



West Virginia State Tax Department

Income Tax Letter of Intent

Tax Year 2021

This form must be completed and submitted to TAXLOI@wv.gov by October 31, 2021.

2021 Tax Software Provider West Virginia State Tax Department

Letter of Intent

Welcome to the Income Tax Letter of Intent (LOI). If your software company intends to submit electronic and/or paper returns to the West Virginia State Tax Department you will need to complete this form and submit it to TAXLOI@wv.gov.

By submitting this Letter of Intent to the West Virginia State Tax Department, you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. If you do not meet the standards and requirements explained in this LOI, we may deny your application or revoke your approved software provider status and reject all electronic or paper returns submitted using your products.

You must complete a separate LOI for each unique product your company offers. We may reject an incomplete Letter of Intent.

Note: If you are a new Software Provider who has not filed city/state income tax returns with any city or state agencies, you must have passed assurance testing with the IRS. Attach documentation from the IRS demonstrating you have successfully tested with the IRS.

Important dates

The West Virginia State Tax Department has important key dates to ensure we are ready for the filing season and taxpayers can file an accurate and timely tax return. Please note the following key dates:

- Complete and submit this form by October 31, 2021.
- Assurance testing (ATS) begins on December 1, 2021.
- Form’s approval must be completed by January 21, 2022.
- Last date to submit an initial ATS file for approval is February 15, 2022.
- WV Mef Testing ends March 15, 2022.

Company information

List your company information.

Name of Company	Product Name	State Issued Software ID
DBA Name	NACTP Vendor ID	WV Business Registration Account # (required)
Address	Product Address/URL	Company FEIN
City	State	Zip Code
If you have more than one product name, list your other product names here:		

IRS issued electronic identification numbers

List your IRS electronic identification numbers.

Test EFIN(s)	Test ETIN(s)
Production EFIN(s)	Production ETIN(s)

Contact information

List the contact information for each area identified.

Regulatory/Compliance Contact	Phone	Email Address
Primary Individual MeF Contact	Phone	Email Address
Secondary Individual MeF Contact	Phone	Email Address
Primary Corporate (CIT-120) MeF Contact	Phone	Email Address
Secondary Corporate (CIT-120) Contact	Phone	Email Address
Primary Pass-Through (PTE-100) MeF Contact	Phone	Email Address
Secondary Pass-Through (PTE-100) Contact	Phone	Email Address
Primary Fiduciary (Estate/Trust) MeF Contact	Phone	Email Address
Secondary Fiduciary (Estate/Trust) MeF Contact	Phone	Email Address
Primary Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address

Authorized access to the State Exchange System

On page 15, provide information for each employee you are authorizing for access to the State Exchange System.

Software products and tax types supported

Check all that apply.

Type of Software Product Supported	
DIY/Consumer (Web-Based)	<input type="checkbox"/>
DIY/Consumer (Desktop)	<input type="checkbox"/>
Professional/Paid Preparer (Web-Based)	<input type="checkbox"/>
Professional/Paid Preparer (Desktop)	<input type="checkbox"/>

Tax Types Supported	
Individual Income Tax	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Estate/Trust/Fiduciary Tax	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Corporation Income Tax	<input type="checkbox"/> Forms <input type="checkbox"/> E-File
Pass-Through Partnerships/S-Corp	<input type="checkbox"/> Forms <input type="checkbox"/> E-File

Rebranded software products

Complete this section only if your product is rebranded.

For software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the Software company selling and/or licensing your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). List each of your rebranded products below.

Use one of the following class codes for each product:

- **Class Code 1:** Software products sold/licensed to a third-party user and the third-party user can add their own logos and/or splash screens, but they cannot modify calculations in the program.
- **Class Code 2:** Software products sold/licensed to a third-party user and the third-party can modify calculations in the program.

Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address

Attach additional sheets if needed.

For Rebranded Products, the West Virginia State Tax Department has the following requirements for paper forms and/or e-file ATS approval.

- Rebranded Products with Class Code 2 are required to complete the full e-file ATS/paper form approval process
- Rebranded Products with Class Code 1 are not required to complete e-file ATS/paper form approval

Substitute forms registration

Complete this section only if your product will provide substitute forms.

WV Substitute Forms Software Number (Provide both the 4 digit code and the 2 character code that appears in the barcode)		
Primary Individual Forms Contact	Phone	Email Address
Secondary Individual Forms Contact	Phone	Email Address
Primary Business Forms Contact	Phone	Email Address
Secondary Business Forms Contact	Phone	Email Address
<p>Note: If you have separate contacts for each business tax type, please list them by tax type below.</p>		

Forms and schedules supported (check all that apply)

Check the boxes of the forms and schedules your company supports. If there is a check in the “mandated for E-file” column, your company is required to submit these returns electronically.

All electronically filed returns must contain at minimum the main return (listed first under each tax type). Supporting schedules cannot be submitted separately from the main return. For example, the WVK-1C cannot be submitted without a CIT-120 or PTE-100 return.

CIT-120 Combined filers MUST file electronically with a completed UB-CR.

All substitute form submissions should be sent as a group of returns. We are unable to test supporting schedules without the main return. For example, the WVK-1C cannot be submitted without a CIT-120 or PTE-100 return. Supporting schedules will not be accepted separately and will be immediately denied without any review.

We will only perform assurance testing on the forms that are specifically listed below. Do not send additional forms. This can slow down the testing process for everyone.

West Virginia does NOT support substitute forms for the Senior Citizen Tax Credit form (SCTC). Taxpayers MUST use the form from the WV State Tax Department. The use of substitute SCTC forms may result in the denial of credit.

Withholding Tax	E-file Mandated	Forms	E-File	E-File Amended
IT-101V Employer's WV Income Tax Withheld payment Voucher *		<input type="checkbox"/>		
IT-101Q WV Employer's Quarterly Return Of Income Tax Withheld *		<input type="checkbox"/>		
IT-101A WV Employer's Annual Return Of Income Tax Withheld *		<input type="checkbox"/>		
IT-103 West Virginia Withholding Year End Reconciliation *		<input type="checkbox"/>		

* There is not a new version of this form. If approved last year, that approval carries forward to this year.

Individual Income Tax	E-file Mandated	Forms	E-File	E-File Amended
IT-140 WV Personal Income Tax Return		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule DP Schedule Of Additional Dependents		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule M Modifications To Adjusted Gross Income		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule A PART I Nonresidents/Part-Year Residents		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule A PART II Nonresident Special		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule F Statement Of Claimant To Refund Due Deceased Taxpayer		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule UT West Virginia Purchaser's Use Tax Schedule		<input type="checkbox"/>	<input type="checkbox"/>	
IT-210 Underpayment Of Estimated Tax By Individuals		<input type="checkbox"/>	<input type="checkbox"/>	
RECAP Tax Credit Recap Schedule		<input type="checkbox"/>	<input type="checkbox"/>	
RECAP PDF attachments (credits denied without supporting schedules)			<input type="checkbox"/>	
FTC-1 Family Tax Credit		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule HEPTC-1 Homestead Excess Property Tax Credit		<input type="checkbox"/>	<input type="checkbox"/>	
SCTC Senior Citizen tax credit (NO substitute forms permitted – paper filers will need to use the form provided by the WV State Tax Department)			<input type="checkbox"/>	
Schedule H Certification For Permanent And Total Disability			<input type="checkbox"/>	
Schedule E Credit For Income Tax Paid To Another State			<input type="checkbox"/>	
W-2, W-2G, 1099, 1099 MISC, 1099-INT, 1099G, 1099-DIV, 1099-R, 1099-NEC			<input type="checkbox"/>	
WV K-1 & WV K-1C Partner/Shareholder/Member/Beneficiary Info		<input type="checkbox"/>	<input type="checkbox"/>	
WV NRW-2 Statement of WV Income Tax Withheld for Nonresident		<input type="checkbox"/>	<input type="checkbox"/>	
WV4868 Application For Extension Of Time To File		<input type="checkbox"/>		
IT-140 V WV Individual Income Tax Electronic Payment Voucher *		<input type="checkbox"/>		
IT-140ES Individual Estimated Income Tax Payment *		<input type="checkbox"/>		

Estate/Trust/Fiduciary Tax				
IT-141 West Virginia Fiduciary Income Tax Return		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule SB Withholding For Beneficiaries And Non-Resident Tax Paid ...		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule B West Virginia Fiduciary Modifications		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule NR Nonresident Income, Allocation, And Calculations		<input type="checkbox"/>	<input type="checkbox"/>	
RECAP Tax Credit Recap Schedule		<input type="checkbox"/>	<input type="checkbox"/>	
RECAP PDF attachments (credits denied without supporting schedules)			<input type="checkbox"/>	
1099-NEC			<input type="checkbox"/>	
WV K-1 Partner/Shareholder/Member/Beneficiary Info		<input type="checkbox"/>	<input type="checkbox"/>	
WV NRW-2 Statement of WV Income Tax Withheld for Nonresident		<input type="checkbox"/>	<input type="checkbox"/>	
IT-141EXT Extension of Time to File Fiduciary and Information Returns		<input type="checkbox"/>		
IT-141V WV Fiduciary Income Tax Electronic Payment Voucher *		<input type="checkbox"/>		
IT-141ES Fiduciary Estimated Tax Payment Voucher *		<input type="checkbox"/>		

* There is not a new version of this form. If approved last year, that approval carries forward to this year.

Corporate Income Tax	E-file Mandated	Forms	E-File	E-File Amended
CIT-120 West Virginia Corporation Net Income Tax Return		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule 1 Separate Entity Filer Wholly In Wv		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule 2 Separate Entity Filer With Multistate Activity		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule B Adjustments To Federal Taxable Income		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule B-1 Allowance For Governmental Obligations ...		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule C & D Schedule Of Tax Payments And Reportable Entities		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule NOL WV Net Operating Loss Carryforward Calculation		<input type="checkbox"/>	<input type="checkbox"/>	
CIT-120APT A-1 and A-2 Allocation & Apportionment ...		<input type="checkbox"/>	<input type="checkbox"/>	
CIT-120APT B Allocation & Apportionment ...		<input type="checkbox"/>	<input type="checkbox"/>	
CIT-120TC Summary Of Tax Credits		<input type="checkbox"/>	<input type="checkbox"/>	
CIT-120TC PDF attachments (credits denied without supporting schedules)			<input type="checkbox"/>	
CIT-120U Underpayment of Estimated Tax Penalty		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule UB List Of Members In Unitary Combined Group		<input type="checkbox"/>	<input type="checkbox"/>	
WV K-1 & WV K-1C Partner/Shareholder/Member/Beneficiary Info		<input type="checkbox"/>	<input type="checkbox"/>	
WV NRW-2 Statement of WV Income Tax Withheld for Nonresident		<input type="checkbox"/>	<input type="checkbox"/>	
UB-CR Combined Reporting Schedule	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
CIT-120EXT WV Extension Corporation Net Income Tax Return		<input type="checkbox"/>		
WV-CITV WV Corp. Net Income Tax Electronic Payment Voucher *		<input type="checkbox"/>		
CIT-120ES WV Estimated Corporate Net Income Tax Payment *		<input type="checkbox"/>		

Pass-Through Partnership/S-Corp				
PTE-100 WV Income Tax Return S Corp. & Partnership (Pass-Through Entity)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Schedule A Income/Loss Modifications To Federal Pass-Through Income		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule B Modifications To Federal S Corp. & Partnership Income		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule C & D Schedule Of Tax Payments And Reportable Entities		<input type="checkbox"/>	<input type="checkbox"/>	
PTE-100TC Summary Of Tax Credits		<input type="checkbox"/>	<input type="checkbox"/>	
PTE-100TC PDF attachments (credits denied without supporting schedules)		<input type="checkbox"/>	<input type="checkbox"/>	
PTE-100APT A-1 and A-2 Allocation And Apportionment ...		<input type="checkbox"/>	<input type="checkbox"/>	
PTE-100APT B Allocation And Apportionment ...		<input type="checkbox"/>	<input type="checkbox"/>	
Schedule SP Summary Of K-1 Shareholders/Partners Ownership And ...		<input type="checkbox"/>	<input type="checkbox"/>	
WV K-1 & WV K-1C Partner/Shareholder/Member/Beneficiary Info		<input type="checkbox"/>	<input type="checkbox"/>	
WV NRW-2 Statement of WV Income Tax Withheld for Nonresident		<input type="checkbox"/>	<input type="checkbox"/>	
1099-NEC			<input type="checkbox"/>	
PTE-100EXT WV Extension Corporation Net Income Tax Return		<input type="checkbox"/>		
WV-PTEV Income Tax S Corp./ Partnerships Electronic Payment Voucher *		<input type="checkbox"/>		
PTE-100ES WV Estimated Income Tax Payment For S Corp./Partnerships*		<input type="checkbox"/>		

Nonresident Composite				
IT-140 NRC		<input type="checkbox"/>		

* There is not a new version of this form. If approved last year, that approval carries forward to this year.

Agency requirements

This section identifies agency requirements and expectations of new and existing Software Providers and the software product.

Issue notification and resolution requirements

This section sets forth the West Virginia State Tax Department issue notification and issue resolution standards.

All data breaches, security incidents, or other improper disclosures of taxpayer data must be reported within 24 hours to the West Virginia State Tax Department's Privacy Officer (304) 558-0751 and Disclosure Officer (304) 558-5330.

Data breaches, security incidents, or other improper disclosures of taxpayer data that by law require reporting to the Office of the WV Attorney General must also be reported to the West Virginia State Tax Department.

West Virginia State Tax Department e-file and paper form documentation will be posted/provided on the FTA State Exchange System (SES).

Questions, Requirements, Standards and Recommendations

This section sets forth the state-specific requirements and standards for tax software providers. This Letter of Intent must be submitted by October 31, 2021. The cutoff date for first-time ATS testing submissions is March 15, 2022.

By signing this agreement, the E-Services Provider agrees to:

- Meet IRS requirements and obtain IRS approval as a tax service provider. See IRS Publication 4164, "Modernized e-File Guide for Software Developers and Transmitters."
- Comply with IRS Standards and Requirements, the West Virginia MeF Handbook, West Virginia Requirements for the Approval of Substitute Tax Forms, industry standards, and any Memorandum of Understanding (MoU) executed by the IRS, industry and states.
- Successfully complete all testing of service provider's software in accordance with Tax Department requirements.
- Provide accurate West Virginia tax returns in the proper electronic format.
- Secure and protect taxpayer information, returns, and data throughout the entire filing process.
 - Data protection includes but is not limited to utilizing encryption while in transit and at rest, virus detection and prevention, password protection using complex, strong passwords, limiting access to only authorized and necessary individuals, destroying unnecessary data, and ensuring no data is held beyond retention period end dates.
- Provide accurate, current, factual, and complete information.
- Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate, or invalid return information.
- Immediately correct any identified software errors and release corrected software in a timely manner. Vendor agrees to notify all West Virginia customers and the Tax Department upon discovering any software errors or making corrections or updates.
- Work with the West Virginia State Tax Department to address any processing issues that arise during filing season.
- Provide the following notification to taxpayers before they choose to submit a return.
 - "Under penalties of law, I declare by submitting this return that I have personally examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete."
 - "In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the West Virginia State Tax Department of all information pertaining to my use of the system and software and to the transmission of my tax return electronically."

Additionally, Providers:

- Shall produce an analytic compilation of federal and state return and submission information that directly relates

to the internal management or support of the tax services provider's business, which shall include aggregated data compilations to identify potentially fraudulent behaviors or patterns. The analytic compilation shall employ any tax return information provided by the taxpayer.

- Shall disclose the compilations of tax information to the Tax Department through IRS secure data transmission on at least weekly basis and identify by use of federal and state submission IDs any return the preparer suspects is potentially fraudulent. Tax service providers shall make available any information that would assist the Tax Department in the investigation of returns reported as potentially fraudulent.
- Shall disclose all pertinent information to the West Virginia State Tax Department if a tax services provider has a bona fide belief that a particular individual's activity violated criminal law.
- Shall provide data elements required by the State of West Virginia for each submission, including but not limited to:
 - Federal Original Submission ID
 - Federal Original Submission ID Date
 - State Current Submission ID
 - State Original Submission ID
 - State Original Submission ID Date
 - License Type
 - Taxpayer E-mail Address
 - Taxpayer Bank Account Routing number (Ultimate)
 - Taxpayer Bank Account Bank Account number (Ultimate)
 - Device IDs
 - Device IDs submission
 - IP Address – at creation
 - Driver's license or state issued ID number (Primary)
 - Driver's license or state issued ID state (Primary)
 - Driver's license or state issued ID expiration date (Primary)
 - Driver's license or state issued ID issue date (Primary)
 - Driver's license or state issued ID number (Secondary)
 - Driver's license or state issued ID state (Secondary)
 - Driver's license or state issued ID expiration date (Secondary)
 - Driver's license or state issued ID issued date (Secondary)
 - State Issued PIN
 - Cell Phone
 - Time for return Prep/submission
 - Downloaded W-2
 - Taxpayer Attempted to download W-2
 - Number of unsuccessful attempts.

Production return submission requirements

All returns generated from this software must be e-filed or printed from the approved software or a subsequent product update.

Product updates

Desktop product users who attempt to file 10 or more business days after a production release must be required to download and apply the product update.

Schemas

Your software must follow the schema requirements. Find West Virginia State Tax Department schema requirements on The FTA State Exchange System (SES).

System security requirements

The West Virginia State Tax Department does not prescribe the security requirements for your system. You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. You must apply security measures to protect taxpayer information in your system when it is on-line, off-line, at rest, and in transit.

Testing and submissions

All e-file ATS and substitute forms tests submitted during the approval process must be created in, and originate from, the actual software.

Validation of data elements

You must validate the following pre-populated data elements:

- State driver's license data elements.
- State withholding account numbers.
- Bank Routing Number
- Bank Account Number

Customer Notices

This section identifies information the West Virginia State Tax Department is requiring the software providers to communicate with customers.

Disclosure and use of information language expectations

You must include the following consent language with electronic filing software.

For Do-It-Yourself software:

By using a computer system and software to prepare and file my tax return(s) electronically, I consent to the transmission of my return(s) and to the disclosure of all information about my use of the system and software to the West Virginia State Tax Department.

For Tax Professional software:

By using a computer system and software to prepare and file my client's return(s), I consent to the transmission of my client's return(s) and to the disclosure of all information about my use of the system and software to the West Virginia State Tax Department.

For Business software:

By using a computer system and software to prepare and file this business tax return(s), I consent to the transmission of the return(s) and to the disclosure of all information about the use of the system and software to the West Virginia State Tax Department.

Driver's license/ID card expectations

West Virginia State Tax Department is providing the following expectations and information:

For e-file returns:

The West Virginia State Tax Department requires the DL/ID card and will reject e-file returns if it is not included.

For printed/paper forms requesting the DL/ID Card information:

West Virginia State Tax Department requests the DL/ID card information on the form(s) be masked

The West Virginia State Tax Department is providing a URL and/or a statement for the DL/ID Card. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

Statement:

For e-file returns, one of the following four options is required for the primary filer's Driver's License number:

- *The DL Information for the Primary taxpayer with the tax return: Information must include DL Number, DL State, DL Issue Date and DL Expiration Date to be considered complete. Partial entries will result in a schema validation error.*
- *The ID Card Information for the Primary taxpayer with the tax return: Information must include ID Card Number, ID Card State, ID Card Issue Date, and ID Card Expiration Date to be considered complete. Partial entries will result in a schema validation error.*
- *Indicate that the Primary taxpayer does not have the DL/ID Card Information to provide with the tax return.*
- *Indicate that the Primary taxpayer chooses NOT to provide the DL/ID Card Information with the tax return.*

Failure to obtain one of the four required elements indicated above will result in a schema validation error. Secondary taxpayer DL/ID Card information is optional. However, if provided, information must be complete or else schema validation errors will occur.

Refund expectations

The West Virginia State Tax Department is providing a URL and/or a statement about refund processing. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

URL: Taxpayers may check refund status by going to <https://mytaxes.wvtax.gov/?link=refund>

Statement:

The West Virginia State Tax Department continues to respond to an increased risk of fraudulent filings and is implementing enhanced security measures for your protection. As a result, expect a significant delay of your tax refund. You should only call concerning your refund if it has been more than **10 weeks** since filing your return. In the interim, please use this tool to check the status of your refund.

- Taxpayers may check refund status by going to <https://mytaxes.wvtax.gov/?link=refund>.

Typical refund timeframes for correctly filed returns

- **An E-filed Return** may take as long as 7-8 weeks after the acknowledgement is received from the state.
- **A Paper Filed Return** may take as long as 10-11 weeks after the return is received by the West Virginia State Tax Department.

Refund Exceptions

- **First-time filers** should allow about 3 additional weeks to the timelines above.

- **Requests for more information** will delay refunds until the requested information is received. Allow approximately 6 weeks from the receipt of the requested information to review and complete the processing of the return.
- Refund timeframes are general and do not apply to every refund. It is best not to depend on getting a refund by a certain date, especially when making purchases or paying bills.
- Some refunds may ultimately be reduced or result in a balance of tax due depending on the supporting information supplied or on record with the West Virginia State Tax Department.
- **While many refunds will be paid in a shorter time frame, it is not abnormal to wait a significant time period if, for any reason, the return requires additional review.**

Taxes due expectations

The West Virginia State Tax Department is providing a URL and/or a statement about taxes due, such as due dates and payment methods. You must include the URL and statement in all your products and show it to users within the software in the most prominent way possible.

URL:

Statement:

ACH Debits –You can use the Pay Personal Income Tax link on the [MyTaxes](#) Website to begin remitting payments electronically using the ACH Debit method. MyTaxes can be found at <https://mytaxes.wvtax.gov>.

Credit Cards – All major credit cards accepted. You can visit the [Credit Card Payments](#) page for more information.

Additional Agency questions

1. Does your software support unlinked jurisdictional returns?
 - a. Yes
 - b. No
2. Does your software support .pdf attachments?
 - a. Yes
 - b. No
3. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds, please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.
4. The West Virginia State Tax Department does not want to receive Taxes Paid to Other States (TPOS) data when applicable. Will your company support the TPOS schema for this filing season?
5. Do you require your users/customers to download and apply product updates to continue to electronically file and/or print tax returns with your software? Please explain the timeline and process for this once an update is available for your product.

Acknowledgments and signature

- I acknowledge all e-file ATS tests submitted during the approval process are created in, and originate from, the actual software.
- I acknowledge all electronic returns received by the West Virginia State Tax Department generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.
- I acknowledge all paper returns received by the West Virginia State Tax Department generated from this software will be printed from the approved product version, or a subsequent product update.
- I acknowledge the West Virginia State Tax Department will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronically returns submitted to the West Virginia State Tax Department.
- I acknowledge users/customers of desktop products who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.

I agree to provide true, accurate, current and complete information. By signing this agreement, my company agrees to all of the requirements listed in this document. The West Virginia State Tax Department reserves the right to deny, suspend or terminate my company's ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

Complete this signature line if this is an amended Letter of Intent

AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	AMENDED DATE
-------------------------------------	--	--------------

Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need. You are allowed up to eight users.

Provide information for each employee you are authorizing for access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

NOTE: Include all authorized individuals, even if listed previously on this form.

Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> PIT <input type="checkbox"/> FDY <input type="checkbox"/> CIT <input type="checkbox"/> PTE
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> PIT <input type="checkbox"/> FDY <input type="checkbox"/> CIT <input type="checkbox"/> PTE
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> PIT <input type="checkbox"/> FDY <input type="checkbox"/> CIT <input type="checkbox"/> PTE
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> PIT <input type="checkbox"/> FDY <input type="checkbox"/> CIT <input type="checkbox"/> PTE
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> PIT <input type="checkbox"/> FDY <input type="checkbox"/> CIT <input type="checkbox"/> PTE
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> PIT <input type="checkbox"/> FDY <input type="checkbox"/> CIT <input type="checkbox"/> PTE
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> PIT <input type="checkbox"/> FDY <input type="checkbox"/> CIT <input type="checkbox"/> PTE
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> PIT <input type="checkbox"/> FDY <input type="checkbox"/> CIT <input type="checkbox"/> PTE