



\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Address

\_\_\_\_\_  
 City State Zip

Account #: \_\_\_\_\_

WV/IT-103  
 IT103 v.2

**WEST VIRGINIA WITHHOLDING YEAR END RECONCILIATION**

**To be filed on or before February 28.**

Calendar Year: \_\_\_\_\_

First Quarter		<b>.00</b>
Second Quarter		<b>.00</b>
Third Quarter		<b>.00</b>
Fourth Quarter		<b>.00</b>
<b>TOTAL FOR THE YEAR</b>	<b>(A)</b>	<b>.00</b>
Number of Withholding tax statements (W-2's/1099's) transmitted		
Total WV tax shown as withheld by all statements transmitted		<b>(B)</b>
		<b>.00</b>

**DO NOT SEND PAYMENT WITH THIS FORM**

Attach an explanation if Block (A) is different from Block (B). If there is an underpayment, visit <https://mytaxes.wvtx.gov> to remit payment separately using MyTaxes or visit our website to download an IT-101V payment voucher. If there is an overpayment, an amended IT-101Q return for period(s) involved is required. Check the appropriate box to request the refund.

<b>Sign Your Return</b>			
Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.			
(Signature of taxpayer)	(Name of taxpayer - type or print)	(Title)	(Date)
(Person to contact concerning this return)	(Telephone number)	(E-mail address)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	

**MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT**  
 Tax Account Administration Div  
 P. O. Box 3943, Charleston, WV 25339-3943  
 FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297  
 For more information visit our web site at: [www.tax.wv.gov](http://www.tax.wv.gov)  
 File online at <https://mytaxes.wvtx.gov>



B 0 3 0 1 1 7 0 1 W

## End of Year Reconciliation and Withholding Tax Statements (W-2's)

Employers are required to furnish each employee a Withholding Tax Statement (Form W-2 or an approved substitute) on or before February 15th of the following year. A copy of each employee's Withholding Tax Statement (W-2) is to be submitted to the State Tax Department accompanied with form WV/IT-103 no later than February 28th of the succeeding year. We encourage you to file the WV/IT-103 and upload W-2's online using <https://mytaxes.wvtax.gov>.

Employees who are filing for fifty or more employees are required to file all data by electronic media. Visit [www.tax.wv.gov](http://www.tax.wv.gov) for guidelines and view the IT-105 Specifications for information on filing W-2's and 1099 forms electronically. Failure to do so can result in an assessment of penalty in the amount of \$250.00 per information return for whom the return was not filed electronically. Lack of forms is not a valid excuse for failure to file a return.

For additional information, please visit our website [www.tax.wv.gov](http://www.tax.wv.gov) or contact:

Taxpayer Services Division (304) 558-3333  
1-800-WVA-TAXS  
(800) 982-8297

### DO NOT ALTER YOUR TAX RETURNS INDICATING CHANGES

If there has been a change in your business please fill out this form by checking the appropriate box(es) and ensure your account number or EIN is indicated at the top of the form. Any change indicated on this form will be adjusted accordingly.

EMPLOYER'S WITHHOLDING CHANGE ORDER			
Employer's Identification Number listed with West Virginia			
<b>**INDICATE CHANGES ONLY**</b>			
FEIN (WV State ID# if different) <i>attach explanation</i>	Filing Status <input type="checkbox"/> Annual to Quarterly		
Business Name			
Employer's Name (if different)			
Address	City	State	Zip Code
If you are no longer liable for West Virginia withholding tax, check explanation below;			
<input type="checkbox"/> Business Sold Date Effective: _____		<input type="checkbox"/> Business permanently discontinued Date Effective: _____	
<input type="checkbox"/> Ceased paying wages Date Effective: _____		<input type="checkbox"/> Other - Specify: _____	
Date	Signature		

**Mail to: WV State Tax Department PO Box 1667, Charleston WV 25326-1667**