



Name

Address

City State Zip

Account #: _____

WEST VIRGINIA EMPLOYER'S ANNUAL RETURN OF INCOME TAX WITHHELD

WV/IT-101A
rtL048 v 4-Web

Taxpayers required to file electronically will no longer receive returns for the tax types subject to the mandatory requirement by mail. Please visit www.wvtax.gov for additional information.

This form is not to be used for an annual reconciliation or Quarterly filers.

See instructions on reverse side before completing this form. Please type or print within the boxes.

Tax Year Ending:	Due Date:	AMENDED <input type="checkbox"/>								
Part 1: Complete Lines 1-6										
1. Number of employees who received wages, tips and other compensation for the tax year										
2. Wages, tips and other compensation for the tax year	.									
3. Total WV income tax withheld from wages, tips and other compensation for the tax year	.									
4. Total payments for the tax year	.									
5. Balance due (If line 3 is greater than line 4, write difference here)	.									
6. Overpayment (If line 4 is greater than line 3, write difference here) Refund <input type="checkbox"/>	.									
Part 2: Tell us about your business. If not applicable to your business, leave blank.										
If your business has stopped paying wages check here <input type="checkbox"/> and enter final date you paid wages		<table style="margin: auto; border: none;"> <tr> <td style="border: none;">M</td> <td style="border: none;">M</td> <td style="border: none;">D</td> <td style="border: none;">D</td> <td style="border: none;">Y</td> <td style="border: none;">Y</td> <td style="border: none;">Y</td> <td style="border: none;">Y</td> </tr> </table>	M	M	D	D	Y	Y	Y	Y
M	M	D	D	Y	Y	Y	Y			
Part 3: Sign your return.										
Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.										
(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title) (Date)								
(Person to Contact Concerning this Return)		(Telephone Number)								
(Signature of preparer other than taxpayer)	(Address)	(Date)								

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
 Tax Account Administration Div
 P. O. Box 1667, Charleston, WV 25326-1667
 FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297
 For more information visit our web site at: www.wvtax.gov
 File online at <https://mytaxes.wvtax.gov>



West Virginia Employer's Annual Return of Income Tax Withheld

Effective January 1, 2009, the due dates for returns and payments were changed to closely follow the IRS Schedule. For additional information about these changes, see Administrative Notice 2009-02 located at www.wvtax.gov

Annual filers are employers who withhold less than \$600 annually or who employ certain domestic and/or household employees.

Payment: Payments are submitted separately from returns. Annual payments accompanied by **Form WV/IT-101V** are due by the **15th of January** following the close of the calendar year.

Return: A separate Annual return is required for the calendar year. The return, **Form WV/IT-101A**, is due the **31st day of January** following the close of the calendar year. The return must be completed and submitted to the West Virginia State Tax Department even if you had no employees and no tax has been withheld.

Changes: If it becomes necessary to change your filing frequency during the year, please notify the Tax Account Administration Division. Your Withholding Tax account will be adjusted accordingly and, if necessary, additional forms will be issued.

Amended: To correct a previously filed return, please check the box for AMENDED. Please be sure that the period ending date is for the period that needs to be corrected.

INSTRUCTIONS FOR COMPLETING FORM WV/IT-101A

Part 1: Complete Lines 1-6

Line 1 - Enter number of employees you had for the calendar year. If you had no employees during this period, enter zero.

Line 2 - Enter total amount of compensation paid to these employees for the calendar year. If no compensation was paid during this period, enter zero.

Line 3 - Enter total amount of West Virginia Income Tax withheld for the calendar year. If no withholding during this period, enter zero.

Line 4 - Enter the total payments submitted to the WV State Tax Department for the calendar year. If no payments were submitted, enter zero.

Line 5 - Compare line 4 to line 3, if line 3 is greater than line 4, enter the difference here and follow the **Underpayment** instructions. If line 3 is less than line 4, go to Line 6. If line 3 equals line 4, go to Part 2.

Line 6 - Compare line 4 to line 3, if line 4 is greater than line 3, enter the difference here. The overpayment credit will be applied to the next period. Or, to request a refund, please check the box.

CREDITS AND/OR REFUNDS MAY BE CAPTURED AND APPLIED TO OUTSTANDING TAX LIABILITIES.

Part 2: Tell us about your business. If not applicable to your business, leave it blank.

If your business has stopped paying wages, check the box provided and enter the date you last paid wages in the space provided. Complete this section only if you have no employees and do not expect to have employees in the future. **By completing this section, you authorize the closing of your Withholding Tax account.**

Part 3: Sign your return.

An unsigned return is not a valid return! Your return must be signed by a company representative, designated preparer, owner or officer, partner or member. Please include a telephone number should we need to contact you concerning your return.

Underpayment: Enclose a payment for the Balance Due (Line 5) with this form. *Payments received after January 15th are LATE. Interest and penalty will be assessed.*

Online: You may view your tax accounts, file tax returns, and make payments online by registering for **MyTaxes**. Visit the website at <http://mytaxes.wvtax.gov>

For additional information, please contact:

Taxpayer Services Division
(304) 558-3333

Toll Free
1-800-WVA-TAXS
(800) 982-8297

For the hearing impaired
TDD 1-800-282-9833

Visit our web site
www.wvtax.gov