

West Virginia Department of Revenue



Tax Year 2008

Requirements for the Approval of Substitute Tax Forms

SECTION 1 – INTRODUCTION

The West Virginia Department of Revenue began using image capture technology in 2006. This publication provides information necessary for the development of substitute forms. Software developers must comply with the requirements in this publication to gain approval by the Department. Periodically this publication may be updated detailing changes to published tax forms, setting out requirements for forms not included in this version of the document, or outlining additional processing requirements and informing developers of new requirements imposed by the West Virginia Legislature. **It is the responsibility of the software developer to submit tax forms for approval based on the latest version of this publication.** Updates will be sent via the NACTP listserv and can be found on our website at <http://www.wvtax.gov/softwareVendors.cfm>

QUESTIONS OR COMMENTS?

West Virginia State Tax Department
Forms Development
1001 Lee Street, East 3rd floor
Charleston, WV 25301

Sara Hughes, Forms Development Liaison
shughes@tax.state.wv.us
phone 304-558-8655
fax 304-558-1150

NOTE:

When reviewing forms for approval, the Department is verifying the form can be processed through our systems. The Department does not review or approve the logic of specific software programs, nor confirm calculations entered on the forms. The accuracy of the program remains the responsibility of the software developer.

SECTION 2 – CHANGES AND REMINDERS

- Grid layouts will not be provided for Tax Year 2008. Substitute forms must be built on the version sent via the NACTP listserv and posted in the software developers section of our website at <http://www.wvtax.gov/softwareVendors.cfm>
- The Department will only approve substitute tax forms developed to produce computer generated data. Substitute forms completed by manual processing techniques (handwritten or typewritten) will not be accepted.
- Submission of the Agreement to Comply is required by all developers annually prior to testing. This form can be found in the appendix of this publication and on our website at <http://www.wvtax.gov/softwareVendors.cfm>
- Each submission must include the NACTP standardized approval checklist.
- Each submission must include 1 blank and 5 data copies unless otherwise noted – NO PHOTOCOPIES will be accepted
- Contact the Department prior to submission of forms at: shughes@tax.state.wv.us
- The Department will not accept forms submitted through the USPS. All forms must be sent by courier (UPS, FedEx, etc) to:

WV Department of Revenue
Attn: Sara Hughes
1001 Lee Street East, 3rd Floor
Charleston, WV 25301

SECTION 3 – GENERAL INFORMATION

All software developers must receive approval by the Department to develop substitute tax forms. A list of West Virginia forms requiring approval can be found in the appendix of this publication. Please contact the Department regarding barcoded forms not listed as this list may not be all inclusive. *Note: form SCTC may not be reproduced*

DEADLINES

The following deadlines have been established for all first time submissions of substitute tax forms. Secondary developers (companies that buy substitute tax forms from another company to print variable data on these forms) will be given an additional 15 days from the dates set below, for submission.

Individual Income	January 5, 2009
Corporate/PTE/Fiduciary	February 15, 2009
Withholding	January 15, 2009
Combined Sales & Use/Direct Pay	January 15, 2009

BARCODE REQUIREMENTS

The Department uses an alphanumeric Code 39e (3 of 9) barcode configuration. The barcode must be centered in the barcode location on each page of the published tax form. The barcode must be positioned so it reads from left to right when printed horizontally, top to bottom when printed vertically on the left edge, and bottom to top when printed vertically on the right edge of the form. The human readable value of the barcode must be printed near the barcode. On coupon size forms, the barcode may be placed vertically on the left or right side. If the back of the coupon has a barcode, they must be on opposite ends.

Each vendor must produce a barcode to fit the following specifications:

- Barcode must be surrounded by a minimum of ¼ inch of white space
- Barcode must be 26 pt font and start and end with an asterisk (*) non readable
- Barcode must start with assigned 2 alpha character ID
- Barcode must measure approx 2.5” width and .5” in height (not including clearance space)
- The minimum wide-to-narrow ratio is 3:1

MARGINS & FORM SIZE

Margins on substitute forms must be equal to the margins on the published form. All forms must measure 8 ½” width. Full page forms are standard 8 ½”x 11”. Coupon forms may be no taller than 3 ½”.

PAPER SPECIFICATIONS

Paper must be white, 20lb. unlined bond – portrait orientation, unless otherwise specified.

LEGIBILITY & INK

The WV Department of Revenue reserves the right to reject any substitute form with poor legibility. The ink and printing method used must ensure no part of the form develops smears or other printing defects that reduce print quality.

Black non-magnetic and non-reflective ink/toner must be used on all substitute forms. If a published form contains information written in white ink surrounded by black ink, the vendor must reverse the color. Print the information in black ink – do not reproduce shading on substitute tax forms.

SETS

Forms must be approved in sets. Therefore, if your company chooses to produce a form in any of the sets listed below, you must also produce the corresponding forms. Once a form has been approved and it is included in another set, you do not need to resubmit the form for approval. All other forms included in a set will be approved separately.

- Personal Income Tax annual packet
- Corporate Net Income/Business Franchise annual packet
- Pass Through Entities (PTE) annual packet

COUPONS

Coupon size forms must be printed on the bottom of the page to ensure that three sides of the paper have straight edges. Only one coupon form may be printed per page. Developers must include instructions for the user to cut the top of the tax form properly. Coupon forms must be cut prior to submitting for approval.

FONT & VARIABLE PRINTED DATA

Variable taxpayer data must be printed in the same location as the published form in capital letters using a 12 point Courier font (10cpi), NOT Courier New font. **No other fonts will be approved.** Variable taxpayer data includes, but is not limited to, Taxpayer Name and Address, Filing Period, Due Date, Amount Paid, Account ID, SSN, FEIN, and all dollar fields.

- Italics and underlining is not accepted
- Curved lines used in geometry are not accepted – use block lines where applicable
- Do Not print commas to separate numbers within amount fields
- Do Not print dollar signs
- Do Not use leading dots or leading zeros
- Monetary fields with .00 reflected must be hard coded
- Monetary fields containing no data are to remain blank (except for hardcoded decimal fields separating dollars and cents)
- Monetary amounts must be right justified
- Indicate negative amounts by printing a negative sign (-) directly to the left of the amount
- Dates must use a space to separate the day, month and year

- Do not print dashes or slashes
- Taxpayer data must be printed in 6 or 8 lines per inch
- Developers must program in the same amount of whole numbers as on the published tax form. For example, if a monetary field length is eight whole numbers, the software package must use eight whole numbers

Note: Forms currently in use by the Department may contain a drop out ink line separating dollars and cents. Developers must hard code decimal points in these areas.

ABBREVIATIONS IN NAMES AND ADDRESSES

Common abbreviations, listing the taxpayer address, may be used to generate taxpayer information. Refer to the NACTP Tax Form Design Guideline as a resource to identify acceptable abbreviations commonly used. Use of the correct two letter state abbreviation is mandatory. Do not include apostrophes, spaces, or hyphens. Print the name and address information in all caps.

Example:

O'Toole	OTOOLE
Smith-Jones	SMITHJONES
Mac Donald	MACDONALD

INSTRUCTIONAL TEXT AND SIGNATURES

Instructional text must be included on all substitute forms and must be printed exactly as written by the Department. Do not use abbreviations unless the abbreviation appears on the published form.

Taxpayer signatures must be originals and affixed after the form is printed on all published tax forms that include signature lines. The statement under the signature line must read "I certify that, to the best of my knowledge, this return is accurate and complete"

SOFTWARE DEVELOPERS RESPONSIBILITY

The WV Department of Revenue reserves the right to issue revisions to published tax forms at any time and as frequently as it finds necessary. It is the sole responsibility of the software developer to keep apprised of new editions to tax forms published by the Department. New editions will be noted through use of the NACTP listserv and posted on the Departments web page at <http://www.wvtax.gov/softwareVendors.cfm> If a published form is revised, software developers must request approval of the revised substitute form. It is the responsibility of the software developer to submit substitute forms for approval based upon the requirements listed in the latest edition of this publication.

The Department does not authorize or encourage software developers to place unapproved forms in software packages. The Department requires developers to place a draft banner on the signature line of all forms reading "DRAFT FORM, DO NOT FILE". This banner must be printed in bold capital letters and in a 14 pt font. If a form does not contain a signature line, this banner must be printed at the top of the form. If a coupon size form without a signature line, the banner must be printed directly below the cut line at the top of the form.

Software developers should advise their customers of the published tax form's edition date. The developer must inform the customer of the Department requirements as listed in this publication. It is the developer's responsibility to instruct customers to use the correct printer, paper weight, size, font and ink required by the Department.

SECTION 3 – APPENDIX

- Agreement to Comply
- List of reproducible forms



West Virginia State Tax Department
Revenue Division/Forms Approval
1001 Lee Street, East 3rd Floor
Charleston, WV 25301

Rev. 08/08

2008 AGREEMENT TO COMPLY

Computerized tax processors, tax software developers, commercial printers and others who develop tax forms in a scannable format or as substitute copies of West Virginia State Tax Department forms, must complete and sign this form before the Department will approve such forms.

I am a representative of _____ and am authorized to agree to and answer the following on behalf of the above named company.

Our company will:

- Develop scannable/substitute tax form(s) or voucher(s) using our tax software
*Note: forms that do not have a barcode do not require submission/approval
Form SCTC may not be reproduced!*
- Develop tax software programs to be used with scannable and/or non-scannable tax forms
- Develop scannable and/or non scannable tax forms which will be licensed, sold, or distributed to other companies for use in their software programs.

Our company agrees to comply with WV State Tax Department's "Requirements For The Approval Of Substitute Tax Forms".

Specifically, our company agrees to:

- ✓ Use the barcode provided by the Department
- ✓ Submit the correct number of copies of tax forms by the assigned deadlines to the Department for its review and approval.
- ✓ Promptly correct any errors and provide the Department with proof that our company corrected the errors
- ✓ Refrain from selling, releasing, licensing or distributing tax packages to customers or clients prior to receiving approval for each form
- ✓ Notify the Department of any changes to approved forms or critical software problems identified after releasing approved products to customers.
- ✓ If draft forms are released in packages, they will contain a "DRAFT FORM: DO NOT FILE" banner to enable the Department to easily identify and reject these forms.

Our company also authorizes the WV State Tax Department to include the name of our company in various public material designed to inform tax practitioners and the public about vendors who have agreed, complied or failed to comply with the WV State Tax Department's policies, procedures, guidelines and specifications.

Do not include my company name on the list of approved vendors

Authorized Representative's name (print): _____ Date: _____
Authorized Representative's signature: _____

Primary Contact: _____ Phone: _____
Email: _____ FAX: _____
Secondary Contact: _____ Phone: _____
Email: _____ FAX: _____

Mailing Address: _____
City: _____ State: _____ Zip: _____

Web site address: _____

Is your company a member of NACTP Yes No
Please enter your four (4) digit NACTP Vendor ID Number (if applicable): _____

Name(s) of tax software product(s) our company produces and/or distributes that will include West Virginia State Tax Department tax forms:

WEST VIRGINIA DEPARTMENT OF REVENUE
FORMS THAT REQUIRE APPROVAL

Personal Income Tax Annual Packet

- IT-140
 - Sch M
 - Sch H/E
 - Sch T
 - Sch A
 - IT-140 NRS
 - Sch L
 - IT-210
 - Tax Credit Recap Sch
 - IT-140ES
 - IT-140NRC
 - IT-140 EPV
- *form SCTC may not be reproduced*

Income/Business Franchise Tax for S Corps & Partnerships Annual Packet

- SPF-100
- Sch SP
- SPF-100APT
- Sch P
- SPF-100U
- SPF-100T

Combined Corp Net Income/Business Franchise Annual Packet

- CNF-120
- Sch A
- Sch B
- Sch UB
- CNF-120 APT
- Sch P
- CNF-120TC
- CNF-120U
- CNF-120T

Please contact the West Virginia Department of Revenue regarding any barcoded form not listed that you seek to reproduce.

Combined Consumer Sales/Use

- CST-200CU
- CST-210

Employer Withholding

- IT-101
- IT-103

Please contact the West Virginia Department of Revenue regarding any barcoded form not listed that you seek to reproduce.