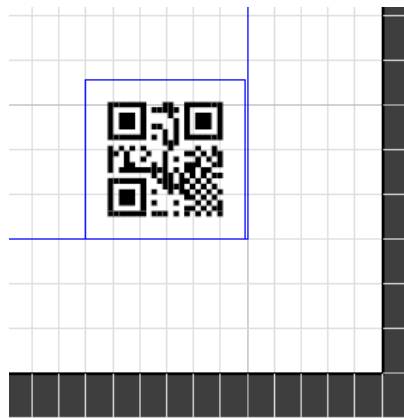06/21/2023

NOTICE REGARDING WEST VIRGINIA
2023 Legislative Session

Senate Bill 151

Elective Pass Through Entity EPT-100ELF

Taxpayers wishing to file the Elective Pass Through Entity Income Tax return must mail a completed EPT-100ELF to the West Virginia Tax Division.

We recommend that taxpayers use the form from our website, but if your software company wishes to provide support for this form, your software may print the form.

The QR code on the form is required. If omitted, the taxpayer may not have access to the account when the return is released on our MyTaxes portal.

The QR code area sits between 7.4 inches to 8 inches from the left margin and between 9.8333 in to 10.5 inches from the top margin. The QR code should be close to 0.45 inches square. The QR Code in plain text is "L0000000007".

No Vendor ID is to be included in this QR code. However, you should still include your NACTP number somewhere on the form.

If your software will produce these, your versions of the EPT-100ELF should look as much like the WV version as possible. Since it is not designed for scanners to use OCR, it was not built on the grid. Your lines do not need to fall exactly in the same place, but should follow the same general placement and order.

You may submit a blank copy and one data copy of your form the TAXWVFORMS@wv.gov for us to check the QR code and make sure everything will be readable for processing.

At this time, we only expect to use this for TY2022.

For general information, see the notice on our website.