

STATE OF WEST VIRGINIA
State Tax Department, Tax Account Administration Division
P.O. Box 3943
Charleston, WV 25339-3943



 Name

 Address

 City State Zip

WV/IT-101A

WEST VIRGINIA EMPLOYER'S ANNUAL RETURN OF INCOME TAX WITHHELD

Account #:	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 (Include withholding tax statements, W-2s/1099)			
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.			
<input type="checkbox"/> If your business has stopped paying wages check here and enter the final date you paid wages		MM	DD
		YYY	
Part 3: Sign your return.			
Under penalty of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.			
(Signature of taxpayer)	(Name of taxpayer - type or print)	(Title)	(Date)
(Person to contact concerning this return)	(Telephone number)	(E-mail address)	
(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.tax.wv.gov
 File online at <https://mytaxes.wvtax.gov>



P 4 4 2 0 1 8 0 1 W

West Virginia Employer's Annual Return of Income Tax Withheld

Effective January 1, 2019, Annual filers will no longer file a separate WV/IT-103 Year End Reconciliation.

Employers are required to furnish each employee a withholding tax statement (Form W-2 or approved substitute) on or before January 31 of the following year. A copy of each employee's W-2 is to be submitted to the State Tax Department accompanied with this form no later than January 31 of the succeeding year. There is no need to file separate returns.

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: The IT-101A return is due the 31st day of January following the close of the calendar year. This return is now a combination reconciliation and annual return. You will no longer file a separate WV/IT-103 Year end Reconciliation. You will report the number of W-2s and send copies of the withholding tax statements (W-2's) along with this form.

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 through 6

Line 1 - Enter number of employees who received wages for the calendar year. If no employees, enter zero. **YOU MUST INCLUDE COPIES OF W-2's WITH THIS FORM.**

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 at mytaxes.wvtax.gov for **MyTaxes**. 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