## **CST-240** Claim for Refund or Credit of Sales Tax Paid to a West Virginia State Tax Vendor/Reseller Rev. 3/16 Department

This form is used to claim a refund or credit of sales tax paid to vendors for purchases that are exempt or used in an exempt manner. Do not use this form to request a refund of tax previously paid directly to the State Tax Department.

If any part of the required information is not provided, the claim will be rejected.

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Consumer Sales Refund Account	nt #			FEIN/SSN	1		
Taxpayer Name				Phone			
First Line of Mailing Address							
Second Line of Mailing Address							
City		State			Zip	)	
Preparer Name				Phone			
First Line of Mailing Address			×				
Second Line of Mailing Address							
City		State			Zip		
Taxable periods covered by this		/M DD	YYYY	то	MM	DD	YYYY
				ENT	ER AMO	UNT H	ERE
A) WV State Sales Tax			\$				
B) Municipal Sales Tax							
C) Total Refund or Credit			\$				
D) Refund Amount			\$				
E) Credit Amount			\$				
For Credit Transfers to Combined Sales & Use Tax:	CSUT Ac	count #		CSUT	Filing Peric	od to App	oly Credit
State the basis for claiming refun	d or credit:						
				· · · · · · · · · · ·			
Electronic Spreadsheet Atta	ched DInvoices A	Attached		Pov	wer of Atto	rney Atta	ached
Under penalties of perjury, I declare that knowledge and belief it is true, complete claim is filed has been paid; and certify t tax; and certify that no amount claimed I	e, and correct; and certify th hat no portion has been pr	at no information ha	is been or refunded f	nitted; and c	ertify that all	of the tax	for which this
Signature of Taxpayer	Name of Taxpayer – T	ype or Print	Tit	le	Date	e	
Signature of Preparer other than Taxpay	ver Name of Pr	eparer – Type or Pri	nt		Da	te	
File and pay online and MyTaxes. WVTax.gov additional information	For						

gow us at www.tax.wv.gov.



SCHEDULE CST-240 Rev. 3/15
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## Claim for Refund or Credit for Sales Tax Paid

				TOTAL FOR EACH COLUMN H	TOTAL		
(H) Municipality Tax	(G) WV State Tax	(F) Exempt Purchase Amount	(E) Intended Use	(D) Exempt Purchase Description	(C) Invoice Number	(B) Invoice Date (MM/DD/YYYY)	(A) Vendor Name

A CD-ROM or other portable electronic media containing a Microsoft Excel spreadsheet is required for all claims containing 25 or more lines.

To expedite the refund process, a CD-ROM or other portable electronic media may also be supplied for those claims containing less than 25 lines but is not required.

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