



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



TEST CORPORATION
 1001 LEE ST E
 CHARLESTON WV 25301-1725

Letter Id: L1164195840
 Issued: 07/01/2015
 Account #: 2258-0143
 Period: 07/31/2015

WV/CST-200CU
 rL142V.3

WEST VIRGINIA SALES AND USE TAX RETURN



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On July 1, 2015, Bolivar, Charles Town, Martinsburg, Nitro, Parkersburg, Ranson, Milton, Thomas and Vienna will impose municipal sales and use tax of 1% and the municipal sales and use tax rate for Charleston and Wheeling will increase from 0.5% to 1%

Period Ending: 07-31-2015	Due Date: 08-20-2015	Amended <input type="checkbox"/>
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Consumer Sales and Services Tax Complete schedules A & B (if applicable) before completing this return

1. Total state sales tax due from Schedule A, Part I, line 9	.
2. Total sales tax due on sales of wine/liquor to private clubs from Schedule A, Part II, line 3	.
3. Total municipal sales tax due from Schedule B, line 31	.
4. Total Sales Tax due (add lines 1 through 3)	.

Use Tax Complete schedules A & C (if applicable) before completing this return

5. Total state use tax due from Schedule A, Part III, line 3	.
6. Total municipal use tax due from Schedule C, line 31	.
7. Total Use Tax due (add lines 5 and 6)	.

Total West Virginia Sales and Use Tax Due

8. Enter total sales tax due from line 4	.
9. Enter total use tax due from line 7	.
10. Total tax due (add lines 8 and 9)	.
11. Enter any tax collected in excess of line 10	.
12. Interest	.
13. Additions to tax	.
14. Sales/Use Tax Credit* (please specify) Credit must be previously approved by Tax Department	.
15. Total amount due (add lines 10 through 13 and subtract line 14)	.

*Credit is issued from either a previously filed return on which you stated that a credit would be taken on next monthly return or from an application for credit approved by the Tax Department.

OASIS Transfer Sheet attached Credit/Refund Application attached Bad Debt Deduction Taken (appropriate documentation must be attached)

PART IV - Sign your Return

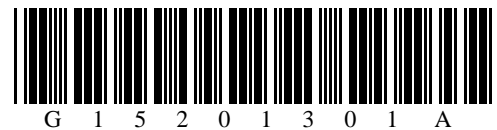
Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, and complete.

00005098624008

(Signature of Taxpayer) (Name of Taxpayer - Type or Print) (Title) (Date)

(Person to Contact Concerning this Return) (Telephone Number)

(Signature of preparer other than taxpayer) (Address) (Date)



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Schedule A - Sales and Use Tax - State (additional blank copies may be obtained on our website www.wvtax.gov)

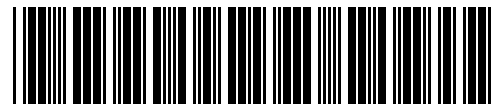
Part I Sales Tax - State (Do not include sales of wine/liquor to private clubs in this part)	
1. Total sales (do not include tax)	.
2. Sales for which an exemption certificate and/or direct pay permit was received	.
3. Sales of food and food ingredients	.
4. Other deductions/exemptions (prescription items, sales returns, allowances and bad debt etc.)	.
5. Total deductions/exemptions (add lines 2 through 4)	.
6. Sales subject to state sales tax (subtract line 5 from line 1) (If line 5 is greater than line 1, proceed to line 7.)	.
7. Sales subject to state sales tax credit (If line 5 is greater than line 1, subtract line 1 from line 5)	.
8. State Sales Tax rate	0.06
9. Sales Tax due (multiply line 6 by line 8)	.
10. Credit of sales tax (multiply line 7 by line 8) (If line 5 is greater than line 1, you are entitled to a credit of sales tax.)	.
11. Total refund (To obtain a refund, enter the total from line 10.)	.
12. Credit due (To take credit on next monthly return, enter the total from line 10.)	.

Part II Sales Tax - State on Sales of Wine/Liquor to Private Clubs (Do not include sales other than of wine/liquor in this part)	
1. Total sales (do not include tax)	.
2. State Sales Tax rate	0.06
3. Total State Sales Tax on sales of wine/liquor to private clubs (multiply line 1 by line 2)	.

Part III Use Tax - State	
1. Purchases subject to state use tax	.
2. State Use Tax rate	0.06
3. Total State Use Tax due (multiply line 1 by line 2)	.
4. Payment made with original return (enter only if return is amended)	.
5. Total refund (If amended return and line 4 is greater than line 3, enter amount to be refunded.)	.
6. Credit due (If amended return and line 4 is greater than line 3, enter amount to be credited to future periods.)	.



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Schedule B - Sales Tax - Municipal (additional blank copies may be obtained on our website www.wvtax.gov)

A		B		C	D	E
Municipal Code		City/Town Name - FIPS		Sales subject to Municipal Sales Tax	Tax Rate	Municipal Tax Due (saless x tax rate)
1	54232	Williamstown	87556	■	0.010	■
2	06020	Huntington	39460	■	0.010	■
3	13044	Rupert	70828	■	0.010	■
4	43197	Harrisville	35428	■	0.010	■
5	35157	Wheeling	86452	■	0.010	■
6	13040	Quinwood	66412	■	0.010	■
7	20072	Charleston	14600	■	0.010	■
8	19065	Bolivar	08932	■	0.010	■
9	19066	Charles Town	14610	■	0.010	■
10	02005	Martinsburg	52060	■	0.010	■
11	06021	Milton	54484	■	0.010	■
12	20081	Nitro	59068	■	0.010	■
13	54230	Parkersburg	62140	■	0.010	■
14	19068	Ranson	66988	■	0.010	■
15	47209	Thomas	80020	■	0.010	■
16	54231	Vienna	83500	■	0.010	■
17				■		■
18				■		■
19				■		■
20				■		■
21				■		■
22				■		■
23				■		■
24				■		■
25				■		■
26				■		■
27				■		■
28				■		■
29				■		■
30				■		■
31 Total Municipal Sales Tax Due (add lines 1 through 30 and enter here and on Consumers Sales and Use Tax Return, line 3)						■



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Schedule C - Use Tax - Municipal (additional blank copies may be obtained on our website www.wvtax.gov)

A	B	C	D	E
Municipal Code	City/Town Name - FIPS	Purchases subject to Municipal Use Tax	Tax Rate	Municipal Tax Due (purchases x tax rate)
1	54232	Williamstown 87556	.	0.010
2	06020	Huntington 39460	.	0.010
3	13044	Rupert 70828	.	0.010
4	43197	Harrisville 35428	.	0.010
5	35157	Wheeling 86452	.	0.010
6	13040	Quinwood 66412	.	0.010
7	20072	Charleston 14600	.	0.010
8	19065	Bolivar 08932	.	0.010
9	19066	Charles Town 14610	.	0.010
10	02005	Martinsburg 52060	.	0.010
11	06021	Milton 54484	.	0.010
12	20081	Nitro 59068	.	0.010
13	54230	Parkersburg 62140	.	0.010
14	19068	Ranson 66988	.	0.010
15	47209	Thomas 80020	.	0.010
16	54231	Vienna 83500	.	0.010
17			.	.
18			.	.
19			.	.
20			.	.
21			.	.
22			.	.
23			.	.
24			.	.
25			.	.
26			.	.
27			.	.
28			.	.
29			.	.
30			.	.
31 Total Municipal Use Tax Due (add lines 1 through 30 and enter here and on Consumers Sales and Use Tax Return, line 6)				.



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