

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

**PLEASE NOTE:** You should complete this form only after you have received a bill or notice from the West Virginia State Tax Department.

### Instructions for Form CD-6

Use Form CD-6 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 six 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.

Interest and penalties will continue to accrue until your tax liability is paid. No tax lien will be filed on payment plans of six months or less. To limit the amount of interest and penalties charged, we urge you to pay as much of the tax as possible with your request for a payment plan.

### How the Installment Agreement Works

By entering into this installment agreement, you are agreeing to pay your total tax liability in timely monthly installments 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 billing notices for the total amount of personal income tax due. These bills are automatically generated. 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 the filing of a tax lien, 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 [TaxComplianceCD6@wv.gov](mailto:TaxComplianceCD6@wv.gov), by fax to 304-558-1645, or by using the CD-6 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



## Six-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 six months.)

**\*Your first installment payment will be due the 15<sup>th</sup> 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  
\_\_\_\_\_

