

- Line 1. Enter the total of all business activity. Do not include the amount of tax collected.
- Line 2. Enter all sales not subject to sales tax, and enter the exempt amount on the back of the return under the proper reason for exemption.
- Line 3. Enter the total of all sales subject to the 6% tax.
- Line 4. Enter the total amount of sales tax collected at the 6% rate.
- Line 5. Enter the total of all food sales subject to the 4% rate. Food sales do not include prepared food, food sold in a heated state or heated by the seller.
- Line 6. Enter the total amount of sales tax collected at the 4% rate.
- Line 7. Enter the total amount of tax collected (Line 4 plus Line 6).
- Line 8. Enter any Consumers Sales and Service Tax paid to vendors on exempt purchases and attach form WV/CST-240. A notarized affidavit for refund and an amended return for the period in which an overpayment occurred must be attached when claiming a credit/refund for any other type of overpayment.
- Line 9. TOTAL AMOUNT DUE (Line 7 less Line 8). If less than zero, enter zero. Do not report negative figures.

NOTE: The December 31st return shall constitute the annual return as required by law for all purposes provided all preceding returns have been filed and all tax paid.

THIS FORM MUST BE COMPLETED AND RETURNED EVEN IF NO TAXABLE SALES HAVE BEEN MADE.

EXPLANATION OF TAX EXEMPT SALES (LINE 2)

NOTE: You must retain in your records adequate documentation for any exempt sales.

Reason For Exemption	<u>Amount</u>
1. Sales for Resale	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
2. Sales of Non-taxable Services	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3. Sales to Agricultural Producers	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4. Governmental Entities	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
5. Sales to Persons Presenting a Direct Pay Permit	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
6. Sales of Prescription Drugs	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
7. All Other Legal Exemptions	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

