



\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Address

\_\_\_\_\_  
 City State Zip

Account #: \_\_\_\_\_

HCW-01  
 rL290 v.1

**WEST VIRGINIA HARD CIDER REPORT**

**This report must be filed even if no activity has occurred**

Period Ending:	Due Date:	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>
MONTHLY TAX CALCULATION			
1. Total number of gallons shipped into West Virginia this month (From Grand Total)			.
2. Farm winery production - gallons of hard cider produced by fermentation			.
3. Add Lines 1 and 2			.
4. Tax rate			0.226
5. Gross tax due (Line 3 multiplied by Line 4)			.
6. Credit claimed this month (See instructions)			.
7. Net tax - subtract Line 6 from Line 5. If Line 6 is greater than Line 5, enter 0. Pay this amount			.

**Sign Your Return**

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.

(Signature of Taxpayer) (Name of Taxpayer - Type or Print) (Title) (Date)

(Person to Contact Concerning this Return) (Telephone Number) (E-mail Address)

(Signature of preparer other than taxpayer) (Address) (Date)

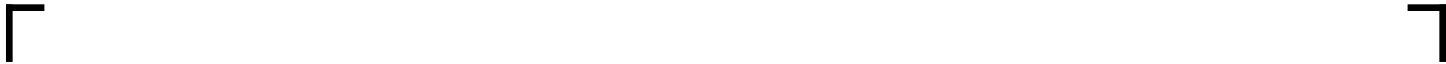
**MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT**  
**Tax Account Administration Div**  
**P.O. Box 2991, Charleston, WV 25330-2991**  
**FOR ASSISTANCE CALL (304) 558-8621 TOLL FREE (800) 982-8297**  
**For more information visit our web site at: [www.tax.wv.gov](http://www.tax.wv.gov)**  
**File online at <https://mytaxes.wvtax.gov>**



O46202101W

**WEST VIRGINIA REGISTRATION HARD CIDER REPORT**

Account #: \_\_\_\_\_



**HARD CIDER SHIPPED INTO WEST VIRGINIA**

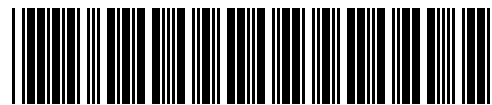
If more than 10 entries on any schedule, use the import spreadsheet and file the return through MyTaxes.

**SCHEDULE A - WHOLESALER/DISTRIBUTOR SOLD OR DELIVERED TO (NON-REGISTERED SUPPLIERS - REPORT ON SCHEDULE B)**

BUSINESS NAME	INVOICE NUMBER	INVOICE DATE (MMDDYYYY)	# GALLONS SHIPPED INTO WV
			.
			.
			.
			.
			.
			.
			.
			.
			.
			.
			.
			.
<b>Schedule A Total</b>			.

**SCHEDULE B - NON-REGISTERED SUPPLIER**

SUPPLIER	LOCATION (CITY)	INVOICE NUMBER	INVOICE DATE (MMDDYYYY)	# GALLONS SHIPPED INTO WV
				.
				.
				.
				.
				.
				.
				.
				.
				.
				.
				.
				.
				.
				.
<b>Schedule B Total</b>				.

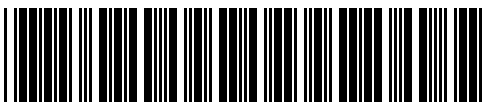


O46202102W

**WEST VIRGINIA REGISTRATION HARD CIDER REPORT**

Account #: \_\_\_\_\_

SCHEDULE C - CIDER SOLD AT SPECIAL EVENT IN WEST VIRGINIA					
EVENT DATE	BOOTH OR SPACE NUMBER	EVENT NAME	CITY	WV/ABCA PERMIT	TOTAL GALLONS SOLD
					.
					.
					.
					.
<b>Schedule C Total</b>					.
SCHEDULE D - DIRECT SHIPPER					
CARRIER MAKING DELIVERY	CUSTOMER NAME	LOCATION (CITY)	INVOICE NUMBER	INVOICE DATE (MMDDYYYY)	TOTAL INVOICE GALLONS
					.
					.
					.
					.
					.
					.
					.
					.
					.
					.
					.
					.
<b>Schedule D Total</b>					.
GRAND TOTAL					
<b>GRAND TOTAL</b> (Add the Total from Schedules A, B, C, and D) <b>Enter on Page 1, Line 1</b>					.



O46202103W

# WEST VIRGINIA REGISTRATION HARD CIDER REPORT

Account #: \_\_\_\_\_

This schedule is **ONLY** to be included with the last monthly return of the year.

END OF YEAR CREDIT CALCULATION	
1. ENTER THE TOTAL NUMBER OF GALLONS SOLD AND DELIVERED EVERYWHERE IN THE UNITED STATES SINCE JANUARY 1 OF THE CURRENT YEAR.	.
2. IF THE NUMBER OF GALLONS IN LINE 1 IS LESS THAN 100,000, MULTIPLY LINE 1 BY 0.056. IF THE NUMBER OF GALLONS IN LINE 1 IS GREATER THAN 100,000, ENTER \$5,600.00. <b>THIS LINE MAY NOT EXCEED \$5,600.00.</b>	.
3. IF THE NUMBER OF GALLONS IN LINE 1 IS ABOVE 150,000. SUBTRACT 150,000 FROM AMOUNT IN LINE 1. ROUND DOWN TO NEAREST THOUSANDS AND ENTER HERE.	.
4. MULTIPLY LINE 3 BY 0.056. MAY NOT EXCEED \$5,600.00.	.
5. <b>MAXIMUM CREDIT ALLOWED FOR THIS YEAR</b> - SUBTRACT LINE 4 FROM LINE 2. IF THIS IS A NEGATIVE NUMBER, ENTER 0.	.
6. DIVIDE LINE 5 BY 100,000.	.
7. ENTER THE LESSER OF THE TOTAL NUMBER OF GALLONS SOLD AND DELIVERED INTO WEST VIRGINIA SINCE JANUARY 1 OF THE CURRENT YEAR OR 100,000.	.
8. <b>MAXIMUM WEST VIRGINIA CREDIT ALLOWED FOR THIS YEAR</b> - MULTIPLY LINE 6 BY LINE 7.	.
9. <b>TOTAL WEST VIRGINIA CREDIT CLAIMED YTD</b> - ENTER SUM OF OF CREDIT CLAIMED IN PREVIOUS MONTHLY RETURNS FOR THE CURRENT TAX YEAR.	.
10. <b>WEST VIRGINIA CREDIT AVAILABLE TO BE CLAIMED OR RECAPTURED THIS MONTH.</b> SUBTRACT LINE 9 FROM LINE 8. ENTER ON PAGE 1, HCW-01 LINE 6.	.



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