



West Virginia State Tax Department

Income Tax Letter of Intent

Tax Year 2020

This form must be completed and submitted to TAXLOI@wv.gov by October 31, 2020

2020 Tax Software Provider West Virginia State Tax Department

Letter of Intent

By submitting this Letter of Intent (LOI) to the West Virginia State Tax Department , you are agreeing to meet our standards for software provider registration, all tax preparation software, and substitute forms.

Failure to meet the standards or requirements set forth in this LOI may result in the denial of your application or the removal of your organization as an approved software provider, and the rejection of all electronic or paper returns submitted using your products.

You must complete a separate LOI form for each unique product your company offers. If you submit an incomplete form, your request to participate in electronic or paper submissions may be denied.

Name of Company	Product Name	State Software ID
DBA Name	NACTP Vendor ID	WV Business Registration Account # (required)
Address	Product Address/URL	Company FEIN
City	State	Zip Code
If you have more than one product name, list your other product names here:		
Regulatory/Compliance Contact	Phone	Email Address
Primary Individual MeF Contact	Phone	Email Address
Secondary Individual MeF Contact	Phone	Email Address
Primary Business MeF Contact	Phone	Email Address
Secondary Business MeF Contact	Phone	Email Address
Primary Leads Reporting Contact	Phone	Email Address
Secondary Leads Reporting Contact	Phone	Email Address
Test EFIN(s)	Test ETIN(s)	
Production EFIN(s)	Production ETIN(s)	

Authorized access to the State Exchange System

Please provide information for the employees you are authorizing to have access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

NOTE: Even if the individuals are the same as what you have listed on the first page, please also include them here.

Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> PIT <input type="checkbox"/> FDY <input type="checkbox"/> CIT <input type="checkbox"/> PTE
Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> PIT <input type="checkbox"/> FDY <input type="checkbox"/> CIT <input type="checkbox"/> PTE
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Company name	First and last name	Email address
Phone number	Authorized access <input type="checkbox"/> Forms <input type="checkbox"/> E-file	Tax types <input type="checkbox"/> PIT <input type="checkbox"/> FDY <input type="checkbox"/> CIT <input type="checkbox"/> PTE

Please attach additional sheet with authorized users, if necessary. The list you provide must include the information requested in the table above.

Type of software product

- DIY/Consumer (Web-Based)
 DIY/Consumer (Desktop)

- Professional/Paid Preparer (Web-Based)
 Professional/Paid Preparer (Desktop)

Tax types supported

Please check all that apply

Forms E-File

- Individual Income Tax
 Estate/Trust/Fiduciary Tax

Forms E-File

- Corporate
 Pass-Through Partnership/S-Corp

Rebranded Software Products

Complete this section only if your product is rebranded.

For the software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the software company sells and/or licenses your product to a third-party, it is your responsibility to make sure the rebranded product reflects the current software requirements and output(s). Enter the appropriate class code for the rebranded product in class code box below.

- **Class Code 1:** Software products sold/licensed to a third-party user, and the third-party user has the ability to add their own logos and/or splash screens. They cannot modify calculations in the program.
- **Class Code 2:** Software products sold/licensed to a third-party user, and the third-party has the ability to alter/change calculations in the program.

Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address
Rebranded Product Name	Class Code	ETIN (if applicable)	Contact Person	Phone	Email Address

Please attach additional sheets with rebranded software product information, if necessary.

For Rebranded Products, the West Virginia State Tax Department requires Rebranded Products to complete an abbreviated e-file ATS/paper form approval process.

Substitute Forms Registration

Complete this section only if your product will provide substitute forms.

WV Substitute Form Vendor ID		
Primary Individual Forms Contact	Phone	Email Address
Secondary Individual Forms Contact	Phone	Email Address
Primary Business Forms Contact	Phone	Email Address
Secondary Business Forms Contact	Phone	Email Address

Note: If you have separate contacts for each business tax type, please list them by tax type on a separate sheet and attach it to this submission.

Forms and Schedules Supported (Check All That Apply)

Mark all forms and schedules that your company intends to support.

- You may not provide substitute forms for any barcoded form that is not listed here.
- You may not provide substitute forms for the SCTC-1.**
- You should not send forms without barcodes for substitute tax form testing.

Forms	e-file	Personal Income
<input type="checkbox"/>	<input type="checkbox"/>	Form IT-140
<input type="checkbox"/>	<input type="checkbox"/>	Schedule M
<input type="checkbox"/>	<input type="checkbox"/>	Tax Credit Recap Schedule
<input type="checkbox"/>	<input type="checkbox"/>	Schedule UT
<input type="checkbox"/>	<input type="checkbox"/>	Schedule A
	<input type="checkbox"/>	Schedule H
	<input type="checkbox"/>	Schedule E
<input type="checkbox"/>	<input type="checkbox"/>	Schedule DP
<input type="checkbox"/>	<input type="checkbox"/>	Schedule FTC-1
<input type="checkbox"/>	<input type="checkbox"/>	IT-210
<input type="checkbox"/>	<input type="checkbox"/>	HEPTC-1
<input type="checkbox"/>		IT-140V
<input type="checkbox"/>		WV 4868
<input type="checkbox"/>	<input type="checkbox"/>	Schedule F
	<input type="checkbox"/>	Withholding Documents (W-2, 1099, K-1, NRW-2)
	<input type="checkbox"/>	Amend Reason
	<input type="checkbox"/>	SCTC-1- Not available for substitute forms

Forms	e-file	Corporate Net Income
<input type="checkbox"/>	<input type="checkbox"/>	CNF-120
<input type="checkbox"/>	<input type="checkbox"/>	Schedule 1
<input type="checkbox"/>	<input type="checkbox"/>	Schedule 2
<input type="checkbox"/>	<input type="checkbox"/>	Schedule B
<input type="checkbox"/>	<input type="checkbox"/>	Schedule B-1
<input type="checkbox"/>	<input type="checkbox"/>	Schedule C
<input type="checkbox"/>	<input type="checkbox"/>	Schedule NOL
<input type="checkbox"/>	<input type="checkbox"/>	CNF-120APT A-1 and A-2
<input type="checkbox"/>	<input type="checkbox"/>	CNF-120APT Schedule B
<input type="checkbox"/>	<input type="checkbox"/>	CNF-120TC
<input type="checkbox"/>	<input type="checkbox"/>	CNF-120U
<input type="checkbox"/>		CNF-120EXT
<input type="checkbox"/>	<input type="checkbox"/>	Schedule UB
<input type="checkbox"/>	<input type="checkbox"/>	K-1C
	<input type="checkbox"/>	Withholding Documents (1099, K-1, NRW-2)

Forms	Nonresident Composite
<input type="checkbox"/>	IT-140NRC

Forms	e-file	Pass-Through Partnership/S-Corp
<input type="checkbox"/>	<input type="checkbox"/>	SPF-100
<input type="checkbox"/>	<input type="checkbox"/>	Schedule A
<input type="checkbox"/>	<input type="checkbox"/>	Schedule B
<input type="checkbox"/>	<input type="checkbox"/>	Schedule C
<input type="checkbox"/>	<input type="checkbox"/>	SPF-100TC
<input type="checkbox"/>	<input type="checkbox"/>	SPF-100APT - A-1 and A-2
<input type="checkbox"/>	<input type="checkbox"/>	SPF-100APT -ScheduleB
<input type="checkbox"/>	<input type="checkbox"/>	Schedule SP
<input type="checkbox"/>		SPF-100EXT
<input type="checkbox"/>		WV100V
<input type="checkbox"/>	<input type="checkbox"/>	K-1
	<input type="checkbox"/>	Withholding Documents (1099, K-1, NRW-2)

If a checkbox is not shown beside a form or a schedule, in the e-file column, it is not available for e-file.

Forms	e-file	Estate/Trust/Fiduciary Tax
<input type="checkbox"/>	<input type="checkbox"/>	Form IT-141
<input type="checkbox"/>	<input type="checkbox"/>	Schedule A
<input type="checkbox"/>	<input type="checkbox"/>	Schedule B
<input type="checkbox"/>	<input type="checkbox"/>	Schedule NR
<input type="checkbox"/>	<input type="checkbox"/>	Tax Credit Recap
<input type="checkbox"/>		Schedule IT-141V
<input type="checkbox"/>		IT-141EXT
	<input type="checkbox"/>	Withholding Documents (K-1, NRW-2)

Forms	Withholding tax
<input type="checkbox"/>	IT-101A
<input type="checkbox"/>	IT-101Q
<input type="checkbox"/>	IT-101V
<input type="checkbox"/>	IT-103

When submitting paper forms for approval, you must send all forms from one tax type together. Supporting schedules will not be accepted separately.

Agency Requirements

This section identifies agency requirements and expectations for communicating information to users of the software product.

Issue notification and resolution requirements

West Virginia State Tax Department e-file and paper form documentation will be posted/provided on the FTA State Exchange System (SES). Only forms that have changes will be posted on The FTA SES.

Questions, Requirements, Standards and Recommendations

This section represents the state-specific requirements and standards for tax software providers. This Letter of Intent must be submitted by October 31, 2020. The cutoff date for first-time ATS testing submissions is March 15, 2021.

By signing this agreement, the E-Services Provider agrees to:

- Meet IRS requirements and obtain IRS approval as a tax service provider. See IRS Publication 4164, “Modernized e-File Guide for Software Developers and Transmitters.”
- Comply with IRS Standards and Requirements, the West Virginia MeF Handbook, West Virginia Requirements for the Approval of Substitute Tax Forms, industry standards, and any Memorandum of Understanding (MoU) executed by the IRS, industry and states.
- Successfully complete all testing of service provider’s software in accordance with Department requirements.
- Provide accurate West Virginia tax returns in the proper electronic format.
- Secure and protect taxpayer information, returns, and data throughout the entire filing process.
 - Data protection includes but is not limited to utilizing encryption while in transit and at rest, virus detection and prevention, password protection using complex, strong passwords, limiting access to only necessary individuals, destroying unnecessary data, and ensuring no data is held beyond retention period end dates.
- Provide accurate, current, factual, and complete information.
- Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate, or invalid return information.
- Immediately correct any identified software errors and release corrected software in a timely manner. Vendor agrees to notify all West Virginia customers and the Department upon discovering any software errors or making corrections or updates.
- Work with the Department to address any processing issues that arise during filing season.
- Provide the following notification to taxpayers before they choose to submit a return.
 - “Under penalties of law, I declare by submitting this return that I have personally examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.”
 - “In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the Department of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.”

Additionally, Providers:

- Shall produce analytic compilation of federal and state return and submission information that directly relate to the internal management or support of the tax services provider’s business, which shall include aggregated data compilations to identify potentially fraudulent behaviors or patterns. The analytic compilation shall employ any tax return information provided by the taxpayer.
- Shall disclose the compilations of tax information to the Department through IRS secure data transmission on at least weekly basis and identify by use of federal and state submission IDs any return the preparer suspects is potentially fraudulent. Tax service providers shall make available any information that would assist the

Department in the investigation of returns reported as potentially fraudulent.

- Shall disclose all pertinent information to the Department if a tax services provider has a bona fide belief that a particular individual's activity violated criminal law.
- Shall provide data elements required by the State of West Virginia for each submission, including but not limited to:
 - Federal Original Submission ID
 - Federal Original Submission ID Date
 - State Current Submission ID
 - State Original Submission ID
 - State Original Submission ID Date
 - License Type
 - Taxpayer E-mail Address
 - Taxpayer Bank Account Routing number (Ultimate)
 - Taxpayer Bank Account Bank Account number (Ultimate)
 - Device ID's
 - Device ID's submission
 - IP Address – at creation
 - Driver's license or state issued ID number (Primary)
 - Driver's license or state issued ID state (Primary)
 - Driver's license or state issued ID expiration date (Primary)
 - Driver's license or state issued ID issue date (Primary)
 - Driver's license or state issued ID number (Secondary)
 - Driver's license or state issued ID state (Secondary)
 - Driver's license or state issued ID expiration date (Secondary)
 - Driver's license or state issued ID issued date (Secondary)
 - State Issued PIN
 - Cell Phone
 - Time for return Prep/submission
 - Downloaded W-2
 - Taxpayer Attempted to download W-2
 - Number of unsuccessful attempts.

Production return submission requirements

All returns generated from this software must be electronically filed or printed from the initially approved software or a subsequent product update.

Product update requirements

Users/customers of desktop products who attempt to file 10 or more business days after a production release, must be required to download and apply the product update.

Schema requirements

Your software must adhere to the schema requirements included in the authentication and return header. Agency schema information and requirements can be found provided on The FTA State Exchange System (SES).

Testing and submission requirements

All e-file ATS and substitute forms tests submitted during the approval process must be created in, and originate from, the actual software.

System security requirements

You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. This includes but is not limited to when it is on-line, off-line, at rest, and in transit. The West Virginia State Tax Department does not prescribe the security requirements for your system. Cyber security resources such as The National Institute of Standards and Technology or The Department of Defense Security Technical Implementation Guide are examples of national resources available to assist you with this process.

Validation of specific data element requirements

This section represents the West Virginia State Tax Department requirements for validation of specific data elements.

Transferring data year-to-year that was either not initially entered accurately or that has changed from one year to the next, causes issues with processing returns. **The following items should not be transferred year to year:**

- State driver's license data elements.
- State withholding account numbers.
- Bank Routing Number
- Bank Account Number

Customer Communications

This section identifies information the West Virginia State Tax Department is requiring the software providers to communicate with customers.

Disclosure and use of information language expectations

The following consent language must be added to electronic filing software to notify the user.

For Do-It-Yourself software:

By using a computer system and software to prepare and transmit return(s) electronically, I consent to the disclosure of all information pertaining to my use of the system and software to the West Virginia State Tax Department , as applicable by law, and to the transmission of my tax return(s).

For Tax Professional software:

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the West Virginia State Tax Department , as applicable by law.

For Business software:

By using a computer system and software to prepare and transmit this business return electronically, I consent to the disclosure of all information pertaining to the user of the system and software to create this business return and to the electronic transmission of this business tax return to the West Virginia State Tax Department .

Driver's license/ID card expectations

The West Virginia State Tax Department is providing the following expectations and information:

For e-file returns:

The West Virginia State Tax Department will reject e-file returns if the DL/ID card information is not included with the

tax return

For printed/paper forms requesting the DL/ID Card information:

The West Virginia State Tax Department requests the DL/ID card information on the form(s) be masked.

The West Virginia State Tax Department is providing a URL and/or a statement for the DL/ID Card. All Do-It-Yourself (DIY) and Tax Professional software packages must include this information in your software. The messages are expected to be displayed within the software in a way to maximize the likelihood the message is read.

URL:

Statement:

For e-file returns, one of the following four options is required for the primary filer's Driver's License number:

- The DL Information for the Primary taxpayer with the tax return: Information must include DL Number, DL State, DL Issue Date and DL Expiration Date to be considered complete. Partial entries will result in a schema validation error.
- The ID Card Information for the Primary taxpayer with the tax return: Information must include ID Card Number, ID Card State, ID Card Issue Date, and ID Card Expiration Date to be considered complete. Partial entries will result in a schema validation error.
- Indicate that the Primary taxpayer does not have the DL/ID Card Information to provide with the tax return.
- Indicate that the Primary taxpayer chooses NOT to provide the DL/ID Card Information with the tax return.

Failure to obtain one of the four required elements indicated above will result in a schema validation error.

Secondary taxpayer DL/ID Card information is optional. However, if provided, information must be complete or else schema validation errors will occur.

For printed/paper forms requesting the DL/ID Card information:

The West Virginia State Tax Department does not require DL/ID Card Information with printed/paper forms.

Refund expectations

The West Virginia State Tax Department is providing a URL and/or a statement about refund processing. Industry partners must use this statement and/or URL or other method prescribed by the agency in all products. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read.

URL:

Taxpayers may check refund status by going to <https://mytaxes.wvtax.gov/?link=refund>

Statement:

The West Virginia State Tax Department continues to respond to an increased risk of fraudulent filings and is implementing enhanced security measures for your protection. As a result, expect significant delay of your tax refund. You should only call concerning your refund if it has been more than **10 weeks** since filing your return. In the interim, please use this tool to check the status of your refund.

- Taxpayers may check refund status by going to <https://mytaxes.wvtax.gov/?link=refund>.

Typical refund timeframes for correctly filed returns

- **An E-filed Return** may take as long as 7-8 weeks after the acknowledgement is received from the state.
- **A Paper Filed Return** may take as long as 10-11 weeks after the return is received by the West Virginia State Tax Department.

Refund Exceptions

- **First-time filers** should allow about 3 additional weeks to the timelines above.

- **Requests for more information** will delay refunds until the requested information is received. Allow approximately 6 weeks from the receipt of the requested information to review and complete the processing of the return.
- Refund timeframes are general and do not apply to every refund. It is best not to depend on getting a refund by a certain date, especially when making purchases or paying bills.
- Some refunds may ultimately be reduced or result in a balance of tax due depending on the supporting information supplied or on record with the West Virginia State Tax Department.
- **While many refunds will be paid in a shorter time frame, it is not abnormal to wait a significant time period if, for any reason, the return requires additional review.**

Taxes due expectations

The West Virginia State Tax Department is providing a URL and/or a statement about taxes due, such as due dates and payment methods. Industry partners must use this statement and/or URL or other method prescribed by the agency in all products. The messages must be shown to end-users within the software in a way to maximize the likelihood the message is read.

URL:

Statement:

ACH Debits –You can use the Pay Personal Income Tax link on the [MyTaxes](#) Website to begin remitting payments electronically using the ACH Debit method. MyTaxes can be found at <https://mytaxes.wvtax.gov>.

Credit Cards – All major credit cards accepted. You can visit the [Credit Card Payments](#) page for more information.

Agency questions

1. Do you support unlinked jurisdictional returns?
 - a. Yes
 - b. No
2. Do you support .pdf attachments?
 - a. Yes
 - b. No
3. What refund products or payment vehicles do you offer your customers? If you partner with an entity to provide refunds, please provide the names and bank routing numbers (RTNs) of each company. Attach a separate sheet if necessary.
4. West Virginia State Tax Department does not want to receive Taxes Paid to Other States (TPOS) data when applicable. Will your company support the TPOS schema for this filing season?
5. Do you require your users/customers to download and apply product updates to continue to electronically file and/or print tax returns with your software? Please explain the timeline and process for this once an update is available for your product.

Acknowledgments and signature

- I acknowledge all e-file ATS tests submitted during the approval process are created in, and originate from, the actual software.
- I acknowledge all electronic returns received by West Virginia State Tax Department generated from this

software will be electronically filed from the initially approved product version, or a subsequent product update.

- I acknowledge all paper returns received by West Virginia State Tax Department generated from this software will be printed from the approved product version, or a subsequent product update.
- I acknowledge West Virginia State Tax Department will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronically returns submitted to the West Virginia State Tax Department.
- I acknowledge users/customers of desktop products who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update.

I agree to provide true, accurate, current, and complete information. By signing this agreement, my company agrees to all the requirements listed in this document. The West Virginia State Tax Department reserves the right to deny, suspend or terminate my company's ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

Complete this signature line if this is an amended Letter of Intent

AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	AMENDED DATE
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