

**GENERAL INSTRUCTIONS:**

A one-time credit is allowed against personal income tax for nonfamily adoptions. "Nonfamily adoptions" means adoptions of a child or children by a taxpayer or taxpayers which child or children are not related to the taxpayer or taxpayers by blood or marriage. The credit is equal to four thousand (\$4,000) dollars which may be taken in the year of the adoption of each nonfamily child, whose age at adoption is under eighteen years. This credit may, at the option of the taxpayer, be taken over a period of three years.

**Section 1:** Complete information below and attach to the current year IT-140 tax return:

Last name	First name		Your social security number	
If joint return, spouse's first name			<input type="text"/> <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/> <input type="text"/>	
Present Home Address (number and street, including apartment number or rural route)			Spouse's Social Security Number <input type="text"/> <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/> <input type="text"/>	
City or Town	State	Zip Code	Your Telephone Number	

**Section 2:** In order to claim the credit, the following information must be provided to the West Virginia State Tax Department:

A. Adoptive Case Number:	
B. Child's Social Security Number:	
C. Name of child:	
D. Date of birth:	
E. Age at time of adoption:	
F. Date of adoption:	
G. State where adoption occurred:	

**Section 3:** Credit Option

- Fully claimed \$4,000 credit in the year of adoption  
 Claim \$4,000 credit over a three (3) year period

Amount claimed in

Tax year one (1): \$ \_\_\_\_\_

Tax year two (2): \$ \_\_\_\_\_

Tax year three (3): \$ \_\_\_\_\_