

## You May Be Required to File and Pay Electronically

For periods starting on or after Jan. 1, 2016, taxpayers making more than \$25,000 in payments for a single business tax type, or a \$100,000 payment for personal tax, during the previous fiscal year must file returns and make payments electronically, unless specifically excluded.

Your options for filing and paying electronically include:

### MyTaxes Electronic Filing & Payment

To file business tax returns electronically and pay using ACH Debit – payment initiated by the Tax Department – register for MyTaxes at <https://mytaxes.wvtax.gov>. You may use MyTaxes and ACH Debit to make payments for most tax types.

However, you cannot file business tax returns for the corporate income and Business Franchise taxes, Income taxes for Pass-Through Entities and Motor Fuel taxes for suppliers. The Tax Department has approved various software vendors offering e-file for Corporate Income/Business Franchise taxes and pass-through entity income taxes. Visit [www.WVTax.gov](http://www.WVTax.gov) for more information.

### Electronic Payment Only

To use ACH Credit for payments initiated by your financial institution, complete an Electronic Funds Transfer Application (WV/EFT-5), available at [www.WVTax.gov](http://www.WVTax.gov).

To pay by credit card, visit <https://epay.wvsto.com/tax/Default.aspx>. A convenience fee of 2.5 percent of the payment amount, with a minimum charge of \$1, is applied.

You will no longer receive by mail returns for tax types subject to these requirements. If you wish to continue receiving paper returns, contact the Tax Department or register for MyTaxes to manage return mailings.

If you fail to comply with these requirements, the Tax Department may impose a civil penalty of 3 percent of your total tax liability on top of any other interest, additions and penalties. Interest and additions to taxes are imposed from the due date until the date funds reach the West Virginia State Treasury.

Beginning July 1, 2014, per West Virginia Code §11-10-5n, the Tax Department will begin imposing a \$15.00 service charge for each returned electronic payment.

For more information about Electronic Services for businesses, including a list of requirement exclusions, visit [www.WVTax.gov](http://www.WVTax.gov).

If you need assistance or wish to obtain a waiver, please contact the EFT Unit at (304)558-8692.