



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

COPY

Joe Manchin III
Governor

Christopher G. Morris
State Tax Commissioner

WEST VIRGINIA STATE DEPARTMENT
ADMINISTRATIVE NOTICE 2009-18

OFFICE WEST VIRGINIA
SECRETARY OF STATE

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FILED

SUBJECT: Required information for verification of tax withheld and paid to another state by Partnership, Limited Liability Company or S-Corporation and reported on Schedule E - The State Tax Department will now permit an information statement in lieu of a copy of the tax return filed in another state by a Partnership, Limited Liability Company member or S-Corporation shareholder from the business entity when submitting a Schedule E of the personal income tax forms for verification of tax paid to the other state.

HISTORY: A Partnership, Limited Liability Company or S-Corporation withholds income tax from a partner, member or individual shareholder for withholding tax paid to another state. The partner, member or individual receives a withholding statement but may not receive a copy of the tax return filed by the Partnership, Limited Liability Company or S-Corporation. Often times the Partnership, Limited Liability Company or S-Corporation may have filed a composite return making it difficult to determine the amount paid to each state and making it burdensome on the Taxpayer to obtain a copy of such return.

PRIOR POLICY: The State Tax Department's prior policy has been to require that a Taxpayer submit with Schedule E of the West Virginia personal income tax forms a copy of the Partnership, Limited Liability Company or S-Corporation tax return that the Taxpayer was claiming a credit for on Schedule E.

REVISED POLICY: Effective beginning tax year 2008, the State Tax Department's revised policy will be that when an individual partner, member or shareholder claims a credit for tax paid to another state, on Schedule E of the West Virginia personal income tax forms, the required documentation to verify the credit is either: 1) An information statement on the official letterhead from the Partnership, Limited Liability Company or S-Corporation in the form outlined in ATTACHMENT 1 and the withholding statements provided by the aforementioned entity; or 2) if the Partnership, Limited Liability Company or S-Corporation fails to provide the affidavit, a copy of the aforementioned entity's tax return filed in the other state; or 3) a copy of the individual's income tax return filed in the other state.

Issued: February 20, 2009

Christopher G. Morris
State Tax Commissioner
West Virginia State Tax Department

State Tax Department
Taxpayer Services Division
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Operator on duty 8:30 am -5:00 p.m.
Monday through Friday
Phone: (304)558-3333 or 1-800-982-8297
Fax: (304)558-3269
TDD Service/Hearing Impaired 1-800-282-9822

Letterhead of XYZ Partnership, LLC or S-Corporation

**Partnership, Limited Liability Company or S-Corporation Composite Return and/or
Withholding Affidavit Relative to Income Taxes Attributable to States Other Than
West Virginia**

_____, FEIN _____, has or will be filing a 20__ state composite return(s) and/or withheld state income taxes on behalf of certain of its partners/members/shareholders. In addition to filing with the State of West Virginia, the partnership/limited liability company/S-corporation has or will be filing income tax returns with the following additional states:

Under penalty of perjury, I declare that to the best of my knowledge and belief, the accompanying Schedule K-1 and the attachments thereto accurately reflects the reported taxable income associated with each state identified above as well as the composite return income taxes paid and/or withholding attributable to the partner/member/shareholder for tax year 2008.

Signature of Responsible Partner, Member or Officer

Name of Responsible Partner, Member or Officer (Print)

Date