2021

SUBSTITUTE TAX FORM REQUIREMENTS

West Virginia State Tax Department

TABLE OF CONTENTS

SECTION 1 – INTRODUCTION

This publication provides information necessary for the development of substitute forms. Software developers must comply with the requirements in this publication to gain approval by the Department. Periodically this publication may be updated detailing changes to published tax forms, stating requirements for forms not included in this version of the document, or outlining additional processing requirements and informing developers of new requirements imposed by the West Virginia Legislature. **It is the responsibility of the software developer to submit tax forms for approval based on the latest version of this publication.** Updates to forms will be sent via the NACTP listserv and can be found in the substitute forms folder of the FTA State Exchange System (SES).

Questions or comments may be addressed to:

Tax Account Administration

TaxWVForms@wv.gov

When reviewing forms for approval, the Department is verifying that the form can be processed through the system. The Department will neither review nor approve the logic of specific software programs, nor confirm calculations entered on the forms. **The accuracy of the program remains the responsibility of the software developer.**

SECTION 2 – 2021 CHANGES AND REMINDERS

Forms are posted on the FTA State Exchange System (SES).

All test submissions must be submitted as .pdf's via e-mail.
Please e-mail all test submissions to **TaxWVForms@wv.gov.**
Use this convention for email subject lines: Tax Type - Test ETIN - Product Name - additional information
EXAMPLE: PIT 12345 AWESOME TAX PREP - IT-140 forms test
                        CIT 67890 Best Tax Filing - CNF-120 forms test
Each submission must include:
  • NACTP standardized approval checklist, found on the NACTP website at www.nactp.org.
  • one (1) blank copy of packet which includes all the supported forms for a given tax type
  • five (5) data copies
Photocopies will not be accepted. The data copies should be grouped by test, not by form. For example, the attachments on an personal income submission would be:
  • Checklist.pdf
  • IT140blank.pdf
  • IT140test1.pdf
  • IT140test2.pdf
  • IT140test3.pdf
  • IT140test4.pdf
  • IT140test5.pdf
Please send forms from different sets separately. DO NOT SEND ALL TAX TYPES ON ONE EMAIL. If you are supporting all substitute forms, you would have a separate email for PIT, FDY, CIT, PTE, and each of the WHT forms.

Only forms with a barcode should be submitted for approval.

Name control field on the IT-140V must be limited to the first 4 characters of the taxpayer's last name.

Substitute forms must be visually built on the version posted in the Substitute Forms folder of the FTA SES

Forms are designed using a 6x10 character grid for fields that will be captured by the scanners.If forms are not set to the grid as specified, data may not be properly collected and the form will not be accepted. .

When in doubt about margins, follow the PDF version posted in the substitute forms folder of the FTA SES.

Each form must include the 4 digit NACTP vendor code. While there is no specific location for this on the form, this code must be printed away from the barcode and any variable data fields. Most pages should now have space on row 4 from the top between columns 9 and 77.


DO NOT place anything next to the Form number in the header. Leave this area BLANK. Do not enter "B", "W", your vendor code, or anything else there.

The Department will only approve substitute tax forms developed to produce computer generated data. Substitute forms completed by manual processing (handwritten or typewritten) will not be accepted.

Targets are now required on forms. They should follow the PDF version posted in the substitute forms folder of the FTA SES. Details on page 6.

If the space of a single line in the field is insufficient for data such as names, addresses, or emails, you may use both rows within the field, so long as the data does not touch the field outline.
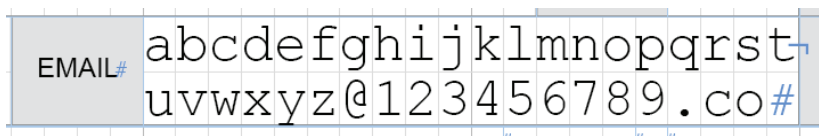
SECTION 3 – GENERAL INFORMATION

All software developers must receive approval by the Department to develop substitute tax forms. The 2021 Letter of Intent must be submitted by every software developer, for every year, that it intends to reproduce West Virginia Tax Forms. This form is available on the FTA State Exchange System (SES). The developer must e-mail **TaxLOI@wv.gov** in order to request access to the Letter of Intent. There is one Letter of Intent for both MeF and substitute forms. If your company will only be supporting substitute forms then please disregard all MeF information.

Dates and Deadlines

While submissions may pass initial testing as early as October, final testing cannot begin until the scanner system is updated. This usually does not occur until December. Please do not ask the status of a submissions until December 7, allowing for time to be sent through final testing.

Initial testing begins	October 1, 2021
Final testing begins (tentatively)	December 1, 2021
First time submissions of IT-140 forms must be received by	January 7, 2022
First time submissions of withholding tax forms must be received by	February 4, 2022
First time submissions of CIT-120 and PTE-100 forms must be received by	February 18, 2022

If errors are determined, corrections must be resubmitted within 30 days

Barcode Requirements

The Department uses an alphanumeric Code 39e (3 of 9) barcode configuration. The barcode must be centered in the barcode location on each page of the published tax form. The barcode must be positioned so it reads from left to right when printed horizontally, top to bottom when printed vertically on the left edge, and bottom to top when printed vertically on the right edge of the form. The human readable value of the barcode must be printed near the barcode even if the human readable value is not printed on the tax form published by the Department. On coupon size forms, the barcode may be placed vertically on the left or right side. If the back of the coupon has a barcode, they must be on opposite ends.

Substitute tax forms' barcodes must contain a vendor's two letter ID. This ID is placed in the barcode by removing the first and last letters in the barcode of the published form and placing the two-letter unique ID at the beginning of the barcode. For example, the barcode for page one of the 2021 CNF-120 is B30202101W. A software vendor reproducing this form would use the barcode ID30202201 where "ID" is the unique two-letter vendor ID.

A company reproducing West Virginia Tax Forms for the first time must contact **TaxWVForms@wv.gov** to have a two-letter vendor ID assigned.

Each vendor must produce a barcode to fit the following specifications:

- Barcode must be surrounded by a minimum of 0.2 inch of white space.
- Barcode must be start and end with an asterisk (*) non readable.
- Barcode must start with assigned 2 alpha character ID.
- Barcode must measure close to 2.5" width and 0.5" in height (not including clearance space).
- The minimum wide-to-narrow ratio is 3:1.

Margins and Form Size

All forms must measure 8½"x 11". Generally the printable area of a form on the grid is from Row 4 to Row 63 and Column 6 to Column 80. Margins on substitute forms must be equal to the margins on the published form.

Coupon forms may be no taller than 3½".

Paper Specifications

Paper must be white, 20lb. unlined bond – portrait orientation, unless otherwise specified.

Legibility & Ink

The West Virginia State Tax Department reserves the right to reject any substitute form because of poor legibility. The ink and printing method used must ensure no part of the form develops smears or other printing defects that reduce print quality.

Black non-magnetic and non-reflective ink/toner must be used on all substitute forms.

Sets

Certain forms must be approved in sets. All supported forms with barcodes in the following tax packets must be approved as a set.

- Personal Income Tax annual packet
- Corporate Net Income Tax annual packet
- Income Tax for Pass-Through Entities (S Corp and Partnerships)
- Fiduciary Income Tax Return

If your company will not support a particular form within a set, please clearly indicate this when submitting your forms for approval.

Submissions will be rejected if the packet is incomplete.

Coupons

Coupon size forms must be printed on the bottom of the page to ensure that three sides of the paper have straight edges. Only one coupon form may be printed per page. Developers must include instructions for the user to cut the top of the tax form properly.

Targets

The Targets sit on the corners of the printable area and are formed by lines positioned at 90° angles. The lines should be black and 2pt thickness. Each Target is two tenths (0.2) inches wide and one third (0.3333) inches tall. There should be at least a tenth of an inch clearance around the target. The example below is a top left target. The top line sits between rows 3 and 4 in columns 6 and 7. the side line sits between columns 5 and 6 in rows 4 and 5. The teal lines show the 6x10 grid. The space clearance around the target is notated by a red line.

Font & Variable Printed Data

Variable taxpayer data must be printed in the same location as the published form in capital letters using a 10 to 12 point Courier font (10cpi). No other fonts will be approved. Variable taxpayer data includes, but is not limited to, Taxpayer Name and Address, Filing Period, Due Date, Amount Paid, Account ID, SSN, FEIN, and all dollar fields.

- Data must be printed on a solid line or within a data box.
- Do not print dashes or slashes (a running line of numbers is preferred).
- Correct date format is MMDDYYYY with no spaces.
- Italics and underlining is not accepted.
- Curved lines used in geometry are not accepted – use block lines where applicable.
- Do NOT print commas to separate numbers within amount fields.
- Do NOT print dollar signs unless they have been hard coded on the published form.
- Monetary fields with .00 reflected must be hard coded. If a monetary field does not have hard-coded zeros (.00) then dollars and cents must be reported in this field. If the software is unable to report cents, then it must be programmed to print the zeros.
- Monetary fields containing no data are to remain blank (except for hard coded decimal fields separating dollars and cents).
- Monetary amounts must be right justified.
- Indicate negative amounts by printing a negative sign (-) directly to the left of the amount.
- Taxpayer data must be printed in 6 lines per inch.

> Forms currently in use by the Department may contain a drop out ink line separating dollars and cents. Developers must hard code decimal points in these areas.

Abbreviations In Names and Addresses

Common abbreviations, listing the taxpayer address, may be used to generate taxpayer information. Refer to the NACTP Tax Form Design Guideline as a resource to identify acceptable abbreviations commonly used. Use of the correct two letter state abbreviation is mandatory. Do not include apostrophes, spaces, or hyphens. Print the name and address information in all caps.

Example:

- O'Toole   —   OTOOLE
- Smith-Jones —   SMITHJONES
- Mac Donald —   MACDONALD

Instructional Text and Signatures

Instructional text must be included on all substitute forms and must be printed exactly as written by the Department. Do not use abbreviations unless the abbreviation appears on the published form.

Taxpayer signatures must be originals and affixed after the form is printed on all published tax forms that include signature lines. The statement above the signature line must read "Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of my knowledge and belief, it is true, correct and complete."

Software Developers Responsibility

The West Virginia State Tax Department reserves the right to issue revisions to published tax forms at any time and as frequently as it finds necessary. It is the sole responsibility of the software developer to keep apprised of new editions to tax forms published by the Department. New editions will be noted through use of the NACTP listserv and posted in the substitute tax forms folder of the FTA State Exchange System (SES). If a published form is revised, software developers must request approval of the revised substitute form. It is the responsibility of the software developer to submit substitute forms for approval based upon the requirements in the latest edition of this publication.

The Department does not authorize or encourage software developers to place unapproved forms in software packages. The Department requires developers to place a draft banner on the signature line of all forms reading "DRAFT FORM, DO NOT FILE". This banner must be printed in bold capital letters in a 14 pt. font. If a form does not contain a signature line, this banner must be printed at the top of the form. If the form without a signature line is coupon size, the banner must be printed directly below the cut line at the top of the form.

Software developers should advise their customers of the published tax form's edition date. The developer must inform the customer of the Department requirements as listed in this publication. It is the developer's responsibility to instruct customers to use the correct printer, paper weight, size, font and ink required by the Department. Customers must also be instructed to not SCALE the page or "shrink to fit" before printing.