Do I need to use a payment voucher?

1. If you owe tax on your 2017 return, send the payment voucher to us with your payment. You must pay the amount you owe by April 17, 2018, to avoid interest and penalties.
2. If your 2017 return shows a refund or no tax due, there is no need to use the payment voucher.

How do I prepare my payment?

1. Make your check or money order payable to the West Virginia State Tax Department. **Do not send cash!**
2. If your name and address are not printed on your check or money order, write them on it.
3. Write your Social Security Number (SSN), daytime phone number, and “2017 Form IT-140V” on your payment.

How do I prepare the payment voucher?

1. Enter your SSN in the first block, top line, and the first four letters of your last name in the second block top line.
2. If a joint return, enter your spouse’s SSN on the second line.
3. Enter the amount you are paying in the third block, top line.
4. Enter your name(s) and address on the last three lines.
5. Mark the Amended box if payment is associated with an amended tax return to ensure the proper direction and processing. Failure to do so could result in the assessment of late payment penalties.

How do I send my payment and the payment voucher?

1. Detach the payment voucher by cutting along the dotted line below.
2. **DO NOT** attach the payment voucher or your payment to your return or to each other.
3. Mail your payment and payment voucher to the following address:

   West Virginia State Tax Department
   Tax Account Administration Division
   P.O. Box 11385
   Charleston, WV 25339-1385

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### AMOUNT OF PAYMENT

$______

Do not send cash! Make your check or money order payable to the West Virginia State Tax Department and write your social security number and “2017 Form IT-140V” on your check or money order. Mail your payment to:

West Virginia State Tax Department
Tax Account Administration Division
P.O. Box 11385
Charleston, WV 25339-1385

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**NOTE:** Electronic filers **must** inform taxpayers that full payment of taxes due must be submitted by April 17th to avoid interest and penalties.