Re: Letter of Invitation

In preparation for the 2019 filing season, the West Virginia State Tax Department invites NACTP members along with other trusted tax software providers to submit their annual Letter of Intent (LOI). An LOI is necessary for any provider to submit substitute forms and electronic schema information through West Virginia’s form and MeF program managed through the FTA State Exchange System (SES).

Access to this system is a privilege and is only authorized for those software providers who meet West Virginia’s standard of trust. West Virginia’s standard of trust is, put simply: That all software providers will endeavor to maintain a culture of compliance with West Virginia law.

To that end, there have been several questions about certain requirements by the West Virginia State Tax Department. Like many other states, West Virginia has crafted an LOI that is effectively an application to gain access to West Virginia proprietary information.

No vendor will receive access to West Virginia proprietary information without first attesting through the LOI that they agree to abide by certain terms and conditions spelled out in that letter of intent. These conditions are essential functions we believe maintain the integrity of our tax system and help ensure compliance with West Virginia law. This is a fundamental precondition to access to our Schema and our paper returns.

Additionally, for the first time, West Virginia has included another precondition. All software providers must be registered to do business in the state of West Virginia and ensure compliance with all West Virginia tax laws. This policy applies even where the software provider may lack tax nexus. This may include collection of taxes from West Virginia consumers or the filing of income tax returns on gains income sourced to West Virginia. As indicated above, access to West Virginia proprietary information is a privilege we extend only to software providers that are considered trusted providers.

The West Virginia State Tax Department reserves to right to reject any Letter of Intent when the facts or circumstances indicate that the provider may not maintain a culture of compliance with West Virginia law, and may not be trusted with West Virginia proprietary information.

We thank you for your application and look forward to working with you.