



CLICK. ZIP. FAST ROUND TRIP.

2009

**E-FILE SPECIFICATIONS AND RECORD
LAYOUTS FOR INDIVIDUAL RETURNS**

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CHAPTER 1

Introduction & Contact Information

Testing Procedures

Test packages will be provided to all software developers for testing with the West Virginia State Tax Department. The test package has specific scenarios of income tax situations, which provide some form/line information and a completed form IT-140 or IT-140NRS. All calculations and other forms in the test package must be completed, formatted and transmitted to West Virginia by the applicant.

Software developers are required to test their communication/ transmission protocol with the West Virginia State Tax Department. All participants are required to follow the Internal Revenue testing procedures for acceptance into the program. Developers are required to pass 50% of federal tests before initiating state testing. To avoid any delays in testing, contact the Electronic Filing Office via phone or email at least 24 hours before initial test transmission is desired. Test material and instructions can be found on the website or by contacting the e-file office.

Only Software developers are required to test with the West Virginia State Tax Department. Software Developers must be tested on all form types and schedules that they intend to file and must successfully complete one test transmission of these forms before they are accepted into the program. Only those form types and schedules that were successfully tested can be transmitted. Applicants must transmit the test returns from the West Virginia test package using their electronic filing software.

Department personnel will review transmissions, provide feedback and notify all Software Developers if any formatting or transmission errors are encountered. When corrections are complete, software developers will re-transmit returns to the West Virginia Electronic Filing Office.

After software developers have passed all testing requirements, the West Virginia State Tax Department will send those applicants a letter of acceptance to participate in the tax year 2009 program. Upon receipt of your acceptance letter by the Department we are requesting that you send a copy of your software manual to the Department.

Testing Dates

Federal/State software testing will begin on November 10, 2009. Initial PATS transmission should be sent no later than December 30, 2009. Concurrent testing will be permitted for developers who do not certify prior to live filing or who wish to pre-test for acceptance in tax year 2010. Concurrent testing will be available after August 15th.

CAUTION: *Software Developers who do not test with the West Virginia State Tax Department will be rejected.*



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Office Contact Information

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

phone: 304-558-8655

fax: 304-558-1150

on the web: www.wvtax.gov

Jeff Anderson 304-558-8700
Assistant Director, Income Tax
email: Jeff.D.Anderson@wv.gov

Sara Hughes 304-558-8655
E-File Coordinator
email: Sara.M.Hughes@wv.gov

Donna Wells 304-558-8687
E-File Support
email: Donna.A.Wells@wv.gov

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

CHAPTER 2

Edits and Instructions

This publication provides software developers with the technical information necessary for creating and formatting West Virginia electronic income tax returns. Software developers must use this publication in conjunction with IRS Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*.

West Virginia follows the IRS requirements for field character specifications. All IRS fields captured for West Virginia would be formatted identically to the IRS format.

- A. Name fields are to contain no punctuation. These fields must contain only alpha characters and spaces. Name suffixes must be contained in the appropriate field.
- B. Address fields are to contain no punctuation. These fields must use post office or federal approved abbreviations. This is the same as the federal record.
- C. Domestic address- SEQ 075, SEQ 095 and SEQ 100 must be present.
Foreign address - SEQ 077, SEQ 087 and SEQ 098 must be present.
- D. Data fields that do not require entry may be filled with spaces or zeros. Numeric fields should be zero filled and alphanumeric fields should be spaces.
- E. All currency fields are 12 characters; 11 numeric characters followed by a negative sign (-) if the entry is negative. If the entry is positive, the last position would be blank. All currency entries are entered as whole dollars (no cents).
- F. Alpha fields (A) are A-Z upper case alpha characters only.
- G. Numeric fields are values 0 - 9, right justified, zero-filled.
- H. Do not attach forms or schedules for which the taxpayer does not qualify.

CHAPTER 3

West Virginia Record Layouts

Generic Record

West Virginia uses the generic record to capture state Form IT-140, IT-140NRS, Schedule M, Schedule T, and Form WV-8379.

Unformatted Record

West Virginia uses the state unformatted record to capture Schedule A; Schedule E; Schedule F; Schedule H; Tax Credit Recap Schedule; along with the Federal W-2, W-2G and 1099R forms. If state unformatted data exists, it should follow the generic record.

Each unformatted record may contain as many complete forms as it fits. Forms must not be split between two unformatted records. If there is not enough space left in an unformatted record to capture an entire form, start the form in the next unformatted record.

The IRS Summary Record does not have to be placed in the state unformatted state record. If it is included, it will not be edited or process by the West Virginia Department of Tax and Revenue.

CHAPTER 4

West Virginia Accepted Forms and Schedules Information

The following chart identifies the forms and schedules accepted by West Virginia's E-File Program for the 2009 tax year and the maximum number of each that may be submitted with each return or as an electronically transmitted document.

FORM	DESCRIPTION	MAX #
IT-140	WV Resident Income Tax Return	1
Schedule A [NR]	Income and Adjustments	1
Schedule M	Modifications to Adjusted Gross Income	1
Schedule E	Credit for Income Tax Paid to Another State	20
Schedule H	Certification of Permanent and Total Disability	1 per taxpayer*
Schedule T	Tax Computation Schedule	1
Schedule F	Statement of Claimant to Refund Due Deceased Taxpayer	1
Schedule PBGC	Modification to Adjusted Gross Income	1 per taxpayer*
Form WV-8379	Injured Spouse Allocation	1
Tax Credit Schedule	Tax Credit Recap Schedule	1
IT-140NRS	WV Special Nonresident Individual Income Tax Return	1
Schedule F	Statement of Claimant to Refund Due Deceased Taxpayer	1

* Maximum of two per return on a joint return (one for each taxpayer)

CHAPTER 5

West Virginia Generic Record Layout

New/ Updated Field	Field #	Identification	Len	Start Pos	Type	Description
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***** HEADER SECTION *****

		Byte Count	4	1		2754 for fixed format or 'nnnn' for variable
		Start of Record Sentinel	4			Value '*****'
	0000	Record ID Type	6	5	AN	Value 'STbbbb'
	0001	Form Number	6	11	AN	Value '0001bb'
	0002	Page Number	5	17	AN	Value 'PG01b'
	0003	Taxpayer ID Number	9	22	N	Primary SSN
	0004	Filler	1	31		Blank
	0005	Form/Schedule Number	7	32	N	Value '0000001'
	0010	State Code	2	39	A	Value 'WV'
	0011	City Code	2	41	A	Blank (Reserved for Future Use)
	0015	Imperfect Return Indicator	1	43	A	'E' (Exception Processing) or blank IRS Only
	0016	ITIN/SSN Mismatch Indicator	1	44	A	'M' (Mismatch) or blank
	0019	State Only Indicator	2	45	AN	'SO' (State Only return data) or blank
	0020	Declaration Control Number	14		N	Assigned by Filer.
		a First Two Positions	2	47	N	Value '00'
		b EFIN of Originator	6	49	N	
		c Batch Number	3	55	N	Value (000-999)
		d Serial Number	2	58	N	Value (00-99)
		e Year Digit	1	60	N	Value '0'
08/24/09	0023	Return Sequence Number	16		N	Required Entry
		a ETIN of Transmitter	5	61	N	Must = RSN
		b Trans Use Field	2	66	N	
		c Julian Date of Transmission	3	68	N	
		d Trans Sequence Number	2	71	N	Value (01-99)
		e Sequence Number of Return	4	73	N	Value (0001-9999)

***** DEPOSIT SECTION *****

	0024	Direct Deposit/Debit Indicator	1	77	AN	'1' = Direct Deposit '2' = Direct Debit Else Blank
	0025	Reserved-Rtn-Indicator (IRS)	1	78	N	Value '0'
	0027	Direct Debit Date	8	79	N	Format YYYYMMDD
	0028	Direct Debit Amount	12	87	N	
	0030	State Routing Transit Number	9	99	N	Blank if Field 0024 is blank
	0032	State RTN Indicator	1	108	N	'0' = No State Return present '1' = State Return found '2' = State Return not found
	0035	State Deposit Account Number	17	109	AN	Blank if Field 0024 is blank
	0040	State Checking Account Number	1	126	AN	'X' or blank
	0048	State Savings Account Number	1	127	AN	'X' or blank

***** INDICATORS *****

	0049	On Line State Return Indicator	1	128	A	Value 'O' = On-Line
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New/Updated Field	Field #	Identification	Len	Start Pos	Type	Description
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**** PARTICIPANT SECTION ****

	0050		State Numeric Area	27		N	
		a	Preparer SSN/TIN	9	129	N	1040 Seq 1360
		b	Preparer EIN	9	138	N	1040 Seq 1380
		c	Preparer ZIP	5	147	N	1040 Seq 1410-5
		d	Preparer ZIP+4	4	152	N	1040 Seq 1410-4
	0052		State Alphanumeric Data	93		AN	
		a	Mailbox ID	5	154	AN	
		b	Preparer Firm Name	35	161	AN	1040 Seq 1370
		c	Preparer Address	30	196	AN	
		d	Preparer City	20	226	AN	1040 Seq 1390
		e	Preparer State	2	246	AN	1040 Seq 1400
		f	Preparer Self-Employment Indicator	1	248	AN	1040 Seq 1350

**** ENTITY SECTION ****

	0055		Spouse SSN	9	249	N	Required if FIELD 305-h = 3 or = 4
	0060		Name Line 1	35		AN	
		a	Primary Last Name	32	258	AN	Required
		b	Primary Suffix	3	290	AN	
	0062		Date of Death - Primary	8	293	N	Format YYYYMMDD
	0065		Name Line 2	35		AN	
		a	Secondary Last Name	32	301	AN	Required if FIELD 0305-h = 3 or = 4
		b	Secondary Suffix	3	333	AN	
	0068		Date of Death - Secondary	8	336	N	Format YYYYMMDD
	0070		Name Line 3	35		AN	
		a	Primary First Name	16	344	AN	Required
		b	Primary Middle Initial	1	360	AN	
		c	Secondary First Name	16	361	AN	Required if FIELD 0305-h = 3 or = 4
		d	Secondary Middle Initial	1	377	AN	
09/17/09		e	IAT Indicator	1	378	A	'X' or blank
08/24/09	0074		In-C/O Address Filler	35	379	AN	Blank
	0075		Address Line 1	35	414	AN	Required if Domestic Address
	0077		Foreign Street Address	35	449	AN	Required if Foreign Address
	0080		Address Line 2	35	484	AN	Enter Apt or Suite in the field
	0085		City	22	519	AN	Required if Domestic Address
	0087		Foreign City State or Province	35	541	AN	Required if Foreign Address
	0090		City Code	5	576	N	Value '00000'
	0095		State	2	581	A	Required if Domestic Address
08/24/09	0098		Foreign Country	22		A	Required if Foreign Address
08/24/09		a	Country Code	3	583	N	Must be one of the valid country codes that are listed in the attachment
08/24/09		b	Filler	19	586	AN	Blank
	0100		Zip Code	12	605	N	1 st 5 digits must be a valid zip code for the state. Last 7 positions must be zero filled if not used
08/24/09	0105		County Filler	20	617	A	Blank
08/24/09	0110		County Code Filler	5	637	N	Value = '00000'
	0115		Telephone Number	12	642	AN	Format 999-999-9999
	0120		Signature PIN Taxpayer	5	654	N	Same as IRS
	0125		Signature PIN Spouse	5	659	N	Same as IRS
	0126		ERO EFIN/PIN	11	664	N	Same as IRS

New/ Updated Field	Field #	Identification	Len	Start Pos	Type	Description
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***** CONSISTENCY SECTION *****

* NOTE: ALL VALUES IN THIS SECTION MUST MATCH FEDERAL DATA PER PUB 1346

	0150		Federal Filing Status	1	675	N	Required – Please see Part I, Sect 12, Paragraph 09(h)
	0155		Total Federal Exemptions	2	676	N	Required – See Seq 0150 Description
	0160		Wages, Salaries, Tips	12	678	N	Required – See Seq 0150 Description
	0165		Taxable Interest	12	690	N	Required – See Seq 0150 Description
	0170		Tax Exempt Interest	12	702	N	Required – See Seq 0150 Description
	0175		Dividends	12	714	N	Required – See Seq 0150 Description
	0180		State Refund	12	726	N	Required – See Seq 0150 Description
	0185		Taxable Social Security Benefits	12	738	N	Required – See Seq 0150 Description
	0190		Keogh Plan & SEP Deductions	12	750	N	Required – See Seq 0150 Description
	0195		Adjusted Gross Income	12	762	N	Required – See Seq 0150 Description
	0200		Standard/Itemized Deductions	12	774	N	Required – See Seq 0150 Description
	0205		Earned Income Credit	12	786	N	Required – See Seq 0150 Description

***** ALPHANUMERIC SECTION *****

	0300		ALPHANUMERIC FIELD 1	80		AN	
		a	Software Developer Code	10	798	AN	
		b	Paid Preparer Name	31	808	AN	1040 Seq 1340
		c	Preparer Phone Number	10	839	AN	Required
		d	Non-Paid Preparer	13	849	AN	1040 Seq 1338
		e	Preparer State EIN	16	862	AN	
	0305		ALPHANUMERIC FIELD 2	80		AN	
		a	Fiscal Year End	8	878	N	Format MMDDYYYY Form IT-140
		b	Fiscal Year Check Box	1	886	A	'X' or blank Form IT-140
		c	Federal Extension	8	887	N	Format MMDDYYYY Form IT-140
		d	Amended Return	1	895	A	'X' or blank Form IT-140
		e	Net Operating Loss Check Box	1	896	A	'X' or blank Form IT-140
		f	Nonresident/Part-Year Check Box	1	897	A	'X' or blank Form IT-140
		g	Injured Spouse	1	898	A	'X' or blank Form IT-140
		h	Filing Status	1	899	N	Required '1' = Single '2' = Head of Household '3' = Married Filing Separately '4' = Married Filing Jointly '5' = Widow(er) with dependent children Form IT-140 Form IT-140NRS: Value = 1
		i	Surviving Spouse Exemption	1	900	N	'1' or blank Form IT-140
		j	Decedent's SSN	9	901	N	Required if FIELD 305-i = 1
		k	Year Spouse Died	4	910	N	Required if FIELD 0305-i = 1 Format YYYY Form IT-140
		l	Total Exemptions	2	914	N	Required Form IT-140 Form IT-140NRS: Value = 0

New/Updated Field	Field #	Identification	Len	Start Pos	Type	Description	
		m	Federal Exemptions	2	916	AN	Required Form IT-140 Form IT-140NRS: Value = Blank
		n	Tax Table Box	1	918	N	Required '1' = Tax Table '2' = Rate Schedule '3' = NR/PY Calculation Schedule '4' = Schedule T Else 0 Form IT-140: Line 8 Boxes
		o	Estimated Penalty Waiver/Annualized Box	1	919	AN	'X' or blank Form IT-140: Line 21 Box
		p	FFA – Free File Alliance	1	920	N	1 – Yes 0 – No
		q	Joint Exemptions	2	921	N	Form WV-8379
		r	Injured Spouse Exemptions	2	923	N	Form WV-8379
		s	Other Spouse Exemptions	2	925	N	Form WV-8379
		t	Number of Days in WV	3	927	N	Required if 0305 ac = 2 or 3 Form IT-140NRS
		u	Taxpayer Year of Birth	4	930	N	Required in order to file return Format YYYY
		v	Spouse Year of Birth	4	934	N	Required in order to file return Format YYYY
		w	Taxpayer Year of Disability	4	938	N	Required if Schedule H 0045 is marked (X/F) Format YYYY
		x	Spouse Year of Disability	4	942	N	Required if Schedule H 0045 is marked (X/F) Format YYYY
		y	Income Percentage	8	946	N	Format (nnn.nnnn) Form Schedule T: Line 6
		z	Return Type	1	954	A	Required 'A' = Form IT-140 'D' = Form IT-140NRS
		aa	Deceased - Prime	1	955	AN	'X' or blank
		ab	Deceased - Spouse	1	956	AN	'X' or blank
		ac	NRS - State	1	957	AN	Required if 0305z = 'D' 1 = Kentucky 2 = Virginia 3 = Pennsylvania 4 = Maryland 5 = Ohio
	0310		ALPHANUMERIC FIELD 3	80		AN	
08/24/09		a	Spouse's Name Filler	35	958	AN	Blank
		b	Injured Spouse Name	35	993	A	Form WV-8379
		c	Injured Spouse SSN	9	1028	N	Form WV-8379
		d	Filler	1	1037	A	Blank
	0315		ALPHANUMERIC FIELD 4	80		AN	
		a	Other Spouse SSN	9	1038	AN	Form WV-8379
		b	Injured Spouse Address	35	1047	AN	Form WV-8379
		c	Injured Spouse City	22	1082	AN	Form WV-8379
		d	Injured Spouse State	2	1104	A	Form WV-8379
		e	Injured Spouse Zip	12	1106	N	Form WV-8379
	0320		ALPHANUMERIC FIELD 5	80		AN	
		a	WV/SCTC District	2	1118	N	Form WV-SCTC
		b	WV/SCTC Map	4	1120	AN	Form WV-SCTC
		c	WV/SCTC Parcel	4	1124	AN	Form WV-SCTC
		d	WV/SCTC Sub parcel	4	1128	AN	Form WV-SCTC
08/24/09		e	IP Address	39	1132	AN	Allowable special character are: period, colon, or blank. (For On-Line Filer) Same as IRS Sum Record Seq 0190
08/24/09		f	Filler	27	1171	A	Blank

New/Updated Field	Field #	Identification	Len	Start Pos	Type	Description
08/24/09	0325	ALPHANUMERIC FIELD 6	80		AN	
08/24/09	a	IP E-Mail Address	50	1198	AN	Special characters or blank. (For On-Line Filer) same as IRS Sum Record Seq 0195
08/24/09	b	IP Date	8	1248	N	YYYYMMDD or blank. (For On-Line Filer) same as IRS Sum Record Seq 0200
08/24/09	c	IP Time	6	1256	N	HHMMSS or blank. (For On-Line Filer) same as IRS Sum Record Seq 0210
08/24/09	d	IP Time Zone	2	1262	A	US-Universal Standard, ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, HD-Hawaiian Daylight, or blank (For On-Line Filer) same as IRS Sum Record Seq 0215
10/13/09	e	K-1 Indicator	1	1264	A	'X' or blank Form IT-140W – Section C
10/13/09	f	WV/NRW-2 Indicator	1	1265	A	'X' or blank Form IT-140W – Section C
10/13/09	g	WV/NRSR Indicator	1	1266	A	'X' or blank Form IT-140W – Section C
10/13/09	h	Filler	11	1267	A	Blank
08/24/09	0330	ALPHANUMERIC FIELD 7	80		AN	
08/24/09	a	Amended Return Information	80	1278	AN	Required if 0305-d = 'X'

***** SIGNED NUMERIC SECTION *****

0350	Total WV Income	12	1358	N	Form IT-140NRS	Line 2
0355	Additions	12	1370	N	Form IT-140:	Line 2
0360	Subtractions	12	1382	N	Form IT-140:	Line 3
0365	WV Adjusted Gross Income	12	1394	N	Form IT-140:	Line 4
0370	Earned Income Exclusion	12	1406	N	Form IT-140:	Line 5
0375	Exemption Amount	12	1418	N	Form IT-140:	Line 6
0380	Taxable Income	12	1430	N	Form IT-140:	Line 7
0385	Income Tax Due	12	1442	N	Form IT-140:	Line 8
0390	Family Tax Credit	12	1454	N	Form IT-140:	Line 9
0395	Adjusted West Virginia Tax	12	1466	N	Form IT-140:	Line 10
0400	WV Use Tax	12	1478	N	Form IT-140:	Line 11
0405	Total Taxes Due	12	1490	N	Form IT-140:	Line 12
0410	Income Tax Withheld	12	1502	N	Form IT-140: Form IT-140NRS:	Line 13 Line 2
0415	Estimated Payments	12	1514	N	Form IT-140:	Line 14
0420	Credits from Tax Credit Schedule	12	1526	N	Form IT-140:	Line 15
0425	Paid with Original Return	12	1538	N	Form IT-140:	Line 16
0430	Payments and Credits	12	1550	N	Form IT-140:	Line 17
0435	Overpayment Previously Refunded	12	1562	N	Form IT-140: Form IT-140NRS:	Line 18 Line 3
0440	Total Payments and Credits	12	1574	N	Form IT-140:	Line 19
0445	Balance of Tax Due	12	1586	N	Form IT-140:	Line 20
0450	Penalty Due	12	1598	N	Form IT-140:	Line 21
0455	Balance Due State	12	1610	N	Form IT-140:	Line 22
0460	Overpayment	12	1622	N	Form IT-140:	Line 23
0465	Amount Credited to Estimated	12	1634	N	Form IT-140:	Line 24
0470	Contribution Amount	12	1646	N	Form IT-140: Form IT-140NRS:	Line 25 Line 4

New/ Updated Field	Field #	Identification	Len	Start Pos	Type	Description
	0475	Deduction from Overpayment	12	1658	N	Form IT-140: Line 26
	0480	Refund	12	1670	N	Form IT-140: Line 27 Form IT-140NRS: Line 5
	0485	Interest or Dividend Income on Federal Obligations	12	1682	N	Schedule M: Line 28
	0490	Interest or Dividend Income on Bonds	12	1694	N	Schedule M: Line 29
	0495	Interest on Money Borrowed	12	1706	N	Schedule M: Line 30
	0500	Lump-Sum Income Subject to WV Tax	12	1718	N	Schedule M: Line 31
	0505	Other Income Deducted from Federal Adjusted Gross Income	12	1730	N	Schedule M: Line 32
	0510	Withdrawal From Medical Savings Account, WV Prepaid Tuition/SMART529 Savings Plan NOT used for payment of qualifying expenses	12	1742	N	Schedule M: Line 33
	0515	Total Additions	12	1754	N	Schedule M: Line 34
	0520	Interest or Dividends Received Taxpayer	12	1766	N	Schedule M: Line 35A
	0525	Interest or Dividends Received Spouse	12	1778	N	Schedule M: Line 35B
	0530	Total Amount of Benefit Taxpayer	12	1790	N	Schedule M: Line 36A
	0535	Total Amount of Benefit Spouse	12	1802	N	Schedule M: Line 36B
	0540	Benefits Less Than \$2000 from Retirement Taxpayer	12	1814	N	Schedule M: Line 37A
	0545	Benefits Less Than \$2000 from Retirement Spouse	12	1826	N	Schedule M: Line 37B
	0550	Benefits Less Than \$2000 from Military Retirement Taxpayer	12	1838	N	Schedule M: Line 38A
	0555	Benefits Less Than \$2000 from Military Retirement Spouse	12	1850	N	Schedule M: Line 38B
	0560	Military Retirement Modification Taxpayer	12	1862	N	Schedule M: Line 39A
	0565	Military Retirement Modification Spouse	12	1874	N	Schedule M: Line 39B
	0570	Railroad Retirement Taxpayer	12	1886	N	Schedule M: Line 40A
	0575	Railroad Retirement Spouse	12	1898	N	Schedule M: Line 40B
	0580	Refunds Reported as Income Taxpayer	12	1910	N	Schedule M: Line 41A
	0585	Refunds Reported as Income Spouse	12	1922	N	Schedule M: Line 41B
	0590	Payments to WV Prepaid Tuition/ Savings Plan Trust Funds Taxpayer	12	1934	N	Schedule M: Line 42A
	0595	Payments to WV Prepaid Tuition/ Savings Plan Trust Funds Spouse	12	1946	N	Schedule M: Line 42B
	0600	Other Deductions Taxpayer	12	1958	N	Schedule M: Line 43A
	0605	Other Deductions Spouse	12	1970	N	Schedule M: Line 43B
	0610	WV EZ Pass Deduction Taxpayer	12	1982	N	Schedule M: Line 44A
	0615	WV EZ Pass Deduction Spouse	12	1994	N	Schedule M: Line 44B
	0620	Other Source of Income Taxpayer	12	2006	N	Schedule M: Line 45A - You

New/ Updated Field	Field #	Identification	Len	Start Pos	Type	Description
	0625	Other Source of Income Spouse	12	2018	N	Schedule M: Line 45A - Spouse
	0630	Maximum Modification Taxpayer	12	2030	N	Value 8000.00
	0635	Maximum Modification Spouse	12	2042	N	Value 8000.00
	0640	Total Interest, Dividends & Benefits Taxpayer	12	2054	N	Schedule M: Line 45C - You
	0645	Total Interest, Dividends & Benefits Spouse	12	2066	N	Schedule M: Line 45C - Spouse
	0650	Subtract Total From Maximum Modification Taxpayer	12	2078	N	Schedule M: Line 45D - You
	0655	Subtract Total From Maximum Modification Spouse	12	2090	N	Schedule M: Line 45D - Spouse
	0660	Modification Amount Taxpayer	12	2102	N	Schedule M: Line 45A
	0665	Modification Amount Spouse	12	2114	N	Schedule M: Line 45B
	0670	Surviving Spouse Deduction Taxpayer	12	2126	N	Schedule M: Line 46A
	0675	Surviving Spouse Deduction Spouse	12	2138	N	Schedule M: Line 46B
	0680	Total Subtractions Taxpayer	12	2150	N	Schedule M: Line 47A
	0685	Total Subtractions Spouse	12	2162	N	Schedule M: Line 47B
	0690	Total Subtractions	12	2174	N	Schedule M: Line 48
	0695	Federal Alternative Minimum Tax	12	2186	N	Schedule T: Line 1
	0700	25% of Federal Alternative Minimum Tax	12	2198	N	Schedule T: Line 2
	0705	WV Primary Tax	12	2210	N	Schedule T: Line 3
	0710	WV Minimum Tax	12	2222	N	Schedule T: Line 4
	0715	WV Tentative Tax	12	2234	N	Schedule T: Line 5
	0720	Filler	12	2246	N	Value = 0
	0725	Filler	12	2258	N	Value = 0
	0730	WV Total Tax	12	2270	N	Schedule T: Line 7
	0735	Federal Adjusted Gross Joint	12	2282	N	Form WV-8379: Line 1 - Joint
	0740	Federal Adjusted Gross Injured	12	2294	N	Form WV-8379: Line 1 - Injured
	0745	Federal Adjusted Gross Other	12	2306	N	Form WV-8379: Line 1 - Other
	0750	Additions to Income Joint	12	2318	N	Form WV-8379: Line 2 - Joint
	0755	Additions to Income Injured	12	2330	N	Form WV-8379: Line 2 - Injured
	0760	Additions to Income Other	12	2342	N	Form WV-8379: Line 2 - Other
	0765	Subtraction to Income Joint	12	2354	N	Form WV-8379: Line 3 - Joint
	0770	Subtraction to Income Injured	12	2366	N	Form WV-8379: Line 3 - Injured
	0775	Subtraction to Income Other	12	2378	N	Form WV-8379: Line 3 - Other
	0780	Retirement benefits that would have Been paid from employer-provided plan - Taxpayer	12	2390	N	Schedule PBGC Line 1
	0785	Retirement benefits actually received from Pension Guaranty Corporation - Taxpayer	12	2402	N	Schedule PBGC Line 2
	0790	PBGC Modification - Taxpayer	12	2414	N	Schedule PBGC Line 1 - Line 2
	0795	Retirement benefits that would have Been paid from employer-provided plan - Spouse	12	2426	N	Schedule PBGC Line 1

New/ Updated Field	Field #	Identification	Len	Start Pos	Type	Description
	0800	Retirement benefits actually received from Pension Guaranty Corporation - Spouse	12	2438	N	Schedule PBGC Line 2
	0805	PBGC Modification - Spouse	12	2450	N	Schedule PBGC Line 1 – Line 2
	0810	NUMERIC FIELD 93	12	2462		No Entry
	0815	NUMERIC FIELD 94	12	2474		No Entry
	0820	NUMERIC FIELD 95	12	2486		No Entry
	0825	NUMERIC FIELD 96	12	2498		No Entry
	0830	NUMERIC FIELD 97	12	2510		No Entry
	0835	NUMERIC FIELD 98	12	2522		No Entry
	0840	NUMERIC FIELD 99	12	2534		No Entry
	0845	NUMERIC FIELD 100	12	2546		No Entry
	0850	NUMERIC FIELD 101	12	2558		No Entry
	0855	NUMERIC FIELD 102	12	2570		No Entry
	0860	NUMERIC FIELD 103	12	2582		No Entry
	0865	NUMERIC FIELD 104	12	2594		No Entry
	0870	NUMERIC FIELD 105	12	2606		No Entry
	0875	NUMERIC FIELD 106	12	2618		No Entry
	0880	NUMERIC FIELD 107	12	2630		No Entry
	0885	NUMERIC FIELD 108	12	2642		No Entry
	0900	NUMERIC FIELD 111	12	2678		No Entry
	0905	NUMERIC FIELD 112	12	2690		No Entry
	0910	NUMERIC FIELD 113	12	2702		No Entry
	0915	NUMERIC FIELD 114	12	2714		No Entry
	0920	NUMERIC FIELD 115	12	2726		No Entry
	0925	NUMERIC FIELD 116	12	2738		No Entry

CHAPTER 6

West Virginia Unformatted Record

New/ Updated Field	Field #	Identification	Len	Start Pos	Type	Description
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***** UNFORMATTED RECORD HEADER SECTION *****

		Byte Count	4	1		'nnnn' for variable format
		Start of Record Sentinel	4			Value '****'
	0000	Record ID Type	6	5	AN	Value 'STbbbb'
	0001	Form Number	6	11	AN	Value '0002bb'
	0002	Page Number	5	17	AN	Value 'PG01b'
	0003	Taxpayer ID Number	9	22	N	Primary SSN
	0004	Filler	1	31		Blank
	0005	Form/Schedule Number	7	32	N	Value '0000001' to '0000025'
	0010	State Code	2	39	AN	Value 'WV'
	0011	City Code	2	41		Blank
	0020	Declaration Control Number	14		N	Assigned by Filer.
		a First Two Positions	2	43	N	Value '00'
		b EFIN of Originator	6	45	N	
		c Batch Number	3	51	N	Value (000-999)
		d Serial Number	2	54	N	Value (00-99)
08/24/09		e Year Digit	1	56	N	Value '0'

SCHEDULE A

New/ Updated Field	Field #	Identification	Form Ref	Len	Type	Description
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***** FORM HEADER SECTION *****

		Byte Count		4		'nnnn' for variable format
		Start of Record Sentinel		4		Value '!!!!'
	0000	Record ID Type		6	AN	Value 'WVFORM'
	0001	Form Number		6	AN	Value 'SCHEDA'
	0002	Page Number		5	AN	Value 'PG01b'
	0003	Taxpayer ID Number		9	N	Primary SSN
	0004	Filler		1		Blank
	0005	Schedule Occurrence Number		7	N	Value '0000001'

***** DATA SECTION *****

	0010	Wages, Salaries & Tips	49-A	12	N	
	0015	Wages, Salaries & Tips	49-B	12	N	
	0020	Wages, Salaries & Tips	49-C	12	N	
	0025	Interest	50-A	12	N	
	0030	Interest	50-B	12	N	
	0035	Interest	50-C	12	N	
	0040	Dividends	51-A	12	N	
	0045	Dividends	51-B	12	N	
	0050	Dividends	51-C	12	N	
	0055	Refunds of State/Local Income Tax	52-A	12	N	See Generic Record Fields 0580 & 0585
	0060	Refunds of State/Local Income Tax	52-B	12	N	See Generic Record Fields 0580 & 0585
	0065	Filler		12	N	Value = 0
	0070	Alimony Received	53-A	12	N	
	0075	Alimony Received	53-B	12	N	
	0080	Filler		12	N	Value = 0
	0085	Business Profit (or loss)	54-A	12	N	
	0090	Business Profit (or loss)	54-B	12	N	
	0095	Business Profit (or loss)	54-C	12	N	
	0100	Capital Gains (or losses)	55-A	12	N	
	0105	Capital Gains (or losses)	55-B	12	N	
	0110	Capital Gains (or losses)	55-C	12	N	
	0115	Supplemental Gains (or losses)	56-A	12	N	
	0120	Supplemental Gains (or losses)	56-B	12	N	
	0125	Supplemental Gains (or losses)	56-C	12	N	
	0130	Total Taxable Pensions & Annuities	57-A	12	N	
	0135	Total Taxable Pensions & Annuities	57-B	12	N	
	0140	Total Taxable Pensions & Annuities	57-C	12	N	
	0145	Farm Income (or loss)	58-A	12	N	
	0150	Farm Income (or loss)	58-B	12	N	
	0155	Farm Income (or loss)	58-C	12	N	
	0160	Unemployment Compensation Insurance	59-A	12	N	
	0165	Unemployment Compensation Insurance	59-B	12	N	
	0170	Unemployment Compensation Insurance	59-C	12	N	
	0175	Total Taxable Social Security and Railroad Benefits	60-A	12	N	See Generic Record Fields 0570 & 0575
	0180	Total Taxable Social Security and Railroad Benefits	60-B	12	N	See Generic Record Fields 0570 & 0575
08/24/09	0185	Filler		12	N	Value = 0
	0190	Other Income from Federal Return	61-A	12	N	

SCHEDULE A Continued

New/ Updated Field	Field #	Identification	Form Ref	Len	Type	Description
	0195	Other Income from Federal Return	61-B	12	N	
	0200	Other Income from Federal Return	61-C	12	N	
	0205	Total Income	62-A	12	N	Fields 0010 + 0025 + 0040 + 0055 + 0070 + 0085 + 0100 + 0115 + 0130 + 0145 + 0160 + 0175 + 0190
	0210	Total Income	62-B	12	N	Fields 0015 + 0030 + 0045 + 0060 + 0075 + 0090 + 0105 + 0120 + 0135 + 0150 + 0165 + 0180 + 0195
	0215	Total Income	62-C	12	N	Fields 0020 + 0035 + 0050 + 0065 + 0080 + 0095 + 0110 + 0125 + 0140 + 0155 + 0170 + 0185 + 0200
	0220	Deductible Payments to an IRA	63-A	12	N	
	0225	Deductible Payments to an IRA	63-B	12	N	
	0230	Deductible Payments to an IRA	63-C	12	N	
	0235	Moving Expenses	64-A	12	N	IRS 1040 SEQ 0637
	0240	Moving Expenses	64-B	12	N	IRS 1040 SEQ 0637
	0245	Moving Expenses	64-C	12	N	IRS 1040 SEQ 0637
	0250	Self Employment Tax Deduction	65-A	12	N	IRS 1040 SEQ 0640
	0255	Self Employment Tax Deduction	65-B	12	N	IRS 1040 SEQ 0640
	0260	Self Employment Tax Deduction	65-C	12	N	IRS 1040 SEQ 0640
	0265	Self Employment Health Insurance Deduction	66-A	12	N	IRS 1040 SEQ 0670
	0270	Self Employment Health Insurance Deduction	66-B	12	N	IRS 1040 SEQ 0670
	0275	Self Employment Health Insurance Deduction	66-C	12	N	IRS 1040 SEQ 0670
	0280	Payments to a Keogh Retirement Plan	67-A	12	N	
	0285	Payments to a Keogh Retirement Plan	67-B	12	N	
	0290	Payments to a Keogh Retirement Plan	67-C	12	N	
	0295	Penalty for Early Withdrawal of Savings	68-A	12	N	
	0300	Penalty for Early Withdrawal of Savings	68-B	12	N	
	0305	Penalty for Early Withdrawal of Savings	68-C	12	N	
	0310	Other Adjustments	69-A	12	N	See Schedule A Instructions
	0315	Other Adjustments	69-B	12	N	See Schedule A Instructions
	0320	Other Adjustments	69-C	12	N	See Schedule A Instructions
	0325	Total Adjustments	70-A	12	N	Fields 0220 + 0235 + 0250 + 0265 + 0280 + 0295 + 0310
	0330	Total Adjustments	70-B	12	N	Fields 0225 + 0240 + 0255 + 0270 + 0285 + 0300 + 0315
	0335	Total Adjustments	70-C	12	N	Fields 0230 + 0245 + 0260 + 0275 + 0290 + 0305 + 0320
	0340	Adjusted Gross Income	71-A	12	N	Fields 0325 – 0205
	0345	Adjusted Gross Income	71-B	12	N	Fields 0330 – 0210
	0350	Adjusted Gross Income	671-C	12	N	Fields 0335 – 0215
	0355	WV Income	72	12	N	Fields 0345 + 0350
	0360	Income Subject to WV State Tax but Exempt from Federal Tax	73	12	N	
	0365	Total WV Income	74	12	N	Fields 0355 + 0360
	0370	Period of Residency – From Date		8	N	YYYYMMDD
	0375	Period of Residency – To Date		8	N	YYYYMMDD
		Record Terminus			AN	Value '\$'

SCHEDULE E

New/ Updated Field	Field #	Identification	Form Ref	Len	Type	Description
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***** HEADER SECTION *****

		Byte Count		4		'nnnn' for variable format
		Start of Record Sentinel		4		Value '!!!!'
	0000	Record ID Type		6	AN	Value 'WVFORM'
	0001	Form Number		6	AN	Value 'SCHEDE'
	0002	Page Number		5	AN	Value 'PG01b'
	0003	Taxpayer ID Number		9	N	Primary SSN
	0004	Filler		1		Blank
	0005	Schedule Occurrence Number		7	N	Value '0000001' to '0000005'

***** DATA SECTION *****

08/24/09	0010	Name of state for which credit is claimed	75	2	A	Use State Postal Abbreviation
	0015	Income Tax from the Above 2009 Return	75	12	N	
	0020	WV Total Income Tax	76	12	N	Generic Record Field 0385
	0025	Net Income Derived from the Above State Included in WV Total Income	77	12	N	
	0030	Total WV Income	78	12	N	Schedule A Record Field 0365
	0035	Limitation of Credit	79	12	N	(Field 0020 x Field 0025) / Field 0030
	0040	Alternative WV Taxable Income	80	12	N	Field 0030 – Field 0025
	0045	Alternative WV Total Income Tax	81	12	N	Rate Schedule applied to Field 0040
	0050	Limitation of Credit	82	12	N	Field 0020 – Field 0045
	0055	Maximum Credit	83	12	N	Field 0020 – Generic Record Field 0440
	0060	Total Credit	84	12	N	Smallest of Fields 0015, 0020, 0035, 0050 or 0055
	0065	Residency Status	96	2	AN	RS – Resident NR – Nonresident PY – Part Year Resident
	0070	Date of Move	98	8	N	Required if 0065 = "PY" Format YYYYMMDD
	0075	Description of Situation	106	1	A	Required if 0065 = "PY" A – Moved into WV B – Moved out of WV, but had WV source income during nonresident period C – Moved out of WV, but had no WV source income during nonresident period
		Record Terminus		1	AN	Value '\$'

SCHEDULE F

New/ Updated Field	Field #	Identification	Form Ref	Len	Type	Description
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***** HEADER SECTION *****

		Byte Count		4		'nnnn' for variable format
		Start of Record Sentinel		4		Value '!!!!'
	0000	Record ID Type		6	AN	Value 'WVFORM'
	0001	Form Number		6	AN	Value 'SCHDEF'
	0002	Page Number		5	AN	Value 'PG01b'
	0003	Taxpayer ID Number		9	N	Primary SSN
	0004	Filler		1		Blank
	0005	Schedule Occurrence Number		7	N	Value '0000001'

***** DATA SECTION *****

	0010	Claimant SSN		9	AN	
	0015	Claimant Name		35	AN	
	0020	Claimant Address		35	AN	
	0025	Claimant City		22	AN	
	0030	Claimant State		2	A	
	0035	Claimant Zip		12	N	1 st 5 digits must be a valid zip code for the state. Last 7 positions must be zero filled if not used
	0040	Claimant Filing As	1	1	A	'A' - Surviving wife or husband, claiming a refund based on a joint return 'B' - Administrator or executor 'C' - Claimant for the estate of the decedent, other than above
	0045	Decedent Left a Will	1	1	A	'Y' - Yes 'N' - No
	0050	Administrator or Executor Appointed	2a	1	A	'Y' - Yes 'N' - No
	0055	Administrator or Executor Will Be Appointed	2b	1	A	If Field 0050 = 'Y' then fill with a blank If Field 0050 = 'N' then 'Y' - Yes 'N' - No
	0060	Disburse Refund	3	1	A	'Y' - Yes 'N' - No
		Record Terminus		1	AN	Value '\$'

SCHEDULE H

New/ Updated Field	Field #	Identification	Form Ref	Len	Type	Description
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***** HEADER SECTION *****

		Byte Count		4		'nnnn' for variable format
		Start of Record Sentinel		4		Value '!!!!'
	0000	Record ID Type		6	AN	Value 'WVFORM'
	0001	Form Number		6	AN	Value 'SCHEDH'
	0002	Page Number		5	AN	Value 'PG01b'
	0003	Taxpayer ID Number		9	N	Primary SSN
	0004	Filler		1		Blank
	0005	Schedule Occurrence Number		7	N	Value '0000001' – '0000002'

***** DATA SECTION *****

	0010	Disabled SSN		9	AN	
	0015	Disabled Name		35	AN	
	0020	Physician's Name		35	AN	
	0025	Physician's Address		35	AN	
	0030	Physician's City		22	AN	
	0035	Physician's State		2	A	
	0040	Physician's Zip		12	N	1 st 5 digits must be a valid zip code for the state. Last 7 positions must be zero filled if not used
	0045	Schedule H Indicator		1	AN	'X' = First year to file Schedule H 'F' = Schedule H is on file Else Blank
		Record Terminus		1	AN	Value '\$'

TAX CREDIT RECAP SCHEDULE

New/ Updated Field	Field #	Identification	Form Ref	Len	Type	Description
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***** HEADER SECTION *****

		Byte Count		4		'nnnn' for variable format
		Start of Record Sentinel		4		Value '!!!!'
	0000	Record ID Type		6	AN	Value 'WVFORM'
	0001	Form Number		6	AN	Value 'CREDIT'
	0002	Page Number		5	AN	Value 'PG01b'
	0003	Taxpayer ID Number		9	N	Primary SSN
	0004	Filler		1		Blank
	0005	Schedule Occurrence Number		7	N	Value '0000001'

***** DATA SECTION *****

	0010	Senior Citizen Tax Credit	1	12	N	
08/24/09	0015	Credit for Income Tax Paid to Another State(s)	4	12	N	
08/24/09	0020	Business Investment and Jobs Expansion Credit	5	12	N	
08/24/09	0025	General Economic Opportunity Tax Credit	6	12	N	
08/24/09	0030	Strategic Research and Development Tax Credit	7	12	N	
08/24/09	0035	High-Growth Business Investment Tax Credit	8	12	N	
09/23/09	0040	WV Alternative Fuel Motor Vehicles Credit Filler	8	12	N	Value = 0
	0045	WV Environmental Agricultural Equipment Credit	9	12	N	
	0050	WV Military Incentive Credit	10	12	N	
	0055	WV Capital Company Credit	11	12	N	
	0060	Non-family Adoption Credit	12	12	N	
	0065	Neighborhood Investment Program Credit	13	12	N	
	0070	Historic Rehabilitated Building Investment Credit	14	12	N	
	0075	Qualified Rehabilitated Residential Building Investment Credit	15	12	N	
	0080	Homestead Excess Property Tax Credit	2	12	N	
	0085	WV Film Industry Investment Tax Credit	16	12	N	
	0090	Apprenticeship Training Tax Credits	17	12	N	
08/24/09	0095	Total Credits	19	12	N	
08/24/09	0100	Senior Property Tax Deferment Credit	3	12	N	
08/24/09	0105	Solar Energy Tax Credit	18	12	N	
09/25/09	0110	Household Size	1	3	N	
		Record Terminus		1	AN	Value '\$'

CHAPTER 7

West Virginia Acknowledgement Record Layout

***** OUTER ENVELOPE: Trans Record A *****
 TRANA Outer

New/ Updated Field	Field #	Identification	Len	Type	Description
		Byte Count	4		Value '0120'
		Start of Record Sentinel	4		Value '*****'
	0000	Record ID	6	A	Value 'TRANAb'
	0010	Transmitter EIN	9	N	WV EIN - must match field on TRANB Record
	0020	Transmitter Name	35	AN	Value 'WV DEPARTMENT OF REVENUE'
	0030	Type Transmitter	16	AN	Value 'PREPARER'S AGENT'
	0040	Processing Site	1	A	'F' = Kansas City
	0050	Transmission Date	8	N	Format = YYYYMMDD
	0060	ETIN of State + Use Code	7	N	On Form 8633
	0070	Julian Day	3	N	Julian Date of File Generation
	0080	Transmission Sequence for Julian Day in Field 0070	2	N	Value (00-99)
	0090	Acknowledgement Transmission Format	1	A	'A' = ASCII
	0100	Record Type	1	A	'F' = Fixed
	0110	Transmitter EFIN	6	N	WV EFIN
	0120	Filler	5		Blank
	0130	Reserved	1		Blank
	0140	Reserved	1		Blank
	0150	Reserved	6		Blank
	0160	Production - Test Code	1	A	'P' = Production 'T' = Test
	0170	Transmission Type Code	1	A	'Z' = State Acknowledgement
	0180	Reserved	1		Blank
		Record Terminus	1	AN	Value '#'

***** OUTER ENVELOPE: Trans Record B *****
 TRANB Outer

New/ Updated Field	Field #	Identification	Len	Type	Description
		Byte Count	4		Value '0120'
		Start of Record Sentinel	4		Value '*****'
	0000	Record ID	6	A	Value 'TRANBb'
	0010	EIN of Transmitter	9	N	WV EIN - must match field on TRANA Record
	0020	Transmitter's Address	35	AN	Value '1001 LEE STREET EAST'
	0030	Transmitter's City, State and Zip Code	35	AN	Value 'CHARLESTON, WV 25301'
	0040	Transmitter's [state] Phone Number	10	N	Format = '999999999'
	0050	Filler	16		Blank
		Record Terminus	1	AN	Value '#'

***** INNER ENVELOPE: Trans Record A *****
 TRANA Inner

New/ Updated Field	Field #	Identification	Len	Type	Description
		Byte Count	4		Value '0120'
		Start of Record Sentinel	4		Value '*****'
	0000	Record ID	6	A	Value 'TRANAb'
	0010	Employer Identification Number of Transmitter EIN	9	N	Must match same field on TRANB Record
	0020	Transmitter Name	35	AN	
	0030	Type Transmitter	16		Blank
	0040	Processing Site	1	A	'F' = Kansas City
	0050	Transmission Date	8	N	Format = YYYYMMDD
	0060	Transmitter ETIN + Use Code	7	N	
	0070	Julian Day	3	N	Value '000'
	0080	Transmission Sequence for Julian Day in Field 0070	2	N	Value '00'
	0090	Acknowledgement Transmission Format	1	A	'A' = ASCII
	0100	Record Type	1	A	'F' = Fixed
	0110	Transmitter EFIN	6	N	
	0120	Filler	5		Blank
	0130	Reserved	1		Blank
	0140	Reserved	1		Blank
	0150	Reserved	6		Blank
	0160	Production – Test Code	1	A	'P' = Production 'T' = Test
	0170	Transmission Type Code	1	A	'Z' = State Acknowledgement
	0180	Reserved	1		Blank
		Record Terminus	1	AN	Value '#'

***** INNER ENVELOPE: Trans Record B *****
 TRANB Inner

New/ Updated Field	Field #	Identification	Len	Type	Description
		Byte Count	4		Value '0120'
		Start of Record Sentinel	4		Value '*****'
	0000	Record ID	6	A	Value 'TRANBb'
	0010	EIN of Transmitter	9	N	Must match same field on TRANA Record
	0020	Transmitter's Address	35	AN	
	0030	Transmitter's City, State and Zip Code	35	AN	
	0040	Transmitter's Phone Number	10	N	Format = 9999999999
	0050	Filler	16		Blank
		Record Terminus	1	AN	Value '#'

***** INNER ENVELOPE: ACK KEY Record *****

New/ Updated Field	Field #	Identification	Len	Type	Description
		Byte Count	4		Value '0120'
		Start of Record Sentinel	4		Value '*****'
	0000	Record ID	6	A	Value 'ACKbbb'
	0005	Reserved IP Address Code	1		Blank
	0010	EIC Indicator	1	A	'Y' or Blank
	0020	Taxpayer Identification Number	9	N	Primary SSN
	0030	Return Sequence Number	16	N	ETIN (5) + Transmitter's Use Code (2) + Julian Day (3) + Trans Seq Number (2) + Seq Number for Return (4)
	0040	Expected Refund or Balance Due	12	N	Refund or Balance Due from Applicable Return
	0050	Acceptance Code	1	A	'A' = Accepted 'E' = Exception Processing
	0060	Duplicate Code	3	A	Blank
	0065	PIN Presence Indicator	1	N	'0' = No PIN
	0070	EFT Code	1		Blank
	0080	Date Accepted	8	N	FORMAT = YYYYMMDD
	0090	Return DCN	14	N	
	0100	Number of Error Records	2	N	Value (00-96)
	0110	FOUO RET SEQ NUM	13		Blank
	0112	STATE DD Ind	1		Blank
	0115	Payment Acknowledgement Literal	15		Blank
	0117	Date of Birth Validity Code	1		'0' = DOB Validation Not Required
	0118	Filler	1		Blank
	0119	State Only Code	2		Blank
	0120	Debt Code	1		Blank
	0130	State Packet Code	2	A	Value 'WV'
		Record Terminus	1	AN	Value '#'

***** INNER ENVELOPE: ACK Error Record *****

New/ Updated Field	Field #	Identification	Len	Type	Description
		Byte Count	4		Value '0120'
		Start of Record Sentinel	4		Value '*****'
	0000	Record ID	6	A	Value 'ACKRbb'
	0010	Taxpayer Identification Number	9	N	Primary SSN. Must match ACK Key Record.
	0020	Reserved	7		Blank
	0030	Error Record Sequence Number	2	AN	Blank
	0040	Error Form Record ID	6	AN	Blank
	0050	Error Form Record Type	6	AN	Blank
	0060	Error Form Page Number	5	AN	Value 'PG00b'
	0070	Error Form Occurrence Number	7	N	Value '0000001'
	0080	Error Field Sequence Number	4		Blank
	0090	Error Code	4	N	Refer to WV Reject Codes
	0100	Filler	55		Blank
		Record Terminus	1	AN	Value '#'

***** INNER ENVELOPE: ACK RECAP Record *****

New/ Updated Field	Field #	Identification	Len	Type	Description
		Byte Count	4		Value '0120'
		Start of Record Sentinel	4		Value '*****'
	0000	Record ID	6	A	Value 'RECAPb'
	0010	Filler	8		Blank
	0020	Total EFT Count	6	N	
	0030	Total ACK KEY Count	6	N	Value (000001 – 999999)
	0040	Transmitter ETIN + Use Code	7	N	
	0050	Julian Day of Transmission	3	N	Value '000'
	0060	Transmission Sequence	2	AN	Value '00'
	0070	Total Accepted Returns	6	N	State Use
	0080	Total Duplicated Returns	6	N	State Use
	0090	Total Rejected Returns	6	N	State Use
	0100	Total ACK Error Count	6	N	State Use
	0110	IRS Computed EFT Count	6	N	State Use
	0120	IRS Computed Return Count	6	N	State Use
	0130	Total State Only Return Count	6	N	Value (000001 – 999999)
	0135	Total Accepted State Only Returns	6	N	Value (000001 – 999999)
	0137	Filler	5		Blank
	0140	Acknowledgment File Name [GTX KEY]	20		Blank (IRS will populate)
		Record Terminus	1	AN	Value '#'

***** OUTER ENVELOPE: RECAP Record *****

New/ Updated Field	Field #	Identification	Len	Type	Description
		Byte Count	4		Value '0120'
		Start of Record Sentinel	4		Value '*****'
	0000	Record ID	6	A	Value 'RECAPb'
	0010	Filler	8		Blank
	0020	Total EFT Count	6	N	
	0030	Total Inner TRANA Count	6	N	Value (000001 – 999999)
	0040	State ETIN + Use Code	7	N	
	0050	Julian Day of Transmission	3	N	Must match same field on the TRANA Record
	0060	Transmission Seq Number for Julian Day in Field 0050	2	N	
	0070	Total Accepted Returns	6	N	State Use
	0080	Total Duplicated Returns	6	N	State Use
	0090	Total Rejected Returns	6	N	State Use
	0100	Total Duplicated EFT	6	N	State Use
	0110	IRS Computed EFT Count	6	N	State Use
	0120	IRS Computed Return Count	6	N	State Use
	0130	Total State Only Return Count	6	N	Value (000001 – 999999)
	0135	Total Accepted State Only Returns	6	N	Value (000001 – 999999)
	0137	Filler	5		Blank
	0140	Acknowledgment File Name [GTX KEY]	20		Blank (IRS will populate)
		Record Terminus	1	AN	Value '#'