



## Publications Available

The West Virginia State Tax Department provides the following publications regarding general tax information. Visit our website [www.wvtax.gov](http://www.wvtax.gov) to download forms and publications.

Publication	Date	Title
TSD-1	Rev. February, 2010	Publications Available
TSD-2	Rev. January, 2010	Tax Division Telephone Listing
TSD-3	Rev. October, 2009	Current Mailing Addresses
TSD-100	Rev. August, 2009	West Virginia Business Taxes
TSD-102	Rev. March, 2005	Instructions for Obtaining Forms and General Tax Information
TSD-110	Rev. October, 2008	West Virginia Tax Credits
TSD-200	Rev. February, 2010	West Virginia Business Franchise Tax
TSD-210	Rev. January, 2005	Coal Processing And Severance Tax
TSD-211	Rev. July, 2007	Timber Severance Tax
TSD-300	Rev. January, 2010	Sales And Use Tax Exemptions
TSD-301	Rev. January, 2005	Sales And Use Tax Responsibilities Of Local Governments
TSD-310	Rev. February, 2008	Capital Improvement Rule: Sales and Use Tax Changes Affecting The Construction Trades
TSD-312	Rev. February, 2008	ABCs Of Sales and Use Tax for Public Schools
TSD-312A	Rev. February, 2008	ABCs of Sales and Use Tax For Private Elementary and Secondary Schools
TSD-315	Rev. August, 2009	Changes Affecting Factory-Built Home Dealers
TSD-316	Rev. February, 2006	Sales Tax On Homeowners Association Fees and Lodging Rentals
TSD-317	Rev. April, 1993	Transient Vendors
TSD-320	Rev. February, 2008	Special Sales and Use Tax Rules For Nonprofit Organizations
TSD-321	Rev. August, 1996	Consumers Sales And Service Tax-Hotel And Motel Bills Charged On The West Virginia American Express Corporate Cards
TSD-325	Rev. April, 1993	The Incidental Installation Rule: Sales and Use Tax Changes Affecting Sellers of Wall To Wall Carpet, Household Appliances, and Other Household Improvements
TSD-330	Rev. November, 1999	Non-Resident Contractors Sales and Use Tax Requirements
TSD-345	Rev. February, 2008	Vendor Responsibilities: Questions And Answers About West Virginia Sales Tax Collection and Recordkeeping Rules
TSD-355	Rev. April, 1993	The Integrated Manufacturer/Contractor Rule
TSD-356	Rev. April, 1993	Motion Picture Theaters: Sales and Use Tax Rules
TSD-358	Rev. July, 2008	Direct Use Concept
TSD-360	Rev. November, 2009	Registration Procedures For Business
TSD-364	Rev. December, 2007	Auctioneers And Sales Tax
TSD-365	Rev. October, 2009	How Interest and Additions To Tax Are Assessed
TSD-366	Rev. April, 1993	Sales Tax Responsibilities: Operators Of Night Clubs, Bars, Restaurants & Similar Businesses
TSD-368	Rev. August, 2009	Sales And Use Tax And Veterinarians
TSD-369	Rev. April, 1993	Use Tax And Your Business
TSD-370	Rev. April, 1993	Manufacturer/Retailer-Sales And Use Tax On Samples
TSD-371	Rev. November, 2007	Sales Tax Responsibilities Of Agricultural Producers
TSD-372	Rev. April, 1993	Radio And Television Broadcasters And Sales And Use Tax
TSD-372A	Rev. June, 1990	Broadcasters Notification Of Agency Relationship With Out-Of-State Advertisers
TSD-373	Rev. April, 1993	Sales And Use Tax And Attorneys
TSD-374	Rev. April, 1993	Sales And Use Tax And Dentists
TSD-375	Rev. April, 1993	Summer Camps and Sales Tax
TSD-376	Rev. November, 2007	Sales And Use Tax And Travel Agents
TSD-377	Rev. April, 1993	Sales And Use Tax And Doctors
TSD-379	Rev. February, 2008	Special Exemption For Nonprofit Organizations Providing Low-Income Housing and Shelters

<b>Publication</b>	<b>Date</b>	<b>Title</b>
TSD-380	Rev. April, 2008	Requirements For Rehabilitated Building Investment Credit
TSD-380A	Rev. January, 2001	Residential Historic Rehabilitated Buildings Investment Credit
TSD-381	Rev. October, 2009	Withholding Tax Information For Employers
TSD-382	Rev. March, 1999	Commonly Asked Questions About The New Special Tax on Coal
TSD-383	Rev. February, 2008	Pharmacies And Sales Tax
TSD-384	Rev. July, 2005	Estate Tax
TSD-385	September, 1992	Partial Release Of Property From State Tax Lien
TSD-387	Rev. July, 2009	Summary Of Tax Responsibilities Of West Virginia Residents
TSD-389	December, 2007	West Virginia Withholding Requirements For Sales Of Real Property By Nonresidents
TSD-390	Rev. December, 2007	Section § 11-27-71a Income Tax Withholding By Partnerships, S Corporation, Estates and Trusts
TSD-391	Rev. December, 2007	General Information Regarding Income Tax Withholding Under § 11-21-71a For Nonresident Partners, S Corporation Shareholders, Or Beneficiaries Of Estates Or Trusts
TSD-392	Rev. April, 1993	West Virginia Corporation Net Income Tax Nonbusiness Income
TSD-393	Rev. November, 2006	West Virginia Estate Tax And Intestate Succession Law
TSD-394	Rev. September, 2002	ELF-Questions and Answers
TSD-397	July, 1998	Taxation of Financial Organizations Under West Virginia's Business Franchise Tax and Corporation Net Income Tax
TSD-398	Rev. March, 2003	Reduced Severance Tax Rate For Thin Seam Coal Produced From New Mines
TSD-400	September, 1997	Consumers Sales Tax responsibilities: Entertainers and Artists
TSD-401	Rev. July, 2005	Dyed Diesel Fuel And IFTA Status of Mobile Equipment
TSD-402	Rev. August, 2009	West Virginia Broad Based Health Care Related Taxes
TSD-404	Rev. December, 2007	Timber Severance Tax Requirements For Nonresidents
TSD-405	Rev. March, 2004	Consumers Sales Tax Responsibilities Regarding Coin Operated Machines or Devices
TSD-406	April, 2000	Taxability of Internet Sales Made By West Virginia Retailers
TSD-407	June, 2003	West Virginia Sales Tax Collection Requirements
TSD-409	Rev. September, 2003	Consumers Sales and Service Tax On The Services Of Lobbyists
TSD-410	September, 2003	West Virginia Motor Fuel Excise Tax
TSD-411	Rev. December, 2009	Senior Citizens Tax Credit
TSD-412	Rev. November, 2009	Voluntary Disclosure Agreements
TSD-413	Rev. December, 2009	West Virginia Tax Tips for Senior Citizens
TSD-414	March, 2005	West Virginia Sales and Use Tax Changes for the Year 2004
TSD-415	May, 2005	Collection Of West Virginia Consumer Sales And Service Tax For All State Correctional And Regional Jail Facilities
TSD-416	September, 2005	Waste Coal and Severance Tax
TSD-417	November, 2005	Sparklers & Novelties
TSD-418	Rev. March, 2009	Helpful Tips On Filing Your Income Tax Return
TSD-419	Rev. May, 2008	Application Of The Reduced West Virginia Consumer Sales and Service Tax To Food
TSD-420	July, 2007	Important Notice Regarding Prepared Food For Human Consumption
TSD-421	Rev. February, 2010	Registration Procedures For A Withholding Only Account
TSD-422	October, 2006	Income Tax Responsibilities For West Virginia Resident Shareholders Of An Ohio S-Corporation
TSD-423	Rev. August, 2007	Nonresident Lawyers - Tax Reporting And Filing Requirements
TSD-424	January, 2007	Integrated Tax System
TSD-425	Rev. June, 2008	Consumers Sales Tax Exemption For Drugs, Durable Medical Goods, Mobility Enhancing Equipment and Prosthetic Devices Dispensed Upon Prescription
TSD-426	Rev. May, 2009	West Virginia Energy Star Sales Tax Holiday
TSD-427	June, 2008	Prepaid Wireless Calling Services Now Subject to Sales and Use Tax
TSD-428	March, 2009	Filing And Remitting Of Income Tax Withheld
TSD-429	October, 2009	Notice to West Virginia Timber Producers
TSD-430	December, 2009	Elimination Of The Severance Tax On Timber For A Three Year Period
		Income Tax Information for Spouses of United States Military Servicemembers

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