

**Do I need to use a payment voucher?**

- 1. If you owe tax on your return, send the payment voucher to us with your payment. You must pay the amount you owe by the 15th day of the fourth month after your year end to avoid interest and penalties. **For tax year 2016, the due date for an annual Estate or Trust West Virginia Fiduciary Income Tax return is April 18, 2017.**
- 2. If your 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 FEIN, daytime phone number, and "2016 Form IT-141V" on your payment.

**How do I prepare my payment voucher?**

- 1. Enter your FEIN in the first block.
- 2. Enter the period ending date in the second box.
- 3. Enter your name(s) and address on the last three lines.
- 4. 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.
- 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 2585  
Charleston, WV 25329-2585

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8-16 **EPV 2016**

**STATE OF WEST VIRGINIA  
2016 FIDUCIARY INCOME TAX**

<b>Please print or type</b>	<input type="text" value="FEIN"/>	<input type="checkbox"/> Amended	<b>AMOUNT OF PAYMENT</b>
	<input type="text" value="Period Ending"/>		\$ _____
	Name of Business		<b>Do not send cash!</b> Make your check or money order payable to the West Virginia State Tax Department and write your social security number and "2016 Form IT-141V" on your check or money order. Mail your payment to:
	Mailing Address		
City	State	Zip Code	<b>West Virginia State Tax Department Tax Account Administration Division P.O. Box 2585 Charleston, WV 25329-2585</b>

