

**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](http://www.tax.wv.gov) for a complete list of West Virginia municipalities that impose a Use Tax.**

