

Filing the CST-200 Sales & Use Tax Return via MyTaxes

The CST-200CU is intended to simplify the reporting process by offering a streamlined return with additional schedules for certain circumstances and to allow for more accurate accrual-based sales tax reporting.

The MyTaxes version allows users to start by entering data on the schedules followed by completing the return, similar to the functionality of older versions. Alternatively, users may now start by completing the return and will then be prompted to complete the applicable schedules.

When navigating the return on MyTaxes there are two main tabs visible to the user, labelled 'Return' and 'Schedules'

The tab labelled 'Return' is the return. It includes data that is only entered on the return as well as totals from the schedules whenever they are applicable.

The Return can often be filed by itself by a large majority of taxpayers, without any schedules, when no deductions to sales or use tax are taken and when no Municipal sales or use tax is due.

The tab labelled 'Schedules' contains the additional schedules required for various tax situations. The most common schedules being the Schedule D and Schedule M;

Schedule D is used when deductions have been taken that reduce the gross amount of sales or purchases that are subject to tax, or when either of two specific tax credits are taken that reduce the overall liability due.

Schedule M is used to report sales or purchases that are sourced to a Municipality that imposes Municipal sales & use tax in addition to the State tax. On the previous version of the return, Municipal sales & use tax required two different schedules (B & C), they have now been combined into one Schedule M.

Schedules S, U, & BD are used for very specific situations. 97% of tax filers will not use these three (3) additional schedules. These will be discussed later in this document.

The 'Import' option of the MyTaxes return allows taxpayers to import the Municipal Schedule M as well as the supplemental Schedules S, U, & BD directly to the return using an Import Spreadsheet. The spreadsheet allows direct entry typing or copy/paste functionality to simplify the data entry process. The Import Spreadsheet can be downloaded using the hyperlink found on the MyTaxes return or by visiting: <http://public.wvtax.gov/Documents/CST/cst200cu.import.xlsm>

Below we will outline the process of filing a return with these 3 scenarios:

- A 'short-form' return filed using only one (1) tab labelled Return
- A 2 part return using the Return and Schedule D
- A 3 part return requiring the Return, Schedule D, and Schedule M

Scenario 1 – Filing a Short-Form return with no deductions or Municipal tax

In the example below, we have filed our CST-200 by completing only the Return. No schedules are required since no deductions or credits have been taken and no Municipal tax is due. Everything has been reported on the single page and the return is now ready to Submit, Enter Password, & Proceed to Pay.

Combined Sales & Use
Schedules
Attachment

Sales & Use Tax Return

Combined Sales and Use Tax Return

Return Instructions & Information Amended

	(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 sourced to WV	153,975.00	0.00	153,975.00	0.06	9,238.50
2. Purchases for Use in WV	2,740.00	0.00	2,740.00	0.06	164.40
				3. Municipal Sales Tax Due	0.00
				4. Municipal Use Tax Due	0.00
				5. Excess Tax Collected	0.00
				6. Interest when filed after due date	0.00
				7. Additions to tax when filed after the due date	0.00
				8. Total Due or Credit	9,402.90
				9. Less Prior Payment	0.00
				10. Less State Use Tax Credits	0.00
				11. Less Tourism Development Tax Credit	0.00
				12. Amount Due or Credit	9,402.90
13. Refund Amount	0.00	Credit Forward Amount	0.00		
15. Taxable Sales of Wine/Liquor to Private Clubs	0.00	Wine/Liquor Account Number		Private Club Tax Due	0.00

Schedule Attachments

Please attach all schedules and supporting documents as indicated.
If required to file Schedules S, U, BD, or to print instructions visit www.tax.wv.gov

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

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Scenario 2 – Filing a 2 Part return in which deductions have been taken

In the 2nd example, we have filed our CST-200 by completing the Return, followed by completion of the required Schedule D. The Schedule D is required because deductions have been taken. When filling out the return first, the required schedules are indicated by a yellow tooltip box, reminding us to fill out the schedule. The deduction field that was used will remain in error with red highlight until the schedule is completed.

Combined Sales & Use
Schedules
Attachment

! Sales & Use Tax Return

Combined Sales and Use Tax Return

[Return Instructions & Information](#) Amended

	(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 sourced to WV	153,975.00	13,975.00	140,000.00	0.06	8,400.00
2. Purchases for Use in WV	2,740.00	0.00	2,740.00	0.06	164.40
				3. Municipal Sales Tax Due	0.00
				4. Municipal Use Tax Due	0.00
				5. Excess Tax Collected	0.00
				6. Interest when filed after due date	0.00
				7. Additions to tax when filed after the due date	0.00
				8. Total Due or Credit	8,564.40
				9. Less Prior Payment	0.00
				10. Less State Use Tax Credits	0.00
				11. Less Tourism Development Tax Credit	0.00
				12. Amount Due or Credit	8,564.40
13. Refund Amount	0.00	Credit Forward Amount	0.00		
15. Taxable Sales of Wine/Liquor to Private Clubs	0.00	Wine/Liquor Account Number		Private Club Tax Due	0.00

Schedule Attachments

Please attach all schedules and supporting documents as indicated. If required to file Schedules S, U, BD, or to print instructions visit www.tax.wv.gov

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

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We will now complete the schedule....

The schedule D is simply a breakout of deductions that are reported on the return. In this example, we reported 13,975.00 in sales tax deductions on the above return. Below, we have reported the breakout of

that amount. A similar Schedule D breakout would apply if use tax deductions, use tax credit, or the tourism credit had been taken.

Combined Sales & Use		Schedules	Attachment		
Schedule D	Tourism	Schedule M	Schedule S	Schedule U	Schedule BD
Import					
CST-200CU Import Spreadsheet					
Schedule D - State Deductions, Exemptions, and Credits					
Part 1 - Sales Tax Deductions/ Exemptions					
1. Sales for which an exemption certificate was received at the time of sale					9,175.00
2. Sales for which a direct pay permit was received at the time of sale					1,200.00
3. Sales for which a credit memo or adjustment was completed after the sale (Schedule S Required)					0.00
			>>>		
4. Sales that were refunded to or returned by the purchaser					3,600.00
5. Uncollected bad debt on which sales tax was remitted but never received (Schedule BD Required)					<u>0.00</u>
			>>>		
6. Sales of exempt food and food ingredients					0.00
7. Sales of exempt capital improvement construction projects					0.00
8. Sales of exempt drugs, mobility enhancing equipment, and prosthetics (if not reported on Line 2)					0.00
9. Sales of exempt prescription drugs to consumers					0.00
10. Sales of exempt personal services (such as barber, masseuse, manicurist, nurse)					0.00
11. Sales of excluded professional services (such as doctor, lawyer, engineer)					0.00
12. Sales of exempt public utilities or services regulated by the PSC					0.00
13. Sales of exempt interstate transportation, motor fuel, titled vehicles					0.00
14. Sales of other per se exemptions					0.00
Please Specify:					
15. Total deductions of sales to WV customers					13,975.00
Part 2 - Use Tax Deductions for Exempt Purchases					
1. Purchases directly used in exempt manufacturing					0.00
2. Purchases directly used in exempt natural resource production					0.00
3. Purchases directly used in exempt transportation					0.00
4. Purchases directly used in exempt transmission					0.00
5. Purchases directly used in exempt communications					0.00

Now that everything has been reported on both the Return and the Schedule D, the return has no errors and is ready to Submit, Enter Password, & Proceed to Pay.

Combined Sales & Use Schedules Attachment

Sales & Use Tax Return

Combined Sales and Use Tax Return

Amended

[Return Instructions & Information](#)

	(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 sourced to WV	153,975.00	13,975.00	140,000.00	0.06	8,400.00
2. Purchases for Use in WV	2,740.00	0.00	2,740.00	0.06	164.40
				3. Municipal Sales Tax Due	0.00
				4. Municipal Use Tax Due	0.00
				5. Excess Tax Collected	0.00
				6. Interest when filed after due date	0.00
				7. Additions to tax when filed after the due date	0.00
				8. Total Due or Credit	8,564.40
				9. Less Prior Payment	0.00
				10. Less State Use Tax Credits	0.00
				11. Less Tourism Development Tax Credit	0.00
				12. Amount Due or Credit	8,564.40
13. Refund Amount	0.00	Credit Forward Amount	0.00		
15. Taxable Sales of Wine/Liquor to Private Clubs	0.00	Wine/Liquor Account Number		Private Club Tax Due	0.00

Schedule Attachments

Please attach all schedules and supporting documents as indicated.
If required to file Schedules S, U, BD, or to print instructions visit www.tax.wv.gov

Schedule S Attached Schedule U Attached

Schedule BD Attached State Oasis Transfer Sheet Attached

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Similar to the above scenario where a 'Return and Schedule D' is filed, another very common completed submission will contain only the 'Return and Schedule M' by taxpayers that take no deductions but do have Municipal tax to remit.

Scenario 3 – Filing a 3 Part return in which deductions have been taken and Municipal tax is due

In this 3rd example, we have filed our CST-200 by completing the Return, followed by completion of both required schedules. The Schedule D is required because deductions have been taken, the Schedule M is required because Municipal tax is due. When filling out the return first, the required schedules are indicated by a red tooltip box, reminding us to fill out the schedule. The fields that were used that require the schedules will remain in error with red highlight until the schedule is completed.

Combined Sales & Use Schedules Attachment

Sales & Use Tax Return

Combined Sales and Use Tax Return

Amended

[Return Instructions & Information](#)

	(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 sourced to WV	153,975.00	13,975.00	140,000.00	0.06	8,400.00
2. Purchases for Use in WV	2,740.00	0.00	2,740.00	0.06	164.40
				3. Municipal Sales Tax Due	973.66
				4. Municipal Use Tax Due	27.40
				5. Excess Tax Collected	0.00
				6. Interest when filed after due date	0.00
				7. Additions to tax when filed after the due date	0.00
				8. Total Due or Credit	9,565.46
				9. Less Prior Payment	0.00
				10. Less State Use Tax Credits	0.00
				11. Less Tourism Development Tax Credit	0.00
				12. Amount Due or Credit	9,565.46
13. Refund Amount	0.00	Credit Forward Amount	0.00		
15. Taxable Sales of Wine/Liquor to Private Clubs	0.00	Wine/Liquor Account Number		Private Club Tax Due	0.00

Schedule Attachments

Please attach all schedules and supporting documents as indicated.
If required to file Schedules S, U, BD, or to print instructions visit www.tax.wv.gov

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

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We will now complete the schedule....

The schedule D is simply a breakout of deductions that are reported on the return. In this example, we reported 13,975.00 in sales tax deductions on the above return. Below, we have reported the breakout of

that amount. A similar Schedule D breakout would apply if use tax deductions, use tax credit, or the tourism credit had been taken.

Combined Sales & Use		Schedules	Attachment		
Schedule D	Tourism	Schedule M	Schedule S	Schedule U	Schedule BD
Import					
CST-200CU Import Spreadsheet					
Schedule D - State Deductions, Exemptions, and Credits					
Part 1 - Sales Tax Deductions/ Exemptions					
1. Sales for which an exemption certificate was received at the time of sale					9,175.00
2. Sales for which a direct pay permit was received at the time of sale					1,200.00
3. Sales for which a credit memo or adjustment was completed after the sale (Schedule S Required)					0.00
			>>>		
4. Sales that were refunded to or returned by the purchaser					3,600.00
5. Uncollected bad debt on which sales tax was remitted but never received (Schedule BD Required)					<u>0.00</u>
			>>>		
6. Sales of exempt food and food ingredients					0.00
7. Sales of exempt capital improvement construction projects					0.00
8. Sales of exempt drugs, mobility enhancing equipment, and prosthetics (if not reported on Line 2)					0.00
9. Sales of exempt prescription drugs to consumers					0.00
10. Sales of exempt personal services (such as barber, masseuse, manicurist, nurse)					0.00
11. Sales of excluded professional services (such as doctor, lawyer, engineer)					0.00
12. Sales of exempt public utilities or services regulated by the PSC					0.00
13. Sales of exempt interstate transportation, motor fuel, titled vehicles					0.00
14. Sales of other per se exemptions					0.00
Please Specify:					
15. Total deductions of sales to WV customers					13,975.00
Part 2 - Use Tax Deductions for Exempt Purchases					
1. Purchases directly used in exempt manufacturing					0.00
2. Purchases directly used in exempt natural resource production					0.00
3. Purchases directly used in exempt transportation					0.00
4. Purchases directly used in exempt transmission					0.00
5. Purchases directly used in exempt communications					0.00

The Schedule M is simply a breakout of the Municipal tax that is reported. In this example, we reported 973.66 in Municipal sales tax and 27.40 in Municipal use tax due on the Return. Below, we have reported the breakout of those amounts on the Schedule M by manually typing them onto the return.

Note that both Municipal sales and use are reported on the same page. Totals have also been provided at the bottom of the table to aid in the reporting process.

Combined Sales & Use									
Schedules		Attachment							
Schedule D	Tourism	Schedule M	Schedule S	Schedule U	Schedule BD				
Schedule M - Sales/Purchases sourced to a Municipality that imposes Municipal Sales and Use tax in addition to the State tax									
Import									
MUNE Code	RPG Code	(A) Municipality	(B) Taxable Sales	(C) Tax Rate	(D) Sales Tax Due	(E) Taxable Purchases	(F) Tax Rate	(G) Use Tax Due	
<input type="checkbox"/>	41182	05352	Beckley	2,756.28	0.0100	27.56	232.45	0.0100	2.32
<input type="checkbox"/>	17054	10180	Bridgeport	3,152.90	0.0100	31.53	128.90	0.0100	1.29
<input type="checkbox"/>	20072	14600	Charleston	2,654.35	0.0100	26.54	137.89	0.0100	1.38
<input type="checkbox"/>	19086	14610	Charles town	984.10	0.0100	9.84	50.67	0.0100	0.51
<input type="checkbox"/>	20075	22564	Dunbar	649.57	0.0100	6.50	0.00	0.0100	0.00
<input type="checkbox"/>	24095	26452	Farmont	7,345.57	0.0100	73.46	117.42	0.0100	1.17
<input type="checkbox"/>	05016	28204	Follensbee	6,423.24	0.0100	64.23	59.24	0.0100	0.59
<input type="checkbox"/>	43197	35428	Hammoville	6,155.75	0.0100	61.54	124.38	0.0100	1.24
<input type="checkbox"/>	06020	39460	Huntington	4,231.24	0.0100	42.31	521.48	0.0100	5.21
<input type="checkbox"/>	02005	52060	Martinsburg	2,756.28	0.0100	27.56	32.45	0.0100	0.32
<input type="checkbox"/>	06021	54484	Milton	3,990.49	0.0100	39.90	80.43	0.0100	0.80
<input type="checkbox"/>	25107	56020	Moundsville	4,357.11	0.0100	43.57	63.32	0.0100	0.63
<input type="checkbox"/>	54230	62140	Parikemburg	3,688.56	0.0100	36.89	85.87	0.0100	0.86
<input type="checkbox"/>	43198	62764	Pennsboro	2,197.31	0.0100	21.97	97.65	0.0100	0.98
<input type="checkbox"/>	27119	65692	Princeton	1,883.78	0.0100	18.84	47.98	0.0100	0.48
<input type="checkbox"/>	19069	73468	Shepherdstc	85,79.78	0.0100	85.80	63.40	0.0100	0.63
<input type="checkbox"/>	46215	74380	Salesville	7,657.45	0.0100	76.57	107.22	0.0100	1.07
<input type="checkbox"/>	20084	75292	South Charle	7,387.96	0.0100	73.88	172.36	0.0100	1.72
<input type="checkbox"/>	20085	71212	St Albans	5,465.45	0.0100	54.65	369.46	0.0100	3.69
<input type="checkbox"/>	47209	80020	Thomas	3,990.49	0.0100	39.90	80.43	0.0100	0.80
<input type="checkbox"/>	54231	83500	Vienna	3,431.52	0.0100	34.32	145.63	0.0100	1.46
<input type="checkbox"/>	15050	85156	Wetson	3,118.28	0.0100	31.18	96.06	0.0100	0.96
<input type="checkbox"/>	35157	88452	Wheeling	4,302.16	0.0100	43.02	128.64	0.0100	1.29
23 Rows				97,347.62	0.2300	973.66	2,743.33	0.2300	27.40

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Alternatively, taxpayers who have multiple Municipalities in which Sales or Use Tax must be reported may wish to use the Import function of the MyTaxes return. In our example, we reported 973.66 in Municipal sales tax and 27.40 in Municipal use tax due on the Return. Prior to visiting MyTaxes and filing our return, we downloaded the CST-200 Import Spreadsheet and used the copy/paste function to list the breakout of those total amounts on the Schedule M tab. The data was taken directly from our month end sales tax report. We saved the spreadsheet in preparation of filing a return.

The screenshot shows an Excel spreadsheet with the following data:

	A	B	C	D	E	F
1						
2	Municipality Name	Taxable Sales	Taxable Purchases			
3	Beckley	2,756.28	232.45			
4	Bridgeport	3,152.90	128.90			
5	Charleston	2,654.35	137.89			
6	Charles Town	963.10	49.67			
7	Dunbar	649.57	0.00			
8	Fairmont	7,345.57	115.42			
9	Follansbee	6,423.24	59.24			
10	Harrisville	6,153.75	124.38			
11	Huntington	4,231.24	321.48			
12	Martinsburg	2,756.28	32.45			
13	Milton	3,990.49	80.43			
14	Moundsville	4,387.11	63.32			
15	Parkersburg	3,888.56	85.87			
16	Pennsboro	2,197.31	97.65			
17	Princeton	1,883.78	47.98			
18	Shepherdstown	8,579.78	63.40			
19	Sistersville	7,657.45	107.22			
20	South Charleston	7,387.96	172.36			
21	St Albans	5,465.45	369.46			
22	Thomas	3,990.49	80.43			
23	Vienna	3,431.52	145.63			
24	Weirton	3,117.99	95.96			
25	Wheeling	4,302.03	128.41			
26						
27						

The spreadsheet is titled 'cst200cu.import' and is open in Microsoft Excel. The 'Home' tab is active, showing the ribbon with options for Clipboard, Font, Alignment, Number, and Styles. The active cell is A25, containing the text 'Wheeling'. The bottom of the window shows the taskbar with tabs for 'Schedule S', 'Schedule U', 'Schedule BD', and 'Schedule M' (which is selected). The status bar at the bottom left indicates 'Ready'.

Now that we are filing the return we will Import the spreadsheet using the Import (highlighted below) option found above column G of the schedule. A popup window will allow us to Browse to the file we saved on our computer earlier. After we've selected this month's import spreadsheet, we click the 'Import' button to begin the process or we can select 'Cancel' if we've made a mistake.

Note that after importing is complete, all Municipalities, Taxable Sales, and Taxable Purchases from our Import Spreadsheet have been entered onto the return and the tax due calculation has been completed for us.

Combined Sales & Use		Schedules	Attachment					
Schedule D	Tourism	Schedule M	Schedule S	Schedule U	Schedule BD			
Schedule M - Sales/Purchases sourced to a Municipality that imposes Municipal Sales and Use tax in addition to the State tax								
							Import	
MUNI Code	FPS Code	(A) Municipality	(B) Taxable Sales	(C) Tax Rate	(D) Sales Tax Due	(E) Taxable Purchases	(F) Tax Rate	(G) Use Tax Due
<input type="checkbox"/> X 41182	05332	Beckley	2,756.28	0.0100	27.56	232.45	0.0100	2.32
<input type="checkbox"/> X 17054	10180	Bridgeport	3,152.90	0.0100	31.53	128.90	0.0100	1.29
<input type="checkbox"/> X 20072	14600	Charleston	2,654.35	0.0100	26.54	137.89	0.0100	1.38
<input type="checkbox"/> X 19066	14610	Charles Town	964.10	0.0100	9.64	50.67	0.0100	0.51
<input type="checkbox"/> X 20075	22564	Dunbar	649.57	0.0100	6.50	0.00	0.0100	0.00
<input type="checkbox"/> X 24095	26452	Farmort	7,345.57	0.0100	73.46	117.42	0.0100	1.17
<input type="checkbox"/> X 05016	28204	Follansbee	6,423.24	0.0100	64.23	59.24	0.0100	0.59
<input type="checkbox"/> X 43197	35428	Harrisonville	6,153.75	0.0100	61.54	124.38	0.0100	1.24
<input type="checkbox"/> X 06020	39460	Huntington	4,211.24	0.0100	42.11	321.48	0.0100	3.21
<input type="checkbox"/> X 02005	52060	Martinsburg	2,756.28	0.0100	27.56	32.45	0.0100	0.32
<input type="checkbox"/> X 06021	54484	Milton	3,990.49	0.0100	39.90	80.43	0.0100	0.80
<input type="checkbox"/> X 25107	56000	Moundsville	4,387.11	0.0100	43.87	63.32	0.0100	0.63
<input type="checkbox"/> X 54230	62140	Parkeburg	3,888.56	0.0100	38.89	85.87	0.0100	0.86
<input type="checkbox"/> X 43198	62764	Pennsboro	2,197.31	0.0100	21.97	97.65	0.0100	0.98
<input type="checkbox"/> X 27119	65692	Princeton	1,883.78	0.0100	18.84	47.98	0.0100	0.48
<input type="checkbox"/> X 19069	73468	Shepherdstown	8,579.78	0.0100	85.80	63.40	0.0100	0.63
<input type="checkbox"/> X 48213	74380	Sistersville	7,657.45	0.0100	76.57	107.22	0.0100	1.07
<input type="checkbox"/> X 20084	75292	South Charleston	7,387.96	0.0100	73.88	172.56	0.0100	1.72
<input type="checkbox"/> X 20083	71212	St Albans	5,465.45	0.0100	54.65	369.46	0.0100	3.69
<input type="checkbox"/> X 47209	80020	Thomas	3,990.49	0.0100	39.90	80.43	0.0100	0.80
<input type="checkbox"/> X 54231	83500	Vienna	3,431.52	0.0100	34.32	145.63	0.0100	1.46
<input type="checkbox"/> X 15050	85156	Warton	3,118.28	0.0100	31.18	96.06	0.0100	0.96
<input type="checkbox"/> X 35157	88452	Wheeling	4,302.16	0.0100	43.02	128.64	0.0100	1.29
23 Rows			97,367.62	0.0399	973.66	2,743.33	0.0399	27.40

Cancel
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Now that everything has been reported on our 3 Part Return using the Return, Schedule D, and Schedule M, MyTaxes shows no errors and the return is ready to Submit, Enter Password, & Proceed to Pay.

Combined Sales & Use
Schedules
Attachment

Sales & Use Tax Return

Combined Sales and Use Tax Return

[Return Instructions & Information](#)

Amended

	(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)
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13. Refund Amount	0.00	Credit Forward Amount	0.00		
15. Taxable Sales of Wine/Liquor to Private Clubs	0.00	Wine/Liquor Account Number		Private Club Tax Due	0.00

Schedule Attachments

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

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This concludes the explanation of filing methods for the new CST-200 Combined Sales & Use Tax Return. Below are some frequently asked questions regarding other portions of the return.

Why are there errors on my return?

It is important to note that when an error is present on any part of the return, the tab on which the error is located will also be indicated by a red dot on the tab label, as seen in some of the above screen shots. Errors will occur on the return during the normal filing process because some of the errors are simply reminders that something which needs provided has not yet been. The error rules on the new CST-200 have been enhanced to provide more accuracy. If a user is presented with an error that they do not fully understand and cannot resolve they should contact the State Tax Department for assistance. Users may Save & Finish Later any return with errors so that they do not lose their work. This will also allow us to view their saved return and better assist them.

What is Line 13 on the Return used for?

In the event that a credit is due the taxpayer after properly completing the return, a negative amount of tax will be calculated in Line 12 automatically. Users should then report on Line 13 whether this credit is to be applied to a future return, issued as a refund, or perhaps split and used for both credit and refund.

What is Line 14 on the Return used for?

Taxpayers that are licensed by the ABCA to sell wine & liquor to a private club (bar) must separately state the amount of wine & liquor that was sold to bars, which has been reported on the return in Line 1 Column A. Those specially licensed retail wine & liquor outlets will also have a corresponding Wine & Liquor Tax account where the same data is reported. This line should not be used by businesses that are simply selling wine & liquor to consumers. It is specific to outlets that may sell directly to a bar or private club, and are issued a purchase order from the bar or private club.

What are the Schedule S, Schedule U, and Schedule BD used for???

In certain situations, a tax due calculation may result in a tax credit due the taxpayer. For this reason the CST-200CU will allow for a negative amount of taxable sales and sales tax due. Negative sales tax calculations will initiate a request for refund or credit and require a review by the WV State Tax Department.

The supplemental Schedules S, U, & BD are required and used for the review process when these situations have been reported on the CST-200CU, including but not limited to the following:

- Credit memos or ledger adjustments completed after a purchaser has already been invoiced for tax
- Refunds to purchasers that result in deductions that are greater than gross sales for the tax period
- Reduction of a prior sales tax liability when an amended return is submitted by a non-accrual filer

- Reduction of a previously filed use tax liability when a return has been amended

Schedule BD

- Deduction of bad debt for sales tax that has been remitted on a prior return but never collected from the purchaser

The State Tax Department receives nearly 20,000 CST-200 returns every month from monthly filers, of those returns only 20 – 30 will require a Schedule S because they have issued credit memos or have greater deductions than sales.

The State Tax Department receives approximately 45 Use Tax Refund Claims per month that will require Schedule U for each period.

When a return has been completed indicating one of these schedules is required, the user will be prompted to complete the applicable schedule and the return will be in error until the schedule is completed.

Why is there a Tourism tab?

Entities that have been pre-approved for more than one (1) sales tax credit for tourism development are required to file online via MyTaxes. Due to the structure of the return, the special tourism tab must be used by those taxpayers and will populate onto both the Schedule D and the Return. All other taxpayers who have not been approved for the credit should disregard that section.

What is the Schedule U Adjustment that is visible on the Schedule D?

Taxpayers that have amended a prior use tax liability and submitted a Schedule U will see the results of the State Tax Department's review of the claim on the Schedule U Adjustment line. The amount cannot be altered except through the petition process.