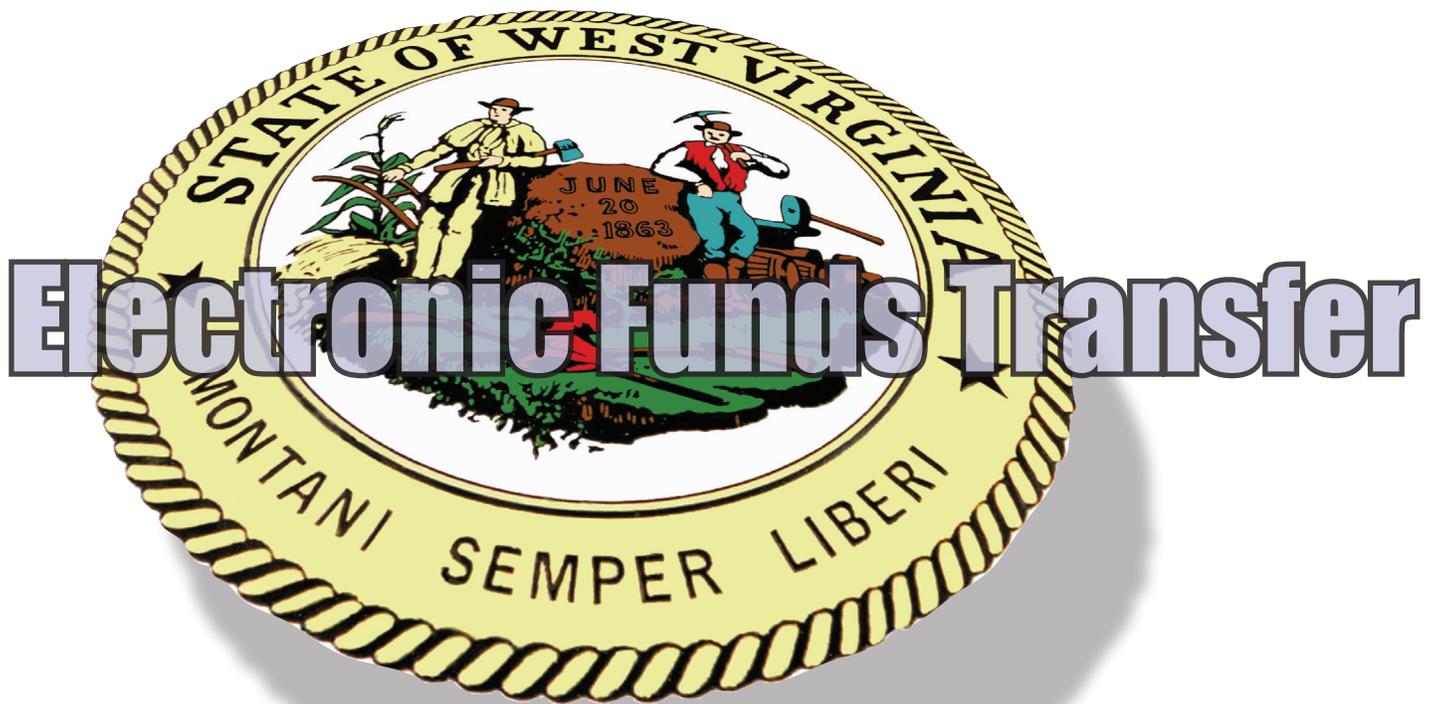


# WEST VIRGINIA STATE TAX DEPARTMENT



## PROGRAM INFORMATION GUIDE

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## GENERAL INFORMATION

EFT is an electronic method for instructing financial institutions to debit or credit customer accounts and thereby affect a transfer of funds from one account to another. EFT methods are faster and more secure for moving funds than paper checks.

West Virginia accepts both the ACH Credit and ACH Debit method of payment. Instructions for both are included in this packet. Wire Transfer is not an EFT payment method alternative that is available to EFT taxpayers, except on an emergency basis with prior authorization by the Department.

Certain taxpayers are required to pay by EFT, but all taxpayers are encouraged to participate in the program. West Virginia's voluntary program has grown significantly because of the convenience, efficiency, and

security associated with paying by EFT.

NOTE: West Virginia does not accept ACH payments originating from any bank outside of the United States.

The Department will make an annual determination based on payments made during the preceding fiscal year of which taxpayers are required to submit payments by EFT and returns electronically for the calendar year immediately following. The payment amounts are subject to change yearly.

See the section titled Mandatory E-Pay/E-File for more information regarding the requirement to electronically submit payments and returns.

The following taxes administered by the West Virginia State Tax Department are eligible for EFT.

Consumer Sales & Use	Motor Fuels – Blender	Severance
Backup Withholding	Motor Fuels – Distributor	Soft Drink Tax
Beer Barrel	Motor Fuels – Exporter	Solid Waste
Bingo	Motor Fuels – Floorstock	Special District Excise – Highlands
Business & Occupation	Motor Fuels – Importer	Special District Excise – Charles Pointe
Coal Severance	Motor Fuels – Producer	Special District Excise – Monongalia/Univ.
Corporate Income/Business Franchise	Motor Fuels – Refund	Surface Mining Reclamation
Direct Pay	Motor Fuels – Supplier	Telecommunications
Fiduciary	Motor Fuels – Terminal Operator	Telemarketers
Acute Care	Motor Fuels – Transporter	Timber Severance
Health Care – Broad Base	Non-Resident Composite	Tobacco Products
Health Care – Severance	Pass Through Entities	Waste Coal
International Fuel Tax Agreement (IFTA)	Personal Income Tax Annual	Wine Label Fee
International Fuel Tax Agreement Jurisdiction	Personal Income Tax Bills	Wine Liter
Mobile Factory Built Homes Fee	Personal Income Tax Estimated	Wine/Liquor
Motor Carrier Road	Raffle	Withholding
Motor Fuels – Backup	Raffle Board Games	Worker's Comp Additional Severance

**\*\*\* IMPORTANT \*\*\***

### FILING REQUIREMENTS WHEN PAYMENT MADE BY EFT\*

Using EFT to remit your tax liability makes no changes to the filing requirements of your tax returns. Your returns must still be filed, on or before the statutory due date, in paper or on-line with the West Virginia State Tax Department.

## MANDATORY E-PAY/E-FILE

The Department will make an annual determination based on payments made during the preceding fiscal year of which taxpayers are required to submit payments by EFT and returns for the calendar year immediately

following. The Department will notify each taxpayer that is subject to the mandatory e-pay/e-file requirement of their requirement to submit payments by EFT and returns electronically. If the taxpayer then makes a

non-EFT payment for an amount equal to or exceeding the defined threshold, the taxpayer may be subject to all applicable penalties, additions to tax and interest.

### **BUSINESS TAXPAYERS**

For periods starting on or after January 1, 2016, taxpayers remitting any single business tax of \$25,000 or more during the previous fiscal year must pay and file returns electronically for all business tax types, unless specifically excluded. Visit [www.wvtax.gov](http://www.wvtax.gov) for a list of exclusions to the e-file requirement.

### **PERSONAL INCOME TAXPAYERS**

For periods starting on or after January 1, 2013, Personal Income taxpayers remitting any single payment of \$100,000 or more during the previous fiscal year must pay electronically using EFT.

Annually, based on the thresholds described, the Department will review payments received in the most recently completed 12-month fiscal period (July 1 – June 30) to determine which taxpayers are subject to the mandatory e-pay/e-file requirement.

Approximately three months prior to the date of the first required electronic submission, the Department will mail to the last address on record a written notice to all taxpayers identified as being subject to the mandatory

e-pay/e-file. The notice will provide an explanation of payment options available and their respective requirements for date of completion. If the Department receives no response from the taxpayer within 30 days a second notice will be sent using certified mail. If the taxpayer then makes a non-EFT payment for an amount equal to or exceeding the defined threshold, the taxpayer may be subject to all applicable penalties, additions to tax and interest.

### **PAYMENTS**

All EFT payments are to be initiated on or before the due date so that the amount remitted is deposited as immediately available funds to the State of West Virginia's bank account. If payment due date falls on Saturday, Sunday or bank holiday, the EFT payment is to be initiated the preceding business day, so that the amount remitted is deposited on the first business day after the due date.

### **WAIVER REQUEST**

Taxpayers may submit a written request for waiver from the mandatory e-pay/e-file requirement. Visit [www.wvtax.gov](http://www.wvtax.gov) to print and complete the West Virginia Electronic Funds Transfer Waiver Request form (WV EFT-WR). Upon review, the mandatory requirement may be waived.

## **PENALTIES FOR NONCOMPLIANCE**

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The provisions of West Virginia Code 11-10-1 et seq., govern the administration of any tax, interest, additions to tax or penalty assessed due to late EFT payments. West Virginia Code §11-10-5t imposes, in addition to any other additions to tax or penalties that may be applicable, a civil penalty for failing or refusing to use an appropriate EFT method when required to do so. The amount of the penalty is three percent of the total tax liability, which is or was to be paid by EFT.

Failure of a taxpayer to respond to the notification from the Department concerning the required use of EFT to make payments for a tax type or failure to timely or properly make EFT payments in accordance with this rule subjects the taxpayer to applicable penalties, additions to tax and interest, as provided by the Code, for delinquent or underpaid tax payments. If payment is made for a tax type for which a taxpayer was required to

make payments using EFT and the payment is made in a method which is not in accordance with the procedures, penalties, interest and additions to tax for late filing and late payment, for that tax type, may be assessed as specified in the Code. In addition to any penalty that may be imposed, interest shall be added to the amount of tax due from the due date of the tax payment to the date that the funds become available to the State Treasury. The Department may waive the penalty and additions to tax if the taxpayer can demonstrate that the failure was due to reasonable cause and not due to willful neglect. Errors made by the Department, the State Treasury or the taxpayer's bank which result in a late payment by the taxpayer do not subject the taxpayer to penalties, additions to tax, or interest.

When a taxpayer uses the ACH Debit payment method, the State of West Virginia's bank is the originating bank

and is responsible for the accuracy of the transmission. If the taxpayer has timely initiated the ACH Debit transaction, received a confirmation number, and demonstrated that adequate funds were available in the bank account, then the fact that the transaction is not properly completed does not subject the taxpayer to penalties, additions to tax or interest.

When a taxpayer uses the ACH Credit payment method, the taxpayer's bank is the originating bank and the taxpayer is primarily responsible for the accuracy and proper completion of the transaction. In order to prove timely compliance, the taxpayer shall show timely initiation of the transaction; shall have provided the correct information for the NACHA CCD+ entry and the required TXP Banking Convention addenda record; and shall show that there were sufficient funds in the account and that the financial institution properly completed the transaction in a timely manner. If the taxpayer makes this showing, no penalties, additions to tax or interest apply to the payment if the transaction is not properly completed.

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## PROOF OF PAYMENT

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In the case of an ACH credit transaction or Wire Transfer, the Department shall consider the tax to have been paid on the date the money is received by the State of West Virginia's bank account. In the case of an ACH debit transaction, the Department shall consider the tax paid on the next business day after the transaction was initiated by the taxpayer. The proof of payment by the taxpayer depends on the payment method used.

Payment in an ACH Debit transaction may be proven by use of the confirmation number received from the Department when the transaction was initiated, together with a statement from the taxpayer's bank showing a transfer that decreases the taxpayer's account balance by the correct amount, the date of the transfer and the

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## CORRECTION OF ERRORS

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If an error in the EFT payment process results in either an underpayment or an overpayment of the tax, the taxpayer shall promptly contact the Department. An overpayment may be used as a credit against a future tax liability or the taxpayer may apply for a refund. The Department shall make every reasonable effort to

A taxpayer who is required to make EFT payments, but unable to make a timely payment because of system failures within the Automated Clearing House system, which are beyond the taxpayer's control, is not subject to penalties, additions to tax or interest for late payment.

Additional information about West Virginia's mandatory EFT program for tax payments may be found in Legislative Rule Title 110, Series 10F.

### ADDITIONAL PENALTIES

Effective July 1, 2014 there will be a \$15.00 fee for all electronic payments that are returned for any reason. These reasons can include, but are not limited to, insufficient funds, debit blocks, invalid account numbers, invalid routing numbers, frozen accounts, etc. This includes all payments submitted electronically including Credit Card, ACH Credit and any form of ACH Debit payment such as MyTaxes or Electronic Filing. The Tax Department cannot resend payments that have been returned. All returns are initiated by the taxpayer's bank. For further information on returned items, contact your banking office for assistance.

identity of the payee as the State of West Virginia.

Since an ACH Credit transaction is initiated and generated by the taxpayer, the taxpayer has responsibility for the proper and timely completion of the transaction. The taxpayer has the responsibility to ensure that it is provided an ACH trace number by the bank originating the transaction. This trace number, proof of the NACHA CCD+ entry showing the State's bank routing and transit number and bank account number, and a statement from the taxpayer's bank showing a transfer that decreased the taxpayer's account balance by the correct amount, the date of the transfer and the identity of the payee as the State of West Virginia together, constitute proof of payment by the taxpayer.

expedite a refund requested by the taxpayer to correct an EFT overpayment error.

When possible, the taxpayer shall attempt to correct errors made in initiating an ACH Debit payment before the payment is schedule to be deducted from the bank.

Otherwise, the taxpayer shall contact the Department on the next business day after the error is discovered for specific instructions on how to correct the error.

In the event a taxpayer using the ACH Debit method communicates payment information to the Department after 12:00 a.m. (midnight) Eastern Time on the business day before the due date, the payment shall be posted to the taxpayer's account on the next business

day following the due date and constitutes late payment.

Failure of a taxpayer to make a timely EFT payment because of circumstances under the taxpayer's control, including but not limited to insufficiency of funds in the taxpayer's account or a direct payment to the Department using an unauthorized payment method, subjects the taxpayer to penalties, additions to tax and interest.

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## EMERGENCY PAYMENTS

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In the event the Commissioner determines that a taxpayer is unable to effect a timely EFT payment due to extenuating circumstances beyond the taxpayer's control, the Tax Commissioner may allow the taxpayer to use Wire Transfer.

For example, if on the due date of an EFT payment the taxpayer becomes aware that the amount of the payment was insufficient, the taxpayer may contact the Department and request authorization to correct the payment with Wire Transfer. The Commissioner may grant authorization to make a one time Wire Transfer. The Commissioner shall base that decision upon the taxpayer's payment history as well as the taxpayer's compliance with prescribed rules regarding EFT payments.

If the Commissioner authorizes the request, he or she shall provide the taxpayer with all information to be included in the free-form field of the Wire Transfer.

To request authorization the taxpayer shall contact the Revenue Division at (304) 558-8692 or (304) 558-8691 between the hours of 8:00 AM and 4:00 PM Eastern Time. The taxpayer shall present the extenuating circumstances which prevent timely compliance using

the ACH Debit method or ACH Credit method, and request authorization to use Wire Transfer to transfer the payments in question to the State Treasury.

The Department shall give taxpayers who are granted authorization to use Wire Transfer transfer specific instructions regarding the payment information that must accompany the transfer.

All Wire Transfer transfers shall be accompanied by an addenda record, in the format specified by the Department, including the following information: Taxpayer's identification number; Tax type code; Tax period end date; Payment type; and Amount of payment.

The Department shall not bear any costs associated with the Wire Transfer transfer.

Unauthorized transfers constitute late payment and are subject to appropriate penalties, additions to tax and interest.

Authorized Wire Transfer transfers which are not received by the State Treasury on or before the due date of the transmitted payments constitute late payment and are subject to appropriate penalties, additions to tax and interest.

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## ACH DEBIT PAYMENT METHOD

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The ACH Debit method begins with a taxpayer request. The Tax Department then submits this request to the taxpayer's bank of choice in order to obtain funds from the taxpayer's bank account.

### OVERVIEW OF MyTAXES ACH DEBIT PAYMENT OPTION

Taxpayers who prefer to use the ACH Debit method of electronic payment may use the MyTaxes web site to

do so. Businesses must register on the site which also allows taxpayers to file most tax types. Personal Income taxpayers are not required to register to make payments.

Once banking information and a request for payment have been submitted by the taxpayer, the Tax Department will initiate the request for funds from the taxpayer's designated bank account. Payments initiated on MyTaxes may take a few business days to reflect on the bank statement.

For more information regarding ACH Debit payments and MyTaxes, please visit the website at [www.mytaxes.wvtax.gov](http://www.mytaxes.wvtax.gov) or call 304-558-8692 for assistance.

## ACH CREDIT PAYMENT METHOD

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Upon submission of an Application for Electronic Funds Transfer (EFT-5) indicating the selection of the ACH Credit method of payment, the taxpayer information will be verified and, if approved, issued a letter of approval. The following information is to be used by the taxpayer to make payments by ACH Credit:

1. The EFT tax payments must be transferred to the State of West Virginia's bank account by the due date of the taxes. Banking data will be provided once you have been approved for ACH Credit transactions.
2. Your financial institution will initiate the Automated Clearing House (ACH) file containing the tax payment transactions.
3. To ensure proper identification of the tax payments, your company is responsible for ensuring that the financial institution initiating the ACH payment files provides the correct information in the TXP Banking Convention Addenda Record of the payment transactions.
4. The TXP Banking Convention Addenda Record requires the following information:
  - Taxpayer ID
  - Tax Type Code
  - Tax Period End Date
  - Amount Type
  - Payment Amount
5. A separate Addenda Record must be included for each return filed.

### BEFORE YOU BEGIN SUBMITTING ACH CREDIT PAYMENTS

1. The Taxpayer, after approval of the application to make payments by electronic funds transfer, may submit a zero dollar or penny payment as a prenote to ensure the accurate layout of the file. The taxpayer must contact the Tax Department on the settle date of the prenote by calling the Revenue Division at (304) 558-8692 or (304) 558-8691.

2. This is a one-time process. Once the prenote has been received and approved the taxpayer can begin electronic funds transfers. Taxpayers may not begin submitting electronic funds transfers until the prenote has been approved. If the taxpayer elects to skip this step, the department is not liable for any issues caused by an incorrectly formatted payment.

### SEQUENCE OF EVENTS

After the taxpayer has registered and been approved to make tax payments using the ACH Credit Payment Method, the sequence of events in making the payments will be as follows:

1. The taxpayer will determine the total amount of tax due with respect to the tax for which the payment is being made, including any interest and penalty.
2. At a time arranged between the taxpayer and the taxpayer's financial institution, which must be done before the due date of the payment, the taxpayer will provide the financial institution with the information necessary to initiate a timely ACH Credit transaction utilizing the National Automated Clearinghouse Association (NACHA) CCD+ entry and the TXP Banking Convention Addenda Record. In some cases, the taxpayer may actually create the ACH file and submit it to a financial institution for submission to the ACH Network. Additional information concerning the TXP Banking Convention Addenda Record required by the State of West Virginia can be found in the section titled "West Virginia Requirements for the TXP Addenda Record."
3. The taxpayer must file the return on or before the deadline.
4. The payment amount authorized by the taxpayer and initiated by the taxpayer's financial institution will be transferred from the taxpayer's bank account to the State of West Virginia's bank account the following day.
5. The State of West Virginia's bank will provide

the information in the ACH file and in the TXP Addenda Record to the State of West Virginia for the payments to be credited to the taxpayer's account.

### SUMMARY OF ACH CREDIT FILE REQUIREMENTS

ACH files are usually originated by the taxpayer's financial institution, but in some cases the taxpayer may have made arrangements with a financial institution to create the file. For additional information concerning ACH files, please contact your financial institution or the Automated Clearinghouse Association for your region. An excellent source of information concerning ACH file requirements is NACHA's annual *Operating Rules and Guidelines: A Complete Guide to Rules and Regulations Governing the ACH Network*.

#### Summary of Records in ACH Files:

1. Each ACH file begins with a File Header Record.
2. After the File Header, there may be any number of batches.
3. Each batch is identified by a Batch Header Record and contains one or more Entry Detail Records. A TXP Addenda Record is required for each Entry Detail Record.
4. At the end of each batch is a Batch Control Record.
5. Each file is ended with a File Control Record.

The records in ACH files must be in the following Sequence:

ACH Header Label Record

File Header Record

Batch #1      Company/Batch Header Record  
Entry Detail Records with TXP Addenda Records

Company/Batch Control Record

Batch #2      Company/Batch Header Record  
Entry Detail Records with TXP Addenda Records

Company/Batch Control Record

Batch #n      Company/Batch Header Record  
Entry Detail Records with TXP Addenda Records

Company/Batch Control Record

File Control Record

ACH Trailer Label Record

Any other sequence will cause the file to be rejected.

## ACH CREDIT FILE STRUCTURE

The following is a brief description of the ACH file structure. Refer to NACHA's *Operating Rules and Guidelines: A Complete Guide to Rules and Regulations Governing the ACH Network* for more complete information.

### FILE HEADER RECORD:

The File Header Record designates physical file characteristics and identifies the immediate origin (Sending Point or ACH) and destination (Receiving Point or ACH) of the entries contained within the file or within the transmitted batch data. In addition, this record includes date, time, and file identification fields which can be used to identify the file uniquely.

### COMPANY/BATCH HEADER RECORD:

The Company/Batch Header Record identifies the Originator and briefly describes the prearranged paperless credit. For example, "Tax Payment" indicates the reason the transaction was originated. The Company/Batch Header Record contains the Transit Routing/ABA Number of the Originating Depository Financial Institution (ODFI) for settlement, routing of returns, and other control purposes. In addition, the Company/Batch Header Record can indicate the intended effective date of all transactions within the batch. The information contained in the Company/Batch Header Record applies uniformly to all subsequent Entry Detail

Records in the batch.

#### ENTRY DETAIL RECORD:

Entry Detail Records contain that information sufficient to relate the entry to the Receiver; i.e., individual Depositing Financial Institution (DFI) account number, identification number, name, and the credit amount.

The information in the Company/Batch Header Record must be incorporated in the Entry Detail Records to describe fully that entry and all participants in the transaction. The information in the Company/Batch Header Record identifies the originator. The Trace Number identifies the Originating Depositing Financial Institution. Depositing Financial Institution account information identifies both the Receiving Depository Financial Institutions (RDFI) and the specific account. The identification of the automated clearinghouse is implied through the transit and routing numbers of the ODFI and RDFI. In addition to the basic entry format, transaction codes for entry detail records have been defined to accommodate pre-notification records and return entries. Pre-notifications are zero dollar entries, identical to the basic entry format, but with appropriate transaction codes and zeros in the amount field. Pre-notifications can be placed in a batch with other dollar entries or sent separately.

Addenda records will be used by the originator to supply additional information about entry detail records that will be passed from the ODFI through the ACH to the RDFI. Only the NACHA sanctioned formats will be permitted as specified by the addenda type code. See the section titled “West Virginia Requirements for the TXP Addenda Record.”

#### COMPANY/BATCH CONTROL RECORD:

The Company/Batch Control Record contains the counts, the hash, and dollar controls for the preceding detail entries within the indicated batch.

Since pre-notifications and addenda records are zero dollar records, they are excluded from the total dollar amounts. Pre-notifications are hashed. Addenda records are not hashed. Both pre-notifications and addenda records are included in the entry/addenda counts; batch header and batch control records are not included.

#### FILE CONTROL RECORD:

The File Control Record contains dollar, entry, and hash total accumulations from the company/batch control records in the file. This record also contains counts for the number of blocks and the number of batches within the file.

#### WEST VIRGINIA TXP ADDENDA RECORD:

The TXP Banking Convention Addenda Record is made up of five major components:

- Taxpayer Id
- Tax Type Code
- Tax Period End Date
- Amount Type
- Amount

Record formats are provided and the major components are explained on the following pages. Failure to provide the proper and correct information in the TXP Addenda Record may prevent the State Tax Department from properly crediting the taxpayer with the payment.

## WEST VIRGINIA REQUIREMENTS FOR THE TXP ADDENDA RECORD (ACH CREDIT)

#### TAXPAYER ID:\*

The Taxpayer ID field may be one of the following:

- 12 character numeric field made up of the Taxpayer ID number (FEIN or SSN) and WV adjustment code
- 9 digit Federal Employer Identification Number
- 9 digit Social Security Number

- 8 digit WV Tax Account Number

\*Up to twelve digits may be used in the Identification Number Do not fill any remaining spaces with zeroes or blanks. Do not include dashes.

#### TAX TYPE CODE:

Valid Tax Type Codes are listed in a subsequent table. Should you have any questions identifying a Tax Type Code, please call the Revenue Division at

(304) 558-8692 or (304) 558-8691.

**PAYMENT AMOUNT:**

**TAX PERIOD END DATE:**

The Tax Period End Date field is a six (6) digit numeric field in the order of YYMMDD. This field must indicate the last day of the period covered by the related tax return.

Example: If reporting the December, 2011 tax period, then the period end date field would read 111231.

The amount field is a ten (10) digit numeric field including the cents. For example, the amount \$1,234,567.96 would be populated in the field as 123456796.

If the amount of tax that you are paying exceeds \$99,999,999.99, transmit a separate transaction for the balance.

To ensure proper credit for the EFT payment, extreme care must be exercised in providing the correct information in the TXP Addenda Record.

**PAYMENT AMOUNT TYPE:**

The amount type field is one (1) character alphanumeric field. The letter "T" is used for regular tax payments.

**WEST VIRGINIA REQUIREMENTS FOR THE TXP ADDENDA RECORD  
TXP BANKING CONVENTION AND ADDENDA RECORD FORMAT**

Field Name, Data Elements & Separators	Field Size	Position		Contents
		Start	End	
Segment Identifier	3	1	3	TXP
Separator	1	4	4	*
Taxpayer ID	12*	5	16	Numeric
Separator	1	17	17	*
Tax Type Code	5	18	22	See Tax Type Table
Separator	1	23	23	*
Tax Period End Date	6	24	29	YYMMDD (Numeric)
Separator	1	30	30	*
Payment Amount Type	1	31	31	T
Separator	1	32	32	*
Payment Amount	10	33	42	\$\$\$\$\$\$\$¢¢
Terminator	1	43	43	\

\*Up to 12 characters may be used. Do NOT fill extra spaces with zeroes or blanks. Do not include dashes.

Here is an example of a properly formatted TXP addenda record for ACH Credit

705TXP\*123456789001\*04201\*110131\*T\*99999999\

Seg. ID.	Taxpayer ID	Tax Code	Pd. Date	End Date	Payment Amount
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The Department reserves the right to revoke the ACH Credit method payment privilege of any taxpayer for the following reasons:

1. Failure to consistently transmit error-free payments
2. Substantial variation from the requirements and specifications of this rule
3. Failure to make timely EFT payments or to provide timely payment information
4. Failure to provide a properly formatted addenda record required by this rule with the EFT payment

**Wire Transfer** is not an EFT payment method alternative that is available to EFT taxpayers, except on an emergency basis with prior authorization by the Department.

## WEST VIRGINIA TAX TYPE CODES

TAX	TAX TYPE CODE*	TAX	TAX TYPE CODE
Acute Care	16067	Motor Fuels – Terminal Operator	05062
Consumer Sales & Use	04201	Motor Fuels – Transporter	05069
Backup Withholding	01171	Non-Resident Composite	01086
Beer Barrel	06327	Pass Through Entities	01085
Bingo	14104	Personal Income Tax Annual	01080
Business & Occupation	04603	Personal Income Tax Bills	01075
Coal Severance	08687	Personal Income Tax Estimated	01090
Corporate Income/Business Franchise	02095	Raffle	14114
Direct Pay	04251	Raffle Board Games	14129
Fiduciary	01076	Severance	08692
Health Care – Broad Base	16068	Soft Drink Tax	07609
Health Care – Severance	16066	Solid Waste	12096
International Fuel Tax Agreement (IFTA)	05832	Special District Excise – Highlands	04252
International Fuel Tax Agreement Jurisdiction	05932	Special District Excise – Charles Pointe	04238
Mobile Factory Built Homes Fee	04223	Special District Excise – Monongalia/Univ.	04248
Motor Carrier Road	05331	Surface Mining Reclamation	08813
Motor Fuels – Backup	05061	Telecommunications	04993
Motor Fuels – Blender	05050	Telemarketers	10042
Motor Fuels – Distributor	05054	Timber Severance	08694
Motor Fuels – Exporter	05056	Tobacco Products	07208
Motor Fuels – Floorstock	05057	Waste Coal	08697
Motor Fuels – Importer	05058	Wine Label Fee	06226
Motor Fuels – Producer	05063	Wine Liter	06225
Motor Fuels – Refund	05064	Wine/Liquor	04253
Motor Fuels – Supplier	05065	Withholding	01170
		Worker's Comp Additional Severance	08689

## ON-LINE REGISTRATION FOR ACH CREDIT

Taxpayers who have not previously registered for EFT may do so at the Tax Department's web site at [www.wvtax.gov](http://www.wvtax.gov). In the e-Services section, select Electronic Funds Transfer (EFT) for on-line access and additional EFT information.

Taxpayers must already have a valid West Virginia Tax Identification Number to register.

WEST VIRGINIA RECOMMENDATIONS FOR THE COMPANY BATCH HEADER RECORD

The TXP Addenda Record may not always be completely received by the West Virginia State Tax Department because of an error or software problems. If that occurs, it may not be possible to identify the taxpayer making the payment. To assist in resolving these error conditions, please provide the following information in the Company Batch Header Record.

Field Name	Recommended Contents
Company Name	Please enter the first sixteen (16) characters of the taxpayer name.
Company Identification	Please enter the number "1" plus the Federal Employee Identification Number of the taxpayer.
Company Entry Description	Please enter "TAXPAYMENT"

PERSONAL INCOME PAYMENTS

Field Name	Recommended Contents
Individual Identification Number	Please enter the same Taxpayer Identification Number provided in the TXP Addenda Record left justified, zero filled. See "WV Requirements for the TXP Addenda Record" for an explanation of the Taxpayer Identification Number.
Individual Name	Please enter the first twenty-two (22) characters of the taxpayer name.

See NACHA's annual "Operating Rules and Guidelines: A Complete Guide to Rules and Regulations Governing the ACH Network" for a more complete description of the Entry Detail Record.