



**Form CD 5  
(March 05)**

## West Virginia State Tax Department

### PAYMENT AGREEMENT REQUEST

#### GENERAL INFORMATION

In certain limited circumstances the West Virginia State Tax Department may allow taxpayers to pay their tax liabilities in installment payments. Payment plans are granted only in those circumstances where the taxpayer can prove that their financial condition prevents them from paying the total liability in a lump sum.

If you cannot pay the full amount of tax shown to be due on your tax return at this time, you may request an installment payment agreement by completing this form. However, you will be charged interest and additions to tax on the balance of the tax amount until it is paid in full. Interest will accrue on the balance due at the rate of 9.5% percent per annum, unless the rate is changed as provided by law. Additions to tax will accrue on the balance of the tax liability at the rate of .5% per month. Your payments should be as large as possible to lower interest and addition charges. Before requesting a payment plan, you should consider other less costly alternatives, such as a bank loan. You should be aware that a State Tax Lien may be filed against you; tax liens are a matter of public record and may be obtained and recorded by private credit reporting companies.

For payment plan consideration, you must send your first payment with this completed form. Show the amount of the monthly payment that you propose to make in the block marked "Proposed monthly payment amount." Make your check or money order payable to the WEST VIRGINIA STATE TAX DEPARTMENT, and mark the payment with your name, address, social security number or taxpayer identification number. Mail to: **West Virginia State Tax Department, Compliance Division, P. O. Box 229, Charleston, WV 25321-0229.**

If your payment agreement is approved you will receive a billing statement from us each month. Tear off the top portion, attach your check and return it in the self-addressed envelope. All payments are due on the fifteenth of each month. If your payment plan agreement is not approved, or if we need additional information, we will contact you. If you become delinquent your payment plan will be in default and full payment will be due. We may then take enforcement action to collect the total balance due.

Your first name and initial		Last Name		Your social security number	
If a joint return, spouse's first name and initial		Last Name		Spouse's social security number	
Home address (number and street or P. O. Box )				Employee identification # (for business use only)	
City, State, Zip Code				Did this address change since you last filed? <input type="checkbox"/> No <input type="checkbox"/> Yes	
Business telephone #		Most convenient time for us to call		Home telephone #	
				Most convenient time for us to call	
Type of Tax	Tax period	Total taxes owed on tax return	First Payment	Balance	Proposed monthly payment amount
Your signature				Date	
Spouse's signature (joint return only)				Date	

# PERSONAL INFORMATION

(Must be completed in full)

EMPLOYMENT INFORMATION				
Taxpayer's employer or business (name and address)		How long employed	Business phone #	Occupation
Spouse's employer or business (name and address)		How long employed	Business phone #	Occupation

FINANCIAL INFORMATION				
Bank Accounts (Include Savings & Loans, Checking, Credit Union, IRA and Retirement Plans, Certificates of Deposits, etc.)				
Name of Institution	Address	Type of Account	Account No.	Balance

MONTHLY INCOME AND EXPENSE ANALYSIS			
SOURCE	NET INCOME	NECESSARY LIVING EXPENSES	
Wages/Salaries (Taxpayer)	\$	Rent or mortgage	\$
Wages/Salaries (Spouse)	\$	Groceries (# of people)	\$
Interest - Dividends	\$	Utilities	\$
Rental/Business Income	\$	Credit Cards	\$
Pension	\$	Installment Payments	\$
Other	\$	Other	\$
TOTAL INCOME	\$	TOTAL EXPENSES	\$

## DEFAULT OF PAYMENT PLAN

If you become delinquent your payment plan will be in default and full payment will be due. Before default, your billing statement will be stamped **"FINAL NOTICE."** You should contact us without delay. You will be in DEFAULT if you (a) fail to pay the full amount of any payment when due; (b) fail to timely file any state tax return or fail to timely pay any state tax becoming due during the term of this agreement; (c) make any payment with a check that is dishonored or not paid for any reason.

Upon default, the State may then, without further notice, collect the unpaid balance by any lawful means, including distraint or levy upon any property or rights to property of the taxpayer. In consideration of this agreement, the taxpayer gives up any rights he may have to a notice of intent to levy, and to a hearing prior to levy.

## TAX COLLECTION PROCEDURES

When the West Virginia State Tax Department receives a balance due tax return without payment of the tax, a notice of tax due will be mailed. To protect your rights, it is very important that you respond in writing to this notice immediately. If you fail to respond to the notice, an assessment of tax due will be issued by the Tax Division. This assessment is the means by which the Tax Division establishes a legal tax liability. If you disagree with the assessment for any reason, you are entitled to an administrative hearing to present your reasons. If you fail to respond to the assessment within 60 days, the assessment becomes final, conclusive and payable and is not subject to an administrative or judicial review.

Once the assessment becomes final (through inaction or by the affirmative decision of the administrative hearing officer), a tax lien will be filed against all of the property of the taxpayer and will be recorded in the county courthouse. A distress warrant will be issued which authorizes the levy or seizure of any property or wages of the taxpayer. You may avoid these collection actions by contacting the Tax Division whenever you have difficulties in meeting your tax responsibilities.