

WEST VIRGINIA STATE TAX DEPARTMENT COMPLIANCE DIVISION APPLICATION FOR 12-MONTH PERSONAL INCOME TAX INSTALLMENT AGREEMENT PLAN

Instructions for Form CD-5

Use Form CD-5 to request a monthly installment plan if you cannot pay the full amount you owe on a personal income tax notice we have sent you. **Payment plan requests using this form cannot exceed 12 months.**

Do not submit this form if you are currently in bankruptcy, have unfiled personal income tax returns that are past due, have a pending offer in compromise with the department or have unpaid personal income tax liabilities for previous years.

Because of the expense of interest and penalties associated with a longer payment plan, you are encouraged to consider less costly alternatives. If you choose this plan, you are urged to make your payments as large as possible to lower those fees. **Be aware that a lien will be filed against you regardless of whether you are making payments.** This action is taken to protect the interests of the State of West Virginia. Tax liens are a matter of public record and may be recorded by private credit reporting agencies that calculate credit scores.

If your payment plan is approved, you will receive a formal payment agreement and a statement of account each month showing the full balance due. Your payment will be due by the fifteenth of each month.

How the Installment Agreement Works

By entering into this installment agreement, you are agreeing to pay your total tax liability in timely monthly installments over the course of 12 months instead of paying the total amount of tax due in full. You also are agreeing not to accrue additional tax debt during the period of the payment plan. You will continue to receive automatically generated billing notices for the total amount of personal income tax due. Please continue to remit at least your monthly payment amount due using either your payment plan voucher or the billing voucher.

If you do not make your payments on a timely basis or you accrue additional tax debt, enforcement actions will be taken including wage garnishment, or bank levies to collect the total amount you owe.

Payment plans cost you substantially in interest and fees. We encourage you to avoid future tax liabilities by examining your withholding or estimated tax payments to ensure that sufficient taxes are being withheld from your income to meet your tax obligations.

You may submit this form by mail, by e-mail to TaxComplianceCD5@wv.gov, by fax to 304-558-1645, or by using the CD-5 web application. Payments may be submitted electronically at <https://mytaxes.wvtax.gov>. If you mail your form with a check or money order, be sure to include your account number or Social Security Number and make it payable to the West Virginia State Tax Department. Send it to:



West Virginia State Tax Department
Compliance Division
P.O. Box 229
Charleston, West Virginia 25321-0229



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TaxComplianceCD5@wv.gov

12-Month Personal Income Tax Installment Agreement Request Form

First Name Middle Initial Last Name Social Security Number

Is this a joint return? YES NO

Spouse's information, if applicable:

First Name Middle Initial Last Name Social Security Number

Home Address

City, State and Zip Code

Did this address change since you last filed? YES NO

Daytime Phone Number _____ Home Phone Number _____

Please list the Letter ID number from the notice you received _____

Please enter your account number as shown on the notice _____

Enter total amount you owe as shown on notice _____

Enter total number of months you are requesting for the installment payment agreement.*

_____ months (Remember, you cannot exceed twelve months.)

***Your first installment payment will be due the 15th of the month following submission of this form.**

By signing this payment installment form, you are agreeing that your balance due is correct; that you will continue to file state tax return(s) and pay any additional state tax due in a timely manner during the term of agreement; and that you will make timely monthly payments until your tax liability, including interest and penalties, is paid in full.

Your signature

Date

Spouse's Signature

Date



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