



WITHHOLDING TAX INFORMATION FOR EMPLOYERS

The purpose of this publication is to provide general information to employers concerning the filing of various information returns and annual wage and tax data and is not a substitute for tax laws or regulations

Annual Reconciliation and Withholding Tax Statements

Employers must submit two copies of Form WV/IT-103, Annual Reconciliation of West Virginia Income Tax Withheld, together with State copies of all Withholding Tax Statements, (federal Forms W-2 or an approved substitute), furnished to each employee for the preceding year, no later than February 28th of the succeeding year.

Magnetic Media Wage and Tax Data

The West Virginia State Tax Department will accept magnetic media reporting in lieu of paper copies of forms W-2 and 1099-R. The two types of acceptable media are 3480 or 3490 cartridges and 3.5" diskettes. Each must meet the requirements for filing Federal W-2 information as specified in the "Magnetic Media Reporting and Electronic Filing" (MMREF-1) publication provided by the Social Security Administration. The TIB-4 format is no longer accepted. 1099-R information must be submitted in W-2 format. Paper copies are acceptable. For more information and specifications, visit our website at <http://www.state.wv.us/taxdiv>

Form 1099-R Pension and Annuity Income

The State of West Virginia does not require the filing of Form 1099-R on pension and annuity income unless there are state income taxes withheld. If the recipient requests taxes be withheld, the payer should comply with such request.

Information Returns

The filing of W-2G or 1099 is not required by the West Virginia State Tax Department unless State Income Tax has been withheld. However, the Tax Commissioner has the authority to request the filing of information returns at any time.

The State does not participate in the combined Federal/State Filing Program of W-2G or 1099 series forms and we cannot accept the tape or disk format provided by the federal government for W-2G or 1099 information.

Mailing Address for annual wage and tax data

West Virginia State Tax Department
Internal Auditing Division
PO Box 3943
Charleston, West Virginia 25339-3943

If you have questions concerning this publication, please contact the:

West Virginia State Tax Department
Taxpayer Services Division
Post Office Box 3784
Charleston, WV 25337-3784

Telephone: (304) 558-3333 or toll free 1-800-WVA-TAXS (1-800-982-8297)

TDD Service for the hearing impaired: 1-800-2TAXTDD (1-800-282-9833)

To order forms or publications, please call the automated information system at: (304) 344-2068 or toll free within West Virginia 1-800-422-2075. To order by mail please use the above address.