs, supplies and materials which are used in providing the professional dental service. This exemption may also include charges for nonprofessional services, such as the service of a dental hygienist but only when these activities are provided as an integral part of the professional dental service.

Purchases by Dentists

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

Use Tax

Dentists 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 on such purchases must be paid quarterly on the West Virginia Use Tax Return (Form WV/CST-220). Dentists who have not established a use tax account with the Department of Tax and Revenue should contact the Taxpayer Services Division listed below 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-WVATAXS (1-800-982-8297)

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