



Withholding Tax Information For Employers

The purpose of this publication is to provide general information to employers concerning the filing of various information returns and annual wage and tax data and is not a substitute for tax laws or regulations.

Annual Reconciliation, Withholding Tax Statements and Information Returns

Employers/Payers must submit Form WV/IT- 103, Annual Reconciliation of West Virginia Income Tax Withheld, together with State copies of all Withholding Tax Statements, (W-2, W-G and ALL 1099s), furnished to each employee/payee for the preceding year, no later than February 28th of the succeeding year. **"NOTE: 1099's only need to be submitted if they reflect WV withholding."**

Any employer who is required to file a withholding return for 50 or more employees/payees must file all data by electronic media. Failure to do so can result in an assessment of penalty in the amount of \$25.00 per information return for whom the return was not filed electronically. Those filing for 49 or less are encouraged, but are not required, to file information by electronic media.

Employers filing withholding taxes using our My Taxes website may submit this information through the My Taxes website at <https://mytaxes.wvtax.gov>.

Electronic Media

- * CD Rom
- * My Taxes

Wage and Tax Data (W-2s)

The West Virginia State Tax Department accepts electronic media reporting in lieu of paper copies of forms W-2. W-2 submissions must meet the requirements specified in the Social Security Administration's Publication 42-007 EFW2 www.socialsecurity.gov/employer/pub.htm.

We cannot accept EFW2C (Corrected W-2) at this time. Corrected W-2s must be filed on paper.

Information Returns (1099s)

Information returns (1099s) of any one type for 50 or more payees must be submitted on electronic media following the specifications set forth by the IRS in Publication 1220. www.irs.gov/pub/irs-pdf/p1220.pdf

The State does not participate in the Combined Federal/State Filing Program of W-2G or 1099 series forms.

For more information and specifications, visit our website at www.wvtax.gov

Mailing Address

West Virginia State Tax Department
TAAD/ Withholding
Revenue Center / Withholding
PO Box 3943
Charleston, WV 25339-3943

Courier or Overnight Deliveries

West Virginia State Tax Department
Revenue Center / Withholding
1001 Lee Street East
Charleston, WV 25301-1725

You may call a Taxpayer Service Representative between 8:00 a.m. and 5:00 p.m. on business days at:

1-800-WVA-TAXS (1-800-982-8297)

TDD (hearing impaired) 1-800-282-9833

Internet: www.wvtax.gov