

STATE OF WEST VIRGINIA
State Tax Department, Internal Auditing Division
P.O. Box 1667
Charleston, WV 25326-1667

Joe Manchin III, Governor

Christopher G. Morris, Tax Commissioner

 Name

 Address

 City State Zip

Account #: _____

WEST VIRGINIA EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

WV/IT-101Q
 rL046 v.1-web

**Save the stamp and your time. You can now view, file and pay this tax at <https://mytaxes.wvtax.gov>
 More taxes will be available for online access in the future.**

Quarter Ending:	Due Date:	Read the instructions on the back of this form before you fill it out. Please type or print within the boxes.
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Part 1: Complete Lines 1-3

1. Number of employees who received wages, tips and other compensation for the Quarter (ending Mar 31 (Quarter 1), June 30 (Quarter 2), Sept (Quarter 3), Dec 31 (Quarter 4)).	
2. Wages, tips and other compensation for the quarter	.
3. Total income tax withheld from wages, tips and other compensation for the quarter	.

Part 2: Total of Payments per month and Total for Quarter

Month 1	Month 2	Month 3	Total Payments for Quarter (Must Equal Line 3)
.	.	.	.

Part 3: Tell us about your business. If not applicable to your business, leave it blank.

If your business has stopped paying wages check here and enter final date you paid wages

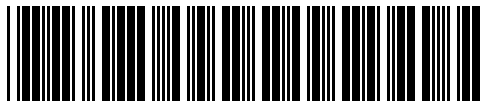
M	M	D	D	Y	Y	Y	Y
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Part 4: Sign your return.

Under penalties 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)		
(Signature of preparer other than taxpayer)	(Address)	(Date)	

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
INTERNAL AUDITING DIVISION
PO BOX 1667, CHARLESTON, WV 25326-1667
FOR ASSISTANCE CALL (304) 558-3333
TOLL FREE WITHIN WV 1-800-982-8297
For more information visit our web site at: www.wvtax.gov
File online at: <https://mytaxes.wvtax.gov>



P 4 3 2 0 0 9 0 1 W

West Virginia Employer's Quarterly 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

Payments: Monthly payments are now required. The payment(s) are due on or before the 15th of the month for tax withheld the previous month. (Form WV/IT-101V)

Returns: A separate quarterly tax return is now required for each quarter. The new quarterly return is due on the last day of the month following the close of the quarter. **The return must be completed and submitted to the West Virginia State Tax Department even if no employees or income tax is withheld for the quarter.** (Form WV/IT-101Q)

Exceptions: Employers who withhold less than \$600 annually or who employ certain domestic and household employees will file the annual return, **WV/IT-101A** and pay separately any withheld tax accompanied by Form **WV/IT-101V**.

Employers who employ two hundred fifty or more employees are required to file and pay electronically. Visit <http://www.mytaxes.wvtax.gov> to register, view, file, and pay your taxes electronically. **(Employers who are required to file electronically but fail to do so are subject to a penalty of \$25 per employee.)**

INSTRUCTIONS FOR COMPLETING FORM WV/IT-101Q

Part 1: Complete Lines 1-3

Line 1 - Enter number of employees for the quarter; if no employees during the quarter, enter zero.

Line 2 - Enter total amount of compensation for the quarter; if no compensation during the quarter, enter zero.

Line 3 - Enter total amount of West Virginia Income Tax withheld during the quarter; if no withholding during the quarter, enter zero.

Part 2: Total of Payments per Month and Total for Quarter

First Month - Enter total amount of withholding payments submitted to the West Virginia State Tax Department for the first month in the quarter.

Second Month - Enter total amount of withholding payments submitted to the West Virginia State Tax Department for the second month in the quarter.

Third Month - Enter total amount of withholding payments submitted to the West Virginia State Tax Department for the third month in the quarter.

Total Payment for the Quarter - Enter total amount of withholding payments submitted to the West Virginia State Tax Department for the quarter. **(This amount should equal the amount entered in Line 3.)**

Part 3: Tell us about your business. If not applicable to your business, leave 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.**

Part 4: Sign your return

An unsigned return is not a valid return! Returns must be signed by a company representative, designated preparer, owner or officer, partner or member.

DO NOT SUBMIT PAYMENTS WITH THIS RETURN

If Determined Underpaid for the Quarter: Submit payment with Form WV/IT-101V.

If Determined Overpaid for the Quarter: To request a refund submit your claim in writing to West Virginia State Tax Department, IAD/Withholding Unit, P.O. Box 784, Charleston, WV 25323-0784.

Credits and/or refunds may be captured and applied to other outstanding liabilities.

For additional information, please contact:

**Taxpayer Services Division
(304) 558-3333**

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

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

**Visit our web site
www.wvtax.gov**