WV-100V 2014
REV. 4-14

West Virginia
Income/Business Franchise Tax for S Corporations & Partnerships
Electronic Payment Voucher & Instructions

Do I need to use a payment voucher?

If you owe tax on you West Virginia Income/Business Franchise Tax Return for an S Corporation or Partnership, send the payment voucher to us with your payment. An S Corporation must pay the amount owed on or before the 15 day of the third month following the close of the taxable year. A Partnership must pay the amount owed on or before the 15th day of the fourth month after the close of the taxable year.

If your return shows a refund or no tax due, you do not need to use the payment voucher.

Payment by Electronic Funds Transfer (EFT)

Businesses may use electronic funds transfer to pay West Virginia taxes. West Virginia accepts both ACH Credits and ACH Debits. For additional information, visit our website at www.wvtax.gov/electronicfundstransfer.html.

Payment by Check or Money Order

Do not send cash. Write your account number and "2014 Form WV-100V" on your check or money order. Payment of tax due may be made by completing the form below, detaching and mailing to:

West Virginia State Tax Department
Tax Account Administration Division
PO Box 3839
Charleston, WV 25338-3839

REV 4-14 **WV–100V EPV 2014** **STATE OF WEST VIRGINIA**
INCOME/BUSINESS FRANCHISE TAX FOR S CORPORATIONS AND PARTNERSHIPS

Please print or type

FEIN

Period Ending

Name of Business

Mailing Address

City State Zip Code

AMOUNT OF PAYMENT

$_____

Do not send cash! Make your check or money order payable to the West Virginia State Tax Department and write your account number and "2014 Form WV-100V" on your check or money order Mail your payment to:

West Virginia State Tax Department
Tax Account Administration Division
P.O. Box 3839
Charleston, WV 25338-3839

NOTE: Electronic filers ***must*** inform taxpayers that full payment of taxes due must be submitted on or before the 15th day of the 4th month after the close of the taxable year for partnerships and on or before the 15th day of the 3rd month after the close of the taxable year for S Corporations to avoid interest and penalties.

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