



WEST VIRGINIA  
TAX DIVISION

**2023**

**Modernized Electronic Filing  
Handbook**

## Introduction

The West Virginia Tax Division, in conjunction with the Internal Revenue Service (IRS), accepts state refund and balanced returns for individual, corporation, S corporation, partnership, and fiduciary income tax returns and corresponding forms for tax year 2023 by method of the Modernized E-File system (MeF).

This handbook expands on applicable IRS publications listed on page ii. All specifications, requirements, and instructions defined in these publications apply to the West Virginia Federal/State Electronic Filing (MeF) Program unless otherwise stated.

## Contact Information

### Software providers, transmitters, and ERO's

TaxLOI@wv.gov

When sending email, please begin subject lines with Tax type, ETIN, and product name, followed by description of the email.

Examples:

PIT 12345 Tax Fox - questions about Schedule M

CIT 98765 Tax Ninja - ATS submission

### Tax Information and Forms

Toll Free

(800) 982-8297

Charleston Area.

(304) 558-3333

## West Virginia MeF Calendar for Tax Year 2023

ATS testing begins (Tentatively)

November 10, 2023

Begin transmitting business returns to IRS/West Virginia (in conjunction with IRS)

To be announced

Last date to submit an *initial* ATS file for approval

January 2, 2024

E-file and paper tests completed and approved (preferred)

February 15, 2024

## Publications

### West Virginia Tax Division

- *2023 West Virginia Business and Individual E-File (MeF) Handbook*
- *2023 Forms Requirements*

### Internal Revenue Service

- Publication 1436, *Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns*
- Publication 3112, *IRS e-file Application and Participation*
- Publication 4162, *Modernized e-file Handbook for Authorized e-file Providers for Form 1120, 1120S, and 1065.*
- Publication 4164, *Modernized e-file Guide for Software Developers and Transmitters*
- Publication 4505, *Modernized e-file Test Package for Forms 1065/1065-B*

## Related Internet Links

### Credit Card Payments

[tax.wv.gov/Individuals/ElectronicFiling/PaymentOptions/Pages/IndividualsCreditCardPayments.aspx](http://tax.wv.gov/Individuals/ElectronicFiling/PaymentOptions/Pages/IndividualsCreditCardPayments.aspx)

### MyTaxes

[tax.wv.gov/Individuals/ElectronicFiling/PaymentOptions/Pages/IndividualsCreditCardPayments.aspx](http://tax.wv.gov/Individuals/ElectronicFiling/PaymentOptions/Pages/IndividualsCreditCardPayments.aspx)

### West Virginia Tax Division

[tax.wv.gov](http://tax.wv.gov)

### Information for Software Vendors

[tax.wv.gov/TaxProfessionals/SoftwareDevelopers/Pages/SoftwareDevelopers.aspx](http://tax.wv.gov/TaxProfessionals/SoftwareDevelopers/Pages/SoftwareDevelopers.aspx)

### Electronic Filing and Services

[tax.wv.gov/TaxProfessionals/ElectronicFiling/Pages/TaxProfessionalsElectronicFiling.aspx](http://tax.wv.gov/TaxProfessionals/ElectronicFiling/Pages/TaxProfessionalsElectronicFiling.aspx)

## New for 2023

<b>New Credits</b>	Volunteer Firefighter Tax Credit (PIT and FDY) Build WV Property Value Adjustment Tax Credit (CIT, PIT, FDY, PTE) WV Film Tax Credit (CIT, PIT, FDY, PTE) EK-1 Income Credit from EPT-100 (PIT)
<b>New Modification for PIT</b>	Gambling losses
<b>New Rates for PIT</b>	Personal income tax rates have changed. Please be sure to check the rate schedules and tables for IT-140. This will also change the rates for PTE-100 and IT-141.
<b>Clarification</b>	NIPA schedule itself is not <i>required</i> , but if the NIPA-2 is not include, taxpayers should submit the vouchers. Those should be attached as PDF "NIPA-2" to meet that requirement of the business rule.

## Important Information

### ATS TESTS

All ATS tests have a cover sheet. When you email TAXLOI@wv.gov, send these cover sheets completed with your information, including Submission ID and Test ETIN. If you do not support a small portion of a test, such as a single line on one schedule, please indicate the limitation on your cover sheet and note any changes you have made. If there are entire schedules you do not support, you note that you are not supporting this type of filer and request not to submit the test. For example, some providers will not support the CIT-120 UBCR because they do not support combine filing.

Advise customers that the Tax Division will recover a \$15.00 fee associated with any returned bank transaction.

- Checks returned for insufficient funds will incur a \$28.00 fee.

**The fee charged for returned or rejected payments will be to recover only the amount charged to the Tax Division by the financial institutions.**

The West Virginia Tax Division continues to require submission of a valid email address when submitting an electronically filed IT-140 tax return. However, the email address is no longer located in the Authentication Header with the 2023 MeF Schema. When filing through a tax preparer, any valid email address may be used. We understand that many taxpayers either do not have an email address or are unwilling to provide one to a preparer. Therefore, a preparer may include on return filing any valid email address, including:

- The email address supplied by the taxpayer.
- The email address of the tax preparer.
- A general email address used by the preparer for the filing season (the Tax Division authorizes the use of "free" webmail applications such as Hotmail, Gmail, or Yahoo for this requirement).

Preparers have the flexibility to use one of these three options. **Failure to provide a valid email address will result in rejection of the return due to a schema validation error.**

West Virginia will now request that taxpayers provide a valid Driver's License number in order to and prevent tax refund fraud through identity theft. **This is a request only for the IT-140.** Returns will not be rejected if the information is not provided. The available elements are:

- ID Number
- State Issued
- Exp. Date
- Date Issued

West Virginia has added a checkbox indicating that no Use Tax is due with the return. Failure to check the box or make a monetary entry on Line 24 of the IT-140 will result in a return rejection.

## Participation

For returns that are required to be filed on or after January 1, 2024, any person required to file a return for a tax administered under the provisions of §11-10-5(z) and who had total annual remittance for any single tax equal to or greater than \$50,000 during the immediately preceding tax year shall file electronically all returns for all taxes administered under this article.

Income tax preparers who file more than 25 individual income tax returns using tax preparation software to complete one or more of the returns, must file them electronically (§11-21- 54).

For West Virginia purposes, there are three basic e-file participation categories.

**ERO (Electronic Return Originator):** a firm, organization, or individual who deals directly with the taxpayer and who prepares or collects a prepared tax return for the purposes of having an electronic return produced. An ERO must meet federal acceptance standards and be officially accepted by the IRS before being allowed to participate in the West Virginia e-file program.

**Transmitter** uses approved software to electronically transmit completed returns. Transmitters must complete federal testing and be accepted by the IRS prior to sending state returns and receiving acknowledgement from West Virginia.

**Software Developer** creates tax preparation and transmission software for the purpose of formatting returns according to West Virginia's electronic return specifications. Software Developers must complete testing procedures with the IRS and the West Virginia Tax Division.

## Federal/State Electronic Filing (MeF) Process

### How Federal/State MeF Filing Works

West Virginia returns included in the Federal/State Electronic Filing (MeF) Program will be transmitted to the IRS Service Center along with the federal return. All individual West Virginia returns must include a complete copy of the federal return and include all PDF attachments, forms, and schedules.

Once the IRS has notified the ERO of successful submission, West Virginia can retrieve the files from the IRS. **West Virginia will not receive any state data from a rejected federal return.**

**NOTE:** The IRS acknowledges only that it received the state data. The IRS acknowledgement is not an indication that West Virginia has "received" your state return. **You must receive the West Virginia acknowledgment to ensure your state return has been received.**

When West Virginia receives the return from the IRS, it will generate a receipt acknowledgment record. West Virginia will also generate a processing acknowledgment to indicate if the return was accepted or rejected. This record will be available for retrieval by transmitters after one business day.

Contact West Virginia if you received a federal acknowledgment but no state acknowledgment after two business days.

## Acceptance Process

Software companies that wish to e-file West Virginia tax returns must first file a Letter of Intent (LOI) with the West Virginia Tax Division. These steps should be followed to ensure a smooth application process:

1. Submit a request to TaxLOI@wv.gov. You will be granted access to the FTA State Exchange System to obtain a Letter of Intent.
2. Return the completed LOI to TaxLOI@wv.gov for approval. Additional concerns or information requests will be communicated by email with Tax Division staff.
3. You will receive notification of approval or denial and, if approved, you will be granted full access to the FTA State Exchange System for West Virginia schemas, test scenarios and other pertinent information regarding West Virginia MeF.

## EFIN and ETIN

The IRS assigns the Electronic Filing Identification Number (EFIN) and Electronic Transmitter Identification Number (ETIN). The Division will use these same numbers in the Federal/State Electronic Filing Program. The numbers are used in the acknowledgement system to identify preparers and transmitters.

## West Virginia Test Data

All participants are required to follow the IRS testing procedures for acceptance into the program. Only software developers are required to test their software with West Virginia. Participants must transmit live return data using only West Virginia accepted federal/state electronic filing software.

Use only the ATS tests provided on the FTA exchange. When you make a submission, send the new cover sheets for all the tests via email. If a test includes a form or requirement that you do not support, check the box on the cover sheet that indicates this and provide a reason for omitting that test.

## State Only, Short Period, Fiscal, and Amended Filing

West Virginia supports filing of the following returns through the Federal/State Electronic (MeF) Program:

- State-only
- Amended
  - ◇ Business
  - ◇ Individual
- Fiscal (tax period must match Federal filing)
- Short period

A state-only, amended, fiscal, or short period return is produced through software to build a complete state packet that includes a copy of the federal return. For an amended return, the copy of the federal return must reflect the amended federal return.

## Refund & Balance Due Options

The West Virginia Tax Division offers Direct Deposit of refunds. Direct Deposit offers taxpayers a quicker and more convenient way to receive their refunds, reduces the risk of loss, and allows immediate use of the funds upon deposit. ERO's must stress to taxpayers the importance of supplying correct information because neither the Direct Deposit option nor the routing or Account Number may be changed once a return has been transmitted to the Division.

Balance due returns should be filed as any other state electronic return. No payments are due until the applicable tax due deadline. Taxpayers who wish to pay at the time of filing may do so by Electronic Funds Withdrawal (direct debit), credit card, MyTaxes, or with the applicable tax payment voucher.

**Rejected payment transactions including Direct Deposits or Electronic Funds Withdrawal (Direct Debit) transactions with incorrect bank information will be subject to a \$15.00 Returned Payment Charge.**

Electronic Funds Withdrawal is authorization for direct debit from your designated bank account. No paper involved in this transaction and taxpayers can elect the date for withdrawal. This date can be any time from the date the return is filed up to the applicable tax due deadline.

ERO's must provide the balance due taxpayer with the applicable voucher. All payments by check or money order must be included with the voucher and mailed on or before the tax due date to be considered timely paid.

Taxpayers must not send payment attached to paper copies of the electronic tax return. This creates a duplicate return situation that will result in billing/credit errors.

**All balanced due filers should be strongly advised of this!**

Filers should use the Electronic Payment Voucher for the appropriate tax type:

- **IT-140V** – Personal Income Tax
- **IT-141V** – Fiduciary Income Tax
- **WVCITV** – Corporation Net Income Tax
- **WVPTEV** – Income Taxes for S Corps and Partnerships

## West Virginia Forms Supported for E-Filing

Supporting federal returns, schedules, and PDF attachments **are required for all electronic returns.**

The Tax Division will support E-Filing (MeF) of the following forms:

### Corporation Net Income Tax

- Form CIT-120
- Schedule 1
- Schedule 2
- Schedule B
- Schedule B-1
- Schedules C and D
- Schedule NOL
- Form CIT-120APT - schedule A1, A2, and B
- CIT-120TC\*\*
- Schedule EOTCA and Schedule EOTC1
- Schedule EOTC-HTM
- Schedule MITCA and Schedule MITC1
- Schedule RBICA and Schedule RBIC
- Schedule NIPA2
- Schedule AG1
- Schedule L
- Schedule J
- Schedule ATTC1
- Schedule FIIATCS
- Schedule MPTAC-1
- Schedule AFTC1
- Schedule IMSTTC-1
- Schedule PCM-1
- Schedule DNG-1
- Schedule NGL-1
- Schedule DSV-1
- Schedule SAAM-1
- Schedule JSP-1
- Schedule CIP
- Schedule OCF
- Schedule PVA-1
- Schedule FIIA-TCS
- Schedule UB
- UB-CR - **The UB-CR can only be filed through an MeF schema. MeF is required for any filer of a Combined CIT-120 return.**
- WVK-1C, K-1, NRW-2, and withholding documents

### Pass-Through Entity Tax

- Form PTE-100
- Schedules A
- Schedule B & B-1
- Schedule C & D
- Form PTE-100TC\*\*
- Schedule EOTCA and Schedule EOTC1
- Schedule EOTC-HTM
- Schedule AG1
- Schedule NIPA2
- Schedule ATTC1
- Schedule FIIATCS
- Schedule AFTC1
- Schedule RBIC
- Schedule RBICA
- Schedule PCM-1
- Schedule DNG-1
- Schedule NGL-1
- Schedule DSV-1
- Schedule SAAM-1
- Schedule J
- Schedule JSP-1
- Schedule CIP
- Schedule OCF
- Schedule PVA-2
- Schedule FIIA-TCS
- Form PTE-100APT - schedule A1, A2, and B
- Schedule SP
- WVK-1C, WVK-1, NRW-2 and withholding documents



## Personal Income Tax

- Form IT-140
  - Schedule M
  - Schedule A
  - Tax Credit Recap Schedule\*\*
  - Schedule EOTC-HTM
  - Schedule EOTCPIT
  - Schedule AG1
  - Schedule J
  - Schedule NIPA2
  - Schedule RBICA and Schedule RBIC
  - Schedule ATTC1
  - Schedule AFTC1
  - Schedule PCM-2
  - Schedule DNG-2
  - Schedule NGL-2
  - Schedule DSV-1
  - Schedule SAAM-1
  - Schedule JSP-1
  - Schedule CIP
  - Schedule OCF
  - Schedule VFTC-1
  - Schedule FTC-1
  - Schedule PVA-2
  - Schedule FIIA-TCS
  - WV EK-1
  - Schedules H & E
  - Schedule UT
  - Schedule DP
  - HEPTC-1
  - SCTC
- DO NOT MAKE SUBSTITUTE VERSIONS OF SCTC FORMS**
- Schedule F
  - WV K-1, NRW-2, and withholding documents
  - Schedule 8279

## Fiduciary Income Tax

- Form IT-141
- Schedule SB
- Schedule B
- Schedule NR
- Recap\*\*
- Schedule E
- Schedule EOTC-HTM
- Schedule EOTCPIT
- Schedule AG1
- Schedule J
- Schedule NIPA2
- Schedule RBICA and Schedule RBIC
- Schedule ATTC1
- Schedule AFTC1
- Schedule PCM-2
- Schedule DNG-2
- Schedule NGL-2
- Schedule DSV-1
- Schedule SAAM-1
- Schedule JSP-1
- Schedule CIP
- Schedule OCF
- Schedule PVA-2
- Schedule FIIA-TCS
- Schedule VFTC-1
- WV K-1, NRW-2, and withholding documents

The Tax Division will support PDF attachments of the following forms:

- Other state's tax returns for Schedule E credit.
- Any schedule not supported within the schema.

The Tax Division will accept the following return types:

- Federal/State (linked): An original federal return submitted with one original state return.
- State only (unlinked): A state return submitted with a copy of the federal return.
- Amended return.
- Fiscal return (tax period must match Federal filing)
- Short period return (tax period must match Federal filing)

\*\* All credit schedules are supported as electronic documents by WV. All non-standard supporting documentation must be attached as directed in the Business Rules. If the credit schedule is not supported electronically by the tax software, the credit schedule must be included as a .pdf attachment along with supporting documentation if a tax credit is claimed. Failure to do so will result in a rejection of the submission.

## Attachments and File Size Guidelines

Processing errors can occur due to the excessive size of certain tax returns; particularly, Partnership returns with a large volume of WV Schedule SP information. Some suggested best practices are as follows:

- PDF attachments of the federal tax return should be limited to the required first five (5) pages of the return ONLY. For Corporation Net Income Tax returns where federal M-3 is required, attach the federal M-3 information as well.
- West Virginia does not require PDF attachments of Federal K-1 information. This information is to be maintained and made available upon request.
- Schedule SP is a required submission or attachment if a value other than “0” exists on line 10 of the PTE-100. However, if the number of Schedule SP’s either submitted or attached, cause the file size to exceed 100MB, please contact the Help Desk at [TaxLOI@wv.gov](mailto:TaxLOI@wv.gov) for alternate instructions should problems arise.
- All credit schedules are part of the MeF schema. Claims for tax credits MUST have the correct credit schedule transmitted within the schema or the return will be rejected. ALL **non-standard** supporting documents (ie Property Tax receipts, Military Orders etc.) MUST be included as an attachment if a credit requiring non-standard supporting documentation is necessary. Failure to provide the necessary attachments for the claimed credit will also result in the rejection of the submission. In the event that the credit schedules are NOT supported in the schema by the return filing product but a claim for credit is made on the recap or return, then the credit schedule **AND** any supporting documents will be required to be attached.

**Important: When attaching a document, it is vital that the correct naming convention be followed. The correct naming convention may be found in the “attachments” column of the business rules starting on pages 6 of this handbook.**

## West Virginia Acknowledgement

### Receipt Acknowledgement

West Virginia provides a receipt acknowledgement for successfully retrieving returns through the IRS MeF system. West Virginia will reject any return submitted in the wrong format or that cannot be properly identified. If this occurs, the state will inform you of the rejection through an acknowledgement. Once the preparer corrects the return, the preparer may transmit the return as a state-only return. Be sure to confirm that your software package supports state-only transmissions. If the electronically filed West Virginia return cannot be re-transmitted, the ERO must submit a paper tax return to the Tax Division.

### Processing Acknowledgment

West Virginia provides one of the following two processing acknowledgements for successfully reading returns retrieved through the IRS MeF system.

**Accepted** – This acknowledgment indicates the electronic return was received and successfully completed the business rule validation process.

**Rejected** – This acknowledgment indicates the electronic return was received but failed to complete the business rule validation process. The acknowledgement will contain a reason indicating the error causing the rejection (See Appendix A – 2023 West Virginia Business and Individual Exclusions from Electronic Filing)

In addition to the returns listed in IRS publications as excluded from federal electronic filing for 2023 tax filing period, the following documents will not be accepted for electronic filing in West Virginia in 2023:

- Business: tax years prior to 2014
- Individual: tax years prior to 2014
- IAT transactions will not be processed. Paper checks will be sent to taxpayers that indicate the ultimate destination of a direct deposit refund is a foreign bank.

## Transmitting the West Virginia Electronic Return

Since the West Virginia electronic return is transmitted with the federal return, the transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the IRS.

Participants in the Federal/State Electronic Filing (MeF) Program must confirm with their software developer or direct transmitter that the software is capable of processing and transmitting the state data along with the federal data to the appropriate IRS service center.

E-file [MeF] Reject Codes. West Virginia does not have a perfection period. Rejected submissions will need to be retransmitted.

## Non Receipt of West Virginia Acknowledgment Record

Before contacting the Tax Division, ensure that:

- You have received an IRS acknowledgement record;
- The IRS accepted the federal return;
- The transmission included a West Virginia state return, and
- You have the submission ID.

Contact the **West Virginia Tax Division** if you receive IRS acknowledgment records more than two working days ago and you have not received West Virginia acknowledgement records for the same tax returns.

**Whom to contact:**

To check on the status of a West Virginia acknowledgement record, send email to [TaxLOI@wv.gov](mailto:TaxLOI@wv.gov) the following information:

- Electronic Filer ID Number (EFIN)
- Federal EIN
- Transmission date
- Submission ID
- Contact name and phone number

## Responsibilities

**Electronic Filers, Transmitters, ERO's**

Electronic Filers, Transmitters, and Electronic Return Originators (ERO) must abide by the terms set forth in this Handbook and must maintain a high degree of integrity, compliance, and accuracy in order to continue to participate in the Federal/State Electronic Filing Program. They must also abide by the following requirements:

**Compliance:** All electronic filers must comply with the requirements and specifications in the IRS publications, this handbook, and the 2023 West Virginia Business and Individual E-File (MeF) Specifications.

**Timeliness of Filing:** Transmitters must ensure that electronic returns are filed in a timely manner. The date of the IRS acknowledgment will be considered the filing date for an electronically filed West Virginia return. Transmitters must confirm acknowledgement of the state return by the Tax Division.

**Responsibility to Your Clients:** Preparers have been entrusted with the task of filing a client's tax return and must assume the responsibility for the return's timely arrival at the Tax Division.

## Changes on the Return

If the transmitter or taxpayer wishes to make any changes after the return has been accepted and acknowledged, the transmitter or taxpayer can file an amended return with corrected changes if the software offers this option.

If the software does not offer this feature, the transmitter or taxpayer must file an amended return on paper. Mail the return to the address given on the form.

## Special Assistance and Refund Inquiry

If customers find it necessary to contact the West Virginia Tax Division for assistance or to check on the status of a refund, they should be prepared to provide their Social Security Number and refund amount. Contact the Taxpayer Services Division at (304) 558-3333 or toll free at 1-800-982-8297 from anywhere in West Virginia. To check the status of a refund, visit [www.tax.wv.gov](http://www.tax.wv.gov) and click on the "Where's My Refund?" link.

Answers to a number of frequently asked questions can also be found on our website. If you're unable to find your answer, you may email us at [TAXWVtaxaid@wv.gov](mailto:TAXWVtaxaid@wv.gov).

## Business Rules

2023 WV PTE-100 Business Rules				
Rule Number	Rule Text	Attachments	Error Category	Severity
	One Line 4 for the Activity Description, either Wholly WV Activity or Multistate MUST be marked.		Missing Data	Reject
PTE-100-001	When filing PTE-100 return, Schedule A must be present in the XML		Missing Document	Reject
PTE-100-002	IF Form PTE-100, Check box 2 "S-Corporation" is checked, then either IRS Form 1120S or IRS Proforma 1120S must be attached	First five (5) pages of: IRS 1120S. pdf or IRSPro1120S.pdf	Missing Document	Reject
PTE-100-003	IF Form PTE-100, Entity Type "Partnership" is marked, then either IRS Form 1065 or IRS Pro Forma 1065 MUST be attached	First five (5) pages of: IRS 1065. pdf or IRSPro1065.pdf	Missing Document	Reject
PTE-100-004	If NRSR Box is marked, the Federal Schedule D MUST be attached	IRSScheduleD.pdf is a required attachment	Missing Document	Reject
PTE-100-006	IF PTE-100 has value on Line 14 and NRSR is not marked then one of the following Schedules MUST exist in the State Schema; WVNWR2, or WVK-1 or 1099NEC		Missing Data	Reject
PTE-100-101	Duplicate EIN or SSN for the same tax period. Amended return not indicated		Data Mismatch	Reject
PTE-100-102	If any value other than zero exists on Line 6, Line 7, Line 8, or Line 9, then Schedule SP must exist within the State schema		Missing Document	Reject
PTE-100-104	ETIN or Vendor ID not approved for MeF production		Not Approved	Reject
PTE-100-105	If any box in Section 5, Reportable Entities, is marked, then Schedule D must be included in State XML		Missing Document	Reject
PTE-100-106	Schedule C Total MUST equal the sum of PTE-100, Line 12 + Line 13 + Line 14.		Data Mismatch	Reject
PTE-100-107	IF Multistate Activity Box is marked in Section 4, then schedule Apt-B MUST exist in the State schema		Missing Document	Reject
PTE-100-108	IF Schedule B Line 11 contains a number greater than zero, then Schedule B-1 MUST also be completed.		Missing Document	Reject
PTE-100-109	If Schedule B Line 9 is other than 0, then Form 8996 MUST be attached.	IRS8996.pdf is a required attachment	Missing Document	Reject
PTE-100-110	If a K-1/K-1C/NRW-2 is included in the schema, the FEIN of the Organization issuing the K-1/K-1C/NRW-2 must be included		Missing Data	Reject
PTE-100-111	When filing Schedule SP, both withholding columns F & G cannot be claimed, only one per row.		Duplicate Withholding Claimed	Reject
PTE-100-112	If Schedule B Lines 5 or 10 contain a number, a brief explanation is required.		Explanation Missing	Reject
PTE-100-113	Schedule EOTC-1 must be attached IF EOTC-1 credit schedule not supported electronically	EOTC-1.pdf	Missing Document	Reject
PTE-100-114	Schedule EOTC-HTM must be attached	EOTC-HTM.pdf	Missing Document	Reject
PTE-100-116	Form WV/AG-1 must be attached IF AG-1 credit schedule not supported electronically	AG-1.pdf	Missing Document	Reject
PTE-100-117	Form WV/NIPA-2 must be attached IF NIPA-2 credit schedule not supported electronically	NIPA-2.pdf	Missing Document	Reject
PTE-100-118	Schedule ATTC-1 must be attached IF Schedule ATTC-1 credit schedule not supported electronically	ATTC-1.pdf	Missing Document	Reject
PTE-100-119	Schedule AFTC-1 must be attached IF Schedule AFTC-1 credit schedule not supported electronically	AFTC-1.pdf	Missing Document	Reject
PTE-100-120	Schedule RBIC must be attached IF RBIC credit schedule not supported electronically	RBIC.pdf	Missing Document	Reject
PTE-100-121	Schedule J must be attached IF Schedule J credit schedule not supported electronically	ScheduleJ.pdf	Missing Document	Reject
PTE-100-122	Schedule PCM-1 must be attached IF Schedule PCM-1 credit schedule not supported electronically	PCM-1.pdf	Missing Document	Reject
PTE-100-123	Schedule DNG-1 must be attached IF Schedule DNG-1 credit schedule not supported electronically	DNG-1.pdf	Missing Document	Reject
PTE-100-124	Schedule NGL-1 must be attached IF Schedule NGL-1 credit schedule not supported electronically	NGL-1.pdf	Missing Document	Reject
PTE-100-125	Schedule DSV-1 must be attached IF Schedule DSV-1 credit schedule not supported electronically	DSV-1.pdf	Missing Document	Reject
PTE-100-126	Schedule SAAM-1 must be attached IF Schedule SAAM-1 credit schedule not supported electronically	SAAM-1.pdf	Missing Document	Reject
PTE-100-127	Schedule JSP-1 must be attached IF Schedule JSP-1 credit schedule not supported electronically	JSP-1.pdf	Missing Document	Reject
PTE-100-128	Schedule CIP must be attached IF Schedule CIP credit schedule not supported electronically	CIP.pdf	Missing Document	Reject
PTE-100-129	Schedule OCF must be attached IF Schedule OCF credit schedule not supported electronically	OCF.pdf	Missing Document	Reject
PTE-100-130	Schedule PVA must be attached IF Schedule PVA credit schedule not supported electronically	PVA-2.pdf	Missing Document	Reject
PTE-100-131	Schedule FIIA must be attached IF Schedule FIIA credit schedule not supported electronically	FIIA-TCS.pdf	Missing Document	Reject

2023 WV CIT-120 Business Rules				
Rule Number	Rule Text	Attachments	Error Category	Severity
CIT-120-001	IF Form CIT-120, Entity Type "Corporation" is marked, then either IRS Form 1120 or IRS Pro Forma 1120 MUST be attached	First five (5) pages of: IRS1120.pdf or IRSPro1120.pdf M-3.pdf (if required)	Missing Document	Reject
CIT-120-002	IF Form CIT-120, Entity Type "Nonprofit" is marked, then either IRS 990 or IRS 990-T MUST be attached	IRS990.pdf or IRS990T.pdf	Missing Document	Reject
CIT-120-006	IF CIT-120 has value on line 12 and NRSR is not marked, then one of the following schedules must exist within the State schema: WVNWRW2 or WVK1C or 1099NEC		Missing Data	Reject
CIT-120-008	IF NRSR Box is marked, the Federal Schedule D MUST be attached	IRSScheduleD.pdf is a required attachment	Missing Document	Reject
CIT-120-101	Duplicate EIN or SSN for the same tax period. Amended return or RAR not indicated		Data Mismatch	Reject
CIT-120-103	ETIN or Vendor ID not approved for MeF production		Not Approved	Reject
CIT-120-105	IF any box in Section 6, Reportable Entities, is marked, then Schedule D must be included in State XML		Missing Document	Reject
CIT-120-107	IF Filing Method is Combined, then UB-CR MUST exist in within the State schema		Missing Document	Reject
SIZELIMIT	File size must be limited to a maximum file size of 100MB			Reject
CIT-120-108	IF Separate Entity Filing Method is selected in Section 4, then Separate Entity Activity MUST be selected in Section 5		Missing Entry	Reject
CIT-120-109	IF check box in Section 5 is marked, corresponding document Schedule 1 or Schedule 2 MUST exist in State Schema		Missing Document	Reject
CIT-120-110	IF Line 13 has a positive entry greater than zero, then Schedule C MUST exist in the State schema		Missing Document	Reject
CIT-120-111	Schedule C Total MUST equal sum of CIT-120, Line 10+Line 11+Line 12		Data Mismatch	Reject
CIT-120-112	IF Schedule B Line 22 is other than 0, then Form 8996 MUST be attached.	IRS8996.pdf is a required attachment	Missing Document	Reject
CIT-120-114	IF Schedule B Line 24 contains a number other than "0", then Schedule B-1 must exist in the state schema		Missing Document	Reject
CIT-120-115	IF a K-1/K-1C/NRW-2 is included in the schema, the FEIN of the Organization issuing the K-1/K-1C/NRW-2 must be included		Missing Data	Reject
CIT-120-116	IF Schedule B Lines 11 or 23 contain a number, the brief explanation is required.		Explanation Missing	Reject
CIT-120-117	Schedule EOTC-1 must be attached IF EOTC-1 credit schedule not supported electronically	EOTC-1.pdf	Missing Document	Reject
CIT-120-118	Schedule EOTC-HTM must be attached	EOTC-HTM.pdf	Missing Document	Reject
CIT-120-119	Schedule MITC-1 must be attached IF MITC-1 credit schedule not supported electronically	MITC-1.pdf	Missing Document	Reject
CIT-120-120	Schedule RBIC must be attached IF RBIC credit schedule not supported electronically	RBIC.pdf	Missing Document	Reject
CIT-120-121	Form WV/NIPA-2 must be attached IF NIPA-2 credit schedule not supported electronically	NIPA-2.pdf	Missing Document	Reject
CIT-120-122	Form WV/AG-1 must be attached IF AG-1 credit schedule not supported electronically	AG-1.pdf	Missing Document	Reject
CIT-120-123	Schedule L must be attached IF Schedule L credit schedule not supported electronically	ScheduleL.pdf	Missing Document	Reject
CIT-120-124	Schedule J must be attached IF Schedule J credit schedule not supported electronically	ScheduleJ.pdf	Missing Document	Reject
CIT-120-125	Schedule ATTC-1 must be attached IF Schedule ATTC-1 credit schedule not supported electronically	ATTC-1.pdf	Missing Document	Reject
CIT-120-126	Schedule MPTAC-1 must be attached IF Schedule MPTAC-1 credit schedule not supported electronically	MPTAC-1.pdf	Missing Document	Reject
CIT-120-127	Schedule AFTC-1 must be attached IF Schedule AFTC-1 credit schedule not supported electronically	AFTC-1.pdf	Missing Document	Reject
CIT-120-128	Schedule IMSTTC-1 must be attached IF Schedule IMSTTC-1 credit schedule not supported electronically	IMSTTC-1.pdf	Missing Document	Reject
CIT-120-129	Schedule PCM-1 must be attached IF Schedule PCM-1 credit schedule not supported electronically	PCM-1.pdf	Missing Document	Reject
CIT-120-130	Schedule DNG-1 must be attached IF Schedule DNG-1 credit schedule not supported electronically	DNG-1.pdf	Missing Document	Reject
CIT-120-131	Schedule NGL-1 must be attached IF Schedule NGL-1 credit schedule not supported electronically	NGL-1.pdf	Missing Document	Reject
CIT-120-132	Schedule DSV-1 must be attached IF Schedule DSV-1 credit schedule not supported electronically	DSV-1.pdf	Missing Document	Reject
CIT-120-133	Schedule SAAM-1 must be attached IF Schedule SAAM-1 credit schedule not supported electronically	SAAM-1.pdf	Missing Document	Reject
CIT-120-134	Schedule JSP-1 must be attached IF Schedule JSP-1 credit schedule not supported electronically	JSP-1.pdf	Missing Document	Reject
CIT-120-135	Schedule CIP must be attached IF Schedule CIP credit schedule not supported electronically	CIP.pdf	Missing Document	Reject
CIT-120-136	Schedule OCF must be attached IF Schedule OCF credit schedule not supported electronically	OCF.pdf	Missing Document	Reject
CIT-120-139	Schedule PVA must be attached IF Schedule PVA credit schedule not supported electronically	PVA-1.pdf	Missing Document	Reject
CIT-120-138	Schedule FIIA must be attached IF Schedule FIIA credit schedule not supported electronically	FIIA-TCS.pdf	Missing Document	Reject

2023 WV CIT-120 UB-CR Business Rules				
Rule Number	Rule Text	Attachments	Error Category	Severity
CIT-120-R112 CIT-120-M112 CIT-120-F112	Income Subject to Apportionment (column AF) for each entity reported shall equal (Column D for entity) plus SUM(Column E: Column O) minus SUM(Column Q: Column AA) and SUM(Column AD:AE)	Check per each entity in the Group Entity AF= (Entity D+ SUM(Entity E:O)) - (SUM(EntityQ:AA) + SUM(EntityAD:AE))	Calculations MUST be mathematically correct	Reject
CIT-120-137	All Adjusted Sales for All Entities must equal the sum of the All Sales for each entity.	Check only Sum for All Entities SUM (Column AI)	Calculations MUST be mathematically correct	Reject
CIT-120-127R	<b>Apportionment Factor (Column AJ) for each entity must equal the quotient of Entity's WV Sales divided by the Group Everywhere Sales</b>	Check per each entity in the Entity AH/Sum(all Entity AI) Round to sixth decimal place	Calculations MUST be mathematically correct	Reject
CIT120-M127 CIT120-F127	<b>Motor Carrier : Apportionment Factor (Column AJ) for each entity must equal the quotient of Entity's WV Vehicle Mileage divided by the Group Everywhere Mileage</b> <b>Financial Organizations: Apportionment Factor (Column AJ) for each entity must equal the quotient of Entity's WV Gross Receipts divided by the Group Everywhere Gross Receipts</b>	Check per each entity in the Entity AH/Sum(all Entity AI) Round to sixth decimal place	Calculations MUST be mathematically correct	Reject
CIT-120-R114 CIT-120-M114 CIT-120-F114	WV Taxable Income(Column AN) for each entity reported shall equal Nonbusiness Income allocated to WV (Column AL) plus Non-unitary business income apportioned to WV (Column AM) plus the product of that Entity's WV apportionment Factor (Column AJ) multiplied by the SUM of All Entities income subject to apportionment (sum of all Column AF)	Check per each entity in the Group Entity AL + Entity AM + Entity AJ *(SUM of All entities AF - Eliminations)	Calculations MUST be mathematically correct	Reject
CIT-120-R115 CIT-120-M115 CIT-120-F115	NOL 4. Total NOL Available for use in this period (AR) shall be calculated as follows: If West Virginia Taxable Income (Column AN) is equal to or less than zero, then Column AR shall be zero. If West Virginia Taxable Income (Column AN) is greater than zero, then Column AR will equal the lesser of the following three options: (a) West Virginia Taxable Income (Column AN) (b) NOL 1. NOL generated prior to 2009 (Column AO) plus NOL 2. NOL generated from 2009 through 2017 (Column AP) plus NOL 3. NOL generated after 2017 (Column AQ) (c) NOL 1. NOL generated prior to 2009 (Column AO) plus NOL 2. NOL generated from 2009 through 2017 (Column AP) plus (.8 times (Where West Virginia Taxable Income (Column AN) minus (NOL 1. NOL generated prior to 2009 (Column AO) plus NOL 2. NOL generated from 2009 through 2017 (Column AP)))	Check per each entity in the Group IF Entity AN<=0, AR=0 If Entity AN>0, Entity AR=MIN (Entity AO + Entity AP + Entity AQ, Entity AO + Entity AP + (.8*(AN-(AO+AP))), AN)	Calculations MUST be mathematically correct	Reject
CIT-120-R116 CIT-120-M116 CIT-120-F116	NOL 5. NOL generated by entity in this period (Column AS) is the negative value of the WV taxable income (Column AN) IF the WV taxable income is less than zero. Otherwise, it is zero.	Check per each entity in the Group IF Entity AN<0, ASI=-AN IF Entity AN>0 or AN=0, AS=0	Calculations MUST be mathematically correct	Reject
CIT-120-R117 CIT-120-M117 CIT-120-F117	WV net operating loss carryforward used in this period (Column AU) cannot exceed NOL 4 (Column AR). WV net operating loss carryforward used in this period (Column AU) shall be zero IF NOL 5. NOL generated by entity in this period (Column AS) is greater than zero. Otherwise, use the lessor of WV Taxable Income(Column AN) or NOL 4. Total NOL Available for use by entity in this period (Column AR)	Check per each entity in the Group IF Entity AS>0, Entity AU=0 IF Entity AS=0 , Entity AU=MIN(Entity AN, Entity AR)	Calculations MUST be mathematically correct	Reject
CIT-120-R118 CIT-120-M118 CIT-120-F118	WV Net Taxable income (Column AX) shall equal REIT Inclusion/other WV taxable Income (Column AW). IF WV Taxable income (Column AN) is less than Zero. Otherwise, it shall equal the sum of REIT Inclusion and other WV taxable income (Column AW) and the difference of WV net operating loss carryforward used in this period (Column AU) from WV taxable income (Column AN)	Check per each entity in the Group IF Entity AN<0, Entity AX=AW IF Entity AN>0, Entity AX=Entity AW+(Entity AN-Entity AU)	Calculations MUST be mathematically correct	Reject
CIT-120-R119 CIT-120-M119 CIT-120-F119	WV Income Tax before credits (Column AZ) shall equal the product of WV Net Taxable income (Column AX) multiplied by 0.065 IF WV Net Taxable income (Column AX) is greater than zero. Otherwise, it shall be zero.	Check per each entity in the Group IF Entity AX>0, Entity AZ = Entity AX*0.065 IF Entity AX<0, Entity AZ = 0	Calculations MUST be mathematically correct	Reject
CIT-120-R120 CIT-120-M120 CIT-120-F120	WV Net income Tax (Column CA) for each entity shall be Zero IF WV Income Tax before Credits (column AZ) is less than the Total Credits Available (Column BZ). Otherwise it shall be the difference of the Total Credits Available (Column BZ) from WV Income Tax before Credits (column AZ)	Check per each entity in the Group IF Entity AZ< Entity BZ, Entity CA= 0 IF Entity AZ> Entity BZ Entity CA=Entity AZ - Entity BZ	Calculations MUST be mathematically correct	Reject
CIT-120-R121 CIT-120-M121 CIT-120-F121	Combined CA is the total of all Entities' CA	Sum Column CA	Calculations MUST be mathematically correct	Reject

2023 WV IT-140 (individual) Business Rules				
Reject Code	Message	Attachments	Error Category	Severity
IT-140-0305	Missing Sch A with a value of NR/PY calculation on line 8		Missing Data	Reject
IT-140-0410	If IT-140 has a value on Line 14, then any combination of the following schedules MUST exist within the State schema and WV Withholding claimed on each document must total the amount claimed on IT-140, Line 16: IRSW2, IRSW2G, IRS1099R, IRS1099NEC, State1099INT, State1099Misc, StateW2G, Form WV/NRW2 or WVK1	none	Data Mismatch	Reject
IT-140-0411	If Non-resident/Part-Year Resident return type is selected, Part Year Resident is selected on Schedule A or data exists in Schedule A, Column B, then the period of West Virginia residency MUST be completed on Schedule A	Date fields for Period From and Period To required in MM/DD/YYYY format	Missing Entry	Reject
	If Non-resident/Part-Year Resident return type is selected and Nonresident is selected on Schedule A, then data MUST exist in Schedule A, Column A and Column C		Missing Entry	Reject
IT-140-0412	If return type is Nonresident Special, then Schedule A Part II must be completed. The amount of West Virginia withholding must be greater than zero. Taxpayers should not file NRS returns if there is no withholding to claim.		Missing Document	Reject
IT-140-101	Duplicate EIN or SSN for the same tax period. Amended return not indicated		Missing Data	Reject
IT-140-104	ETIN or Vendor ID not approved for MeF production		Not Approved	Reject
IT-140-105	If NRSR Box is marked, the Federal Schedule D MUST be attached	IRSScheduleD.pdf is a required attachment	Missing Document	Reject
IT-140-106	Line 12 MUST contain a monetary value OR the check box for NO USE TAX DUE must be marked		Missing Entry	Reject
IT-140-107	If Nonresident/Part-year resident return type is selected, then Nonresident/Part-year resident calculation is the only option for the tax calculation		Data Mismatch	Reject
IT-140-108	If Surviving Spouse Exemption is claimed in box "d" of Exemption section, decedent SSN and Year Spouse Died MUST be entered		Missing Entry	Reject
IT-140-110	If Injured Spouse box is checked, the WV8379 MUST be attached if not supported in the MeF schema	WV8379.pdf is a required attachment if not supported in the MeF schema	Missing Document	Reject
IT-140-111	If Schedule M Line 34 contains data, then military orders MUST be attached	MilOrders.pdf is a required attachment	Missing Document	Reject
IT-140-112	If Schedule M Line 35 contains data, then military orders and Form DD214 MUST be attached	MilOrders.pdf and FormDD214. pdf is a required attachment	Missing Document	Reject
IT-140-113	If Schedule M Line 47 column C are completed, then corresponding Year of Birth and/or Year of Disability fields MUST contain date formatted to YYYY		Missing Entry	Reject
IT-140-120	Schedule M Line 47 may not exceed \$8,000			Reject
IT-140-121	Schedule M Line 48 may not exceed \$8,000			Reject
IT-140-114	IT-140-114: Schedule SCTC fields for District, Map, Parcel and Sub Parcel OR , if a mobile or manufactured or modular home, Personal Property Account (PP Account) MUST contain data that matches the SCTC form issued by the Tax Division		Data Mismatch	Reject
IT-140-115	If IT-140 Line 18 contains a value greater than zero, then Schedule HEPTC MUST be completed in the submission and a Real Property Tax receipt is a required attachment to support the credit claimed	WVPTax.pdf is a required attachment	Missing Document	Reject
IT-140-116	Schedule A, Column A, Line 23 MUST match Line 1 of IT-140 if Nonresident or part year resident is checked.		Data Mismatch	Reject
IT-140-117	If Active Military Box is marked on Schedule A Part II, then Military Orders MUST be attached.	MilOrders.pdf is a required attachment	Missing Document	Reject
IT-140-118	If Schedule M, Line 28 contains a value then documentation from the appropriate retirement source MUST be included. IF the retirement source is Federal, then a Certified Summary of Federal Service from FERS, a federal form RI-20-124 or a Department of Justice ID card issued to the taxpayer MUST be attached	One of the following is required: CSFS.pdf; RI20124.pdf; or DOJ.pdf	Missing Document	Reject
IT-140-122	If Schedule M Line 29 contains a value, then the 1099-R from the appropriate retirement source MUST be included in the MeF submission even if no withholding is reported.	none	Missing Data	Reject
IT-140-119	If Schedule M Line 44, Column A and/or B are completed, then Form 8996 MUST be attached.	IRS8996.pdf is a required attachment	Missing Document	Reject
IT-140-123	If Schedule M Line 30 contains a value, then the 1099-R from the appropriate retirement source MUST be included in the MeF submission even if no withholding is reported.	none	Missing Data	Reject
IT-140-124	If Schedule M Line 31 contains a value, then the 1099-R MUST from the appropriate retirement source be included in the MeF submission even if no withholding is reported.	none	Missing Data	Reject
IT-140-125	Schedule M, Line 31 may not contain a value exceeding the maximum of \$2000			Reject
IT-140-147	If Schedule M Line 37 contains a value then supporting documentation MUST be attached as PrepaidTuition.pdf.	PrepaidTuition.pdf is a required attachment	Missing Document	Reject
IT-140-126	If Schedule M, Line 38 contains a value then Form 1099-RRB MUST be attached.	1099RRB.pdf is required	Missing Document	Reject
IT-140-127	If Schedule M Line 39 contains a value then supporting documentation MUST be attached as LongTermCare.pdf.	LongTermCare.pdf is a required attachment	Missing Document	Reject
IT-140-128	If Schedule M Line 42 contains a value then a year end summary statement or equivalent document MUST be attached as ABLE.pdf	ABLE.pdf is a required attachment	Missing Document	Reject
IT-140-148	If Schedule M Line 43 contains a value then supporting documentation MUST be attached as	Jumpstart.pdf is a required	Missing Document	Reject

2023 WV IT-140 (individual) Business Rules				
Reject Code	Message	Attachments	Error Category	Severity
	Jumpstart.pdf.	attachment		
IT-140-129	Schedule FTC-1 must be attached IF FTC-1 credit schedule not supported electronically	FTC-1.pdf	Missing Document	Reject
IT-140-130	Schedule EOTC-1 must be attached IF EOTC-1 credit schedule not supported electronically	EOTC-PIT.pdf	Missing Document	Reject
IT-140-131	Schedule EOTC-HTM must be attached	EOTC-HTM.pdf	Missing Document	Reject
IT-140-132	Schedule RBIC-A must be attached IF RBIC-A credit schedule not supported electronically	RBIC-A.pdf	Missing Document	Reject
IT-140-133	Schedule RBIC must be attached IF RBIC credit schedule not supported electronically	RBIC.pdf	Missing Document	Reject
IT-140-134	Form WV/NIPA-2 must be attached IF NIPA-2 credit schedule not supported electronically	NIPA-2.pdf	Missing Document	Reject
IT-140-135	Form WV/AG-1 must be attached IF AG-1 credit schedule not supported electronically	AG-1.pdf	Missing Document	Reject
IT-140-136	Schedule J must be attached IF Schedule J credit schedule not supported electronically	ScheduleJ.pdf	Missing Document	Reject
IT-140-137	Schedule ATTC-1 must be attached IF Schedule ATTC-1 credit schedule not supported electronically	ATTC-1.pdf	Missing Document	Reject
IT-140-138	Schedule AFTC-1 must be attached IF Schedule AFTC-1 credit schedule not supported electronically	AFTC-1.pdf	Missing Document	Reject
IT-140-139	Schedule PCM-2 must be attached IF Schedule PCM-2 credit schedule not supported electronically	PCM-2.pdf	Missing Document	Reject
IT-140-140	Schedule DNG-2 must be attached IF Schedule DNG-2 credit schedule not supported electronically	DNG-2.pdf	Missing Document	Reject
IT-140-141	Schedule NGL-2 must be attached IF Schedule NGL-2 credit schedule not supported electronically	NGL-2.pdf	Missing Document	Reject
IT-140-142	Schedule DSV-1 must be attached IF Schedule DSV-1 credit schedule not supported electronically	DSV-1.pdf	Missing Document	Reject
IT-140-143	Schedule SAAM-1 must be attached IF Schedule SAAM-1 credit schedule not supported electronically	SAAM-1.pdf	Missing Document	Reject
IT-140-144	Schedule JSP-1 must be attached IF Schedule JSP-1 credit schedule not supported electronically	JSP-1.pdf	Missing Document	Reject
IT-140-145	Schedule CIP must be attached IF Schedule CIP credit schedule not supported electronically	CIP.pdf	Missing Document	Reject
IT-140-146	Schedule OCF must be attached IF Schedule OCF credit schedule not supported electronically	OCF.pdf	Missing Document	Reject
IT-140-149	Schedule PVA must be attached IF Schedule PVA credit schedule not supported electronically	PVA-2.pdf	Missing Document	Reject
IT-140-150	Schedule FIIA must be attached IF Schedule FIIA credit schedule not supported electronically	FIIA-TCS.pdf	Missing Document	Reject
IT-140-151	Schedule VFTC must be attached IF Schedule VFTC credit schedule not supported electronically	VFTC-1.pdf	Missing Document	Reject
IT-140-152	Schedule EK-1 must be attached IF Schedule EK-1 credit schedule is not supported electronically.	EK-1.pdf	Missing Document	Reject

2023 WV IT-141 (fiduciary) Business Rules				
Reject Code	Message	Attachments	Error Category	Severity
IT-141-0410	If IT-141 has a value on Line 11, then ONE of the following schedules MUST exist within the state schema: Form WVNWR2 or WVK1.		Data Mismatch	Reject
IT-141-101	Duplicate EIN or SSN for the same tax period. Amended return not indicated		Missing Data	Reject
IT-141-103	If NRSR Box is marked, the Federal Schedule D MUST be attached	IRSScheduleD.pdf is a required attachment	Missing Document	Reject
IT-141-104	ETIN or Vendor ID not approved for MeF production		Not Approved	Reject
IT-141-105	Schedule EOTC-1 must be attached IF EOTC-1 credit schedule not supported electronically	EOTC-PIT.pdf	Missing Document	Reject
IT-141-106	Schedule EOTC-HTM must be attached	EOTC-HTM.pdf	Missing Document	Reject
IT-141-107	Schedule RBIC-A must be attached IF RBIC-A credit schedule not supported electronically	RBIC-A.pdf	Missing Document	Reject
IT-141-108	Schedule RBIC must be attached IF RBIC credit schedule not supported electronically	RBIC.pdf	Missing Document	Reject
IT-141-109	Form WV/NIPA-2 must be attached IF NIPA-2 credit schedule not supported electronically	NIPA-2.pdf	Missing Document	Reject
IT-141-110	Form WV/AG-1 must be attached IF AG-1 credit schedule not supported electronically	AG-1.pdf	Missing Document	Reject
IT-141-111	Schedule J must be attached IF Schedule J credit schedule not supported electronically	ScheduleJ.pdf	Missing Document	Reject
IT-141-112	Schedule ATTC-1 must be attached IF Schedule ATTC-1 credit schedule not supported electronically	ATTC-1.pdf	Missing Document	Reject
IT-141-113	Schedule AFTC-1 must be attached IF Schedule AFTC-1 credit schedule not supported electronically	AFTC-1.pdf	Missing Document	Reject
IT-141-114	Schedule PCM-1 must be attached IF Schedule PCM-2 credit schedule not supported electronically	PCM-2.pdf	Missing Document	Reject
IT-141-115	Schedule DNG-1 must be attached IF Schedule DNG-2 credit schedule not supported electronically	DNG-2.pdf	Missing Document	Reject
IT-141-116	Schedule NGL-1 must be attached IF Schedule NGL-2 credit schedule not supported electronically	NGL-2.pdf	Missing Document	Reject
IT-141-117	Schedule DSV-1 must be attached IF Schedule DSV-1 credit schedule not supported electronically	DSV-1.pdf	Missing Document	Reject
IT-141-118	Schedule SAAM-1 must be attached IF Schedule SAAM-1 credit schedule not supported electronically	SAAM-1.pdf	Missing Document	Reject
IT-141-119	Schedule JSP-1 must be attached IF Schedule JSP-1 credit schedule not supported electronically	JSP-1.pdf	Missing Document	Reject
IT-141-120	Schedule CIP must be attached IF Schedule CIP credit schedule not supported electronically	CIP.pdf	Missing Document	Reject
IT-141-121	Schedule OCF must be attached IF Schedule OCF credit schedule not supported electronically	OCF.pdf	Missing Document	Reject
IT-141-122	Schedule FIIA must be attached IF Schedule FIIA credit schedule not supported electronically	FIIA-TCS.pdf	Missing Document	Reject
IT-141-123	Schedule VFTC must be attached IF Schedule VFTC credit schedule not supported electronically	VFTC-1.pdf	Missing Document	Reject
IT-141-124	Schedule PVA must be attached IF Schedule PVA credit schedule not supported electronically	PVA-2.pdf	Missing Document	Reject