

2015

West Virginia Modernized Electronic Filing Software Partner Agreement

The following agreement must be completed and signed by an authorized representative of each software company before that company's software product will be certified to transmit West Virginia individual and business tax returns for the tax year 2015. **A separate agreement must be provided for each product.** The West Virginia Tax Department will deny incomplete documents. Submission of a signed Request and Agreement represents the provider's promise to comply with all terms of the Request and Agreement in addition to West Virginia Tax Department's standards.

A Company and Product Information	
Product Name ▶	
Test <u>ETIN</u> ▶	Test <u>EFIN</u> ▶
Production <u>ETIN</u> ▶	
Primary Contact ▶	
Address ▶	Email ▶
Phone # ▶	Fax # ▶
Company Name ▶	
Web Address ▶	
Customer Service E-mail ▶	
Customer Service Phone # ▶	

Please mark all that apply:

- | | |
|---|--|
| <input type="checkbox"/> Consumer Product (web based) | <input type="checkbox"/> Professional Preparer Product (Web based) |
| <input type="checkbox"/> Consumer Product (Desktop) | <input type="checkbox"/> Professional Product (Desktop) |
| <input type="checkbox"/> Consumer Free File | |

B Product Support

Please mark all forms/schedules that your product will be supporting.

Personal Income Tax	Corporate Net Income Tax	Pass-Through Income Tax	Fiduciary Income Tax
<input type="checkbox"/> Form IT-140 <input type="checkbox"/> Schedule M <input type="checkbox"/> Tax Credit Recap <input type="checkbox"/> Schedule <input type="checkbox"/> Schedule UT <input type="checkbox"/> Schedule A <input type="checkbox"/> Schedule H <input type="checkbox"/> Schedule E <input type="checkbox"/> Schedule DP <input type="checkbox"/> Schedule FTC-1 <input type="checkbox"/> Form IT-210 <input type="checkbox"/> HEPTC-1 <input type="checkbox"/> SCTC-1 <input type="checkbox"/> Form IT-140NRS	<input type="checkbox"/> Form CNF-120 <input type="checkbox"/> Schedule A <input type="checkbox"/> Schedule B <input type="checkbox"/> Schedule B-1 <input type="checkbox"/> Schedule C <input type="checkbox"/> Schedule NOL <input type="checkbox"/> CNF-120 Apt <input type="checkbox"/> Schedule A1, A2, B <input type="checkbox"/> CNF-120U <input type="checkbox"/> Schedule UB-1 <input type="checkbox"/> Schedule UB-2 <input type="checkbox"/> Schedule UB-3 <input type="checkbox"/> Schedule UB-4CR	<input type="checkbox"/> Form SPF-100 <input type="checkbox"/> Schedule A <input type="checkbox"/> Schedule A-1 <input type="checkbox"/> Schedule A-2 <input type="checkbox"/> Schedule A-3 <input type="checkbox"/> Schedule B <input type="checkbox"/> Form SPF-100TC <input type="checkbox"/> Form SPF-100APT	<input type="checkbox"/> Form IT-141 <input type="checkbox"/> Schedule A <input type="checkbox"/> Schedule B <input type="checkbox"/> Schedule NR

C Official Signature

As an officer of the company, my signature testifies that I have read, understand, and agree to the language on the following pages as well as the 2015 West Virginia Modernized Electronic Filing Handbook.

Signature of Office _____

Date _____

For the purposes of this agreement an E-Service Provider is defined as:

Electronic Return Originator (ERO): An ERO originates the electronic submission of a tax return through IRS or state *e-file* after the taxpayer authorizes the electronic filing of the return.

Online Filing Provider: An Online Filing Provider allows taxpayers to self-prepare returns by entering return data directly into commercially available software downloaded from an Internet site and prepared off-line, or through an online Internet site, or loaded from physical media onto a desktop computer or mobile device.

Software Developer: An Authorized IRS or state e-file Provider that develops software for the purposes of (a) formatting the electronic portions of returns according to Publication 4164 or state specifications and/or (b) transmitting the electronic portion of returns directly to the IRS or the state. A Software Developer may also sell its software.

Transmitter: An Authorized IRS or state e-file Provider that transmits the electronic portion of a return directly to the IRS or the state. An entity that provides a “bump up” service is also a Transmitter. A bump up service provider increases the transmission rate or line speed of formatted or reformatted information that it is sending to the IRS or the state via a public switched telephone network.

An E-Service Provider may serve its customers in more than one of these roles.

By signing this agreement, the E-Service Provider agrees to:

- Meet IRS requirements and obtain IRS approval as a tax service provider. See IRS Publication 4164, “Modernized e-File Guide for Software Developers and Transmitters.”
- Comply with IRS standards and requirements, the West Virginia MeF Handbook, industry standards, and any Memorandum of Understanding (MoU) executed by the IRS, industry and states.
- Successfully complete all testing of service provider’s software in accordance with Department requirements.
- Provide accurate West Virginia tax returns in the proper electronic format.
- Secure and protect taxpayer information, returns, and data throughout the entire filing process.
 - Data protection includes but is not limited to utilizing encryption while in transit and at rest, virus detection and prevention, password protection using complex, strong passwords, limiting access to necessary individuals, destroying unnecessary data, and ensuring no data is held beyond retention dates.
- Provide accurate, current, factual, and complete information.
- Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate, or invalid return information.
- Immediately correct any software errors and release corrected software in a timely manner. Vendor agrees to notify all West Virginia customers and the Department upon discovering any software errors or making corrections.
- Work with the Department to address any processing issues that arise during filing season.
- Provide the following notifications to taxpayers before they choose to submit a return.
 - “Under penalties of law, I declare by submitting this return that I have personally examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.”
 - “In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the Department of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.”

Additionally, E-Service Providers:

- May use any tax return information provided by a taxpayer, whether in and for the current year or for prior years, for the purpose of identifying a suspicious or potentially fraudulent return from or related to that taxpayer. For these purposes, tax return information includes any and all documents or materials provided by the taxpayer or required by the taxing authority that the tax services provider uses in the course of the return preparation and submission.
- **Shall** produce analytic compilations of federal and state tax return and submission information that directly relate to the internal management or support of the tax services provider's business, which shall include aggregated data compilations to identify potentially fraudulent behaviors or patterns. The analytic compilation shall employ any tax return information provided by the taxpayer.
- **Shall** disclose the compilations of tax information to the Department through IRS secure data transmission on at least a weekly basis and identify by use of federal and state submission IDs any return the preparer suspects is potentially fraudulent. Tax service providers shall make available any information that would assist the Department in the investigation of returns reported at potentially fraudulent.
- **Shall** disclose all pertinent information to the Department if a tax services provider has a bona fide belief that a particular individual's activity violated criminal law.
- **Shall** provide all data elements required by the State of West Virginia for each submission, including but not limited to:
 - Federal Original Submission ID
 - Federal Original Submission ID Date
 - State Current Submission ID
 - State Original Submission ID
 - State Original Submission ID Date
 - License Type
 - Taxpayer Email Address
 - Was the email address provided a valid email, "all on line products" State Only
 - Bank Product Disbursement Declaration
 - Taxpayer Bank Account Routing number (Ultimate)
 - Taxpayer Bank Account Bank Account Number (Ultimate)
 - Device ID's
 - Device ID's Submission
 - IP Address – at creation
 - Driver's License or State Issued ID Number (Primary)
 - Driver's License or State Issued ID State (Primary)
 - Driver's License or State Issued ID expiration date (Primary)
 - Driver's License or State Issued ID Issue date (Primary)
 - Driver's License or State Issued ID Number (Secondary)
 - Driver's License or State Issued ID State (Secondary)
 - Driver's License or State Issued ID expiration date (Secondary)
 - Driver's License or State Issued ID Issue date (Secondary)
 - State Issued PIN
 - Cell Phone
 - Time for return Prep/submission
 - Downloaded W-2
 - Taxpayer Attempted to download W-2
 - How many unsuccessful attempts

West Virginia reserves the right to deny participation to any vendor for reasons including but not limited to outstanding tax liabilities, failure to register your business in the state (when necessary), or a history of fraudulent transactions. West Virginia also reserves the right to terminate any partnership, for any reason, at any time and to stop accepting electronic returns from a provider.

The Department may elect to identify an approved tax service provider in publications or communications.

Initial

Date

Mail or email signed document to:

WV Tax Department
Tax Account Administration Division - MEF Section
1001 Lee St. East
Charleston, WV 25301

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