



West Virginia State Tax Department

2009 TAX CALENDAR

Rev. 03/09

Due Date	Form	Form Title	Comments
JANUARY			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	IT-140ES	Personal Income Tax Estimated Tax payment	4 th quarter
	IT-140ES	Personal Income Tax Estimated Tax payment for farmers	Annual estimate
	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimated
	WV/SWA-HAZ-2	Solid, Hazardous and Industrial Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200CU	Combined Sales and Use Tax Return	Monthly, 4 th quarter & annual
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly, 4 th quarter & annual
	WV/SDET-1	Special District Excise Tax Return	Monthly, 4 th quarter & annual
25	WV/MCQ-1707	WV Motor Carrier Tax Report	Annual
31	WV/BOT-300	Business & Occupation Tax Estimate	Monthly estimate
	WV/BOT-301	Business & Occupation Tax Return	Annual (calendar year filers)
	WV/HCP-3A	Broad Based Health Care Provider Taxes	Annual (calendar year filers)
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimated
	WV/SEV-401H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Annual (calendar year filers)
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
	WV/SEV-401V	Additional Tax on Severance of Natural Resources	Annual
	WV/SEV-401	Severance Tax Return	Annual (calendar year filers)
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
	WV/TEL-501	Telecommunications Tax Return	Annual (calendar year filers)
	WV/IT-101	Employers Return of West Virginia Income Tax Withheld	Monthly, 4 th quarter & annual
	WV/IFTA-13	International Fuel Tax Agreement (IFTA) Quarterly Report	4 th quarter
		Motor Fuel Excise Tax Returns	Monthly
FEBRUARY			
10	WV/BRW-01	Brewer/Importer Manufacturer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/IT-101V	Monthly Withholding Payment Voucher	Monthly
	WV/SWA-HAZ-2	Solid, Hazardous and Industrial Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200CU	Combined Sales and Use Tax Return	Monthly
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly
	WV/SDET-1	Special District Excise Tax Return	Monthly
28	WV/IT-103	Annual Reconciliation of WV Income Tax Withheld	Annual
	WV/BOT-300	Business & Occupation Tax Estimate	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimated
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
		Motor Excise Fuel Tax Returns	Monthly
MARCH			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	WV/CNF-120	Combined Corporate Income/Franchise Tax Return	Annual (calendar year filers)
	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/IT-101V	Monthly Withholding Payment Voucher	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200CU	Combined Sales and Use Tax Return	Monthly
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly
	WV/SDET-1	Special District Excise Tax Return	Monthly
31	WV/BOT-300	Business & Occupation Tax Estimate	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimated
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
		Motor Excise Fuel Tax Returns	Monthly

NOTE: If the due date falls on Saturday, Sunday, or legal holiday, the return or voucher may be filed on first business day thereafter.

Due Date	Form	Form Title	Comments
APRIL			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	IT-140	Personal Income Tax Return	Annual
	IT-140NRC	Nonresident Composite Income Tax Return	Annual
	IT-140NRS	Nonresident Special Income Tax Return	Annual
	Schedule L	Application for Extension of Time to File Personal Income Tax Return	Annual
	IT-140ES	Personal Income Tax Estimated Tax Payment	1 st quarter
	IT-141	Fiduciary Income Tax Return	Annual
	IT-165	Partnership Tax Return	Annual
	WV/CNF-120ES	Combined Estimated Corporate Income/Franchise Tax Return	1 st quarter estimate (calendar year end)
	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/IT-101V	Monthly Withholding Payment Voucher	Monthly
	WV/SWA-HAZ-2	Solid, Hazardous and Industrial Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200CU	Combined Sales and Use Tax Return	Monthly & 1 st quarter
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly & 1 st quarter
	WV/SDET-1	Special District Excise Tax Return	Monthly & 1 st quarter
30	WV/BOT-300	Business & Occupation Tax Estimate	Monthly & 1 st quarter estimate
	WV/SEV-400	Severance Tax Estimate	Monthly & 1 st quarter estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly & 1 st quarter estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly & 1 st quarter estimate
	WV/IFTA-13	International Fuel Tax Agreement (IFTA) Quarterly Report	1 st quarter
	WV/IT-101Q	West Virginia Employers Quarterly Return of Income Tax Withheld	1 st quarter
		Motor Fuel Excise Tax Returns	Monthly
MAY			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/IT-101V	Employers Return of West Virginia Income Tax Withheld	Monthly
	WV/SWA-HAZ-2	Solid, Hazardous and Industrial Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200CU	Combined Sales and Use Tax Return	Monthly
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly
	WV/SDET-1	Special District Excise Tax Return	Monthly
31	WV/BOT-300	Business & Occupation Tax Estimate	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly
JUNE			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	IT-140ES	Personal Income Tax Estimated Tax Payment	2 nd quarter
	WV/CNF-120ES	Combined Estimated Corporate Income/Franchise Tax Return	2 nd quarter estimate (calendar year end)
	WV/HCP-3A	Annual Return of Broad Based Health Care Provider Taxes	Annual (for taxable year end May 31 filers)
	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/IT-101V	Employers Return of West Virginia Income Tax Withheld	Monthly
	WV/SEV-401H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Annual (for taxable year end May 31 filers)
	WV/SWA-HAZ-2	Solid, Hazardous and Industrial Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
	WV/BOT-300	Business & Occupation Tax Estimate	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
20	WV/CST-200CU	Combined Sales and Use Tax Return	Monthly
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly
	WV/SDET-1	Special District Excise Tax Return	Monthly
30	WV/BRT-801A	Renewal Business Registration Certificate	Annual
		Motor Fuel Excise Tax Returns	Monthly

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Due Date	Form	Form Title	Comments
JULY			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/IT-101V	Employers Return of West Virginia Income Tax Withheld	Monthly
	WV/SWA-HAZ-2	Solid, Hazardous and Industrial Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200CU	Combined Sales and Use Tax Return	Monthly & 2nd quarter
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly & 2nd quarter
	WV/SDET-1	Special District Excise Tax Return	Monthly & 2nd quarter
31	WV/BOT-300	Business & Occupation Tax Estimate	Monthly & 2nd quarter estimate
	WV/SEV-400	Severance Tax Estimate	Monthly & 2nd quarter estimate
	WV?SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly & 2nd quarter estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly & 2nd quarter estimate
	WV/IFTA-13	International Fuel Tax Agreement (IFTA)	Quarterly Report 2nd quarter
	WV/IT-101Q	West Virginia Employers Quarterly Return of Income Tax Withheld Motor Fuel Excise Tax Returns	2nd quarter Monthly
AUGUST			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/IT-101V	Employers Return of West Virginia Income Tax Withheld	Monthly
	WV/SWA-HAZ-2	Solid, Hazardous and Industrial Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200 CU	Combined Sales and Use Tax Return	Monthly
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly
	WV/SDET-1	Special District Excise Tax Return	Monthly
31	WV/BOT-300	Business & Occupation Tax Estimate	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly
SEPTEMBER			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	IT-140ES	Personal Income Tax Estimated Tax Payment	3rd quarter
	WV/CNF-120ES	Combined Estimated Corporate Income/Franchise Tax Return	3rd quarter estimate (calendar year end)
	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/IT-101V	Employers Return of West Virginia Income Tax Withheld	Monthly
	WV/SWA-HAZ-2	Solid, Hazardous and Industrial Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200 CU	Combined Sales and Use Tax Return	Monthly
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly
	WV/SDET-1	Special District Excise Tax Return	Monthly
30	WV/BOT-300	Business & Occupation Tax Estimate	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly

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Due Due	Form	Form Title	Comments
OCTOBER			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/IT-101V	Employers West Virginia Income Tax Withheld Payment Voucher	Monthly
	WV/SWA-2	Solid Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200 CU	Combined Sales and Use Tax Return	Monthly & 3 rd quarter
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly & 3 rd quarter
	WV/SDET-1	Special District Excise Tax Return	Monthly & 3 rd quarter
31	WV/BOT-300	Business & Occupation Tax Estimate	Monthly & 3 rd quarter estimate
	WV/SEV-400	Severance Tax Estimate	Monthly & 3 rd quarter estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly & 3 rd quarter estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly & 3 rd quarter estimate
	WV/IFTA-13	International Fuel Tax Agreement (IFTA) Quarterly Report	3 rd quarter
	WV/IT-101Q	West Virginia Employers Quarterly Return of Income Tax Withheld	3 rd quarter
		Motor Fuel Excise Tax Returns	Monthly
NOVEMBER			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/IT-101V	Employers West Virginia Income Tax Withheld Payment Voucher	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200 CU	Combined Sales and Use Tax Return	Monthly
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly
	WV/SDET-1	Special District Excise Tax Return	Monthly
31	WV/BOT-300	Business & Occupation Tax Estimate	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly
DECEMBER			
10	WV/BRW-01	Brewer/Importer/Manufacturer Barrel Tax Return	Monthly
15	WV/CNF-120ES	Combined Estimated Corporate Income/Franchise Tax Return	4 th quarter estimate (calendar year end)
	WV/HCP-3E	Broad Based Health Care Related Tax	Monthly estimate
	WV/IT-101V	Employers Return of West Virginia Income Tax Withheld	Monthly
	WV/SWA-2	Solid Waste Return	Monthly
	WV/CIG-709	Report for Distributors and/or Wholesalers of Cigarettes	Monthly
	WV/SDR-2015	Soft Drink Report	Monthly
20	WV/CST-200 CU	Combined Sales and Use Tax Return	Monthly
	WV/CST-210	Direct Pay Consumers Sales and Use Tax Return	Monthly
	WV/SDET-1	Special District Excise Tax Return	Monthly
30	WV/BOT-300	Business & Occupation Tax Estimate	Monthly estimate
	WV/SEV-400	Severance Tax Estimate	Monthly estimate
	WV/SEV-400H	Severance & Business Privilege Taxes for Providers of Health Care Items and Services	Monthly estimate
	WV/SEV-400V	Additional Tax on Severance of Natural Resources	Monthly estimate
	WV/TEL-500	Telecommunications Tax Estimate	Monthly estimate
		Motor Fuel Excise Tax Returns	Monthly

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