



WITHHOLDING TAX INFORMATION FOR EMPLOYERS

This publication provides general information to employers concerning the filing of various information returns and annual wage and tax data. It is not a substitute for tax laws or regulations.

GENERAL INFORMATION

- Employers/Payers must submit Form WV/IT-103 Year End Reconciliation of West Virginia Income Tax Withheld, together with State copies of all Withholding Tax Statements (W-2, W-2G, and ALL 1099s), furnished to each employee/payee for the preceding year no later than January 31st of the succeeding year.
- 1099s need to be submitted only if they reflect WV withholding.

ELECTRONIC FILING REQUIREMENT

- Any employer who is required to file a withholding return for 25 or more employees/payees or uses a payroll service must file all data by electronic media. Failure to do so may 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 24 or less are encouraged, but are not required, to file information by electronic media.
- Employers filing withholding taxes using our MyTaxes website may submit this information through the MyTaxes website at <https://mytaxes.wvtax.gov>.

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. 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. Corrected W-2s must be filed on paper.

INFORMATION RETURNS (1099s)

- Information returns (1099s) of any one type for 25 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 for W-2G or 1099 series forms.

ADDRESSES

Mailing Address	Courier or Overnight Deliveries
West Virginia State Tax Department	West Virginia State Tax Department
TAAD/Withholding	Revenue Center/Withholding
Revenue Center/Withholding	1001 Lee Street East
PO Box 3943	Charleston, WV 25301-1725
Charleston, WV 25339-3943	

ASSISTANCE AND ADDITIONAL INFORMATION

- For assistance or additional information, you may call a Taxpayer Service Representative at:

1-800-WVA-TAXS
(1-800-982-8297)

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

taxhelp@wv.gov