



WEST VIRGINIA
TAX DIVISION

2026

**Modernized Electronic Filing
Handbook**

Introduction

The West Virginia Tax Division, in conjunction with the Internal Revenue Service (IRS), accepts state refund and balanced returns for individual, corporation, S corporation, partnership, and fiduciary income tax returns and corresponding forms by method of the Modernized E-File system (MeF).

This handbook expands on applicable IRS publications listed on page ii. All specifications, requirements, and instructions defined in these publications apply to the West Virginia Federal/State Electronic Filing (MeF) Program unless otherwise stated.

Contact Information

Software providers, transmitters, and ERO's

Submit LOIs and ATS tests through the MVP

mytaxes.wvtax.gov/MVP/

For questions about MVP, LOIs, or ATS testing

You may send a message through the MVP (MEF Vendor Portal)

mytaxes.wvtax.gov/MVP/

You may send an Email:

TaxLOI@wv.gov

When sending email, please begin subject lines with Tax type, ETIN, and product name, followed by description of the email.

Examples:

PIT 12345 Tax Fox - questions about Schedule M

CIT 98765 Tax Ninja - ATS submission

Tax Information and Forms

For questions specific to the substitute forms questions:

You may send a message through the MVP (MEF Vendor Portal)

mytaxes.wvtax.gov/MVP/

You may send an Email:

TaxWVForms@wv.gov

For general tax questions:

You may send an Email to tax help:

taxhelp@wv.gov

Toll Free

(800) 982-8297

Charleston Area.

(304) 558-3333

Do not provide the TaxWVForms@wv.gov or TaxLOI@wv.gov emails to taxpayers or preparers. These email addresses are exclusively for software developer use only. Taxpayers and Preparers should direct their questions to Taxpayer Services at taxhelp@wv.gov or (800) 982-8297.

West Virginia MeF Calendar

- Complete and submit LOI by October 31, 2026.
- Assurance testing (ATS) tentatively begins on November 14, 2026.
- The last day we will accept *initial* e-File tests is January 3, 2027. Do not wait to send your first test.
- The last day we will accept *initial* paper tests is January 3, 2027.
- E-file tests should be completed and approved by January 23, 2027.
- Paper tests should be completed and approved by January 23, 2027.

If there are delays in schema release or version change occur, we will note if there is an extension to the deadlines.

Publications

West Virginia Tax Division

- *2026 West Virginia Business and Individual E-File (MeF) Handbook*
- *2026 Forms Requirements*

Internal Revenue Service

- Publication 1436, *Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns*
- Publication 3112, *IRS e-file Application and Participation*
- Publication 4162, *Modernized e-file Handbook for Authorized e-file Providers for Form 1120, 1120S, and 1065.*
- Publication 4164, *Modernized e-file Guide for Software Developers and Transmitters*
- Publication 4505, *Modernized e-file Test Package for Forms 1065/1065-B*

Related Internet Links

Mef Vendor Portal (MVP)

<https://mytaxes.wvtax.gov/MVP/>

Credit Card Payments

tax.wv.gov/Individuals/ElectronicFiling/PaymentOptions/Pages/IndividualsCreditCardPayments.aspx

MyTaxes

tax.wv.gov/Individuals/ElectronicFiling/PaymentOptions/Pages/IndividualsCreditCardPayments.aspx

West Virginia Tax Division

tax.wv.gov

Information for Software Vendors

tax.wv.gov/TaxProfessionals/SoftwareDevelopers/Pages/SoftwareDevelopers.aspx

Approved Vendor Pages

- Personal Income
<https://tax.wv.gov/Individuals/ElectronicFiling/Pages/ElectronicFilingPersonalIncomeApprovedProviders.aspx>
- Fiduciary
<https://tax.wv.gov/Individuals/ElectronicFiling/Pages/ElectronicFilingFiduciaryIncomeApprovedProviders.aspx>
- Separate Entity Corporate Income
<https://tax.wv.gov/Business/ElectronicFiling/Pages/ElectronicFilingSeparateEntityCorporateIncomeApprovedProviders.aspx>
- Combined Filing Corporate Income
<https://tax.wv.gov/Business/ElectronicFiling/Pages/ElectronicFilingCombinedFilingCorporateIncomeApprovedProviders.aspx>
- Pass Through Income
<https://tax.wv.gov/Business/ElectronicFiling/Pages/ElectronicFilingPassThroughIncomeApprovedProviders.aspx>
- Elective Pass Through Entity Tax
<https://tax.wv.gov/Business/ElectivePassThroughEntityTax/Pages/ElectivePassThroughEntityTax.aspx>

New or clarifying information

Credits	Many credits schedules supporting the RECAP and TC are in schema only and not permitted as pdf attachments. Please refer to the MEF business Rules for details.
Required Support MV-1	Due to the wide population eligible for this credit, all software must include it for all tax types that will be supported.
Required Support EK-1	This credit is also claimed by a wide range filers. As such, if you support a tax type that is able to claim the EK-1 credit, you must support EK-1 claims.
Modification change for PIT	Taxpayers above the prior income cap for Social Security benefits modification may now also claim a modification for 100% of their benefits.
Modification change for all	Opportunity Zone Modification is available again. Portable benefits is new and also available on all returns.
Change for CIT	Schedule 1 and 2 are not merged into the Schedule SEF.
Reminder for the MV-1	To claim the MV-1 you should send the Claim Key and amount of credit that is listed on the MV-1 issued by the WV Tax decision to the taxpayer. DO NOT ask the taxpayer for the vehicle details. That information is printed on the MV-1 as information for the taxpayer to review what contributed to their credit. If a taxpayer feels they <i>should</i> have received MV-1 Credit but were not issued an MV-1 schedule, they may send their property tax receipts for timely paid WV tickets. They must be paid in the calendar year 2026 to be claimed on the TY2026 return. If this is the case, they are sending an attachment instead of the MV-1 schedule. Do not send blank MV-1 schedules. Do not send MV-1s with no claim key. A taxpayer may be in both situations, where they have an MV-1 for some timely paid receipts and not have an MV-1 for others. In this case, send the MV-1 schedule information AND the attachments. The MV-1 schedule should still only show the amount that was listed on the schedule. TOTAL MV-1 credit (from schedules and receipts) go on the MV-1 claim line on the main return.
Business Rules:	A variety of business rules were added or adjusted. Please review them thoroughly. If there is some reason for concerns regarding a business rule, you should email taxloi@wv.gov as soon as you are aware of an issue. It will be very difficult to make any adjustments to business rules later in the year.

Important Information

Emails and driver's licenses

The West Virginia Tax Division continues to require submission of a valid email address when submitting an electronically filed IT-140 tax return. However, the email address is no longer located in the Authentication Header. When filing through a tax preparer, any valid email address may be used. We understand that many taxpayers either do not have an email address or are unwilling to provide one to a preparer. Therefore, a preparer may include on return filing any valid email address, including:

- The email address supplied by the taxpayer.
- The email address of the tax preparer.
- A general email address used by the preparer for the filing season (the Tax Division authorizes the use of "free" webmail applications such as Hotmail, Gmail, or Yahoo for this requirement).

Preparers have the flexibility to use one of these three options. **Failure to provide a valid email address will result in rejection of the return due to a schema validation error.**

West Virginia will now request that taxpayers provide a valid Driver's License number in order to and prevent tax refund fraud through identity theft. **This is a request only for the IT-140.** Returns will be rejected if the information is not provided. The available elements are:

- ID Number
- State Issued
- Exp. Date
- Date Issued

Participation

Any person required to file a return for a tax administered under the provisions of §11-10-5(z) and who had total annual remittance for any single tax equal to or greater than \$50,000 during the immediately preceding tax year shall file electronically all returns for all taxes administered under this article.

Income tax preparers who file more than 25 individual income tax returns using tax preparation software to complete one or more of the returns, must file them electronically (§11-21- 54).

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 and who prepares or collects a prepared tax return for the purposes 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 acknowledgement 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 West Virginia Tax Division.

Federal/State Electronic Filing (MeF) Process

How Federal/State MeF Filing Works

West Virginia returns included in the Federal/State Electronic Filing (MeF) Program will be transmitted to the IRS Service Center along with the federal return. All individual West Virginia returns must include a complete copy of the federal return and include all PDF attachments, forms, and schedules.

Once the IRS has notified the ERO of successful submission, West Virginia can retrieve the files from the IRS. **West Virginia will not receive any state data from a rejected federal return.**

NOTE: The IRS acknowledges only that it received the state data. The IRS acknowledgement is not an indication that West Virginia has “received” your state return. **You must receive the West Virginia acknowledgment to ensure your state return has been received.**

When West Virginia receives the return from the IRS, it will generate a receipt acknowledgment record. West Virginia will also generate a processing acknowledgment to indicate if the return was accepted or rejected. This record will be available for retrieval by transmitters after one business day.

Contact West Virginia if you received a federal acknowledgment but no state acknowledgment after two business days.

EFIN and ETIN

The IRS assigns the Electronic Filing Identification Number (EFIN) and Electronic Transmitter Identification Number (ETIN). The Division will use these same numbers in the Federal/State Electronic Filing Program. The numbers are used in the acknowledgement system to identify preparers and transmitters.

Acceptance Process

Software companies that wish to e-file West Virginia tax returns must first file a Letter of Intent (LOI) with the West Virginia Tax Division. These steps should be followed to ensure a smooth application process:

- Submit an LOI through the MVP.
- Additional concerns or information requests will be communicated by message by the Tax Division staff.
- You will receive email notification of approval or denial and, if approved, you will be granted full access to the FTA State Exchange System for West Virginia schemas, test scenarios and other pertinent information regarding West Virginia MeF.

ATS testing and West Virginia Test Data

All participants are required to follow the IRS testing procedures for acceptance into the program. Only software developers are required to test their software with West Virginia. Participants must transmit live return data using only West Virginia accepted federal/state electronic filing software.

ATS TESTS

Find the ATS test you are submitting and enter the ID in the field provided. Use only the ATS tests provided on the FTA exchange.

Prepare and send your submission to the testing platform. Send the Submission ID through the MVP

- **If you do not support a small portion of a test**, such a single line on one schedule, please indicate the limitation in the comment section of the submission, detailing any changes you have made.

New Submission

Submission ID

12345678901234567890

Note

This product does not support the farm to food bank credit. the amount has been added to the CIP credit. there are not other changes.

- **If you do not support an entire test**, enter all zeros in the submission ID and note that you are not supporting this type of filer and request not to submit the test. Provide an explanation of why you are not supporting the given test. Note that if the explanation is not clear, your request to not have that test required will be denied.

New Submission

Submission ID

00000000000000000000

Note

We are not supporting the Combined filers for WV's CIT-120. Please make this unrequired for this product.

- **If you do not support more than two tests**, In some rare circumstances, we may work with you to run a special test if there are not enough tests to thoroughly review your product. This will be determined on a case by case basis and only meant to be used for software that is very limited in scope. If you find that you are only able to support one or two tests, send a message.

For each test, you will receive an email stating if you have passed or failed. If you pass a test, you do not need to do anything else for the specific ATS test. For each test you failed, please review the feedback and resubmit using the same process.

Once all tests for a given tax type are passed or marked not required, your approval will be automatically updated in the system. We will contact you about how you will want to be listed on our website. Please note this automation for certification does not begin until mid January.

You can find the MVP guide on the FTA SES in the LOI folder

State Only, Short Period, Fiscal, and Amended Filing

West Virginia supports filing of the following returns through the Federal/State Electronic (MeF) Program:

- State-only
- Amended (Business or Individual)
- Fiscal (tax period must match Federal filing)
- Short period

A state-only, amended, fiscal, or short period return is produced through software to build a complete state packet that includes a copy of the federal return. For an amended return, the copy of the federal return must reflect the amended federal return.

Refund & Balance Due Options

The West Virginia Tax Division 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 option nor the routing or Account Number may be changed once a return has been transmitted to the Division.

Balance due returns should be filed as any other state electronic return. No payments are due until the applicable tax due deadline. Taxpayers who wish to pay at the time of filing may do so by Electronic Funds Withdrawal (direct debit), credit card, MyTaxes, or with the applicable tax payment voucher.

Rejected payment transactions including Direct Deposits or Electronic Funds Withdrawal (Direct Debit) transactions with incorrect bank information will be subject to a \$15.00 Returned Payment Charge.

Advise customers that the Tax Division will recover a \$15.00 fee associated with any returned bank transaction.

- Checks returned for insufficient funds will incur a \$28.00 fee.

The fee charged for returned or rejected payments will be to recover only the amount charged to the Tax Division by the financial institutions.

Electronic Funds Withdrawal is authorization for direct debit from your designated bank account. 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 applicable tax due deadline.

ERO's must provide the balance due taxpayer with the applicable voucher. All payments by check or money order must be included with the voucher 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 balanced due filers should be strongly advised of this!

Filers should use the Electronic Payment Voucher for the appropriate tax type:

- **IT-140V** – Personal Income Tax
- **IT-141V** – Fiduciary Income Tax
- **WVCITV** – Corporation Net Income Tax
- **WVPTEV** – Income Taxes for S Corps and Partnerships (Use this for EPT also)

DO NOT MARK A PAYMENT AS AMENDED UNLESS IT IS FOR AN AMENDED RETURN.

West Virginia Forms Supported for E-Filing

Supporting federal returns, schedules, and PDF attachments **are required for all electronic returns.**

The Tax Division supports PDF attachments of the following forms:

- Other state's tax returns for Schedule E credit.
- Any schedule not supported within the schema. All supporting documentation must be attached as directed in the Business Rules.

The Tax Division will accept the following return types:

- Federal/State (linked): An original federal return submitted with one original state return.
- State only (unlinked): A state return submitted with a copy of the federal return.
- Amended return.
- Fiscal return (tax period must match Federal filing)
- Short period return (tax period must match Federal filing)

**** Failure to include the support credit schedules will result in a rejection of the submission**

The Tax Division will support E-Filing (MeF) of the following forms:

Corporation Net Income Tax

- ◆ CIT-120
- ◆ Schedule SEF
- ◆ Schedule B and Schedule B-1
- ◆ Schedules C and D
- ◆ Schedule NOL
- ◆ Form CIT-120APT - schedule A1, A2, and B
- ◆ CIT-120TC and supporting schedules**
 - Schedule EOTCA and Schedule EOTC1
 - Schedule EOTC-HTM
 - Schedule MITCA and Schedule MITC1
 - Schedule RBICA and Schedule RBIC
 - Schedule NIPA2
 - Schedule AG1
 - Schedule L
 - Schedule J
 - Schedule ATTC1
 - Schedule MPTAC-1
 - Schedule AFTC1
 - Schedule IMSTTC-1
 - Schedule PCM-1
 - Schedule DNG-1
 - Schedule NGL-1
 - Schedule DSV-1
 - Schedule SAAM-1
 - Schedule JSP-1
 - Schedule CIP
 - Schedule OCF
 - Schedule PVA-1
 - Schedule FIIA-TCS
- ◆ Schedule MV-1
- ◆ **DO NOT MAKE SUBSTITUTE VERSIONS OF MV-1**
- ◆ Schedule SB-1
- ◆ Schedule UB
- ◆ UB-CR - **The UB-CR can only be filed through an MeF schema. MeF is required for any filer of a Combined CIT-120 return.**
- ◆ WVK-1C, K-1

Pass-Through Entity Tax

- ◆ PTE-100
- ◆ Schedules A
- ◆ Schedule B & B-1
- ◆ Schedule D
- ◆ Form PTE-100TC**
 - Schedule EOTCA and Schedule EOTC1
 - Schedule EOTC-HTM
 - Schedule AG1
 - Schedule NIPA2
 - Schedule ATTC1
 - Schedule AFTC1
 - Schedule RBIC
 - Schedule RBICA
 - Schedule PCM-1
 - Schedule DNG-1
 - Schedule NGL-1
 - Schedule DSV-1
 - Schedule SAAM-1
 - Schedule J
 - Schedule JSP-1
 - Schedule CIP
 - Schedule OCF
 - Schedule PVA-2
 - Schedule FIIA-TCS
- ◆ Schedule MV-1
- ◆ **DO NOT MAKE SUBSTITUTE VERSIONS OF MV-1**
- ◆ Schedule SB-1
- ◆ Form PTE-100APT - schedule A1, A2, and B
- ◆ Schedule SP
- ◆ WVK-1C, WVK-1

Personal Income Tax

- ◆ IT-140
- ◆ Schedule M
- ◆ Schedule A
- ◆ Schedule UT
- ◆ Schedule DPIT-210
- ◆ HEPTC-1
- ◆ SCTC
- DO NOT MAKE SUBSTITUTE VERSIONS OF SCTC**
- ◆ MV-1
- DO NOT MAKE SUBSTITUTE VERSIONS OF MV-1**
- ◆ SB-1
- ◆ DV-1
- ◆ Tax Credit Recap Schedule**
 - Schedule EOTC-HTM
 - Schedule EOTCPIT
 - Schedule AG1
 - Schedule J
 - Schedule NIPA2
 - Schedule RBICA and Schedule RBIC
 - Schedule ATTC1
 - Schedule AFTC1
 - Schedule PCM-2
 - Schedule DNG-2
 - Schedule NGL-2
 - Schedule DSV-1
 - Schedule SAAM-1
 - Schedule JSP-1
 - Schedule CIP
 - Schedule OCF
 - Schedule VFTC-1
 - Schedule FTC-1
 - Schedule PVA-2
 - Schedule FIIA-TCS
 - WV EK-1
 - Schedules E
- ◆ Schedule H
- ◆ Schedule F
- ◆ WV K-1 and withholding documents
- ◆ Schedule 8379

Fiduciary Income Tax

- ◆ IT-141
- ◆ Schedule SB
- ◆ Schedule B
- ◆ Schedule NR
- ◆ MV-1
- DO NOT MAKE SUBSTITUTE VERSIONS OF MV-1**
- ◆ SB-1
- ◆ Recap**
 - Schedule E
 - Schedule EOTC-HTM
 - Schedule EOTCPIT
 - Schedule AG1
 - Schedule J
 - Schedule NIPA2
 - Schedule RBICA and Schedule RBIC
 - Schedule ATTC1
 - Schedule AFTC1
 - Schedule PCM-2
 - Schedule DNG-2
 - Schedule NGL-2
 - Schedule DSV-1
 - Schedule SAAM-1
 - Schedule JSP-1
 - Schedule CIP
 - Schedule OCF
 - Schedule PVA-2
 - Schedule FIIA-TCS
 - Schedule VFTC-1
 - WV EK-1
- ◆ WV K-1 and 1099R

Attachments and File Size Guidelines

Processing errors can occur due to the excessive size of certain tax returns; particularly, Partnership returns with a large volume of WV Schedule SP information. Some suggested best practices are as follows:

- PDF attachments of the federal tax return should be limited to the required first six (6) pages of the return ONLY. For Corporation Net Income Tax returns where federal M-3 is required, attach the federal M-3 information as well.
- West Virginia does not require PDF attachments of Federal K-1 information. This information is to be maintained and made available upon request.
- Schedule SP is a required submission or attachment if a value other than "0" exists on line 10 of the PTE-100. However, if the number of Schedule SP's either submitted or attached, cause the file size to exceed 100MB, please contact the Help Desk at TaxLOI@wv.gov for alternate instructions should problems arise.
- Claims for tax credits MUST have the correct credit schedule transmitted within the schema or as a PDF attachment as stated in the business rules. The return will be rejected if this is omitted. ALL supporting documents (ie Property Tax receipts, Military Orders etc.) MUST be included as an attachment if a credit or modification requiring supporting documentation is necessary. Failure to provide the necessary attachments for the claimed credit will also result in the rejection of the submission.

Important: When attaching a document, it is vital that the correct naming convention be followed. The correct naming convention may be found in the "attachments" column of the business rules starting on pages 6 of this handbook.

West Virginia Acknowledgement

Receipt Acknowledgement

West Virginia provides a receipt acknowledgement for successfully retrieving returns through the IRS MeF system. West Virginia will reject any return submitted in the wrong format or that cannot be properly identified. If this occurs, the state will inform you of the rejection through an acknowledgement. Once the preparer corrects the return, the preparer may transmit the return as a state-only return. Be sure to confirm that your software package supports state-only transmissions. If the electronically filed West Virginia return cannot be re-transmitted, the ERO must submit a paper tax return to the Tax Division.

Processing Acknowledgment

West Virginia provides one of the following two processing acknowledgements for successfully reading returns retrieved through the IRS MeF system.

Accepted – This acknowledgment indicates the electronic return was received and successfully completed the business rule validation process.

Rejected – This acknowledgment indicates the electronic return was received but failed to complete the business rule validation process. The acknowledgement will contain a reason indicating the error causing the rejection (See Appendix A – 2023 West Virginia Business and Individual Exclusions from Electronic Filing)

In addition to the returns listed in IRS publications as excluded from federal electronic filing for 2024 tax filing period, the following documents will not be accepted for electronic filing in West Virginia in 2023:

- Business: tax years prior to 2014
- Individual: tax years prior to 2014
- IAT transactions will not be processed. Paper checks will be sent to taxpayers that indicate the ultimate destination of a direct deposit refund is a foreign bank.

Transmitting the West Virginia Electronic Return

Since the West Virginia electronic return is transmitted with the federal return, the transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the IRS.

Participants in the Federal/State Electronic Filing (MeF) Program must confirm with their software developer or direct transmitter that the software is capable of processing and transmitting the state data along with the federal data to the appropriate IRS service center.

E-file [MeF] Reject Codes. West Virginia does not have a perfection period. Rejected submissions will need to be retransmitted.

Non Receipt of West Virginia Acknowledgment Record

Before contacting the Tax Division, ensure that:

- You have received an IRS acknowledgement record;
- The IRS accepted the federal return;
- The transmission included a West Virginia state return, and
- You have the submission ID.

Contact the West Virginia Tax Division if you receive IRS acknowledgment records more than two working days ago and you have not received West Virginia acknowledgement records for the same tax returns.

Whom to contact:

To check on the status of a West Virginia acknowledgement record, send email to TaxLOI@wv.gov the following information:

- Electronic Filer ID Number (EFIN)
- Federal EIN
- Transmission date
- Submission ID
- Contact name and phone number

Responsibilities

Electronic Filers, Transmitters, ERO's

Electronic Filers, Transmitters, and Electronic Return Originators (ERO) must abide by the terms set forth in this Handbook and must maintain a high degree of integrity, compliance, and accuracy in order to continue to participate in the Federal/State Electronic Filing Program. They must also abide by the following requirements:

Compliance: All electronic filers must comply with the requirements and specifications in the IRS publications, this handbook, and the 2023 West Virginia Business and Individual E-File (MeF) Specifications.

Timeliness of Filing: Transmitters must ensure that electronic returns are filed in a timely manner. The date of the IRS acknowledgment will be considered the filing date for an electronically filed West Virginia return. Transmitters must confirm acknowledgement of the state return by the Tax Division.

Responsibility to Your Clients: Preparers have been entrusted with the task of filing a client's tax return and must assume the responsibility for the return's timely arrival at the Tax Division.

Changes on the Return

If the transmitter or taxpayer wishes to make any changes after the return has been accepted and acknowledged, the transmitter or taxpayer can file an amended return with corrected changes if the software offers this option.

If the software does not offer this feature, the transmitter or taxpayer must file an amended return on paper. Mail the return to the address given on the form.

Special Assistance and Refund Inquiry

If customers find it necessary to contact the West Virginia Tax Division 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 at 1-800-982-8297 from anywhere in West Virginia. To check the status of a refund, visit www.tax.wv.gov and click on the "Where's My Refund?" link.

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 TAXWVtaxaid@wv.gov.

Business Rules

Please see the spreadsheet for details on the Business Rules.

This is available on the FTA exchange.

In January, these will also be available on the tax website here:

<https://tax.wv.gov/TaxProfessionals/SoftwareDevelopers/Pages/SoftwareDevelopers.aspx>