

INSTRUCTIONS FOR SCHEDULES A, B, AND C (WV/SDR-2015A, WV/SDR-2015B, and WV/SDR-2015C)

WEST VIRGINIA STATE TAX DEPARTMENT
TAX ACCOUNT ADMINISTRATION DIVISION
PO BOX 2991
CHARLESTON, WV 25330-2991
USE BLACK OR BLUE INK FOR ALL INFORMATION
Provide all information requested.

Enter the business name, month and year covered.

COLUMN
1

CAPACITY OF CONTAINER: The entries in this column refer to the packaging of products in each classification. Enter the number of containers of products per container size for each package on the line in that classification.

Examples: One gallon containers of syrup with a tax rate of 80¢ should be entered in schedule A as gallons @ 80¢ or gallons. Prepared soft drinks in cases of 24 eight ounce cans or 12 one liter bottles have a tax value of 24¢ and can be entered in schedule A (retailers/wholesalers) or C (bottlers) as cases @ 24¢ or 24/8 oz or 12/1 L. Packages of 12 - 33 ounce containers of powder with a tax rate of \$3.96 should be entered in schedule B as cases @ \$3.96 or 12/33 oz.

COLUMN
2

ON HAND FIRST OF MONTH TAX PAID: Enter the number of packages in inventory at the start of the month covered by this report on which the tax has been paid, includes floor stock to which the indicia has been affixed, and floor stock of invoice items indicated in our representative list of taxable soft drinks products. This amount should match the previous month's ending inventory (see Column 8).

COLUMN
3

ON HAND FIRST OF MONTH TAX NOT PAID: Enter the number of packages in inventory at the start of the month covered by this report on which the tax has not yet been paid, includes floor stock to which the indicia has been affixed for bonded bottler accounts that remit the tax on usage/sales. Accounts purchasing products outside of West Virginia on which the West Virginia tax indicia is affixed and who resell in West Virginia will enter inventory in this column. This amount should match the previous month's ending inventory (see Column 9).

COLUMN
4

PURCHASES TAX PAID: Enter the number of packages that you purchased of which the indicia have been affixed and/or the tax was paid by your supplier.

COLUMN
5

PURCHASES TAX NOT PAID: Enter the number of packages that you purchased on which the tax has not yet been paid. WV/SDR-2015-1 must be completed if you are located in West Virginia and purchase tax not paid soft drinks products from an out of state supplier.

COLUMN
6

MANUFACTURED: Enter the number of packages which are subject to the soft drinks tax that you manufactured during this report period. Production loss must be included if you take the 12½ percent discount on Line 5.

COLUMN
7

TOTAL AVAILABLE: Enter the sum total of columns 2 through 6 for that line item.

COLUMN
8

ON HAND END OF MONTH TAX PAID: Enter the number of packages in inventory at the end of the month covered by this report on which the tax has been paid, includes floor stock to which the indicia has been affixed, and floor stock of invoice items indicated in our representative list of taxable soft drinks products. This amount should be carried forward to next month's beginning inventory (column 2).

COLUMN
9

ON HAND END OF MONTH TAX NOT PAID: Enter the number of packages in inventory at the end of the month covered by this report on which the tax has not yet been paid, includes floor stock to which the indicia has been affixed for bonded accounts that remit the tax on usage/sales. Accounts purchasing products outside of West Virginia on which the West Virginia tax indicia is affixed and who resell in West Virginia will enter inventory in this column. This amount should be carried forward to next month's beginning inventory (column 3).

COLUMN
10

TOTAL SALES, DISPOSALS: This is your total products sold and/or used during the period covered by this report. Enter the difference total of Column 7 minus the sum of Columns 8 and 9.

COLUMN
11

TAX DUE SALES: This is the sales of tax not paid products. Enter the difference total from the sum of Columns 3, 5, and 6 minus Column 9.

COLUMN
12

COLUMN 12- TAX RATE: Enter the applicable tax rate based on Column 1.

COLUMN
13

GROSS TAX DUE: Enter the product total dollar amount of Column 11 multiplied by Column 12. Add all of the lines in Column 13, and enter that sum total dollar amount in the last space. Transfer the sum total dollar amounts to the corresponding column of Line 1 of the WV/SDR-2015. Schedule A total corresponds with Line 1, Column A. Schedule B total corresponds with Line 1, Column B. Schedule C total corresponds with Line 1, Column C.

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.