

2009
FORM IT-140

WEST VIRGINIA INCOME TAX RETURN



Extended Due Date MM DD YYYY Fiscal Year Filers ONLY Check Box ☐ Year End MM DD YYYY

- ☐ Deceased Prime Date of Death - ☐ Deceased Spouse Date of Death

Your Social Security Number

Last Name Suffix Your First Name MI

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

First Line of Address Second Line of Address

City State - Zip Code

☐ Amended Return See instructions on page 4. ☐ Net Operating Loss ☐ Filing As A Nonresident/Part-Year Resident See instructions on page 3. ☐ Form WV-8379 filed as an injured spouse.

Exemptions

☐ 1. Exemptions claimed on your federal return (See instructions if you marked Filing Status 3)

☐ 2. Additional exemption if surviving spouse (See page 7).
Enter decedent's SSN -
Year spouse died

☐ 3. TOTAL EXEMPTIONS (add lines 1 and 2). Enter here and on line 6 below. If line 3 is zero, enter \$500 on line 6 below.

Filing Status. Check only one

☐ 1. Single ☐ 4. Married, Filing Jointly

☐ 2. Head of Household ☐ 5. Widow(er) with dependent child

☐ 3. Married, Filing Separately
***Enter spouse's SS # and name in the boxes above.

Telephone Number

1. Federal Adjusted Gross Income.....	1	.00
2. Additions to Income (line 34 of Schedule M).....	2	.00
3. Subtractions from Income (line 48 of Schedule M).....	3	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 41).....	5	.00
6. Total Exemptions as shown above on Exemption Line 3 x \$2,000.....	6	.00
7. West Virginia Taxable Income (line 4, minus lines 5 and 6) IF LESS THAN ZERO, ENTER ZERO.....	7	.00
8. Income Tax Due (check one) ☐ Tax Table ☐ Rate Schedule ☐ Nonresident/Part-Year Resident Calculation Schedule ☐ Schedule T	8	.00
9. Family Tax Credit if applicable (see worksheet on page 40).....	9	.00
10. Adjusted West Virginia Tax (line 8 minus line 9).....	10	.00
11. West Virginia Use Tax Due on out-of-state purchases (see worksheet on page 42).....	11	.00
12. Total Taxes Due (line 10 plus line 11) Enter here and on Line 12, Page 16.....	12	.00

● Enclose Payment - Do Not Attach ●

TAX DEPT USE ONLY

PAYMENT PLAN CORR SCTC

☐ ☐ ☐



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2009

WEST VIRGINIA INCOME TAX RETURN

FORM IT-140

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

12. Total Taxes Due (line 10 plus line 11)	12	.00
13. West Virginia Income Tax Withheld (MUST COMPLETE WITHHOLDING TAX SCHEDULE, FORM IT-140W)	13	.00
14. Estimated Tax Payments and Payments with Schedule L	14	.00
15. Credits from Tax Credit Recap Schedule (see schedule on page 20)	15	.00
16. Paid with Original Return (Amended Return Only)	16	.00
17. Payments and Credits (add lines 13 through 16)	17	.00
18. Overpayment Previously Refunded or Credited (Amended Return Only)	18	.00
19. Total Payments and Credits (line 17 minus line 18)	19	.00
20. Balance of Tax Due (line 12 minus line 19)	20	.00
21. Penalty Due from Form IT-210. ☐ CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED	21	.00
22. Balance Due the State (add lines 20 and 21) PAY THIS AMOUNT \$	22	.00
23. Overpayment (line 19 minus line 12 minus line 21)	23	.00
24. Amount of Overpayment to be Credited to 2010 Estimated Tax	24	.00
25. West Virginia Children's Trust Fund to help prevent child abuse and neglect. Enter the amount of your contribution: ☐ \$5 ☐ \$25 ☐ \$100 ☐ Other \$	25	.00
26. Deductions from your Overpayment (line 24 plus line 25)	26	.00
27. Refund Due You (line 23 minus line 26) (Refund of \$2 or less , see page 7) REFUND	27	.00

DIRECT
DEPOSIT
OF REFUND

TYPE

☐ CHECKING
☐ SAVINGS
ROUTING
NUMBERACCOUNT
NUMBER

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

Sign

Here



Your Signature _____ Date _____

Preparer's Signature _____ Date _____

Spouse's Signature _____ Date _____

Preparer's EIN _____

Mail To:

REFUND

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

BALANCE DUE

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

Address of Preparer _____

Daytime Phone Number _____



PAYMENT OPTIONS

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

Check or Money Order - If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.

Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 15, 2010.

Payment by credit card - Payments may be made through Official Payments Corp. using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Call 1-800-2PAYTAXSM or visit www.officialpayments.com.

Official Payments Corporation is a private credit card payment service provider. A convenience fee of 2.5% will be charged to your credit/debit card. The State will not receive this fee. You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction, you will be given a confirmation number, which you should keep for your records.



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2009
FORM IT-140W

WEST VIRGINIA WITHHOLDING TAX SCHEDULE



Last Name

Social Security Number

Do not send W-2s, 1099s, K-1s, WV/NRW-2s or WV/NRSRs with your return. Enter WV withholding information below.

1	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
	_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR _____ Employer or payer name _____ Address _____ City, State, ZIP	_____ Name _____ Social Security Number _____ Income subject to WV WITHHOLDING	_____ WV WITHHOLDING Check appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 ☐ WV/NRSR ☐ State Abbreviation From Document Checked Above Enter WV withholding only
	_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR _____ Employer or payer name _____ Address _____ City, State, ZIP	_____ Name _____ Social Security Number _____ Income subject to WV WITHHOLDING	_____ WV WITHHOLDING Check appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 ☐ WV/NRSR ☐ State Abbreviation From Document Checked Above Enter WV withholding only
	_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR _____ Employer or payer name _____ Address _____ City, State, ZIP	_____ Name _____ Social Security Number _____ Income subject to WV WITHHOLDING	_____ WV WITHHOLDING Check appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 ☐ WV/NRSR ☐ State Abbreviation From Document Checked Above Enter WV withholding only
	_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR _____ Employer or payer name _____ Address _____ City, State, ZIP	_____ Name _____ Social Security Number _____ Income subject to WV WITHHOLDING	_____ WV WITHHOLDING Check appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 ☐ WV/NRSR ☐ State Abbreviation From Document Checked Above Enter WV withholding only

Total WV withholding tax from column C above **.00**

If you have WV withholding on both pages 17 and 18, add the totals together and enter the GRAND TOTAL on line 13, form IT-140 or line 2, Form IT-140NRS or line 5, Form IT-140NRC.



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2009
FORM IT-140W

WEST VIRGINIA WITHHOLDING TAX SCHEDULE



Last Name

Social Security Number

Do not send W-2s, 1099s, K-1s, WV/NRW-2s or WV/NRSRs with your return. Enter WV withholding information below.

5	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
	_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR _____ Employer or payer name _____ Address _____ City, State, ZIP	_____ Name _____ Social Security Number _____ Income subject to WV WITHHOLDING	_____ WV WITHHOLDING Check appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 ☐ WV/NRSR ☐ State Abbreviation From Document Checked Above Enter WV withholding only
	_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR _____ Employer or payer name _____ Address _____ City, State, ZIP	_____ Name _____ Social Security Number _____ Income subject to WV WITHHOLDING	_____ WV WITHHOLDING Check appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 ☐ WV/NRSR ☐ State Abbreviation From Document Checked Above Enter WV withholding only
	_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR _____ Employer or payer name _____ Address _____ City, State, ZIP	_____ Name _____ Social Security Number _____ Income subject to WV WITHHOLDING	_____ WV WITHHOLDING Check appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 ☐ WV/NRSR ☐ State Abbreviation From Document Checked Above Enter WV withholding only
	_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR _____ Employer or payer name _____ Address _____ City, State, ZIP	_____ Name _____ Social Security Number _____ Income subject to WV WITHHOLDING	_____ WV WITHHOLDING Check appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 ☐ WV/NRSR ☐ State Abbreviation From Document Checked Above Enter WV withholding only

Total WV withholding tax from column C above **.00**

If you have WV withholding on both pages 17 and 18, add the totals together and enter the GRAND TOTAL on line 13, form IT-140 or line 2, Form IT-140NRS or line 5, Form IT-140NRC.



2009 WEST VIRGINIA SCHEDULE M MODIFICATIONS TO ADJUSTED GROSS INCOME



PRIMARY LAST
NAME SHOWN
ON FORM IT-140

SOCIAL
SECURITY
NUMBER

If you are claiming a disability modification on line 45, enclose Schedule H (page 27) with this return.

Modifications *INCREASING* Federal Adjusted Gross Income (Additions)

28. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	28	.00
29. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	29	.00
30. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	30	.00
31. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	31	.00
32. Other income deducted from federal adjusted gross income but subject to state tax.....	32	.00
33. Withdrawals from a WV Prepaid Tuition/SMART529 Savings Plan NOT used for payment of qualifying expenses	33	.00
34. TOTAL ADDITIONS (add lines 28 through 33). Enter here and on line 2 of Form IT-140.....	34	.00

Modifications *DECREASING* Federal Adjusted Gross Income (Subtractions)

Column A (You)

Column B (Spouse)

35. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax	35	.00	.00
36. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system	36	.00	.00
37. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System.	37	.00	.00
38. Up to \$2,000 of benefits received from Military Retirement and Federal Retirement Systems. (Title 4 USC § 111)	38	.00	.00
Combined amounts of Lines 37 and 38 must not exceed \$2,000			
39. Military Retirement Modification.....	39	.00	.00
40. Railroad Retirement Income received	40	.00	.00
41. Refunds of state and local income taxes received and reported as income to the IRS.	41	.00	.00
42. Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds.....	42	.00	.00
43. Other deduction(s) i.e., Long - Term Care Insurance, PBGC	43	.00	.00
44. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed \$1,200....	44	.00	.00

45. Senior citizen or disability deduction (see instructions on page 13)

	YOU	SPOUSE
YEAR OF BIRTH (IF 65 OR OLDER)		
YEAR OF DISABILITY		
(a) Income not included in lines 35 through 44.....	.00	.00
(b) Maximum modification	8000.00	8000.00
(c) Add lines 35 through 39 above	.00	.00
(d) Subtract line (c) from line (b)	.00	.00

(If less than zero, enter zero)

Enter smaller of (a) or (d)

45. (If less than zero, enter zero) Enter smaller of (a) or (d)	45	.00	.00
46. Surviving spouse deduction (see instructions on page 13).....	46	.00	.00
47. Add lines 35 through 46 for each column.....	47	.00	.00
48. TOTAL SUBTRACTIONS (line 47, Column A plus line 47, Column B) Enter here and on line 3 of Form IT-140.....	48	.00	.00



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2009 WEST VIRGINIA TAX CREDIT RECAP SCHEDULE AND SCHEDULE T

PRIMARY LAST
NAME SHOWN
ON FORM IT-140

SOCIAL
SECURITY
NUMBER

- -

This form is used by individuals to summarize the 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.

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE			
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	APPLICABLE CREDIT
1. Senior Citizen Tax Credit for Property Tax Paid*..... **Household Size _____	WV/SCTC-1	1	.00
2. Homestead Excess Property Tax Credit*.....	WV/HEPTC-1	2	.00
3. Senior Property Tax Deferment Credit*.....	WV/SPTDC	3	.00
4. Credit for Income Tax Paid to Another State(s)	E	4	.00
5. Business Investment and Jobs Expansion Credit	BCS-PIT	5	.00
6. General Economic Opportunity Tax Credit	WV/EOTC-PIT	6	.00
7. Strategic Research and Development Tax Credit	WV/SRDTC-1	7	.00
8. High-Growth Business Investment Tax Credit	WV/HGBITC-1	8	.00
9. W. Va. Environmental Agricultural Equipment Credit	WV/AG-1	9	.00
10. W. Va. Military Incentive Credit	J	10	.00
11. West Virginia Capital Company Credit	CCP	11	.00
12. Non-family Adoption Credit	WV/NFA-1	12	.00
13. Neighborhood Investment Program Credit	WV/NIPA-2	13	.00
14. Historic Rehabilitated Buildings Investment Credit	RBIC	14	.00
15. Qualified Rehabilitated Buildings Investment Credit	RBIC-A	15	.00
16. West Virginia Film Industry Investment Tax Credit	WV/FIIA-TCS	16	.00
17. Apprenticeship Training Tax Credit	WV/ATTC-1	17	.00
18. Solar Energy Tax Credit	WV/SETC	18	.00
19. TOTAL CREDITS - add lines 1 through 18. <i>Enter on Form WV/IT-140, line 15.</i>		19	.00
*NOTE: Only <u>one</u> of the credits from lines 1, 2, or 3 can be claimed. **Household Size is the total number of persons residing in the house.			

SCHEDULE T			
1. Federal Alternative Minimum Tax. Enter the amount shown on Federal Form 6251	1	.00	
2. Enter 25% of line 1.....	2	.00	
3. West Virginia Primary Tax (rate schedule applied to amount shown on line 7 of Form IT-140).....	3	.00	
4. West Virginia Minimum Tax (subtract line 3 from line 2; if zero or less, enter zero).....	4	.00	
5. Add lines 3 and 4 (This is your West Virginia tentative tax).....	5	.00	
6. Nonresident/Part-Year Residents only . Multiply line 5 by income percentage from Schedule A (page 25). The income percentage used is the decimal rate determined by dividing line 74 of Schedule A, by line 71, column A, or by using line 6 of Part II of Schedule A, whichever is applicable.	6	.00	
7. West Virginia Total Tax. Residents enter line 5 and Nonresidents/Part-Year Residents enter line 6 here and on line 8 of Form IT-140	7	.00	



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2009 WEST VIRGINIA SCHEDULE A
TO BE COMPLETED BY NONRESIDENTS AND PART-YEAR RESIDENTS ONLY

PRIMARY LAST
NAME SHOWN
ON FORM IT-140

SOCIAL
SECURITY
NUMBER

PART-YEAR RESIDENTS: ENTER
PERIOD OF WEST VIRGINIA RESIDENCY

FROM

MM

DD

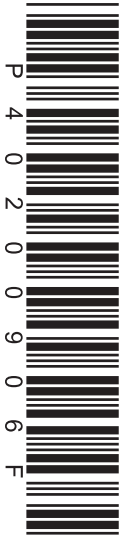
YYYY

TO

MM

DD

YYYY



INCOME				
		COLUMN A AMOUNT FROM FEDERAL RETURN	COLUMN B ALL INCOME DURING PERIOD OF WEST VIRGINIA RESIDENCY	COLUMN C WEST VIRGINIA SOURCE INCOME DURING NONRESIDENT PERIOD
49. Wages, salaries, tips (complete Form IT-140W).....	49	.00	.00	.00
50. Interest	50	.00	.00	.00
51. Dividends.....	51	.00	.00	.00
52. Refunds of state and local income tax (see line 41 of Schedule M).....	52	.00	.00	
53. Alimony received	53	.00	.00	
54. Business profit (or loss).....	54	.00	.00	.00
55. Capital gains (or losses).....	55	.00	.00	.00
56. Supplemental gains (or losses).....	56	.00	.00	.00
57. Total taxable pensions and annuities.....	57	.00	.00	.00
58. Farm income (or loss)	58	.00	.00	.00
59. Unemployment compensation insurance	59	.00	.00	.00
60. Total taxable Social Security and Railroad Retirement benefits (see line 40 of Schedule M for Railroad Retirement benefits)	60	.00	.00	
61. Other income from federal return (identify source)	61	.00	.00	.00
62. Total income (add lines 49 through 61).....	62	.00	.00	.00
ADJUSTMENTS				
63. Deductible payments to an IRA.....	63	.00	.00	.00
64. Moving expenses.....	64	.00	.00	.00
65. Self-employment tax deduction.....	65	.00	.00	.00
66. Self-employment health insurance deduction...	66	.00	.00	.00
67. Payments to a Keogh retirement plan.....	67	.00	.00	.00
68. Penalty for early withdrawal of savings.....	68	.00	.00	.00
69. Other adjustments	69	.00	.00	.00
70. Total adjustments (add lines 63 through 69).....	70	.00	.00	.00
71. Adjusted gross income (subtract line 70 from line 62 in each column).....	71	.00	.00	.00
72. West Virginia income (line 71, Column B plus line 71, Column C)	72			.00
73. Income subject to West Virginia state tax but exempt from federal tax	73		.00	
74. Total West Virginia income (line 72 plus line 73). Enter here and on line 2 below.....	74			.00

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION			
1. Tentative Tax (apply the appropriate tax rate schedule on page 46 to the amount shown on line 7, Form IT-140)..... <i>IF YOU WERE SUBJECT TO FEDERAL MINIMUM TAX, USE SCHEDULE T TO CALCULATE YOUR TAX AFTER YOU HAVE DERIVED THE DECIMAL ON LINE 6 BELOW (ENCLOSE SCHEDULE T WITH YOUR RETURN).</i>	1		.00
2. West Virginia Income (line 74, Schedule A).....	2	.00	
3. Federal Adjusted Gross Income (line 1, Form IT-140).....	3	.00	
4. Tax (divide line 2 by line 3, round to 4 decimal places and multiply the result by line 1) Enter here and on line 8, Form IT-140..... <i>If you are claiming a federal net operating loss carryback, you must continue to Part II.</i>	4		.00
PART II: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION FOR NET OPERATING LOSS CARRYBACK			
5. Subtract line 2 Part I from your original Federal Adjusted Gross Income (line 1, Form IT-140).....	5		.00
6. Income Percentage (Divide line 5 by line 3 Part I and round the result to four decimal places) Note: Decimal cannot exceed 1.0000.....	6	•	
7. Multiply line 1 Part I by line 6	7	.00	
8. Subtract line 7 from line 1 Part I.....	8	.00	
9. West Virginia Tax (Enter the smaller of line 4 Part I or line 8 Part II here and on line 8, Form IT-140).....	9		.00

2009 WEST VIRGINIA SCHEDULE H AND SCHEDULE E

PRIMARY LAST
NAME SHOWN
ON FORM IT-140

SOCIAL
SECURITY
NUMBER

TAXPAYERS WHO ARE DISABLED DURING 2009 REGARDLESS OF AGE

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

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

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

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

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

Name of Disabled Taxpayer

Social Security Number

Physician's Name

MM

DD

YYYY

Physician's Street Address

State

Zip Code

City

Physician's FEIN Number

Physician's Signature

INSTRUCTIONS TO PHYSICIAN COMPLETING DISABILITY STATEMENT

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

RESIDENCY STATUS

☐ Resident

☐ Nonresident - did not maintain a residence in West Virginia during the taxable year (**NO CREDIT IS ALLOWED**).

☐ Part-Year Resident - maintained a residence in West Virginia for part of the year; check the box which describes your situation and enter the date of your move:

☐ moved into West Virginia;

☐ moved out of West Virginia, but had West Virginia source income during your nonresident period;

☐ moved out of West Virginia and had no West Virginia source income during your nonresident period.

MM

DD

YYYY

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

A SEPARATE SCHEDULE E MUST BE COMPLETED FOR EACH STATE FOR WHICH CREDIT IS CLAIMED. FAILURE TO ATTACH A COPY OF THE OTHER STATE'S RETURN WILL RESULT IN THE CLAIMED CREDIT BEING DISALLOWED. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY POLITICAL SUBDIVISION OF A STATE OR ANY OTHER COUNTRY.

AMENDED RETURN INFORMATION

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

WRITTEN REQUEST FOR WAIVER OF ESTIMATED PENALTY

2009
SCHEDULE PBGC

MODIFICATION TO ADJUSTED GROSS INCOME WEST VIRGINIA PERSONAL INCOME TAX RETURN

PRINT
OR
TYPE

Last Name Name (If joint return, give first names and initials of both)

Your Social Security Number

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

Spouse's Social Security

City or Town

County

State

Zip Code

Daytime Telephone Number

1.	Enter amount of retirement benefits that would have been paid from your employer-provided plan.....	1	.00
2.	Enter amount of retirement benefits actually received from Pension Guaranty Corporation.....	2	.00
3.	Subtract line 2 from line 1 and enter the difference here and on Schedule M, line 43.....	3	.00

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

2009 FAMILY TAX CREDIT TABLES

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

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	\$10,830	100.0%	\$ 0	\$14,570	100.0%	\$ 0	\$18,310	100.0%	\$ 0	\$22,050	100.0%
\$10,830	\$11,130	90.0%	\$14,570	\$14,870	90.0%	\$18,310	\$18,610	90.0%	\$22,050	\$22,350	90.0%
\$11,130	\$11,430	80.0%	\$14,870	\$15,170	80.0%	\$18,610	\$18,910	80.0%	\$22,350	\$22,650	80.0%
\$11,430	\$11,730	70.0%	\$15,170	\$15,470	70.0%	\$18,910	\$19,210	70.0%	\$22,650	\$22,950	70.0%
\$11,730	\$12,030	60.0%	\$15,470	\$15,770	60.0%	\$19,210	\$19,510	60.0%	\$22,950	\$23,250	60.0%
\$12,030	\$12,330	50.0%	\$15,770	\$16,070	50.0%	\$19,510	\$19,810	50.0%	\$23,250	\$23,550	50.0%
\$12,330	\$12,630	40.0%	\$16,070	\$16,370	40.0%	\$19,810	\$20,110	40.0%	\$23,550	\$23,850	40.0%
\$12,630	\$12,930	30.0%	\$16,370	\$16,670	30.0%	\$20,110	\$20,410	30.0%	\$23,850	\$24,150	30.0%
\$12,930	\$13,230	20.0%	\$16,670	\$16,970	20.0%	\$20,410	\$20,710	20.0%	\$24,150	\$24,450	20.0%
\$13,230	\$13,530	10.0%	\$16,970	\$17,270	10.0%	\$20,710	\$21,010	10.0%	\$24,450	\$24,750	10.0%
\$13,530		0.0%	\$17,270		0.0%	\$21,010		0.0%	\$24,750		0.0%

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	\$25,790	100.0%	\$ 0	\$29,530	100.0%	\$ 0	\$33,270	100.0%	\$ 0	\$37,010	100.0%
\$25,790	\$26,090	90.0%	\$29,530	\$29,830	90.0%	\$33,270	\$33,570	90.0%	\$37,010	\$37,310	90.0%
\$26,090	\$26,390	80.0%	\$29,830	\$30,130	80.0%	\$33,570	\$33,870	80.0%	\$37,310	\$37,610	80.0%
\$26,390	\$26,690	70.0%	\$30,130	\$30,430	70.0%	\$33,870	\$34,170	70.0%	\$37,610	\$37,910	70.0%
\$26,690	\$26,990	60.0%	\$30,430	\$30,730	60.0%	\$34,170	\$34,470	60.0%	\$37,910	\$38,210	60.0%
\$26,990	\$27,290	50.0%	\$30,730	\$31,030	50.0%	\$34,470	\$34,770	50.0%	\$38,210	\$38,510	50.0%
\$27,290	\$27,590	40.0%	\$31,030	\$31,330	40.0%	\$34,770	\$35,070	40.0%	\$38,510	\$38,810	40.0%
\$27,590	\$27,890	30.0%	\$31,330	\$31,630	30.0%	\$35,070	\$35,370	30.0%	\$38,810	\$39,110	30.0%
\$27,890	\$28,190	20.0%	\$31,630	\$31,930	20.0%	\$35,370	\$35,670	20.0%	\$39,110	\$39,410	20.0%
\$28,190	\$28,490	10.0%	\$31,930	\$32,230	10.0%	\$35,670	\$35,970	10.0%	\$39,410	\$39,710	10.0%
\$28,490		0.0%	\$32,230		0.0%	\$35,970		0.0%	\$39,710		0.0%

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 worksheet below.

WEST VIRGINIA FAMILY TAX CREDIT WORKSHEET

- Federal Adjusted Gross Income (Enter the amount from line 1 of Form IT-140.) _____
- Increasing West Virginia Modifications (Enter the amount from line 2 of Form IT-140.) _____
- Tax Exempt Interest Reported on Federal Tax Return
(Enter the amount shown on line 8b of Federal Form 1040.) _____
- Add lines 1 through 3.
This is your Modified Federal Adjusted Gross Income for the Family Tax Credit _____
- Enter the number of Exemptions claimed on your Federal Return.
This is your family size for the Family Tax Credit. _____
(Use the large bold number above the table that matches your family size.)
- Enter the Family Tax Credit Percentage for your family size **and**
Modified Federal Adjusted Gross Income level from the tables on pages 40 or 41.
(If the exemptions on line 5 are greater than 8, use the table for a Family Size of 8.) _____ %
- Enter Your Income Tax Due from line 8 of Form IT-140 _____
- Multiply the amount on line 7 by the percentage shown on line 6.
This is your Family Tax Credit. (Enter this amount on line 9 of Form IT-140.) _____

2009 FAMILY TAX CREDIT TABLES

Married Filing Separately (See Worksheet on Page 40)

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		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	\$5,415	100.0%	\$ 0	\$7,285	100.0%	\$ 0	\$9,155	100.0%	\$ 0	\$11,025	100.0%	\$ 0	\$11,025	100.0%	\$ 0	\$11,025	100.0%	\$ 0	\$11,025	100.0%	\$ 0	\$11,025	100.0%
\$5,415	\$5,565	90.0%	\$7,285	\$7,435	90.0%	\$9,155	\$9,305	90.0%	\$11,025	\$11,175	90.0%	\$11,025	\$11,175	90.0%	\$11,025	\$11,175	90.0%	\$11,025	\$11,175	90.0%	\$11,025	\$11,175	90.0%
\$5,565	\$5,715	80.0%	\$7,435	\$7,585	80.0%	\$9,305	\$9,455	80.0%	\$11,175	\$11,325	80.0%	\$11,175	\$11,325	80.0%	\$11,175	\$11,325	80.0%	\$11,175	\$11,325	80.0%	\$11,175	\$11,325	80.0%
\$5,715	\$5,865	70.0%	\$7,585	\$7,735	70.0%	\$9,455	\$9,605	70.0%	\$11,325	\$11,475	70.0%	\$11,325	\$11,475	70.0%	\$11,325	\$11,475	70.0%	\$11,325	\$11,475	70.0%	\$11,325	\$11,475	70.0%
\$5,865	\$6,015	60.0%	\$7,735	\$7,885	60.0%	\$9,605	\$9,755	60.0%	\$11,475	\$11,625	60.0%	\$11,475	\$11,625	60.0%	\$11,475	\$11,625	60.0%	\$11,475	\$11,625	60.0%	\$11,475	\$11,625	60.0%
\$6,015	\$6,165	50.0%	\$7,885	\$8,035	50.0%	\$9,755	\$9,905	50.0%	\$11,625	\$11,775	50.0%	\$11,625	\$11,775	50.0%	\$11,625	\$11,775	50.0%	\$11,625	\$11,775	50.0%	\$11,625	\$11,775	50.0%
\$6,165	\$6,315	40.0%	\$8,035	\$8,185	40.0%	\$9,905	\$10,055	40.0%	\$11,775	\$11,925	40.0%	\$11,775	\$11,925	40.0%	\$11,775	\$11,925	40.0%	\$11,775	\$11,925	40.0%	\$11,775	\$11,925	40.0%
\$6,315	\$6,465	30.0%	\$8,185	\$8,335	30.0%	\$10,055	\$10,205	30.0%	\$11,925	\$12,075	30.0%	\$11,925	\$12,075	30.0%	\$11,925	\$12,075	30.0%	\$11,925	\$12,075	30.0%	\$11,925	\$12,075	30.0%
\$6,465	\$6,615	20.0%	\$8,335	\$8,485	20.0%	\$10,205	\$10,355	20.0%	\$12,075	\$12,225	20.0%	\$12,075	\$12,225	20.0%	\$12,075	\$12,225	20.0%	\$12,075	\$12,225	20.0%	\$12,075	\$12,225	20.0%
\$6,615	\$6,765	10.0%	\$8,485	\$8,635	10.0%	\$10,355	\$10,505	10.0%	\$12,225	\$12,375	10.0%	\$12,225	\$12,375	10.0%	\$12,225	\$12,375	10.0%	\$12,225	\$12,375	10.0%	\$12,225	\$12,375	10.0%
\$6,765		0.0%	\$8,635		0.0%	\$10,505		0.0%	\$12,375		0.0%	\$12,375		0.0%	\$12,375		0.0%	\$12,375		0.0%	\$12,375		0.0%

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		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	\$12,895	100.0%	\$ 0	\$14,765	100.0%	\$ 0	\$16,635	100.0%	\$ 0	\$18,505	100.0%	\$ 0	\$18,505	100.0%	\$ 0	\$18,505	100.0%	\$ 0	\$18,505	100.0%	\$ 0	\$18,505	100.0%
\$12,895	\$13,045	90.0%	\$14,765	\$14,915	90.0%	\$16,635	\$16,785	90.0%	\$18,505	\$18,655	90.0%	\$18,505	\$18,655	90.0%	\$18,505	\$18,655	90.0%	\$18,505	\$18,655	90.0%	\$18,505	\$18,655	90.0%
\$13,045	\$13,195	80.0%	\$14,915	\$15,065	80.0%	\$16,785	\$16,935	80.0%	\$18,655	\$18,805	80.0%	\$18,655	\$18,805	80.0%	\$18,655	\$18,805	80.0%	\$18,655	\$18,805	80.0%	\$18,655	\$18,805	80.0%
\$13,195	\$13,345	70.0%	\$15,065	\$15,215	70.0%	\$16,935	\$17,085	70.0%	\$18,805	\$18,955	70.0%	\$18,805	\$18,955	70.0%	\$18,805	\$18,955	70.0%	\$18,805	\$18,955	70.0%	\$18,805	\$18,955	70.0%
\$13,345	\$13,495	60.0%	\$15,215	\$15,365	60.0%	\$17,085	\$17,235	60.0%	\$18,955	\$19,105	60.0%	\$18,955	\$19,105	60.0%	\$18,955	\$19,105	60.0%	\$18,955	\$19,105	60.0%	\$18,955	\$19,105	60.0%
\$13,495	\$13,645	50.0%	\$15,365	\$15,515	50.0%	\$17,235	\$17,385	50.0%	\$19,105	\$19,255	50.0%	\$19,105	\$19,255	50.0%	\$19,105	\$19,255	50.0%	\$19,105	\$19,255	50.0%	\$19,105	\$19,255	50.0%
\$13,645	\$13,795	40.0%	\$15,515	\$15,665	40.0%	\$17,385	\$17,535	40.0%	\$19,255	\$19,405	40.0%	\$19,255	\$19,405	40.0%	\$19,255	\$19,405	40.0%	\$19,255	\$19,405	40.0%	\$19,255	\$19,405	40.0%
\$13,795	\$13,945	30.0%	\$15,665	\$15,815	30.0%	\$17,535	\$17,685	30.0%	\$19,405	\$19,555	30.0%	\$19,405	\$19,555	30.0%	\$19,405	\$19,555	30.0%	\$19,405	\$19,555	30.0%	\$19,405	\$19,555	30.0%
\$13,945	\$14,095	20.0%	\$15,815	\$15,965	20.0%	\$17,685	\$17,835	20.0%	\$19,555	\$19,705	20.0%	\$19,555	\$19,705	20.0%	\$19,555	\$19,705	20.0%	\$19,555	\$19,705	20.0%	\$19,555	\$19,705	20.0%
\$14,095	\$14,245	10.0%	\$15,965	\$16,115	10.0%	\$17,835	\$17,985	10.0%	\$19,705	\$19,855	10.0%	\$19,705	\$19,855	10.0%	\$19,705	\$19,855	10.0%	\$19,705	\$19,855	10.0%	\$19,705	\$19,855	10.0%
\$14,245		0.0%	\$16,115		0.0%	\$17,985		0.0%	\$19,855		0.0%	\$19,855		0.0%	\$19,855		0.0%	\$19,855		0.0%	\$19,855		0.0%

WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION

INSTRUCTIONS

You may be eligible to claim the low-income earned 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

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 b and line c here and on line 5 of Form IT-140

a		
b		
c		
d		

WEST VIRGINIA PURCHASER'S USE TAX

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. A credit will be granted for any sales tax paid to another state not to exceed the West Virginia Use Tax liability. This amount cannot exceed 6% of line 1 or 3% of line 2.

WORKSHEET

1. Taxable Property Or Services Subject to 6% Use Tax	\$	
2. Taxable Food Subject To 3% Use Tax	\$	
3. 6 Percent Use Tax (Line 1 X .06)		
4. 3 Percent Use Tax (Line 2 X .03)		
5. SUBTOTAL (Add lines 3 and 4)		
6. Sales/Use Tax Paid To Other States	()	
7. Tax Due (Lines 5 minus line 6) Enter here and on line 11 of Form IT-140.		

WV/HEPTC-1 WEST VIRGINIA HOMESTEAD EXCESS PROPERTY TAX CREDIT

Beginning with tax year 2008, there is a refundable personal income tax credit for real property taxes paid in excess of your income. The maximum refundable tax credit is \$1,000.00. You must complete the schedule below to determine the amount of your credit. Persons who pay the federal alternative minimum tax are not eligible to claim this credit.

1. Enter the total **West Virginia property tax paid on your owner-occupied home during 2009**
(Enclose a copy of your tax receipt(s) or 1099 statement)

2. Enter your **Federal Adjusted Gross Income** (e.g., form 1040, 1040A or 1040EZ)
 - a. Enter the amount of increasing income modifications reported on line 34 of Schedule M.
 - b. Enter federal tax exempt income (line 3, Schedule B, form 1040 or line 3, Schedule 1, form 1040A)..
 - c. Enter amount received in 2009 in the form of earnings replacement insurance
(e.g., Workers' Compensation benefits)
 - d. Enter the amount of Social Security benefits received that are **NOT** included in your
Federal Adjusted Income

3. Add amount on lines 2a, 2b, 2c and 2d

4. Total **Gross Income**: Add amount entered on line 2 and line 3.

5. Multiply amount on line 4 by 4% (0.04) and enter the result.

6. Is the amount on line 1 greater than the amount on line 5?
 ☐ **Yes.** Continue to line 7 below
 ☐ **No.** Stop – you are not eligible for this tax credit

7. Subtract the amount on line 5 from the amount on line 1 and enter the result or \$1,000, whichever is lower.

8. Are you eligible for the local homestead property tax exemption?
 ☐ **Yes.** Continue to line 9 below
 ☐ **No.** Carry the amount on line 7 to line 2 of the Tax Credit Recap Schedule.

9. Is your federal adjusted gross income (amount on line 2 above) less than \$16,245 for a household of 1 person or \$21,855 for a household of 2 [Add \$5,610 for each additional person in the household]?
 ☐ **Yes.** Continue to line 10 below
 ☐ **No.** Carry the amount on line 7 to line 2 of the Tax Credit Recap Schedule.

10. Enter the tax credit amount from your Form WV/SCTC-1 here

11. If line 7 is greater than line 10, enter the amount on line 7 here and on line 2 of the Tax Credit Recap Schedule (Homestead Excess Property Tax Credit). If line 10 is the greater amount, enter 0 (zero) here and enter the amount on line 10 on line 1 of the Tax Credit Recap Schedule (Senior Citizen Tax Credit for Property Tax Paid).

NOTE: You may claim the Senior Citizen Tax Credit for Property Tax Paid **or** the Homestead Excess Property Tax Credit, but not both. If you have elected to participate in the Senior Citizens Property Tax Deferral program you cannot claim either credit.

Senior Citizens Refundable Credit Information

If you recently received a WV/SCTC-1 in the mail from the West Virginia State Tax Department for the Homestead Exemption program administered at the county level, you may be entitled to claim a refundable state income tax credit. The credit is based on the amount of ad valorem property taxes paid on the first \$20,000, or portion thereof, of the taxable assessed value over the \$20,000 Homestead Exemption. Persons who pay the federal alternative minimum tax are not eligible to claim this credit.

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

1. You must owe and pay a property tax liability on the homestead exemption eligible home (i.e. the assessed value of the eligible home must be greater than \$20,000 prior to the application of the homestead exemption) and;
2. Your Federal Adjusted Gross Income must meet the low-income test. **FEDERAL ADJUSTED GROSS INCOME** means the income reported on your federal tax return (e.g., form 1040, 1040A or 1040EZ).

If you were **NOT** required to file a federal tax return, complete the following income worksheet to determine your income for the year. **DO NOT INCLUDE SOCIAL SECURITY BENEFITS.**

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 Federal Adjusted Gross Income or the calculated Federal Adjusted Gross Income (line I above) to the number of people in your household listed on the table below to determine if you meet the low-income test. If your income is equal to or less than the amounts shown below, you may be allowed to claim the credit. Enter the number of people in your household and your income amount in the spaces indicated on the WV/SCTC-1.

People in Household	150% of Poverty Guideline	People in Household	150% of Poverty Guideline
1	\$16,245	3	\$27,465
2	\$21,855	4	\$33,075
**For each additional person, add \$5,610			

If you meet all of the required criteria as listed above, you may claim this refundable credit by completing the West Virginia income tax return (Form IT-140). However, **before** you claim this credit on the Tax Credit Recap schedule, you should complete the worksheet for another available credit called the West Virginia Homestead Excess Property Tax Credit found on page 42 to determine which credit will give you the larger refund. You **cannot** claim both credits. If you have elected to participate in the Senior Citizens Property Tax Deferral program you **cannot** claim this credit.

INSTRUCTIONS

If you are entitled to claim the refundable Senior Citizen Tax Credit, you must file the West Virginia tax return to receive your refund.

1. Complete the top half portion of the West Virginia IT-140 (page 15 or 21).
2. On line 1 of the Tax Credit Recap Schedule (page 20 or 24) enter your household size and the amount of credit from the WV/SCTC-1.
3. Enter this same credit amount on lines 15, 17, 19, 23, and 27 of the IT-140 (page 16 or 22).
4. Sign, date your return and enclose form WV/SCTC-1.
5. Mail to the address for "Refund" shown beneath the signature lines (page 16 or 22).

2009 TAX TABLE

BASED ON TAXABLE INCOME

Taxpayers whose filing status is "1", "2", "4" or "5" with taxable income of \$100,000 or less may use this tax table. **Taxpayers whose filing status is Married Filing Separately cannot use this tax table. Rate Schedule II found on page 46 must be used.** Make sure the taxable income is LESS than and NOT equal to the income shown in the "LESS THAN" column.

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME		
At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is
0	25	0	7700	7800	233	15700	15800	530	23700	23800	850	29020	29080	1082	33820	33880	1298	38620	38680	1514
25	50	1	7800	7900	236	15800	15900	534	23800	23900	854	29080	29140	1085	33880	33940	1301	38680	38740	1517
50	75	2	7900	8000	239	15900	16000	538	23900	24000	858	29140	29200	1088	33940	34000	1304	38740	38800	1520
75	100	3	8000	8100	242	16000	16100	542	24000	24100	862	29200	29260	1090	34000	34060	1306	38800	38860	1522
100	200	5	8100	8200	245	16100	16200	546	24100	24200	866	29260	29320	1093	34060	34120	1309	38860	38920	1525
200	300	8	8200	8300	248	16200	16300	550	24200	24300	870	29320	29380	1096	34120	34180	1312	38920	38980	1528
300	400	11	8300	8400	251	16300	16400	554	24300	24400	874	29380	29440	1098	34180	34240	1314	38980	39040	1530
400	500	14	8400	8500	254	16400	16500	558	24400	24500	878	29440	29500	1101	34240	34300	1317	39040	39100	1533
500	600	17	8500	8600	257	16500	16600	562	24500	24600	882	29500	29560	1104	34300	34360	1320	39100	39160	1536
600	700	20	8600	8700	260	16600	16700	566	24600	24700	886	29560	29620	1107	34360	34420	1323	39160	39220	1539
700	800	23	8700	8800	263	16700	16800	570	24700	24800	890	29620	29680	1109	34420	34480	1325	39220	39280	1541
800	900	26	8800	8900	266	16800	16900	574	24800	24900	894	29680	29740	1112	34480	34540	1328	39280	39340	1544
900	1000	29	8900	9000	269	16900	17000	578	24900	25000	898	29740	29800	1115	34540	34600	1331	39340	39400	1547
1000	1100	32	9000	9100	272	17000	17100	582	25000	25060	901	29800	29860	1117	34600	34660	1333	39400	39460	1549
1100	1200	35	9100	9200	275	17100	17200	586	25060	25120	904	29860	29920	1120	34660	34720	1336	39460	39520	1552
1200	1300	38	9200	9300	278	17200	17300	590	25120	25180	907	29920	29980	1123	34720	34780	1339	39520	39580	1555
1300	1400	41	9300	9400	281	17300	17400	594	25180	25240	909	29980	30040	1125	34780	34840	1341	39580	39640	1557
1400	1500	44	9400	9500	284	17400	17500	598	25240	25300	912	30040	30100	1128	34840	34900	1344	39640	39700	1560
1500	1600	47	9500	9600	287	17500	17600	602	25300	25360	915	30100	30160	1131	34900	34960	1347	39700	39760	1563
1600	1700	50	9600	9700	290	17600	17700	606	25360	25420	918	30160	30220	1134	34960	35020	1350	39760	39820	1566
1700	1800	53	9700	9800	293	17700	17800	610	25420	25480	920	30220	30280	1136	35020	35080	1352	39820	39880	1568
1800	1900	56	9800	9900	296	17800	17900	614	25480	25540	923	30280	30340	1139	35080	35140	1355	39880	39940	1571
1900	2000	59	9900	10000	299	17900	18000	618	25540	25600	926	30340	30400	1142	35140	35200	1358	39940	40000	1574
2000	2100	62	10000	10100	302	18000	18100	622	25600	25660	928	30400	30460	1144	35200	35260	1360	40000	40050	1577
2100	2200	65	10100	10200	306	18100	18200	626	25660	25720	931	30460	30520	1147	35260	35320	1363	40050	40100	1580
2200	2300	68	10200	10300	310	18200	18300	630	25720	25780	934	30520	30580	1150	35320	35380	1366	40100	40150	1583
2300	2400	71	10300	10400	314	18300	18400	634	25780	25840	936	30580	30640	1152	35380	35440	1368	40150	40200	1586
2400	2500	74	10400	10500	318	18400	18500	638	25840	25900	939	30640	30700	1155	35440	35500	1371	40200	40250	1589
2500	2600	77	10500	10600	322	18500	18600	642	25900	25960	942	30700	30760	1158	35500	35560	1374	40250	40300	1592
2600	2700	80	10600	10700	326	18600	18700	646	25960	26020	945	30760	30820	1161	35560	35620	1377	40300	40350	1595
2700	2800	83	10700	10800	330	18700	18800	650	26020	26080	947	30820	30880	1163	35620	35680	1379	40350	40400	1598
2800	2900	86	10800	10900	334	18800	18900	654	26080	26140	950	30880	30940	1166	35680	35740	1382	40400	40450	1601
2900	3000	89	10900	11000	338	18900	19000	658	26140	26200	953	30940	31000	1169	35740	35800	1385	40450	40500	1604
3000	3100	92	11000	11100	342	19000	19100	662	26200	26260	955	31000	31060	1171	35800	35860	1387	40500	40550	1607
3100	3200	95	11100	11200	346	19100	19200	666	26260	26320	958	31060	31120	1174	35860	35920	1390	40550	40600	1610
3200	3300	98	11200	11300	350	19200	19300	670	26320	26380	961	31120	31180	1177	35920	35980	1393	40600	40650	1613
3300	3400	101	11300	11400	354	19300	19400	674	26380	26440	963	31180	31240	1179	35980	36040	1395	40650	40700	1616
3400	3500	104	11400	11500	358	19400	19500	678	26440	26500	966	31240	31300	1182	36040	36100	1398	40700	40750	1619
3500	3600	107	11500	11600	362	19500	19600	682	26500	26560	969	31300	31360	1185	36100	36160	1401	40750	40800	1622
3600	3700	110	11600	11700	366	19600	19700	686	26560	26620	972	31360	31420	1188	36160	36220	1404	40800	40850	1625
3700	3800	113	11700	11800	370	19700	19800	690	26620	26680	974	31420	31480	1190	36220	36280	1406	40850	40900	1628
3800	3900	116	11800	11900	374	19800	19900	694	26680	26740	977	31480	31540	1193	36280	36340	1409	40900	40950	1631
3900	4000	119	11900	12000	378	19900	20000	698	26740	26800	980	31540	31600	1196	36340	36400	1412	40950	41000	1634
4000	4100	122	12000	12100	382	20000	20100	702	26800	26860	982	31600	31660	1198	36400	36460	1414	41000	41050	1637
4100	4200	125	12100	12200	386	20100	20200	706	26860	26920	985	31660	31720	1201	36460	36520	1417	41050	41100	1640
4200	4300	128	12200	12300	390	20200	20300	710	26920	26980	988	31720	31780	1204	36520	36580	1420	41100	41150	1643
4300	4400	131	12300	12400	394	20300	20400	714	26980	27040	990	31780	31840	1206	36580	36640	1422	41150	41200	1646
4400	4500	134	12400	12500	398	20400	20500	718	27040	27100	993	31840	31900	1209	36640	36700	1425	41200	41250	1649
4500	4600	137	12500	12600	402	20500	20600	722	27100	27160	996	31900	31							

2009 TAX TABLE
(continued)

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME		
At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is
46850	46900	1988	50850	50900	2228	54850	54900	2468	58850	58900	2708	62850	62900	2962	66850	66900	3222	70850	70900	3482
46900	46950	1991	50900	50950	2231	54900	54950	2471	58900	58950	2711	62900	62950	2965	66900	66950	3225	70900	70950	3485
46950	47000	1994	50950	51000	2234	54950	55000	2474	58950	59000	2714	62950	63000	2968	66950	67000	3228	70950	71000	3488
47000	47050	1997	51000	51050	2237	55000	55050	2477	59000	59050	2717	63000	63050	2972	67000	67050	3232	71000	71050	3492
47050	47100	2000	51050	51100	2240	55050	55100	2480	59050	59100	2720	63050	63100	2975	67050	67100	3235	71050	71100	3495
47100	47150	2003	51100	51150	2243	55100	55150	2483	59100	59150	2723	63100	63150	2978	67100	67150	3238	71100	71150	3498
47150	47200	2006	51150	51200	2246	55150	55200	2486	59150	59200	2726	63150	63200	2981	67150	67200	3241	71150	71200	3501
47200	47250	2009	51200	51250	2249	55200	55250	2489	59200	59250	2729	63200	63250	2985	67200	67250	3245	71200	71250	3505
47250	47300	2012	51250	51300	2252	55250	55300	2492	59250	59300	2732	63250	63300	2988	67250	67300	3248	71250	71300	3508
47300	47350	2015	51300	51350	2255	55300	55350	2495	59300	59350	2735	63300	63350	2991	67300	67350	3251	71300	71350	3511
47350	47400	2018	51350	51400	2258	55350	55400	2498	59350	59400	2738	63350	63400	2994	67350	67400	3254	71350	71400	3514
47400	47450	2021	51400	51450	2261	55400	55450	2501	59400	59450	2741	63400	63450	2998	67400	67450	3258	71400	71450	3518
47450	47500	2024	51450	51500	2264	55450	55500	2504	59450	59500	2744	63450	63500	3001	67450	67500	3261	71450	71500	3521
47500	47550	2027	51500	51550	2267	55500	55550	2507	59500	59550	2747	63500	63550	3004	67500	67550	3264	71500	71550	3524
47550	47600	2030	51550	51600	2270	55550	55600	2510	59550	59600	2750	63550	63600	3007	67550	67600	3267	71550	71600	3527
47600	47650	2033	51600	51650	2273	55600	55650	2513	59600	59650	2753	63600	63650	3011	67600	67650	3271	71600	71650	3531
47650	47700	2036	51650	51700	2276	55650	55700	2516	59650	59700	2756	63650	63700	3014	67650	67700	3274	71650	71700	3534
47700	47750	2039	51700	51750	2279	55700	55750	2519	59700	59750	2759	63700	63750	3017	67700	67750	3277	71700	71750	3537
47750	47800	2042	51750	51800	2282	55750	55800	2522	59750	59800	2762	63750	63800	3020	67750	67800	3280	71750	71800	3540
47800	47850	2045	51800	51850	2285	55800	55850	2525	59800	59850	2765	63800	63850	3024	67800	67850	3284	71800	71850	3544
47850	47900	2048	51850	51900	2288	55850	55900	2528	59850	59900	2768	63850	63900	3027	67850	67900	3287	71850	71900	3547
47900	47950	2051	51900	51950	2291	55900	55950	2531	59900	59950	2771	63900	63950	3030	67900	67950	3290	71900	71950	3550
47950	48000	2054	51950	52000	2294	55950	56000	2534	59950	60000	2774	63950	64000	3033	67950	68000	3293	71950	72000	3553
48000	48050	2057	52000	52050	2297	56000	56050	2537	60000	60050	2777	64000	64050	3037	68000	68050	3297	72000	72050	3557
48050	48100	2060	52050	52100	2300	56050	56100	2540	60050	60100	2780	64050	64100	3040	68050	68100	3300	72050	72100	3560
48100	48150	2063	52100	52150	2303	56100	56150	2543	60100	60150	2783	64100	64150	3043	68100	68150	3303	72100	72150	3563
48150	48200	2066	52150	52200	2306	56150	56200	2546	60150	60200	2786	64150	64200	3046	68150	68200	3306	72150	72200	3566
48200	48250	2069	52200	52250	2309	56200	56250	2549	60200	60250	2790	64200	64250	3050	68200	68250	3310	72200	72250	3570
48250	48300	2072	52250	52300	2312	56250	56300	2552	60250	60300	2793	64250	64300	3053	68250	68300	3313	72250	72300	3573
48300	48350	2075	52300	52350	2315	56300	56350	2555	60300	60350	2796	64300	64350	3056	68300	68350	3316	72300	72350	3576
48350	48400	2078	52350	52400	2318	56350	56400	2558	60350	60400	2799	64350	64400	3059	68350	68400	3319	72350	72400	3579
48400	48450	2081	52400	52450	2321	56400	56450	2561	60400	60450	2803	64400	64450	3063	68400	68450	3323	72400	72450	3583
48450	48500	2084	52450	52500	2324	56450	56500	2564	60450	60500	2806	64450	64500	3066	68450	68500	3326	72450	72500	3586
48500	48550	2087	52500	52550	2327	56500	56550	2567	60500	60550	2809	64500	64550	3069	68500	68550	3329	72500	72550	3589
48550	48600	2090	52550	52600	2330	56550	56600	2570	60550	60600	2812	64550	64600	3072	68550	68600	3332	72550	72600	3592
48600	48650	2093	52600	52650	2333	56600	56650	2573	60600	60650	2816	64600	64650	3076	68600	68650	3336	72600	72650	3596
48650	48700	2096	52650	52700	2336	56650	56700	2576	60650	60700	2819	64650	64700	3079	68650	68700	3339	72650	72700	3599
48700	48750	2099	52700	52750	2339	56700	56750	2579	60700	60750	2822	64700	64750	3082	68700	68750	3342	72700	72750	3602
48750	48800	2102	52750	52800	2342	56750	56800	2582	60750	60800	2825	64750	64800	3085	68750	68800	3345	72750	72800	3605
48800	48850	2105	52800	52850	2345	56800	56850	2585	60800	60850	2829	64800	64850	3089	68800	68850	3349	72800	72850	3609
48850	48900	2108	52850	52900	2348	56850	56900	2588	60850	60900	2832	64850	64900	3092	68850	68900	3352	72850	72900	3612
48900	48950	2111	52900	52950	2351	56900	56950	2591	60900	60950	2835	64900	64950	3095	68900	68950	3355	72900	72950	3615
48950	49000	2114	52950	53000	2354	56950	57000	2594	60950	61000	2838	64950	65000	3098	68950	69000	3358	72950	73000	3618
49000	49050	2117	53000	53050	2357	57000	57050	2597	61000	61050	2842	65000	65050	3102	69000	69050	3362	73000	73050	3622
49050	49100	2120	53050	53100	2360	57050	57100	2600	61050	61100	2845	65050	65100	3105	69050	69100	3365	73050	73100	3625
49100	49150	2123	53100	53150	2363	57100	57150	2603	61100	61150	2848	65100	65150	3108	69100	69150	3368	73100	73150	3628
49150	49200	2126	53150	53200	2366	57150	57200	2606	61150	61200	2851	65150	65200	3111	69150	69200	3371	73150	73200	3631
49200	49250	2129	53200	53250	2369	57200	57250	2609	61200	61250	2855	65200	65250	3115	69200	69250	3375	73200	73250	3635
49250	49300	2132	53250	53300	2372	57250	57300	2612	61250	61300	2858	65250	65300	3118	69250	69300	3378	73250	73300	3638
49300	49350	2135	53300	53350	2375	57300	57350	2615	61300	61350	2861	65300	65350	3121	69300	69350	3381	73300	73350	3641
49350	49400	2138	53350	53400	2378	57350	57400	2618	61350	61400	2864	65350	65400	3124	69350	69400	3384	73350	73400	3644
49400	49450	2141	53400	53450	2381	57400	57450	2621	61400	61450	2868	65400	65450	3128	69400	69450	3388	73400	73450	3648
49450	49500	2144	53450	53500	2384	57450	57500	2624	61450	61500	2871	65450	65500	3131	69450	69500	3391	73450	73500	3651
49500	49550	2147	53500	53550	2387	57500	57550	2627	61500	61550	2874	65500	65550	3134	69500	69550	3394	73500	73550	3654
49550	49600	2150	53550	53600	2390	57550	57600	2630	61550	61600	2877	65550	65600	3137	69550	69600	3397	73550	73600	3657
49600	49650	2153	53600	53650	2393	57600	57650	2633	61600	61650	2881	65600	65650	3141	69600	69650	3401	73600	73650	3661
49650	49700	2156	53650	53700	2396	57650	57700	2636	61650	61700	2884	65650	65700	3144	69650	69700	3404	73650	73700	3664
49700	49750	2159	53700	53750	2399</															

2009 TAX TABLE (continued)

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME		
At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is
78850	78900	4002	81550	81600	4177	84250	84300	4353	86950	87000	4528	89650	89700	4704	92350	92400	4879	95050	95100	5055	97750	97800	5230
78900	78950	4005	81600	81650	4181	84300	84350	4356	87000	87050	4532	89700	89750	4707	92400	92450	4883	95100	95150	5058	97800	97850	5234
78950	79000	4008	81650	81700	4184	84350	84400	4359	87050	87100	4535	89750	89800	4710	92450	92500	4886	95150	95200	5061	97850	97900	5237
79000	79050	4012	81700	81750	4187	84400	84450	4363	87100	87150	4538	89800	89850	4714	92500	92550	4889	95200	95250	5065	97900	97950	5241
79050	79100	4015	81750	81800	4190	84450	84500	4366	87150	87200	4541	89850	89900	4717	92550	92600	4892	95250	95300	5068	97950	98000	5244
79100	79150	4018	81800	81850	4194	84500	84550	4369	87200	87250	4545	89900	89950	4720	92600	92650	4896	95300	95350	5071	98000	98050	5247
79150	79200	4021	81850	81900	4197	84550	84600	4372	87250	87300	4548	89950	90000	4723	92650	92700	4899	95350	95400	5074	98050	98100	5250
79200	79250	4025	81900	81950	4200	84600	84650	4376	87300	87350	4551	90000	90050	4727	92700	92750	4902	95400	95450	5078	98100	98150	5253
79250	79300	4028	81950	82000	4203	84650	84700	4379	87350	87400	4554	90050	90100	4730	92750	92800	4905	95450	95500	5081	98150	98200	5256
79300	79350	4031	82000	82050	4207	84700	84750	4382	87400	87450	4558	90100	90150	4733	92800	92850	4909	95500	95550	5084	98200	98250	5260
79350	79400	4034	82050	82100	4210	84750	84800	4385	87450	87500	4561	90150	90200	4736	92850	92900	4912	95550	95600	5087	98250	98300	5263
79400	79450	4038	82100	82150	4213	84800	84850	4389	87500	87550	4564	90200	90250	4740	92900	92950	4915	95600	95650	5091	98300	98350	5266
79450	79500	4041	82150	82200	4216	84850	84900	4392	87550	87600	4567	90250	90300	4743	92950	93000	4918	95650	95700	5094	98350	98400	5269
79500	79550	4044	82200	82250	4220	84900	84950	4395	87600	87650	4571	90300	90350	4746	93000	93050	4922	95700	95750	5097	98400	98450	5273
79550	79600	4047	82250	82300	4223	84950	85000	4398	87650	87700	4574	90350	90400	4749	93050	93100	4925	95750	95800	5100	98450	98500	5276
79600	79650	4051	82300	82350	4226	85000	85050	4402	87700	87750	4577	90400	90450	4753	93100	93150	4928	95800	95850	5104	98500	98550	5279
79650	79700	4054	82350	82400	4229	85050	85100	4405	87750	87800	4580	90450	90500	4756	93150	93200	4931	95850	95900	5107	98550	98600	5282
79700	79750	4057	82400	82450	4233	85100	85150	4408	87800	87850	4584	90500	90550	4759	93200	93250	4935	95900	95950	5110	98600	98650	5286
79750	79800	4060	82450	82500	4236	85150	85200	4411	87850	87900	4587	90550	90600	4762	93250	93300	4938	95950	96000	5113	98650	98700	5289
79800	79850	4064	82500	82550	4239	85200	85250	4415	87900	87950	4590	90600	90650	4766	93300	93350	4941	96000	96050	5117	98700	98750	5292
79850	79900	4067	82550	82600	4242	85250	85300	4418	87950	88000	4593	90650	90700	4769	93350	93400	4944	96050	96100	5120	98750	98800	5295
79900	79950	4070	82600	82650	4246	85300	85350	4421	88000	88050	4597	90700	90750	4772	93400	93450	4948	96100	96150	5123	98800	98850	5299
79950	80000	4073	82650	82700	4249	85350	85400	4424	88050	88100	4600	90750	90800	4775	93450	93500	4951	96150	96200	5126	98850	98900	5302
80000	80050	4077	82700	82750	4252	85400	85450	4428	88100	88150	4603	90800	90850	4779	93500	93550	4954	96200	96250	5130	98900	98950	5305
80050	80100	4080	82750	82800	4255	85450	85500	4431	88150	88200	4606	90850	90900	4782	93550	93600	4957	96250	96300	5133	98950	99000	5308
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81150	81200	4151	83850	83900	4327	86550																	