

Your direct pay permit number must be provided when making purchases for use in your business and pay all tax due directly to the State with this return.

THE CURRENT RATE OF TAX IS 6%.

- Line 1. Enter the total purchases made for use in your business using your direct pay permit.
- Line 2. Enter the total of all purchases not subject to the sales or use tax.
- Line 3. Enter the total amount of all purchases made with your direct pay permit that are subject to the tax (Line 1 less Line 2).
- Line 4. Enter the total amount of Sales and Use Tax due to the State of West Virginia (Line 3 x 6%).
- Line 5. Enter any Consumer Sales Tax paid to the vendor on purchases that are exempt from the tax. If tax was paid to the vendor on exempt purchases you must attach form WV/CST 240. If tax was paid directly to the State, you must file a notarized affidavit for refund (WV/CST-AF2) explaining in detail the reasons for the overpayment and amended Direct Pay Sales returns for the period(s) in which the tax was originally paid.
- Line 6. Enter balance of tax due (Line 4 less Line 5).
- Lines 7 & 8. If your return/payment is received after the due date of the return, interest and additions to tax will apply to any tax shown to be due, and you will receive a statement for the late filing charges. If you wish to calculate the late filing charges, please use the interest and additions to tax calculator on-line at www.state.wv.us/taxdiv.
- Line 9. TOTAL AMOUNT DUE (Add Lines 6, 7, and 8).