

**2009 WEST VIRGINIA
SCHEDULE H AND SCHEDULE E**

PRIMARY LAST
NAME SHOWN
ON FORM IT-140

SOCIAL
SECURITY
NUMBER

TAXPAYERS WHO ARE DISABLED DURING 2009 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2009, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2009, read the instructions to determine if you qualify for the income reducing modification allowed on Schedule M.

If you qualify, you must (1) enter the name and social security number of the disabled taxpayer in the space provided on this form, (2) have a physician complete the remainder of the certification statement and return it to you, (3) enclose the completed certification with your West Virginia personal income tax return, and (4) complete Schedule M to determine your modification.

A COPY OF YOUR FEDERAL SCHEDULE R (PART II) MAY BE SUBSTITUTED FOR THE WEST VIRGINIA SCHEDULE H.

If you have provided the West Virginia State Tax Department with an approved Certification of Permanent and Total Disability for a prior year AND YOUR DISABILITY STATUS DID NOT CHANGE FOR 2009, you do not have to submit this form with your return. However, you must have a copy of your original disability certification should the Department request verification at a later date.

I certify under penalties of perjury that the taxpayer named below was permanently and totally disabled on or before December 31, 2009.

Name of Disabled Taxpayer

Social Security Number

Physician's Name

MM

DD

YYYY

Physician's Street Address

State

Zip Code

City

Physician's FEIN Number

Physician's Signature

INSTRUCTIONS TO PHYSICIAN COMPLETING DISABILITY STATEMENT

A person is permanently and totally disabled when he or she is unable to engage in any substantial gainful activity because of a mental or physical condition and that disability has lasted or can be expected to last continuously for at least a year, or can be expected to lead to death. If, in your opinion, the individual named on this statement is permanently and totally disabled during 2009, please certify such by entering your name, address, signature, date and FEIN number in the spaces provided above and return to the individual.

RESIDENCY STATUS

- Resident
- Nonresident - did not maintain a residence in West Virginia during the taxable year **(NO CREDIT IS ALLOWED)**.
- Part-Year Resident - maintained a residence in West Virginia for part of the year; check the box which describes your situation and enter the date of your move:
 - moved into West Virginia;
 - moved out of West Virginia, but had West Virginia source income during your nonresident period;
 - moved out of West Virginia and had no West Virginia source income during your nonresident period.

MM

DD

YYYY

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 75. Income tax computed on your 2009 <input style="width: 50px;" type="text"/> return | 75 | .00 |
| <small>STATE ABBREVIATION</small> | | |
| 76. West Virginia total income tax (line 10 of Form IT-140)..... | 76 | .00 |
| 77. Net income derived from above state included in West Virginia total income..... | 77 | .00 |
| 78. Total West Virginia income (Residents- Form IT-140, line 4. Part-Year Residents- Schedule A, line 74)..... | 78 | .00 |
| 79. Limitation of Credit (line 76 multiplied by line 77 divided by line 78)..... | 79 | .00 |
| 80. Alternative West Virginia taxable income Residents - subtract line 77 from line 7, Form IT-140. Part-year residents - subtract line 77 from line 78..... | 80 | .00 |
| 81. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 80)... | 81 | .00 |
| 82. Limitation of credit (line 76 minus line 81)..... | 82 | .00 |
| 83. Maximum credit (line 76 minus the sum of lines 5 through 18 of the Tax Credit Recap Schedule)..... | 83 | .00 |
| 84. Total credit (SMALLEST of lines 75, 76, 79, 82 or 83) Enter here and on line 4 of the Tax Credit Recap Schedule. ▶ | 84 | .00 |

A SEPARATE SCHEDULE E MUST BE COMPLETED FOR EACH STATE FOR WHICH CREDIT IS CLAIMED. FAILURE TO ATTACH A COPY OF THE OTHER STATE'S RETURN WILL RESULT IN THE CLAIMED CREDIT BEING DISALLOWED. HOWEVER, AN INFORMATION STATEMENT AND THE WITHHOLDING STATEMENTS PROVIDED BY THE PARTNERSHIP, LIMITED LIABILITY COMPANY OR S-CORPORATION WILL BE ACCEPTED IN LIEU OF THE OTHER STATE'S RETURN. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY POLITICAL SUBDIVISION OF A STATE OR ANY OTHER COUNTRY.

Schedule E - Instructions (continued from page 14)

A separate Schedule E must be completed and attached for each state for which you are claiming a credit. Failure to enclose a copy of the other state's return will result in the claimed credit being **disallowed**. However, an information statement and the withholding statements provided by the Partnership, Limited Liability Company or S-Corporation will be accepted in lieu of the other state's return. This credit is not allowed for income tax imposed by a city, township, borough, or any political subdivision of a state or any other country. Local or municipal fees cannot be claimed.

You may claim credit on your West Virginia Resident Income Tax Return for state income tax paid, as a nonresident, to the following states:

| | | | | | |
|--------------------------------------------------------------------|----------------------|---------------|-------------|----------------|----------------|
| Alabama | Delaware | Indiana | Michigan | New Hampshire | Oklahoma |
| Arizona | District of Columbia | Iowa | Minnesota | New Jersey | Oregon |
| Arkansas | Georgia | Kansas | Mississippi | New Mexico | Rhode Island |
| California | Hawaii | Louisiana | Missouri | New York | South Carolina |
| Colorado | Idaho | Maine | Montana | North Carolina | Utah |
| Connecticut | Illinois | Massachusetts | Nebraska | North Dakota | Vermont |
| ***NOTE: THE LIST ABOVE IS SUBJECT TO CHANGE AT ANY TIME*** | | | | | |

- Line 75** Enter the tax imposed by the state of nonresidence on income also taxed by this state. Do not use the amount of any tax which may have been withheld from your wages; this does not represent the actual tax paid to the other state. Do not include the amount of any interest, additions to tax or other penalty which may have been paid with respect to such tax.
- Line 76** Enter the West Virginia total income tax shown on line 10 of Form IT-140.
- Line 77** Enter the net income from the state that is included in your West Virginia total income.
- Line 78** Enter total West Virginia income. **NOTE:** Residents – enter the amount shown on line 4, Form IT-140. Part-Year residents - enter the amount shown on Schedule A, line 74, IT-140.
- Line 79** **LIMITATION OF CREDIT.** Multiply line 76 by line 77 and divide the result by line 78.
- Line 80** **ALTERNATIVE WEST VIRGINIA TAXABLE INCOME.** **Residents** - Subtract line 77 from line 7, Form IT-140. **Part-year residents** – Subtract line 77 from line 78.
- Line 81** **ALTERNATIVE WEST VIRGINIA INCOME TAX.** Apply the Tax Rate Schedule to the amount shown on line 80.
- Line 82** **LIMITATION OF CREDIT.** Subtract line 81 from line 76.
- Line 83** **MAXIMUM CREDIT.** Line 76 minus the sum of lines 5 through 18 of the Tax Credit Recap Schedule.
- Line 84** **TOTAL CREDIT (THE SMALLEST OF LINES 75, 76, 79, 82 OR 83).** Enter amount here and on line 4 of the Tax Credit Recap Schedule.

SPECIAL INSTRUCTIONS FOR THE FOLLOWING STATES:

Kentucky Maryland Ohio Pennsylvania Virginia

KENTUCKY, MARYLAND OR OHIO. If your income during 2009 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with the state in which taxes were withheld. If you had income from a source other than wages and/or salaries, you are allowed a credit for income taxes paid by completing Schedule E and attaching a copy of your return. You should also attach a statement explaining the source of income for which the credit is claimed.

NOTE. The State of West Virginia is now required to withhold Maryland state tax from the wages of any Maryland resident who works for a West Virginia state government agency. For further information, contact the personnel office of the agency for which you are employed.

PENNSYLVANIA OR VIRGINIA. If your income during 2009 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with these states. If you spent more than 183 days in one of these states and are considered an actual resident for tax purposes, or, if you had income from a source other than wages and/or salaries, you are allowed credit for income taxes paid to the Commonwealth of Pennsylvania or Virginia by completing Schedule E and attaching a copy of that state's return, including a statement if you are claiming a Schedule E credit because you were also taxed as a resident. You should also attach a statement explaining the source of income for which the credit is claimed.

SPECIAL NOTE: You may be relieved from having another state's income tax withheld from your wages. Contact your employer or the other state's taxing authority for additional information.