



**Joe Manchin III, Governor**

**Christopher G. Morris, Tax Commissioner**

\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Address

\_\_\_\_\_  
 City State Zip

**WEST VIRGINIA USE TAX RETURN**

See back for return instructions and information.

Effective 7/1/07 the Sales and Use Tax on the sale, purchase and use of food and food ingredients intended for human consumption will be reduced from 5% to 4%. Prepared food, food sold in vending machines, soft drinks do not qualify for this reduced rate.

MAKE CHECK PAYABLE TO:  
 WEST VIRGINIA STATE TAX DEPARTMENT  
 FOR ASSISTANCE CALL: (304) 558-3333  
 TOLL FREE (800) 982-8297

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
 INTERNAL AUDITING DIVISION  
 P.O. BOX 11412  
 CHARLESTON, WV 25339-1412

Visit our web site at: [www.state.wv.us/taxdiv](http://www.state.wv.us/taxdiv) for on-line filing information.

PLEASE CUT HERE. USE BLUE OR BLACK INK TO COMPLETE VOUCHER. DO NOT WRITE IN BARCODE AREA.



<input type="checkbox"/> <b>WEST VIRGINIA USE TAX RETURN</b>	
Period:	Account ID #
Due:	
_____ Name	
_____ Address	
City	State Zip
_____ SIGNATURE DATE	

WV/CST220 v.47

1. TOTAL RETAIL SALES SUBJECT TO 6% TAX	□ □ , □ □ □ , □ □ □ . □ □
2. TOTAL RETAIL FOOD* SUBJECT TO 4% TAX	□ □ , □ □ □ , □ □ □ . □ □
3. TOTAL USE TAX DUE (LINE 1 x 6% + LINE 2 x 4%)	□ □ , □ □ □ , □ □ □ . □ □
4. TOTAL PURCHASES SUBJECT TO 6% TAX	□ □ , □ □ □ , □ □ □ . □ □
5. FOOD* PURCHASES SUBJECT TO 4% TAX	□ □ , □ □ □ , □ □ □ . □ □
6. TOTAL USE TAX DUE (LINE 4 x 6% + LINE 5 x 4%)	□ □ , □ □ □ , □ □ □ . □ □
7. TOTAL TAX DUE (ADD LINE 3 AND LINE 6)	□ □ , □ □ □ , □ □ □ . □ □
8. CREDIT (Attach claim form. See instructions.)	□ □ , □ □ □ . □ □
9. BALANCE OF TAX DUE (LINE 7 LESS LINE 8)	\$ □ □ , □ □ □ , □ □ □ . □ □

THE CURRENT RATE OF TAX IS 4% ON FOOD\* AND 6% ON ALL OTHER ITEMS.

\*Food and food ingredients intended for human consumption. The reduced rate of tax does not apply to sales, purchases, and uses by consumers of prepared food (food sold in a heated state or heated by the seller), alcoholic beverages, or tobacco.

- Line 1. Enter the total sales subject to the 6% Retailers Use Tax. If you have a business location in West Virginia, use form WV/CST-200.
- Line 2. Enter the total food sales subject to the 4% Retailers Use Tax.
- Line 3. Enter the total amount of Retailers Use Tax due to the State of West Virginia (Line 1 x 6% plus Line 2 x 4%).
- Line 4. Enter the total of all purchases subject to the 6% use tax on which the 6% West Virginia Sales or Use Tax has not been paid to the vendor.
- Line 5. Enter the total food\* purchases subject to the 4% tax.
- Line 6. Enter the total Purchasers Use Tax due to the State of West Virginia (Line 4 x 6% plus Line 5 x 4%).
- Line 7. Enter the Total Tax Due (Add Line 3 and Line 6).
- Line 8. Enter any Consumer Sales and Service 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 Use Tax returns for the period(s) in which the tax was originally paid.
- Line 9. BALANCE OF TAX DUE. (Line 7 less Line 8)