

# HOW TO CREATE

A MUNICIPAL RATE AND BOUNDARY FILE



**WEST VIRGINIA STATE TAX DEPARTMENT**

AUDITING, LEGAL and TAX ACCOUNT ADMINISTRATION DIVISIONS





So, your city or town has elected to implement a **Municipal Sales and Use Tax** and you've been chosen to create a Rate and Boundary File.





Your **Rate and Boundary File** is simply a spreadsheet that contains your city or town's Zip Code and +4 designations and the rate of tax applicable to each 9-digit zip code area.





Knowing the **addresses** and  
**+4 designations** in your municipality  
helps both you and the State Tax  
Department understand who should be  
collecting and paying your tax.





As you know, city and town boundary lines are invisible and can be surprisingly tricky.

A detailed Rate and Boundary File will help everyone involved **accurately** collect your tax.





Creating a Rate and Boundary File is not difficult.

The video that follows will walk you through the process. If you need to pause the video, just hit the space bar on your keyboard or tap the video on the screen of your phone or tablet.



Open your internet browser for some quick online research into Zip Codes and +4 designations.



Have a map handy of your municipality that clearly shows its boundaries and street names.

And, open a new Microsoft Excel file on your computer.



BEFORE YOU GET **STARTED**



First, determine the streets and street numbers that fall within your municipal boundary.



You should be able to do this by looking at your boundary map. Your local Post Office or utility office also may be able to provide you with addresses within the municipality if your map is unclear.



KNOW YOUR +4 ZIP CODE





Go to USPS.com  
and click on  
“Zip Code  
Lookup”.



Then click on  
“Zip Code by  
Address”



Input just the  
street name, city,  
state and Zip  
Code.



Click “Find”.  
Results will  
display the  
addresses with  
the +4  
extension  
associated with  
the address.



KNOW YOUR +4 ZIP CODE



## Look Up a ZIP Code™

ZIP Code™ By Address   Cities by ZIP Code™

Look up ZIP Codes™ for corporate and residential addresses.

**ZIP Code by Address**  
Enter street address, city, and state to see a specific ZIP Code. Note:

- A ZIP Code result does not confirm that a person or company is at that address.
- If you searched for a company and did not get the results you expected, search again either without the company name or with a different version of the company name (e.g., full name or acronym).

**ZIP Codes by City and State**  
Enter city and state to see all the ZIP Codes for that city.

Company (optional)

Street Address

Apt / Suite / Other

\*City

\*State

ZIP Code™

**Find**



## Look Up a ZIP Code™

ZIP Code™ By Address   Cities by ZIP Code™

**You entered:**      [Look up another ZIP Code™ , Edit and Search Again >](#)

LEE ST  
CHARLESTON WV 25301

Several addresses matched the information you provided. Perhaps you didn't enter a street number or the building has multiple units.

1 - 30 of 128    Show: 30 50 100    1 2 3 4 5 >

(EVEN Range 100 - 198) LEE ST E CHARLESTON WV 25301-1506	<a href="#">Show Mailing Industry Details</a>
(ODD Range 101 - 199) LEE ST E CHARLESTON WV 25301-1505	<a href="#">Show Mailing Industry Details</a>
MARRIOTT HOTEL 200 LEE ST E CHARLESTON WV 25301-1597	<a href="#">Show Mailing Industry Details</a>
MACYS DEPT STORE 201 LEE ST E CHARLESTON WV 25301-1596	<a href="#">Show Mailing Industry Details</a>



KNOW YOUR +4 ZIP CODE



Open a blank Excel spreadsheet.

A blank Excel spreadsheet with columns A, B, and C and rows 1 through 10. The spreadsheet is enclosed in a blue rounded rectangle. The grid shows columns A, B, and C, and rows 1 through 10. The cell at row 5, column A is highlighted with a green border.

	A	B	C
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			



## CREATING THE **BOUNDARY** FILE



Enter the five-digit Zip Code in Column A.

Enter the four-digit +4 extension in Column B.

Continue this process for all +4 extensions in your city or town boundary.

You must include post office boxes on your boundary file. The post office will be able to provide you the +4 for the boxes.

These must also be listed in your boundary file.



## CREATING THE **BOUNDARY** FILE



Column B must be in numerical order going from least to greatest as shown here:



	A	B
1	25301	1505
2	25301	1506
3	25301	1596
4	25301	1597
5		
6		
7		
8		



## CREATING THE **BOUNDARY** FILE



DO NOT input  
headings on the  
spreadsheet.



Name the file in  
this format:  
city or town name  
> boundary >  
year of  
implementation.



Example:  
Nitro Boundary 2018



## CREATING THE **BOUNDARY** FILE



Your finished spreadsheet will look similar to this example from the City of Beckley. This file has one column for the zip code and one column for the +4 designation. Column B is arranged in order from least to greatest. Beckley has 274 lines total in its file. The number of lines will vary for each municipality.



	A	B	C	D	E	F	G
1	25801	1796					
2	25801	2200					
3	25801	2201					
4	25801	2202					
5	25801	2204					
6	25801	2206					
7	25801	2208					
8	25801	2209					
9	25801	2213					
10	25801	2215					
11	25801	2217					
12	25801	2220					
13	25801	2221					



## CREATING THE BOUNDARY FILE



E-mail us the file.



TO: [taxtaad@wv.gov](mailto:taxtaad@wv.gov)

CC: [taxaudit@wv.gov](mailto:taxaudit@wv.gov)

CC: [taxlegal@wv.gov](mailto:taxlegal@wv.gov)



## CREATING THE **BOUNDARY** FILE





We will review your Boundary File and notify you when it is approved or if there are errors to be fixed.



If there are errors, you will need to rename the file as such: revised > city/town name > boundary > year of implementation.  
Example:  
Revised Charleston Boundary 2018.



E-mail the REVISED boundary file to:  
[taxtaad@wv.gov](mailto:taxtaad@wv.gov)  
If the revisions are accepted the boundary file will be approved.



## REVIEW AND RESUBMISSION



Please submit your Boundary File to the State Tax Department as soon as possible.

Errors discovered near the 180-day deadline could delay implementation of your ordinance.



PLEASE SUBMIT YOUR FILE **ASAP**



# QUESTIONS?



## WEST VIRGINIA STATE TAX DEPARTMENT

AUDITING

304-558-8532

TAX ACCOUNT ADMINISTRATION

304-558-8700

LEGAL

304-558-5330

[www.tax.wv.gov](http://www.tax.wv.gov)

