



*This publication provides general information and is not meant to be a substitute for tax laws or regulations.*

### General Filing Tips

- Fill out your Federal (IRS) tax return first because your West Virginia taxable income is based on information from your federal return.
- Include supporting documents as required, such as W-2s, 1099s, schedules, etc. If you do not include the proper supporting documents, it may result in slowing down the processing of your return or in a bill for tax due.
- Make sure the social security number (SSN) and address on your return are correct.
- Check your return for math errors. To avoid math errors, visit [tax.wv.gov](https://tax.wv.gov) and use our fill-in forms; these forms automatically calculate the return for you.

Married taxpayers who file separate returns *must use Rate Schedule II to compute the tax. Do not use the tax tables.*

### Tax Payments

To make a tax payment, you can pay by:

- **MyTaxes** at [mytaxes.wvtax.gov](https://mytaxes.wvtax.gov) by creating an account or making a one-time payment;
- **Credit or Debit Card** at [epay.wvsto.com/tax](https://epay.wvsto.com/tax) (fees may apply);
- **Check or Money Order** made payable to the West Virginia Tax Division, enclosed with your paper return or mailed in with your payment voucher IT-140V; or
- **Direct Debit** to have the tax payment automatically deducted from your checking account any time between the date you file electronically and the due date of the return

### Refunds

Refunds can be received by:

- **Direct Deposit** whether you filed electronically or by paper; or
- **Check** if you do not elect for direct deposit. To check the status of your refund, go online to [tax.wv.gov](https://tax.wv.gov) and click on "Where's My Refund?"

Filing electronically is fast, accurate, secure, and the preferred method for filing.

Many companies offer free online filing services to qualified West Virginia taxpayers. For more information, you can go online to [tax.wv.gov](https://tax.wv.gov) and select the "Individuals" tab.

### Mailing Addresses

#### For Taxpayers with Balance Due

West Virginia Tax Division  
P.O. BOX 3694  
Charleston WV 25336-3694

#### For Regular Correspondence

West Virginia Tax Division  
P.O. BOX 2389  
Charleston, WV 25328-2389

#### For Taxpayers Expecting Refunds

West Virginia Tax Division  
P.O. BOX 1071  
Charleston, WV 25324-1071

Filing early ensures your return is reviewed and processed timely.

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## When Must I File an Amended Return?

You must file a West Virginia amended return if any of the following conditions occur:

- To correct a previously filed return; or
- You filed an amended federal income tax return and that change affected your West Virginia tax liability; or
- The Internal Revenue Service made any changes to your federal return (i.e., change in federal adjusted gross income, change in exemptions, etc.)

**If a change is made to your federal return, an amended West Virginia return must be filed within ninety (90) days.** A copy of your amended federal income tax return must be enclosed with the West Virginia amended return.

## How Do I File an Amended Return?

Use the version of Form [IT-140](#) that corresponds to the tax year to be amended and check the "Amended Return" box.

These forms and corresponding instructions are available on our website at [Tax.WV.Gov](https://tax.wv.gov) on the [Individuals](#) page.

## Amended Mailing Address

West Virginia Tax Division  
Attn: Tax Account Administration  
P.O. BOX 3694  
Charleston, WV 25336-3694

## How Long Does It Take To Receive an Amended Refund?

You may check on your refund on our [MyTaxes](#) website, or by going to our website [tax.wv.gov](https://tax.wv.gov) and clicking on the "Where's My Refund" banner.

### 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](mailto:taxhelp@wv.gov)
- **Go Online** to [tax.wv.gov](https://tax.wv.gov)