

INSTRUCTIONS FOR SOFT DRINK TAX INDICIA MANUFACTURERS MONTHLY REPORT (WV/SDR-2017)

WEST VIRGINIA STATE TAX DEPARTMENT
TAX ACCOUNT ADMINISTRATION DIVISION
PO BOX 2991
CHARLESTON, WV 25330-2991

USE BLACK OR BLUE INK FOR ALL INFORMATION

- You must file this report monthly, even if no activity occurred during the month.
- Your report must be postmarked by the 15th of the month following the report month.
- Must specify indicia type. Check the type of product containing the West Virginia Tax indicia that you are manufacturing
- Final – Check only if this is your last report to be filed and the account should be closed.
- Amended – Check only if this report is a change to a report previously filed.
- Provide all information requested.

LINE 1 **LINE 1- OPENING INVENTORY:** Enter the number of tax indicia (cartons, crowns, ends, labels, or lids) in inventory at the start of the month covered by this report under the appropriate tax denomination column heading. This amount should match the previous month's closing inventory (see Line 4).

LINE 2 **UNITS MANUFACTURED:** Enter the number of tax indicia manufactured during the month covered by this report.

LINE 3 **TOTAL AVAILABLE (LINE 1 PLUS LINE 2):** Enter the sum total of Lines 1 and 2.

LINE 4 **CLOSING INVENTORY:** Enter the number of tax indicia in inventory at the end of the month covered by this report.

This amount should be carried forward to next month's opening inventory (Line 1).

LINE 5 **TOTAL ACCOUNTABLE (LINE 3 MINUS LINE 4):** Enter the difference total of Line 3 minus Line 4.

LINE 6 **UNITS SHIPPED:** Enter the number of tax indicia shipped to bottling facilities during the month covered by this report. You must contact the West Virginia State Tax Department with each shipment's information to receive an approved certificate number for release of that shipment. Invoice copies must accompany the report as supporting documentation for the shipments.

LINE 7 **OTHER DISPOSITION (EXPLAIN BELOW):** Enter the number of tax indicia of which you are accountable other than shipments to bottlers. **Note: Supporting documentation and/or explanation for Line 7 entry must be supplied.**

LINE 8 **LINE 8-TOTAL DISPOSITION (LINE 6 PLUS LINE 7):** Enter the sum total of Lines 6 and 7. This number should match the total available (Line 5).

Note: Remember to sign your return and maintain a copy for your records.

If you have any questions about these reporting procedures, please contact the West Virginia State Tax Department, Tax Account Administration Division, 1001 Lee Street East, Charleston WV 25301-1725, or call (304) 558-3333. You can also visit our website: www.wvtax.gov.