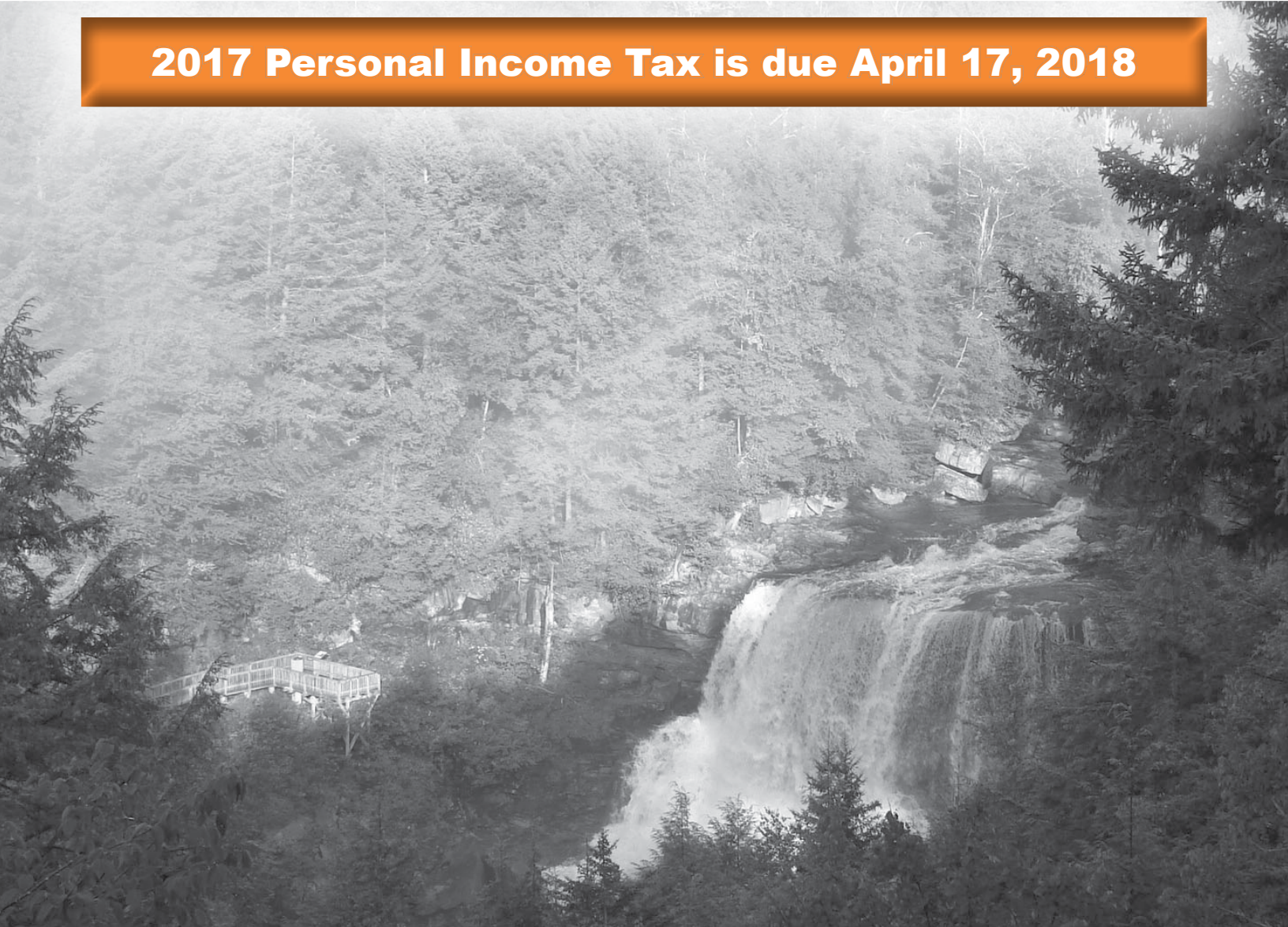


# 2017

# WEST VIRGINIA

## Personal Income Tax Forms & Instructions

2017 Personal Income Tax is due April 17, 2018

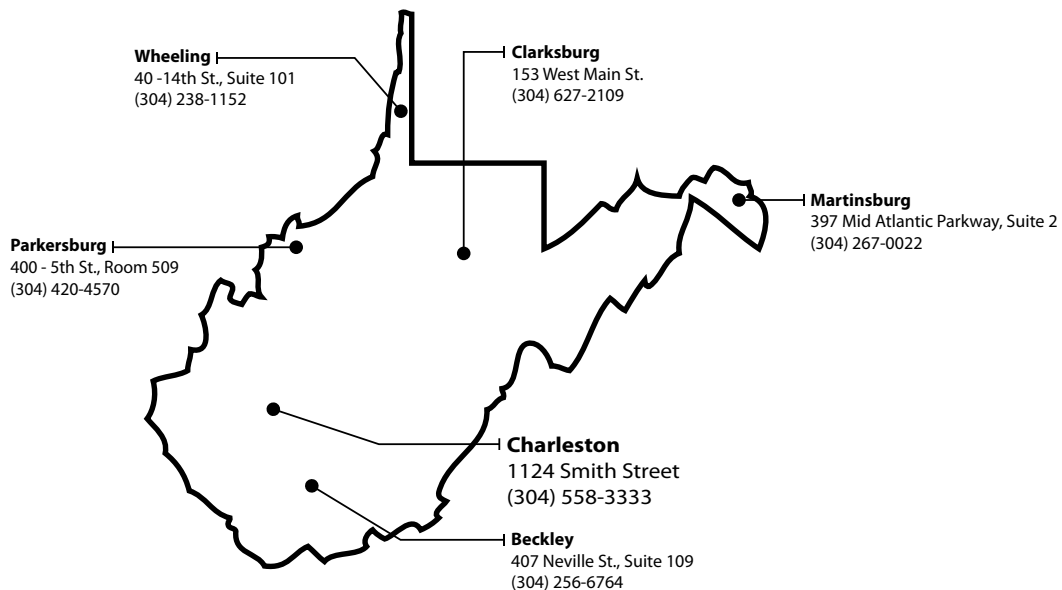


**WEST VIRGINIA STATE TAX DEPARTMENT**

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## State Taxpayer Assistance Locations



## IMPORTANT INFORMATION FOR 2017

- The IT-140NRS has been eliminated as a standalone form. The Special Nonresident Income for Reciprocal States is now Part III of IT-140 Schedule A located on page 42. Additional details and instructions can be found on page 15 under General Information and with the instructions for Schedule A on page 26.
- There is clarified information and/or document requirements for certain Schedule M modifications. These include Police and Fireman pensions, Military pay and pension modifications, Railroad Retirement and EZ-Pass modifications. See page 23 for details.
- Additional municipalities are now subject to the **Municipal Use Tax**. Visit [www.tax.wv.gov](http://www.tax.wv.gov) for a complete list of West Virginia municipalities that impose a Use tax.

### Returned Payment Charge

The Tax Department will recover a \$15.00 fee associated with returned bank transactions. These bank transactions include but are not limited to the following:

- Direct Debit (payment) transactions returned for insufficient funds.
- Stopped payments.
- Bank refusal to authorize payment for any reason.
- Direct Deposit of refunds to closed accounts.
- Direct Deposit of refunds to accounts containing inaccurate or illegible account information.
- Checks returned for insufficient funds will incur a \$28.00 fee.

The fee charged for returned or rejected payments will be to recover only the amount charged to the State Tax Department by the financial institutions.

**Important:** There are steps that can be taken to minimize the likelihood of a rejected financial transaction occurring:

- Be sure that you are using the most current bank routing and account information.
- If you have your tax return professionally prepared, the financial information used from a prior year return often carries over to the current return as a step saver. It is important that you verify this information with your tax preparer by reviewing the bank routing and account information from a current check. This will ensure the information is accurate and current in the event that a bank account previously used was closed or changed either by you or the financial institution.
- If you prepare your tax return at home using tax preparation software, the financial information used from a prior year return often carries over to the current return as a step saver. It is important that you verify this information by reviewing the bank routing and account information from a current check. This will ensure the information is accurate and current in the event that a bank account previously used was closed or changed either by you or the financial institution.
- If you prepare your tax return by hand using a paper return form, be sure that all numbers entered when requesting a direct deposit of refund are clear and legible.
- If making a payment using MyTaxes, be sure that the bank routing and account numbers being used are current.
- If scheduling a delayed debit payment for an electronic return filed prior to the due date, make sure that the bank routing and account numbers being used will be active on the scheduled date.
- Be sure that funds are available in your bank account to cover the payment when checks or delayed debit payments are presented for payment.

## TIPS ON FILING A PAPER RETURN

The State Tax Department processes E-filed returns more quickly than paper returns. However, if you file a paper return there are several things you can do to speed-up the processing of your return. Faster processing means faster refunds!

- Make sure you have received all W-2s, 1099s, and other tax documents for the 2017 tax year.
- Complete your federal income tax return **first**.
- Do not use prior year forms.

**You must submit the IT-140W with your signed tax return, even if you have no withholding.**

**DO NOT SEND W-2s, 1099s, K-1s or WV/NRW-2s.**

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when information on the return is not clear.

Use BLACK INK. Do not use pencils, colored ink, or markers.

Write your name and address clearly using BLOCK CAPITAL LETTERS as in the following example:

<b>SMITH</b>	<b>SR</b>	<b>JASON</b>	<b>P</b>
Last Name	Suffix	Your First Name	MI
Spouse's Last Name – Only if different from Last Name above	Suffix	Spouse's First Name	MI
<b>2375 N 7TH ST</b>			
First Line of Address	Second Line of Address		
<b>ANYWHERE</b>	<b>WV</b>	<b>55555</b>	– <b>5555</b>
City	State	Zip Code	

- NEVER USE COMMAS when filling in dollar amounts.
- Round off amounts to WHOLE DOLLARS – NO CENTS.
- Do not use parentheses ( ) for a negative number. Use a dark, bold negative sign: -8300 rather than (8300).
- Print your numbers like this: **0 | 2 3 4 5 6 7 8 9** Do not use: **0 1 4 7**
- Do not add cents in front of the preprinted zeros on entry lines. Numbers should be entered as shown below:

Federal Adjusted Gross Income		<b>20000.00</b>
Additions to Income		<b>.00</b>
Subtractions from Income		<b>8000.00</b>
West Virginia Adjusted Gross Income		<b>12000.00</b>

- Do not write in the margins.
- Always put entries on the lines, not to the side, above or below the line.
- Do not submit photocopies to the Department.
- Lines where no entry is required should be left blank. Do not fill in with zeros.
- Do not use staples.
- Make sure all required forms and schedules are included with the tax return.
- Sign your return.

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

SOCIAL SECURITY NUMBER Deceased Prime \*SPOUSE'S SOCIAL SECURITY NUMBER Deceased Spouse

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 4/17/18 if you wish to stop the original debit (amended return only) Net Operating Loss Nonresident Special Nonresident/ Part-Year Resident Form WV-8379 filed as an injured spouse

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

Exemptions: (If someone can claim you as a dependent, leave box (a) blank.) Enter "1" in boxes a and b if they apply Yourself (a) Spouse (b)

Table with 4 columns: First name, Last name, Social Security Number, Date of Birth (MM DD YYYY)

d. Additional exemption if surviving spouse (see page 20) Enter total number of dependents (c) Enter decedents SSN: Year Spouse Died: (d) e. Total Exemptions (add boxes a, b, c, and d). Enter here and on line 6 below. If box e is zero, enter \$500 on line 6 below. (e)

Table with 3 columns: Line number, Description, Amount. Lines 1-10 showing income, deductions, and taxes.

TAX DEPT USE ONLY PAYMENT PLAN CORR SCTC NRSR HEPTC



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

<b>10. Total Taxes Due (from previous page)</b> .....	10	<b>.00</b>
11. West Virginia Income Tax Withheld ( <b>SEE INSTRUCTIONS</b> ) <input type="checkbox"/> <b>CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)</b> .....	11	<b>.00</b>
12. Estimated Tax Payments and Payments with Schedule L .....	12	<b>.00</b>
13. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1.....	13	<b>.00</b>
14. Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1.....	14	<b>.00</b>
15. Credits from Tax Credit Recap Schedule (see schedule on page 10) .....	15	<b>.00</b>
16. Amount paid with original return (amended return only) .....	16	<b>.00</b>
17. Payments and Credits (add lines 11 through 16) .....	17	<b>.00</b>
18. Overpayment previously refunded or credited (amended return only) .....	18	<b>.00</b>
19. Total payments and credits (line 17 minus line 18).....	19	<b>.00</b>
20. Penalty Due from Form IT-210. <input type="checkbox"/> <b>CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED</b> If you owe penalty, enter here	20	<b>.00</b>
21. Subtract line 20 from line 19 and enter total, (if line 20 is larger, subtract 19 from 20 add to line 10 and enter on line 22).....	21	<b>.00</b>
22. Balance of Income Tax Due (line 10 minus line 21). If line 21 is greater than line 10, skip to line 23.....	22	<b>.00</b>
23. If line 21 is greater than line 10, subtract line 10 from line 21. This is your income tax overpayment.....	23	<b>.00</b>
24. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 39). If this amount is greater than line 23, go on to line 25. If this amount is less than line 23, skip to line 26 <input type="checkbox"/> <b>CHECK IF NO USE TAX DUE</b> .....	24	<b>.00</b>
25. Subtract line 23 from line 24 and add line 22, this is the total <b>balance of tax due</b> .....	25	<b>.00</b>
26. Subtract line 24 from line 23, this is your <b>total overpayment</b> .....	26	<b>.00</b>
27. Amount of overpayment to be credited to your 2018 estimated tax.....	27	<b>.00</b>
28. 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 \$ .....	28	<b>.00</b>
29. Deductions from your overpayment (Add lines 27 and 28).....	29	<b>.00</b>
<b>30.</b> Refund due you (subtract line 29 from line 26)..... <b>REFUND</b>	30	<b>.00</b>
<b>31.</b> Total amount due the State (line 25 plus line 28) <b>PAY THIS AMOUNT</b> ..... <b>PAY THIS AMOUNT</b>	31	<b>.00</b>

**Direct Deposit of Refund**

CHECKING  SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

**PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. PROVIDING INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.**

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 Spouse's Signature Date Telephone Number

Signature of preparer other than above Date Address Telephone Number

Preparer's EIN

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

**REFUND MAIL TO: BALANCE DUE**  
 WV State Tax Department WV State Tax Department  
 P.O. Box 1071 P.O. Box 3694  
 Charleston, WV 25324-1071 Charleston, WV 25336-3694

**Payment Options**

Returns filed with a balance of tax due may use any of the following payment options:

- Check or Money Order - If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.
- Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 17, 2018.
- Payment by credit card - Payments may be made using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Visit tax.wv.gov.



# IT-140W

REV. 8-17

## W West Virginia Withholding Tax Schedule

# 2017

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
--	------------------------------

<b>1</b> A – Employer or Payer Information  Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2  Employer or Payer Name  Address  City, State, ZIP	B – Employee or Taxpayer Information  Name  Social Security Number  Income Subject to WV WITHHOLDING <b>.00</b>	C – WV Tax Withheld  <div style="border: 1px solid black; padding: 2px; text-align: right;"><b>.00</b></div> WV WITHHOLDING  Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  <div style="border: 1px solid black; padding: 2px;">           Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)         </div> <b>Enter WV withholding Only</b>
---	---	--

<b>2</b> A – Employer or Payer Information  Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2  Employer or Payer Name  Address  City, State, ZIP	B – Employee or Taxpayer Information  Name  Social Security Number  Income Subject to WV WITHHOLDING <b>.00</b>	C – WV Tax Withheld  <div style="border: 1px solid black; padding: 2px; text-align: right;"><b>.00</b></div> WV WITHHOLDING  Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  <div style="border: 1px solid black; padding: 2px;">           Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)         </div> <b>Enter WV withholding Only</b>
---	---	--

<b>3</b> A – Employer or Payer Information  Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2  Employer or Payer Name  Address  City, State, ZIP	B – Employee or Taxpayer Information  Name  Social Security Number  Income Subject to WV WITHHOLDING <b>.00</b>	C – WV Tax Withheld  <div style="border: 1px solid black; padding: 2px; text-align: right;"><b>.00</b></div> WV WITHHOLDING  Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  <div style="border: 1px solid black; padding: 2px;">           Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)         </div> <b>Enter WV withholding Only</b>
---	---	--

<b>4</b> A – Employer or Payer Information  Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2  Employer or Payer Name  Address  City, State, ZIP	B – Employee or Taxpayer Information  Name  Social Security Number  Income Subject to WV WITHHOLDING <b>.00</b>	C – WV Tax Withheld  <div style="border: 1px solid black; padding: 2px; text-align: right;"><b>.00</b></div> WV WITHHOLDING  Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  <div style="border: 1px solid black; padding: 2px;">           Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)         </div> <b>Enter WV withholding Only</b>
---	---	--

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.



# IT-140W

REV. 8-17

## W West Virginia Withholding Tax Schedule

# 2017

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
--	------------------------------

<b>1</b> A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> <small>Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Employer or Payer Name</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Address</small>  <input style="width:100%; height: 20px;" type="text"/> <small>City, State, ZIP</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Name</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Social Security Number</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Income Subject to WV WITHHOLDING</small> <b>.00</b>	<input style="width:100%; height: 20px;" type="text"/> <small>WV WITHHOLDING</small> <b>.00</b>  <small>Check the appropriate box</small> <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  <input style="width:100%; height: 20px;" type="text"/> <small>Enter State Abbreviation</small> <small>(from Box #15 on W-2 or Box #13 on 1099R)</small> <b>Enter WV withholding Only</b>

<b>2</b> A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> <small>Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Employer or Payer Name</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Address</small>  <input style="width:100%; height: 20px;" type="text"/> <small>City, State, ZIP</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Name</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Social Security Number</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Income Subject to WV WITHHOLDING</small> <b>.00</b>	<input style="width:100%; height: 20px;" type="text"/> <small>WV WITHHOLDING</small> <b>.00</b>  <small>Check the appropriate box</small> <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  <input style="width:100%; height: 20px;" type="text"/> <small>Enter State Abbreviation</small> <small>(from Box #15 on W-2 or Box #13 on 1099R)</small> <b>Enter WV withholding Only</b>

<b>3</b> A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> <small>Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Employer or Payer Name</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Address</small>  <input style="width:100%; height: 20px;" type="text"/> <small>City, State, ZIP</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Name</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Social Security Number</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Income Subject to WV WITHHOLDING</small> <b>.00</b>	<input style="width:100%; height: 20px;" type="text"/> <small>WV WITHHOLDING</small> <b>.00</b>  <small>Check the appropriate box</small> <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  <input style="width:100%; height: 20px;" type="text"/> <small>Enter State Abbreviation</small> <small>(from Box #15 on W-2 or Box #13 on 1099R)</small> <b>Enter WV withholding Only</b>

<b>4</b> A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> <small>Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Employer or Payer Name</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Address</small>  <input style="width:100%; height: 20px;" type="text"/> <small>City, State, ZIP</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Name</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Social Security Number</small>  <input style="width:100%; height: 20px;" type="text"/> <small>Income Subject to WV WITHHOLDING</small> <b>.00</b>	<input style="width:100%; height: 20px;" type="text"/> <small>WV WITHHOLDING</small> <b>.00</b>  <small>Check the appropriate box</small> <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  <input style="width:100%; height: 20px;" type="text"/> <small>Enter State Abbreviation</small> <small>(from Box #15 on W-2 or Box #13 on 1099R)</small> <b>Enter WV withholding Only</b>

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
--	------------------------

**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 <sup>®</sup> 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. Excluding PERS –please see instructions on page 23.....	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
<b>Combined amounts of Lines 41 and 42 must not exceed \$2,000.</b>			
43. Military Retirement Modification .....	43	.00	.00
44. Active Duty Military pay (see instructions on page 23) Must enclose military orders.....	44	.00	.00
45. Active Military Separation (see instructions on page 23) Must enclose military orders and discharge papers.....	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. Railroad Retirement Board Income received.....	48	.00	.00
49. Autism Modification (see instructions on page 23).....	49	.00	.00
50. Check one: <input type="checkbox"/> Long-Term Care Insurance <input type="checkbox"/> IRC 1341 Repayments.....	50	.00	.00
51. West Virginia "EZ PASS" deduction.....	51	.00	.00
EZ Pass Transponder #.....			

52. Senior citizen or disability deduction (see instructions on pages 23-24)	<b>YOU</b>	<b>SPOUSE</b>	
<b>YEAR OF BIRTH (IF 65 OR OLDER)</b>			
<b>YEAR OF DISABILITY</b>			
(a) Income not included in lines 39 through 51	(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) <b>Enter the smaller of (a) or (d)</b>			52    .00    .00
53. Surviving spouse deduction (see instructions on page 24).....			53    .00    .00
54. Add lines 39 through 53 for each column .....			54    .00    .00
55. Total Subtractions (line 54, Column A plus line 54, Column B) Enter here and on line 3 of Form IT-140 .....			55    .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 [tax.wv.gov](http://tax.wv.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. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	3	.00
4. Strategic Research and Development Tax Credit.....	WV/SRDTC-1	4	.00
5. WV Environmental Agricultural Equipment Credit.....	WV/AG-1	5	.00
6. WV Military Incentive Credit.....	J	6	.00
7. Neighborhood Investment Program Credit.....	NIPA-2	7	.00
8. Historic Rehabilitated Buildings Investment Credit.....	RBIC	8	.00
9. Qualified Rehabilitated Buildings Investment Credit.....	RBIC-A	9	.00
10. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	10	.00
11. Apprenticeship Training Tax Credit.....	WV/ATTC-1	11	.00
12. Alternative-Fuel Tax Credit.....	AFTC-1	12	.00
13. Commercial Patent Incentives Tax Credit.....	CPITC-1	13	.00
14. Conceal Carry Gun Permit Credit.....	CCGP-1	14	.00
15. <b>TOTAL CREDITS</b> — add lines 1 through 14. <i>Enter on Form IT-140, line 15</i> .....		15	.00

**\*\*You cannot claim credit for taxes paid to KY, MD, PA, OH, or VA unless your source income is other than wages and/or salaries.**



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

SOCIAL SECURITY NUMBER Deceased Prime \*SPOUSE'S SOCIAL SECURITY NUMBER Deceased Spouse

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 4/17/18 if you wish to stop the original debit (amended return only) Net Operating Loss Nonresident Special Nonresident/ Part-Year Resident Form WV-8379 filed as an injured spouse

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

Exemptions: (If someone can claim you as a dependent, leave box (a) blank.) Enter "1" in boxes a and b if they apply Yourself (a) Spouse (b)

Table with 4 columns: First name, Last name, Social Security Number, Date of Birth (MM DD YYYY). Row c. List your dependents. If more than five dependents, continue on Schedule DP.

d. Additional exemption if surviving spouse (see page 20) Enter total number of dependents (c) Enter decedents SSN: Year Spouse Died: (d) e. Total Exemptions (add boxes a, b, c, and d). Enter here and on line 6 below. If box e is zero, enter \$500 on line 6 below. (e)

Table with 3 columns: Line number, Description, Amount. Lines 1-10. Total Taxes Due (line 8 minus line 9) .00

TAX DEPT USE ONLY PAYMENT PLAN CORR SCTC NRSR HEPTC



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

<b>10. Total Taxes Due (from previous page)</b> .....	10	.00
11. West Virginia Income Tax Withheld ( <b>SEE INSTRUCTIONS</b> ) <input type="checkbox"/> <b>CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)</b> .....	11	.00
12. Estimated Tax Payments and Payments with Schedule L .....	12	.00
13. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1.....	13	.00
14. Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1.....	14	.00
15. Credits from Tax Credit Recap Schedule (see schedule on page 10) .....	15	.00
16. Amount paid with original return (amended return only) .....	16	.00
17. Payments and Credits (add lines 11 through 16) .....	17	.00
18. Overpayment previously refunded or credited (amended return only) .....	18	.00
19. Total payments and credits (line 17 minus line 18).....	19	.00
20. Penalty Due from Form IT-210. <input type="checkbox"/> <b>CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED</b> If you owe penalty, enter here	20	.00
21. Subtract line 20 from line 19 and enter total, (if line 20 is larger, subtract 19 from 20 add to line 10 and enter on line 22).....	21	.00
22. Balance of Income Tax Due (line 10 minus line 21). If line 21 is greater than line 10, skip to line 23.....	22	.00
23. If line 21 is greater than line 10, subtract line 10 from line 21. This is your income tax overpayment.....	23	.00
24. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 39). If this amount is greater than line 23, go on to line 25. If this amount is less than line 23, skip to line 26 <input type="checkbox"/> <b>CHECK IF NO USE TAX DUE</b> .....	24	.00
25. Subtract line 23 from line 24 and add line 22, this is the total <b>balance of tax due</b> .....	25	.00
26. Subtract line 24 from line 23, this is your <b>total overpayment</b> .....	26	.00
27. Amount of overpayment to be credited to your 2018 estimated tax.....	27	.00
28. 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 \$ .....	28	.00
29. Deductions from your overpayment (Add lines 27 and 28).....	29	.00
<b>30.</b> Refund due you (subtract line 29 from line 26)..... <b>REFUND</b>	30	.00
<b>31.</b> Total amount due the State (line 25 plus line 28) <b>PAY THIS AMOUNT</b> ..... <b>PAY THIS AMOUNT</b>	31	.00

**Direct Deposit of Refund**

CHECKING  SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

**PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. PROVIDING INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.**

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 Spouse's Signature Date Telephone Number

Signature of preparer other than above Date Address Telephone Number

Preparer's EIN

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

**REFUND MAIL TO: BALANCE DUE**  
 WV State Tax Department WV State Tax Department  
 P.O. Box 1071 P.O. Box 3694  
 Charleston, WV 25324-1071 Charleston, WV 25336-3694

**Payment Options**

Returns filed with a balance of tax due may use any of the following payment options:

- Check or Money Order - If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.
- Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 17, 2018.
- Payment by credit card - Payments may be made using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Visit tax.wv.gov.



SCHEDULE

F

(FORM IT-140) W

Statement of Claimant to Refund Due Deceased Taxpayer  
(Attach completed schedule to decedent's return)

2017

PRIMARY LAST NAME SHOWN ON FORM IT-140				SOCIAL SECURITY NUMBER			
NAME OF DECEDENT			NAME OF CLAIMANT				
DATE OF DEATH		SOCIAL SECURITY NUMBER		SOCIAL SECURITY NUMBER			
NUMBER AND STREET (permanent residence or domicile at date of death)				NUMBER AND STREET			
CITY		STATE	ZIP CODE	CITY		STATE	ZIP CODE

I am filing this statement as (check only one box):

- A.  Surviving wife or husband, claiming a refund based on a joint return
- B.  Administrator or executor. Attach a court certificate showing your appointment.
- C.  Claimant for the estate of the decedent, other than above. Complete the rest of this schedule and attach a copy of the death certificate or proof of death\*

ATTACH A LIST TO THIS SCHEDULE CONTAINING THE NAME AND ADDRESS OF THE SURVIVING SPOUSE AND CHILDREN OF THE DECEDENT.

TO BE COMPLETED ONLY IF BOX C ABOVE IS CHECKED

- |   |                          |                          |
|---|--------------------------|--------------------------|
|   | YES                      | NO                       |
| 1. Did the decedent leave a will?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2(a). Has an administrator or executor been appointed for the estate of the decedent?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2(b) If "NO" will one be appointed?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>If 2(a) or 2(b) is checked "YES", do not file this form. The administrator or executor should file for the refund.</i>   |                          |                          |
| 3. Will you, as the claimant for the estate of the decedent, disburse the refund according to the laws of the state in which the decedent was domiciled or maintained a permanent residence?.....                         | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>If "NO", payment of this claim will be withheld pending submission of proof of your appointment as administrator or executor or other evidence showing that you are authorized under state law to receive payment.</i> |                          |                          |

SIGNATURE AND VERIFICATION

I hereby make request for refund of taxes overpaid by, or on behalf of the decedent and declare under penalties of perjury, that I have examined this claim and to the best of my knowledge and belief, it is true, correct and complete.

Signature of claimant \_\_\_\_\_ Date \_\_\_\_\_

\*May be the original of an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of death while in active service, or a death certificate issued by the appropriate officer of the Department of Defense.



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LEFT BLANK.**

# GENERAL INFORMATION

## WHO MUST FILE

You must file a West Virginia income tax return if:

- You were a resident of West Virginia for the entire taxable year.
- You were a resident of West Virginia for a part of the taxable year (Part-Year Resident).
- You were not a resident of West Virginia at any time during 2017, but your federal adjusted gross income includes income from West Virginia sources (nonresident).

You are required to file a West Virginia return even though you may not be required to file a federal return if:

- Your West Virginia adjusted gross income is greater than your allowable deduction for personal exemptions (\$2,000 per exemption, or \$500 if you claim zero exemptions). Your income and number of exemptions are to be determined as if you had been required to file a federal return.
- If you are claiming a SCTC or HEPTC credit you are required to file a WV return in order to receive the credit.
- You are due a refund.

You are not required to file a West Virginia return if you and your spouse are 65 or older and your total income is less than your exemption allowance plus the senior citizen modification. For example, \$2,000 per exemption plus up to \$8,000 of income received by each taxpayer who is 65 or older. However, if you are entitled to a refund you must file a return.

## RESIDENCY STATUS

### IT-140

#### Resident

A **resident** is an individual who:

- Spends more than 30 days in West Virginia with the intent of West Virginia becoming his/her permanent residence; or
- Maintains a physical presence in West Virginia for more than 183 days of the taxable year, even though he/she may also be considered a resident of another state.

### IT-140

#### Part-Year Resident

A **part-year resident** is an individual who changes his/her residence either:

- From West Virginia to another state, or
- From another state to West Virginia during the taxable year.

### IT-140

#### Full-Year Nonresident

A **full-year nonresident** is an individual who is:

- A resident of another state who does not maintain a physical presence within West Virginia and does not spend more than 183 days of the taxable year within West Virginia; or
- A resident of West Virginia who spends less than 30 days of the taxable year in West Virginia, and maintains a permanent place of residence outside West Virginia.

### IT-140

#### Special Nonresidents

A **Special Nonresident** is an individual who is:

- A resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia for the entire taxable year; **and**

- Your only source of West Virginia income was from wages and salaries.

**Mark the nonresident special box on the front of the return and complete Part III of Schedule A.**

## IT-140NRC Composite Return

Nonresident individuals who are partners in a partnership, shareholders in a S corporation or beneficiaries of an estate or trust that derives income from West Virginia sources may elect to be included on a nonresident composite return. If the election is made, the IT-140NRC is filed by the pass-through entity and eliminates the need for the individual to file a separate nonresident/part-year resident return for income reported on the NRC. A \$50 processing fee is required for each composite return filed.

If a separate individual return is filed, the nonresident must include the West Virginia income derived from the pass-through entity filing the composite return. Credit may be claimed for the share of West Virginia income tax remitted with the composite return.

This form is available on our website at [tax.wv.gov](http://tax.wv.gov).

## AMENDED RETURN

Use the version of Form IT-140 that corresponds to the tax year to be amended and check the "Amended Return" box. These forms and corresponding instructions are available on our website at [tax.wv.gov](http://tax.wv.gov).

You must file a West Virginia amended return if any of the following conditions occur:

- To correct a previously filed return; or
- You filed an amended federal income tax return and that change affected your West Virginia tax liability; or
- The Internal Revenue Service made any changes to your federal return (i.e., change in federal adjusted gross income, change in exemptions, etc.).

If a change is made to your federal return, an amended West Virginia return must be filed within ninety (90) days. A copy of your amended federal income tax return must be enclosed with the West Virginia amended return. **Do not enclose a copy of your original return.**

If you are changing your filing status from married filing jointly to married filing separately or from married filing separately to married filing jointly, you must do so in compliance with federal guidelines. If your original return was filed jointly and you are amending to file separately, your spouse must also file an amended separate return.

If the amended return is filed after the due date, interest and penalty for late payment will be charged on any additional tax due. An additional penalty will be assessed if you fail to report any change to your federal return within the prescribed time.

Space is provided on page 44 to explain why you are filing an amended return.

## NONRESIDENT/PART-YEAR RESIDENT INFORMATION

A part-year resident is subject to West Virginia tax on the following:

- Taxable income received from ALL sources while a resident of West Virginia;
- West Virginia source income earned during the period of nonresidence; and
- Applicable special accruals.

### West Virginia Source Income

The West Virginia source income of a nonresident is derived from the following sources included in your federal adjusted gross income:

- Real or tangible personal property located in West Virginia;
- Employee services performed in West Virginia;
- A business, trade, profession, or occupation conducted in West Virginia;
- A S corporation in which you are a shareholder;
- Your distributive share of West Virginia partnership income or gain;
- Your share of West Virginia estate or trust income or gain and royalty income;
- West Virginia Unemployment Compensation benefits;
- Prizes awarded by the West Virginia State Lottery.

West Virginia source income of a nonresident does not include the following income even if it was included in your federal adjusted gross income:

- Annuities and pensions;
- Interest, dividends or gains from the sale or exchange of intangible personal property unless they are part of the income you received from conducting a business, trade, profession, or occupation in West Virginia.
- Gambling winnings, other than prizes awarded by the West Virginia State Lottery as described above, unless you are engaged in the business of gambling (file a Schedule C related to gambling activity for federal income tax purposes) and you engage in that business, trade, profession, or occupation in West Virginia.

**NONRESIDENTS AND PART-YEAR RESIDENTS MUST FIRST COMPLETE LINES 1 THROUGH 7 OF FORM IT-140, THEN COMPLETE SCHEDULE A. Income earned outside of West Virginia may not be claimed on Schedule M as other deductions. Please use Schedule A.** To compute tax due, use the calculation worksheet located on page 42. (Line by line instructions for Schedule A can be found on pages 25 and 26.)

#### Income

In Column A of Schedule A, you must enter the amounts from your federal return. Income received while you were a resident of West Virginia must be reported in Column B. Income received from West Virginia sources while a nonresident of West Virginia must be reported in Column C.

#### Adjustments

The amounts to be shown in each line of Column B and/or Column C of Schedule A are those items that were actually paid or incurred during your period of residency, or paid or incurred as a result of the West Virginia source income during the period of nonresidence. For example, if you made payments to an Individual Retirement Account during the entire taxable year, you may not claim any payments made while a nonresident unless the payments were made from West Virginia source income. However, you may claim the full amount of any payments made during your period of West Virginia residency.

#### Special Accruals

In the case of a taxpayer changing from a RESIDENT to a NONRESIDENT status, the return must include all items of income, gain, or loss accrued to the taxpayer up to the time of his change of residence. This includes any amounts not otherwise includible on the return because of an election to report income on an installment basis. The return must be filed on the accrual basis whether or not that is the taxpayer's established method of reporting.

For example, a taxpayer who moves from West Virginia and sells his West Virginia home on an installment plan must report all

income from the sale in the year of the sale, even though federal tax is deferred until the income is actually received.

### FILING STATUS

There are five (5) filing status categories for state income tax purposes. Your filing status will determine the rate used to calculate your tax.

1. Single
2. Head of Household
3. Married Filing Jointly. You must have filed a joint federal return to be eligible to file a joint state return. If you filed a joint federal return, you may elect to file your state return as either "Married Filing Jointly" using the state's tax Rate Schedule I or as "Married Filing Separately" using Rate Schedule II.
4. Married Filing Separately. If you are married but filed separate federal returns, you MUST file separate state returns. If you file separate returns you must use the "Married Filing Separately" tax Rate Schedule II to determine your state tax.
5. Widow(er) with a dependent child.

When joint federal but separate state returns are filed, each spouse must report his/her federal adjusted gross income separately as if the federal adjusted gross income of each had been determined on separately filed federal returns.

If one spouse was a resident of West Virginia for the entire taxable year and the other spouse a nonresident for the entire taxable year and they filed a joint federal income tax return, they may choose to file jointly as residents of West Virginia. The total income earned by each spouse for the entire year, regardless of where earned, must be reported on the joint return as taxable to West Virginia. No credit will be allowed for income taxes paid to the other state.

A joint return may not be filed if one spouse changes residence during the taxable year, while the other spouse maintained status as a resident or nonresident during the entire taxable year.

### DECEASED TAXPAYER

A return must be filed for a taxpayer who died during the taxable year. Check the box "DECEASED" and enter the date of death on the line provided. If a joint federal return was filed for the deceased and the surviving spouse, the West Virginia return may be filed jointly. The surviving spouse should write on the signature line for the deceased "filing as surviving spouse". If a refund is expected, a completed Schedule F must be enclosed with the return so the refund can be issued to the surviving spouse or to the decedent's estate. Schedule F may be found at [tax.wv.gov](http://tax.wv.gov).

### EXEMPTIONS

The West Virginia personal exemption allowance is \$2,000 per allowable exemption or \$500 for zero exemptions. The number of West Virginia personal exemptions that you are allowed to claim are the same number as your federal exemptions. If you claim zero exemptions on your federal return because you are claimed as a dependent on another person's return, you must claim zero on your West Virginia return. If you are a Surviving Spouse, see the surviving spouse section on page 18 for additional instructions regarding exemptions.

### ITEMIZED DEDUCTIONS

The State of West Virginia does not recognize itemized deductions for personal income tax purposes. Consequently, itemized deductions claimed on the federal income tax return cannot be carried to the West Virginia return. Gambling losses claimed as itemized deductions on the federal income tax return cannot be deducted on the West Virginia tax return. Consequently, there is no provision in the West Virginia Code to offset gambling winnings with gambling losses.



### Property Tax Credits

The Senior Citizen Tax Credit and Homestead Excess Property Tax Credit are available to low-income taxpayers. Some taxpayers may qualify for both. A return must be filed in order to receive either of these refundable credits even if you are not required to file a federal return.

#### Senior Citizens Tax Credit

Credit eligibility is restricted to taxpayers who participate in the Homestead Exemption program (administered by the county assessor's office), who incur and pay property taxes and whose federal adjusted gross income is less than 150% of federal poverty guidelines.

The maximum federal adjusted gross income level is \$18,090 for a single person household plus an additional \$6,270 for each additional person in the household (e.g., \$24,360 for a two-person household).

You should receive form WV/SCTC-1 by mail if you participate in the Homestead Exemption program. Form WV/SCTC-1 must be included with your return to claim the Senior Citizen Tax Credit.

Additional information can be found on page 30 of this booklet and in Publication TSD-411 which can be found on our website at tax.wv.gov.

#### Homestead Excess Property Tax Credit

The Homestead Excess Property Tax Credit provides a refundable credit of up to \$1,000 for low-income property owners whose real property tax, less senior citizen tax credit, paid on your OWNER-OCCUPIED home exceeds 4% of your income (gross household income including social security benefits). Low-income is defined as federal adjusted gross income that is 300% or less of the federal poverty guideline, based upon the number of individuals in the family. Eligibility for the Homestead Exemption program is not necessary to qualify for this credit. Schedule HEPTC-1 on page 45 must be completed in its entirety to determine eligibility to claim the credit. A COMPLETED SCHEDULE HEPTC-1 MUST BE FILED WITH YOUR RETURN to claim the Homestead Excess Property Tax Credit.

### SPouses of United States Military Service Members

Effective for taxable year 2009, spouses of military service members may be exempt from West Virginia income tax on wages received from services performed in West Virginia if all three of the following conditions are met:

- The service member is present in West Virginia in compliance with military orders;
- The spouse is in West Virginia solely to be with the service member; and
- The spouse maintains domicile in another state.

It is not a requirement for both spouses to have the same state of domicile, nor in the case of border installations, live in the state where the service member is stationed. Eligible spouses wishing to claim this exemption from income tax may file a revised Form IT-104 with the spouse's employer and must also attach a copy of their "spouse military identification card" when providing this form to their employer.

Any refunds for taxable year 2017 may be claimed on a properly filed IT-140 indicating "Nonresident Military Spouse" above the title on the first page. Military spouses should indicate the amount of their wages included in their federal adjusted gross income as a decreasing modification on line 44 of the West Virginia Schedule M. A copy of their State of Legal Residence Certificate, form DD2058, must be enclosed with their return when it is filed.

Nonresident military service members and their spouses may be liable for West Virginia income tax on other types of West Virginia

income such as business income, interest income, unemployment compensation, etc. These types of income are reported on the Schedule A (see pages 41 & 42).

### MEMBERS OF THE ARMED FORCES

If your legal residence was West Virginia at the time you entered military service, assignment to duty outside the state does not change your West Virginia residency status. You must file your return and pay the tax due in the same manner as any other resident individual unless you did not maintain a physical presence in West Virginia for more than 30 days during the taxable year.

*If, during 2017, you spent more than 30 days in West Virginia,* you are considered to be a West Virginia resident for income tax purposes and must file a resident return and report all of your income to West Virginia.

If there is no West Virginia income tax withheld from your military income, you may find it necessary to make quarterly estimated tax payments using Form IT-140ES.

*If, during 2017, you did not spend more than 30 days in West Virginia and had income from a West Virginia source,* you may be required to file an income tax return with West Virginia as any other nonresident individual, depending upon the type of income received.

A member of the Armed Forces who is domiciled outside West Virginia is considered to be a nonresident of West Virginia for income tax purposes; therefore, his/her military compensation is not taxable to West Virginia even though he/she is stationed in West Virginia and maintains a permanent place of abode therein.

#### Combat Pay

Combat pay received during 2017 is not taxable on the federal income tax return. Therefore, it is not taxable on the state return.

#### Active Duty Military Pay

Military income received while you were a member of the National Guard or Armed Forces Reserves called to duty pursuant to an Executive Order of the President of the United States is not taxable on the West Virginia return. This income is shown on Schedule M, line 44, as a decreasing modification to your federal adjusted gross income. A copy of your military orders must be included with the return when it is filed.

**Active Military Separation:** If you are a West Virginia resident and were on active duty for at least 30 continuous days and have separated from active military service, your active duty military pay from the armed forces of the United States, the National Guard, or armed forces reserve is an authorized modification reducing your federal adjusted gross income only to the extent the active duty military pay is included in your federal adjusted gross income for the taxable year in which it is received. A copy of your military orders and discharge papers must be included with your return when filed.

### CERTAIN STATE AND FEDERAL RETIREMENT SYSTEMS

The modification for pensions and annuities received from the West Virginia Public Employees' Retirement System, the West Virginia Teachers' Retirement System, Military Retirement, and Federal Retirement is limited to a maximum of \$2,000 and entered on Schedule M. The State of West Virginia does not impose income tax on the retirement income received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system, including any survivorship annuities. See instructions for Schedule M on pages 22, 23 and 24.

### ADDITIONAL MILITARY RETIREMENT

There is an additional modification for the first \$20,000 of military

retirement income to the extent it is included in federal adjusted gross income.

### **US RAILROAD RETIREMENT**

The State of West Virginia does not tax this income. All types of United States Railroad Retirement Board benefits, including unemployment compensation, disability and sick pay included on the federal return should be entered on Schedule M, line 48. See instructions on page 23.

### **AUTISM MODIFICATION**

For tax years beginning on or after January 1, 2011 a modification was created reducing federal adjusted gross income in the amount of any qualifying contribution to a qualified trust maintained for the benefit of a child with autism. Any established trust must first be approved by the West Virginia Children with Autism Trust Board. The modification is claimed on line 49 of Schedule M with maximum amounts of \$1,000 per individual filer and persons who are married but filing separately and \$2,000 per year for persons married and filing a joint income tax return.

### **TAXPAYERS OVER AGE 65 OR DISABLED**

An individual, regardless of age, who was certified by a physician as being permanently and totally disabled during the taxable year, or an individual who was 65 before the end of the taxable year may be eligible for certain modifications that will reduce their federal adjusted gross income for West Virginia income tax purposes up to \$8,000. See instructions for Schedule M on pages 22, 23 and 24.

### **SURVIVING SPOUSE**

Regardless of age, a surviving spouse of a decedent may be eligible for a modification reducing his/her income up to \$8,000 provided he/she did not remarry before the end of the taxable year. The modification is claimed on Schedule M. The decedent must have attained the age of 65 prior to his/her death or, regardless of age, must have been certified as permanently and totally disabled. See instructions for line 53 of Schedule M on page 24 to determine if you qualify for this modification. The surviving spouse should write on the signature line for the deceased "filing as surviving spouse".

A surviving spouse who has not remarried at any time before the end of the taxable year for which the return is being filed may claim an additional exemption for the two (2) taxable years following the year of death of his/her spouse.

### **WV COLLEGE SAVINGS PLAN AND PREPAID TUITION TRUST FUNDS**

Taxpayers making payments or contributions to programs of the West Virginia Prepaid Tuition Trust and/or West Virginia Savings Plan Trust, operated under the trade names of SMART529™ or West Virginia Prepaid College Plan, may be eligible for a modification reducing the federal adjusted gross income. This deduction can be claimed in the amount and in the year that the contribution is made or the remainder of the reducing modification may be carried forward for a period not to exceed five taxable years beginning in the tax year in which the payment or contribution was made. For more information regarding participation in this program, contact SMART529™ Service Center at 1-866-574-3542.

### **FILING REQUIREMENTS FOR CHILDREN UNDER AGE 18 WHO HAVE UNEARNED (INVESTMENT) INCOME**

Any child under the age of 18 who has investment income and whose parents qualify and elect to report that income on their return, is not required to file a return with the State of West Virginia. This election is made in accordance with federal guidelines.

Any child under the age of 18 whose income is not reported on his/

her parent's return must file their own West Virginia return and report all of their income. If the child is claimed as an exemption on their parent's return, he/she must claim zero exemptions on the state return and claim a \$500 personal exemption allowance.

### **REFUND OF OVERPAYMENT**

A return must be filed to obtain a refund of any overpayment. In order to receive a refund of an overpayment of \$2 or less, you must enclose a signed statement with your return requesting that the refund be sent to you.

### **DIRECT DEPOSIT**

You may have your refund directly deposited into your bank account. To avoid delay of your direct deposit, verify your routing and account numbers from a check before filing your return. Refunds are issued in the form of United States currency. If you choose to have your refund direct deposited, your depositor must be capable of accepting US currency.

### **PENALTIES AND INTEREST**

Interest must be added to any tax due that is not paid by the due date of the return even if an extension of time for filing has been granted. The rate of interest will be fixed every year to equal the adjusted prime rate charged by banks (as of the first business day of the preceding December) plus three percentage points. Visit [www.tax.wv.gov](http://www.tax.wv.gov) in order to obtain the current interest rate.

Penalties (i.e. Additions to Tax) for late filing can be avoided by sending in your return by the due date. The law provides that a penalty of five percent (5%) of the tax due for each month, or part of a month, may be imposed for the late filing of the return up to a maximum of twenty-five percent (25%) unless reasonable cause can be shown for the delay.

The law provides that an additional penalty may be imposed for not paying your tax when due. This penalty is one-half of one percent (½ of 1%) of the unpaid balance of tax for each month, or part of a month, the tax remains unpaid, up to a maximum of twenty-five percent (25%).

You may access an Interest and Additions to Tax Calculator on our website at [tax.wv.gov](http://tax.wv.gov) or you may call (304) 558-3333 or 1-800-982-8297 for assistance.

The West Virginia Tax Crimes and Penalties Act imposes severe penalties for failing to file a return or pay any tax when due, or for making a false return or certification. The mere fact that the figures reported on your state return are taken from your federal return will not relieve you from the imposition of penalties because of negligence or for filing a false or fraudulent return. The statute of limitations for prosecuting these offenses is three years after the offense was committed.

### **PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX**

If your return shows a balance due greater than \$600, you may be subject to a penalty for not prepaying enough personal income tax through withholding and/or quarterly estimated tax payments. The penalty is computed separately for each installment date. Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when you file your tax return. However, you may be able to reduce or eliminate the penalty by using the annualized income installment method. Use Form IT-210 on page 49 to calculate your penalty. Instructions can be found on page 28. If you do not complete form IT-210, the West Virginia State Tax Department will calculate the penalty for you. You will receive a notice for the amount of penalty due.

To avoid future penalties, you should increase your withholding or begin making quarterly estimated payments for tax year 2018.

## RETURNED PAYMENT CHARGE

Beginning January 1, 2017, there will be a charge of \$15 for each payment (Check or EFT) that is returned due to insufficient funds. There will be a \$28 fee for returned checks

## CREDIT FOR ESTIMATED TAX

You must make quarterly estimated tax payments if your estimated tax liability (your estimated tax reduced by any state tax withheld from your income) is at least \$600, unless that liability is less than ten percent (10%) of your estimated tax. The total estimated tax credit to be claimed on your return is the sum of the payments made with the quarterly installments for taxable year 2017, any overpayments applied from your 2016 personal income tax return and any payments made with your West Virginia Application for Extension of Time to File (Schedule L).

## EXTENSION OF TIME

If you obtain an extension of time to file your federal income tax return, you are automatically allowed the same extension of time to file your West Virginia income tax return. Enter on your West Virginia return the date to which the federal extension was granted. If a federal extension was granted electronically, write "Federal Extension Granted" and the confirmation number at the top of the West Virginia return. Enter the extended due date in the appropriate box. A copy of Federal Schedule 4868 must be enclosed with your return. If you need an extension of time for West Virginia purposes but not for federal purposes, or if you expect to owe tax to West Virginia, you must submit a completed West Virginia Application for Extension of Time to File (Schedule L) and pay any tax expected to be due. See page 47. This is not an extension to pay.

## SIGNATURE

Your return **MUST** be signed. A joint return must be signed by both spouses. If you and your spouse (if filing a joint return) do not sign the return, it will not be processed. If the return is prepared by an authorized agent of the taxpayer, the agent must also sign on the line provided and enter his/her address and telephone number. If a joint federal return was filed for a deceased taxpayer, the surviving spouse should write on the signature line for the deceased "filing as surviving spouse".

## WEST VIRGINIA INCOME TAX WITHHELD

**Electronic Filing** – It is not necessary to use or submit an IT-140W since this information will transmit electronically once entered within the software. If your withholding is reported on a NRW-2 and the source of the tax payment was a Partnership, be sure that the indicator labeled "From SP" is marked.

**Paper Filed Returns** – Enter the total amount of West Virginia tax withheld as shown on your Form IT-140W. If you are filing a joint return, be sure to include any withholding for your spouse. A completed IT-140W **must** be enclosed with your paper return. Failure to submit this document will result in the disallowance of the credit claimed. **Note:** Local or municipal fees cannot be claimed as West Virginia income tax withheld. If the withholding source is for a nonresident sale of real estate transaction, a form WV/NRSR must be completed and on file with the State Tax Department prior to submitting a tax return. Additionally, a federal Schedule D and federal Form 8949 must be submitted. If withholding is related to WV/NRSR, please indicate in the box provided on line 11 and submit Form NRSR and Schedule D and Form 8949 from your federal return.

## FAILURE TO RECEIVE A WITHHOLDING TAX STATEMENT (W-2)

If you fail to receive a withholding tax statement (Form W-2, W-2G, or 1099) from an employer by February 15th, you may file your income tax return using a substitute form. All efforts to obtain a W-2 statement from the payer must be exhausted before

a substitute form will be accepted. West Virginia Substitute W-2 (Form WV/IT-102-1) must be completed and retained for your records in the same manner as Form W-2 for a period of not less than three years. This information may be obtained from your pay stub(s). The federal Form 4852 (Substitute for Form W-2) does not provide all the information necessary to process your state return. It **WILL NOT** be accepted in lieu of Form WV/IT-102-1.

## PRIOR YEAR TAX LIABILITIES

Taxpayers who have delinquent tax liabilities, state or federal, may not receive the full amount of their tax refund. If you have an outstanding state or federal tax lien, your refund will be reduced and applied to your past due liability. If a portion of your refund is captured, you will receive a notice and the balance of the refund. Any final unpaid West Virginia personal income tax liabilities may be referred to the United States Treasury Department in order to capture that amount from your federal income tax refund.

## IRS INFORMATION EXCHANGE

The West Virginia State Tax Department and the Internal Revenue Service share tax information including results of any audits. Differences, other than those allowed under state law, will be identified and may result in the assessment of a negligence penalty. Taxpayers so identified will be subject to further investigation and future audits.

## THE AMERICAN JOBS CREATION ACT

This Act, in part, is a federal tax benefit that allows a deduction for certain domestic production activities. The deduction is attributable to the qualifying production activities of a partnership or S corporation. West Virginia law does not allow this deduction and any amount deducted under Section 199 Internal Revenue Code must be reported as an increasing modification on Schedule M.

## INJURED SPOUSE

You may be considered an injured spouse if you file a joint return and all or part of your refund was, or is expected to be, applied against your spouse's past due child support payments or a prior year tax liability. You must file an injured spouse allocation form (Form WV-8379) to claim your part of the refund if all three of the following apply:

- You are not required to pay the past due amount;
- You received and reported income (such as wages, taxable interest, etc.) on a joint return; and
- You made and reported payments such as West Virginia tax withheld from your wages or estimated tax payments.

If all of the above apply and you want your share of the overpayment shown on the joint return refund, you must:

1. **Check** the injured spouse box on the front of the return;
2. **Complete** the West Virginia Injured Spouse Allocation Form, WV-8379; and
3. **Enclose** the completed form with your West Virginia personal income tax return.

**DO NOT** check the injured spouse box unless you qualify as an injured spouse and have enclosed the completed form with your return. This will cause a delay in the processing of your refund.

## TAX DEPARTMENT PROCESSING AND PROCEDURES

The Tax Department has implemented a modern tax system that allows us to better serve you. This new system decreases processing time and allows us to contact taxpayers in a timely manner. If a change has been made to your return you will first receive a letter from us explaining the change. If there is an additional amount due the State, you will receive a Statement of Account. If you disagree

with the amount shown to be due, return a copy of the statement with your comments and provide any additional schedules to substantiate your claim. You will receive a statement of account on a monthly basis until such time as your outstanding liability is

either paid or your account is settled. If you sent us information and receive a second statement of account, it may be a timing issue. Please allow sufficient time for mailing and processing of the additional information before you contact us again.

## FORM IT-140 INSTRUCTIONS

Form is on Pages 5-6 & 11-12

**The due date for filing your 2017 West Virginia Personal Income Tax return is April 17, 2018, unless you have a valid extension of time to file.** The starting point for the West Virginia income tax return is your federal adjusted gross income. Therefore, you must complete your federal return before you can begin your state return. It is not necessary to enclose a copy of your federal return with your West Virginia return.

### SOCIAL SECURITY NUMBER

Print your social security number as it appears on your social security card.

### NAME & ADDRESS

Enter your name and address in the spaces provided. If you are married and filing a joint return or married filing separate returns, fill in your spouse's name and your spouse's social security number. If the taxpayer or spouse died during the taxable year, check the box by the decedent's social security number and enter date of death on the line provided.

### AMENDED RETURN

Enter a check mark in this box if you are filing an amended return. Enter a check mark in both boxes if you are filing an amended return reflecting a net operating loss. Be sure to use the form corresponding to the tax year being amended. Enclose the reason for amendment with the amended return using the space provided on page 44 of the booklet. It may also be necessary to include a copy of the federal 1040X with the West Virginia amended return.

### DELAYED DEBIT CANCEL

You should check this box if you are filing an Amended return and wish to stop the original delayed debit transaction from occurring. This will only work if your original balance due was set as a delayed debit and the amended return you are filing is prior to this delayed date.

### NOL

Check this box if you are filing an Amended return resulting from a Net Operating Loss. A copy of federal Form 1040X or federal Form 1045 must accompany the WV amended return to avoid delays in processing net operating loss claims.

### NONRESIDENT SPECIAL

Enter a check mark in this box if you qualify to file as a Special Nonresident (see page 15) and complete Schedule A, Part III found on page 42. **DO NOT** check the Nonresident/Part-Year Resident box if you are filing as a Special Nonresident.

### NONRESIDENT OR PART-YEAR RESIDENT

Enter a check mark in this box if you are filing as a non-resident or part-year resident (See page 15).

### INJURED SPOUSE

If filing an injured spouse claim (Form WV-8379), enter a check mark in the Injured Spouse Box (See page 19).

### FILING STATUS

**CHECK ONLY ONE.** Your filing status is generally the same filing status shown on your federal return. See page 16 for more information regarding your filing status.

### EXEMPTIONS

Enter "1" in box (a) for yourself, enter "1" in box (b) for your spouse, if your filing status is married filing jointly and enter the number of eligible dependents in box (c). Provide the name, SSN and date of birth in the dependent section. If eligible dependents total more than 5, use the Schedule for Additional Dependents found on page 44. If you claim zero exemptions on your federal return, you must claim zero exemptions on your state return. If you are married filing a joint federal return but are filing separate state returns, enter the total number of exemptions you would have been entitled to claim if you had filed separate federal returns. If you are eligible to claim an additional exemption as a surviving spouse, enter the spouse's social security number and year of death and enter "1" in box (d). See page 18 for additional information. Enter the total number of exemptions claimed in boxes (a) through (d) in box (e).

A surviving spouse may claim an additional exemption for the two (2) taxable years following the year in which the spouse died, provided he/she has not remarried before the end of the taxable year for which the return is being filed.

### COMPLETE LINES 1 THROUGH 31 OF FORM IT-140 ACCORDING TO THE FOLLOWING INSTRUCTIONS

- LINE 1 FEDERAL ADJUSTED GROSS INCOME.** Enter your federal adjusted gross income as shown on Federal Form 1040, 1040A or Form 1040EZ.
- LINE 2 ADDITIONS TO INCOME.** Enter the total additions shown on line 38 of Schedule M (page 9). See page 22 for additional information.
- LINE 3 SUBTRACTIONS FROM INCOME.** Enter the total subtractions from income shown on line 55 of Schedule M (page 9). See page 22 for additional information.
- LINE 4 WEST VIRGINIA ADJUSTED GROSS INCOME.** Enter the result of line 1 plus line 2 minus line 3.
- LINE 5 LOW-INCOME EARNED INCOME EXCLUSION.** To determine if you qualify for this exclusion, complete the worksheet on page 24 and enter the qualifying exclusion on this line.
- LINE 6 EXEMPTIONS.** Enter the number of exemptions shown in box e above (under "Exemptions") and multiply that number by \$2,000. If you claimed zero exemptions, enter \$500 on this line.
- LINE 7 WEST VIRGINIA TAXABLE INCOME.** Line 4 minus lines 5 and 6 and enter the result on this line. If less than zero, enter zero.
- LINE 8 WEST VIRGINIA INCOME TAX.** Check the appropriate box to indicate the method you used to calculate your tax.

**RESIDENTS**—If your filing status is single, head of household, widow(er) with a dependent child or married filing jointly and your taxable income is less than \$100,000, apply the amount of taxable income shown on line 7 to the Tax Table on page 33 and enter your tax on this line. If your taxable income is over \$100,000, use Rate Schedule I on page 38 to compute your tax.

If your filing status is MARRIED FILING SEPARATELY, you MUST use Rate Schedule II on page 38 to compute your tax.

**NONRESIDENTS AND PART-YEAR RESIDENTS**—If you are a nonresident or part-year resident of West Virginia, you must first complete lines 1 through 7 of Form IT-140, then complete Schedule A on pages 41 and 42.

**LINE 9 FAMILY TAX CREDIT.** Enter the amount of allowable credit, if any, shown on line 8 of the West Virginia Family Tax Credit Schedule found on page 46. This schedule must be submitted with Form IT-140 to claim this credit.

**LINE 10 TOTAL TAXES DUE.** Line 8 minus line 9.

**LINE 11 WEST VIRGINIA INCOME TAX WITHHELD.** Enter the total amount of West Virginia tax withheld as shown on your Form IT-140W. If you are filing a joint return, be sure to include any withholding for your spouse. A completed IT-140W must be enclosed with your return. Failure to submit this document will result in the disallowance of the credit claimed. Local or municipal fees cannot be claimed as West Virginia income tax withheld. When claiming withholding from NRSR, check the box on line 11 and enclose Schedule D and Form 8949 from your federal return.

**LINE 12 ESTIMATED TAX PAYMENTS.** Enter the total amount of estimated tax payments paid by you (and your spouse) for taxable year 2017. Include any 2016 overpayment you carried forward to 2017 and any payment made with your West Virginia Application for Extension of Time to File (Schedule L).

**LINE 13 SENIOR CITIZEN TAX CREDIT.** Complete Schedule SCTC and enter amount of credit from line 2, part II if you are eligible for the credit.

**LINE 14 HOMESTEAD EXCESS PROPERTY TAX CREDIT.** Enter the amount of line 9 from Schedule HEPTC-1 (page 45).

**LINE 15 CREDITS FROM TAX CREDIT RECAP SCHEDULE.** Enter Total Credits shown on line 15 of the Tax Credit Recap Schedule found on page 10.

**LINE 16 AMOUNT PAID WITH ORIGINAL RETURN.** Enter the amount, if any, paid on your original return.

**LINE 17 SUM OF PAYMENTS AND CREDITS.** Add lines 11 through 16 and enter the result on this line. Amount must be entered in lines 11 through 16 to support the amount entered on line 17. If you enter any amount on line 17 without entering anything on lines 11 through 16, the processing of your return will be delayed.

**LINE 18 PREVIOUS REFUND OR CREDIT.** Enter the amount of any overpayment previously refunded or credited from your original return. If line 18 (previous refund) is larger than line 17 (your payments and credits), subtract line 17 from line 18 and add lines 10 and 20 and enter the result on line 22 (this is your Balance of Tax Due).

**LINE 19 TOTAL PAYMENTS AND CREDITS.** Line 17 minus line 18.

**LINE 20 PENALTY DUE.** If line 10 minus line 19 is greater than \$600, you may be subject to a penalty for underpayment of tax. The penalty is computed separately for each installment due date. Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when

you file your tax return. However, you may be able to reduce or eliminate the penalty by using the annualized income installment method. Check the box on this line if you are enclosing a written request for Waiver of Penalty or the Annualized Income Worksheet. See page 28 for additional information.

**LINE 21** Subtract line 20 from line 19 and enter the dollar amount here. If line 20 is larger than line 19, subtract line 19 from line 20 add to line 10 and enter on line 22.

**LINE 22 BALANCE OF INCOME TAX DUE.** Subtract line 21 from line 10. If line 21 is greater than line 10, skip to line 23.

**LINE 23 INCOME TAX OVERPAYMENT.** Subtract line 10 from line 21. This is your income tax overpayment.

**LINE 24 WEST VIRGINIA USE TAX DUE.** Individual purchaser's use tax is due on the purchase of goods or services when Sales Tax has not been paid. Use Schedule UT on page 39 to calculate this tax if applicable.

**LINE 25 TOTAL BALANCE OF TAX DUE.** Subtract line 23 from line 24 and add line 22.

**LINE 26 TOTAL OVERPAYMENT.** Subtract line 24 from line 23.

**LINE 27 AMOUNT TO BE CREDITED TO YOUR 2018 ESTIMATED TAX ACCOUNT.** Enter the amount (all or part) of your overpayment you wish to have credited to your 2018 estimated tax account.

**LINE 28 THE WEST VIRGINIA CHILDREN'S TRUST FUND** funds community projects that keep children free from abuse and neglect. Examples include public awareness activities, school based programs, programs for new parents, and family resource centers.

If you (and your spouse) wish to make a contribution, enter the total amount of your contribution on line 28. Your overpayment will be reduced or your payment increased by this amount.

To learn more about the WV Children's Trust Fund or to make a direct contribution, visit the website <http://wvctf.org> or write to West Virginia Children's Trust Fund, P.O. Box 3192, Charleston, WV 25332 or call 304-617-0099.

Donations made to the West Virginia Children's Trust Fund are tax deductible on your federal income tax return as an itemized deduction.

**LINE 29 DEDUCTIONS FROM OVERPAYMENT.** Add lines 27 and 28. This amount will be subtracted from your overpayment to determine your refund.

**LINE 30 REFUND.** Subtract line 29 from line 26 and enter the result here. This is the amount of your refund. To receive a refund of \$2 or less, you must enclose a signed statement with your return requesting that the refund be sent to you.

**LINE 31 BALANCE DUE THE STATE.** Add line 25 and line 28 and enter the amount here. This is the total balance due the State. Write your social security number and "2017 Form IT-140" on your check or money order. The Tax Department may convert your check into an electronic transaction. Receipt of your check is considered your authorization for the Tax Department to convert your check into an ACH Debit entry (electronic withdrawal) to your bank account. Your check information will be captured and reported on your bank statement. You may also make a payment by ACH Debit or Credit Card through MyTaxes at [mytaxes.wvtax.gov](http://mytaxes.wvtax.gov).

# FORM IT-140W INSTRUCTIONS

Form is on pages 7 & 8.

You must enclose the IT-140W with your return even if you have no income or withholding.

**A – Employer or Payer information:**

- Enter WV Employer ID number located next to box 15 on your W-2, the name and address of the company from which you received the W-2, 1099, K-1, or WV/NRW-2.

**B – Employee or Taxpayer Information:**

- Enter your name or spouse’s name. Make sure the Social Security Number(s) agree with your statements and are correct.

**C – WV Tax Withheld:**

- Enter the amount of West Virginia Tax Withheld from:
  - W-2, line 17
  - 1099R, line 12
  - K-1, line 8 (WV only)
  - NRW-2, WV only
- Check the source of withholding, then enter the state abbreviation.
- Check the box that identifies the tax statement type.

1 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<p>123456789 Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2</p> <p>ABC COMPANY Employer or Payer Name</p> <p>229 ANY STREET Address</p> <p>ANY CITY, OH 12345 City, State, ZIP</p>	<p>JASON SMITH Name</p> <p>555555555 Social Security Number</p> <p>10000.00 Income Subject to WV WITHHOLDING</p>	<p>2000.00</p> <p>WV WITHHOLDING</p> <p>Check the appropriate box</p> <p><input checked="" type="checkbox"/> W-2    <input type="checkbox"/> 1099    <input type="checkbox"/> K-1    <input type="checkbox"/> WV/NRW-2</p> <p>WV    Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)</p> <p><b>Enter WV withholding Only</b></p>

# SCHEDULE M INSTRUCTIONS

Form is on Page 9.

Complete Schedule M to report increasing or decreasing modifications to your federal adjusted gross income.

Taxpayers who are at least age 65 OR are certified as permanently and totally disabled during 2017 are eligible to receive a deduction of up to \$8,000 of their taxable income. Joint income must be divided between spouses with regard to their respective percentage of ownership. **ONLY INCOME OF THE SPOUSE WHO MEETS ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE DEDUCTION.** See example on page 24.

The **Senior Citizen Deduction** can be claimed by taxpayers who were at least age 65 on December 31, 2017. Eligible taxpayers **MUST** enter their year of birth in the space provided and complete lines 52(a) through 52(d) to determine the amount of the deduction.

The **Disability Deduction** can be claimed by taxpayers under age 65 who have been *medically certified* as unable to engage in any substantial gainful activity due to physical or mental impairment. If 2017 is the first year of a medically certified disability, you **MUST** enclose a 2017 West Virginia Schedule H or a copy of Federal Schedule R. If the Disability Deduction has been claimed in prior years **AND** documentation has been submitted with prior claims, then no additional documentation is necessary. **Eligible taxpayers must enter the year the disability began in the space provided and complete lines 52(a) through 52(d) to determine the amount of credit.**

**MODIFICATIONS INCREASING FEDERAL ADJUSTED GROSS INCOME (ADDITIONS TO INCOME)**

**LINE 32 INTEREST OR DIVIDEND INCOME ON FEDERAL OBLIGATIONS.** Enter amount of any interest or dividend income (received by or credited to you during the taxable year) on bonds or securities of any United States authority, commission or instrumentality which the laws of the United States exempt from federal income tax but not from state income tax.

**LINE 33 INTEREST OR DIVIDEND ON STATE OR LOCAL BONDS (OTHER THAN WEST VIRGINIA).** Enter the amount of any interest or dividend income on state and local bonds (other than West Virginia and its political subdivisions) received by or credited to you.

**LINE 34 INTEREST ON MONEY BORROWED TO PURCHASE BONDS EARNING EXEMPT WEST VIRGINIA INCOME.** Enter the amount of any interest deducted, as a business expense or otherwise, from your federal adjusted gross income in connection with money borrowed to purchase or carry bonds or securities, the income from which is exempt from West Virginia income tax.

**LINE 35 LUMP SUM PENSION DISTRIBUTIONS.** Enter the amount of any qualifying 402(e) lump sum distributions not included in your federal adjusted gross income that was separately reported and taxed on federal Form 4972.

**LINE 36 OTHER INCOME EXCLUDED FROM FEDERAL ADJUSTED GROSS INCOME BUT SUBJECT TO STATE TAX.** West Virginia income tax is based on federal adjusted gross income. However, certain income must be added back. For example; income deducted under Section 199 of the Internal Revenue Code. Enclose Schedule K-1(s).

**LINE 37 WITHDRAWALS FROM A PREPAID TUITION/SAVINGS PLAN NOT USED FOR PAYMENT OF QUALIFYING EXPENSES.** Enter the basis amount in a withdrawal from a WV Prepaid Tuition/SMART529™ Savings Plan which was spent for OTHER than qualifying expenses, if a deduction was previously taken.

**LINE 38 TOTAL ADDITIONS.** Add lines 32 through 37. Enter the result here and on line 2 of Form IT-140.

## MODIFICATIONS DECREASING FEDERAL ADJUSTED GROSS INCOME (SUBTRACTIONS FROM INCOME)

If filing a joint return, enter the modification(s) for both you and your spouse in Columns A and B. In cases of joint ownership of income producing tangible or intangible property, each spouse should use the total income multiplied by the relative percentage of ownership. See example on page 24.

**LINE 39** **INTEREST OR DIVIDENDS ON UNITED STATES OBLIGATIONS.** Enter the total income on obligations of the United States and its possessions and bonds or securities from any United States authority, commission or instrumentality that are included in your federal adjusted gross income but exempt from state income tax under federal law. This will include United States Savings Bonds and federal interest dividends paid to shareholders of a regulated investment company under Section 852 of the IRS Code. Include on this line interest earned on West Virginia bonds which are subject to federal tax but exempt from state tax under West Virginia law.

**LINE 40** **ANY WEST VIRGINIA STATE OR LOCAL POLICE, DEPUTY SHERIFFS' OR FIREMEN'S RETIREMENT.** Enter the taxable amount of retirement income reported on your federal return which was received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system, regardless of your age. This is the taxable amount of retirement income received from these sources including any survivorship annuities. Subtractions for retirement received from West Virginia Public Employee's Retirement System is limited to \$2,000 and must be claimed on line 41. **1099-R information must be reported on IT-140W.**

**LINE 41** **WEST VIRGINIA TEACHERS' RETIREMENT AND WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT.** Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from The West Virginia Teachers' Retirement System and/or The West Virginia Public Employees' Retirement System. Do not enter more than \$2,000. **1099-R information must be reported on IT-140W.**

**LINE 42** **MILITARY RETIREMENT AND FEDERAL RETIREMENT.** Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from Military Retirement and/or Federal Retirement. Do not enter more than \$2,000. **1099-R information must be reported on IT-140W.**

**COMBINED AMOUNTS OF LINES 41 AND 42 MUST NOT EXCEED \$2,000.**

**LINE 43** **MILITARY RETIREMENT MODIFICATION.** An additional modification for military retirement is allowed up to a maximum of \$20,000. If your pension is equal to or greater than \$22,000, enter \$20,000 here. If the pension is less than \$22,000, enter the total amount of the pension received less the \$2,000 claimed on line 42. In no case should the combined amount (line 42 and line 43) exceed the total amount of military retirement income or \$22,000, whichever is less. **1099-R information must be reported on IT-140W.**

**LINE 44** **ACTIVE DUTY MILITARY PAY.** Military income received while you were a member of the National Guard or Armed Forces Reserves called to duty pursuant to an Executive Order of the President of the United States is not taxable on the West Virginia return. **Military orders must be included with your return and W-2 information must be reported on IT-140W.**

**LINE 45** **ACTIVE MILITARY SEPARATION.** If you have separated from military service, enter the amount of active duty pay that you received, provided that you were on active duty for thirty continuous days prior to separation. **Military orders and discharge papers must be included with your return**

**for this modification. W-2 information must be reported on IT-140W.**

**LINE 46** **REFUNDS OF STATE AND LOCAL INCOME TAXES.** Enter the amount reported on your federal return only. Only refunds included in your federal adjusted gross income qualify for this modification.

**LINE 47** **CONTRIBUTIONS TO THE WEST VIRGINIA PREPAID TUITION TRUST/WEST VIRGINIA SAVINGS PLAN TRUST.** Enter any payments paid to the prepaid tuition trust fund/savings plan trust, but only to the extent the payments have not been previously allowed as a deduction when arriving at your federal adjusted gross income. Year-end contribution statement must be submitted to support this deduction.

**LINE 48** **RAILROAD RETIREMENT.** Enter the amount(s) of income received from the United States Railroad Retirement Board including unemployment compensation, disability and sick pay that is included in your federal adjusted gross income. West Virginia does not impose tax on this income. **Information from United States Railroad Retirement Board 1099-RRB must be entered on IT-140W.**

Social Security benefits that are taxable on your federal return are also taxable to West Virginia and should NOT be included on this line.

**LINE 49** **AUTISM MODIFICATION.** Any qualifying contribution to a qualified trust maintained for the benefit of a child with autism (see instructions on page 18). The Tax Department may request documentation that supports this deduction.

**LINE 50** Enter the amount of long-term care insurance premiums or money paid back under IRC 1341. Mark the appropriate box. Supporting documentation must be provided.

**LINE 51** **WEST VIRGINIA "E-ZPASS" DEDUCTION.** Enter the amount, not less than \$25 and not to exceed \$1,200, of any payment for amounts expended for tolls paid electronically through use of the West Virginia Parkways Authority's E-ZPass for non-commercial passes for travel on toll roads in West Virginia, not including amounts refunded or reimbursed by an employer. Any amount of qualified tolls paid and eligible for this decreasing modification and not used in the taxable year when paid shall carry forward for up to three (3) years subsequent to the taxable year. Qualified toll payments not used by the end of the carry forward period shall be forfeited. Please note that the transponder number is required to be entered in the designated box on Schedule M, line 51.

**LINE 52** **SENIOR CITIZEN OR DISABILITY DEDUCTION.** Taxpayers MUST be at least age 65 OR certified as permanently and totally disabled during 2017 to receive this deduction. Taxpayers age 65 or older have to enter their year of birth in the space provided and complete lines (a) through (d) of the table in order to claim the deduction as a Senior Citizen. Joint income must be divided between spouses with regard to their respective percentage of ownership. **ONLY THE INCOME OF THE SPOUSE WHO MEETS THE ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE MODIFICATION.** See an example on page 24. The Disability Deduction can be claimed by taxpayers under age 65 who have been medically certified as unable to engage in any substantial gainful activity due to physical or mental impairment. IF 2017 is the first year of a medically certified disability, you MUST enclose a 2017 West Virginia Schedule H or a copy of Federal Schedule R and enter 2017 as the year the disability began in the space provided. IF the disability deduction has been claimed in prior years AND documentation has been submitted with prior claims, then only the year that the disability began,

entered in the space provided, is needed to claim the deduction. The Surviving Spouse of a deceased taxpayer may also qualify for this modification. See line 53 instructions for more information.

**LINE 52a** Enter all income (for each spouse, if joint return) that has not been reported on lines 39 through 51 of Schedule M.

**LINE 52b** \$8,000 is the maximum modification allowed for each senior citizen or disabled taxpayer.

**LINE 52c** Add lines 39 through 43 for each spouse and enter on this line.

**LINE 52d** Subtract line 52(c) from line 52(b) for each spouse. If line 52(c) is larger than line 52(b), enter zero on line 52(d).

Compare the amounts shown on lines 52(a) and 52(d) for each spouse. Enter the smaller of these two amounts on line 52 for that spouse. For example, if one spouse only has \$4,000 in income, then the maximum deduction for that spouse is \$4,000.

**LINE 53 SURVIVING SPOUSE DEDUCTION.** The surviving spouse may claim a one-time subtraction from his/her income of up to \$8,000 for the taxable year following the year of the spouse's death if all of the following conditions are met:

- The decedent was 65 years of age or older OR was certified as permanently and totally disabled prior to his death.
- The surviving spouse did not remarry before the end of the taxable year.
- The total deductions from income shown on lines 39 through 43 and line 52 of Schedule M are less than \$8,000.

This modification is claimed on line 53 of Schedule M. The total of lines 52 and 53 cannot exceed \$8,000.

**LINE 54** Add lines 39 through 53 for each column and enter the results here.

**LINE 55 TOTAL SUBTRACTIONS.** Add Columns A and B from line 54 and enter the result here and on line 3 of Form IT-140.

**EXAMPLE OF SENIOR CITIZEN DEDUCTION CALCULATION**

John Doe, age 69, and Mary Doe, age 65, file a joint tax return. They received the following income in 2017.

	John	Mary
West Virginia Police Retirement	7,000	0
IRA Distributions	4,000	1,000
Wages and Salaries	0	10,000
Interest (jointly held)	1,500	1,500
US Savings Bond Interest	500	500
<b>Total Income</b>	<b>13,000</b>	<b>13,000</b>

Their federal adjusted gross income which they report on line 1 of their West Virginia IT-140 is \$26,000. Property which John and Mary hold jointly is split between them according to their percentage of ownership. In this case, each taxpayer owned 50% of the joint income.

- Mr. Doe's total income is 13,000. However, he reported his police pension on line 40 and his share of their joint savings bond interest on line 39 of Schedule M. Therefore, he reports \$5,500 on line 52(a) of Schedule M (\$13,000 minus \$7,000 minus \$500).
- Mrs. Doe's total income is also \$13,000. She enters \$12,500 on line 52(a) of Schedule M (\$13,000 less her share of their jointly-held savings bond interest reported [\$500] on line 39).
- Mr. Doe enters \$7,500 on line 52(c) of Schedule M (\$500 from line 39 plus \$7,000 from line 40). He then subtracts line 52(c) from line 52(b) and enters the result (\$500) on line 52(d).
- Mrs. Doe enters the \$500 from line 39 on line 52(c). She then subtracts line 52(c) from line 52(b) and enters the result (\$7,500) on line 52(d).
- Mr. and Mrs. Doe are each allowed the smaller of the amounts shown on line 52(a) and 52(d) as their senior citizen deduction. Therefore, Mr. Doe enters \$500 on line 52 and Mrs. Doe enters \$7,500 on line 52.

	John	Mary
52(a)	5,500	12,500
52(b)	8,000	8,000
52(c)	7,500	500
52(d)	500	7,500

**WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION WORKSHEET**

**INSTRUCTIONS**

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

- 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
- 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	.00
---	-----

**STOP If Line A is greater than \$10,000 (\$5,000 if married filing separate returns), you are not eligible for the exclusion. STOP HERE**

B. List the source and amount of your earned income. Enter the total amount on Line B

B	.00
---	-----

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

C	.00
---	-----

D. Enter the smaller of the amounts shown on Line A, Line B, or Line C here and on Line 5 of Form IT-140...

D	.00
---	-----

**SCHEDULE A INSTRUCTIONS**

Form is on Pages 41 & 42

**RESIDENTS OF KENTUCKY, MARYLAND, OHIO, PENNSYLVANIA AND VIRGINIA** – If your only source of income is from wages and salaries and you did not have a place

of domicile in West Virginia that exceeded 183 days, you will only need to complete part III of Schedule A. Note: **RESIDENTS OF PENNSYLVANIA AND VIRGINIA** – If you were a domiciliary



resident of Pennsylvania or Virginia and spent more than 183 days in West Virginia, you are also considered a resident of West Virginia and must file Form IT-140 as a resident of West Virginia.

**LINE 56 WAGES SALARIES, AND TIPS**

**Column A** – Enter total wages, salaries, tips and other employee compensation reported on your federal income tax return.

**Column B** – Enter the amount received during your period of West Virginia residency.

**Column C** – Enter the amount received from West Virginia source(s) while you were a nonresident of West Virginia.

**LINE 57 INTEREST AND DIVIDEND INCOME**

**Column A** – Enter total interest and dividend income reported on your federal income tax return.

**Column B** – Enter the amount received during your period of West Virginia residency.

**Column C** – Enter the amount received from a business, trade, profession or occupation carried on in West Virginia while you were a nonresident of West Virginia.

**LINE 59 REFUNDS OF STATE AND LOCAL INCOME TAXES**

**Column A** – Enter total taxable state and local income tax refunds reported on your federal income tax return.

**Column B** – Enter the amount received during your period of West Virginia residency.

**Column C** – Do not enter any refunds received during the period you were a nonresident of West Virginia.

**LINE 60 ALIMONY RECEIVED**

**Column A** – Enter total alimony received as reported on your federal income tax return.

**Column B** – Enter the amount received during your period of West Virginia residency.

**Column C** – Do not enter any alimony received while you were a nonresident of West Virginia.

**LINE 61 BUSINESS INCOME** (include business profit or loss and income from rents, royalties, partnerships, estates, trusts, and S corporations)

**Column A** – Enter the total amount of ALL business income reported on your federal income tax return.

**Column B** – Enter the amount received during your period of West Virginia residency.

**Column C** – Enter any amount derived from West Virginia source(s) while you were a nonresident of West Virginia.

**Business Conducted in West Virginia**

A business, trade, profession, or occupation (not including personal services as an employee) is considered to be conducted in West Virginia if you maintain, operate, or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place where your affairs are regularly conducted in West Virginia if it is transacted here with a fair measure of permanency and continuity.

**Business Conducted Within and Without West Virginia**

If, while a nonresident, a business, trade or profession is conducted within and without West Virginia and your accounts clearly reflect income from West Virginia operations, enter the net profit or loss from business conducted within West Virginia on line 61, Column C.

**Rent & Royalty Income**

As a nonresident, enter in Column C any rents and royalties from:

- Real property located in West Virginia, whether or not the property is used in connection with a business;
- Tangible personal property not used in business if such property is located in West Virginia; and
- Tangible and intangible personal property used in or connected with a business, trade, profession, or occupation conducted in West Virginia.

If a business is conducted both within West Virginia and from sources outside West Virginia, attach your method of allocation on a separate sheet.

Do not allocate income from real property. Real property must be included in its entirety. Real property located outside West Virginia must be excluded.

Report in Column C your share of rent and royalty income from a partnership of which you are a member shown on Form WV/SPF-100 or from an estate or trust of which you are a beneficiary shown on Form IT-141.

**Partnerships**

As a nonresident, enter in Column C your distributive share of partnership income from Form NRW-2, Schedule K-1, or Form WV/SPF-100.

**S Corporation Shareholders**

As a nonresident, enter in Column C your pro rata share of income or loss from an electing West Virginia S corporation from Form NRW-2, Schedule K-1, or Form WV/SPF-100

**Estates & Trusts**

Enter in Columns B and C your share of estate or trust income as a part-year resident or a nonresident from West Virginia source(s) obtained from information provided by the fiduciary shown on Form NRW-2, Schedule K-1, or Form IT-141.

**Passive Activity Loss Limitations**

A nonresident must recompute any deduction taken on the federal return for passive activity losses to determine the amounts that would be allowed if federal adjusted gross income took into account only those items of income, gain, loss, or deduction derived from or connected with West Virginia source(s).

**LINE 62 CAPITAL GAINS OR LOSSES**

**Column A** – Enter the total amount of capital gain or loss from the sale or exchange of property, including securities reported on your federal return.

**Column B** – Enter any capital gain or loss which occurred during your period of West Virginia residency.

**Column C** – Compute the amount to be reported as capital gain or loss from West Virginia sources in accordance with federal provisions for determining capital gains or losses and deductions for capital loss carryover from West Virginia sources to the extent included in computing your federal adjusted gross income and enter in this column.

Capital transactions from West Virginia sources include capital gains or losses derived from real or tangible property located within West Virginia whether or not the property is connected with a business or trade and capital gains or losses from stocks, bonds, and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in West Virginia. Also include your share of any capital gain or loss derived from West Virginia sources from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S corporation of which you are a shareholder. Any capital gains or losses from business property

(other than real property) of a business conducted both in and out of West Virginia must be allocated for West Virginia purposes. Gains or losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal basis of property for computing capital gains or losses.

**LINE 63 SUPPLEMENTAL GAINS OR LOSSES**

**63** Column A – Enter the total of any other gains or losses from the sale or exchange of non-capital assets used in a trade or business reported on your federal return.

Column B – Enter any substantial gain or loss which occurred during your period of West Virginia residency.

Column C – Compute the amount to be reported in this column by applying the federal provisions for determining gains or losses from sale or exchange of other than capital assets to your West Virginia transactions.

Non-capital transactions from West Virginia sources are those transactions from your federal return pertaining to property used in connection with a business, trade, profession, or occupation carried on in West Virginia. Also included is your share of any non-capital gains or losses from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S corporation of which you are a shareholder. Use the federal adjusted basis of your property in all computations.

**LINE 64 PENSIONS AND ANNUITIES**

**64** Column A – Enter the total taxable amount of pensions and annuities reported on your federal return.

Column B – Enter the taxable amount of any pensions and annuities received during your period of West Virginia residency.

Column C – Enter income from pensions and annuities derived from or connected with West Virginia sources. Pension and annuity income received by a nonresident is NOT subject to West Virginia tax unless the annuity is employed or used as an asset in a business, trade, profession, or occupation in West Virginia.

**LINE 65 FARM INCOME OR LOSS**

**65** Column A – Enter the total amount reported on your federal return.

Column B – Enter the amount that represents farm income or loss during your period of West Virginia residency.

Column C – Enter the amount that represents income or loss from farming activity in West Virginia while you were a nonresident of West Virginia.

**LINE 66 UNEMPLOYMENT COMPENSATION**

**66** Column A – Enter the total amount reported on your federal return.

Column B – Enter the amount received during your period of West Virginia residency.

Column C – Enter the amount received while a nonresident, but derived or resulting from employment in West Virginia.

**LINE 67 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS.**

**67** Column A – Enter the total amount of taxable social security and railroad retirement benefits reported on your federal return.

Column B – Enter the amount of taxable social security benefits received during your period of West Virginia residency.

Column C – Do NOT enter any amount received while you were a nonresident of West Virginia.

**LINE 68 OTHER INCOME**

**68** Column A – Enter the total of other income reported on your federal return. Identify each source in the space provided. Enclose additional statements if necessary.

Column B – Enter the amount received during your period of West Virginia residency.

Column C – Enter the amount derived from or connected with West Virginia sources and received while you were a nonresident of West Virginia.

**NOTE:** If you have special accrual income, it should be included in Columns A and B of this line. See page 16 for more information regarding special accruals.

**LINE 69 TOTAL INCOME** Add lines 56 through 68 of each column and enter the result on this line.

**LINE 70-76 ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME**

Column A – Enter the adjustments to income reported on Federal Form 1040 or 1040A. These adjustments include penalty on early withdrawal of savings, IRA deductions, deductions for self-employment tax, and other deductions.

Column B – Enter any adjustments incurred during your period of West Virginia residency.

Column C – Enter any adjustments connected with income from West Virginia sources while you were a nonresident of West Virginia.

The amount shown in Column A for any adjustments must be the same as reported on the federal return. The adjustments should be allocated for Column B and Column C as described above.

Include in Column B only the portion of alimony adjusted attributable to the period of West Virginia residency.

**LINE 77 TOTAL ADJUSTMENTS.** Enter the total of all adjustments from lines 70 through 76 for each column.

**LINE 78 ADJUSTED GROSS INCOME.** Subtract line 77 from line 69 in each column and enter the result on this line.

**LINE 79 WEST VIRGINIA INCOME.** Add Column B and Column C of line 78 and enter the total here.

**LINE 80 INCOME SUBJECT TO WEST VIRGINIA STATE TAX BUT EXEMPT FROM FEDERAL TAX.**

Enter any income subject to West Virginia tax but not included in federal adjusted gross income. This income will be shown as an addition to federal adjusted gross income on Schedule M.

**LINE 81 TOTAL WEST VIRGINIA INCOME.** Add the amounts shown on lines 79 and 80 and enter the total here and on line 2 of the Nonresident/Part-Year Resident Tax Calculation worksheet on the page after the Schedule A.

**SCHEDULE A, PARTS I – III**

Part I: Nonresident/Part-Year Resident Tax Calculation – Complete lines 1-4 and enter result on IT-140, line 8.

Part II: Nonresident/Part-Year Resident Tax Calculation for Net Operating Loss – Complete lines 5-9 in addition to Part I IF you are claiming a Net Operating Loss.

Part III: Special Nonresident Income for Residents of Reciprocal States – Complete Part III only if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia.

# SCHEDULE E INSTRUCTIONS

Form is on Page 43.

## Residents

Subject to certain limitations, a West Virginia resident may be eligible to claim a credit for income taxes paid to another state. The purpose of this credit is to prevent dual taxation of such income.

Note: Income from "guaranteed payments" shown on a W-2 as wages but taxed as business income on the Ohio income tax return qualifies for the Schedule E credit. See Publication TSD-422 for additional information.

## Part-Year Residents

Part-year residents may only claim credit for taxes paid to another state during their period of West Virginia residency.

## Nonresidents

Nonresidents are not entitled to a Schedule E credit under any circumstances.

## Limitations

The amount of a Schedule E credit is subject to the following limitations:

- The credit cannot exceed the amount of tax payable to the other state on income also subject to West Virginia tax. This is the amount of income tax computed on the nonresident return filed with the other state.
- The credit cannot exceed the percentage of the West Virginia tax determined by dividing the portion of the taxpayer's West Virginia income subject to taxation in another state by the total amount of the taxpayer's West Virginia income.
- The credit cannot reduce the West Virginia tax due to an amount less than what would have been due if the income subject to taxation by the other state was excluded from the taxpayer's West Virginia income.

**A separate Schedule E must be completed and attached for each state for which you are claiming a credit.**

You must maintain a copy of the other state tax return in your files. 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. Due to existing reciprocal agreements, West Virginia residents cannot claim the Schedule E credit if the credit claimed is for state income taxes paid on wage and salary or unemployment compensation income earned in Kentucky, Maryland, Ohio, Pennsylvania, or Virginia. However, taxes paid on income derived from sources other than wage and salary or unemployment compensation income is permitted as a Schedule E credit.

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

Alabama	Idaho	Mississippi	Oklahoma
Arizona	Illinois	Missouri	Oregon
Arkansas	Indiana	Montana	Rhode Island
California	Iowa	Nebraska	South Carolina
Colorado	Kansas	New Hampshire	Utah
Connecticut	Louisiana	New Jersey	Vermont
Delaware	Maine	New Mexico	Wisconsin
District of Columbia	Massachusetts	New York	
Georgia	Michigan	North Carolina	
Hawaii	Minnesota	North Dakota	

**\*\*\*NOTE: THE LIST ABOVE IS SUBJECT TO CHANGE ANY TIME\*\*\***

**LINE 82** 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 83** Enter the West Virginia total income tax shown on line 10 of Form IT-140.

**LINE 84** Enter the net income from the state that is included in your West Virginia total income.

**LINE 85** 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 81, IT-140.

**LINE 86** **LIMITATION OF CREDIT.** Multiply line 83 by line 84 and divide the result by line 85.

**LINE 87** **ALTERNATIVE WEST VIRGINIA TAXABLE INCOME.** Residents – Subtract line 84 from line 7, Form IT-140. Part-year residents – Subtract line 84 from line 85.

**LINE 88** **ALTERNATIVE WEST VIRGINIA INCOME TAX.** Apply the Tax Rate Schedule to the amount shown on line 87.

**LINE 89** **LIMITATION OF CREDIT.** Subtract line 88 from line 83.

**LINE 90** **MAXIMUM CREDIT.** Line 83 minus the sum of lines 2 through 14 of the Tax Credit Recap Schedule.

**LINE 91** **TOTAL CREDIT.** (THE SMALLEST OF LINES 82, 83, 86, 89, OR 90). Enter amount here and on line 1 of the Tax Credit Recap Schedule.

### Special Instructions for West Virginia Residents Regarding the Following States:

- Kentucky
- Maryland
- Ohio
- Pennsylvania
- Virginia

#### KENTUCKY, MARYLAND, OR OHIO

If your income during 2017 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. You must maintain a copy of the other state tax return in your files.

#### PENNSYLVANIA OR VIRGINIA

If your income during 2017 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. You must

maintain a copy of the other state tax return in your files.

**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.

## FORM IT-210 INSTRUCTIONS

FORM IS ON PAGES 49 & 50

### Who Must Pay the Underpayment Penalty?

You may be charged a penalty if you did not have enough West Virginia state income tax withheld from your income or pay enough estimated tax by any of the due dates. This may be true even if you are due a refund when you file your return. The penalty is computed separately for each due date (quarter). You may owe a penalty for an earlier due date (quarter) even if you make large enough payments later to make up the underpayment.

You may owe the penalty if you did not pay at least the smaller of:

1. 90% of your 2017 tax liability; or
2. 100% of your 2016 tax liability (if you filed a 2016 return that covered a full 12 months).

### Exceptions to the Penalty

You will not have to pay any penalty if either of these exceptions apply:

1. You had no tax liability for 2016 and meet ALL of the following conditions:
  - your 2016 tax return was (or would have been had you been required to file) for a taxable year of twelve months;
  - you were a citizen or resident of the United States throughout the preceding taxable year;
  - your tax liability for 2017 is less than \$5,000.
2. The total tax shown on your 2017 return minus the tax you paid through West Virginia withholding is less than \$600. To determine if you meet this exception, complete lines 1 through 5, PART I. If you meet this exception, you do not have to file Form IT-210.

If you file your tax return and pay any tax due on or before February 1, 2018, no fourth quarter penalty is due. Include the tax paid with your return in column (d) of line 2, PART IV; this will result in no penalty due for the January 15, 2018 installment.

### Special Rules for Farmers

If at least two-thirds of your gross income for 2017 was from farming sources, the following special rules apply:

1. You are only required to make one payment for the taxable year (due January 15, 2018).
2. The amount of estimated tax required to be paid (line 6) is sixty-six and two-thirds percent (66  $\frac{2}{3}$ %) instead of ninety percent (90%).
3. If you fail to pay your estimated tax by January 15, but you file your return and pay the tax due on or before the first day of March, 2018, no penalty is due.

Mark box 10 in PART I and complete PART III or only column (d) of PART IV to figure your penalty. Be sure to use .01993 instead of .05344 when calculating line 6 of PART III. When using PART IV, carry the entire figure shown on line 8 of PART I to column (d), line 1.

### Waiver of Penalty

If you are subject to 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 of the penalty, check the box for line 9 in PART I and enclose a signed statement explaining the reasons you believe the penalty should be waived (see page 44 of the return). If you have documentation substantiating your statement, enclose a copy. The Department will notify you if your request for waiver is not approved.

## PART I – FOR ALL FILERS

- LINE 1** Enter the amount from line 10 of Form IT-140.
- LINE 2** Add the amounts shown on line 13, 14, and line 15 of Form IT-140.
- LINE 3** Subtract line 2 from line 1 and enter the result.
- LINE 4** Enter the amount of withholding tax shown on line 11 of Form IT-140.
- LINE 5** Subtract line 4 from line 3 and enter the result. If line 5 is less than \$600, you are not subject to the penalty and need not file form IT-210.
- LINE 6** Multiply line 3 by ninety percent (90%) and enter the result. If you are a qualified farmer, multiply line 3 by sixty-six and two-thirds percent (66  $\frac{2}{3}$ %).
- LINE 7** Enter your tax after credits from your 2016 West Virginia return. Your tax after credits will be line 10 reduced by lines 13, 14, and 15 of Form IT-140.
- LINE 8** Compare the amounts shown on lines 6 and 7. If line 7 is zero and line 3 is more than \$5,000, enter the amount shown on line 6. Otherwise, enter the smaller of line 6 or line 7.

## PART II – ANNUALIZED INCOME WORKSHEET INSTRUCTIONS

**LINE 1 TOTAL INCOME.** Compute your total income through the period indicated at the top of each column, including any adjustments to income includible in your federal adjusted gross income.

**LINE 2 ANNUALIZED INCOME.** Multiply the amount on line 1 by the annualization factors on line 2.

**LINE 3 WEST VIRGINIA MODIFICATIONS TO INCOME.** Enter any modifications to federal adjusted gross income which would be allowed on your 2017 West Virginia Personal Income Tax Return. Be sure to show any negative figures.

**LINE 5** **WEST VIRGINIA INCOME.** Combine lines 3 and 4; annualized income plus or minus modifications.

**LINE 6** **EXEMPTION ALLOWANCE.** Multiply the number of exemptions you are allowed to claim by \$2,000; if you must claim zero exemptions, enter \$500 on this line.

**LINE 7** **ANNUALIZED TAXABLE INCOME.** Subtract line 6 from line 5.

**LINE 8** **TAX.** Compute the tax on the taxable income shown on line 7. Use the tax tables or rate schedules to calculate your tax. If you are filing as a nonresident/part-year resident, multiply the tax figure already calculated by the ratio of your West Virginia income to your federal income.

**LINE 9** **CREDITS AGAINST TAX.** Show any credits against your West Virginia tax liability except West Virginia income tax withheld and estimated tax payments.

**LINE 10** **TAX AFTER CREDITS.** Subtract line 9 from line 8; if line 9 is larger than line 8, enter zero.

### COMPLETE LINES 12 THROUGH 19 FOR EACH COLUMN BEFORE MOVING TO THE NEXT COLUMN.

**LINE 12** **REQUIRED PAYMENTS.** Multiply the amount on line 10 by the factor on line 11.

**LINE 13** **PREVIOUS REQUIRED INSTALLMENTS.** Add the amounts from line 19 of all previous columns and enter the sum.

**LINE 14** **ANNUALIZED INSTALLMENT.** Subtract line 13 from line 12. If less than zero, enter zero.

**LINE 15** Enter one-fourth of line 8, Part I, of Form IT-210 in each column.

**LINE 16** Enter the amount from line 18 of the previous column of this worksheet.

**LINE 17** Add lines 15 and 16 and enter the total.

**LINE 18** Subtract line 14 from line 17. If less than zero, enter zero.

**LINE 19** **REQUIRED INSTALLMENT.** Compare lines 14 and 17 and enter the smaller figure here and on line 1, PART IV of Form IT-210.

### PART III – SHORT METHOD

You may use the short method to figure your penalty only if:

1. You made no estimated tax payments (or your only payments were West Virginia income tax withheld); or
2. You paid estimated tax and the payments were made in four equal installments on the due dates.

**NOTE:** If any of your payments were made earlier than the due date, you may use the short method to calculate your penalty; however, using the short method may cause you to pay a higher penalty (if the payments were only a few days early, the difference is likely to be very small).

You may NOT use the short method if:

1. You made any estimated tax payments late; or
2. You checked the box on line 11 PART I, or used PART II (Annualized Income Worksheet).

If you can use the short method, complete lines 1 through 5 to compute your total underpayment for the year and lines 6 through 8 to compute your penalty due. If you checked the box for line 10 in PART I, because you are a farmer, the figure to use on line 6 is .01993 instead of .05344.

### PART IV – REGULAR METHOD

Use the regular method to compute your penalty if you are not eligible to use the short method.

#### Section A – Compute Your Underpayment

**LINE 1** Enter in columns (a) through (d) the amount of your required installment for the due date shown in each column heading. For most taxpayers, this is the amount shown on line 8 of PART I divided by four. If you used PART II, enter the amounts from line 19 of the Annualized Income Worksheet in the appropriate columns.

**LINE 2** Enter the estimated tax payments you made plus any West Virginia income tax withheld from your income. In column (a), enter the tax payments you made by April 15, 2017, for the 2017 tax year; in column (b), enter payments you made after April 15 and on or before June 15, 2017; in column (c), enter payments you made after June 15, and on or before September 15, 2017; and in column (d), enter payments you made after September 15, and on or before January 15, 2018.

When calculating your payment dates and the amounts to enter on line 2 of each column, apply the following rules:

1. For West Virginia income tax withheld, you are considered to have paid one-fourth of these amounts on each payment due date, unless you check the box on line 11 in Part I and show otherwise.
2. Include in your estimated tax payments any overpayment from your 2016 West Virginia tax return that you elected to apply to your 2017 estimated tax. If you filed your return by the due date (including extensions), treat the overpayment as a payment made on April 15, 2017.
3. If you file your return and pay the tax due on or before February 1, 2017, include the tax you pay with your return in column (d) of line 2. In this case, you will not owe a penalty for the payment due January 15, 2017.

**LINE 3** Enter any overpayment from the previous column on line 3.

**LINE 4** Add lines 2 and 3 in each column and enter the result on line 4.

**LINE 5** Add lines 7 and 8 from the previous column and enter the result in each column.

**LINE 6** Subtract line 5 from line 4 in each column and enter the result on line 6. If line 5 is equal to or more than line 4 in any column, enter zero on line 6 in that column.

**LINE 7** Subtract line 4 from line 5 for any column where line 5 is more than line 4; otherwise, enter zero.

**LINE 8** Subtract line 6 from line 1 for any column where line 1 is more than line 6; otherwise, enter zero. If line 8 is zero for all payment periods, you do not owe a penalty. However, if you checked any box in PART I, you must file Form IT-210 with

your return.

**LINE 9** Subtract line 1 from line 6 for any column for which line 6 is more than line 1; otherwise, enter zero. Be sure to enter the amount from line 9 on line 3 of the next column.

**Section B – Compute Your Penalty**

**CAUTION:** Read the following instructions before completing Section B.

Compute the penalty by applying the appropriate rate against each underpayment on line 8. The penalty is computed for the number of days that the underpayment remains unpaid.

The annual rate is eight percent (8%) for 2017. The resultant daily rate of 0.000219 is applied to all underpayments.

Use line 10 to compute the number of days the underpayment remains unpaid. Use line 12 to compute the actual penalty amount by applying the daily rate of 0.000219 to the underpayment for the number of days it was unpaid.

Each payment must be applied to the oldest outstanding underpayment. It does not matter if you designate a payment for a later period. For example, if you have an underpayment for April 15 installment period, the payment you make June 15 will first be applied to pay off the April 15 underpayment; any remaining portion of the payment will be applied to the June 15 installment.

Also, apply the following rules:

1. Show the West Virginia withholding tax attributable to each installment due date; do not list the withholding attributable on or after January 1, 2018.
2. Any balance due paid on or before April 15, 2018 with your personal income tax return is considered a payment and should be listed on line 2, column (d). For the payment date, use the date you file your return, or April 17, 2018, whichever is earlier.

**Chart of Total Days Per Rate Period**

Rate Period	Line 10
(a)	364
(b)	306
(c)	214
(d)	91

For example, if you have an underpayment on line 8, column (a), you would enter 365 in column (a) of line 10.

The following line-by-line instructions apply only to column (a) of

Section B. If there is an underpayment shown in any other column on line 8, complete lines 10 and 12 in a similar fashion.

**LINE 10** Enter in column (a) the total number of days from April 15, 2017 to the date of the first payment. If no payments enter 365.

**LINE 11** The daily penalty rate is equal to the annual interest rate applied to tax underpayments divided by 365. The annual interest rate for underpayments is eight percent (8%) for 2017, resulting in a daily rate of .000219.

**LINE 12** Make the computation requested and enter the result. Note that the computation calls for the “underpayment on line 8”. The amount to use as the “underpayment” depends on whether or not a payment is listed.

**If there is a payment** – if the payment is more than the underpayment, apply only an amount equal to the underpayment and apply the remainder to the tax due for the next quarter. If the payment is less than your underpayment, the penalty for the remaining underpayment will require a separate computation. Use a separate sheet of paper to show any additional computations.

**If there are no payments** – the “underpayment” is the entire amount shown on line 8.

**The following conditions determine if additional computations are needed for Column (a):**

1. The first payment was enough to reduce the underpayment to zero. There are no further computations for column (a):
2. No payments. Only one computation is needed. The penalty for column (a) is line 8 multiplied by the number of days in the chart on this page multiplied by line 11.
3. The payment did not reduce the underpayment to zero. Compute the penalty on the remaining underpayment on a separate sheet of paper. If additional payments apply, reduce the underpayment for each installment and compute the penalty on the remainder of tax due until paid or April 15, 2018, whichever is earlier.

Enter the total penalty calculation on line 12 and proceed to the next column.

**Columns (b) through (d)**

To complete columns (b) through (d), use the same procedures as for column (a). However, apply only those payments in each column which have not been used in a previous column.

**LINE 13** Add all figures from line 12. Enter the sum on line 13 and on the appropriate PENALTY DUE line of your personal income tax return.

**SENIOR CITIZENS TAX CREDIT INFORMATION**

If you recently received a WV/SCTC-1 in the mail from the West Virginia State Tax Department for the Homestead Exemption program administered at the county level, you may be entitled to claim a refundable state income tax credit. The credit is based on the amount of ad valorem property taxes paid on the first \$20,000, or portion thereof, of the taxable assessed value over the \$20,000 Homestead Exemption.

The refundable income tax credit eligibility is restricted to those who participate in the Homestead Exemption Program through the County Assessor’s office and meet the following criteria:

1. You must owe and pay a property tax liability on the homestead exemption eligible home (i.e. the assessed value of the eligible home must be greater than \$20,000 prior to the application of the homestead exemption) and;
2. Your household income must meet the low-income test. Complete Part III of Form SCTC-1 to determine your household income for the year.

If you were NOT required to file a federal tax return, do not include social security benefits when calculating your household income.

# INCOME WORKSHEET

A. Wages, salaries, tips received	A. _____
B. Interest and dividend income	B. _____
C. Alimony received	C. _____
D. Taxable pensions and annuities	D. _____
E. Unemployment compensation	E. _____
F. Other income (include capital gains, gambling winnings, farm income, etc.)	F. _____
G. Add lines A through F	G. _____
H. Adjustments to income (i. e. alimony paid, IRA, etc.)	H. _____
I. Line G minus line H (calculated Federal Adjusted Gross Income)	I. _____

Compare the amount of your household income to the maximum income which corresponds to the number of people in your household as listed in the table on Form WV/SCTC-1. If your income is equal to or less than the maximum income, you are eligible to claim the credit.

# of People in Household	150% of Poverty Guidelines	# of People in Household	150% of Poverty Guidelines
1	\$18,090	3	\$30,630
2	\$24,360	4	\$36,900

**\*\* For each additional Person, add \$6,270**

If you meet all of the required criteria as listed above, you may claim this refundable credit by completing the West Virginia income tax return (Form IT-140).

### Instructions

If you are required to file a federal return:

1. Complete Part I of Form SCTC-1 by entering your social security number, your spouse's social security number (if filing jointly) and the number of people living in your household.
2. List Allowable Credit amount from Line 2, Part II of Form SCTC-1 on Form IT-140 (pages 5 & 6 or 11 & 12), line 13.
3. Complete your West Virginia return according to the instructions given in this booklet.
4. Be sure to submit Form SCTC-1 with your completed West Virginia return (Form IT-140). Failure to do so may result in denial of the credit.

If you are NOT required to file a federal return:

1. Enter your social security number, your spouse's social security number (if filing jointly) and the number of people living in your household on Part I of Form SCTC-1.
2. Complete the top portion of Form IT-140 (pages 5 & 6 or 11 & 12) with your and your spouse's (if filing jointly) social security numbers, names, and address, filing status, and exemptions.
3. Enter the household income as determined in Part III of Form SCTC-1 on line 1 of Form IT-140.
4. Enter the amount of allowable credit from Part II of Form SCTC-1 on lines 13, 17, 19, 21, 23, 26, 30 of Form IT-140.
5. Sign and date your return and mail both pages of Form IT-140 AND Form SCTC-1 to the address for "Refund" shown beneath the signature lines of Form IT-140.

# 2017 FAMILY TAX CREDIT TABLES

## Filing Single, Head of Household, Widow(er) with dependent child, Married Filing Jointly

Number of Family Members in Household

→

Modified Federal Adjusted Gross Income		1		2		3		4			
		Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than		
\$0	\$12,060	100.0%	\$0	\$16,240	100.0%	\$0	\$20,420	100.0%	\$0	\$24,600	100.0%
\$12,060	\$12,360	90.0%	\$16,240	\$16,540	90.0%	\$20,420	\$20,720	90.0%	\$24,600	\$24,900	90.0%
\$12,360	\$12,660	80.0%	\$16,540	\$16,840	80.0%	\$20,720	\$21,020	80.0%	\$24,900	\$25,200	80.0%
\$12,660	\$12,960	70.0%	\$16,840	\$17,140	70.0%	\$21,020	\$21,320	70.0%	\$25,200	\$25,500	70.0%
\$12,960	\$13,260	60.0%	\$17,140	\$17,440	60.0%	\$21,320	\$21,620	60.0%	\$25,500	\$25,800	60.0%
\$13,260	\$13,560	50.0%	\$17,440	\$17,740	50.0%	\$21,620	\$21,920	50.0%	\$25,800	\$26,100	50.0%
\$13,560	\$13,860	40.0%	\$17,740	\$18,040	40.0%	\$21,920	\$22,220	40.0%	\$26,100	\$26,400	40.0%
\$13,860	\$14,160	30.0%	\$18,040	\$18,340	30.0%	\$22,220	\$22,520	30.0%	\$26,400	\$26,700	30.0%
\$14,160	\$14,460	20.0%	\$18,340	\$18,640	20.0%	\$22,520	\$22,820	20.0%	\$26,700	\$27,000	20.0%
\$14,460	\$14,760	10.0%	\$18,640	\$18,940	10.0%	\$22,820	\$23,120	10.0%	\$27,000	\$27,300	10.0%
\$14,760		0.0%	\$18,940		0.0%	\$23,120		0.0%	\$27,300		0.0%

Modified Federal Adjusted Gross Income		5		6		7		8 or More			
		Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than		
\$0	\$28,780	100.0%	\$0	\$32,960	100.0%	\$0	\$37,140	100.0%	\$0	\$41,320	100.0%
\$28,780	\$29,080	90.0%	\$32,960	\$33,260	90.0%	\$37,140	\$37,440	90.0%	\$41,320	\$41,620	90.0%
\$29,080	\$29,380	80.0%	\$33,260	\$33,560	80.0%	\$37,440	\$37,740	80.0%	\$41,620	\$41,920	80.0%
\$29,380	\$29,680	70.0%	\$33,560	\$33,860	70.0%	\$37,740	\$38,040	70.0%	\$41,920	\$42,220	70.0%
\$29,680	\$29,980	60.0%	\$33,860	\$34,160	60.0%	\$38,040	\$38,340	60.0%	\$42,220	\$42,520	60.0%
\$29,980	\$30,280	50.0%	\$34,160	\$34,460	50.0%	\$38,340	\$38,640	50.0%	\$42,520	\$42,820	50.0%
\$30,280	\$30,580	40.0%	\$34,460	\$34,760	40.0%	\$38,640	\$38,940	40.0%	\$42,820	\$43,120	40.0%
\$30,580	\$30,880	30.0%	\$34,760	\$35,060	30.0%	\$38,940	\$39,240	30.0%	\$43,120	\$43,420	30.0%
\$30,880	\$31,180	20.0%	\$35,060	\$35,360	20.0%	\$39,240	\$39,540	20.0%	\$43,420	\$43,720	20.0%
\$31,180	\$31,480	10.0%	\$35,360	\$35,660	10.0%	\$39,540	\$39,840	10.0%	\$43,720	\$44,020	10.0%
\$31,480		0.0%	\$35,660		0.0%	\$39,840		0.0%	\$44,020		0.0%

## Married Filing Separately

Number of Family Members in Household

→

Modified Federal Adjusted Gross Income		1		2		3		4			
		Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than		
\$0	\$6,030	100.0%	\$0	\$8,120	100.0%	\$0	\$10,210	100.0%	\$0	\$12,300	100.0%
\$6,030	\$6,180	90.0%	\$8,120	\$8,270	90.0%	\$10,210	\$10,360	90.0%	\$12,300	\$12,450	90.0%
\$6,180	\$6,330	80.0%	\$8,270	\$8,420	80.0%	\$10,360	\$10,510	80.0%	\$12,450	\$12,600	80.0%
\$6,330	\$6,480	70.0%	\$8,420	\$8,570	70.0%	\$10,510	\$10,660	70.0%	\$12,600	\$12,750	70.0%
\$6,480	\$6,630	60.0%	\$8,570	\$8,720	60.0%	\$10,660	\$10,810	60.0%	\$12,750	\$12,900	60.0%
\$6,630	\$6,780	50.0%	\$8,720	\$8,870	50.0%	\$10,810	\$10,960	50.0%	\$12,900	\$13,050	50.0%
\$6,780	\$6,930	40.0%	\$8,870	\$9,020	40.0%	\$10,960	\$11,110	40.0%	\$13,050	\$13,200	40.0%
\$6,930	\$7,080	30.0%	\$9,020	\$9,170	30.0%	\$11,110	\$11,260	30.0%	\$13,200	\$13,350	30.0%
\$7,080	\$7,230	20.0%	\$9,170	\$9,320	20.0%	\$11,260	\$11,410	20.0%	\$13,350	\$13,500	20.0%
\$7,230	\$7,380	10.0%	\$9,320	\$9,470	10.0%	\$11,410	\$11,560	10.0%	\$13,500	\$13,650	10.0%
\$7,380		0.0%	\$9,470		0.0%	\$11,560		0.0%	\$13,650		0.0%

Modified Federal Adjusted Gross Income		5		6		7		8 or More			
		Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than		
\$0	\$14,390	100.0%	\$0	\$16,480	100.0%	\$0	\$18,570	100.0%	\$0	\$20,660	100.0%
\$14,390	\$14,540	90.0%	\$16,480	\$16,630	90.0%	\$18,570	\$18,720	90.0%	\$20,660	\$20,810	90.0%
\$14,540	\$14,690	80.0%	\$16,630	\$16,780	80.0%	\$18,720	\$18,870	80.0%	\$20,810	\$20,960	80.0%
\$14,690	\$14,840	70.0%	\$16,780	\$16,930	70.0%	\$18,870	\$19,020	70.0%	\$20,960	\$21,110	70.0%
\$14,840	\$14,990	60.0%	\$16,930	\$17,080	60.0%	\$19,020	\$19,170	60.0%	\$21,110	\$21,260	60.0%
\$14,990	\$15,140	50.0%	\$17,080	\$17,230	50.0%	\$19,170	\$19,320	50.0%	\$21,260	\$21,410	50.0%
\$15,140	\$15,290	40.0%	\$17,230	\$17,380	40.0%	\$19,320	\$19,470	40.0%	\$21,410	\$21,560	40.0%
\$15,290	\$15,440	30.0%	\$17,380	\$17,530	30.0%	\$19,470	\$19,620	30.0%	\$21,560	\$21,710	30.0%
\$15,440	\$15,590	20.0%	\$17,530	\$17,680	20.0%	\$19,620	\$19,770	20.0%	\$21,710	\$21,860	20.0%
\$15,590	\$15,740	10.0%	\$17,680	\$17,830	10.0%	\$19,770	\$19,920	10.0%	\$21,860	\$22,010	10.0%
\$15,740		0.0%	\$17,830		0.0%	\$19,920		0.0%	\$22,010		0.0%













# 2017 TAX RATE SCHEDULES

## Rate Schedule I

Use this schedule if you checked 1 (**Single**), 2 (**Head of household**), 3 (**Married filing joint**), or 5 (**Widow[er] with dependent child**) under "FILING STATUS".

Less than \$10,000.....		3% of the taxable income
At least –	But less than –	
\$ 10,000	\$25,000	\$300.00 plus 4% of excess over \$10,000
\$25,000	\$40,000	\$900.00 plus 4.5% of excess over \$25,000
\$40,000	\$60,000	\$1,575.00 plus 6% of excess over \$40,000
\$60,000		\$2,775.00 plus 6.5% of excess over \$60,000

### EXAMPLE

With a taxable income of \$117,635	
\$ 57,635.00	Income in excess of \$60,000
x .065	Tax Rate \$60,000 and above
\$ 3,746.28	Tax on excess of \$57,635
+	Tax on \$60,000
\$ 6,521.00	Total Tax on \$117,635 (Round to nearest whole dollar)

## Rate Schedule II

Use this schedule if you checked box 4 (**Married filing separately**) under "FILING STATUS".

Less than \$5,000.....		3% of the taxable income
At least –	But less than –	
\$ 5,000	\$12,500	\$150.00 plus 4% of excess over \$5,000
\$12,500	\$20,000	\$450.00 plus 4.5% of excess over \$12,500
\$20,000	\$30,000	\$787.50 plus 6% of excess over \$20,000
\$30,000		\$1,387.50 plus 6.5% of excess over \$30,000

### EXAMPLE

With a taxable income of \$118,460	
\$ 88,460.00	Income in excess of \$30,000
x .065	Tax Rate \$30,000 and above
\$ 5,750.00	Tax on excess of \$88,460
+	Tax on \$30,000
\$ 7,138.00	Total Tax on \$118,460 (Round to nearest whole dollar)

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 40.

**Part I State Use Tax Calculation**

1. Amount of purchases subject to West Virginia Use Tax.....	1	\$
2. West Virginia Use Tax Rate.....	2	.06
3. West Virginia State Use Tax (Multiply line 1 by rate on line 2. Enter amount here and on line 9 below).....	3	\$

**Part II Municipal Use Tax Calculation**

City/Town Name*	Purchases Subject to Municipal Use Tax	Tax Rate	Municipal Tax Due (Purchases multiplied by rate)
4a	4b \$	4c	4d \$
5a	5b \$	5c	5d \$
6a	6b \$	6c	6d \$
7a	7b \$	7c	7d \$
8. Total Municipal Use Tax (add lines 4d through 7d and enter here and on line 10) →			\$

**Part III Total Amount Due**

9. Total State Use Tax due (from line 3).....	9	\$
10. Total Municipal Use Tax due (from line 8).....	10	\$
11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 24 of Form IT-140) →	11	\$

**\*Visit [www.tax.wv.gov](http://www.tax.wv.gov) for a complete list of West Virginia municipalities that impose a Use Tax.**



# INSTRUCTIONS

You owe use tax on the total purchase price of taxable tangible personal property or taxable services (hereinafter called property) that you used, stored, or consumed in West Virginia upon which you have not previously paid West Virginia sales or use tax. The 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. **Schedule UT must be filed with IT-140 if the taxpayer is reporting use tax due.**

Examples of reasons you may owe use tax:

1. You purchased property without paying sales tax from a seller outside of West Virginia. You would have paid sales tax if you purchased the property from a West Virginia seller.
2. You purchased property without paying sales tax for resale (to sell to others) or for a nontaxable use. You then used the property in a taxable manner.
3. You purchased property without paying sales tax and later gave the property away free to your customers.

**PART I. STATE USE TAX CALCULATION** (includes purchases or lease of tangible personal property or taxable service made using direct pay permit)

**Line 1** – Enter the total dollar amount of all purchases made during the 2017 tax year that are subject to the 6% use tax rate.

**Line 3** – Multiply the amount on line 1 by the use tax rate on line 2.

## PART II. MUNICIPAL USE TAX CALCULATION

You owe municipal use tax on the total purchase price of taxable tangible personal property or taxable services that you used, stored, or consumed in a municipality that has imposed sales and use tax upon which you have not previously paid sales or use tax.

For municipal tax paid in another municipality. West Virginia sales and use tax law provides a credit for sales or use taxes that are properly due and paid to another state or municipality on property or services purchased outside of the State or municipality in which you are located and subsequently stored, used or consumed inside the State or municipality. The credit is allowed against the total of West Virginia state and municipal use taxes imposed on the same property or services purchased in the other state or municipality.

Note: When the combined state and municipal taxes paid to the other state/municipality equals or exceeds the combined West Virginia state and municipal use tax, no entry is required on the West Virginia Purchaser's Use Tax Schedule (Schedule UT) to report the purchase or the credit for tax paid to the other state/municipality on the same purchase. Example: You purchase an item subject to tax in Ohio and pay 7% sales tax (6% state tax and 1% local tax). You live in an area in West Virginia that imposes a 1% municipal use tax with the State rate 6%, for a total 7%. You would not report the purchase on the schedule nor on your Personal Income Tax return since the combined rates are the same in Ohio and the city in West Virginia.

The following example includes a situation a person may encounter with respect to West Virginia state, and municipal sales and use taxes, if they purchase items outside West Virginia or from a different municipality and are required to pay sales or use taxes to the other state and/or municipality. The example provides information on how to use the amount of sales tax paid to the other state as a credit against West Virginia state and municipal

use taxes imposed and how to compute and report the West Virginia state and municipal taxes due.

You bring equipment into West Virginia for use in a municipality which imposes municipal sales and use tax. You can determine the West Virginia state and municipal use tax as follows:

USE TAX – STATE	
1. Purchase price	\$10,000.00
2. 6.0% West Virginia State use tax (\$10,000 x .06)	600.00
3. Less 4.0% sales/use tax paid to State B (\$10,000 x .04)	(400.00)
4. Net use tax due to West Virginia	200.00
5. Measure of tax (\$200 ÷ .06 tax rate)	\$ 3,333.34

You should include the \$3,333.34 in Part I, line 1 of the West Virginia Purchaser's Use Tax Schedule.

USE TAX – MUNICIPAL	
1. Purchase price	\$10,000.00
2. 1.0% Municipality A sales/use tax (\$10,000 x .01)	100.00
3. Less .5% sales/use tax paid to Municipality B (\$10,000 x .005)	(50.00)
4. Net use tax due to municipality A	50.00
5. Measure of tax (\$50 ÷ .01 tax rate)	\$ 5,000.00

You should include the \$5,000 in Part II, line 4c-7c under appropriate municipality.

**Line 4a – 7a** – Enter the name of the municipality.

**Line 4b – 7b** – Enter total purchases subject to the use tax.

**Line 4c – 7c** – Enter the tax rate. See [www.tax.wv.gov](http://www.tax.wv.gov) for a complete list of municipalities and rates.

**Line 4d – 7d** – Multiply total purchases by the tax rate and enter total.

**Line 8** – Add lines 4d through 7d and enter total.

## PART III. TOTAL AMOUNT DUE

**Line 9** – Enter total State Use Tax due (from line 3).

**Line 10** – Enter total Municipal Use Tax due (from line 8).

**Line 11** – Enter total Use Tax due. Add lines 9 and 10 and enter total here and on line 24 of Form IT 140.

If you calculate an overpayment of your Personal Income Tax on Form IT-140, simply deduct the amount of Use Tax due from the amount of overpayment by following the instructions for Form IT-140. If your overpayment is reduced for any reason, the Use Tax will be billed separately from your Personal Income Tax account.



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)**

<b>INCOME</b>				
		COLUMN A AMOUNT FROM FEDERAL RETURN <small>All deductions from Form 1040 or 1040A not itemized on lines 70-75 should be totaled and entered on line 76.</small>	COLUMN B ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C WV SOURCE INCOME DURING NONRESIDENT PERIOD
56. Wages, salaries, tips (complete Form IT-140W).....	56	.00	.00	.00
57. Interest.....	57	.00	.00	.00
58. Dividends.....	58	.00	.00	.00
59. Refunds of state and local income tax (see line 46 of Schedule M).....	59	.00	.00	
60. Alimony received.....	60	.00	.00	
61. Business profit (or loss).....	61	.00	.00	.00
62. Capital gains (or losses).....	62	.00	.00	.00
63. Supplemental gains (or losses).....	63	.00	.00	.00
64. Total taxable pensions and annuities.....	64	.00	.00	.00
65. Farm income (or loss).....	65	.00	.00	.00
66. Unemployment compensation insurance.....	66	.00	.00	.00
67. Total taxable Social Security and Railroad Retirement benefits (see line 48 of Schedule M for Railroad Retirement benefits).....	67	.00	.00	
68. Other income from federal return (identify source) .....	68	.00	.00	.00
69. Total income (add lines 56 through 68).....	69	.00	.00	.00
<b>ADJUSTMENTS</b>				
70. IRA deduction.....	70	.00	.00	.00
71. Moving expenses.....	71	.00	.00	.00
72. Self-employment tax deduction.....	72	.00	.00	.00
73. Self-employment health insurance deduction.....	73	.00	.00	.00
74. Self Employed SEP, SIMPLE and qualified plans.....	74	.00	.00	.00
75. Penalty for early withdrawal of savings.....	75	.00	.00	.00
76. Other adjustments.....	76	.00	.00	.00
77. Total adjustments (add lines 70 through 76).....	77	.00	.00	.00
78. Adjusted gross income (subtract line 77 from line 69 in each column).....	78	.00	.00	.00
79. West Virginia income (line 78, Column B plus line 78, column C).....	79			.00
80. Income subject to West Virginia state tax but exempt from federal tax.....	80		.00	
81. Total West Virginia income (line 79 plus line 80). Enter here and on line 2 on the next page.....	81			.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 81, 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) <b>Note: Decimal cannot exceed 1.0000</b> .....	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

**PART III: SPECIAL NONRESIDENT INCOME FOR RESIDENTS OF RECIPROCAL STATES**

**ELIGIBILITY:** Complete this section **ONLY** if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia **AND:**

- West Virginia source income was from wages and salaries.
- West Virginia income tax was withheld from such wages and salaries by your employer(s).

If you were a domiciliary resident of Pennsylvania or Virginia and spent more than 183 days in West Virginia, you are also considered a resident of West Virginia and must file Form IT-140 as a resident of West Virginia.

**NOTE: If you were a resident of any state other than Kentucky, Ohio, Maryland, Pennsylvania, or Virginia, you are ineligible to complete Part III. You must check the box Filing as Nonresident or Filing as a Part-Year Resident and Complete Schedule A and Part I to report any income from West Virginia sources.**

**I declare that I was not a resident of West Virginia at any time during 2017, 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. <input type="checkbox"/> Commonwealth of Kentucky | 4. <input type="checkbox"/> Commonwealth of Pennsylvania | Number of days spent in West Virginia _____ |
| 2. <input type="checkbox"/> State of Maryland        | 5. <input type="checkbox"/> Commonwealth of Virginia     | Number of days spent in West Virginia _____ |
| 3. <input type="checkbox"/> State of Ohio            |  |   |

	(A) Primary Taxpayer's Social Security Number	(B) Spouse's Social Security Number
10. Enter your total West Virginia Income from wages and salaries in the appropriate column.....	10 .00	.00
11. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2017.....	11 .00	.00
12. Line 11, column A plus line 11 column B. Report this amount on line 11 of Form IT-140.....		12 .00



PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140

SOCIAL  
SECURITY  
NUMBER

**TAXPAYERS WHO ARE DISABLED DURING 2017 REGARDLESS OF AGE**

If you were certified by a physician as being permanently and totally disabled during the taxable year 2017, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2017, 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 2017, 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, 2017.

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 2017, 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

82. INCOME TAX COMPUTED on your 2017 _____ return. Do not report Tax Withheld State Abbreviation	82	.00
83. West Virginia total income tax (line 10 of Form IT-140).....	83	.00
84. Net income derived from above state included in West Virginia total income.....	84	.00
85. Total West Virginia Income (Residents–Form IT-140, line 4. Part-Year Residents-Schedule A, line 81).....	85	.00
86. Limitation of Credit (line 83 multiplied by line 84 divided by line 85).....	86	.00
87. Alternative West Virginia taxable income Residents – subtract line 84 from line 7, Form IT-140 Part-year residents – subtract line 84 from line 85.....	87	.00
88. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 87)....	88	.00
89. Limitation of credit (line 83 minus line 88).....	89	.00
90. Maximum credit (line 83 minus the sum of lines 2 through 14 of the Tax Credit Recap Schedule).....	90	.00
91. Total Credit (SMALLEST of lines 82, 83, 86, 89, or 90) enter here and on line 1 of the Tax Credit Recap Schedule.....	91	.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.

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**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.**

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SCHEDULE  
**DP**  
(FORM IT-140)

**Schedule of Additional Dependents**

**2017**

PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140

SOCIAL  
SECURITY  
NUMBER

Use this schedule to continue listing dependents. If space is needed for more than 15 dependents, a copy of this form may be obtained from the West Virginia State Tax Department's website: [tax.wv.gov](http://tax.wv.gov).

First Name	Last Name	Social Security Number	Date of Birth (MM DD YYYY)

# Homestead Excess Property Tax Credit

# 2017

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 enclosed with Form IT-140, the credit will be disallowed.**

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

Check here if you were required to pay Federal Alternative Minimum Tax.

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 \$36,180 or less.
- ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$48,720 or less.
- ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$61,260 or less.
- ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$73,800 or less.

\*\*For each additional person add \$12,540.

**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 \$36,180 or less.
- ▶ If there are 2 people living in your home, your income must be \$48,720 or less.
- ▶ If there are 3 people living in your home, your income must be \$61,260 or less.
- ▶ If there are 4 people living in your home, your income must be \$73,800 or less.

\*\*For each additional person add \$12,540.

### 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 2017.....	1	.00
2. If eligible for the Senior Citizen 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 2017 in the form of earnings replacement insurance (Workers' Compensation Benefits).....	c	.00
d. Enter the amount of Social Security benefits, including SSI and SSDI, 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

# 2017

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 enclosed with 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 from Form IT-140, sum of boxes a, b, and c ( <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. <b>If the exemptions on line 5 are greater than 8, use the table for a family size of 8.</b> .....	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 <b>This is your Family Tax Credit. Enter this amount on line 9 of Form IT-140.</b> .....	8	.00



# Application for Extension of Time to File

# 2017

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 2017 West Virginia Personal Income Tax Return (October 15, 2018). **NOTE:** This form and payment must be filed on or before the due date of the return (April 17, 2018). 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



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LEFT BLANK.**



PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
--	------------------------

**PART I: All filers must complete this part**

1. Enter your 2017 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 2016 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 44).....
- 10. If you are a qualified farmer (see instructions for income on page 28), 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	1/1/17 – 3/31/17	1/1/17 – 5/31/17	1/1/17 – 8/31/17	1/1/17 – 12/31/17
1. Federal adjusted gross income year-to-date....	.00	.00	.00	.00
2. Annualized amounts.....	<b>4</b>	<b>2.4</b>	<b>1.5</b>	<b>1</b>
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
<b>DO NOT INCLUDE TAX WITHHELD OR ESTIMATED PAYMENTS!</b>				
10. Subtract line 9 from line 8 (if less than zero, enter zero).	.00	.00	.00	.00
11. Applicable percentage.....	<b>22.5%</b>	<b>45%</b>	<b>67.5%</b>	<b>90%</b>
12. Multiply line 10 by line 11.....	.00	.00	.00	.00
13. Add the amounts in all previous columns of line 19.....	.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 I, 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 pages 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 .05344.....	6	.00
7. If the amount on line 5 was paid on or after April 17, 2018, enter zero. If paid prior to April 17, 2018 line 5 X number of days paid before April 17, 2018 X .000219.....	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) 4/18/17	(b) 6/15/17	(c) 9/15/17	(d) 1/16/18
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) 4/18/17	(b) 6/15/17	(c) 9/15/17	(d) 1/16/18
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 4/17/2018, whichever is earlier.....	10			
11. Daily penalty rate for each quarter.....	11	0.000219	0.000219	0.000219
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

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

PRST STD  
U.S. POSTAGE  
**PAID**  
State of WV

1-800-982-8297

taxhelp@wv.gov

www.tax.wv.gov

If you are due a **REFUND**, mail your return to:

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

If you owe taxes, mail your return to:

West Virginia State Tax Department  
P.O. Box 3694  
Charleston, WV 25336-3694

# TAX REFUND FRAUD

GLOBAL PROBLEM. STATE CONCERN.

Visit [tax.wv.gov](http://tax.wv.gov) to learn more.

- Safeguard your personal information.
- Log into your tax software before filing season begins and change your password frequently.
- Alert us if your identity is stolen.
- File early, but be patient with us as we verify your identity.
- Be vigilant and we'll do the same. You deserve your refund; a hacker does not.