

Extended Due Date Check box ONLY if you are a fiscal year filer Year End
 MM DD YYYY MM DD YYYY

SOCIAL SECURITY NUMBER Deceased Prime *SPOUSE'S SOCIAL SECURITY NUMBER Deceased Spouse
 Date of Death Date of Death

Last Name Suffix Your First Name MI

Spouse's Last Name – Only if different from Last Name above Suffix Spouse's First Name MI

First Line of Address Second Line of Address

City State Zip Code

Telephone Number: _____

Amended return Check before 4/15/13 if you wish to stop the original debit (amended return only) Net Operating Loss Filing as a nonresident/part-year resident (See instructions on Page 15) Form WV-8379 filed as an injured spouse

Filing Status (Check One)

1 Single
 2 Head of Household
 3 Married, Filing Separately *Enter spouse's SS# and name in the boxes above
 4 Married, Filing Jointly
 5 Widow(er) with dependent child

Exemptions

1. _____ Exemptions claimed on your federal return (see instructions if you marked Filing Status 3)
 2. _____ Additional exemption if surviving spouse (see page 20)
 Enter decedents SSN: _____
 Year Spouse Died: _____
 3. _____ Total Exemptions (add lines 1 & 2). Enter here and on line 6 below. If line 3 is zero, enter \$500 on line 6 below.

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1.....	1	.00
2. Additions to income (line 38 of Schedule M).....	2	.00
3. Subtractions from income (line 53 of Schedule M).....	3	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 24).....	5	.00
6. Total Exemptions as shown above on Exemption Line 3 _____ x \$2,000	6	.00
7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO	7	.00
8. Income Tax Due (Check One) <input type="checkbox"/> Tax Table <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Nonresident/Part-year resident calculation schedule.....	8	.00
9. Family Tax Credit if applicable (see required schedule on page 44).....	9	.00
10. Total Taxes Due (line 8 minus line 9).....	10	.00

TAX DEPT USE ONLY

PAYMENT PLAN CORR SCTC NRSR HEPTC



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

Table with 3 columns: Line number, Description, and Amount. Includes lines 10-31 for Total Taxes Due, Refund, and Total amount due.

Direct Deposit of Refund section with checkboxes for CHECKING and SAVINGS, and fields for ROUTING NUMBER and ACCOUNT NUMBER.

Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer. YES NO

Signature lines for Your Signature, Date, Spouse's Signature, Date, and Telephone Number.

Signature lines for Signature of preparer other than above, Date, Address, and Telephone Number.

Preparer's EIN field and MAIL TO: REFUND and BALANCE DUE addresses for WV State Tax Department.

Payment Options

- Returns filed with a balance of tax due may use any of the following payment options: Check or Money Order, Electronic Funds Transfer, Payment by credit card.



IT-140W

REV. 10-12

W West Virginia Withholding Tax Schedule

2012

Do NOT send W-2's, 1099's, K-1's and/or WV/NRW-2's with your return

Enter WV withholding information below.

THIS FORM MUST BE FILED EVEN IF YOU HAVE NO INCOME OR WITHHOLDING

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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1 A – Employer or Payer Information _____ <small>Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2</small> _____ <small>Employer or Payer Name</small> _____ <small>Address</small> _____ <small>City, State, ZIP</small>	B – Employee or Taxpayer Information _____ <small>Name</small> _____ <small>Social Security Number</small> _____ <small>Income Subject to WV WITHHOLDING</small> .00	C – WV Tax Withheld _____ <small>WV WITHHOLDING</small> .00 Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 _____ <small>Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)</small> Enter WV withholding Only
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2 A – Employer or Payer Information _____ <small>Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2</small> _____ <small>Employer or Payer Name</small> _____ <small>Address</small> _____ <small>City, State, ZIP</small>	B – Employee or Taxpayer Information _____ <small>Name</small> _____ <small>Social Security Number</small> _____ <small>Income Subject to WV WITHHOLDING</small> .00	C – WV Tax Withheld _____ <small>WV WITHHOLDING</small> .00 Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 _____ <small>Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)</small> Enter WV withholding Only
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3 A – Employer or Payer Information _____ <small>Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2</small> _____ <small>Employer or Payer Name</small> _____ <small>Address</small> _____ <small>City, State, ZIP</small>	B – Employee or Taxpayer Information _____ <small>Name</small> _____ <small>Social Security Number</small> _____ <small>Income Subject to WV WITHHOLDING</small> .00	C – WV Tax Withheld _____ <small>WV WITHHOLDING</small> .00 Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 _____ <small>Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)</small> Enter WV withholding Only
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4 A – Employer or Payer Information _____ <small>Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2</small> _____ <small>Employer or Payer Name</small> _____ <small>Address</small> _____ <small>City, State, ZIP</small>	B – Employee or Taxpayer Information _____ <small>Name</small> _____ <small>Social Security Number</small> _____ <small>Income Subject to WV WITHHOLDING</small> .00	C – WV Tax Withheld _____ <small>WV WITHHOLDING</small> .00 Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 _____ <small>Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)</small> Enter WV withholding Only
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Total WV tax withheld from column C above..... **.00**

If you have WV withholding on multiple pages, add the totals together and enter the GRAND total on line 11, Form IT-140



PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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Modifications Increasing Federal Adjusted Gross Income

32. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	32	.00
33. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	33	.00
34. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	34	.00
35. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	35	.00
36. Other income deducted from federal adjusted gross income but subject to state tax.....	36	.00
37. Withdrawals from a WV Prepaid Tuition/SMART529® Savings Plan NOT used for payment of qualifying expenses	37	.00
38. TOTAL ADDITIONS (Add lines 32 through 37). Enter here and on Line 2 of Form IT-140.....	38	.00

Modifications Decreasing Federal Adjusted Gross Income

Column A (You)

Column B (Spouse)

39. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax	39	.00	.00
40. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system	40	.00	.00
41. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System	41	.00	.00
42. Up to \$2,000 of benefits from Military Retirement and Federal Retirement Systems (Title 4 USC § 111)	42	.00	.00
Combined amounts of Lines 41 and 42 must not exceed \$2,000			
43. Military Retirement Modification	43	.00	.00
44. Railroad Retirement Board Income received.....	44	.00	.00
45. Autism Modification.....	45	.00	.00
46. Refunds of state and local income taxes received and reported as income to the IRS	46	.00	.00
47. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds ...	47	.00	.00
48. Other deduction(s) i.e., Long-term care insurance, PBGC	48	.00	.00
49. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed \$1,200.....	49	.00	.00
50. Senior citizen or disability deduction (see instructions on page 23)			

		YOU	SPOUSE		
YEAR OF BIRTH (IF 65 OR OLDER)					
YEAR OF DISABILITY					
(a) Income not included in lines 39 through 49	(a)	.00	.00		
(b) Maximum modification	(b)	8000.00	8000.00		
(c) Add lines 39 through 43 above	(c)	.00	.00		
(d) Subtract line (c) from line (b)	(d)	.00	.00		
(If less than zero, enter zero) Enter the smaller of (a) or (d)	50			.00	.00
51. Surviving spouse deduction (see instructions on page 23).....	51			.00	.00
52. Add lines 39 through 51 for each column	52			.00	.00
53. Total Subtractions (line 52, Column A plus line 52, Column B) Enter here and on line 3 of Form IT-140	53			.00	



PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

This form is used by individuals to summarize tax credits that they claim against their personal income tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both this summary form and the appropriate credit calculation schedule(s) or form(s) **MUST BE ENCLOSED** with your return in order to claim a tax credit. Information for all of these tax credits may be obtained by visiting our website at www.wvtax.gov or by calling the Taxpayer Services Division at 1-800-982-8297. **Note: If you are claiming the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no longer required to enclose the other state(s) return(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or NIPA-2 schedule in your files.**

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT
1. Credit for Income Tax paid to another state(s).....	E	1 .00
** For what states? <input type="text"/>		
2. Non-family Adoption Credit.....	WV/NFA-1	2 .00
3. Business Investment and Jobs Expansion Credit.....	BCS-PIT	3 .00
4. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	4 .00
5. Strategic Research and Development Tax Credit.....	WV/SRDTC-1	5 .00
6. High-Growth Business Investment Tax Credit.....	WV/HGBITC-1	6 .00
7. WV Environmental Agricultural Equipment Credit.....	WV/AG-1	7 .00
8. WV Military Incentive Credit.....	J	8 .00
9. West Virginia Capital Company Credit.....	CCP	9 .00
10. Neighborhood Investment Program Credit.....	NIPA-2	10 .00
11. Historic Rehabilitated Buildings Investment Credit.....	RBIC	11 .00
12. Qualified Rehabilitated Buildings Investment Credit.....	RBIC-A	12 .00
13. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	13 .00
14. Apprenticeship Training Tax Credit.....	WV/ATTC-1	14 .00
15. Solar Energy Tax Credit.....	WV/SETC	15 .00
16. Alternative-Fuel Tax Credit.....	AFTC-1	16 .00
17. Commercial Patent Incentives Tax Credit.....	CPITC-1	17 .00
18. TOTAL CREDITS — add lines 1 through 17. <i>Enter on Form IT-140, line 15</i>		18 .00

****You cannot claim if you are a resident of KY, MD, PA, OH, or VA unless your source of income is other than wages and/or salaries.**



PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

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. For detailed instructions on the Schedule UT, see page 14.

Part I State Use Tax Calculation

1. Food purchases subject to state use tax (January 1, 2012 – June 30, 2012)	\$	x .02	\$
2. Food purchases subject to state use tax (July 1, 2012 – December 31, 2012)	\$	x .01	\$
3. All other purchases subject to state use tax.....	\$	x .06	\$
4. Total State Use Tax (add lines 1 through 3 and enter on line 10) \longrightarrow			\$

Part II Municipal Use Tax Calculation

Municipal Code (enter from table below)		City/Town Name		Purchases Subject to Municipal Use Tax		Tax Rate (enter from table below)		Municipal Tax Due (Purchases multiplied by rate)	
5a		5b		5c	\$	5d		5e	\$
6a		6b		6c	\$	6d		6e	\$
7a		7b		7c	\$	7d		7e	\$
8a		8b		8c	\$	8d		8e	\$
9. Total Municipal Use Tax (add lines 5e through 8e and enter on line 11) \longrightarrow									\$

Part III Total Amount Due

10. Total State Use Tax due (from line 4).....	10	\$
11. Total Municipal Use Tax due (from line 9).....	11	\$
12. Total Use Tax Due (add lines 10 & 11 and enter total here and on line 24 of Form IT-140) \longrightarrow	12	\$

Residents of the following municipalities are subject to the municipal use tax. Enter applicable municipal code in line 5a through 8a and applicable rate in line 5d through 8d.

Municipality	Code	Rate
Huntington	06020	.01
Williamstown	54232	.01



PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

PART-YEAR RESIDENTS:
ENTER PERIOD OF
WEST VIRGINIA RESIDENCY

FROM: TO:
MM DD YYYY MM DD YYYY

SCHEDULE A

(To Be Completed By Nonresidents and Part-Year Residents Only)

INCOME

		COLUMN A AMOUNT FROM FEDERAL RETURN All deductions from Form 1040 or 1040A not itemized on lines 68-73 should be totaled and entered on line 74.	COLUMN B ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C WV SOURCE INCOME DURING NONRESIDENT PERIOD
54. Wages, salaries, tips (complete Form IT-140W).....	54	.00	.00	.00
55. Interest.....	55	.00	.00	.00
56. Dividends.....	56	.00	.00	.00
57. Refunds of state and local income tax (see line 46 of Schedule M).....	57	.00	.00	
58. Alimony received.....	58	.00	.00	
59. Business profit (or loss).....	59	.00	.00	.00
60. Capital gains (or losses).....	60	.00	.00	.00
61. Supplemental gains (or losses).....	61	.00	.00	.00
62. Total taxable pensions and annuities.....	62	.00	.00	.00
63. Farm income (or loss).....	63	.00	.00	.00
64. Unemployment compensation insurance.....	64	.00	.00	.00
65. Total taxable Social Security and Railroad Retirement benefits (see line 44 of Schedule M for Railroad Retirement benefits).....	65	.00	.00	
66. Other income from federal return (identify source)	66	.00	.00	.00
67. Total income (add lines 54 through 66).....	67	.00	.00	.00

ADJUSTMENTS

68. IRA deduction.....	68	.00	.00	.00
69. Moving expenses.....	69	.00	.00	.00
70. Self-employment tax deduction.....	70	.00	.00	.00
71. Self-employment health insurance deduction.....	71	.00	.00	.00
72. Self Employed SEP, SIMPLE and qualified plans.....	72	.00	.00	.00
73. Penalty for early withdrawal of savings.....	73	.00	.00	.00
74. Other adjustments.....	74	.00	.00	.00
75. Total adjustments (add lines 68 through 74).....	75	.00	.00	.00
76. Adjusted gross income (subtract line 75 from line 67 in each column).....	76	.00	.00	.00
77. West Virginia income (line 76, Column B plus line 76, column C).....	77			.00
78. Income subject to West Virginia state tax but exempt from federal tax.....	78		.00	
79. Total West Virginia income (line 77 plus line 78). Enter here and on line 2 on the next page.....	79			.00



PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

SCHEDULE A (CONTINUED)

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

1. Tentative Tax (apply the appropriate tax rate schedule on page 38 to the amount shown on line 7, Form IT-140)...	1	.00
2. West Virginia Income (line 79, Schedule A).....	2	.00
3. Federal Adjusted Gross Income (line 1, Form IT-140).....	3	.00
4. Tax (divide line 2 by line 3, round to 4 decimal places and multiply the result by line 1). Enter here and on line 8, Form IT-140. <i>If you are claiming a federal net operating loss carryback, you must continue to Part II.</i>	4	.00

PART II: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION FOR NET OPERATING LOSS CARRYBACK

5. Subtract line 2 Part I from your original Federal Adjusted Gross Income (line 1, Form IT-140).....	5	.00
6. Income Percentage (Divide line 5 by line 3 Part I and round the result to four decimal places) Note: Decimal cannot exceed 1.0000	6	●
7. Multiply line 1 Part I by line 6.....	7	.00
8. Subtract line 7 from line 1 Part I.....	8	.00
9. West Virginia Tax (Enter the smaller of line 4 Part I or line 8 Part II here and on line 8, Form IT-140).....	9	.00



PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

TAXPAYERS WHO ARE DISABLED DURING 2012 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2012, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2012, 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 of 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 2012, 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, 2012.

SCHEDULE H
CERTIFICATION OF PERMANENT AND TOTAL DISABILITY

Name of Disabled Taxpayer	Social Security Number	
Physician's Name	Physician's FEIN Number	
Physician's Street Address		
City	State	Zip Code
Physicians Signature	Date	
	MM DD	YYYY

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 2012, 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
- Non Resident – 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:
- MM DD YYYY
- 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

SCHEDULE E
CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

80. INCOME TAX COMPUTED on your 2012 _____ return. Do not report Tax Withheld State Abbreviation					
	80	.00			
81. West Virginia total income tax (line 10 of Form IT-140).....	81	.00			
82. Net income derived from above state included in West Virginia total income.....	82	.00			
83. Total West Virginia Income (Residents–Form IT-140, line 4. Part-Year Residents–Schedule A, line 79).....	83	.00			
84. Limitation of Credit (line 81 multiplied by line 82 divided by line 83).....	84	.00			
85. Alternative West Virginia taxable income Residents – subtract line 82 from line 7, Form IT-140 Part-year residents – subtract line 82 from line 83.....	85	.00			
86. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 85)....	86	.00			
87. Limitation of credit (line 81 minus line 86).....	87	.00			
88. Maximum credit (line 81 minus the sum of lines 2 through 17 of the Tax Credit Recap Schedule).....	88	.00			
89. Total Credit (SMALLEST of lines 80, 81, 84, 87, or 88) enter here and on line 1 of the Tax Credit Recap Schedule.....	89	.00			

A SEPARATE SCHEDULE E MUST BE COMPLETED FOR EACH STATE FOR WHICH CREDIT IS CLAIMED. YOU MUST MAINTAIN A COPY OF THE OTHER STATE TAX RETURN IN YOUR FILES. IN LIEU OF A RETURN YOU MAY MAINTAIN AN INFORMATION STATEMENT AND THE WITHHOLDING STATEMENTS PROVIDED BY THE PARTNERSHIP, LIMITED LIABILITY COMPANY OR S-CORPORATIONS. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY OTHER POLITICAL SUBDIVISION OF A STATE OR ANY OTHER COUNTRY.

PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

AMENDED RETURN INFORMATION

If you are using this form to file an amended return, provide an explanation of the changes made in the space below. Enclose all supporting forms and schedules for items changed. If you were required to file an amended federal return (Form 1040X), you must enclose a copy of that return. Be sure to include your name and social security number on any enclosures.

REQUEST FOR WAIVER OF ESTIMATED PENALTY

If you are subject to the underpayment penalty, all or part of the penalty will be waived if the West Virginia State Tax Department determines that:

1. The penalty was caused by reason of casualty or disaster;
2. The penalty was caused by unusual circumstances which makes imposing the penalty unfair or inequitable.

To request a waiver, please write the reason(s) a waiver is being requested on the lines below. Attach a separate page if more space is needed. Please sign and date your request. If you have documentation substantiating your statement, enclose a copy. **The Department will notify you if your request for waiver was not approved.**

SCHEDULE
PBGC
(FORM IT-140)

**Modification to Adjusted Gross Income
West Virginia Personal Income Tax Return**

2012

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Last Name

First Name
(if joint return, give first names and initials of both)

Your Social Security Number

--	--

Present home address (number and street, including apartment number, or rural route)

Spouse's Social Security Number

--	--	--	--	--

City or Town

County

State

Zip Code

Daytime Telephone Number

1. Enter amount of retirement benefits that would have been paid from your employer-provided plan.....	1	.00
2. Enter amount of retirement benefits actually received from Pension Guaranty Corporation.....	2	.00
3. Subtract line 2 from line 1 and enter the difference here and on Schedule M, line 48.....	3	.00

To receive this modification, the Schedule PBGC must be completed and enclosed with the return.

Homestead Excess Property Tax Credit

2012

PRIMARY LAST NAME
 SHOWN ON FORM
 IT-140

SOCIAL
 SECURITY
 NUMBER

There is a personal income tax credit for OWNER-OCCUPIED residential real property taxes paid in excess of 4% of your income. The maximum refundable tax credit is \$1,000. You must complete the schedule below to determine the amount of your credit. No credit may be taken for any homestead which is owned, in whole or in part, by any person who is not a low income person.

If this schedule is not attached to Form IT-140, the credit will be disallowed.

Part I – Determine if your income falls within the financial guidelines needed to take this credit.

Are you required to file a federal return?

- YES** – Your federal adjusted gross income reported to the IRS must meet the following guidelines for you to qualify for this credit:
- ▶ If there is only 1 person living in your home, your federal adjusted gross income must be \$33,510 or less.
 - ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$45,390 or less.
 - ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$57,270 or less.
 - ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$69,150 or less.
- **For each additional person add \$11,880.
- NO** – your income less social security benefits must meet the following guidelines for you to qualify for this credit:
- ▶ If there is only 1 person living in your home, your income must be \$33,510 or less.
 - ▶ If there are 2 people living in your home, your income must be \$45,390 or less.
 - ▶ If there are 3 people living in your home, your income must be \$57,270 or less.
 - ▶ If there are 4 people living in your home, your income must be \$69,150 or less.
- **For each additional person add \$11,880.

Part II – Determine the amount of your credit (complete this Part only if your income falls within the above guidelines)

1. Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2012.....	1	.00
2. If eligible for the Senior Citizens Tax Credit enter allowable credit from line 2 of Form SCTC-1.....	2	.00
3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit).....	3	.00
4. Enter your Federal Adjusted Gross Income (from form 1040, 1040A or 1040EZ).....	4	.00
a. Enter the amount of increasing income modifications reported on line 38 of Schedule M.....	a	.00
b. Enter federal tax exempt income (Schedule B, Form 1040 or Schedule 1, Form 1040A).....	b	.00
c. Enter amount received in 2012 in the form of earnings replacement insurance (Workers' Compensation Benefits).....	c	.00
d. Enter the amount of Social Security benefits received that are NOT included in your Federal Adjusted Gross Income.....	d	.00
5. Add amounts on lines 4a, 4b, 4c, and 4d.....	5	.00
6. Total Gross Income: Add amount entered on line 4 and line 5.....	6	.00
7. Multiply amount on line 6 by 4% (0.04).....	7	.00
8. Is the amount on line 3 greater than the amount on line 7? <input type="checkbox"/> Yes. Continue to line 9 below <input type="checkbox"/> No. Stop — you are not eligible for this tax credit		
9. Subtract the amount on line 7 from the amount on line 3 and enter the result or \$1,000 whichever is lower and enter on line 14 of IT-140.....	9	.00



Family Tax Credit Schedule FTC-1

2012

PRIMARY LAST NAME
 SHOWN ON FORM
 IT-140

SOCIAL
 SECURITY
 NUMBER

A Family Tax Credit is available to certain individuals or families that may reduce or eliminate their West Virginia personal income tax. You may be entitled to this credit if you meet certain income limitations and family size. Individuals who file their income tax return with zero exemptions cannot claim the credit. Persons who pay the federal alternative minimum tax are not eligible to claim this credit. In order to determine if you are eligible for this credit, complete the schedule below and attach to Form IT-140. **If this schedule is not attached to Form IT-140, the credit will be disallowed.**

1. Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140).....	1	.00
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140).....	2	.00
3. Tax exempt interest reported on federal tax return (enter the amount shown on Federal Form 1040 that is not already included on line 2 of Form IT-140).....	3	.00
4. Add lines 1 through 3. <i>This is your Modified Federal Adjusted Gross Income for the Family Tax Credit</i>	4	.00
5. Enter the number of exemptions claimed on your federal return (<i>This is your Family Size for the Family Tax Credit</i>).....	5	
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 32. <i>If the exemptions on line 5 are greater than 8, use the table for a family size of 8</i>	6	
7. Enter your income tax due from line 8 of Form IT-140.....	7	.00
8. Multiply the amount on line 7 by the percentage shown on line 6 <i>This is your Family Tax Credit. Enter this amount on line 9 of Form IT-140</i>	8	.00



IT-140NRS

REV. 9-12

W

West Virginia

Special Nonresident Income Tax Return

2012

Last Name

Your Social Security Number

First Name

MI

Address

If you meet the described conditions, file this return with the West Virginia State Tax Department on or before April 15, 2013 for a refund of West Virginia income taxes withheld from wages and salaries

City

State

Zip Code

Amended Return (check box)

NOTE: Use this form **ONLY** if you were a resident of Kentucky, Virginia, Pennsylvania, Maryland, or Ohio during the tax year of 2012, West Virginia source income was from wages and salaries and West Virginia income tax was withheld from such wages and salaries by your employer(s). **You must complete IT-140W to verify West Virginia income tax withheld in order to receive credit.** If you were a resident of a state other than Kentucky, Virginia, Pennsylvania, Maryland, or Ohio, you must check the box Filing as a Nonresident/Part-Year Resident on Form IT-140 to report any income from West Virginia sources.

If you were a domiciliary resident of Pennsylvania or Virginia and spent more than 183 days within West Virginia during 2012, you are also considered a resident of West Virginia for income tax purposes. Therefore, you are not eligible to file this return and must file Form IT-140 as a resident of West Virginia.

SPECIFIC INSTRUCTIONS ARE ON THE BACK AND PAGE 46

I declare that I was not a resident of West Virginia any time during 2012, I was a resident of the state shown, my only income from sources within West Virginia was from wages and salaries, and such wages and salaries were subject to income taxation by my state of residence.

YOUR STATE OF RESIDENCE (Check one):

- 1. Commonwealth of Kentucky
- 2. State of Maryland
- 3. State of Ohio
- 4. Commonwealth of Virginia Number of days spent in West Virginia _____
- 5. Commonwealth of Pennsylvania Number of days spent in West Virginia _____

1. Enter your total West Virginia income from wages and salaries.....	1	.00
2. Enter total amount of West Virginia Income Tax Withheld from your wages and salaries paid by your employer in 2012 (Must complete Withholding tax schedule, page 7).....	2	.00
3. Overpayment previously refunded or credited (Amended Return Only).....	3	.00
4. West Virginia Children's Trust Fund to help prevent child abuse and neglect Enter the amount of your contribution <input type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$ _____	4	.00
5. Refund Due You (subtract lines 3 and 4 from line 2) Refund of \$2 or less will be issued only if a written request is attached to this form.....	5	.00

Direct Deposit of Refund

CHECKING SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer. YES NO

Your Signature

Date

Telephone Number

Signature of preparer other than above

Date

Address

Daytime Phone Number

Preparer's EIN

Preparer: Check here if client is requesting that form NOT be e-filed

REFUND
WV State Tax Department
P.O. Box 1071
Charleston, WV 25324-1071

MAIL TO: BALANCE DUE
WV State Tax Department
P.O. Box 3694
Charleston, WV 25336-3694



Application for Extension of Time to File

2012

Extended Due Date

MM

DD

YYYY

SOCIAL SECURITY NUMBER

*SPOUSE'S SOCIAL SECURITY NUMBER

Last Name

Suffix

Your First Name

MI

Spouse's Last Name – Only if different from Last Name above

Suffix

Spouse's First Name

MI

First Line of Address

Second Line of Address

City

State

Zip Code

a. Total income tax liability.....	a.	.00
b. Total payments (West Virginia withholding and/or credit for estimated payments).....	b.	.00
c. Amount of West Virginia personal income tax due (subtract line b from line a).....	c.	.00

This form is NOT an extension of time to pay personal income taxes due. File this form to request a six month extension of time to file your 2012 West Virginia Personal Income Tax Return (October 15, 2013). **NOTE:** This form and payment must be filed on or before the due date of the return (April 15, 2013). A penalty is imposed for late filing/late payment of tax unless reasonable cause can be shown. If you receive an extension of time for federal income purposes and expect to owe no West Virginia income tax, you are not required to file this form. To receive the same extension for state tax purposes, you need only note on your West Virginia Personal Income Tax Return that a federal extension was granted.

Mail this return to:
 West Virginia State Tax Department
 Tax Account Administration Division
 P.O. Box 2585
 Charleston, WV 25329-2585



PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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PART I: All filers must complete this part

1. Enter your 2012 tax as shown on line 10 of Form IT-140.....	1	.00
2. Enter the credits against your tax from your return.....	2	.00
3. Tax after credits (subtract line 2 from line 1).....	3	.00
4. Tax withheld.....	4	.00
5. Subtract line 4 from line 3.....	5	.00

IF LINE 5 IS LESS THAN \$600, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY.

6. Multiply line 3 by ninety percent (.90).....	6	.00
7. Enter the tax after credits from your 2011 return (see instructions).....	7	.00
8. Enter the smaller of line 6 or line 7 (if line 7 is zero and line 3 is more than \$5,000, enter the amount shown on line 6)..	8	.00

REFER TO THE INSTRUCTIONS TO DETERMINE YOUR OPTIONS FOR CALCULATING THE AMOUNT OF UNDERPAYMENT PENALTY.

DETERMINE YOUR PENALTY BY COMPLETING PART II, PART III, OR PART IV.

- 9. If you are requesting a waiver of the penalty calculated, check here and attach your written request (see form on page 42).....
- 10. If you are a qualified farmer, check here.....
- 11. If you used Part IV on the reverse side to apply the tax withheld to the period when the corresponding income was actually received rather than in equal amounts on the payment due dates, check here.....

PART II: If you are using the ANNUALIZED INCOME WORKSHEET to compute your underpayment and penalty, complete the worksheet below.

ANNUALIZED INCOME WORKSHEET	1/1/12 – 3/31/12	1/1/12 – 5/31/12	1/1/12 – 8/31/12	1/1/12 – 12/31/12
1. Federal adjusted gross income year-to-date....	.00	.00	.00	.00
2. Annualized amounts.....	4	2.4	1.5	1
3. Annualized income (line 1 X line 2).....	.00	.00	.00	.00
4. Modifications to income (see instructions).....	.00	.00	.00	.00
5. West Virginia adjusted gross income (combine lines 3 and 4).....	.00	.00	.00	.00
6. Exemption allowance.....	.00	.00	.00	.00
7. West Virginia taxable income (see instructions)	.00	.00	.00	.00
8. Annualized tax.....	.00	.00	.00	.00
9. Credits against tax.....	.00	.00	.00	.00
DO NOT INCLUDE TAX WITHHELD OR ESTIMATED PAYMENTS!				
10. Subtract line 9 from line 8 (if less than zero, enter zero).	.00	.00	.00	.00
11. Applicable percentage.....	22.5%	45%	67.5%	90%
12. Multiply line 10 by line 11.....	.00	.00	.00	.00
13. Add the amounts in all previous columns of line 12.....	.00	.00	.00	.00
14. Subtract line 13 from line 12 (if less than zero, enter zero).....	.00	.00	.00	.00
15. Enter ¼ of line 8, Part 1, of Form IT-210 in each column.....	.00	.00	.00	.00
16. Enter the amount from line 18 of the previous column of this worksheet.....	.00	.00	.00	.00
17. Add lines 15 and 16 and enter total.....	.00	.00	.00	.00
18. Subtract line 14 from line 17 (if less than zero, enter zero).....	.00	.00	.00	.00
19. Enter the smaller of line 14 or line 17 here and on Form IT-210, Part IV, line 1.....	.00	.00	.00	.00

NOTE: The sum of all columns for line 19 should equal line 8, Part I, of IT-210.



PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

PART III SHORT METHOD

Read the instructions on page 28 & 29 to see if you can use the short method. If you checked BOX 11 of PART I or annualized in PART II skip this part and go to PART IV.

1. Enter the amount from line 8 of Part I of IT-210.....	1	.00
2. Enter the amount from line 4, Part I.....	2	.00
3. Enter the total, if any, of the estimated payments made.....	3	.00
4. Add lines 2 and 3.....	4	.00
5. Total underpayment for the year (subtract line 4 from line 1). If zero or less, stop here. No penalty due.....	5	.00
6. Multiply line 5 by .06312.....	6	.00
7. If the amount on line 5 was paid on or after April 15, 2013, enter zero. If paid prior to April 15, 2013 line 5 X number of days paid before April 15, 2013 X .000260.....	7	.00
8. Penalty due (subtract line 7 from line 6). Enter here and on the PENALTY DUE line of your personal income tax return.....	8	.00

PART IV REGULAR METHOD

SECTION A – FIGURE THE UNDERPAYMENT

	(a) 4/15/12	(b) 6/15/12	(c) 9/15/12	(d) 1/15/13
1. If you are using the annualized method, enter the amounts from line 19 of the Annualized Income Worksheet; otherwise, enter 1/4 of line 8 of PART I in each column.....	1	.00	.00	.00
2. Estimated tax paid and tax withheld (see instructions). For column (a) only, enter the amount from line 2 on line 6. If line 2 is equal to or more than line 1 for all payment periods, stop here; you do not owe any penalty.....	2	.00	.00	.00
3. Enter the amount, if any, from line 9 of the previous column.....	3		.00	.00
4. Add lines 2 and 3.....	4		.00	.00
5. Add lines 7 and 8 of the previous column.....	5		.00	.00
6. Subtract line 5 from line 4. If zero or less, enter zero. For column (a) only, enter the amount from line 2.....	6	.00	.00	.00
7. If line 6 is zero, subtract line 4 from line 5. Otherwise, enter zero.....	7	.00	.00	.00
8. UNDERPAYMENT. If line 1 is equal to or more than line 6, subtract line 6 from line 1, enter the result here and go to line 3 of the next column. Otherwise, go to line 9.....	8	.00	.00	.00
9. OVERPAYMENT. If line 6 is more than line 1, subtract line 1 from line 6, enter the result here and go to line 3 of the next column.....	9	.00	.00	.00

NOTE: Complete Lines 3 through 9 before going to the next column.

SECTION B – FIGURE THE PENALTY

NOTE: Complete Lines 10 through 12 for each column before going to the next column

	(a) 4/15/12	(b) 6/15/12	(c) 9/15/12	(d) 1/15/13
10. Number of days FROM the date shown at the top of the column TO the date the amount on line 8 was paid, or 4/15/2013, whichever is earlier.....	10			
11. Daily penalty rate for each quarter.....	11	0.000260	0.000260	0.000260
12. Penalty due for each quarter (line 8 x 10 x 11).....	12	.00	.00	.00
13. Penalty due (add all amounts on line 12). Enter here and on the PENALTY DUE line of your personal income tax return (line 20).....	13			.00