West Virginia State Tax Department

2021

Electronic Media Specifications
1099 & W-2G

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New for 2021

✓ **West Virginia can no longer accept CD ROM! You must file your 1099 data using the upload feature on our website: https://mytaxes.wvtax.gov** *(see page 6 for registration instructions)*

✓ 1099 NEC form is supported in the efile transmission

✓ WV/IT-103 Year-End Reconciliation and 1099 data is due January 31.

✓ Any employer who uses a payroll service or is required to file a withholding return for 25 or more employees must file electronically.

✓ All files MUST contain the IT-103 reconciliation in the C record (see below)

✓ Failure to include required records will result in the submission being rejected.

Required C Record

Positions 508-748 specific to WV for transmission of the IT-103 Reconciliation

Position	Field	Length	Description
508	Record Identifier	1	Required. Enter "**C**"
509-510	State Code	2	Required. Enter "**54**"
511-517	Form Identification	7	Required. Enter "**WVIT103**". Omit hyphen.
518-521	Tax Year	4	Required. Enter "**2021**"
522-530	FEIN	9	Required. Numeric. Omit hyphen.
531-538	WV 8 digit account number	8	**Required. Numeric. Omit hyphen.**
539-550	First Quarter Tax Due	12	Required. **Whole Dollars**. Right Justify, Zero Fill
551-562	Second Quarter Tax Due	12	Required. **Whole Dollars**. Right Justify, Zero Fill
563-574	Third Quarter Tax Due	12	Required. **Whole Dollars**. Right Justify, Zero Fill
575-586	Fourth Quarter Tax Due	12	Required. **Whole Dollars**. Right Justify, Zero Fill
587-598	TOTAL Tax Due for the year	12	Required. **Whole Dollars**. Right Justify, Zero Fill
599-610	Number Of Tax Statements Transmitted	12	Required. Numeric. Right Justify, Zero Fill
611-622	Total Tax Withheld	12	Required. **Whole Dollars**. Right Justify, Zero Fill
623-748	Filler	126	Zero or Blank Fill.

NOTE: The money fields in this record differ from the standard record money fields.
Round and use whole dollars only!

Ex: $950.75 = 951   Do Not Enter *95100*

General Information

1099s and W-2Gs are required ONLY when they reflect West Virginia withholding.

All files submitted to the state of West Virginia **MUST** be in text (.txt) format.

All files **MUST** contain record delimiters.

ALL FORMS -Transmitter "T" Record, Payer "A" Record, and Payee B" Record;
Payment Year, Field Positions 2-5, must be updated with the four-digit reporting year (2021), unless reporting prior year data.

Records and fields not specifically mentioned may be considered optional. It is your responsibility to resubmit corrected media in an acceptable format within 45 days. However, the original submission is considered a timely filing if it was postmarked by January 31. You must keep a copy, or be able to reconstruct the data, for 5 years after the due date of the report.

Contact Information

Mailing Address:
West Virginia State Tax Department
TAAD/ Withholding
PO Box 3943
Charleston, WV 25339-3943

Courier or Overnight Deliveries (ONLY):
West Virginia State Tax Department
Revenue Center / Withholding
1001 Lee Street East
Charleston, WV 25301-1725

If you have any issues or questions, please contact: Christine.D.Stephenson@wv.gov

Record Format

Character set must be ASCII.
All non-numeric data must be uppercase.
Record delimiter must be carriage return and line feed.
All records must be 750 bytes in length.

RECORD TYPE	RECORD DESCRIPTION	MEDIA POSITIONS	SPECIFIC INSTRUCTIONS
T	TRANSMITTER RECORD	1-750	Follow IRS specifications
A	PAYER RECORD	1-750	Follow IRS specifications
B	PAYEE RECORD	1-750	Follow IRS specifications
B	PAYEE RECORD	723-734	State Income Tax Withheld for Form 1099-MISC, 1099-R, 1099 INT, 1099-G, 1099-DIV, 1099-NEC & W-2G.
C	**END OF PAYER RECORD**	**508-748**	**The state specific information must be contained within. Other fields, follow IRS specifications**
F	END OF TRANSMISSION	1-750	Follow IRS specifications. THIS RECORD INDICATES THE END OF FILE. **IT MUST** BE THE LAST RECORD ON THE FILE, APPEARING ONLY ONCE. NO DATA GETS PROCESSED AFTER THE CODE **'F' RECORD**

Record Delimiters

A record delimiter must follow each record in the file except for the last record. The record delimiter must consist of two characters, and those characters must be carriage return and line feed (CR/LF). Make sure each record is exactly 750 characters by adding spaces at the end as needed. The carriage return character and the line feed character must be placed in positions 751 and 752, respectively.

* **DO NOT** Place a record delimiter before the first record

* **DO NOT** Place more than one record delimiter i.e., more than one carriage return / line- feed combination, following a record

* **DO NOT** Place record delimiters after a field within a record.

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mytaxes.wvtax.gov

MyTaxes provides a more secure environment to submit data files and requires less paperwork to process. If you are not already registered for MyTaxes, when accessing https://mytaxes.wvtax.gov you will be required to complete the following steps:

- Taxpayer Verification – This requires your Federal Tax ID Number, individual taxpayer ID number, social security number or WV tax ID number. (If you are unsure of your WV ID, contact Taxpayer Services at 1-800-982-8297)
- You will choose a tax account type, the account number and your zip code.
- Create Logon Information
- Add Access to Accounts (Optional)
- Once registered, you may request access to any or all your tax accounts that are available on MyTaxes.

If you are a **Payroll Service Provider** and have not yet registered with WV please send a completed page 1 of the business registration application to: Christine.D.Stephenson@wv.gov

ALL OTHER registration questions must contact Taxpayer Services Division at 1-800-982-8297

Importing 1099 & W-2G Files

Log into **MyTaxes**

- Select the **Submit 1099 hyperlink** (to the right)
- Select the **IMPORT** button (top right corner)
- Select Browse to locate your 1099 file
- Choose the file you want to import, **select Open**
- Select **IMPORT** button – click only once as large files may take a minute to import. *Only one file may be imported per submission*
- Click **NEXT** (lower right) to view the data on the screens
- Once you've viewed all the data, select **SUBMIT**
- Enter your password and **OK**

*NOTE: If there are errors detected, you will be unable to proceed until they are resolved. **Any corrections needed must be made within the actual file, not on screen**.*

Manually Adding 1099 & W-2G Information

- Select the **Submit 1099** hyperlink (to the right)
- under **Data Source** select **Manual Input** from the drop down menu
- Enter 4 digit Tax Year, select **NEXT** (bottom right)
- Payer record will be prepopulated with your business name/address information as you are registered with us, select **NEXT** (bottom right)
- Add Employees by selecting blue hyperlink **Add A Record**
- Complete the required fields (name, address, etc.) and **check the box for the 1099 types** you will be entering for this employee, click **ADD**
- If you have more employees to enter, click the **Add A Record** hyperlink and complete the above steps. *NOTE: At this point you may choose to go to the next screen and enter wage data on the 1099 form for this employee OR add all employee records at once, then move thru the 1099 input at once. If you choose to enter each employee separately, you can use the chevrons at the top to toggle back and forth between screens.*
- Once complete adding employees, select **NEXT**
- The payer/employer data is prepopulated
- Enter the payee/employee SSN and remaining required fields on the 1099
- Select **NEXT**
- You will get a final count of records and 1099 types at the end
- Select **Submit** (bottom right)
- Enter your password, select **OK**
- you will receive a confirmation number

NOTE: You may SAVE at any point during entry and return later to Edit Submission, then Submit.