

HCW-01

West Virginia Hard Cider Report Instructions

- You must file this report monthly, even if no activity occurred during the month.
- Your report must be postmarked by the 15th of the month following the report month.
i.e. Transactions for January 1st through 31st, reports are due on or before February 15th.
- **Final** – Check only if this is your last report to be filed and the account should be closed.
- **Amended** – Check only if this report is a change to a report previously filed.
Must provide backup documentation along with a letter of explanation.
- Provide all information and schedules requested.

Note: Prepare this report in duplicate.

1. Mail the original with invoices and payment of taxes to the WV State Tax Department.
2. Mail a copy of return and invoices to the Alcohol Beverage Control Administration, 900 Pennsylvania Ave 4th FL, Charleston, WV 25302 on or before the 15th of day of the month. This information may be emailed to ABCA.Wine@wv.gov.

All schedules are to be completed before starting the Monthly Tax Calculation.

PAGE 2

SCHEDULE A - WHOLESALER/DISTRIBUTOR SOLD OR DELIVERED TO

| | |
|----------------------------------|---|
| BUSINESS NAME | Enter the name of the Wholesaler/ Distributor sold or delivered to. |
| INVOICE NUMBER | Enter invoice number. |
| INVOICE DATE | Enter the invoice date (MMDDYYYY). |
| # GALLONS SHIPPED INTO WV | Enter the number of wine gallons that were shipped into WV. |
| SCHEDULE A TOTAL | Enter the total number of wine gallons that were shipped into WV. |

SCHEDULE B - NON-REGISTERED SUPPLIER

| | |
|----------------------------------|--|
| SUPPLIER | Enter the name of the non-registered supplier from whom you purchased. |
| LOCATION (CITY) | Enter the location of the non-registered supplier. |
| INVOICE NUMBER | Enter invoice number. |
| INVOICE DATE | Enter the invoice date (MMDDYYYY). |
| # GALLONS SHIPPED INTO WV | Enter the wine gallons purchased. |
| SCHEDULE B TOTAL | Enter the total wine gallons purchased. |

PAGE 3

SCHEDULE C - CIDER SOLD AT SPECIAL EVENT IN WEST VIRGINIA

Report 1 event per line, if reporting for multiple events.

| | |
|---------------------------|---|
| EVENT DATE | Enter the date of the event. |
| BOOTH NUMBER | Enter your booth or space number at the event. |
| EVENT NAME | Enter the event name. |
| CITY | Enter the City where the event was held. |
| ABCA PERMIT | Enter your WVABCA permit number. |
| TOTAL GALLONS SOLD | Enter the total gallons sold at the event. |
| SCHEDULE C TOTAL | This is your total gallons sold at all events in this reporting period. |

SCHEDULE D - DIRECT SHIPPER

| | |
|--------------------------------|--|
| CARRIER MAKING DELIVERY | Enter the Name of the WV/ABCA Permitted Carrier who delivered the product. |
| CUSTOMER NAME | Enter the customer name. |
| LOCATION (CITY) | Enter the city where the customer is located. |
| INVOICE NUMBER | Enter invoice number. |
| INVOICE DATE | Enter the invoice date (MMDDYYYY). |
| TOTAL INVOICE GALLONS | Enter total gallons that were invoiced. |
| SCHEDULE D TOTAL | Total invoiced gallons for delivery to WV adult consumers. |

PAGE 1

MONTHLY TAX CALCULATION

- Line 1** Total number of gallons shipped into WV: Enter the Grand Total from Page 3.
- Line 2** Farm winery production: Enter the gallons of hard cider produced by fermentation.
- Line 3** Add Lines 1 and 2
- Line 4** Tax Rate
- Line 5** Gross tax due (Line 3 multiplied by Line 4)
- Line 6** Credit claimed this month - **You may not claim over \$5,600 in credit in any given year.**
If you expect your business to sell and deliver under 150,000 gallons of Hard Cider everywhere in the United States this calendar year, the credit is equal to the the number of gallons sold and delivered into WV (up to 100,000 gallons) multiplied by the rate of 0.056.
- Line 7** Net Tax Subtract line 6 from line 5 and enter the amount here. (If line is larger than line 5, enter 0)
Pay this amount.

END OF YEAR CREDIT CALCULATION

This is only to be completed with the December Monthly return

- Line 1** Enter the total number of gallons sold and delivered everywhere in the United States since January 1 of the current year.
- Line 2** If the number of gallons in line 1 is less than 100,000, multiply line 1 by 0.056. if the number of gallons in line 1 is greater than 100,000, enter \$5,600.00.
May not exceed \$5,600.00
- Line 3** If the number of gallons in line 1 is above 150,000. subtract 150,000 from the amount in line 1. round down to the nearest thousands and enter here.
- Line 4** Multiply line 3 by 0.056.
May not exceed \$5,600.00
- Line 5** Maximum credit allowed for this year- subtract Line 4 from Line 2. If this is a negative number, enter 0.
- Line 6** Divide Line 5 by 100,000. Round to six decimal places.
May not exceed 0.056.
- Line 7** Enter the lesser of the total number of gallons sold and delivered into West Virginia since January 1 of the current year OR 100,000. Credit may only be claimed on the first 100,000 gallons of hard cider sold or delivered into West Virginia.
May not exceed 100,000.
- Line 8** Maximum West Virginia credit allowed for this year - multiply line 6 by line 7.
May not exceed \$5,600.
- Line 9** Total West Virginia credit claimed YTD - enter sum of of credit claimed in previous monthly returns for the current tax year
- Line 10** West Virginia credit available to be claimed or recaptured this month - subtract Line 9 from Line 8. enter on Page 1, HCW-1 Line 6.

Please sign this report and file with:

West Virginia Tax Department
PO Box 2991
Charleston WV 25330-2991

Note: For the return to be considered timely filed, all information in the schedules must be completed and filed with the return.

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) 558-3333. You can also visit our website: www.wvtax.gov