

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 15th 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. West Virginia accepts both ACH Credits and ACH Debits. For additional information, visit our website at www.wvtax.gov/electronicfundstransfer.html.

Payment by Check or Money Order

Do not send cash. Write your account number and "2013 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
7-13 **EPV 2013** CORP. NET INCOME/BUSINESS FRANCHISE TAX ELECTRONIC PAYMENT VOUCHER

Please print or type	FEIN		AMOUNT OF PAYMENT \$ _____ Do not send cash! Make your check or money order payable to the West Virginia State Tax Department and write your account number and "2013 Form WV-120V" on your check or money order Mail your payment to: West Virginia State Tax Department Tax Account Administration Division P.O. Box 3852 Charleston, WV 25338-3852
	Period Ending		
	Name of Business		
	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.

