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**2009**

# **ELECTRONIC FILING PROCEDURES**

**DRAFT**

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## Introduction

The West Virginia State Tax Department's e-File Office is providing this handbook for your use in the 2009 filing season. The purpose for this guide is to assist the electronic filer and software developer with the necessary information to successfully prepare and implement the Federal/State Electronic Filing Program. Use this handbook in conjunction with the IRS Publication 1345 and the West Virginia Personal Income Tax Forms and Instructions booklet.

## Participation

Beginning January 1, 2007, income tax preparers who filed more than one hundred personal income tax returns, and will be using tax preparation software to complete one or more of these returns, must file them electronically. To participate in this joint program, you must submit Form 8633 to the Internal Revenue Service. Upon IRS approval for electronic filing, you are automatically approved for West Virginia.

The State Of West Virginia no longer requires a copy of your 8633 and acceptance letter. *You DO NOT need to register separately.*

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 who prepares or collects a prepared tax return for the purpose 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 acknowledgements 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 WV State Tax Department. See Publication WV1346 for further information

## **Calendar**

Begin Fed/State PATS testing: Nov 10, 2009

Begin accepting live data: Jan 15, 2010

Last date to submit data: October 20, 2010

*West Virginia conforms to the dates established  
by the Internal Revenue Service.  
These dates are subject to change.*

## **What Forms Can Be e-Filed?**

The West Virginia State Tax Department will accept refund, zero balance, and balance due returns. The following is a list of forms/schedules that can be e-filed:

- ✓ WV/IT-140, resident, NR/PY, current yr Amended
- ✓ Sch M, Modifications to Adjusted Gross Income
- ✓ Sch H, Certification of Permanent & Total Disability
- ✓ Sch T, Minimum Tax Computation
- ✓ Sch E, Credit for Income Tax Paid To Other States
- ✓ Sch A
- ✓ Tax Credit Recap Schedule
- ✓ IT-140NRS, Special Nonresident Return
- ✓ Form WV/SCTC-1
- ✓ Form W-2, W-2G and 1099R
- ✓ Form 8379

The following are e-file exclusions:

- × Prior year filers
- × Non-calendar year filers
- × Returns on which the filing status on the state return does not match the filing status on the federal return
- × Any tax return reflected in the list of exclusions from Federal e-file

## **Refund & Balance Due Options**

The WV 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 election nor the RTN 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 April 15th deadline. Taxpayers who wish to pay at the time of filing may do so by Electronic Funds Withdrawal (direct debit), credit card or Electronic Payment Voucher (IT-140EPV).

Electronic Funds Withdrawal is essentially the reverse of a direct deposit. There is 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 April 15th deadline.

Credit card options are provided by Official Payments Corp., a private credit card payment services provider. Simply call 1-800-2Pay-Tax or access them at [www.officialpayments.com](http://www.officialpayments.com). A 2.5% convenience fee will be charged to the credit card and your payment is confirmed. *The State receives no part of the convenience fee.*

ERO's must provide the balance due taxpayer with form IT-140EPV, West Virginia Individual Income Tax Electronic Payment Voucher. All payments by check or money order must be attached to the IT-140EPV 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 balance due filers should be strongly advised of this.*

## Return Transmission and the IRS Signature PIN

Transmitters must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the Internal Revenue Service. Participants in the Fed/State e-file program must confirm with their software developer or transmitter that the software has the capability of processing and transmitting the state data along with the federal data to the Kansas City Service Center (KCSC).

Any of the IRS approved PIN signatures will be the preferred method for West Virginia. The PIN signature method is employed to make the e-file process as paperless as possible. This method can only be used if the return is filed through the joint Fed/State program.

## WV-8453 and attachments

If the taxpayer files a State-Only return, then a WV-8453 must be completed and signed by entering the amounts from the WV/IT-140 using whole dollars.

Maintain the signed WV-8453 and attachments in your files for a period of no less than three (3) years. The State Tax Department reserves the right to review the signature documents at any time during the retention period. Attachments include the Schedule H, W-2, W-2G, 1099R, Sch K-1, NRW-2 and IT-210 and/or Annualized Income Worksheet. Any documentation pertaining to requests for Waiver of Estimated Penalty (Code A or D) must be e-mailed, faxed or mailed to the Electronic Filing Office to validate the request. Failure to submit will result in the denial of the requested modification.

Submission of the WV-8379 will also be required if e-filing of the form is not supported by your software. See the contacts portion of this handbook for fax and mailing information.

## Required Submissions

The following is a list of forms that are required to be faxed, mailed or e-mailed in .pdf format to the WV State Tax Department's e-File office upon acknowledgement of the return:

- ✓ a copy of the other state's tax return when the Sch E credit is taken
- ✓ supporting schedules from credits taken on the Tax Credit Recap Schedule
- ✓ common credits include the WV/NFA-1, WV RBIC, WV/AFMV-1, CCP, etc.
- ✓ Form IT-210 (code D) and any documentation pertaining to requests for Waiver Of Estimated Penalty (code A)
- ✓ Sch K-1, NRW-2, NRSR
- ✓ any credit not supported as a transmittable form by your software

Failure to submit supporting documentation will result in refund delays and/or denial of the requested modification. See page 5 for e-File office contact information.

## Avoidable Errors

The single most common error is filing a duplicate paper tax return to pay a balance due. Encourage the use of alternative methods such as *Electronic Funds Withdrawal* and *Credit Cards* for payment of tax due. If a check or money order is used, stress the point that only the IT-140EPV be sent with a payment. **DO NOT SEND A COPY OF THE TAX RETURN** unless it is requested.

Other common errors include:

- × Not faxing supporting documents to verify Schedule E and other credits.
- × Omitting birth and disability dates
- × Not allowing enough time for 4th quarter estimated tax payments to post before e-filing.
- × Incorrectly completing the Surviving Spouse Exemption information
- × Not indicating return type

By eliminating these errors, you can help reduce the correspondence sent to your clients, lessen the confusion and concern and help eliminate delays.

## **Error Correction Procedures**

The West Virginia State Tax Department does not reject any electronic tax return that passes IRS validation tests. Returns containing mathematical errors or information match errors will be corrected according to current Tax Department procedures. Returns that are found to contain calculation or information discrepancies will be manually reviewed and corrected which can delay refunds for up to six weeks and/or cause billings to be issued.

If a taxpayer or transmitter wishes to make any changes after the return has been accepted by the Department, they must do so by filing an Amended Return. This can now be done electronically.

## **ERO and Transmitter Responsibilities**

Electronic filers, Transmitters and ERO's must abide by the terms set forth in this handbook and must maintain the highest degree of integrity, compliance and accuracy to remain in the Federal/State electronic filing program as well as abide by the following requirements:

- ⇒ Comply with the requirements and specifications found in IRS Publications 1345 and 1346 and in this Publication.
- ⇒ Verify the accuracy of the taxpayer's name, address, SSN and banking information before transmitting the return.
- ⇒ File electronic returns in a timely manner. The date of the IRS acknowledgement will be considered the filing date for the West Virginia return.
- ⇒ Fax or e-mail required submissions upon transmission of a return.
- ⇒ Be alert to suspicious e-file transactions and report them to the West Virginia State Tax Department and/or the IRS.

⇒ Ensure the customer's electronic return arrives at the WV State Tax Department by way of acknowledgment. If a WV electronic return fails to reach our office or is rejected, the preparer must advise the client to re-file or mail a paper return.

## **Special Assistance and Refund Inquiry**

If customers find it necessary to contact the WV 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 1-800-982-8297 from anywhere in West Virginia.

Our Interactive Voice Response System, which is available 24 hrs a day, can also be used to check the status of refunds. Beginning March 1, 2010 you may call (304) 344-2068 or Toll Free 1-800-422-2075 from your touch tone phone or access the Tax Department's website at: [www.wvtax.gov](http://www.wvtax.gov) to check refund status.

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: [wvtaxaid@tax.state.wv.us](mailto:wvtaxaid@tax.state.wv.us)



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**Office Contact Information**

West Virginia State Tax Department  
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PO Box 2222  
Charleston, WV 25328-2222

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Taxpayer Service Division 304-558-3333  
*Toll-Free (within WV)* 1-800-982-8297

Automated Refund Inquiry 304-344-2068  
*Toll-Free (within WV)* 1-800-422-2075