



Integrated Tax System

The Tax Department uses several different computer systems/programs, some of which have been upgraded to process tax returns, bill taxpayers, collect liabilities, provide tax information and enforce the tax laws of West Virginia. In an effort to better serve the citizens of West Virginia, the Tax Department completed a twenty-two million dollar transition to a modern tax system that stores all taxpayer information. Together with Fast Enterprises, LLC, the Tax Department accomplished a four phase implementation in 2009.

The integrated tax computer system provides a consolidated view of taxpayer accounts. The advancements provided by this system assist taxpayers in meeting their state tax obligations, discovery of new taxpayers, and increase detection and enforcement efforts. Stand-alone collection and stand-alone audit systems allow us to view accounts while at taxpayer locations. The Tax Department is able to compare data with other government agencies, private industry and make legislative changes with ease.

Notable changes in the way the Tax Department does business include:

- 1) West Virginia identification numbers were either nine digit Federal Employer Identification Numbers (FEIN) or Social Security Numbers (SSN), with a three digit suffix (001, 002 etc.) This identification number was used to reference a business or individual. To protect taxpayer confidential identification number(s), an account number has been assigned to each tax type that the taxpayer is responsible for filing. The new WV tax account number is eight digits, specific to each individual tax type (account) and is on all documentation issued from the department. Taxpayers may continue to use the tax returns they have with the identification number that is on the return until they are provided tax returns with the new identification numbers. When return(s) are filed using the old identification numbers, they will be processed and credited to the tax account(s) correctly. The first time a letter, notification or tax return is generated from the new system, it contains the new eight-digit tax specific account number(s).
- 2) Taxpayers now see a monthly **Statement of Account (SOFA)** for periods that have not been timely filed and/or paid. This document provides a consolidated notice of all periods in debt including those previously billed from our older computer systems but not yet

collected. For each period the SOFA will show the tax due, interest, penalty, additions to tax and any credits. In cases of non-filed tax returns, the SOFA will indicate estimated tax due. It will also have stages of collection, such as assessment, notice of proposed tax lien, lien and distress warrant. Taxpayers will receive a separate SOFA for each tax account (tax type) that is in the new integrated tax computer system. However, for those taxes not included in the first phase, billings and delinquency notices for non-filed returns will continue to be issued as they have in the past.

- 3) A **Recomputation Notice** is sent to taxpayers who file returns that require corrections. For example: changes as a result of calculation errors, failure to attach necessary information, disallowance of claimed credits, etc. This notice provides the taxpayer with a detailed explanation of changes made to the return. If a taxpayer fails to provide requested information or pay the amount indicated on the notice, a **Notice of Assessment (NOFA)** is issued. This notice allows 60 days for the taxpayer to comply or protest the assessment prior to a notice of tax lien being filed and a collection case being created. It is very important that taxpayers complete their tax returns accurately to avoid errors that could create additional liability.

With the installation of the new system, the Tax Department is able to effectively monitor accounts and advise taxpayers of their account activity. All documents requesting payment will have a payment voucher on the bottom of each notice that can be cut off for easy remittance. The technical advancements this computer system provides is helpful in better assisting taxpayers in meeting their State tax obligations.

Questions or Assistance: You may call a Taxpayer Service Representative between 8:00 a.m. and 5:00 p.m. on business days.

1-800-WVA-TAXS
(1-800-982-8297)

TDD (hearing impaired)
1-800-282-9833

More Information: Forms, publications and additional information are available at:

Internet: www.wvtax.gov