WEST VIRGINIA STATE TAX DEPARTMENT

2021
Modernized Electronic Filing Handbook

New for 2021

New Credits
NEW Natural Gas Liquids Tax Credit
NEW Donation or Sale of Vehicle to Qualified Charitable Organizations
NEW Small Arms and Ammunition Manufacturing Tax Credit

ATS TESTS
All ATS tests have a cover sheet. When you email TAXLOI@wv.gov, send these cover sheets completed with your information, including Submission ID and Test ETIN.
DO NOT make changes to the ATS tests. If you do not support a portion of an ATS test, indicate that you will not be submitting that test by providing an explanation in the space provided.

Important Information

Advise customers that the Tax Department will recover a $15.00 fee associated with any returned bank transaction.

• Checks returned for insufficient funds will incur a $28.00 fee.

The fee charged for returned or rejected payments will be to recover only the amount charged to the State Tax Department by the financial institutions.

The West Virginia State Tax Department continues to require submission of a valid email address when submitting an electronically filed IT-140 tax return. However, the email address is no longer located in the Authentication Header with the 2021 MeF Schema. When filing through a tax preparer, any valid email address may be used. We understand that many taxpayers either do not have an email address or are unwilling to provide one to a preparer. Therefore, a preparer may include on return filing any valid email address, including:

- The email address supplied by the taxpayer.
- The email address of the tax preparer.
- A general email address used by the preparer for the filing season (the Tax Department authorizes the use of "free" webmail applications such as Hotmail, Gmail, or Yahoo for this requirement).

Preparers have the flexibility to use one of these three options. **Failure to provide a valid email address will result in rejection of the return due to a schema validation error.**

West Virginia will now request that taxpayers provide a valid Driver's License number in order to and prevent tax refund fraud through identity theft. This is a request only for the IT-140. Returns will not be rejected if the information is not provided. The available elements are:

- ID Number
- State Issued
- Exp. Date
- Date Issued

West Virginia has added a checkbox indicating that no Use Tax is due with the return. Failure to check the box or make a monetary entry on Line 24 of the IT-140 will result in a return rejection.

Contact Information

Preparers, transmitters, and ERO's   TaxLOI@wv.gov
When sending email, please begin subject lines with Tax type, test ETIN, and product name, followed by description of the email.
Examples:
PIT 12345 Tax Fox - questions about Schedule M
CIT 98765 Tax Ninja - ATS submission
Tax Information and Forms
Toll Free   (800) 982-8297
Charleston Area.   (304) 558-3333

West Virginia MeF Calendar for Tax Year 2021

ATS testing begins.   December 1, 2021
Begin transmitting business returns to IRS/West Virginia (in conjunction with IRS).   TBD
Last date to submit an initial ATS file for approval   February 17, 2022
NOTE: West Virginia follows the IRS MeF calendar.

Publications

West Virginia State Tax Department
- *2021 West Virginia Business and Individual E-File (MeF) Handbook*
- *2021 Forms Requirements*

Internal Revenue Service
- Publication 1436, *Test Package for Electronic Filers of Individual Tax Returns*
- Publication 3112, *IRS e-file Application and Participation*
- Publication 4162, *Modernized e-file Handbook for Authorized e-file Providers for Form 1120, 1120S, and 1065.*
- Publication 4164, *Modernized e-file Guide for Software Developers and Transmitters*
- Publication 4505, *Modernized e-file Test Package for Forms 1065/1065-B*

Related Internet Links

- Credit Card Payments
  (http://tax.wv.gov/Individuals/ElectronicFiling/PaymentOptions/Pages/IndividualsCreditCardPayments.aspx)
- MyTaxes (https://mytaxes.wvtax.gov)
- West Virginia State Tax Department (www.tax.wv.gov)
- Information for Software Vendors
  (http://tax.wv.gov/TaxProfessionals/SoftwareDevelopers/Pages/SoftwareDevelopers.aspx)
- Electronic Filing and Services
  (http://tax.wv.gov/TaxProfessionals/ElectronicFiling/Pages/TaxProfessionalsElectronicFiling.aspx)

Introduction

The West Virginia State Tax Department, in conjunction with the Internal Revenue Service (IRS), accepts state refund and balanced returns for individual, corporation, S corporation, partnership, and fiduciary income tax returns and corresponding forms for tax year 2021 by method of the Modernized E-File system (MeF).

This handbook expands on applicable IRS publications listed on page ii. All specifications, requirements, and instructions defined in these publications apply to the West Virginia Federal/State Electronic Filing (MeF) Program unless otherwise stated.

Participation

For returns that are required to be filed on or after January 1, 2022, any person required to file a return for a tax administered under the provisions of §11-10-5(z) and who had total annual remittance for any single tax equal to or greater than $50,000 during the immediately preceding tax year shall file electronically all returns for all taxes administered under this article.

Income tax preparers who file more than 25 individual income tax returns using tax preparation software to complete one or more of the returns, must file them electronically (§11-21- 54).

For West Virginia purposes, there are three basic e-file participation categories.

ERO (Electronic Return Originator): a firm, organization, or individual who deals directly with the taxpayer and who prepares or collects a prepared tax return for the purposes of having an electronic return produced. An ERO must meet federal acceptance standards and be officially accepted by the IRS before being allowed to participate in the West Virginia e-file program.

Transmitter uses approved software to electronically transmit completed returns. Transmitters must complete federal testing and be accepted by the IRS prior to sending state returns and receiving acknowledgement from West Virginia.

Software Developer creates tax preparation and transmission software for the purpose of formatting returns according to West Virginia's electronic return specifications. Software Developers must complete testing procedures with the IRS and the West Virginia State Tax Department.

Federal/State Electronic Filing (MeF) Process

How Federal/State MeF Filing Works

West Virginia returns included in the Federal/State Electronic Filing (MeF) Program will be transmitted to the IRS Service Center along with the federal return. All individual West Virginia returns must include a complete copy of the federal return and include all PDF attachments, forms, and schedules.

Once the IRS has notified the ERO of successful submission, West Virginia can retrieve the files from the IRS. West Virginia will not receive any state data from a rejected federal return.

NOTE: The IRS acknowledges only that it received the state data. The IRS acknowledgement is not an indication that West Virginia has "received" your state return. You must receive the West Virginia acknowledgment to ensure your state return has been received.

When West Virginia receives the return from the IRS, it will generate a receipt acknowledgment record. West Virginia will also generate a processing acknowledgment to indicate if the return was accepted or rejected.

This record will be available for retrieval by transmitters after one business day.

Contact West Virginia if you received a federal acknowledgment but no state acknowledgment after two business days.

Acceptance Process

Software companies that wish to e-file West Virginia tax returns must first file a Letter of Intent (LOI) with the West Virginia State Tax Department. These steps should be followed to ensure a smooth application process:

1. Submit a request to TaxLOI@wv.gov. You will be granted access to the FTA State Exchange System to obtain a Letter of Intent.

2. Return the completed LOI to TaxLOI@wv.gov for approval. Additional concerns or information requests will be communicated by email with Tax Department staff.

3. You will receive notification of approval or denial and, if approved, you will be granted full access to the FTA State Exchange System for West Virginia schemas, test scenarios and other pertinent information regarding West Virginia MeF.

EFIN and ETIN

The IRS assigns the Electronic Filing Identification Number (EFIN) and Electronic Transmitter Identification Number (ETIN). The Department will use these same numbers in the Federal/State Electronic Filing Program. The numbers are used in the acknowledgement system to identify preparers and transmitters.

West Virginia Test Data

All participants are required to follow the IRS testing procedures for acceptance into the program. Only software developers are required to test their software with West Virginia. Participants must transmit live return data using only West Virginia accepted federal/state electronic filing software.

Use only the ATS tests provided on the FTA exchange. When you make a submission, send the new cover sheets for all the tests via email. If a test includes a form or requirement that you do not support, check the box on the cover sheet that indicates this and provide a reason for omitting that test.

State Only, Short Period, Fiscal, and Amended Filing

West Virginia supports filing of the following returns through the Federal/State Electronic (MeF) Program:
- State-only
- Amended
  - ◊ Business
  - ◊ Individual
- Fiscal (tax period must match Federal filing)
- Short period

A state-only, amended, fiscal, or short period return is produced through software to build a complete state packet that includes a copy of the federal return. For an amended return, the copy of the federal return must reflect the amended federal return.

Refund & Balance Due Options

The West Virginia State Tax Department offers Direct Deposit of refunds. Direct Deposit offers taxpayers a quicker and more convenient way to receive their refunds, reduces the risk of loss, and allows immediate use of the funds upon deposit. ERO's must stress to taxpayers the importance of supplying correct information because neither the Direct Deposit option nor the routing or Account Number may be changed once a return has been transmitted to the Department.

Balance due returns should be filed as any other state electronic return. No payments are due until the applicable tax due deadline. Taxpayers who wish to pay at the time of filing may do so by Electronic Funds Withdrawal (direct debit), credit card, MyTaxes, or with the applicable tax payment voucher.

> **Rejected payment transactions including Direct Deposits or Electronic Funds Withdrawal (Direct Debit) transactions with incorrect bank information will be subject to a $15.00 Returned Payment Charge.**

Electronic Funds Withdrawal is authorization for direct debit from your designated bank account. No paper involved in this transaction and taxpayers can elect the date for withdrawal. This date can be any time from the date the return is filed up to the applicable tax due deadline.

ERO's must provide the balance due taxpayer with the applicable voucher. All payments by check or money order must be included with the voucher and mailed on or before the tax due date to be considered timely paid.

Taxpayers must not send payment attached to paper copies of the electronic tax return. This creates a duplicate return situation that will result in billing/credit errors.

All balanced due filers should be strongly advised of this!

Filers should use the Electronic Payment Voucher for the appropriate tax type:

* **IT-140V** – Personal Income Tax
* **IT-141V** – Fiduciary Income Tax
* **WVCITV** – Corporation Net Income Tax
* **WVPTEV** – Income Taxes for S Corps and Partnerships

West Virginia Forms Supported for E-Filing

Supporting federal returns, schedules, and PDF attachments **are required for all electronic returns**.
The Tax Department will support E-Filing (MeF) of the following forms:

Corporation Net Income Tax
- Form CIT-120
- Schedule 1
- Schedule 2
- Schedule B
- Schedule B-1
- Schedules C and D
- Schedule NOL
- Form CIT-120APT - schedule A1, A2, and B
- Form CIT-120U
- CIT-120TC
- Schedule EOTCA and Schedule EOTC1
- Schedule MITCA and Schedule MITC1
- Schedule RBICA and Schedule RBIC
- Schedule NIPA2
- Schedule AG1
- Schedule L
- Schedule J
- Schedule ATTC1
- Schedule FIIATCS
- Schedule MPTAC-1
- Schedule AFTC1
- Schedule IMSTTC-1
- Schedule PCM-1
- Schedule DNG-1
- Schedule NGL-1
- Schedule DSV-1
- Schedule SAAM-1
- Schedule UB
- UB-CR
  The UBCR can only be submitted through an MeF schema and is required for any combined filer CIT-120.
- WVK-1C, K-1, NRW-2, and withholding documents

Pass-Through Entity Tax
- Form PTE-100
- Schedules A
- Schedule B & B-1
- Schedule C & D
- Form PTE-100TC
- Schedule EOTCA
- Schedule EOTC1
- Schedule AG1
- Schedule NIPA2
- Schedule ATTC1
- Schedule FIIATCS
- Schedule AFTC1
- Schedule RBIC
- Schedule RBICA
- Schedule PCM-1
- Schedule DNG-1
- Schedule NGL-1
- Schedule DSV-1
- Schedule SAAM-1
- Schedule J
- Form PTE-100APT - schedule A1, A2, and B
- Schedule SP
- WVK-1C, WVK-1, NRW-2 and withholding documents

Personal Income Tax
- Form IT-140
- Schedule M
- Schedule A
- Tax Credit Recap Schedule
- Schedule EOTCPIT
- Schedule AG1
- Schedule J
- Schedule NIPA2
- Schedule RBICA and Schedule RBIC
- Schedule ATTC1
- Schedule AFTC1
- Schedule PCM-2
- Schedule DNG-2
- Schedule NGL-2
- Schedule DSV-1
- Schedule SAAM-1
- Schedule FTC-1
- Schedules H & E
- Schedule UT
- Schedule DP
- Form IT-210
- HEPTC-1
- SCTC-1
  DO NOT MAKE SUBSTITUTE VERSIONS OF SCTC FORMS - TREAT THEM LIKE YOU WOULD A W-2
- Schedule F
- Amend Reason
- withholding documents, including 1099NEC
- Schedule 8279

Fiduciary Income Tax
- Form IT-141
- Schedule SB
- Schedule B
- Schedule NR
- Recap
- RECEP credit schedules **
- withholding documents, including 1099NEC

The Tax Department will support PDF attachments of the following forms:
- Other state's tax returns for Schedule E credit.
- Any schedule not supported within the schema.

The Tax Department will accept the following return types:
- Federal/State (linked): An original federal return submitted with one original state return.
- State only (unlinked): A state return submitted with a copy of the federal return.
- Amended return.
- Fiscal return (tax period must match Federal filing)
- Short period return (tax period must match Federal filing)

** Some credit schedules are supported in E-Filed returns as PDF attachments only and not within the schema.

Attachments and File Size Guidelines

Processing errors can occur due to the excessive size of certain tax returns; particularly, Partnership returns with a large volume of WV Schedule SP information. It is necessary to limit the maximum file size to 100MB or less in order to limit the chance of production and acknowledgement backlog. Some suggested best practices are as follows:

- PDF attachments of the federal tax return should be limited to the required first five (5) pages of the return ONLY. For Corporation Net Income Tax returns where federal M-3 is required, attach the M-3 information as well.
- West Virginia does not require PDF attachments of Federal K-1 information. This information is to be maintained and made available upon request.
- Schedule SP is a required submission or attachment if a value other than "0" exists on line 10 of the PTE-100. However, if the number of Schedule SP's either submitted or attached, cause the file size to exceed 100MB, please contact the Help Desk at **TaxLOI@wv.gov** for alternate instructions.

Important: **When attaching a document, it is <u>vital</u> that the correct naming convention be followed. The correct naming convention may be found in the "attachments" column of the business rules starting on pages 6 of this handbook.**

West Virginia Acknowledgement

Receipt Acknowledgement

West Virginia provides a receipt acknowledgement for successfully retrieving returns through the IRS MeF system. West Virginia will reject any return submitted in the wrong format or that cannot be properly identified. If this occurs, the state will inform you of the rejection through an acknowledgement. Once the preparer corrects the return, the preparer may transmit the return as a state-only return. Be sure to confirm that your software package supports state-only transmissions. If the electronically filed West Virginia return cannot be re-transmitted, the ERO must submit a paper tax return to the Tax Department.

Processing Acknowledgment

West Virginia provides one of the following two processing acknowledgements for successfully reading returns retrieved through the IRS MeF system.

Accepted – This acknowledgment indicates the electronic return was received and successfully completed the business rule validation process.

Rejected – This acknowledgement indicates the electronic return was received but failed to complete the business rule validation process. The acknowledgement will contain a reason indicating the error causing the rejection (See Appendix A – 2021 West Virginia Business and Individual Exclusions from Electronic Filing)

In addition to the returns listed in IRS publications as excluded from federal electronic filing for 2021 tax filing period, the following documents will not be accepted for electronic filing in West Virginia in 2021:

- Business: tax years prior to 2014
- Individual: tax years prior to 2014
- IAT transactions will not be processed. Paper checks will be sent to taxpayers that indicate the ultimate destination of a direct deposit refund is a foreign bank.

Transmitting the West Virginia Electronic Return

Since the West Virginia electronic return is transmitted with the federal return, the transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the IRS.

Participants in the Federal/State Electronic Filing (MeF) Program must confirm with their software developer or direct transmitter that the software is capable of processing and transmitting the state data along with the federal data to the appropriate IRS service center.

E-file [MeF] Reject Codes. West Virginia does not have a perfection period. Rejected submissions will need to be retransmitted.

Non Receipt of West Virginia Acknowledgment Record

Before contacting the Tax Department, ensure that:
• You have received an IRS acknowledgement record;
• The IRS accepted the federal return;
• The transmission included a West Virginia state return, and
• You have the submission ID.

Contact the West Virginia State Tax Department if you receive IRS acknowledgment records more than two working days ago and you have not received West Virginia acknowledgement records for the same tax returns.

Whom to contact:
To check on the status of a West Virginia acknowledgement record, send email to TaxLOI@wv.gov the following information:
• Electronic Filer ID Number (EFIN)
• Federal EIN
• Transmission date
• Submission ID
• Contact name and phone number

Responsibilities

Electronic Filers, Transmitters, ERO's
Electronic Filers, Transmitters, and Electronic Return Originators (ERO) must abide by the terms set forth in this Handbook and must maintain a high degree of integrity, compliance, and accuracy in order to continue to participate in the Federal/State Electronic Filing Program. They must also abide by the following requirements:

Compliance: All electronic filers must comply with the requirements and specifications in the IRS publications, this handbook, and the 2021 West Virginia Business and Individual E-File (MeF) Specifications.

Timeliness of Filing: Transmitters must ensure that electronic returns are filed in a timely manner. The date of the IRS acknowledgment will be considered the filing date for an electronically filed West Virginia return. Transmitters must confirm acknowledgement of the state return by the Tax Department.

Responsibility to Your Clients: Preparers have been entrusted with the task of filing a client's tax return and must assume the responsibility for the return's timely arrival at the Tax Department.

Changes on the Return

If the transmitter or taxpayer wishes to make any changes after the return has been accepted and acknowledged, the transmitter or taxpayer can file an amended return with corrected changes if the software offers this option.

If the software does not offer this feature, the transmitter or taxpayer must file an amended return on paper. Mail the return to the address given on the form.

Special Assistance and Refund Inquiry

If customers find it necessary to contact the West Virginia State Tax Department for assistance or to check on the status of a refund, they should be prepared to provide their Social Security Number and refund amount. Contact the Taxpayer Services Division at (304) 558-3333 or toll free at 1-800-982-8297 from anywhere in West Virginia. To check the status of a refund, visit www.tax.wv.gov and click on the "Where's My Refund?" link.

Answers to a number of frequently asked questions can also be found on our website. If you're unable to find your answer, you may email us at TAXWVtaxaid@wv.gov.

Business Rules

2021 WV PTE-100 Business Rules				
Rule Number	**Rule Text**	**Attachments**	**Error Category**	**Severity**
PTE-100-OLDSUB	State Submission Type PTE-100 was received with the outdated name of SPF-100. (Outdated <StateSubmissionTyp> in manifest.xml) You should make this correction with your next software update.		Missing Data	Accepted with warning
PTE-100-001	When filing PTE-100 return, Schedule A must be present in the XML		Missing Document	Reject
PTE-100-002	IF Form PTE-100, Entity Type "S-Corporation" is marked, then either IRS Form 1120s or IRS Proforma 1120S must be attached	First five (5) pages of: IRS 1120S. pdf or IRSPro1120S.pdf;	Missing Document	Reject
PTE-100-003	IF Form PTE-100, Entity Type "Partnership" is marked, then either IRS Form 1065 or IRS Pro Forma 1065 MUST be attached	First five (5) pages of: IRS 1065. pdf or IRSPro1065.pdf	Missing Document	Reject
PTE-100-004	If NRSR Box is marked, the Federal Schedule D MUST be attached	IRSScheduleD.pdf is a required attachment	Missing Document	Reject
PTE-100-006	IF PTE-100 has value on Line 14 and NRSR is not marked then one of the following Schedules MUST exist in the State Schema; WVNRW2,or WVK-1 or 1099NEC		Missing Data	Reject
PTE-100-101	Duplicate EIN or SSN for the same tax period. Amended return not indicated		Data Mismatch	Reject
PTE-100-102	If any value other than zero exists on Line 6, Line 7, Line 8, or Line 9, then Schedule SP must exist within the State schema		Missing Document	Reject
PTE-100-104	ETIN or Vendor ID not approved for MeF production		Not Approved	Reject
PTE-100-105	If any box in Section 5, Reportable Entities, is marked, then Schedule D must be included in State XML		Missing Document	Reject
PTE-100-106	Schedule C Total MUST equal the sum of PTE-100, Line 12 + Line 13 + Line 14.		Data Mismatch	Reject
PTE-100-107	IF Multistate Activity Box is marked in Section 4, then schedule Apt-B MUST exist in the State schema		Missing Document	Reject
PTE-100-108	IF Schedule B Line 11 contains a number greater than zero, then Schedule B-1 MUST also be completed.		Missing Document	Reject
PTE-100-109	If Schedule B Line 9 is other than 0, then Form 8996 MUST be attached.	IRS8996.pdf is a required attachment	Missing Document	Reject
PTE-100-112	If Schedule B Lines 5 or 10 contain a number the brief explanation is required.		Explanation Missing	Reject
PTE-100-113	If a K-1 is included in the schema, the FEIN of the Organization issuing the K-1 must be included		Missing Data	Reject
PTE-100-114	If a K-1Cis included in the schema, the FEIN of the Organization issuing the K-1C must be included		Missing Data	Reject
PTE-100-115	If a NRW-2 is included in the schema, the FEIN of the Organization issuing the NRW-2 must be included		Missing Data	Reject

2021 WV CIT-120 Business Rules

Rule Number	Rule Text	Attachments	Error Category	Severity
CIT-120-OLDSUB	State Submission Type CIT-120 was received with the outdated name of CNF-120. (Outdated \<StateSubmissionTyp\> in manifest.xml) You should make this correction with your next software update.		Missing Data	Accepted with warning
CIT-120-001	IF Form CIT-120, Entity Type "Corporation" is marked, then either IRS Form 1120 or IRS Pro Forma 1120 MUST be attached	First five (5) pages of: IRS1120.pdf or IRSPro1120.pdf M-3.pdf (if required)	Missing Document	Reject
CIT-120-002	IF Form CIT-120, Entity Type "Nonprofit" is marked, then either IRS 990 or IRS 990-T MUST be attached	IRS990.pdf or IRS990T.pdf	Missing Document	Reject
CIT-120-006	If CIT-120 has value on line 12 and NRSR is not marked, then one of the following schedules must exist within the State schema: WVNRW2 or WVK1C or 1099NEC		Missing Data	Reject
CIT-120-008	If NRSR Box is marked, the Federal Schedule D MUST be attached	IRSScheduleD.pdf is a required attachment	Missing Document	Reject
CIT-120-101	Duplicate EIN or SSN for the same tax period. Amended return or RAR not indicated		Data Mismatch	Reject
CIT-120-103	ETIN or Vendor ID not approved for MeF production		Not Approved	Reject
CIT-120-105	If any box in Section 6, Reportable Entities, is marked, then Schedule D must be included in State XML		Missing Document	Reject
CIT-120-107	If Filing Method is Combined, then UB-CR MUST exist in within the State schema		Missing Document	Reject
SIZELIMIT	File size must be limited to a maximum file size of 100MB			Reject
CIT-120-108	If Separate Entity Filing Method is selected in Section 4, then Separate Entity Activity MUST be selected in Section 5		Missing Entry	Reject
CIT-120-109	If check box in Section 5 is marked, corresponding document Schedule 1 or Schedule 2 MUST exist in State Schema		Missing Document	Reject
CIT-120-110	If Line 13 has a positive entry greater than zero, then Schedule C MUST exist in the State schema		Missing Document	Reject
CIT-120-111	Schedule C Total MUST equal sum of CIT-120, Line 10+Line 11+Line 12		Data Mismatch	Reject
CIT-120-112	If Schedule B Line 22 is other than 0, then Form 8996 MUST be attached.	IRS8996.pdf is a required attachment	Missing Document	Reject
CIT-120-114	If Schedule B Line 24 contains a number other than "0", then Schedule B-1 must exist in the state schema		Missing Document	Reject
CIT-120-116	If Schedule B Lines 11 or 23 contain a number the brief explanation is required.		Explanation Missing	Reject
CIT-120-117	If a K-1 is included in the schema, the FEIN of the Organization issuing the K-1 must be include		Missing Data	Reject
CIT-120-118	If a K-1C is included in the schema, the FEIN of the Organization issuing the K-1C must be include		Missing Data	Reject
CIT-120-119	If a NRW-2 is included in the schema, the FEIN of the Organization issuing the NRW-2 must be include		Missing Data	Reject

2021 WV CIT-120 UB-CR Business Rules

Rule Number	Rule Text	Method/Calculations	Error Category	Severity
Regular Entity				
CIT-120-R112	Income Subject to Apportionment (column AF) for each entity reported shall equal (Column D for entity) plus SUM(Column E: Column O) minus SUM(Column Q: Column AA) and SUM(Column AD:AE)	Check per each entity in the Group Entity AF= (Entity D+ SUM(Entity E:O)) - (SUM(EntityQ:AA) + SUM(EntityAD:AE))	Calculations MUST be mathematically correct	Reject
CIT-120-122	All Property for All Entities must equal the sum of the All Property for each entity.	Check only Sum for All Entities SUM (Column AL)	Calculations MUST be mathematically correct	Reject
CIT-120-123	All Payroll for All Entities must equal the sum of the All Payroll for each entity.	Check only Sum for All Entities SUM (Column AM)	Calculations MUST be mathematically correct	Reject
CIT-120-124	All Adjusted Sales for All Entities must equal the sum of the All Sales for each entity.	Check only Sum for All Entities SUM (Column AN)	Calculations MUST be mathematically correct	Reject
CIT-120-125	All Adjusted Sales for Column AN must equal all Adjusted Sales in Column AO	Match Sum of Column AN SUM (Column AO)	Calculations MUST be mathematically correct	Reject
CIT-120-126	Apportionment Factor (Column AZ) for each entity must equal a factor, the numerator of which is the Property Factor (Entity Property in WV/Group Property Everywhere) + Payroll Factor (Entity Payroll in WV/Group Property Everywhere) + 2*Sales Factor (Entity sales in WV/Group Sales Everywhere) all divided by Four unless any denominator factor is zero and then divide by the number of factors that Are not zero in the denominator (subtracting 2 factors if the sales factor denominator is zero).	((Entity Property/Group Property) +(Entity payroll/Group payroll)+2(Entity Sales/Group Sales))/x where x = 4 - the number of Group figures that =0 round to sixth decimal place	Calculations MUST be mathematically correct	Reject
CIT-120-R114	WV Taxable Income(Column BD) for each entity reported shall equal Nonbusiness Income allocated to WV (Column BB) plus Non-unitary business income apportioned to WV (Column BC) plus the product of that Entity's WV apportionment factor (Column AZ) multiplied by the SUM of All Entities income subject to apportionment (sum of all Column AF)	Check per each entity in the Group Entity BB + Entity BC + (Entity AZ *(SUM of All entities AF - Eliminations)	Calculations MUST be mathematically correct	Reject
CIT-120-R115	NOL 4. Total NOL Available for use in this period (BH) shall be calculated as follows: If West Virginia Taxable Income (Column BD) is equal to or less than zero, then Column BH shall be zero. If West Virginia Taxable Income (Column BD) is greater than zero, then Total NOL Available for use in this period (Column BH) will equal the lesser of the following three options: (a) West Virginia Taxable Income (Column BD) (b) NOL 1.NOL generated prior to 2009 (Column BE) plus NOL 2.NOL generated from 2009 through 2017 (Column BF) plus NOL 3. NOL generated after 2017 (Column BG) (c) NOL 1.NOL generated prior to 2009 (Column BE) plus NOL 2.NOL generated from 2009 through 2017 (Column BF) plus (0.8 times (West Virginia Taxable Income (Column BD) minus (NOL 1.NOL generated prior to 2009 (Column BE) plus NOL 2.NOL generated from 2009 through 2017 (Column BF)))	Check per each entity in the Group IF Entity BD<=0, BH=0 If Entity BD>0, Entity BH=MIN (Entity BE + Entity BF + Entity BG, Entity BE + Entity BF + (.8*(BD-(BE+BF))), BD)	Calculations MUST be mathematically correct	Reject
CIT-120-R116	NOL 5. NOL generated by entity in this period (Column BI) is the negative value of the WV taxable income (Column BD) IF the WV taxable income is less than zero. Otherwise it is zero.	Check per each entity in the Group IF Entity BD<0, BI= -BD IF Entity BD>0 or BD=0, BI=0	Calculations MUST be mathematically correct	Reject
CIT-120-R117	WV net operating loss carryforward used in this period (Column BK) cannot exceed NOL 4 (Column BH). WV net operating loss carryforward used in this period (Column BK) shall be zero IF NOL 5. NOL generated by entity in this period (Column BI) is greater than zero. Otherwise, use the lessor of WV Taxable Income(Column BD) or NOL 4. Total NOL Available for use by entity in this period (Column BH)	Check per each entity in the Group IF Entity BI>0,Entity BK=0 IF Entity BI=0 , Entity BK=MIN(Entity BD, Entity BH)	Calculations MUST be mathematically correct	Reject
CIT-120-R118	WV Net Taxable income (Column BN) shall equal REIT Inclusion and other WV Taxable income (Column BM) IF WV Taxable income (Column BD) is less than Zero. Otherwise, it shall equal the sum of REIT Inclusion and other WV Taxable income (Column BM) and the difference of WV net operating loss carryforward used in this period (Column BK) from WV Taxable income (Column BD)	Check per each entity in the Group IF Entity BD<0, Entity BN=BM IF Entity BD>0, Entity BN=Entity BM+(Entity BD-Entity BK)	Calculations MUST be mathematically correct	Reject

CIT-120-R119	WV Income Tax before credits (Column BP) shall equal the product of WV Net Taxable income (Column BN) multiplied by 0.065 IF WV Net Taxable income (Column BN) is greater than zero. Otherwise, it shall be zero.	Check per each entity in the Group IF Entity BN>0, Entity BP = Entity BN*0.065 IF Entity BN<0, Entity BP = 0	Calculations MUST be mathematically correct	Reject
CIT-120-R120	WV Net income Tax (Column CK) for each entity shall be Zero IF WV Income Tax before Credits (column BP) is less than the Total Credits Available (Column CJ). Otherwise it shall be the difference of the Total Credits Available (Column CJ) from WV Income Tax before Credits (column BP)	Check per each entity in the Group If Entity BP<Entity CJ, Entity CK=0 If Entity BP>Entity CJ, Entity CK=Entity BP-Entity CJ	Calculations MUST be mathematically correct	Reject
CIT-120-R121	Combined CK is the total of all Entities' CK	Sum Col CK	Calculations MUST be mathematically correct	Reject
Motor Carrier/Financial Organizations				
CIT-120-M112 CIT-120-F112	Income Subject to Apportionment (column AF) for each entity reported shall equal (Column D for entity) plus SUM(Column E: Column O) minus SUM(Column Q: Column AA) and SUM(Column AD:AE)	Check per each entity in the Group Entity AF= (Entity D+ SUM(Entity E:O)) - (SUM(EntityQ:AA) + SUM(EntityAD:AE))	Calculations MUST be mathematically correct	Reject
CIT-120-M127 CIT-120-F127	Motor Carrier : Apportionment Factor (Column AJ) for each entity must equal the quotient of Entity's WV Vehicle Mileage divided by the Group Everywhere Mileage Financial Organizations: Apportionment Factor (Column AJ) for each entity must equal the quotient of Entity's WV Gross Receipts divided by the Group Everywhere Gross Receipts	Check per each entity in the Group Entity AH/Sum(all Entity AI) Round to sixth decimal place	Calculations MUST be mathematically correct	Reject
CIT-120-M114 CIT-120-F114	WV Taxable Income(Column AN) for each entity reported shall equal Column AL plus AM plus the product of that entity's AJ multiplied by the SUM of All Entities Column AF	Check per each entity in the Group Entity AL + Entity AM + (Entity AJ *(SUM of All entities AF - Eliminations)	Calculations MUST be mathematically correct	Reject
CIT-120-M115 CIT-120-F115	NOL 4. Total NOL Available for use in this period (AR) shall be calculated as follows: If West Virginia Taxable Income (Column AN) is equal to or less than zero, then Column AR shall be zero. If West Virginia Taxable Income (Column AN) is greater than zero, then Column AR will equal the lesser of the following three options: (a) West Virginia Taxable Income (Column AN) (b) NOL 1. NOL generated prior to 2009 (Column AO) plus NOL 2. NOL generated from 2009 through 2017 (Column AP) plus NOL 3. NOL generated after 2017 (Column AQ) (c) NOL 1. NOL generated prior to 2009 (Column AO) plus NOL 2. NOL generated from 2009 through 2017 (Column AP) plus (.8 times (Where West Virginia Taxable Income (Column AN) minus (NOL 1. NOL generated prior to 2009 (Column AO) plus NOL 2. NOL generated from 2009 through 2017 (Column AP)))	Check per each entity in the Group IF Entity AN<=0, AR=0 If Entity AN>0, Entity AR=MIN (Entity AO + Entity AP + Entity AQ, Entity AO + Entity AP + (.8*(AN-(AO+AP))), AN)	Calculations MUST be mathematically correct	Reject
CIT-120-M116 CIT-120-F116	NOL 5. NOL generated by entity in this period (Column AS) is the negative value of the WV taxable income (Column AN) IF the WV taxable income is less than zero. Otherwise it is zero.	Check per each entity in the Group IF Entity AN<0, AS= -AN IF Entity AN>0 or AN=0, AS=0	Calculations MUST be mathematically correct	Reject
CIT-120-M117 CIT-120-F117	WV net operating loss carryforward used in this period (Column AU) cannot exceed NOL 4 (Column AR). WV net operating loss carryforward used in this period (Column AU) shall be zero IF NOL 5. NOL generated by entity in this period (Column AS) is greater than zero. Otherwise, use the lessor of WV Taxable Income(Column AN) or NOL 4. Total NOL Available for use by entity in this period (Column AR)	Check per each entity in the Group IF Entity AS>0,Entity AU=0 IF Entity AS=0 , Entity AU=MIN(Entity AN, Entity AR)	Calculations MUST be mathematically correct	Reject
CIT-120-M118 CIT-120-F118	WV Net Taxable income (Column AX) shall equal REIT Inclusion / other WV taxable Income (Column AW). IF WV Taxable income (Column AN) is less than Zero. Otherwise, it shall equal the sum of REIT Inclusion and other WV taxable income (Column AW) and the difference of WV net operating loss carryforward used in this period (Column AU) from WV taxable income (Column AN)	Check per each entity in the Group IF Entity AN<0, Entity AX=AW IF Entity AN>0, Entity AX=Entity AW+(Entity AN-Entity AU)	Calculations MUST be mathematically correct	Reject
CIT-120-M119 CIT-120-F119	WV Income Tax before credits (Column AZ) shall equal the product of WV Net Taxable income (Column AX) multiplied by 0.065 IF WV Net Taxable income (Column AX) is greater than zero. Otherwise, it shall be zero.	Check per each entity in the Group IF Entity AX>0, Entity AZ = Entity AX*0.065 IF Entity AX<0, Entity AZ = 0	Calculations MUST be mathematically correct	Reject
CIT-120-M120 CIT-120-F120	WV Net income Tax (Column BU) for each entity shall be Zero IF WV Income Tax before Credits (column AZ) is less than the Total Credits Available (Column BT). Otherwise it shall be the difference of the Total Credits Available (Column BT) from WV Income Tax before Credits (column AZ)	Check per each entity in the Group IF Entity AZ< Entity BT, Entity BU= 0 IF Entity AZ> Entity BT, Entity BU=Entity AZ - Entity BT	Calculations MUST be mathematically correct	Reject
CIT-120-M121 CIT-120-F121	Combined BU is the total of all Entities' BU	Sum Column BU	Calculations MUST be mathematically correct	Reject

2021 WV IT-140 (individual) Business Rules

Reject Code	Message	Attachments	Error Category	Severity
IT-140-0305	Missing Sch A with a value of NR/PY calculation on line 8		Missing Data	Reject
IT-140-0410	If IT-140 has a value on Line 15, then any combination of the following schedules MUST exist within the State schema and WV Withholding claimed on each document must total the amount claimed on IT-140, Line 16: IRSW2, IRSW2G, IRS1099R, IRS1099NEC, State1099INT, State1099Misc, StateW2G, Form WV/NRW2 or WVK1	none	Data Mismatch	Reject
IT-140-0411	If Non-resident/Part-Year Resident return type is selected and data exists in Schedule A, Column B, then the period of West Virginia residency MUST be completed on Schedule A	Date fields for Period From and Period To required in MM/DD/YYYY format	Missing Entry	Reject
IT-140-0412	If return type is Nonresident Special, then Schedule A Part II must be completed		Missing Document	Reject
IT-140-101	Duplicate EIN or SSN for the same tax period. Amended return not indicated		Missing Data	Reject
IT-140-104	ETIN or Vendor ID not approved for MeF production		Not Approved	Reject
IT-140-105	If NRSR Box is marked, the Federal Schedule D MUST be attached	IRSScheduleD.pdf is a required attachment	Missing Document	Reject
IT-140-106	Line 13 MUST contain a monetary value OR the check box for NO USE TAX DUE must be marked		Missing Entry	Reject
IT-140-107	If Nonresident/Part-year resident return type is selected, then Nonresident/Part-year resident calculation is the only option for the tax calculation		Data Mismatch	Reject
IT-140-108	If Surviving Spouse Exemption is claimed in box "d" of Exemption section, decedent SSN and Year Spouse Died MUST be entered		Missing Entry	Reject
IT-140-110	IF Injured Spouse box is checked, the WV8379 MUST be attached if not supported in the MeF schema	WV8379.pdf is a required attachment if not supported in the MeF schema	Missing Document	Reject
IT-140-111	If Schedule M Line 34 contains data, then military orders MUST be attached	MilOrders.pdf is a required attachment	Missing Document	Reject
IT-140-112	If Schedule M Line 35 contains data, then military orders and Form DD214 MUST be attached	MilOrders.pdf and FormDD214.pdf is a required attachment	Missing Document	Reject
IT-140-113	If Schedule M Line 45 column C are completed, then corresponding Year of Birth and/or Year of Disability fields MUST contain date formatted to YYYY		Missing Entry	Reject
IT-140-120	Schedule M Line 45 may not exceed $8,000			Reject
IT-140-121	Schedule M Line 46 may not exceed $8,000			Reject
IT-140-114	Schedule SCTC fields for District, Map, Parcel and Sub Parcel MUST contain data that matches the SCTC form issued by the State Tax Department		Data Mismatch	Reject
IT-140-115	If IT-140 Line 19 contains a value greater than zero, then Schedule HEPTC MUST be completed in the submission and a Real Property Tax receipt is a required attachment to support the credit claimed	WVPTax.pdf is a required attachment	Missing Document	Reject
IT-140-116	Schedule A, Column A,Line 23 MUST match Line 1 of IT-140 if Nonresident or part year resident is checked.		Data Mismatch	Reject
IT-140-117	If Active Military Box is marked on Schedule A Part II, then Military Orders MUST be attached.	MilOrders.pdf is a required attachment	Missing Document	Reject
IT-140-118	If Schedule M, Line 28 contains a value then documentation from the appropriate retirement source MUST be included. IF the retirement source is Federal, then a Certified Summary of Federal Service from FERS, a federal form RI-20-124 or a Department of Justice ID card issued to the taxpayer MUST be attached	One of the following is required: CSFS.pdf; RI20124.pdf;or DOJ.pdf	Missing Document	Reject
IT-140-122	If Schedule M Line 29 contains a value, then the 1099-R from the appropriate retirement source MUST be included in the MeF submission even if no withholding is reported.	none	Missing Data	Reject
IT-140-119	If Schedule M Line 44, Column A and/or B are completed, then Form 8996 MUST be attached.	IRS8996.pdf is a required attachment	Missing Document	Reject
IT-140-123	If Schedule M Line 30 contains a value, then the 1099-R from the appropriate retirement source MUST be included in the MeF submission even if no withholding is reported.	none	Missing Data	Reject
IT-140-124	If Schedule M Line 31 contains a value, then the 1099-R MUST from the appropriate retirement source be included in the MeF submission even if no withholding is reported.	none	Missing Data	Reject
IT-140-125	Schedule M, Line 31 may not contain a value exceeding the maximum of $2000			Reject
IT-140-126	If Schedule M, Line 38 contains a value then Form 1099-RRB MUST be attached.	1099RRB.pdf is required	Missing Document	Reject

2021 WV IT-140 (individual) Business Rules

Reject Code	Message	Attachments	Error Category	Severity
IT-140-127	If Schedule M Line 39 contains a value then supporting documentation MUST be attached as LongTermCare.pdf.	LongTermCare.pdf is a required attachment	Missing Document	Reject
IT-140-128	If Schedule M Line 42 contains a value then a year end summary statement or equivalent document MUST be attached as ABLE.pdf	ABLE.pdf is a required attachment	Missing Document	Reject

2021 WV IT-141 (individual) Business Rules

Reject Code	Message	Attachments	Error Category	Severity
IT-141-0410	If IT-141 has a value on Line 11, then ONE of the following schedules MUST exist within the state schema: Form WVNRW2 or WVK1.		Data Mismatch	Reject
IT-141-101	Duplicate EIN or SSN for the same tax period. Amended return not indicated		Missing Data	Reject
IT-141-103	If NRSR Box is marked, the Federal Schedule D MUST be attached	IRSScheduleD.pdf is a required attachment	Missing Document	Reject
IT-141-104	ETIN or Vendor ID not approved for MeF production		Not Approved	Reject