



Name

Address

City State Zip

Account #: _____

WEST VIRGINIA EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD
WV/IT-101Q
rL049 v.28

| | | | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|
| Quarter Ending: | Due Date: | See instructions on reverse side before completing this form. Please type or print within the boxes. | AMENDED <input type="checkbox"/> | | | | | | | | |
| Part 1: Complete Lines 1-10 | | | | | | | | | | | |
| 1. Number of employees who received wages, tips and other compensation for the quarter | | | | | | | | | | | |
| 2. Wages, tips and other compensation for the quarter | | . | | | | | | | | | |
| 3. Total WV income tax withheld from wages, tips and other compensation for the quarter | | . | | | | | | | | | |
| 4. WV _____ Liability | 5. WV _____ Liability | 6. WV _____ Liability | 7. Total WV Liability for Quarter (Must Equal Line 3) | | | | | | | | |
| . | . | . | . | | | | | | | | |
| 8. Total payments for the quarter | | . | | | | | | | | | |
| 9. Balance due (If line 7 is greater than line 8, enter difference here) | | . | | | | | | | | | |
| 10. Overpayment (If line 8 is greater than line 7, enter 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.tax.wv.gov
File online at <https://mytaxes.wvtax.gov>



P 4 3 2 0 1 0 0 1 W

NOTE: You will no longer receive a blue payment voucher booklet. You will now receive the WV/IT-101Q return along with the next 3 months IT-101V payment vouchers. You are encouraged to view your tax accounts, file tax returns and make payments online by registering for MyTaxes. Save the stamp! Visit the website at <https://mytaxes.wvtax.gov>

All employers are monthly payers and quarterly filers with the exception of employers who withhold less than \$600 annually OR employ certain domestic and household employees. Please visit the website for guidelines for making payments, filing returns, Annual Reconciliations, W-2's, 1099's, etc. at: www.tax.wv.gov/Business/Withholding/HelpandGeneralInformation.

Payment of Tax Due: Monthly payments are required. Payments are submitted separately from the return. Payments along with form WV/IT-101V are due the 15th day of the month following the close of the month. Payments received after the 15th of the following month are LATE. Interest and penalty will be assessed.

Return Filing: A separate quarterly return, form WV/IT-101Q is due for each quarter in the calendar year. The WV/IT-101Q is due by the last day of the month following the close of the quarter. The return must be completed and submitted to the WV State Tax Department even if you had no employees and no tax has been withheld.

Underpayment: Enclose a payment if Line 9 of the WV/IT-101Q has a balance due.

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

Changes: If it becomes necessary to change your filing frequency or address during the year, please notify the Withholding Unit by fax at 304-558-1150. Your Withholding Tax account will be adjusted accordingly and, if necessary, additional forms will be issued.

Employers who employ twenty-five (25) or more employees are required to file and pay electronically at <https://mytaxes.wvtax.gov> Employers who fail to meet this requirement are subject to a penalty of \$25 per employee.

For Additional Information, please visit our website: www.tax.wv.gov or contact:

Taxpayer Services Division
(304) 558-3333
1-800-WVA-TAXS
(800) 982-8297
For the hearing impaired
TDD 1-800-282-9833

INSTRUCTIONS FOR COMPLETING FORM WV/IT-101Q

Part 1:

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

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

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

Box 4 - Enter the total tax liability due for the first month in the quarter. If no liability was accrued during this month, enter zero.

Box 5 - Enter the total tax liability due for the second month in the quarter. If no liability was accrued during this month, enter zero.

Box 6 - Enter the total tax liability due for the third month in the quarter. If no liability was accrued during this month, enter zero.

Box 7 - Enter the total tax liability due for the quarter (sum of month 1 + month 2 + month 3). The amount should be equal to the total income tax withheld from wages (Line 3).

Line 8 - Enter the total payments submitted to the State Tax Department for the quarter. If none, enter zero.

Line 9 - Compare line 8 to box 7, if box 7 is greater than line 8, enter the difference here and follow the **Underpayment** instructions. If box 7 is less than line 8, go to Line 10. If box 7 equals line 8, go to Part 2.

Line 10 - Compare line 8 to box 7, if line 8 is greater than box 7, enter the difference here. The overpayment credit will be applied to the next period. Or to request a refund, check the box.

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

Part 2: If not applicable to your business, leave blank.

If your business has stopped paying wages, check the box 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: 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.

INSTRUCTIONS FOR COMPLETING WV/IT-101V

Cut coupon along line

Enter TOTAL REMITTANCE in the box

Payment is due the 15th day of the month following the close of the month. Payments received after the 15th of the following month are LATE. Interest and penalty will be assessed.