

| | | | |
|------------------------|---|----------------------------------|---|
| SOCIAL SECURITY NUMBER | Deceased <input type="checkbox"/> Date of Death: | *SPOUSE'S SOCIAL SECURITY NUMBER | Deceased <input type="checkbox"/> Date of Death: |
| LAST NAME | SUFFIX | YOUR FIRST NAME | MI |
| SPOUSE'S LAST NAME | SUFFIX | SPOUSE'S FIRST NAME | MI |
| FIRST LINE OF ADDRESS | SECOND LINE OF ADDRESS | | |
| CITY | STATE | ZIP CODE | |
| TELEPHONE NUMBER | EMAIL | EXTENDED DUE DATE MM/DD/YYYY | |

- Amended return
 Check before 4/18/22 if you wish to stop the original debit (amended return only)
 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)

c. List your dependents. If more than five dependents, continue on Schedule DP on page 6.

| First name | Last name | Social Security Number | Date of Birth (MM DD YYYY) |
|------------|-----------|------------------------|----------------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

d. Additional exemption if surviving spouse (see page 17)

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)

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-A
2. Additions to income (line 56 of Schedule M).....
3. Subtractions from income (line 48 of Schedule M).....
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....
5. Low-Income Earned Income Exclusion (see worksheet on page 23).....
6. Total Exemptions as shown above on Exemption Box (e) _____ x \$2,000
7. West Virginia Taxable Income (line 4 minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO
8. Income Tax Due (Check One)

| | | |
|---|--|-----|
| 1 | | .00 |
| 2 | | .00 |
| 3 | | .00 |
| 4 | | .00 |
| 5 | | .00 |
| 6 | | .00 |
| 7 | | .00 |
| 8 | | .00 |

- Tax Table
 Rate Schedule
 Nonresident/Part-year resident calculation schedule

TAX DEPT USE ONLY

| | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| PAY PLAN | COR | SCTC | NRSR | HEPTC |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

MUST INCLUDE WITHHOLDING FORMS WITH THIS RETURN (W-2s, 1099s, Etc.)



| | | | | |
|--|--|---|----|-----|
| PRIMARY LAST NAME SHOWN ON FORM IT-140 | SOCIAL SECURITY NUMBER | 8.Total Taxes Due (line 8 from previous page) | 8 | .00 |
| 9. Credits from Tax Credit Recap Schedule (see schedule on page 5) (now includes the Family Tax Credit) | | | 9 | .00 |
| 10. Line 8 minus 9. If line 9 is greater than line 8, enter 0 | | | 10 | .00 |
| 11. Overpayment previously refunded or credited (amended return only) | | | 11 | .00 |
| 12. Penalty Due from Form IT-210 <input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED If you owe penalty, enter here | | | 12 | .00 |
| 13. West Virginia Use Tax Due on out-of-state purchases (See Schedule UT on page 9). <input type="checkbox"/> CHECK IF NO USE TAX DUE | | | 13 | .00 |
| 14. Add lines 10 through 13. This is your total amount due..... | | | 14 | .00 |
| 15. West Virginia Income Tax Withheld (See instructions) <input type="checkbox"/> Check if withholding from NRSR (Nonresident Sale of Real Estate) | | | 15 | .00 |
| 16. Estimated Tax Payments and Payments with Schedule 4868 | | | 16 | .00 |
| 17. Non-Family Adoption Tax Credit if applicable (include Schedule WV NFA-1) | | | 17 | .00 |
| 18. Senior Citizen Tax Credit for property tax paid (include Schedule SCTC-A) | | | 18 | .00 |
| 19. Homestead Excess Property Tax Credit for property tax paid (include Schedule HEPTC-1) | | | 19 | .00 |
| 20. Amount paid with original return (amended return only) | | | 20 | .00 |
| 21. Payments and Refundable Credits (add lines 15 through 20) | | | 21 | .00 |
| 22. Balance Due (line 14 minus line 21). If Line 21 is greater than line 14, complete line 23 PAY THIS AMOUNT | | | 22 | .00 |
| 23. Line 21 minus line 14. This is your overpayment | | | 23 | .00 |
| 24. Donations of part or all of line 23. Indicate below and enter the sum of columns 24A, 24B, and 24C on Line 24 | | | 24 | .00 |
| 24A. WEST VIRGINIA CHILDREN'S TRUST FUND | 24B. WEST VIRGINIA DEPARTMENT OF VETERANS ASSISTANCE | 24C. DONEL C. KINNARD MEMORIAL STATE VETERANS CEMETERY | | |
| | | | | |
| 25. Amount of Overpayment to be credited to your 2022 estimated tax..... | | | 25 | .00 |
| 26. Refund due to you (line 23 minus line 24 and line 25)..... REFUND | | | 26 | .00 |

Direct Deposit of Refund

CHECKING SAVINGS

ROUTING NUMBER _____ ACCOUNT NUMBER _____

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

I authorize the State Tax Department to discuss my return with my preparer YES NO

Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of mv knowledge and belief, it is true, correct and complete.

Your Signature _____ Date _____ Spouse's Signature _____ Date _____ Telephone Number _____

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

Preparer's EIN _____ Signature of preparer other than above _____ Date _____ Telephone Number _____

Preparer's Printed Name _____ Preparer's Firm _____

| | |
|---|--|
| FOR REFUND, MAIL TO THIS ADDRESS: WV STATE TAX DEPARTMENT P.O. BOX 1071 CHARLESTON, WV 25324-1071 | FOR BALANCE DUE, MAIL TO THIS ADDRESS: WV STATE TAX DEPARTMENT P.O. BOX 3694 CHARLESTON, WV 25336-3694 |
|---|--|

- Payment Options:** Returns filed with a balance of tax due may pay through any of the following methods:
- Check or Money Order payable to the WV State Tax Department - Enclose check or money order with your return.
 - Electronic Payment - May be made by visiting mytaxes.wvtax.gov and clicking on "Pay Personal Income Tax".
 - Credit Card Payment - May be made by visiting the Treasurer's website at: epay.wvsto.com/tax



| Modifications Decreasing Federal Adjusted Gross Income | | | | | Column A (You) | | Column B (Spouse) | | |
|--|---------------------------------|------------------------|--|-------------------|-----------------------------|--|--|-----|--|
| 27. Interest or dividends received on United States or West Virginia obligations, or allowance for government obligation income, included in federal adjusted gross income but exempt from state tax | 27 | | | | .00 | | | .00 | |
| 28. Total amount of any benefit (including survivorship annuities) received from certain federal retirement systems by retired federal law enforcement officers | 28 | | | | .00 | | | .00 | |
| 29. Total amount of any benefit (including survivorship annuities) received from WV state or local police, deputy sheriffs' or firemen's retirement system, Excluding PERS -see page 22 | 29 | | | | .00 | | | .00 | |
| 30. Military Retirement Modification | 30 | | | | .00 | | | .00 | |
| 31. Other Retirement Modification | | Column A (You) | | Column B (Spouse) | | | | | |
| (a) West Virginia Teachers' and Public Employees' Retirement | | | .00 | | .00 | Add lines 31 (a) and (b). If that sum is greater than \$2000, enter \$2000 | | | |
| (b) Federal Retirement Systems (Title 4 USC §111) | | | .00 | | .00 | 31 | .00 | .00 | |
| 32. Social Security Benefits | | | | | | You cannot claim this modification if your Federal AGI exceeds \$ 50,000 for SINGLE or MARRIED SEPARATE filers \$100,000 for MARRIED JOINT filers Multiply 32 (c) by 0.65 | | | |
| (a) TOTAL Social Security Benefits. | | | .00 | | .00 | 32 | .00 | .00 | |
| (b) Benefits exempt for Federal tax purposes | | | .00 | | .00 | | | | |
| (c) Benefits taxable for Federal tax purposes (line a minus line b) | | | .00 | | .00 | | | | |
| 33. Certain assets held by subchapter S Corporation bank | 33 | | | | .00 | | | .00 | |
| 34. Active Duty Military pay for personnel with West Virginia Domicile (See instructions on page 22) | 34 | | | | .00 | | | .00 | |
| 35. Active Military Separation (see instructions on page 22) Must enclose military orders and discharge papers | 35 | | | | .00 | | | .00 | |
| 36. Refunds of state and local income taxes received and reported as income to the IRS ... | 36 | | | | .00 | | | .00 | |
| 37. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds | 37 | | | | .00 | | | .00 | |
| 38. Railroad Retirement Board Income received | 38 | | | | .00 | | | .00 | |
| 39. Long-Term Care Insurance | 39 | | | | .00 | | | .00 | |
| 40. IRC 1341 Repayments | 40 | | | | .00 | | | .00 | |
| 41. Autism Modification (instructions on page 22) | 41 | | | | .00 | | | .00 | |
| 42. ABLE Act | 42 | | | | .00 | | | .00 | |
| 43. PBGC Modification | | | | | | Subtract line 43 (b) from (a) | | | |
| (a) retirement benefits that would have been paid from your employer-provided plan | | | .00 | | .00 | 43 | .00 | .00 | |
| (b) retirement benefits actually received from PBGC | | | .00 | | .00 | | | | |
| 44. Qualified Opportunity Zone business income | 44 | | | | .00 | | | .00 | |
| 45. | (a) Year of birth (65 or older) | (b) Year of disability | (c) Income not included in lines 33 to 44 (NOT TO EXCEED \$8000) | | (d) Add lines 27 through 32 | | Subtract line 45 column (d) from (c) (If less than zero, enter zero) | | |
| You | | | | .00 | .00 | | .00 | | |
| Spouse | | | | .00 | .00 | 45 | | .00 | |
| 46. Surviving spouse deduction (instructions on page 23) | 46 | | | | .00 | | | .00 | |



Modifications Decreasing Federal Adjusted Gross Income
Continues on next page

| Modifications Decreasing Federal Adjusted Gross Income | | Column A (You) | Column B (Spouse) |
|---|----|----------------|-------------------|
| 47. Add lines 27 through 46 for each column | 47 | | .00 |
| 48. Total Subtractions (line 47, Col A plus line 47, Col B) Enter here and on line 3 of FORM IT-140. | 48 | | .00 |

| Modifications Increasing Federal Adjusted Gross Income | | | |
|--|----|--|-----|
| 49. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax | 49 | | .00 |
| 50. Interest or dividend income on state and local bonds other than bonds from West Virginia sources | 50 | | .00 |
| 51. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax..... | 51 | | .00 |
| 52. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax | 52 | | .00 |
| 53. Other income deducted from federal adjusted gross income but subject to state tax | 53 | | .00 |
| 54. Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses | 54 | | .00 |
| 55. ABLE ACT withdrawals not used for qualifying expenses | 55 | | .00 |
| 56. TOTAL ADDITIONS (Add lines 49 through 55). Enter here and on Line 2 of Form IT-140 | 56 | | .00 |



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 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? | | | | |
| 2. Family Tax Credit (see page 39)..... | FTC-1 | 2 | | .00 |
| 3. General Economic Opportunity Tax Credit..... | WV EOTC-PIT | 3 | | .00 |
| 4. WV Environmental Agricultural Equipment Credit..... | WV AG-1 | 4 | | .00 |
| 5. WV Military Incentive Credit..... | J | 5 | | .00 |
| 6. Neighborhood Investment Program Credit..... | NIPA-2 | 6 | | .00 |
| 7. Historic Rehabilitated Buildings Investment Credit..... | RBIC | 7 | | .00 |
| 8. Qualified Residential Rehabilitated Buildings Investment Credit | RBIC-A | 8 | | .00 |
| 9. Apprenticeship Training Tax Credit..... | WV ATTC-1 | 9 | | .00 |
| 10. Alternative-Fuel Tax Credit..... | AFTC-1 | 10 | | .00 |
| 11. Conceal Carry Gun Permit Credit..... | CCGP-1 | 11 | | .00 |
| 12. Farm to Food Bank Tax Credit..... | | 12 | | .00 |
| 13. Downstream Natural Gas Manufacturing Investment Tax Credit | DNG- 2 | 13 | | .00 |
| 14. Post Coal Mine Site Business Credit | PCM-2 | 14 | | .00 |
| 15. Natural Gas Liquids | NGL-2 | 15 | | .00 |
| 16. Donation or Sale of Vehicle to Qualified Charitable Organizations | DSV-1 | 16 | | .00 |
| 17. Small Arms And Ammunition Manufacturers Credit | SAAM-1 | 17 | | .00 |
| 18. TOTAL CREDITS — add lines 1 through 17. <i>Enter on Form IT-140, line 9</i> | | 18 | | .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.**



Attach completed schedule to decedent's return

| | | | | | |
|--|------------------------|----------|------------------------|-------|----------|
| NAME OF DECEDENT | | | NAME OF CLAIMANT | | |
| DATE OF DEATH | SOCIAL SECURITY NUMBER | | SOCIAL SECURITY NUMBER | | |
| ADDRESS <i>(permanent residence or domicile at date of death)</i> | | | ADDRESS | | |
| 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.



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 10.

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) | | | 8 \$ |

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 13 of Form IT-140) → | 11 | \$ |

***Visit www.tax.wv.gov for a complete list of West Virginia municipalities that impose a Use Tax.**



SCHEDULE UT 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.**

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:

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 2021 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.

| USE TAX – STATE | |
|---|--------------------|
| 1. Purchase price | \$10,000.00 |
| 2. 6.0% West Virginia State use tax ($\$10,000 \times .06$) | 600.00 |
| 3. Less 4.0% sales/use tax paid to State B ($\$10,000 \times .04$) | (400.00) |
| 4. Net use tax due to West Virginia | 200.00 |
| 5. Measure of tax ($\$200 \div .06$ 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 ($\$10,000 \times .01$) | 100.00 |
| 3. Less .5% sales/use tax paid to Municipality B ($\$10,000 \times .005$) | (50.00) |
| 4. Net use tax due to municipality A | 50.00 |
| 5. Measure of tax ($\$50 \div .01$ tax rate) | \$ 5,000.00 |

You should include the \$5,000 in Part II, line 4b-7b 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 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 13 of Form IT 140.

NONRESIDENTS/PART-YEAR RESIDENTS
SCHEDULE OF INCOME

2021

PART-YEAR RESIDENTS: FROM: TO:
Enter period of West Virginia residency MM/DD/YYYY

| (To Be Completed By Nonresidents and Part-Year Residents Only) | | COLUMN A: AMOUNT FROM FEDERAL RETURN | | COLUMN B: ALL INCOME DURING PERIOD OF WV RESIDENCY | | COLUMN C: WV SOURCE INCOME DURING NONRESIDENT PERIOD | |
|---|----|---|-----|--|-----|--|-----|
| INCOME | | | | | | | |
| 1. Wages, salaries, tips (withholding documents)..... | 1 | | .00 | | .00 | | .00 |
| 2. Interest | 2 | | .00 | | .00 | | .00 |
| 3. Dividends | 3 | | .00 | | .00 | | .00 |
| 4. IRAs, pensions and annuities | 4 | | .00 | | .00 | | .00 |
| 5. Total taxable Social Security and Railroad Retirement benefits (see line 32 and 38 of Schedule M) | 5 | | .00 | | .00 | | |
| 6. Refunds of state and local income tax (see line 36 of Schedule M) | 6 | | .00 | | .00 | | |
| 7. Alimony received | 7 | | .00 | | .00 | | |
| 8. Business profit (or loss) | 8 | | .00 | | .00 | | .00 |
| 9. Capital gains (or losses) | 9 | | .00 | | .00 | | .00 |
| 10. Supplemental gains (or losses) | 10 | | .00 | | .00 | | .00 |
| 11. Farm income (or loss) | 11 | | .00 | | .00 | | .00 |
| 12. Unemployment compensation insurance | 12 | | .00 | | .00 | | .00 |
| 13. Other income from federal return (identify source) | 13 | | .00 | | .00 | | .00 |
| 14. Total income (add lines 1 through 13) | 14 | | .00 | | .00 | | .00 |
| ADJUSTMENTS | | | | | | | |
| 15. Educator expenses | 15 | | .00 | | .00 | | .00 |
| 16. IRA deduction | 16 | | .00 | | .00 | | .00 |
| 17. Self-employment tax deduction | 17 | | .00 | | .00 | | .00 |
| 18. Self Employed SEP, SIMPLE and qualified plans... | 18 | | .00 | | .00 | | .00 |
| 19. Self-employment health insurance deduction | 19 | | .00 | | .00 | | .00 |
| 20. Penalty for early withdrawal of savings | 20 | | .00 | | .00 | | .00 |
| 21. Other adjustments (See instructions page 26) | 21 | | .00 | | .00 | | .00 |
| 22. Total adjustments (add lines 15 through 21) | 22 | | .00 | | .00 | | .00 |
| 23. Adjusted gross income (subtract line 22 from line 14 in each column) | 23 | | .00 | | .00 | | .00 |
| 24. West Virginia income (line 23, Column B plus column C) | 24 | | | | | | .00 |
| 25. Income subject to West Virginia state tax but exempt from federal tax..... | 25 | | | | | | .00 |
| 26. Total West Virginia income (line 24 plus line 25). Enter here and on line 2 on the next page | 26 | | | | | | .00 |



SCHEDULE A (CONTINUED)

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

| | | | |
|--|---|--|-----|
| 1. Tentative Tax (apply the appropriate tax rate schedule on page 37 to the amount shown on line 7, Form IT-140)..... | 1 | | .00 |
| 2. West Virginia Income (line 26, 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 | 4 | | .00 |

PART II: SPECIAL NONRESIDENT INCOME FOR RESIDENTS OF RECIPROCAL STATES AND CERTAIN ACTIVE MILITARY MEMBERS

ELIGIBILITY: Complete this section **ONLY** if **ALL THREE** of the following statements were true for 2021.

- You were EITHER a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia **OR** a member of the military assigned to active duty in West Virginia whose domicile is outside West Virginia
- Your only 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 non-military, 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 II. 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 2021, I was a resident of the state shown OR was in West Virginia pursuant to active duty military orders, 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):

- | | | |
|---|--|---|
| <input type="checkbox"/> Commonwealth of Kentucky | <input type="checkbox"/> Commonwealth of Pennsylvania | Number of days spent in West Virginia _____ |
| <input type="checkbox"/> State of Maryland | <input type="checkbox"/> Commonwealth of Virginia | Number of days spent in West Virginia _____ |
| <input type="checkbox"/> State of Ohio | <input type="checkbox"/> Active Military, stationed in West Virginia but not domiciled here (Must enclose military order and DD2058) | |

| | | (A) Primary Taxpayer's Social Security Number | (B) Spouse's Social Security Number | |
|--|---|--|--|-----|
| 5. Enter your total West Virginia Income from wages and salaries in the appropriate column | 5 | .00 | | .00 |
| 6. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2021..... | 6 | .00 | | .00 |
| 7. Line 6, column A plus line 6 column B. Report this amount on line 15 of Form IT-140..... | 7 | | | .00 |



TAXPAYERS WHO ARE DISABLED DURING 2021 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2021, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2021, 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 2021, 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, 2021.

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 2021, PLEASE CERTIFY SUCH BY ENTERING YOUR NAME, ADDRESS, SIGNATURE, DATE, AND FEIN NUMBER IN THE SPACES PROVIDED ABOVE AND RETURN TO THE INDIVIDUAL.

RESIDENCY STATUS

- Resident
- Nonresident – did not maintain a residence in West Virginia during the taxable year (NO CREDIT IS ALLOWED)
- Part-Year Resident – maintained a residence in West Virginia for part of the year; check the box which describes your situation and enter the date of your move: 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

| | | |
|--|----|-----|
| 1. INCOME TAX COMPUTED on your 2021 _____ return. Do not report Tax Withheld State Abbreviation | 1 | .00 |
| 2. West Virginia total income tax (line 8 of Form IT-140)..... | 2 | .00 |
| 3. Net income derived from above state included in West Virginia total income..... | 3 | .00 |
| 4. Total West Virginia Income (Residents-Form IT-140, line 4. Part-Year Residents-Schedule A, line 26)..... | 4 | .00 |
| 5. Limitation of Credit (line 2 multiplied by line 3 divided by line 4)..... | 5 | .00 |
| 6. Alternative West Virginia taxable income Residents – subtract line 3 from line 7, Form IT-140 Part-year residents – subtract line 3 from line 4..... | 6 | .00 |
| 7. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 6)..... | 7 | .00 |
| 8. Limitation of credit (line 2 minus line 7)..... | 8 | .00 |
| 9. Maximum credit (line 2 minus the sum of lines 2 through 17 of the Tax Credit Recap Schedule) | 9 | .00 |
| 10. Total Credit (SMALLEST of lines 1,2, 5, 8, or 9) enter here and on line 1 of the Tax Credit Recap Schedule. | 10 | .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.

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 \$38,640 or less.
 - ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$52,260 or less.
 - ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$65,880 or less.
 - ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$79,500 or less.
- **For each additional person add \$13,620.
- 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 \$38,640 or less.
 - ▶ If there are 2 people living in your home, your income must be \$52,260 or less.
 - ▶ If there are 3 people living in your home, your income must be \$65,880 or less.
 - ▶ If there are 4 people living in your home, your income must be \$79,500 or less.
- **For each additional person add \$13,620.

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 2021..... | 1 | .00 |
| 2. If eligible for the Senior Citizen Tax Credit enter allowable credit from line 2 of Form SCTC-A..... | 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 | 4 | .00 |
| a. Enter the amount of increasing income modifications reported on line 56 of Schedule M..... | a | .00 |
| b. Enter federal tax-exempt interest income | b | .00 |
| c. Enter amount received in 2021 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 19 of IT-140..... | 9 | .00 |



FAMILY TAX CREDIT

2021

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 31. If the exemptions on line 5 are greater than 8, use the table for a family size of 8 | 6 | |
| 7. Enter your income tax due from line 8 of Form IT-140..... | 7 | .00 |
| 8. Multiply the amount on line 7 by the percentage shown on line 6 <i>This is your Family Tax Credit. Enter this amount on line 2 of Form IT-140 RECAP</i> | 8 | .00 |

SCHEDULE OF ADDITIONAL DEPENDENTS

2021

Use this schedule to continue listing dependents. If space is needed for more than 18 dependents, a copy of this form may be obtained from the West Virginia State Tax Department's website: tax.wv.gov.

| First Name | Last Name | Social Security Number | Date of Birth MM DD YYYY |
|------------|-----------|------------------------|-----------------------------|
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File this form to request a six-month extension of time to file your 2021 West Virginia Personal Income Tax Return
Your return must be filed no later than October 17, 2022.

This form is **NOT** an extension of time to **PAY** personal income taxes due.

| TAXPAYER INFORMATION | | | | | | | | | |
|------------------------|--|--|----------------------------------|------------------------|---------------------|------------------------------|--|----|--|
| SOCIAL SECURITY NUMBER | | | *SPOUSE'S SOCIAL SECURITY NUMBER | | | | | | |
| LAST NAME | | | SUFFIX | | YOUR FIRST NAME | | | MI | |
| SPOUSE'S LAST NAME | | | SUFFIX | | SPOUSE'S FIRST NAME | | | MI | |
| FIRST LINE OF ADDRESS | | | | SECOND LINE OF ADDRESS | | | | | |
| CITY | | | | STATE | | ZIP CODE | | | |
| TELEPHONE NUMBER | | | EMAIL | | | EXTENDED DUE DATE MM/DD/YYYY | | | |

| CALCULATION | | |
|---|----|-----|
| 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 |

NOTE

This form and payment must be filed on or before the due date of the return (April 18, 2022). 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

This form must be complete and submitted in full.

DO NOT CUT OR RESIZE THIS FORM.



P 4 0 2 0 2 1 1 1 F

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 15 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.

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 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 1-2 & 45-46

The due date for filing your 2021 West Virginia Personal Income Tax return is April 18, 2022, 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 current 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. 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 45 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.

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 II found on page 12. **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 nonresident 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 above).

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

You can deduct \$2,000 on line 6 for every exemption claimed in your exemption schedule.

(A) YOU

Enter "1" in box (a) for yourself if you cannot be claimed as a dependent on another person's return.

(B) SPOUSE

Enter "1" in box (b) for your spouse only if your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.

(C) DEPENDENTS

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 6.

Generally, qualifying dependents must meet the following test:

1. They are related to you (child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them, etc.) or they were a part of your household for the entire year.
2. They were:
 - a. Under the age of 19 at the end of 2021 and were younger than you;
 - b. Under the age of 24 at the end of 2021, a student, and younger than you; or
 - c. Any age and permanently and totally disabled.
3. They did not provide over half of his or her own support for 2021.
4. They didn't file a joint return for 2021 or is filing such a return only to claim a refund of withheld income tax or estimated tax paid.
5. They lived with you for more than half of 2021.

You cannot claim any dependents if you can be claimed as a dependent on another person's return.

(D) SURVIVING SPOUSE

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 17 for additional information. 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.

(E) TOTAL

Enter the total number of exemptions claimed in boxes (a) through (d) in box (e).

LINES 1 THROUGH 26 OF FORM IT-140

Complete According to the Following Instructions

LINE 1

FEDERAL ADJUSTED GROSS INCOME.

Enter your federal adjusted gross income as shown on Federal Form 1040.

LINE 2

ADDITIONS TO INCOME.

Enter the total additions shown on line 56 of Schedule M (page 4). See page 24 for additional information.

LINE 3

SUBTRACTIONS FROM INCOME.

Enter the total subtractions from income shown on line 48 of Schedule M (page 3). See page 21 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 23 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 32 and enter your tax on this line. If your taxable income is over \$100,000, use Rate Schedule I on page 37 to compute your tax.

If your filing status is MARRIED FILING SEPARATELY, you MUST use Rate Schedule II on page 37 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 11 and 12.

LINE 9

CREDITS FROM TAX CREDIT RECAP SCHEDULE.

Enter Total Credits shown on line 18 of the Tax Credit Recap Schedule found on page 5.

LINE 10

Line 8 minus 9. If line 9 is greater than line 8, enter 0.

LINE 11

PREVIOUS REFUND OR CREDIT.

Enter the amount of any overpayment previously refunded or credited from your original return.

LINE 12

PENALTY DUE.

If line 8 minus lines 9, 15, 17, 18, and 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 27 for additional information.

LINE 13

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 9 to calculate this tax if applicable.

LINE 14

TOTAL AMOUNT DUE.

Add lines 10 through 13.

LINE 15

WEST VIRGINIA INCOME TAX WITHHELD.

Enter the total amount of West Virginia tax withheld as shown on your withholding documents. If you are filing a joint return, be sure to include any withholding for your spouse. **Original withholding documents (W-2's, 1099's, K-1's, and NRW-2's) must be enclosed with your return. Failure to submit this documentation 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 15 and enclose Schedule D and Form 8949 from your federal return.

LINE 16**ESTIMATED TAX PAYMENTS.**

Enter the total amount of estimated tax payments paid by you (and your spouse) for taxable year 2021. Include any 2020 overpayment you carried forward to 2021 and any payment made with your West Virginia Application for Extension of Time to File (WV 4868).

LINE 17**NON-FAMILY ADOPTION TAX CREDIT.**

Enter the amount of allowable credit from the West Virginia Non-family Adoption Credit Schedule, NFA-1, found on our website. This schedule must be submitted with Form IT-140 to claim this credit.

LINE 18**SENIOR CITIZEN TAX CREDIT.**

Complete Schedule SCTC-A and enter amount of credit from line 2, part III if you are eligible for the credit.

LINE 19**HOMESTEAD EXCESS PROPERTY TAX CREDIT.**

Enter the amount of line 9 from Schedule HEPTC-1 (page 38).

LINE 20**AMOUNT PAID WITH ORIGINAL RETURN.**

Enter the amount, if any, paid on your original return.

LINE 21**TOTAL PAYMENTS AND CREDITS.**

Add lines 15 through 19.

LINE 22**BALANCE DUE THE STATE.**

Line 14 minus line 22. This is the total balance due the State. Write your social security number and "2021 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 through MyTaxes at mytaxes.wvtax.gov or a credit card payment at epay.wvsto.com/tax. If Line 21 is greater than line 14, complete line 23.

LINE 23**TOTAL OVERPAYMENT.**

Line 21 minus line 14.

LINE 24**DONATIONS**

If you (and your spouse) wish to make a contribution, enter the total amount of your contribution on line 22. Your overpayment will be reduced, or your payment increased by this amount.

24 A) 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.

To learn more about the West Virginia 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.

24 B) THE WEST VIRGINIA DEPARTMENT OF VETERANS ASSISTANCE provides nursing home and health care for aged and disabled veterans in the West Virginia Veterans Home.

24 C) DONEL C. KINNARD MEMORIAL STATE VETERANS CEMETERY donations fund operation and maintenance of the cemetery.

LINE 25**AMOUNT TO BE CREDITED TO YOUR 2022 ESTIMATED TAX ACCOUNT.**

Enter the amount (all or part) of your overpayment you wish to have credited to your 2022 estimated tax account.

LINE 26**REFUND.**

Line 23 minus line 24 and line 25. 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.

SCHEDULE M INSTRUCTIONS

FORM IS ON PAGE 3 & 4.

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 2021 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 23.

The **Senior Citizen Deduction** can be claimed by taxpayers who were at least age 65 on December 31, 2021. Eligible taxpayers **MUST** enter their year of birth in the space provided and complete all boxes on lines 45.

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 2021 is the first year of a medically certified disability, you **MUST** enclose a 2021 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 all boxes on line 45 to determine the amount of credit.**

MODIFICATIONS

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 23.

LINE 27**INTEREST OR DIVIDENDS ON U.S. 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 28**CERTAIN FEDERAL LAW ENFORCEMENT RETIREMENT.**

If you are a retired federal law enforcement officer or fireman, at least one of the following documents **must be submitted** as supporting documentation of your eligibility for this reduction; your Summary of Federal Service from FERS; federal form RI 20-124; your Department of Justice ID card issued to you upon your retirement.

LINE 29**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 31. 1099-R must be included with return.

LINE 30**MILITARY RETIREMENT.**

Enter the taxable amount reported on your federal return of military retirement income, including survivorship annuities, from the regular Armed Forces, Reserves, and National Guard. 1099-R must be included with return, even if no withholding is to be reported.

LINE 31**OTHER RETIREMENT MODIFICATIONS**

Enter taxable amount of retirement income for the following categories:

A) 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 must be included with return.

B) FEDERAL RETIREMENT. Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from Federal Retirement and not already deducted on line 30. Do not enter more than \$2,000. 1099-R must be included with return.

Combined amounts of 31a and 31b MUST NOT EXCEED \$2,000.

LINE 32**SOCIAL SECURITY BENEFITS.**

For taxable years beginning on and after January 1, 2021, 65 percent of the amount of social security benefits received and included in federal adjusted gross income for the taxable year shall be allowed as a decreasing modification from federal adjusted gross income when determining West Virginia taxable income subject to the tax imposed by this article, subject to the W. Va. Code §11-21-12(c). The deduction may be claimed only when the federal adjusted gross income of a married couple filing a joint return does not exceed \$100,000, or \$50,000 in the case of a single (including Head of Household, and Widow(er)) individual or a married individual filing a separate return.

LINE 33**ASSETS HELD BY SUBCHAPTER S CORPORATION**

A taxpayer who is a shareholder of an S corporation, or member of a limited liability company, engaged in business as a financial organization as defined in §11-24-3a(a)(14) of the West Virginia State code, may be eligible for a modification under §11-21-12k. See TSD 397 for more details.

LINE 34**ACTIVE DUTY MILITARY PAY.**

Military income received while you were a member of the National Guard or Armed Forces Reserves called to active duty in support of the contingency operation as defined in Executive Order 13223 as part of Operation Noble Eagle, Operation Enduring Freedom, Operation Iraqi Freedom, Operation New Dawn, Operation Inherent Resolve, and any other current or future military operations deemed to be part of the Overseas Contingency Operation (OCO). The President's memorandum applies to any West Virginia National Guard and Reserve service members called to active duty in support of the OCO, regardless of whether they are deployed overseas or stateside. **Military orders and W-2 must be included with your return.**

LINE 35**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, DD214, and W-2 must be included with your return.

LINE 36**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 37**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 38**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. 1099-RRB from United States Railroad Retirement Board must be included with return.

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 39**LONG-TERM CARE INSURANCE**

Enter the amount of long-term care insurance premiums. Supporting documentation must be provided.

LINE 40**IRC 1341 REPAYMENTS**

Enter the amount of money paid back under IRC 1341. Supporting documentation must be provided.

If you have received payments in prior years that at the time, appeared to be valid by unrestricted right but at a later date, it was determined that excess payments were made and repayment is now required, then you may be entitled to an adjustment under IRC 1341. The amount of income repaid MUST be more than \$3000.00 to qualify. Enter the qualifying amount on Schedule M Line 40. For more information, consult federal Publication 525.

LINE 41**AUTISM MODIFICATION.**

Enter the amount of any qualifying contribution to a qualified trust maintained for the benefit of a child with autism (see instructions on page 17).

LINE 42**ABLE ACT**

Achieving a Better Life Experience - Contributions by a designated beneficiary to an Achieving a Better Life Experience (ABLE) account. A retirement savings contribution credit may be claimed for the amount of contributions you, as the designated beneficiary of an ABLE account, make before January 1, 2026, to the ABLE account. This modification may not exceed \$27,490, and contributions by someone other than the beneficiary may not exceed \$15,000. See IRS Pub. 907, Tax Highlights for Persons With Disabilities, for more information.

A year end summary statement or equivalent document MUST be attached to avoid processing delays.

LINE 43**PBGC MODIFICATION**

Pension Benefit Guaranty Modification - If you retired under an employer-provided defined benefit plan that terminated prior to or after retirement and the pension plan is covered by a guarantor whose maximum benefit guarantee is less than the maximum benefit to which you were entitled, you may be allowed a reducing modification of the difference between (a) the amount you would have received had the plan not terminated and (b) the amount actually received from the guarantor. Failure to provide the information in (a) and (b) so will delay the processing of your return.

LINE 44**QUALIFIED OPPORTUNITY ZONE BUSINESS INCOME**

You must include a copy of IRS 8996.

LINE 45

SENIOR CITIZEN OR DISABILITY DEDUCTION.

Taxpayers **MUST** be at least age 65 OR certified as permanently and totally disabled during 2021 to receive this deduction. Taxpayers age 65 or older have to enter their year of birth in the space provided and complete boxes (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 example below. 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 2021 is the first year of a medically certified disability, you **MUST** enclose a 2021 West Virginia Schedule H or a copy of Federal Schedule R and enter 2021 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 a similar modification. See line 45 instructions for more information.

BOX (c) Enter all income (for each spouse, if joint return) that has not been reported on lines 33 and 44

BOX (d) Add lines 27 through 32 for each spouse and enter on this line. LINE 45 Subtract BOX (d) from BOX (c) for each. If BOX (d) is larger than BOX(c), enter zero on Line 45.

LINE 46 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 26 through 31 and line 44 of Schedule M are less than \$8,000.

This modification is claimed on line 46 of Schedule M. The total of lines 44 and 45 cannot exceed \$8,000.

LINE 47
Add lines 26 through 46 for each column and enter the results here.

LINE 48 TOTAL SUBTRACTIONS.
Add Columns A and B from line 47. Enter 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. In 2021, they received the following income.

| | 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 |
| TOTAL INCOME | 13,000 | 13,000 |

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.

1. Mr. Doe's total income is \$13,000. He claimed no deductions on lines 33 through 44. He enters the maximum amount of \$8000 in column(c) of line 45.
2. Mrs. Doe's total income is \$13,000. She claims no deductions on lines 33 through 44 and enters the maximum amount of \$8000 in column(c) , of line 45.
3. Mr. Doe reported his police pension on line 29 and his share of their joint savings bond interest on line 27. He enters \$7,500 in column (d) of line 45.
4. Mrs. Doe reported her share of the joint savings bond interest on line 27 of Schedule M. Therefore, she enters \$500 in column(d) of line 45.
5. Mr. and Mrs. Doe each subtract column (d) from column (c) to determine their senior citizen deduction.
6. Therefore, Mr. Doe enters \$500 in column A of line 45 and Mrs. Doe enters \$7,500 in column B of line 45.

| | (a) Year of birth (65 or older) | (b) Year of disability | (c) Income not included in lines 343 to 44 (NOT TO EXCEED \$8000) | (d) Add lines 27 through 32 | Subtract line 45 column (d) from (c) (if less than zero, enter zero) | |
|---------------|---------------------------------|------------------------|---|-----------------------------|--|-----------------|
| | | | | | | |
| You | 1949 | | 8000 .00 | 7500 .00 | 500 .00 | |
| Spouse | 1953 | | 8000 .00 | 500 .00 | | 7500 .00 |

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:

1. Your filing status is single, married filing jointly, head of household or widow(er) with a dependent child and your federal adjusted gross income is \$10,000 or less; or
2. Your filing status is married filing separately and your federal adjusted gross income is \$5,000 or less.

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

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

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

WORKSHEET

A. Enter your Federal Adjusted Gross income from line 1 of Form IT-140.....

| | |
|----------|------------|
| A | .00 |
| B | .00 |
| C | .00 |
| D | .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

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

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...

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

**LINE 49
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 50
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 51
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 52
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 53
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 54
WITHDRAWALS FROM A PREPAID TUITION/SAVINGS PLAN
NOT USED FOR PAYMENT OF QUALIFYING EXPENSES.**
Enter the basis amount in a withdrawal from a West Virginia Prepaid Tuition/SMART529™ Savings Plan which was spent for OTHER than qualifying expenses, if a deduction was previously taken.

**LINE 55
ABLE ACT ADDITIONS**
Enter any amount withdrawn from an ABLE account that was not used for qualified disability expenses pursuant to 11-21-12j(b).

**LINE 56
TOTAL ADDITIONS.**
Add lines 49 through 55. Enter the result here and on line 2 of Form IT-140.

SCHEDULE A INSTRUCTIONS

FORM IS ON PAGES 11 & 12

**RESIDENTS OF KENTUCKY, MARYLAND, OHIO,
PENNSYLVANIA AND VIRGINIA** – If your only source of income is from wages and salaries, you will only need to complete Part II 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.

MEMBERS OF THE ARMED FORCES AND THEIR SPOUSES - If your domicile is outside West Virginia but you were present in West Virginia in compliance with military orders, and if your only source of income is from wages and salaries, you will only need to complete Part II of Schedule A.

**LINE 1
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 2 AND 3
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 4
IRA'S, PENSIONS, AND ANNUITIES**
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 5
SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS.**
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 6
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 7
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 8
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 8, 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 PTE-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 PTE-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 PTE-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 9

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 10

SUPPLEMENTAL GAINS OR LOSSES

- 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 11

FARM INCOME OR LOSS

- 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 12

UNEMPLOYMENT COMPENSATION

- 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 13

OTHER INCOME

- 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 14

TOTAL INCOME

Add lines 1 through 13 of each column and enter the result on this line.

LINE 15 THROUGH 20

ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME

- Column A Enter the adjustments to income reported on Federal Form 1040.
- 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.

**LINE 21
OTHER ADJUSTMENTS INCLUDED IN FEDERAL
ADJUSTED GROSS INCOME**

Column A Enter the adjustments to income reported on Federal Form 1040. These adjustments include:

- Moving expenses for members of the Armed Services
- Alimony paid
- Certain business expenses of reservists, performing artists, and fee-basis government officials.
- Health savings account deduction
- Student loan interest deduction
- 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 22
TOTAL ADJUSTMENTS.**

Enter the total of all adjustments from lines 15 through 21 for each column.

**LINE 23
ADJUSTED GROSS INCOME.**

Subtract line 22 from line 14 in each column. Enter the result on this line.

**LINE 24
WEST VIRGINIA INCOME.**

Add Column B and Column C of line 23 and enter the total here.

**LINE 25
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 26
TOTAL WEST VIRGINIA INCOME.**

Add the amounts shown on lines 24 and 25 and enter the total here and on line 2 of the Nonresident/Part-Year Resident Tax Calculation worksheet on page 12.

SCHEDULE A, PARTS I AND II

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION – Complete lines 1-4 and enter result on IT-140, line 8.

PART II: SPECIAL NONRESIDENT INCOME FOR RESIDENTS OF RECIPROCAL STATES AND CERTAIN ACTIVE MILITARY MEMBERS – Complete Part II only if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia or you were Active Military personnel stationed in West Virginia and your domicile is outside West Virginia.

SCHEDULE E INSTRUCTIONS

FORM IS ON PAGE 8.

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

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

LINE 1

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 2

Enter the West Virginia total income tax shown on line 8 of Form IT-140.

LINE 3

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

LINE 4

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 IT-140 Schedule A, line 26.

LINE 5**LIMITATION OF CREDIT.**

Multiply line 2 by line 3 and divide the result by line 4.

LINE 6**ALTERNATIVE WEST VIRGINIA TAXABLE INCOME.**

Residents — Subtract line 3 from line 7, Form IT-140.
Part-year residents — Subtract line 3 from line 4.

LINE 7**ALTERNATIVE WEST VIRGINIA INCOME TAX.**

Apply the Tax Rate Schedule to the amount shown on line 6.

LINE 8**LIMITATION OF CREDIT.**

Subtract line 7 from line 2.

LINE 9**MAXIMUM CREDIT.**

Line 2 minus the sum of lines 2 through 17 of the Tax Credit Recap Schedule.

LINE 10**TOTAL CREDIT.**

(THE SMALLEST OF LINES 1, 2, 5, 8, OR 9). 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 2021 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 2021 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 41 THROUGH 44

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 2021 tax liability; or
2. 100% of your 2020 tax liability (if you filed a 2020 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 \$0 tax after credit for 2020 and meet ALL of the following conditions:
 - your 2020 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 2021 is less than \$5,000.
2. The total tax shown on your 2021 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, 2022, 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 18, 2022 installment.

SPECIAL RULES FOR FARMERS

If at least two-thirds of your gross income for 2021 was from farming sources, the following special rules apply:

1. You are only required to make one payment for the taxable year (due January 18, 2022).
2. The amount of estimated tax required to be paid (line 6) is sixty-six and two-thirds percent (66 ²/₃%) instead of ninety percent (90%).
3. If you fail to pay your estimated tax by January 18, but you file your return and pay the tax due on or before the first day of March, 2022, 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 0.01908 instead of 0.05194 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 45 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 8 of Form IT-140.

LINE 2

Add the amounts shown on lines 9, 17, 18, and line 19 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 15 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 ⅔%).

LINE 7

Enter your tax after credits from your 2020 West Virginia return. Your tax after credits will be line 8 reduced by lines 9, 17, 18 and 19 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 3

ANNUALIZED INCOME.

Multiply the amount on line 1 by the annualization factors on line 2.

LINE 4

WEST VIRGINIA MODIFICATIONS TO INCOME.

Enter the full amount in each column of any modification to federal adjusted gross income which would be allowed on your 2021 West Virginia Personal Income Tax Return. **Do not annualize this line.** 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 0.01908 instead of 0.05194

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

Please read the following instructions carefully. Enter the estimated tax payments you made plus any West Virginia income tax withheld from your income.

In column (a), enter all credit carried over from your 2020 return, any withholding earned on or before April 15, 2021, and any estimated tax payments you made on or before April 15, 2021, for the 2021 tax year.

In column (b), enter the withholding earned and estimated payments made after April 15 and on or before June 15, 2021.

In column (c), enter the withholding earned and any estimated payments you made after June 15 and on or before September 15, 2021.

In column (d), enter the withholding earned and estimated payments you made after September 15 and on or before January 18, 2022.

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 2020 West Virginia tax return that you elected to apply to your 2021 estimated tax. If you filed your return by the due date (including extensions), treat the overpayment as a payment made on April 15, 2021.
3. If you file your return and pay the tax due on or before February 1, 2022, 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 18, 2022.

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 seven and three-quarters percent (7.75%) for 2021. The resultant daily rate of 0.000212 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 0.000212 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 September 15 installment period, the payment you make January 18, 2022 will first be applied to pay off the September 15 underpayment; any remaining portion of the payment will be applied to the January 18 installment.

Also, apply the following rules:

1. Show the West Virginia withholding tax attributable to each regular installment due date; do not list the withholding attributable on or after January 1, 2022.
2. Any balance due paid on or before April 18, 2022 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 18, 2022, whichever is earlier.

Chart of Total Days Per Rate Period

| Rate Period | Line 10 |
|-------------|---------|
| (a) | 368 |
| (b) | 307 |
| (c) | 215 |
| (d) | 90 |

For example, if you have an underpayment on line 8, column (a), you would enter 368 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, 2021 to the date of the first payment. If no payments enter 368.

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 seven and three-quarters percent (7.75%) for 2021, resulting in a daily rate of 0.000212.

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):

The first payment was enough to reduce the underpayment to zero. There are no further computations for column (a).

No payments. Only one computation is needed. The penalty for column (a) is line 8 multiplied by the number of days until April 18, 2022 multiplied by line 11.

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 18, 2022, 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-A 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:

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;

Your household income must meet the low-income test. Complete Part II of Form SCTC-A 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-A. 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 | \$19,320 | 3 | \$32,940 |
| 2 | \$26,130 | 4 | \$39,750 |

****FOR EACH ADDITIONAL PERSON, ADD \$6,810**

If you meet all of the required criteria as previously listed, 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-A 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 III of Form SCTC-A on Form IT-140 (pages 1 & 2 or 47 & 48), line 18.
3. Complete your West Virginia return according to the instructions given in this booklet.
4. Be sure to submit Form SCTC-A 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-A.
2. Complete the top portion of Form IT-140 (pages 1 & 2 or 47 & 48) 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 II of Form SCTC-A on line 1 of Form IT-140.
4. Enter the amount of allowable credit from Part III of Form SCTC-A on lines 18, 21, 23, and 26 of Form IT-140.
5. Sign and date your return and mail both pages of Form IT-140 AND Form SCTC-A to the address for “Refund” shown beneath the signature lines of Form IT-140.

2021 FAMILY TAX CREDIT TABLES

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

| Number of Family Members in Household | 1 | | 2 | | 3 | | 4 | | | | | |
|---------------------------------------|--|-----------------------|--|-----------------------|--|-----------------------|--|-----------------------|---------|----------|----------|---------|
| | Modified Federal Adjusted Gross Income | Family Credit% | Modified Federal Adjusted Gross Income | Family Credit% | Modified Federal Adjusted Gross Income | Family Credit% | Modified Federal Adjusted Gross Income | Family Credit% | | | | |
| | 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 | \$12,880 | 100.00% | \$0 | \$17,420 | 100.00% | \$0 | \$21,960 | 100.00% | \$0 | \$26,500 | 100.00% |
| | \$12,880 | \$13,180 | 90.00% | \$17,420 | \$17,720 | 90.00% | \$21,960 | \$22,260 | 90.00% | \$26,500 | \$26,800 | 90.00% |
| | \$13,180 | \$13,480 | 80.00% | \$17,720 | \$18,020 | 80.00% | \$22,260 | \$22,560 | 80.00% | \$26,800 | \$27,100 | 80.00% |
| | \$13,480 | \$13,780 | 70.00% | \$18,020 | \$18,320 | 70.00% | \$22,560 | \$22,860 | 70.00% | \$27,100 | \$27,400 | 70.00% |
| | \$13,780 | \$14,080 | 60.00% | \$18,320 | \$18,620 | 60.00% | \$22,860 | \$23,160 | 60.00% | \$27,400 | \$27,700 | 60.00% |
| | \$14,080 | \$14,380 | 50.00% | \$18,620 | \$18,920 | 50.00% | \$23,160 | \$23,460 | 50.00% | \$27,700 | \$28,000 | 50.00% |
| | \$14,380 | \$14,680 | 40.00% | \$18,920 | \$19,220 | 40.00% | \$23,460 | \$23,760 | 40.00% | \$28,000 | \$28,300 | 40.00% |
| | \$14,680 | \$14,980 | 30.00% | \$19,220 | \$19,520 | 30.00% | \$23,760 | \$24,060 | 30.00% | \$28,300 | \$28,600 | 30.00% |
| | \$14,980 | \$15,280 | 20.00% | \$19,520 | \$19,820 | 20.00% | \$24,060 | \$24,360 | 20.00% | \$28,600 | \$28,900 | 20.00% |
| | \$15,280 | \$15,580 | 10.00% | \$19,820 | \$20,120 | 10.00% | \$24,360 | \$24,660 | 10.00% | \$28,900 | \$29,200 | 10.00% |
| | \$15,580 | | 0.00% | \$20,120 | | 0.00% | \$24,660 | | 0.00% | \$29,200 | | 0.00% |

| Number of Family Members in Household | 5 | | 6 | | 7 | | 8 or More | | | | | |
|---------------------------------------|--|-----------------------|--|-----------------------|--|-----------------------|--|-----------------------|--------|----------|----------|--------|
| | Modified Federal Adjusted Gross Income | Family Credit% | Modified Federal Adjusted Gross Income | Family Credit% | Modified Federal Adjusted Gross Income | Family Credit% | Modified Federal Adjusted Gross Income | Family Credit% | | | | |
| | 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 | \$31,040 | 100.0% | \$0 | \$35,580 | 100.0% | \$0 | \$40,120 | 100.0% | \$0 | \$44,660 | 100.0% |
| | \$31,040 | \$31,340 | 90.0% | \$35,580 | \$35,880 | 90.0% | \$40,120 | \$40,420 | 90.0% | \$44,660 | \$44,960 | 90.0% |
| | \$31,340 | \$31,640 | 80.0% | \$35,880 | \$36,180 | 80.0% | \$40,420 | \$40,720 | 80.0% | \$44,960 | \$45,260 | 80.0% |
| | \$31,640 | \$31,940 | 70.0% | \$36,180 | \$36,480 | 70.0% | \$40,720 | \$41,020 | 70.0% | \$45,260 | \$45,560 | 70.0% |
| | \$31,940 | \$32,240 | 60.0% | \$36,480 | \$36,780 | 60.0% | \$41,020 | \$41,320 | 60.0% | \$45,560 | \$45,860 | 60.0% |
| | \$32,240 | \$32,540 | 50.0% | \$36,780 | \$37,080 | 50.0% | \$41,320 | \$41,620 | 50.0% | \$45,860 | \$46,160 | 50.0% |
| | \$32,540 | \$32,840 | 40.0% | \$37,080 | \$37,380 | 40.0% | \$41,620 | \$41,920 | 40.0% | \$46,160 | \$46,460 | 40.0% |
| | \$32,840 | \$33,140 | 30.0% | \$37,380 | \$37,680 | 30.0% | \$41,920 | \$42,220 | 30.0% | \$46,460 | \$46,760 | 30.0% |
| | \$33,140 | \$33,440 | 20.0% | \$37,680 | \$37,980 | 20.0% | \$42,220 | \$42,520 | 20.0% | \$46,760 | \$47,060 | 20.0% |
| | \$33,440 | \$33,740 | 10.0% | \$37,980 | \$38,280 | 10.0% | \$42,520 | \$42,820 | 10.0% | \$47,060 | \$47,360 | 10.0% |
| | \$33,740 | | 0.0% | \$38,280 | | 0.0% | \$42,820 | | 0.0% | \$47,360 | | 0.0% |

Married Filing Separately

| Number of Family Members in Household | 1 | | 2 | | 3 | | 4 | | | | | |
|---------------------------------------|--|-----------------------|--|-----------------------|--|-----------------------|--|-----------------------|--------|----------|----------|--------|
| | Modified Federal Adjusted Gross Income | Family Credit% | Modified Federal Adjusted Gross Income | Family Credit% | Modified Federal Adjusted Gross Income | Family Credit% | Modified Federal Adjusted Gross Income | Family Credit% | | | | |
| | 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 | \$6,440 | 100.0% | \$0 | \$8,710 | 100.0% | \$0 | \$10,980 | 100.0% | \$0 | \$13,250 | 100.0% |
| | \$6,440 | \$6,740 | 90.0% | \$8,710 | \$9,010 | 90.0% | \$10,980 | \$11,280 | 90.0% | \$13,250 | \$13,550 | 90.0% |
| | \$6,740 | \$7,040 | 80.0% | \$9,010 | \$9,310 | 80.0% | \$11,280 | \$11,580 | 80.0% | \$13,550 | \$13,850 | 80.0% |
| | \$7,040 | \$7,340 | 70.0% | \$9,310 | \$9,610 | 70.0% | \$11,580 | \$11,880 | 70.0% | \$13,850 | \$14,150 | 70.0% |
| | \$7,340 | \$7,640 | 60.0% | \$9,610 | \$9,910 | 60.0% | \$11,880 | \$12,180 | 60.0% | \$14,150 | \$14,450 | 60.0% |
| | \$7,640 | \$7,940 | 50.0% | \$9,910 | \$10,210 | 50.0% | \$12,180 | \$12,480 | 50.0% | \$14,450 | \$14,750 | 50.0% |
| | \$7,940 | \$8,240 | 40.0% | \$10,210 | \$10,510 | 40.0% | \$12,480 | \$12,780 | 40.0% | \$14,750 | \$15,050 | 40.0% |
| | \$8,240 | \$8,540 | 30.0% | \$10,510 | \$10,810 | 30.0% | \$12,780 | \$13,080 | 30.0% | \$15,050 | \$15,350 | 30.0% |
| | \$8,540 | \$8,840 | 20.0% | \$10,810 | \$11,110 | 20.0% | \$13,080 | \$13,380 | 20.0% | \$15,350 | \$15,650 | 20.0% |
| | \$8,840 | \$9,140 | 10.0% | \$11,110 | \$11,410 | 10.0% | \$13,380 | \$13,680 | 10.0% | \$15,650 | \$15,950 | 10.0% |
| | \$9,140 | | 0.0% | \$11,410 | | 0.0% | \$13,680 | | 0.0% | \$15,950 | | 0.0% |

| Number of Family Members in Household | 5 | | 6 | | 7 | | 8 or More | | | | | |
|---------------------------------------|--|-----------------------|--|-----------------------|--|-----------------------|--|-----------------------|--------|----------|----------|--------|
| | Modified Federal Adjusted Gross Income | Family Credit% | Modified Federal Adjusted Gross Income | Family Credit% | Modified Federal Adjusted Gross Income | Family Credit% | Modified Federal Adjusted Gross Income | Family Credit% | | | | |
| | 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 | \$15,520 | 100.0% | \$0 | \$17,790 | 100.0% | \$0 | \$20,060 | 100.0% | \$0 | \$22,330 | 100.0% |
| | \$15,520 | \$15,820 | 90.0% | \$17,790 | \$18,090 | 90.0% | \$20,060 | \$20,360 | 90.0% | \$22,330 | \$22,630 | 90.0% |
| | \$15,820 | \$16,120 | 80.0% | \$18,090 | \$18,390 | 80.0% | \$20,360 | \$20,660 | 80.0% | \$22,630 | \$22,930 | 80.0% |
| | \$16,120 | \$16,420 | 70.0% | \$18,390 | \$18,690 | 70.0% | \$20,660 | \$20,960 | 70.0% | \$22,930 | \$23,230 | 70.0% |
| | \$16,420 | \$16,720 | 60.0% | \$18,690 | \$18,990 | 60.0% | \$20,960 | \$21,260 | 60.0% | \$23,230 | \$23,530 | 60.0% |
| | \$16,720 | \$17,020 | 50.0% | \$18,990 | \$19,290 | 50.0% | \$21,260 | \$21,560 | 50.0% | \$23,530 | \$23,830 | 50.0% |
| | \$17,020 | \$17,320 | 40.0% | \$19,290 | \$19,590 | 40.0% | \$21,560 | \$21,860 | 40.0% | \$23,830 | \$24,130 | 40.0% |
| | \$17,320 | \$17,620 | 30.0% | \$19,590 | \$19,890 | 30.0% | \$21,860 | \$22,160 | 30.0% | \$24,130 | \$24,430 | 30.0% |
| | \$17,620 | \$17,920 | 20.0% | \$19,890 | \$20,190 | 20.0% | \$22,160 | \$22,460 | 20.0% | \$24,430 | \$24,730 | 20.0% |
| | \$17,920 | \$18,220 | 10.0% | \$20,190 | \$20,490 | 10.0% | \$22,460 | \$22,760 | 10.0% | \$24,730 | \$25,030 | 10.0% |
| | \$18,220 | | 0.0% | \$20,490 | | 0.0% | \$22,760 | | 0.0% | \$25,030 | | 0.0% |

2021 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 |
| + | 2,775.00 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 |
| + | 1,387.50 Tax on \$30,000 |
| \$ 7,138.00 | Total Tax on \$118,460 (Round to nearest whole dollar) |