

# TPT-722

## Instructions for the Preparation of the Application for Refund/Credit of Cigarette Tax

USE BLACK OR BLUE INK FOR ALL INFORMATION

- Per Administrative Notice 99-18, you may apply for a credit of overpayment and/or returns to manufacturer. Your approved credit must be applied to your next Requisition for West Virginia Cigarette Stamps.
- You will receive the Application for Refund/Credit with an "approved by" signature, date and credit number. You must attach this entire sheet to the requisition. See instructions for Form WV/TPT-703 Requisition for Cigarette Stamps.
- The benefit of a credit vs. refund: Credits are issued immediately once approved. Refunds can take a minimum of two weeks to process. You will be able to apply the credit toward your next stamp purchase once you receive the approved credit application.
- Provide all information requested and attach all required affidavit(s).

There is a three (3) year statute of limitation on all cigarette stamps. Simplified: Stamps purchased three years prior to the credit/refund application being received will be denied.

### Section 1 Cigarette

- LINE 1 CIGARETTES PACKAGES OF 20 RETURNED TO MANUFACTURER WITH WV STAMPS AFFIXED. The original affidavit(s) must be attached to this application.** Enter number of packages and the date the cigarettes were returned. Enter the gross tax amount.
- LINE 2 CIGARETTES PACKAGES OF 25 RETURNED TO MANUFACTURER WITH WV STAMPS AFFIXED. The original affidavit(s) must be attached to this application.** Enter number of packages and the date the cigarettes were returned.

Enter the gross tax amount.

- LINE 3 STAMPS RETURNED TO COMMISSIONER (20'S).** Enter the quantity of stamps, date returned, and gross tax amount.
- LINE 4 STAMPS RETURNED TO COMMISSIONER (25'S).** Enter the quantity of stamps, date returned, and gross tax amount.
- LINE 5 CIGARETTES (20'S) LOST BY FIRE OR FLOOD. You must attach an original affidavit witnessed by an official approved by the Tax Department.** Enter quantity, date loss occurred and the gross tax amount.
- LINE 6 CIGARETTES (25'S) LOST BY FIRE OR FLOOD. You must attach an original affidavit witnessed by an official approved by the Tax Department.** Enter quantity, date loss occurred and the gross tax amount.

### Sections 2 Refund/Credit Calculation

- LINE 7 TOTAL AMOUNT OF LINE(S) 2 THROUGH 8.** Enter the gross tax amount.
- LINE 8 LESS STATUTORY DEDUCTION (WV CODE § 11-17)** Line 9 multiplied by the discount rate) Enter amount of deduction.
- LINE 9 LESS DEALER'S DISCOUNT.** Line 9 multiplied by discount rate. Enter amount of discount.
- LINE 10 FOR REFUND.** Enter Line 9 minus the sum of Line 10 and Line 11, else enter 0.
- LINE 11 FOR CREDIT.** Enter Line 9 minus the sum of Line 10 and Line 11, else enter 0.

**Note: Please Sign and date the application.**

If you have any questions about these reporting procedures, please contact the West Virginia State Tax Department, Tax Account Administration Division, 1001 Lee Street East, Charleston WV 25301-1725, or call (304) 558-8626. You can also visit our website: [tax.wv.gov](http://tax.wv.gov).