

**Do I need to use a payment voucher?**

1. If your partnership owes tax on its return, send the payment voucher to us with your payment. You must pay the amount owed by the 15th day of the fourth month after your year end to avoid interest and penalties.
2. If your S corporation owes tax on its return, send the payment voucher to us with your payment. You must pay the amount owed by the 15th day of the third month after your year end to avoid interest and penalties.
3. If your return shows a refund or no tax due, there is no need to use the payment voucher.

**How do I prepare my payment?**

1. Make your check or money order payable to the West Virginia State Tax Department. **Do not send cash!**
2. If your name and address are not printed on your check or money order, write them on it.
3. Write your FEIN, daytime phone number, and "2015 Form WV-100V" on your payment.

**How do I prepare my payment voucher?**

1. Enter your FEIN in the first block.
2. Enter the period ending date in the second box.
3. Enter your name(s) and address on the last three lines.
4. Mark the Amended box if payment is associated with an amended tax return to ensure the proper direction and processing. Failure to do so could result in the assessment of late payment penalties.

**How do I send my payment and the payment voucher?**

1. Detach the payment voucher by cutting along the dotted line.
2. DO NOT attach the payment voucher or your payment to your return or to each other.
3. Mail your payment and payment voucher to the following address:

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

REV **WV-100V** **STATE OF WEST VIRGINIA**  
10-15 **EPV 2015** **INCOME TAX FOR S CORPORATIONS AND PARTNERSHIPS**

Please print or type	FEIN		<input type="checkbox"/> Amended	<b>AMOUNT OF PAYMENT</b>	
	Period Ending			\$ _____	
	Name of Business				
	Mailing Address				
	City	State	Zip Code	<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 "2015 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 25338-3839</b>	

**NOTE:** Electronic filers **must** inform taxpayers that full payment of taxes due must be submitted on or before the 15<sup>th</sup> day of the 4<sup>th</sup> month after the close of the taxable year for partnerships and on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month after the close of the taxable year for S Corporations to avoid interest and penalties.

