



The West Virginia Tax Division provides the following publications regarding general tax information. Visit our website, www.tax.wv.gov, to download forms and publications.

<u>Publication</u>	<u>Title</u>
TSD-1	Publications Available
TSD-2	Tax Division Telephone Numbers
TSD-3	Tax Division Mailing Addresses
TSD-4	Taxpayer Bill of Rights
TSD-100	Business Taxes
TSD-110	Tax Credits
TSD-200	Business Franchise Tax
TSD-210	Coal Severance Tax, Minimum Tax & Waste Coal Tax
TSD-211	Timber Severance Tax
TSD-300	Sales and Use Tax Exemptions
TSD-301	Sales and Use Tax for Local Governments
TSD-310	Capital Improvement Rule: Sales and Use Tax for Construction Trades
TSD-312	Sales and Use Tax for Schools
TSD-314	Sales and Use Tax for Funeral Directors and Related Taxpayers
TSD-315	Sales and Use Tax for Dealers of Factory-Built Homes
TSD-316	Sales and Use Tax for Lodging Rentals
TSD-317	Registration and Sales Tax for Transient Vendors
TSD-318	Taxation of Homeowners' Associations and Common Interest Communities
TSD-320	Sales and Use Tax for Nonprofit Organizations
TSD-325	Sales and Use Tax for Incidental Installation
TSD-330	Nonresident Contractors Sales and Use Tax Requirements
TSD-345	Sales Tax and Vendor Responsibilities
TSD-355	The Integrated Manufacturer/Contractor Rule
TSD-356	Sales and Use Tax for Motion Picture Theaters
TSD-358	Direct Use Concept
TSD-360	Business Registration Procedures
TSD-364	Sales Tax for Auctioneers
TSD-365	How Interest and Additions to Tax are Assessed
TSD-366	Sales Tax for Night Clubs, Bars, Restaurants and Similar Businesses
TSD-368	Sales and Use Tax for Veterinarians
TSD-369	Use Tax for Your Business
TSD-370	Sales and Use Tax on Samples for Manufacturer/Retailer
TSD-371	Sales and Use Tax for Agricultural Producers
TSD-372	Radio and Television Broadcasters and Sales and Use Tax
TSD-372A	Broadcasters Notification of Agency Relationship with Out-of-State Advertisers
TSD-375	Sales and Use Tax for Summer Camps
TSD-376	Sales and Use Tax for Travel Services, Agencies and Agents
TSD-378	Sales and Use Tax for Attorneys, Dentists and Doctors
TSD-379	Sales and Use Tax Special Exemption for Nonprofit Organizations Providing Low-Income Housing and Shelters
TSD-380	Requirements for Rehabilitated Buildings Investment Credit
TSD-380A	Residential Historic Rehabilitated Buildings Investment Credit
TSD-381	Withholding Information
TSD-383	Pharmacies and Sales Tax
TSD-385	Partial Release of Property from State Tax Lien
TSD-385A	State Tax Liens
TSD-389	West Virginia Withholding Requirements for Sales of Real Property by Nonresidents
TSD-390	Income Tax Withholding by Partnerships, S-Corporations, Estates and Trusts
TSD-392	West Virginia Corporation Net Income Tax: Nonbusiness Income
TSD-400	Consumers Sales Tax Responsibilities: Entertainers and Artists

<u>Publication</u>	<u>Title</u>
TSD-402	West Virginia Broad Based Health Care Related Taxes
TSD-404	Timber Severance Tax Requirements for Nonresidents
TSD-405	Sales Tax for Vending and Money-Operated Machines
TSD-406A	Taxability of Sales Made by Certain Out-of-State Remote Sellers
TSD-407	West Virginia Sales Tax Collection Requirements
TSD-409	Consumers Sales and Service Tax on the Services of Lobbyists
TSD-410	Motor Fuel Excise Tax
TSD-411	Senior Citizens Tax Credit
TSD-412	Voluntary Disclosure Agreements
TSD-413	Tax Tips for West Virginia Senior Citizens
TSD-415	Consumer Sales and Service Tax for All State Correctional Centers and Regional Jail Facilities
TSD-418	Personal Income Tax Filing Tips
TSD-420	Sales Tax Regarding Prepared Foods
TSD-423	Nonresident Lawyers: Tax Reporting and Filing Requirements
TSD-424	Integrated Tax System
TSD-425	Consumer Sales Tax Exemption for Prescription Drugs, Mobility Enhancing Equipment and Prosthetic Devices
TSD-427	Prepaid Wireless Calling Services Now Subject to Sales and Use Tax
TSD-429	Notice to West Virginia Timber Producers Elimination of the Severance Tax on Timber for a Three-Year Period
TSD-432	Gambling Withholding and Losses
TSD-433	Taxes on Boxing and Mixed Martial Arts Events Regulated by the State Athletic Commission
TSD-434	Sales Tax Collection Responsibilities of Florists
TSD-435	Short-Term Leases and Rentals of Real Property
TSD-436	Requests for Waiver of Electronic Filing and Payment Requirements
TSD-437	Nonresident Wage Income Assigned to West Virginia
TSD-440	Pension Income of Retired Federal Law Enforcement & Federal Firefighter Personnel—Dawson v. Steager
TSD-442	Marketplace Facilitators
TSD-443	Personal Income Tax of Military Servicemembers
TSD-444	Sales Tax Exemption for Small Arms and Ammunition
TSD-445	Sales and Use Tax for Streaming Services
TSD-446	Charitable Gaming
TSD-447	Fairs and Festivals
TSD-450	Audits
TSD-451	Electronic Smoking and Drug Paraphernalia
TSD-453	Volunteer Firefighter Tax Credit
TSD-454	Motor Vehicle Property Tax Adjustment Credit

For more information, you can:

- **Call** a Taxpayer Services Representative at (304)558-3333 or toll-free at (800) 982-8297
- **Email** taxhelp@wv.gov
- **Go Online** to tax.wv.gov