

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.**



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