



Withholding Tax Information For Employers

The purpose of this publication is to provide general information to employers concerning the filing of various information returns and annual wage and tax data and is not a substitute for tax laws or regulations.

Annual Reconciliation, Withholding Tax Statements and Information Returns

Employers/Payers must submit Form WV/IT- 103, Annual Reconciliation of West Virginia Income Tax Withheld, together with State copies of all Withholding Tax Statements, (W-2, 1099-R, 1099-MISC and W-2G), furnished to each employee/payee for the preceding year, no later than February 28th of the succeeding year.

Any employer/payer required to file a withholding return for 250 or more employees/payees must file all data by electronic media. Failure to do so can result in an assessment of penalty in the amount of \$25.00 per information return for whom the return was not filed electronically. Those filing for 249 or less are encouraged, but are not required, to file information by electronic media.

You do not have to register to file on electronic media with the State of West Virginia.

At this time, we cannot accept Electronic File Upload or Electronic Data Transfer

Electronic Media (CD ROM ONLY, Diskettes are no longer acceptable.)

Wage and Tax Data (W-2s)

The West Virginia State Tax Department accepts electronic media reporting in lieu of paper copies of forms W-2. The only type of acceptable media is CD Rom. W-2 submissions must meet the requirements specified in the Social Security Administration's Publication 42-007 EFW2 www.socialsecurity.gov/employer/pub.htm.

We cannot accept EFW2C (Corrected W-2) at this time.

Information Returns (1099s)

Do Not submit information returns to the West Virginia State Tax Department if no West Virginia Income Tax has been withheld.

Information returns of any one type for 250 or more payees must be submitted on electronic media following the specifications set forth by the IRS in Publication 1220. www.irs.gov/pub/irs-pdf/p1220.pdf

The State does not participate in the Combined Federal/State Filing Program of W-2G or 1099 series forms.

For more information and specifications, visit our website at www.wvtax.gov

Mailing Address

West Virginia State Tax Department
IAD/Withholding
PO Box 3943
Charleston, WV 25339-3943

Courier or Overnight Deliveries:

West Virginia State Tax Department
Revenue Center/Withholding
1001 Lee Street East
Charleston, WV 25301-1725

West Virginia State Tax Department
Taxpayer Services Division
P. O. Box 3784
Charleston, West Virginia 25337-3784
Telephone: (304) 558-3333
Toll free: 1-800-WVA-TAXS (1-800-982-8297)
or visit our web site:
<http://www.state.wvtax.gov/>
TDD service for the hearing impaired: 1-800-2TAXTDD (1-800-282-9833)