

**WEST VIRGINIA CONSUMER SALES AND USE TAX  
APPLICATION FOR DIRECT PAY PERMIT**

BUSINESS IDENTIFICATION					
WEST VIRGINIA ACCOUNT IDENTIFICATION NUMBER	LEGAL BUSINESS OR CORPORATE NAME				
LEGAL NAME OF OWNER IF SOLE OWNER - FIRST NAME			LAST NAME		
STREET ADDRESS LINE 1					
STREET ADDRESS LINE 2 (OPTIONAL)		UNIT TYPE		UNIT NUMBER	
CITY		STATE		ZIP	

TO BE COMPLETED BY OWNER, PARTNER OR OFFICER OF CORPORATION	
<p><i>I, THE UNDERSIGNED, HEREBY CERTIFY THAT THE ABOVE BUSINESS HAS A VALID BUSINESS REGISTRATION CERTIFICATE (PROVIDE BUSINESS REGISTRATION NUMBER)</i></p>	
<p><i>I, THE UNDERSIGNED, HEREBY CERTIFY THAT THE ABOVE BUSINESS IS NOT DELINQUENT ON THE PAYMENT OF ANY TAXES IMPOSED BY CHAPTER 11 OF THE WEST VIRGINIA CODE; AND THIS BUSINESS SATISFIES ONE OR MORE OF THE FOLLOWING CONDITIONS (CHECK ALL THAT APPLY):</i></p>	
<input type="checkbox"/> ENGAGED IN THE BUSINESS OF MANUFACTURING	<input type="checkbox"/> ENGAGED IN THE BUSINESS OF GAS STORAGE
<input type="checkbox"/> ENGAGED IN THE BUSINESS OF PRODUCING NATURAL RESOURCES	<input type="checkbox"/> ENGAGED IN THE BUSINESS OF TRANSPORTATION
<input type="checkbox"/> ENGAGED IN THE BUSINESS OF COMMUNICATION	<input type="checkbox"/> ENGAGED IN THE BUSINESS OF TRANSMISSION
<input type="checkbox"/> ENGAGED IN THE OPERATING OF A PUBLIC UTILITY BUSINESS	<input type="checkbox"/> ENGAGED IN THE BUSINESS OF RESEARCH AND DEVELOPMENT
<input type="checkbox"/> A NATIONALLY CHARTERED FRATERNAL OR SOCIAL ORGANIZATION	<input type="checkbox"/> A BONA FIDE CHARITABLE ORGANIZATION THAT MAKES NO CHARGE WHATSOEVER FOR SERVICE RENDERED
<input type="checkbox"/> ENGAGED IN THE BUSINESS OF GENERATION, PRODUCTION, OR SELLING OF ELECTRIC POWER	<input type="checkbox"/> A HEALTH CARE PROVIDER PURCHASING DRUGS, DURABLE MEDICAL GOODS, MOBILITY ENHANCING EQUIPMENT AND PROSTHETIC DEVICES THAT ARE TO BE DISPENSED UPON PRESCRIPTION
<input type="checkbox"/> A VOLUNTEER FIRE DEPARTMENT ORGANIZED AND INCORPORATED UNDER THE LAWS OF WEST VIRGINIA	
<p>GIVE A DETAILED DESCRIPTION OF YOUR BUSINESS ACTIVITY WITHIN WEST VIRGINIA:</p>	
<p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	

SIGNATURE			
<p><i>ON BEHALF OF THE ABOVE BUSINESS, I AM HEREBY APPLYING FOR A DIRECT PAY PERMIT. UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE AND COMPLETE.</i></p>			
SIGNATURE OF TAXPAYER	NAME OF TAXPAYER (TYPE OR PRINT)	TITLE	DATE
CONTACT		TELEPHONE NUMBER	

# CST-250

## West Virginia Direct Pay Permit Instructions and Information

---

The State Tax Commissioner may, in his discretion, authorize a person that is a user, consumer, distributor or lessee to which sales or leases of tangible personal property are made or services provided, to pay consumers sales and/or use tax directly to the West Virginia State Tax Department thereby waiving the collection of the tax by that person's vendor (WV Code §11-15-9d).

The issuance of a Direct Pay Permit imposes certain requirements on the holder of such permit. These requirements include:

1. Notification of each vendor from whom tangible personal property is purchased or leased or from whom services are purchased of his Direct Pay Permit number and that any tax thereon will be paid directly to the Tax Commissioner. If the Direct Pay Permit Number is changed by the Tax Commissioner, all vendors must be renotified.
2. Filing a West Virginia Consumers Sales or Use Tax Return on or before the 20th day of the month for the proceeding month's or quarter's transaction. West Virginia Consumers Sales and Use Tax Returns not filed by the due date will be subject to interest and penalties and the permit may be canceled. This may be by mail or through MyTaxes.
3. Maintenance of books, records and invoices (including vendor lists) for inspection by the West Virginia State Tax Department.
4. A Direct Pay Permit may not be used to purchase gasoline or special fuel.

This application is **not** valid unless all entries are completed.

Upon review of the application, the West Virginia State Tax Department will determine whether you are entitled to receive a Direct Pay Permit. Upon approval of your application, a numbered Direct Pay Permit will be mailed to you. Should your application be rejected, you will be notified in writing.

West Virginia Sales and Use Tax Returns will be forwarded to you by the Department for remitting tax or notice will be sent through MyTaxes if you are an electronic filer.. If you do not receive a West Virginia Consumers Sales and Use Tax Return within sixty (60) days after you receive your Direct Pay Permit, you must notify the West Virginia State Tax Department.

A Direct Pay Permit will continue to be valid until it is surrendered by you or canceled. You will be notified by the State Tax Department of any change in your Direct Pay Permit number.

Upon surrender or cancellation of the Direct Pay Permit, the holder must promptly notify, in writing, the specified vendors from whom tangible personal property is purchased or leased or by whom services are rendered of such surrender or cancellation.

**Please sign this report and mail to :**

West Virginia State Tax Department  
Tax Account Administration Division  
PO Box 1826  
Charleston, WV 25322-1826

**Note: For the return to be considered timely filed, all information in the schedules must be completed and filed with the return.**

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, or call (304) 558-3333. You can also visit our website: [www.wvtax.gov](http://www.wvtax.gov)