



**WEST VIRGINIA CONSUMERS SALES AND SERVICE TAX RETURN**

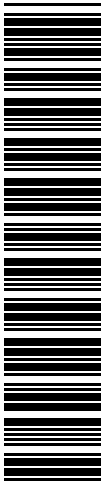
See back for return instructions and information.

MAKE CHECKS 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  
 Tax Account Administration Division  
 P.O. BOX 1826  
 CHARLESTON, WV 25327-1826

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

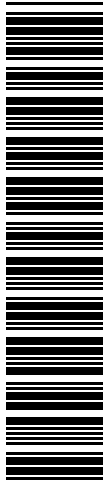
PLEASE CUT HERE. USE BLUE OR BLACK INK TO COMPLETE VOUCHER. DO NOT WRITE IN BARCODE AREA.



<input type="checkbox"/> <b>CONSUMERS SALES AND SERVICE TAX RETURN</b>		WV/CST200 v.49-Web
Period:	Account ID #	1. TOTAL GROSS BUSINESS <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"/> <input type="text"/>
Due:		2. TAX EXEMPT SALES (SEE REVERSE SIDE) <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"/> <input type="text"/>
Name _____		3. TOTAL SALES SUBJECT TO 6% TAX <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"/> <input type="text"/>
Address _____		4. TOTAL 6% SALES TAX COLLECTED <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"/> <input type="text"/>
City _____	State _____	5. TOTAL FOOD SALES SUBJECT TO 4% TAX <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"/> <input type="text"/>
Zip _____		6. TOTAL 4% FOOD SALES TAX <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"/> <input type="text"/>
SIGNATURE _____		7. TOTAL TAX COLLECTED (LINE 4 PLUS LINE 6) <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"/> <input type="text"/>
DATE _____		8. CONSUMERS SALES TAX CREDIT <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
		9. TOTAL DUE (LINE 7 LESS LINE 8) \$ <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"/>

- 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
- 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"/>