

West Virginia State Tax Department

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

General Information for Tax Year 2008

- **Changes for tax year 2008** -Tape Cartridges 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 1st 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
- 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 3 1/2" Diskette and CD Rom with any file name. 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 28th.
- 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

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

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)

PC Diskette

- 3.5 inch, IBM formatted
- Character Set must be ASCII
- File name must be **1099report** or **1099report.zip**
- Record delimiter must be carriage return and line feed or no delimiter
- All non numeric data must be uppercase

CD Rom

- File name must be **1099report** or **1099report.zip**
- Any other file name will be rejected and returned
- All non numeric data must be uppercase

RECORD TYPE	RECORD DESCRIPTION	MEDIA POSITIONS	SPECIFIC INSTRUCTIONS
T	TRANSMITTER RECORD	1-750	Follow IRS specifications dated 2008.
A	PAYER RECORD	1-750	Follow IRS specifications dated 2008.
B	PAYEE RECORD	1-750	Follow IRS specifications dated 2008.
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 2008.
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 2008. THIS RECORD INDICATES THE END OF FILE. IT MUST BE THE LAST RECORD ON THE FILE, APPEARING ONLY ONCE. NO DATA GETS PROCESSED AFTER THE CODE 'F' RECORD

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* Diskette

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 type of media submitted, please complete a separate Media Transmitter Report. Package CD ROMs and Diskettes appropriately to ensure against damage during shipping. 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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IAD/ Withholding
PO Box 3943
Charleston, WV 25339-3943

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