

**Questions asked via the Zoom Chat Function - WVSCPA West Virginia Tax Division Panel**  
**6/6/2023**

1. **I missed what web platform the personal property returns will be on for filing online. Do you have the link to the information on this?** There is no online platform for personal property filings at this time. It is something the Tax Division is working on, and when it is available we will be sure to work with County Assessors to disseminate the information.
  
2. **What time frame should we expect to have a response to questions/issues through MyTaxes?** While tax employees endeavor to answer all questions sent through the MyTaxes messages function within 48 hours, taxpayers should allow 3-5 days. If they do not hear a response within that time frame, please contact Taxpayer Services at 304-558-3333 or toll-free at 1-800-982-8297.
  
3. **On property tax credits, is it just the property tax amount or do you include levies i.e. school levies etc.** As we received this question at the end of the presentation and cannot ask for clarification, we will cover three property tax credits mentioned in the presentation to ensure we are speaking to the intended question. The credits are based upon the amounts of property taxes actually paid during the calendar year, which includes regular levies, excess levies, and bond levies. The amount of property tax paid does not include any untimely paid property taxes, payments of delinquent property taxes, supplemental assessments, or back taxes, or any penalties or interest.
  1. **Motor Vehicle Property Tax Adjustment Credit:** The amount of personal property taxes actually paid for the taxpayer's motor vehicle.
  2. **Disabled Veteran Real Property Tax Credit:** The amount of real property taxes actually paid on a disabled veteran's residential homestead property. The West Virginia Tax Division is continuing to work with County Assessors to clarify the definition of eligible residential homesteads for the purposes of this credit.
  3. **Small Business Property Tax Adjustment Credit:** 50% of the amount of real and personal property taxes actually paid on a small business's property. A small business is defined as a business with personal property located in this state with an aggregate appraised value of \$1 million or less. This \$1 million threshold includes vehicles, however when taking the credit amount the vehicle taxes should be removed as those taxes can already be credited under the Motor Vehicle Property Tax Adjustment Credit.
  
4. **In some states you are not required to file a return if your tax is paid through K-1 withholding. Are you saying that to get the credit that you have to file a tax return in the other states?** When claiming the Schedule E credit for Income Tax paid to another state, if the taxpayer is asked to provide supporting documentation for the tax paid to another state, the tax return is preferable as it allows us to see the actual tax amount paid to the other state. However, if the taxpayer is not required to file a tax return with the other state, the withholding amount will be deemed to be the amount of tax paid.

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5. **If a software vendor, say Ultra Tax, does not provide the opportunity for electronic payment of balance due or extension amounts, is that a WV Tax issue or a vendor issue?** For issues regarding electronic payments of balances due, that would be the vendor. Extensions are not an option for the vendors. Taxpayers would have to request the extension from the West Virginia Tax Division. Extensions can be requested using WV-4868: Application for Extension of Time to File and mailed to the address listed on the application.

Remember: An extension to file is not an extension to pay.

6. **A husband and wife file jointly. The following year the husband dies. Why does the system not automatically transfer any overpayment applied from the previous year to the wife's Social Security number for the current year?** The process is currently manual. An upgrade to make the transfer automatically is currently in progress.
7. **When will MyTaxes start accepting payments from Pass Through Entities re SB 151?** Payments can currently be made using [PTE-100ES](#), [PTE-V](#) or online via [MyTaxes](#) on the PTE Account. Although there is no way to designate on MyTaxes that it is a payment for the new pass-through entity tax, as long as it is made under the PTE Account as a Return Payment it will be attributed to Tax Year 2022 when the entity level tax account becomes available. Once the return is available to file, you will be able to make payments designated as a pass-through entity tax payment.
8. **What's the e-mail box for FAQ on SB 151?** Questions on SB 151 can be emailed to [taxwvforms@wv.gov](mailto:taxwvforms@wv.gov). However, if you are asking questions based around a specific fact pattern, please send those questions to [taxlegal@wv.gov](mailto:taxlegal@wv.gov).