

INSTRUCTIONS

Purchaser's Use Tax is a tax on the use of tangible personal property or services in West Virginia where Sales Tax has not been paid. Use Tax applies to the following: internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks, and other purchases of taxable items.

For detailed instructions on the Schedule UT, see page 43.

Part I State Use Tax Calculation

| | | |
|--|---|-----|
| 1. Amount of purchases subject to West Virginia Use Tax | 1 | \$ |
| 2. West Virginia Use Tax Rate | 2 | .06 |
| 3. West Virginia State Use Tax (Multiply line 1 by rate on line 2. Enter amount here and on line 9 below)..... | 3 | \$ |

Part II Municipal Use Tax Calculation

| City/Town Name* | Purchases Subject to Municipal Use Tax | Tax Rate | Municipal Tax Due (Purchases multiplied by rate) |
|--|--|----------|--|
| 4a | 4b \$ | 4c | 4d \$ |
| 5a | 5b \$ | 5c | 5d \$ |
| 6a | 6b \$ | 6c | 6d \$ |
| 7a | 7b \$ | 7c | 7d \$ |
| 8. Total Municipal Use Tax (add lines 4d through 7d and enter here and on line 10) | | | 8 \$ |

Part III Total Amount Due

| | | |
|---|----|----|
| 9. Total State Use Tax due (from line 3) | 9 | \$ |
| 10. Total Municipal Use Tax due (from line 8) | 10 | \$ |
| 11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 13 of Form IT-140) → | 11 | \$ |

***Visit www.tax.wv.gov for a complete list of West Virginia municipalities that impose a Use Tax.**