

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P.O. Box 1826**  
**Charleston, WV 25327-1826**



\*\*\*\*\* TAXPAYER WORKING COPY/DO NOT FILE \*\*\*\*\*

Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 100 Main \_\_\_\_\_  
 Anywhere, WA 98070 \_\_\_\_\_  
 City State Zip

Account #: \_\_\_\_\_

WV/CST-200CU  
 rTL325V.1-Web

**WEST VIRGINIA SALES AND USE TAX RETURN**

Period Ending: 12/31/2018		Due Date:		Amended <input type="checkbox"/>	
	(A) Gross Amount (Taxable & Exempt Transactions)	(B) Deductions (Schedule D Required)	(C) Taxable Amount (A minus B)	(D) Tax Rate	(E) Tax Due (C times D Ln 1 & 2)
1. Sales to WV Customers*	\$300.00		\$300.00	0.06	\$18.00
2. Purchases for Use in WV			\$0.00	0.06	\$0.00
3. Municipal Sales Tax Due* (Schedule M required)			(Enter amount from Line 31, Column E)		\$1.00
4. Municipal Use Tax Due* (Schedule M required)			(Enter amount from Line 31, Column H)		
5. Excess Tax Collected					
6. Interest					
7. Additions to Tax					
8. Total Due or Credit*	(Sum of lines 1 through 7)				\$19.00
9. Less Prior Payment (Accelerated payment, credit carried forward, original payment when amending)					
10. Less State Use Tax Credits (May not exceed Line 2, Column E)			(Enter amount from Schedule D, Part 3)		
11. Less Tourism Development Tax Credit (May not exceed Line 1, Column E)			(Enter amount from Schedule D, Part 4)		
12. Amount Due or Credit (Schedules S, U or BD required for Credit Due on return*)	(Line 8 minus lines 9, 10, & 11)				\$19.00

\*Negative tax amounts are permitted on lines indicated only and will initiate a request for refund or credit.

If credit for overpayment indicated on Line 12, specify the amount(s) to be refunded and/or carried forward to next tax period:			
13. Refund Amount		Carry Forward Amount	

This section must be completed by sellers of specific goods/services for proper distribution of the above reported tax due:			
14. Taxable Sales of Wine/Liquor to Private Clubs		Wine/Liquor Account #	

<input type="checkbox"/> Schedule S Attached	<input type="checkbox"/> Schedule U Attached
<input type="checkbox"/> Schedule BD Attached	<input type="checkbox"/> State Oasis Transfer Sheet Attached

**Please attach all schedules and supporting documentation as indicated.**  
**If required to file Schedules S, U, BD, or to print instructions visit [www.tax.wv.gov](http://www.tax.wv.gov).**

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.			
(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Signature of Preparer)	(Name of Preparer - Type or Print)	(Phone)	(Date)



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