

## Do I need to use a payment voucher?

If you owe tax on your West Virginia Income/Business Franchise Tax Return for an S Corporation or Partnership, send the payment voucher to us with your payment. An S Corporation must pay the amount owed on or before the 15 day of the third month following the close of the taxable year. A Partnership must pay the amount owed on or before the 15th day of the fourth month after the close of the taxable year. **For the 2011 tax period only, an annual partnership return is due April 17, 2012.**

If your return shows a refund or no tax due, you do not need to use the payment voucher.

## Payment by Electronic Funds Transfer (EFT)

Businesses may use electronic funds transfer to pay West Virginia taxes. Electronic payments are voluntary unless the payment is for \$100,000 or more. For taxable years and reporting periods beginning on or after January 1, 2004, **taxpayers making an individual payment of \$100,000 or more are required to make all of their payments for that tax by EFT.** WV accepts both ACH Credits and ACH Debits. For additional information, visit our website at [www.wvtax.gov/electronicfundstransfer.html](http://www.wvtax.gov/electronicfundstransfer.html).

## Payment by Check or Money Order

Do not send cash. Write your account number and "2011 Form WV-100V" on your check or money order. Payment of tax due may be made by completing the form below, detaching and mailing to:

West Virginia State Tax Department  
Tax Account Administration Division  
PO Box 3839  
Charleston, WV 25338-3852

REV **WV-100V** **STATE OF WEST VIRGINIA**  
9-11 **EPV 2011** **INCOME/BUSINESS FRANCHISE TAX FOR S CORPORATIONS AND PARTNERSHIPS**

Please print or type	FEIN		<b>AMOUNT OF PAYMENT</b>  \$ _____  <b>Do not send cash!</b> Make your check or money order payable to the West Virginia State Tax Department and write your account number and "2011 Form WV-100V" on your check or money order. Mail your payment to:  <b>West Virginia State Tax Department</b> <b>Tax Account Administration Division</b> <b>P.O. Box 3839</b> <b>Charleston, WV 25338-3852</b>
	Period Ending		
	Name of Business		
	Mailing Address		
	City	State	

**NOTE:** Electronic filers **must** inform taxpayers that full payment of taxes due must be submitted on or before the 15th day of the 4th month after the close of the taxable year for partnerships and on or before the 15th day of the 3rd month after the close of the taxable year for S Corporations to avoid interest and penalties. **For the 2011 tax period only, an annual partnership return is due April 17, 2012.**

