



06/15/2023

**NOTICE REGARDING WEST VIRGINIA  
2023 Legislative Session**

**House Bill 2821**

WV will **not** be changing the IT-140 schema or paper return for TY 2020, 2021, and 2022.

Individuals may amend Tax years 2020, 2021, and 2022 to claim a modification for Gambling losses as specified in WV Code §11-21-12n.

Taxpayers will claim this modification on the WV IT-140 Schedule M line 41 Autism Modification. These taxpayers must include supporting documentation to claim this modification. The required documentation must include 1040 pages 1 and 2, IRS 1040 Schedule A, W-2Gs. Returns received without these supporting documents will not be granted the modification.

**Senate Bill 151**

**Elective Pass Through Entity Tax Return**

West Virginia will **not** be providing third party MEF or substitute forms support for the Elective Pass Through Entity (EPT) income tax for Tax Year 2022.

Due to the retroactive nature of the bill, Tax Year 2022 Elective Pass Through Entity returns must be filed through the West Virginia MyTaxes portal.

The passthrough entity must file and pay the EPT income tax before individual partners may make the claims on amended returns. Additional information to be released early August regarding the IT-140 claim for the income credit. Again, there will not be any MEF or Substitute forms testing for this.

For general information, see the notice on our [website](#).