



WEST VIRGINIA
TAX DIVISION

2/1/2023

**NOTICE REGARDING WEST VIRGINIA
SCTC-A**

The SCTC-A is **not** approved for substitute forms for anyone. Only the SCTCA issued by WV may be mailed in for paper filers. This was outlined in a number of places, including in the Letter of Intent and the 2022 Substitute Tax Form Requirements.

Unapproved SCTC-A forms cannot be processed, so these returns will be lacking the supporting documentation to claim the credit.

DO NOT PROVIDE TAXPAYERS WITH UNAPPROVED BARCODED FORMS.