WORKSHEETS

WEST VIRGINIA PURCHASER'S USE TAX

INSTRUCTIONS

Purchaser's Use Tax is a tax on the use of tangible personal property or services in West Virginia where Sales Tax has not been paid. Use Tax applies to the following: internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks and other purchases of taxable items. A credit will be granted for any sales tax paid to another state not to exceed the West Virginia Use Tax liability. This amount cannot exceed 6% of line 1or 3% of line 2.

WORKSHEET

1. Taxable Property Or Services Subject to 6% Use Tax ..... $ _____
2. Taxable Food Subject To 3% Use Tax ..... $ _____
3. 6 Percent Use Tax (Line 1 X .06) ..... _____
4. 3 Percent Use Tax (Line 2 X .03) ..... _____
5. SUBTOTAL (Add lines 3 and 4) ..... _____
6. Sales/Use Tax Paid To Other States ..... (_____)
7. Tax Due (Lines 5 minus line 6) Enter here and on line 11 of Form IT-140. ..... _____

WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION

INSTRUCTIONS

You may be eligible to claim the low-income earned income exclusion if you received earned income (see definition) during the taxable year and:

(1) Your filing status is single, married filing jointly, head of household or widow(er) with a dependent child and your federal adjusted gross income is $10,000 or less; or

(2) Your filing status is married filing separately and your federal adjusted gross income is $5,000 or less.

This exclusion may be taken even if you are claimed as a dependent on someone else's return.

EARNED INCOME includes wages, salaries, tips and other employee compensation. Earned Income also includes any net taxable earnings from self-employment reported on the federal Schedule C.

EARNED INCOME does not include interest, dividends, and retirement income in the form of pensions or annuities and any other income that is not employee compensation. Earned income does not include income received for services provided by an individual while he or she is an inmate at a penal institution.

WORKSHEET

a. Enter your Federal Adjusted Gross Income from line 1 of Form IT-140 ..... a

If line a is greater than $10,000 ($5,000 if married filing separate returns), you are <u>not</u> eligible for the exclusion. STOP HERE.

b. List the source and amount of your earned income. Enter the total amount on line b

_____ b

_____

c. Maximum exclusion. Enter $5,000 if your filing status is married filing separately; otherwise, enter $10,000... c

d. Enter the smaller of the amounts shown on line b and line c here and on line 5 of Form IT-140 ..... d