

INSTRUCTIONS FOR FILING FORM WV/CST-200CU
COMBINED WEST VIRGINIA SALES AND USE TAX RETURN

Effective July 1, 2008, the consumers sales and service tax collected from your customers and the use tax due on purchases on which the West Virginia sales tax has not been paid will be reported on one combined form. Also new Legislation has given municipalities the option to levy local sales tax on sales and services in their jurisdiction. This new municipal tax will be administered by the State Tax Department and included on the new Combined Sales & Use Tax Return.

The sale tax and use tax are destination based taxes. This means that the place where the customer takes possession of the merchandise or where the service is actually performed is where the tax must be reported. For example: If your business location is in Charleston but you go to Huntington to do repair work, income from that service should be reported as a Huntington sale. If you deliver merchandise to various areas in West Virginia, you must report the sales for the location where the customer received the merchandise. The tax rate is a flat six percent (6%) of the total sale or service. The computation must be carried to the third decimal place and rounded up to the next cent if the third decimal place is greater than four and rounded down to the lower whole cent whenever the third decimal place is four or less. Effective July 1, 2008, the purchase and use of food and food ingredients intended for human consumption is reduced to three percent (3%). The reduced rate does not apply to sales, purchases and uses by consumers of alcoholic beverages, soft drinks, tobacco or prepared food (food sold in a heated state or food sold with eating utensils).

All sales and services are considered to be taxable unless a specific exemption exists. For a complete list of these exemptions, please see Publication TSD-300 on our web-site at <http://www.state.wv.us/taxdiv/>. You must collect the tax from all your customers unless they can furnish you with a properly completed exemption certificate or direct pay permit number.

TO COMPLETE THE RETURN:

Line 1. Total sales include all sales made for the reporting period. **Do not include the sales tax collected in this figure.** Please separate non-prepared food sales from all other sales and services.

Line 2a to 2i. Exempt sales are those sales that are not subject to the tax. Please enter the amounts of the sales on which you did not collect tax using the line categories.

Line 4. Total sales subject to tax must equal line 1 minus line 3.

Line 5. Total purchases subject to use tax are any purchases made for use in your business on which you did not pay the West Virginia sales tax. For example: purchases made in another state, mail order purchases or internet purchases. If you paid tax to another state, you may deduct the amount of that state's sales tax on line 12 and indicate the state where the tax was paid.

Line 6. Taxable balance includes all sales and purchases that are subject to the tax. Do not include the tax collected in this figure. This figure should equal line 1 minus line 3 plus line 5.

Line 8. To figure State Tax due, multiply the amount on line 6, column 1, by the rate on line 7, column 1 and the amount on line 6, column 2, by the rate on line 7, column 2.

Line 10. If you collected tax in excess of the amount using the rates for food tax or the sales tax you must report and remit the tax over-collected. Since the tax is actually levied on a transaction by transaction basis, you may have collected more tax than the calculation of state tax due (Line 9) indicates. You must report and remit the tax that was collected that is in excess of the return calculation.

Line 12. You may claim credit for tax paid in error by filing an amended return for the period in which the tax was overpaid and completing an affidavit for refund, form WV/CST-AF2. If you paid tax on purchases of items for use in your business and used those items in an exempt manner, you may claim credit by filing form WV/CST-240. Credit forms may be found on our web site, <http://www.state.wv.us/taxdiv/>, and must be attached to the return when claiming the credit.

Line 14. As of July 1, 2008, West Virginia municipalities have the authority to impose a local sales tax in lieu of a local Business and Occupation Tax. By Law, such a tax would be collected by the State on behalf of the municipality on the basis of the geographic location of sales. Schedule A is designed to capture the necessary geographic sales information for the State to properly administer the local tax. To date, no municipality has opted to impose the local sales tax. Therefore, your completion of the information requested on Schedule A is voluntary at this time. However, you are encouraged to use this schedule and to maintain the information needed for its completion to minimize future transition issues when local governments actually adopt local sales taxes.

Line 16. Interest must be added to any tax due that is not paid by the due date of the return even if an extension of time for filing has been granted. Interest is due from the due date until the date the tax is paid. Interest is imposed at an adjusted rate established by the Tax Commissioner. The annual rate will never be less than nine and one-half percent (9.5%). Interest will be determined and in effect for periods of six months.

Line 17. Additions to tax in the amount of five percent (5%) of the tax due for each month, or part of a month may be imposed for the late filing of the return up to a maximum of twenty-five percent (25%) unless reasonable cause can be shown for the delay. Further, additions to tax may be imposed for not paying the tax when due. Additions to tax in the amount of one-half of one percent (1/2 of 1%) of the unpaid balance of tax for each month, or part of a month, the tax remains unpaid, may be imposed up to a maximum of twenty-five percent (25%). You may access an Interest and Additions Calculator on our website at

www.state.wv.us/taxdiv or you may call (304) 558-3333 or 1-800-982-8297 for assistance.

FIPS Code	Jurisdiction Name	Rate	FIPS Code	Jurisdiction Name	Rate	FIPS Code	Jurisdiction Name	Rate
5407700748	Albright	0.000	5403315628	Clarksburg	0.000	5408335092	Harman	0.000
5402500772	Alderson - Greenbrier	0.000	5401515676	Clay	0.000	5403735284	Harpers Ferry	0.000
5406300772	Alderson - Monroe	0.000	5401500000	Clay County	0.000	5403300000	Harrison County	0.000
5404701780	Anawalt	0.000	5406915916	Clearview	0.000	5408535428	Harrisville	0.000
5403301900	Anmoore	0.000	5403916012	Clendenin	0.000	5405335500	Hartford City	0.000
5401901996	Ansted	0.000	5408316708	Coalton	0.000	5400336220	Hedgesville	0.000
5405503292	Athens	0.000	5410118412	Cowen	0.000	5405336436	Henderson	0.000
5408503364	Auburn	0.000	5400520212	Danville	0.000	5409336460	Hendricks	0.000
5407904204	Bancroft	0.000	5409320428	Davis	0.000	5407537372	Hillsboro	0.000
5400100000	Barbour County	0.000	5404720500	Davy	0.000	5408937636	Hinton	0.000
5401104276	Barboursville	0.000	5405920980	Delbarton	0.000	5410339340	Hundred	0.000
5404904612	Barrackville	0.000	5401700000	Doddridge County	0.000	5401139460	Huntington - Cabell	0.000
5402304924	Bayard	0.000	5403922564	Dunbar	0.000	5409939460	Huntington - Wayne	0.000
5408105332	Beckley	0.000	5407522852	Durbin	0.000	5407939532	Hurricane	0.000
5400905452	Beech Bottom	0.000	5403923092	East Bank	0.000	5408339628	Huttonsville	0.000
5400105788	Belington	0.000	5407924292	Eleanor	0.000	5404739652	Iaeger	0.000
5403905836	Belle	0.000	5410524364	Elizabeth	0.000	5403500000	Jackson County	0.000
5407306004	Belmont	0.000	5405724484	Elk Garden	0.000	5404140828	Jane Lew	0.000
5405106340	Benwood	0.000	5408324580	Elkins	0.000	5403700000	Jefferson County	0.000
5400300000	Berkeley County	0.000	5408524844	Ellenboro	0.000	5400142244	Junior	0.000
5406506508	Berkeley Springs	0.000	5404926452	Fairmont	0.000	5403900000	Kanawha County	0.000
5400906844	Bethany	0.000	5404926524	Fairview	0.000	5409943180	Kenova	0.000
5406906940	Bethlehem	0.000	5402526692	Falling Spring	0.000	5405943300	Kermit	0.000
5408306988	Beverly	0.000	5404926932	Farmington	0.000	5405743492	Keyser	0.000
5406108092	Blacksville	0.000	5401900000	Fayette County	0.000	5404743516	Keystone	0.000
5405508524	Bluefield	0.000	5401927028	Fayetteville	0.000	5404743780	Kimball	0.000
5403708932	Bolivar	0.000	5400727868	Flatwoods	0.000	5407744044	Kingwood	0.000
5400500000	Boone County	0.000	5409127940	Flemington	0.000	5405346300	Leon	0.000
5404709700	Bradshaw	0.000	5400928204	Follansbee	0.000	5408146468	Lester	0.000
5405509796	Bramwell	0.000	5409928516	Fort Gay	0.000	5404100000	Lewis County	0.000
5407709844	Brandonville	0.000	5407129044	Franklin	0.000	5402546636	Lewisburg	0.000
5400700000	Braxton County	0.000	5409529404	Friendly	0.000	5404300000	Lincoln County	0.000
5403310180	Bridgeport	0.000	5404730196	Gary	0.000	5404548148	Logan	0.000
5400900000	Brooke County	0.000	5400730220	Gassaway	0.000	5404500000	Logan County	0.000
5407710852	Bruceton Mills	0.000	5401930364	Gauley Bridge	0.000	5403348748	Lost Creek	0.000
5409711188	Buckhannon	0.000	5405930772	Gilbert	0.000	5403349252	Lumberport	0.000
5407911284	Buffalo	0.000	5402100000	Gilmer County	0.000	5408149492	Mabscott	0.000
5400711716	Burnsville	0.000	5403931324	Glasgow	0.000	5400550524	Madison	0.000
5401100000	Cabell County	0.000	5405131492	Glendale	0.000	5404550932	Man	0.000
5408512124	Cairo	0.000	5402132044	Glenville	0.000	5404951100	Mannington	0.000
5401300000	Calhoun County	0.000	5409132716	Grafton	0.000	5404900000	Marion County	0.000
5410112412	Camden on Gauley	0.000	5402300000	Grant County	0.000	5407551676	Marlinton	0.000
5405112484	Cameron	0.000	5404932908	Grant Town	0.000	5403951724	Marmet	0.000
5402713108	Capon Bridge	0.000	5401332884	Grantsville	0.000	5405100000	Marshall County	0.000
5405713525	Carpendale	0.000	5406132932	Granville	0.000	5400352060	Martinsburg	0.000
5403913924	Cedar Grove	0.000	5402500000	Greenbrier County	0.000	5405352180	Mason	0.000
5409914308	Ceredo	0.000	5409334492	Hambleton	0.000	5405300000	Mason County	0.000
5404514524	Chapmanville	0.000	5404334516	Hamlin	0.000	5407752228	Masontown	0.000
5403714610	Charles Town	0.000	5402700000	Hampshire County	0.000	5405952324	Matewan	0.000
5403914600	Charleston	0.000	5402900000	Hancock County	0.000	5405552420	Matoaka	0.000
5403915028	Chesapeake	0.000	5403934756	Handley	0.000	5404700000	McDowell County	0.000
5402915076	Chester	0.000	5403100000	Hardy County	0.000	5405150260	McMechen	0.000

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5401952780	Meadow Bridge	0.000	5405364708	Point Pleasant	0.000	5409700000	Upshur County	0.000
5405500000	Mercer County	0.000	5403965356	Pratt	0.000	5406982732	Valley Grove	0.000
5409553572	Middlebourne	0.000	5407700000	Preston County	0.000	5410783500	Vienna	0.000
5408354100	Mill Creek	0.000	5405565692	Princeton	0.000	5404784484	War	0.000
5401154484	Milton	0.000	5408565956	Pullman	0.000	5403184580	Wardensville	0.000
5405700000	Mineral County	0.000	5407900000	Putnam County	0.000	5409984940	Wayne	0.000
5405900000	Mingo County	0.000	5402566412	Quinwood	0.000	5409900000	Wayne County	0.000
5404554892	Mitchell Heights	0.000	5402566652	Rainelle	0.000	5410100000	Webster County	0.000
5404955276	Monongah	0.000	5408100000	Raleigh County	0.000	5410185084	Webster Springs	0.000
5406100000	Monongalia County	0.000	5408300000	Randolph County	0.000	5400985156	Weirton - Brooke	0.000
5406300000	Monroe County	0.000	5403766988	Ranson	0.000	5402985156	Weirton - Hancock	0.000
5401955468	Montgomery - Fayette	0.000	5403567108	Ravenswood	0.000	5404785228	Welch	0.000
5403955468	Montgomery - Kanawha	0.000	5407767636	Reedsville	0.000	5400985324	Wellsburg	0.000
5408355540	Montrose	0.000	5408767660	Reedy	0.000	5404385804	West Hamlin	0.000
5403155588	Moorefield	0.000	5408167996	Rhodell	0.000	5406985876	West Liberty	0.000
5406500000	Morgan County	0.000	5406768116	Richwood	0.000	5404585900	West Logan	0.000
5406155756	Morgantown	0.000	5405768260	Ridgeley	0.000	5403385924	West Milford	0.000
5405156020	Moundsville	0.000	5403568596	Ripley	0.000	5401786116	West Union	0.000
5401956404	Mount Hope	0.000	5408500000	Ritchie County	0.000	5404185972	Weston	0.000
5410957148	Mullens	0.000	5404968908	Rivesville	0.000	5406185996	Westover	0.000
5402958372	New Cumberland	0.000	5408700000	Roane County	0.000	5410300000	Wetzel County	0.000
5405358564	New Haven	0.000	5402770084	Romney	0.000	5406986452	Wheeling	0.000
5410358684	New Martinsville	0.000	5402570156	Ronceverte	0.000	5402586812	White Sulphur Springs	0.000
5407758300	Newburg	0.000	5407770588	Rowlesburg	0.000	5404986620	Whitehall	0.000
5406700000	Nicholas County	0.000	5402570828	Rupert	0.000	5400586836	Whitesville	0.000
5403959068	Nitro - Kanawha	0.000	5403971212	Saint Albans	0.000	5405987508	Williamson	0.000
5407959068	Nitro - Putnam	0.000	5407371356	Saint Marys	0.000	5410787556	Williamstown	0.000
5410759458	North Hills	0.000	5403371380	Salem	0.000	5400987892	Windsor Heights	0.000
5404759428	Northfork	0.000	5402171620	Sand Fork	0.000	5407987988	Winfield	0.000
5403359836	Nutter Fort	0.000	5403773468	Shepherdstown	0.000	5410500000	Wirt County	0.000
5401960028	Oak Hill	0.000	5403373636	Shinnston	0.000	5410700000	Wood County	0.000
5405560196	Oakvale	0.000	5409574380	Sistersville	0.000	5404988708	Worthington	0.000
5410960364	Oceana	0.000	5401974740	Smithers	0.000	5410900000	Wyoming County	0.000
5406900000	Ohio County	0.000	5410374788	Smithfield	0.000			
5409561636	Paden City - Tyler	0.000	5408175172	Sophia	0.000			
5410361636	Paden City - Wetzel	0.000	5403975292	South Charleston	0.000			
5410762140	Parkersburg	0.000	5408775820	Spencer	0.000			
5409362284	Parsons	0.000	5406176516	Star City	0.000			
5406562332	Paw Paw	0.000	5403377188	Stonewood	0.000			
5401962356	Pax	0.000	5408900000	Summers County	0.000			
5407100000	Pendleton County	0.000	5406777980	Summersville	0.000			
5408562764	Pennsboro	0.000	5400778580	Sutton	0.000			
5402362956	Petersburg	0.000	5400578964	Sylvester	0.000			
5406363052	Peterstown	0.000	5409100000	Taylor County	0.000			
5400163292	Philippi	0.000	5407779708	Terra Alta	0.000			
5405763604	Piedmont	0.000	5409380020	Thomas	0.000			
5410363892	Pine Grove	0.000	5401980284	Thurmond	0.000			
5410963940	Pineville	0.000	5406980932	Triadelphia	0.000			
5404964228	Pleasant Valley	0.000	5409300000	Tucker County	0.000			
5407300000	Pleasants County	0.000	5407781268	Tunnelton	0.000			
5407964516	Poca	0.000	5409500000	Tyler County	0.000			
5407500000	Pocahontas County	0.000	5406381940	Union	0.000			