

# West Virginia State Tax Department

## Specifications for Filing Information Forms Annual 1099-R, 1099 MISC and W2-G on Electronic Media

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### General Information for Tax Year 2009

- **Changes for tax year 2009 - Diskettes are no longer accepted.**
- **Do Not** submit information returns to the West Virginia State Tax Department if no West Virginia Income Tax has been withheld.
- Information returns of any one type for 250 or more payees must be submitted on electronic media. As of November 1<sup>st</sup> 2008, 1099s and W-2Gs for 250 or more payees must be submitted on electronic media following the specifications set forth by the IRS in Publication 1220. [www.irs.gov/pub/irs-pdf/p1220.pdf](http://www.irs.gov/pub/irs-pdf/p1220.pdf)
- We do not participate in the Combined Federal/State Filing Program.
- At this time, we cannot accept Electronic File Upload or Electronic Data Transfer.
- We accept CD ROMs with file name **1099report**. Any ZIPPED file must be named **1099report.zip**, and must unzip to the name **1099report**. **Zipped files cannot be password protected.**
- You do not have to register to file on electronic media with the State of West Virginia.
- Electronic media must be postmarked by February 28th. If you are unable to make this deadline, you may submit a written request for extension of time for filing WV/IT-103. Your request must be postmarked by February 28<sup>th</sup>.
- Enclose a completed Form WV/IT-105.1, Transmitter Summary and a completed Form WV/IT-103, Annual Reconciliation, for each payer's record that is included on the media.
- For more information and specifications, visit our website at [www.wvtax.gov](http://www.wvtax.gov)

#### Mailing Address:

West Virginia State Tax Department  
IAD/ Withholding  
PO Box 3943  
Charleston, WV 25339-3943

#### Courier or Overnight Deliveries (ONLY):

West Virginia State Tax Department  
Revenue Center / Withholding  
1001 Lee Street East  
Charleston, WV 25301-1725

## MEDIA TYPES and REQUIREMENTS

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### All media must include an External Label containing the following:

- Name, address and FEIN of sender
- Name and telephone number of contact person
- Type of information being reported (e.g. 1099) and tax year
- Volume number (if multi-volume reports)

### CD Rom

- File name must be **1099report** or **1099report.zip**
- Character set must be ASCII
- Any other file name will be rejected and returned
- All non numeric data must be uppercase
- Record delimiter must be carriage return and line feed

RECORD TYPE	RECORD DESCRIPTION	MEDIA POSITIONS	SPECIFIC INSTRUCTIONS
T	TRANSMITTER RECORD	1-750	Follow IRS specifications dated 2009.
A	PAYER RECORD	1-750	Follow IRS specifications dated 2009.
B	PAYEE RECORD	1-750	Follow IRS specifications dated 2009.
B	PAYEE RECORD	723-734	State Income Tax Withheld for Form 1099-MISC, 1099-R, & W-2G.
C	END OF PAYER RECORD	1-750	Follow IRS specifications dated 2009.
K	STATE TOTALS	1-750	<i>Note: This record is only used for the combined reporting program and should not appear on a file coming directly to West Virginia. WV does not participate in the Combined Filing Program.</i>
F	END OF TRANSMISSION	1-750	Follow IRS specifications dated 2009. THIS RECORD INDICATES THE END OF FILE. <b>IT MUST BE THE LAST RECORD ON THE FILE, APPEARING ONLY ONCE. NO DATA GETS PROCESSED AFTER THE CODE 'F' RECORD</b>

# West Virginia State Tax Department

## Transmitter Summary Report

Tax Year \_\_\_\_\_

Transmitter Name \_\_\_\_\_ FEIN \_\_\_\_\_

Address \_\_\_\_\_ Contact \_\_\_\_\_

City, State & Zip \_\_\_\_\_ Phone \_\_\_\_\_

Data:     1099-R     1099-MISC     W-2 G

Media:    CD Rom

Computer Manufacturer and Model used to create report \_\_\_\_\_

List all payers included in this filing (attach additional sheets if needed)

Name	FEIN	# of forms

\* File name must be **1099report** or **1099report.zip**. Any other file name will be rejected and returned.

Note: For each CD ROM submitted, please complete a separate Media Transmitter Report.

To ensure against damage during shipping package CD ROMs appropriately.

Mail all completed reports along with Form WV/IT-103 Annual Reconciliation and media to:

Mail all completed reports and media to:

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West Virginia State Tax Department  
IAD/ Withholding  
PO Box 3943  
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