

STATE OF WEST VIRGINIA
State Tax Department, Special District Excise Tax
P.O. Box 3802
Charleston, WV 25338-3802



Joe Manchin III, Governor

Christopher G. Morris, Tax Commissioner

				Period:	
Name				Date Due:	
Address	City	State	Zip	Account ID:	



WEST VIRGINIA SPECIAL DISTRICT EXCISE RETURN

See back for instructions and other information.

Save the stamp and your time. You can now view, file and pay this tax at <https://mytaxes.wvtax.gov>
 More taxes will be available for online access in the future.

Visit our web site at: www.state.wv.us/taxdiv for more information.

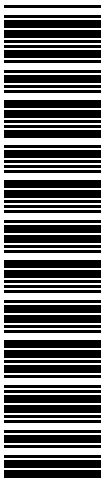
1. Total Gross Sales within the District	1		
2. Tax Exempt Sales (See Reverse Side)	2		
3. Total Sales within the District Subject to 6% Special District Excise Tax	3		
4. 6% Special District Excise Tax (line 3 x 6%)	4		
5. Total Food Sales within the District Subject to 3% Special District Excise Tax	5		
6. 3% Special District Excise Tax on Food (line 5 x 3%)	6		
7. Total Special District Excise Tax (add lines 4 and 6)	7		
8. Non-waivable Interest	8		
9. Additions to Tax	9		
10. Total Due (add lines 7, 8, and 9)	10		

Electronic Funds Transfer (EFT) is mandatory for all taxpayers having a monthly tax liability of \$100,000 or more.

Annual notification will be made to those taxpayers affected by the mandatory electronic payment requirement. EFT filing is voluntary for all other taxpayers. Paper returns are still required and are to be mailed to the address below.

WEST VIRGINIA STATE TAX DEPARTMENT
 SPECIAL DISTRICT EXCISE TAX
 P.O. BOX 3802
 CHARLESTON, WV 25338-3802

For information on submitting payment by EFT, contact the Taxpayer Services Division (304) 558-3333 or toll free 1-800-982-8297.



 Signature

 Date

GENERAL INFORMATION

This return is for reporting the Special District Excise Tax you collect from your customers for sales and services within the Fort Henry Economic Opportunity District. All exemptions available for the Consumers Sales and Service Tax will apply to the Special District Excise Tax. Effective July 1, 2008, the Special District Excise Tax on the purchase and use of food and food ingredients intended for human consumption is reduced to 3%. 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), soft drinks, alcoholic beverages, or tobacco. If you have multiple locations within the state, or you make sales outside of the Fort Henry District, you must file a separate sales tax return (form WV/CST-200) to report the sales tax collected. The tax computation shall be carried to the third decimal place, and the tax rounded down to the lower whole cent whenever the third decimal place is four (4) or less. You may elect to compute the tax due on a transaction on a per item basis or on an invoice basis provided the method used is consistently used during the reporting period.

All sales and services are presumed to be taxable unless a specific tax exemption exists. You must collect the tax from all customers unless the customer supplies you with a properly executed exemption certificate or direct pay permit number. Exempt sales must be listed on line two (2) of the return and below on the proper exemption line. In transactions where the sales price includes the Special District Excise Tax, such as movie tickets, vending machines, coin operated laundry or car wash machines, etc., you must divide the total amount generated by the machine by 1.06 (taxable sales), and multiply that amount by .06 (tax due).

Returns are due twenty (20) days after the end of the reporting period. Interest and additions to tax must apply to any tax shown to be due on returns post-marked after the due date of the return. The annual interest rate will never be less than 8%. For the current interest rate, contact the Taxpayer Services Division (304) 344-2068 or toll free 1-800-422-2075. The rate for additions to tax for late filing tax is 5% per month or any part of a month; the rate for late payment of tax is 1/2 of 1% per month or any part of a month. The maximum amount due under either penalty is 25% of the tax due; the maximum amount due under both penalties is 50% of the tax due.

EXPLANATION OF TAX EXEMPT SALES (LINE 2)

You must retain in your records adequate documentation for any exempt sales. Records should be retained for at least five (5) years.

Reason for Exemption	Amount	
1. Sales for Resale		
2. Sales of Non-Taxable Services		
3. Sales to Agricultural Producers		
4. Sales to Governmental Entities		
5. Sales to Persons Presenting a Direct Pay Permit		
6. Sales of Prescription Drugs		
7. All other Legal Exemptions		

