

**INSTRUCTIONS FOR THE PREPARATION OF THE MONTHLY REPORT FOR DISTRIBUTORS AND/OR  
WHOLESALEERS OF CIGARETTE TAX**

**COMPLETE REPORT IN BLUE OR BLACK INK ONLY. ALL SELF-GENERATED REPORTS MUST BE SUBMITTED FOR APPROVAL PRIOR TO USAGE.**

**Cigarette Stamp Inventory:**

**Every** cigarette account Taxpayer must complete the following:

Lines 1 thru 5, Column A for stamps @ .55 for packages of 20 cigarettes; Column B for stamps @ .6875 for packages of 25. If you are located in WV and stamp for multiple states, please see instructions below "Multiple States".

Line 1 - Opening Inventory - the same as the closing inventory from the previous month report, line 4. If this is the first report you are completing, opening inventory will be zero.

Line 2 - Receipts of stamps from West Virginia State Tax Department. Please be sure that you have accounted for all stamps received during the month. This figure will be verified with records in the Tax Department.

Line 3 - Total of lines 1 and 2.

Line 4 - Closing Inventory, **physical** count of stamps on hand at the close of the month.

Line 5 - Subtract line 4 from line 3, this is your total stamps affixed. **In-state accounts**, transfer this total to line 12E and 8G for packages of 20 cigarettes and line 12F and 8H for packages of 25 cigarettes; **out-of-state accounts**, transfer this total to line 8G for packages of 20 and 8H for packages of 25.

**Cigarette Package Accountability:**

**In-State Accounts ONLY - UNSTAMPED CIGARETTES; Column E** packages of 20, **Column F** packages of 25.

Line 6 - Opening inventory is the same as closing inventory from the previous month report line 10E and 10F. If this is the first report you are completing, opening inventory will be zero.

Line 7 - Receipts of unstamped cigarettes. **You must complete Schedule 1, Receipts of Unstamped Cigarettes, and attach to this report.**

**Line 8 - You are prohibited by law from transferring unstamped cigarettes.**

Line 9 - Total, add lines 6 and 7.

Line 10 - Closing inventory, **physical** count of **all unstamped** cigarettes at the close of the month.

Line 11 - Total of unstamped cigarettes to account for - subtract line 10 from line 9.

Line 12 - is the same as line 5A and 5B.

Line 13 - Stamped and Transferred to other states is same as line 5, column C and D. See instructions below "Multiple States". **Schedule 4, Exports of Cigarettes, must be completed and attached to this report.**

Line 14 - Quantity of unstamped cigarettes sold to Federal Government (if any).

**Line 15 - You are prohibited by law from selling unstamped cigarettes.**

Line 16 - Unstamped cigarettes returned to manufacturer.

Line 17 - Unstamped cigarettes destroyed by fire or flood. You must provide an affidavit witnessed by an official authorized by the Tax Department.

Line 18 - Total disposals of unstamped cigarettes, add lines 12 thru 17.

Line 19 - Gain of unstamped cigarettes, if line 18 is greater than line 11, enter the figure here.

Line 20 - Loss of unstamped cigarettes, if line 18 is less than line 11, enter the figure here.

**Stamped Cigarettes:**

**Every** cigarette account Taxpayer must complete the following:

Lines 6 thru 20, Column G for packages of 20 cigarettes; Column H for packages of 25. If you are located in WV and stamp for multiple states, please see instructions below "Multiple States".

Line 6 - Opening Inventory - the same as the closing inventory from the previous month report, line 10 (G and H). If this is the first report you are completing, opening inventory will be zero.

Line 7 - Receipts of stamped cigarettes, **you must complete Schedule 2, Receipts of Stamped Cigarettes and attach to this report. \*\*Any stamped returns you receive from your customers should be recorded on this line.**

Line 8 - Transfers of WV stamped cigarettes is the same as line 5, column A and/or B.

Line 9 - Total of line 6 thru 8.

Line 10 - Closing inventory, a **physical** count of **all WV stamped packages on hand** at the close of the month. **This includes any returns that have not been sent to the manufacturer.**

Line 11 - Total to account for, subtract line 10 from line 9.

Line 12 - 14 (for unstamped cigarettes, column E and F only)

Line 15 - Sales of WV stamped cigarettes. You must complete Schedule 3, Sales of Stamped Cigarettes into West Virginia Only online at <http://www.state.wv.us/taxdiv> . **Out-of-state accounts must submit copies of export schedules submitted to their home state.**

Line 16 - Total of WV stamped packages returned to the manufacturer. You must submit the original affidavit and bill of lading along with an Application for Refund/Credit of Cigarette Tax to receive a refund/credit of the tax. **\*\*All stamped packages returned to the manufacturer should be reported on this line.**

Line 17 - WV stamped packages destroyed by fire or flood. You must submit an affidavit witnessed by an official authorized by the Tax Department.

Line 18 - Total disposals of WV stamped cigarettes, add line 12 thru 17.

Line 19 - Gain of stamped cigarettes, if line 18 is greater than line 11, enter here.

Line 20 - Loss of stamped cigarettes, if line 18 is less than line 11, enter here.

**Multiple States:**

**In-state accounts ONLY** must complete the information for multiple states.

On the back of the report is the CIGARETTE TAX STAMP INVENTORY and CIGARETTE PACKAGE ACCOUNTABILITY.

Complete lines 1 thru 20 the same as above for each state. Please indicate each state in each column.

For Cigarette Stamp Inventory - Total each line for each state and enter the total on the appropriate line in Column S. Transfer each line (1 thru 5) to the front of the report to Column C for stamps for packages of 20 cigarettes and Column D for stamps for packages of 25 cigarettes.

For Cigarette Package Accountability - Total each line for each pack size and enter in the last two (2) columns in this section. Transfer each line (6 thru 18) to the front of the report to Column I for packages of 20 cigarettes and Column J for packages of 25 cigarettes.

**Lines 21 (for packages of 20 cigarettes) and 22 (for packages of 25 cigarettes):**

**In-State accounts :**

Line 21 - Add lines 20E and 19G together and multiply by .55.

Line 22 - Add lines 20F and 19H together and multiply by .6875.

**Out-of-State accounts :**

Line 21 - If you have a gain on line 19G for packages of 20, enter on line 21 and multiply by .55.

Line 22 - If you have a gain on line 19H for packages of 25, enter on line 22 and multiply by .6875.

**Total of lines 21 and/or 22** - enter on the bottom of the report "ADDITIONAL TAX DUE WITH THIS REPORT". Please remit this total with your report.