



WEST VIRGINIA
TAX DIVISION

Income Tax Letter of Intent

Tax Year 2022

This form must be completed and submitted to TAXLOI@wv.gov by October 31, 2022

2022 Tax Software Provider WV Tax Division 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 Tax Division you will need to complete this form and submit it to TAXLOI@wv.gov.

By submitting this Letter of Intent (LOI) to the West Virginia Tax Division, 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 or provide an incomplete form, we may deny your application or revoke your approved software provider status and reject all electronic and/or paper returns submitted using your products.

You must complete a separate LOI for each unique product your company offers.

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 Tax Division 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 LOI by October 31, 2022.
- Assurance testing (ATS) tentatively begins on November 14, 2022.
- Last day we will accept *initial* e-file tests is February 15, 2023.
- Last day we will accept *initial* paper tests is January 3, 2023.
- E-file tests must be completed and approved by March 15, 2023.
- Paper tests must be completed and approved by January 23, 2023.

Amended Letter of Intent

Check this box if this is an amended Letter of Intent.

Reason for amendment:

Company information

List your company information.

Name of company	Product name	
DBA name	NACTP vendor ID	8 digit WV Account number required
Address	Product address/URL	Company FEIN
City	State	Zip code
List your other product names using the same calculation engines 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 business MeF contact	Phone	Email address
Secondary business MeF 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

Substitute forms registration

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

Agency substitute forms software number (2 letter ID included in your 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
Note: If you have separate contacts for each business tax type, please list them by tax type on a separate sheet and attach it to this submission.		

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 (IT-140)	<input type="checkbox"/> Substitute forms <input type="checkbox"/> e-file
Estate/trust/fiduciary tax (IT-141)	<input type="checkbox"/> Substitute forms <input type="checkbox"/> e-file
Corporation/franchise tax (CIT-120)	<input type="checkbox"/> Substitute forms <input type="checkbox"/> e-file
Pass-Through partnerships/S-Corporation(PTE-100)	<input type="checkbox"/> Substitute forms <input type="checkbox"/> e-file
NonResident Composite (IT-140NRC)	<input type="checkbox"/> Substitute forms
Withholding	<input type="checkbox"/> Substitute forms

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 Tax Division has the following requirements

- Rebranded Products with class code 2 are required to complete the full e-file ATS/substitute form approval process

E-file mandates or requirements

List your agency e-file mandate language here. Specify if the mandate applies to original and/or amended returns. ATS and substitute submissions should match the support listed on the LOI.

Combined Corporation Income Tax filers MUST file electronically with a completed UB-CR in the MEF schema.

Forms and schedules supported by tax type (check all that apply)

Check the boxes of the forms and schedules your company supports.

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.

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 WV-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.

For RECAP and TC schedules, please indicate if supporting credits will be sent as a PDF or within the schema. Also indicate which credits you will be supporting in MEF. Most credit schedules are not barcoded and will not be available for substitute forms. Those which are will have the option available to check.

Forms and schedules	Substitute forms	e-file
Withholding Tax		
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"/>	
Vouchers		
IT-140 V WV Individual Income Tax Electronic Payment Voucher *	<input type="checkbox"/>	
IT-140ES Individual Estimated Income Tax Payment *	<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"/>	
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"/>	
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"/>	

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

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

Forms and schedules	Substitute forms	e-file
Individual Income Tax		
IT-140 WV Personal Income Tax Return	<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 Nonresidents/Part-Year Residents	<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 (credits denied without supporting schedules) (indicate on the lines below how credit schedules will be sent in MEF and which credits are supported)	<input type="checkbox"/>	
RECAP supporting credit schedules will be PDF attachments		<input type="checkbox"/>
RECAP supporting credit schedules will be in schema		<input type="checkbox"/>
Schedule E Credit For Income Tax Paid To Another State		<input type="checkbox"/>
FTC-1 Family Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>
EOTC-PIT General Economic Opportunity Tax Credit		<input type="checkbox"/>
EOTC-HTM High Technology Manufacturing Business		<input type="checkbox"/>
RBIC-A Qualified Residential Rehabilitated Buildings Investment Credit		<input type="checkbox"/>
RBIC Historic Rehabilitated Buildings Investment Credit		<input type="checkbox"/>
NIPA-2 Neighborhood Investment Program Credit		<input type="checkbox"/>
AG-1 WV Environmental Agricultural Equipment Credit		<input type="checkbox"/>
Schedule J WV Military Incentive Credit		<input type="checkbox"/>
ATTC-1 Apprenticeship Training Tax Credit		<input type="checkbox"/>
AFTC-1 Alternative-Fuel Tax Credit		<input type="checkbox"/>
CCGP-1 Conceal Carry Gun Permit Credit		<input type="checkbox"/>
PCM-1 Post Coal Mine Site Business Credit		<input type="checkbox"/>
DNG-1 Downstream Natural Gas Manufacturing Investment Tax Credit		<input type="checkbox"/>
NGL-1 Natural Gas Liquids		<input type="checkbox"/>
DSV-1 Donation or Sale of Vehicle to Qualified Charitable Organizations		<input type="checkbox"/>
SAAM-1 Small Arms And Ammunition Manufacturers Credit		<input type="checkbox"/>
JSP-1 West Virginia Jumpstart Savings Program Credit		<input type="checkbox"/>
CIP-1 Capital Investment in Child-Care Property Tax Credit		<input type="checkbox"/>
OCP-2 Operating Costs of Child Care Property Tax Credit		<input type="checkbox"/>
Farm to Food bank (no credit schedule)		<input type="checkbox"/>
Industrial Advancement Act credit (no credit schedule)		<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)		<input type="checkbox"/>
Schedule H Certification For Permanent And Total Disability		<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"/>	

Forms and schedules	Substitute forms	e-file
Fiduciary Income Tax		
IT-141 WV Fiduciary Income Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
Schedule SB Withholding for Beneficiaries and Non-Resident Tax Paid	<input type="checkbox"/>	<input type="checkbox"/>
Schedule B 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 (credits denied without supporting schedules) (indicate on the lines below how credit schedules will be sent in MEF and which credits are supported)	<input type="checkbox"/>	
RECAP supporting credit schedules will be PDF attachments		<input type="checkbox"/>
RECAP supporting credit schedules will be in schema		<input type="checkbox"/>
Schedule E Credit For Income Tax Paid To Another State		<input type="checkbox"/>
EOTC-PIT General Economic Opportunity Tax Credit		<input type="checkbox"/>
EOTC-HTM High Technology Manufacturing Business		<input type="checkbox"/>
RBIC-A Qualified Residential Rehabilitated Buildings Investment Credit		<input type="checkbox"/>
RBIC Historic Rehabilitated Buildings Investment Credit		<input type="checkbox"/>
NIPA-2 Neighborhood Investment Program Credit		<input type="checkbox"/>
AG-1 WV Environmental Agricultural Equipment Credit		<input type="checkbox"/>
Schedule J WV Military Incentive Credit		<input type="checkbox"/>
ATTC-1 Apprenticeship Training Tax Credit		<input type="checkbox"/>
AFTC-1 Alternative-Fuel Tax Credit		<input type="checkbox"/>
CCGP-1 Conceal Carry Gun Permit Credit		<input type="checkbox"/>
PCM-1 Post Coal Mine Site Business Credit		<input type="checkbox"/>
DNG-1 Downstream Natural Gas Manufacturing Investment Tax Credit		<input type="checkbox"/>
NGL-1 Natural Gas Liquids		<input type="checkbox"/>
DSV-1 Donation or Sale of Vehicle to Qualified Charitable Organizations		<input type="checkbox"/>
SAAM-1 Small Arms And Ammunition Manufacturers Credit		<input type="checkbox"/>
JSP-1 West Virginia Jumpstart Savings Program Credit		<input type="checkbox"/>
CIP-1 Capital Investment in Child-Care Property Tax Credit		<input type="checkbox"/>
OCP-2 Operating Costs of Child Care Property Tax Credit		<input type="checkbox"/>
Farm to Food bank (no credit schedule)		<input type="checkbox"/>
Industrial Advancement Act credit (no credit schedule)		<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 Application For Extension Of Time To File	<input type="checkbox"/>	

Forms and schedules	Substitute forms	e-file
Corporation Income Tax		
CIT-120 Corporation Income Tax Return	<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 Tax Payments and Schedule D Reportable Entities	<input type="checkbox"/>	<input type="checkbox"/>
Schedule NOL WV Operating Loss CarryForward Calculations	<input type="checkbox"/>	<input type="checkbox"/>
CIT-120APT Allocation and Apportionment (indicate on the lines below which parts you will support)	<input type="checkbox"/>	
CIT-120APT A-1		<input type="checkbox"/>
CIT-120APT A-2		<input type="checkbox"/>
CIT-120APT B-1		<input type="checkbox"/>
CIT-120TC Summary of Tax Credits (credits denied without supporting schedules) (indicate on the lines below how credit schedules will be sent in MEF and which credits are supported)	<input type="checkbox"/>	
RECAP supporting credit schedules will be PDF attachments		<input type="checkbox"/>
RECAP supporting credit schedules will be in schema		<input type="checkbox"/>
EOTC-1 and EOTC-A Economic Opportunity Tax Credit		<input type="checkbox"/>
EOTC-HTM High Technology Manufacturing Business		<input type="checkbox"/>
MITC-1 and MITC-A Manufacturing Investment Tax Credit		<input type="checkbox"/>
RBIC-A and RBIC Historic Rehabilitated Buildings Investment Credit		<input type="checkbox"/>
NIPA-2 Neighborhood Investment Program Credit		<input type="checkbox"/>
AG-1 WV Environmental Agricultural Equipment Credit		<input type="checkbox"/>
Schedule L Electric, Gas, and Water Utilities Rate Reduction Credit		<input type="checkbox"/>
Schedule J WV Military Incentive Credit		<input type="checkbox"/>
ATTC-1 Apprenticeship Training Tax Credit		<input type="checkbox"/>
MPTAC-2 Manufacturing Property Tax Adjustment Credit		<input type="checkbox"/>
AFTC-1 Alternative-Fuel Tax Credit		<input type="checkbox"/>
IMSTTC-1 Innovative Mine Safety Technology Tax Credit		<input type="checkbox"/>
PCM-1 Post Coal Mine Site Business Credit		<input type="checkbox"/>
DNG-1 Downstream Natural Gas Manufacturing Investment Tax Credit		<input type="checkbox"/>
NGL-1 Natural Gas Liquids		<input type="checkbox"/>
DSV-1 Donation or Sale of Vehicle to Qualified Charitable Organizations		<input type="checkbox"/>
SAAM-1 Small Arms And Ammunition Manufacturers Credit		<input type="checkbox"/>
JSP-1 West Virginia Jumpstart Savings Program Credit		<input type="checkbox"/>
CIP-1 Capital Investment in Child-Care Property Tax Credit		<input type="checkbox"/>
OCP-2 Operating Costs of Child Care Property Tax Credit		<input type="checkbox"/>
Farm to Food bank (no credit schedule)		<input type="checkbox"/>
Industrial Advancement Act credit (no credit schedule)		<input type="checkbox"/>
CIT-120U Underpayment of Estimated Tax Penalty	<input type="checkbox"/>	<input type="checkbox"/>
Schedule UB	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
UBCR Combined filers MUST file electronically with a completed UB-CR.		<input type="checkbox"/>
CIT-120EXT	<input type="checkbox"/>	

Forms and schedules	Substitute forms	e-file
Pass-Through Entity		
PTE-100 Income Tax Returns for S Corporations and Partnerships	<input type="checkbox"/>	<input type="checkbox"/>
Schedule A Income/Loss Modifications to Federal Pass-Through Income	<input type="checkbox"/>	<input type="checkbox"/>
Schedule B Modification to Federal S Corp. and Partnership Income	<input type="checkbox"/>	<input type="checkbox"/>
Schedule C Tax Payments and Schedule D Reportable Entities	<input type="checkbox"/>	<input type="checkbox"/>
PTE-100TC Summary of Tax Credits (credits denied without supporting schedules) (indicate on the lines below how credit schedules will be sent in MEF and which credits are supported)	<input type="checkbox"/>	
RECAP supporting credit schedules will be PDF attachments		<input type="checkbox"/>
RECAP supporting credit schedules will be in schema		<input type="checkbox"/>
EOTC-1 and EOTC-A Economic Opportunity Tax Credit		<input type="checkbox"/>
EOTC-HTM High Technology Manufacturing Business		<input type="checkbox"/>
MITC-1 and MITC-A Manufacturing Investment Tax Credit		<input type="checkbox"/>
RBIC-A and RBIC Historic Rehabilitated Buildings Investment Credit		<input type="checkbox"/>
NIPA-2 Neighborhood Investment Program Credit		<input type="checkbox"/>
AG-1 WV Environmental Agricultural Equipment Credit		<input type="checkbox"/>
Schedule J WV Military Incentive Credit		<input type="checkbox"/>
ATTC-1 Apprenticeship Training Tax Credit		<input type="checkbox"/>
MPTAC-2 Manufacturing Property Tax Adjustment Credit		<input type="checkbox"/>
AFTC-1 Alternative-Fuel Tax Credit		<input type="checkbox"/>
IMSTTC-1 Innovative Mine Safety Technology Tax Credit		<input type="checkbox"/>
PCM-1 Post Coal Mine Site Business Credit		<input type="checkbox"/>
DNG-1 Downstream Natural Gas Manufacturing Investment Tax Credit		<input type="checkbox"/>
NGL-1 Natural Gas Liquids		<input type="checkbox"/>
DSV-1 Donation or Sale of Vehicle to Qualified Charitable Organizations		<input type="checkbox"/>
SAAM-1 Small Arms And Ammunition Manufacturers Credit		<input type="checkbox"/>
JSP-1 West Virginia Jumpstart Savings Program Credit		<input type="checkbox"/>
CIP-1 Capital Investment in Child-Care Property Tax Credit		<input type="checkbox"/>
OCP-2 Operating Costs of Child Care Property Tax Credit		<input type="checkbox"/>
Farm to Food bank (no credit schedule)		<input type="checkbox"/>
Industrial Advancement Act credit (no credit schedule)		<input type="checkbox"/>
PTE-100APT Allocation and Apportionment (indicate on the lines below which parts you will support)	<input type="checkbox"/>	
PTE-100APT A-1		<input type="checkbox"/>
PTE-100APT A-2		<input type="checkbox"/>
PTE-100APT B-1		<input type="checkbox"/>
Schedule SP Summary of K-1 Shareholder/partnership Ownership and Computation of Withholding	<input type="checkbox"/>	<input type="checkbox"/>
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"/>
PTE-100EXT	<input type="checkbox"/>	
Nonresident Composite		
IT-140 NRC	<input type="checkbox"/>	

Electronic amended returns

Electronic amended returns for West Virginia are available through MeF. Schema support is required.

Software limitations

List any software limitations to forms or schedules you support.

Agency requirements

This section identifies agency requirements and expectations of new and existing Software Providers and the software product. If you have different requirements for different tax types, identify the tax type(s) the requirement applies to.

Issue notification and resolution requirements

This section represents the West Virginia Tax Division issue notification and issue resolution standards.

Notify the agency if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to taxloi@wv.gov.

ALL DATA BREACHES, SECURITY INCIDENTS, OR OTHER IMPROPER DISCLOSURES

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 Tax Division.

All data breaches, security incidents, or other improper disclosures of taxpayer data must be reported via telephone call and e-mail within 24 hours to the West Virginia Tax Division's Privacy Officer (304) 558-0751 and Disclosure Officer (304) 558-5330, and to the email address PDO@wv.gov.

The following information must be provided to the West Virginia Tax Division's Privacy Officer and Disclosure Officer:

- Date and time the incident/breach occurred
- Date and time the incident/breach was discovered
- Description of the incident/breach and the data involved, including specific data elements, if known
- Name of unit/division POC for resolving data incident with contact information

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 Tax Division schema requirements on The FTA State Exchange System (SES). The file will be titled "MEF Handbook".

System security requirements

The West Virginia Tax Division 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 West Virginia Tax Division 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 Tax Division.

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 Tax Division.

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 Tax Division.

Driver's license/ID card expectations for individual income tax

West Virginia Tax Division is providing the following expectations and information:

For e-file returns:

West Virginia Tax Division requires the DL/ID information card and will reject the return if it's not included.

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.

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

The West Virginia Tax Division does not require DL/ID Card Information with printed/paper forms.

Refund expectations

West Virginia Tax Division is providing a URL and a statement for refund processing. 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.

URL:

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

Statement:

The West Virginia Tax Division 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 Tax Division.

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 Tax Division.
- **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

West Virginia Tax Division is providing a statement about taxes due, such as due dates and payment methods. 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:

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.

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 Tax Division 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

- By checking this box, I agree to provide true, accurate, current, and complete information and my company agrees to all the requirements listed in this document. (required)
- I acknowledge all e-file ATS tests submitted during the approval process are created in, and originate from, the actual software. (must be checked if you support e-filing)
- I acknowledge all electronic returns received by the West Virginia Tax Division generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.(must be checked if you support e-filing)
- I acknowledge all paper returns received by the West Virginia Tax Division generated from this software will be printed from the approved product version, or a subsequent product update. (must be checked if you support substitute forms)
- I acknowledge the West Virginia Tax Division 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 Tax Division.(required)
- 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. (required)

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all the requirements listed in this document.

The West Virginia Tax Division 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

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 (8) 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.

First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	<input type="checkbox"/> Personal <input type="checkbox"/> Fiduciary <input type="checkbox"/> Corporation <input type="checkbox"/> Pass-through <input type="checkbox"/> Withholding
First and last name	Phone number	Email address
	Authorized access <input type="checkbox"/> Substitute Forms <input type="checkbox"/> E-file	<input type="checkbox"/> Personal <input type="checkbox"/> Fiduciary <input type="checkbox"/> Corporation <input type="checkbox"/> Pass-through <input type="checkbox"/> Withholding
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