

# WV-120V 2011

REV. 9-11

West Virginia  
**Corporation Net Income/Business Franchise Tax**  
 Electronic Payment Voucher & Instructions

## Do I need to use a payment voucher?

If you owe tax on your West Virginia Corporation Net Income/Business Franchise Tax Return, send the payment voucher to us with your payment. You must pay the amount you owe on or before the 15<sup>th</sup> day of the third month following the close of the taxable year.

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-120V" 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 3852  
 Charleston, WV 25338-3852

REV **WV-120V** **STATE OF WEST VIRGINIA**  
 9-11 **EPV 2011** **CORP. NET INCOME/BUSINESS FRANCHISE TAX ELECTRONIC PAYMENT VOUCHER**

<b>Please print or type</b>	FEIN <input style="width: 200px; height: 20px;" type="text"/>	<b>AMOUNT OF PAYMENT</b>
	Period Ending <input style="width: 200px; height: 20px;" type="text"/>	\$ _____
	Name of Business _____	<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-120V" 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 3852</b> <b>Charleston, WV 25338-3852</b>
	Mailing Address _____	
City _____ State _____ Zip Code _____		

**NOTE:** Electronic filers **must** inform taxpayers that full payment of taxes due must be submitted on or before the 15th day of the 3rd month after the close of the taxable year to avoid interest and penalties.

