Form IT-140 WEST VIRGINIA PURCHASER'S USE TAX SO		2024
Purchaser's Use Tax is a tax on the use of tangible personal property or services in West Virginia where S	Sales Tax has not b	een paid. Use Tax applies to
the following: internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, to shopping networks, and other purchases of taxable items.	elephone purchase	s originating out-of-state, TV
For detailed instructions on the Schedule UT, see page 43.		1
		1
Part I State Use Tax Calculation		1
1. Amount of purchases subject to West Virginia Use Tax	1 6	1
	1 Þ	1
2. West Virginia Use Tax Rate	2	.06
		1
3. West Virginia State Use Tax (Multiply line 1 by rate on line 2. Enter amount here and on line 9 below)	3 \$	1
		2

Part II Municipal Use Tax Calculation

24		City/Town Name*	F	Purchases S Municipal		Tax Rate		Municipal Tax Due (Purchases multiplied by rate)
	4a		4b	\$	4c		4d	\$
	40		40	Ψ	40		4u	
	5a		5b	\$	5c		5d	\$
	6a		6b	\$	6c		6d	\$
	7a		7b	\$	7c		7d	\$
33	7a		70	ψ	70		70	Ψ
35	8. To	otal Municipal Use Tax (add lines 4d t	hrough 7d an	d enter here a	and on line 10)		8	\$
36								
38		t III Total Amount Due					_	
39	Part	t III Iotal Amount Due					_	
11 Q	Tota	tal State Use Tax due (from line 3)					9	\$
13	0. Tot	otal Municipal Use Tax due (from line a	8)				10	\$
4.4								
15	1. Tot	tal Use Tax Due (add lines 9 & 10 an	d enter total h	nere and on lir	ne 13 of Form IT-140)	11	\$
16 	Vici	it www.tax.wv.gov for a co	mplata lis	t of West	Virginia munic	inalities that i		
	VISI		inpiete na	ot of west	virginia munic	ipanties that i		
49							+	
							+	
5 5							+	
60								
62								
63								
6	7 8 9	9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 2	7 28 29 30 31 32 33		0 41 42 43 44 45 46 47 48 49 50	51 52 53 54 55 56 57 58 59	60 61	62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80