

WEST VIRGINIA STATE TAX DEPARTMENT

Administrative Notice 2009-02

SUBJECT: Income Tax Withheld -- State Tax Commissioner's Policy Statement Concerning Implementation of filing and remitting of Income Tax Withheld, §11-21-74, Effective January 1, 2009.

This notice will define new filing and payment requirements for income tax withheld that were implemented by Senate Bill 545, which was passed in the 2008 Legislative Session. The following new forms will be required to be filed.

Monthly payment voucher (Form WV/IT-101V)

Due 15th of each month

Quarterly return (Form WV/IT-101Q)

Due end of each month following end of quarter

Effective January 1, 2009, the due dates for returns and payments will closely follow the IRS schedule and will be as follows:

When is payment due?

- Income tax withheld in a given month must be remitted by all employers to the West Virginia Tax Department on or before the 15th of the next succeeding month. However, employers may remit income tax withheld the same day employees are paid.
- The first monthly payment is due February 15, 2009 for income tax withheld in the month of January, 2009.

When is return due?

- A return must be filed by all employers on or before the last day of the month following the end of each quarter, reporting income tax withheld and paid for the quarter.
- The first quarterly return is due April 30, 2009.
- Employers who file a quarterly return for two hundred fifty or more employees must file electronically at <https://mytaxes.wvtax.gov/>. Employers who are required to file electronically but fail to do so are subject to a penalty of \$25 per employee.

Employers will receive forms from the State Tax Department.

- Employers will receive a booklet containing 12 remittance vouchers, one for each monthly payment that must be remitted to the West Virginia Tax Department. We encourage the use of <https://mytaxes.wvtax.gov/> to make these payments as opposed to sending the vouchers and payment through the mail.
- Employers will receive quarterly returns separate from the booklet. Again, we encourage the use of <https://mytaxes.wvtax.gov/> to file these returns instead of sending them in the mail. Employers who have two hundred fifty or more employees must file using <https://mytaxes.wvtax.gov/>.

Annual return is still required.

- Employers must continue to file an annual reconciliation of West Virginia Personal Income Tax Withheld (Form WV/IT-103) on or before February 28 following the close of the year for which the withholdings are deducted and withheld, together with Tax Division copies of all withholding tax statements for that preceding calendar year. The reconciliation must be filed separately from the employer's quarterly return. Visit www.wvtax.gov/withholdingTaxForms.html and choose WV/IT-105-Specifications for filing W-2 forms

electronically. Employers who are filing for two hundred fifty or more employees are required to file pursuant to these specifications.

- **EXCEPTIONS:** Employers who withhold less than \$600 annually or employ certain domestic and household employees will continue to file the annual return and pay the withheld amount annually, and are not required to file a quarterly return. For these employers only, the due date for the annual return remains January 31 of the succeeding year for which the withholdings are deducted and withheld. The annual return is form WV/IT-101A and will be available at www.wvtax.gov/withholdingTaxForms.html.

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