

Extended Due Date     
 MM DD YYYY

Check box ONLY if you are a fiscal year filer.

Year End     
 MM DD YYYY

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

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

First Line of Address  Second Line of Address   
 City  State  Zip Code

Amended return  Check before 4/17/12 if you wish to stop the original debit (amended return only)  Net Operating Loss  Filing as a nonresident/part-year resident (See instructions on Page 15)  Form WV-8379 filed as an injured spouse

Filing Status (Check One)

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

**Exemptions**

- Exemptions claimed on your federal return (see instructions if you marked Filing Status 3)
- Additional exemption if surviving spouse (see page 17).  
 Enter decedent's SSN:   
 Year Spouse Died:
- Total Exemptions (add lines 1 & 2). Enter here and on line 6 below. If line 3 is zero, enter \$500 on line 6 below.

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1.....	1	.00
2. Additions to income (line 35 of Schedule M).....	2	.00
3. Subtractions from income (line 50 of Schedule M).....	3	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 24).....	5	.00
6. Total Exemptions as shown above on Exemption Line 3 <input type="text"/> x \$2,000 .....	6	.00
7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO .....	7	.00
8. Income Tax Due (Check One) <input type="checkbox"/> Tax Table <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Nonresident/Part-year resident calculation schedule.....	8	.00
9. Family Tax Credit if applicable (see required schedule on page 44).....	9	.00
<b>10. Total Taxes Due (line 8 minus line 9).....</b>	10	.00

TAX DEPT USE ONLY

PAYMENT PLAN  CORR  SCTC  NRSR



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

<b>10. Total Taxes Due (from previous page)</b> .....	10	<b>.00</b>
11. West Virginia Income Tax Withheld (MUST COMPLETE WITHHOLDING TAX SCHEDULE, FORM IT-140W; MUST BE FILED EVEN IF YOU ARE NOT CLAIMING TAX WITHHELD) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE)	11	<b>.00</b>
12. Estimated Tax Payments and Payments with Schedule L .....	12	<b>.00</b>
13. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1.....	13	<b>.00</b>
14. Credits from Tax Credit Recap Schedule (see schedule on page 10) .....	14	<b>.00</b>
15. Amount paid with original return (amended return only) .....	15	<b>.00</b>
16. Payments and Credits (add lines 11 through 15) .....	16	<b>.00</b>
17. Overpayment previously refunded or credited (amended return only) .....	17	<b>.00</b>
18. Total payments and credits (line 16 minus line 17) .....	18	<b>.00</b>
19. Balance of Tax Due (line 10 minus line 18) .....	19	<b>.00</b>
20. Penalty Due from Form IT-210. <input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED.....	20	<b>.00</b>
21. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 13).....	21	<b>.00</b>
<b>22. Balance Due the State (add lines 19, 20, and 21) PAY THIS AMOUNT.....\$</b>	<b>22</b>	<b>.00</b>
23. Overpayment (line 18 minus line 10 minus line 20 minus line 21).....	23	<b>.00</b>
24. Amount of Overpayment to be Credited to 2012 Estimated tax.....	24	
25. West Virginia Children's Trust Fund to help prevent child abuse and neglect. Enter the amount of your contribution <input type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$ _____	25	<b>.00</b>
26. Deductions from your overpayment (line 24 plus line 25).....	26	<b>.00</b>
27. Refund Due You (line 23 minus line 26 (Refund of \$2 or less, see page 21)..... <b>REFUND</b>	27	<b>.00</b>

**Direct Deposit of Refund**

CHECKING  SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

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



Your Signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_ Telephone Number \_\_\_\_\_

Signature of preparer other than above \_\_\_\_\_ Date \_\_\_\_\_ Address \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_



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.

Preparer's EIN

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

**Payment Options**

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

- Check or Money Order - If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.
- Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 17, 2012.
- Payment by credit card - Payments may be made through Official Payments Corp. using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Call 1-800-2PAYTAX<sup>SM</sup> or visit [www.officialpayments.com](http://www.officialpayments.com).

**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



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

Enter WV withholding information below.

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

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

1	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2  Employer or payer name  Address  City, State, ZIP	Name  Social Security Number  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	WV WITHHOLDING <span style="float:right">.00</span>  Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) <b>Enter WV withholding only</b>

2	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2  Employer or payer name  Address  City, State, ZIP	Name  Social Security Number  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	WV WITHHOLDING <span style="float:right">.00</span>  Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) <b>Enter WV withholding only</b>

3	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2  Employer or payer name  Address  City, State, ZIP	Name  Social Security Number  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	WV WITHHOLDING <span style="float:right">.00</span>  Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) <b>Enter WV withholding only</b>

4	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2  Employer or payer name  Address  City, State, ZIP	Name  Social Security Number  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	WV WITHHOLDING <span style="float:right">.00</span>  Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) <b>Enter WV withholding only</b>

Total WV tax withheld from column C above .00

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



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

Enter WV withholding information below.

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

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

<b>1</b>	<b>A - Employer or Payer Information</b>	<b>B - Employee or Taxpayer Information</b>	<b>C - WV Tax Withheld</b>
	Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2  Employer or payer name  Address  City, State, ZIP	Name  Social Security Number  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	WV WITHHOLDING <span style="float:right">.00</span>  Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) <b>Enter WV withholding only</b>

<b>2</b>	<b>A - Employer or Payer Information</b>	<b>B - Employee or Taxpayer Information</b>	<b>C - WV Tax Withheld</b>
	Employer or payer ID from W-2, 1099, K-1 and/or WV/NRW-2  Employer or payer name  Address  City, State, ZIP	Name  Social Security Number  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	WV WITHHOLDING <span style="float:right">.00</span>  Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) <b>Enter WV withholding only</b>

<b>3</b>	<b>A - Employer or Payer Information</b>	<b>B - Employee or Taxpayer Information</b>	<b>C - WV Tax Withheld</b>
	Employer or payer ID from W-2, 1099, K-1 and/or WV/NRW-2  Employer or payer name  Address  City, State, ZIP	Name  Social Security Number  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	WV WITHHOLDING <span style="float:right">.00</span>  Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) <b>Enter WV withholding only</b>

<b>4</b>	<b>A - Employer or Payer Information</b>	<b>B - Employee or Taxpayer Information</b>	<b>C - WV Tax Withheld</b>
	Employer or payer ID from W-2, 1099, K-1 and/or WV/NRW-2  Employer or payer name  Address  City, State, ZIP	Name  Social Security Number  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	WV WITHHOLDING <span style="float:right">.00</span>  Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) <b>Enter WV withholding only</b>

Total WV tax withheld from column C above .00

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



# Modifications to Adjusted Gross Income

# 2011

PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

**Modifications Increasing Federal Adjusted Gross Income**

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
<b>34. TOTAL ADDITIONS</b> (Add lines 28 through 33). Enter here and on Line 2 of Form IT-140.....	<b>34</b>	<b>.00</b>

**Modifications Decreasing Federal Adjusted Gross Income**

		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 from Military Retirement and Federal Retirement Systems (Title 4 USC § 111) .....	38	.00	.00
<b>Combined amounts of Lines 37 and 38 must not exceed \$2,000</b>			
39. Military Retirement Modification .....	39	.00	.00
40. Railroad Retirement Board Income received.....	40	.00	.00
41. Autism Modification.....	41	.00	.00
42. Refunds of state and local income taxes received and reported as income to the IRS .....	42	.00	.00
43. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds .....	43	.00	.00
44. Other deduction(s) i.e., Long-term care insurance, PBGC .....	44	.00	.00
45. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed \$1,200.....	45	.00	.00
46. Senior citizen or disability deduction (see instructions on page 23)			
		YOU	SPOUSE
<b>YEAR OF BIRTH (IF 65 OR OLDER)</b>			
<b>YEAR OF DISABILITY</b>			
(a) Income not included in lines 35 through 45	(a)	.00	.00
(b) Maximum modification	(b)	8000.00	8000.00
(c) Add lines 35 through 39 above	(c)	.00	.00
(d) Subtract line (c) from line (b)	(d)	.00	.00
(If less than zero, enter zero) <b>Enter the smaller of (a) or (d)</b>	46	.00	.00
47. Surviving spouse deduction (see instructions on page 23).....	47	.00	.00
48. Add lines 35 through 47 for each column .....	48	.00	.00
49. Total Subtractions (line 48, Column A plus line 48, Column B) Enter here and on line 3 of Form IT-140 .....	49	.00	



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

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

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE			
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Homestead Excess Property Tax Credit*	WV/HEPTC-1	1	.00
2. Credit for Income Tax paid to another state(s)	E	2	.00
** For what states?			
3. Non-family Adoption Credit	WV/NFA-1	3	.00
4. Business Investment and Jobs Expansion Credit	BCS-PIT	4	.00
5. General Economic Opportunity Tax Credit	WV/EOTC-PIT	5	.00
6. Strategic Research and Development Tax Credit	WV/SRDTC-1	6	.00
7. High-Growth Business Investment Tax Credit	WV/HGBITC-1	7	.00
8. WV Environmental Agricultural Equipment Credit	WV/AG-1	8	.00
9. WV Military Incentive Credit	J	9	.00
10. West Virginia Capital Company Credit	CCP	10	.00
11. Neighborhood Investment Program Credit	NIPA-2	11	.00
12. Historic Rehabilitated Buildings Investment Credit	RBIC	12	.00
13. Qualified Rehabilitated Buildings Investment Credit	RBIC-A	13	.00
14. West Virginia Film Industry Investment Tax Credit	WV/FIIA-TCS	14	.00
15. Apprenticeship Training Tax Credit	WV/ATTC-1	15	.00
16. Solar Energy Tax Credit	WV/SETC	16	.00
17. Alternative-Fuel Tax Credit	AFTC-1	17	.00
18. Commercial Patent Incentives Tax Credit	CPITC-1	18	.00
19. <b>TOTAL CREDITS</b> — add lines 1 through 18. <i>Enter on Form IT-140, line 14.</i>		19	.00

\*NOTE: Either the Homestead Property Tax Credit or the Senior Citizen Tax Credit (see Schedule SCTC-1 for additional information) may be claimed; but not both.  
\*\*You cannot claim if you are a resident of KY, MD, PA, OH, or VA unless your source of income is other than wages and/or salaries.



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

Purchaser's Use Tax is a tax on the use of tangible personal property or services in West Virginia where Sales Tax has not been paid. Use Tax applies to the following: internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks, and other purchases of taxable items. For detailed instructions on the Schedule UT, see page 14.

### Part I State Use Tax Calculation

1. Food purchases subject to state use tax.....	\$	x .03	\$
2. All other purchases subject to state use tax.....	\$	x .06	\$
3. Total State Use Tax (add lines 1 and 2 and enter on line 9)	—————→		\$

### Part II Municipal Use Tax Calculation

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

### Part III Total Amount Due

9. Total State Use Tax due (from line 3).....	9	\$		
10. Total Municipal Use Tax due (from line 8).....	10	\$		
11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 21 of Form IT-140)	—————→		11	\$

Residents of the following municipalities are subject to the municipal use tax. Enter applicable municipal code in line 4a through 7a and applicable rate in line 4d through 7d.

Municipality	Code	Rate
Williamstown	54232	.01



Nonresidents/Part-Year Residents  
**Schedule of Income**

**2011**

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

**SCHEDULE A**  
**(To Be Completed By Nonresidents and Part-Year Residents Only)**  
**INCOME**

		COLUMN A AMOUNT FROM FEDERAL RETURN	COLUMN B ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C WV SOURCE INCOME DURING NONRESIDENT PERIOD
50. Wages, salaries, tips (complete Form IT-140W).....	50	.00	.00	.00
51. Interest.....	51	.00	.00	.00
52. Dividends.....	52	.00	.00	.00
53. Refunds of state and local income tax (see line 42 of Schedule M).....	53	.00	.00	
54. Alimony received.....	54	.00	.00	
55. Business profit (or loss).....	55	.00	.00	.00
56. Capital gains (or losses).....	56	.00	.00	.00
57. Supplemental gains (or losses).....	57	.00	.00	.00
58. Total taxable pensions and annuities.....	58	.00	.00	.00
59. Farm income (or loss).....	59	.00	.00	.00
60. Unemployment compensation insurance.....	60	.00	.00	.00
61. Total taxable Social Security and Railroad Retirement benefits (see line 40 of Schedule M for Railroad Retirement benefits).....	61	.00	.00	
62. Other income from federal return (identify source).....	62	.00	.00	.00
63. Total income (add lines 50 through 62).....	63	.00	.00	.00

<b>ADJUSTMENTS</b>				
64. Deductible payments to an IRA.....	64	.00	.00	.00
65. Moving expenses.....	65	.00	.00	.00
66. Self-employment tax deduction.....	66	.00	.00	.00
67. Self-employment health insurance deduction.....	67	.00	.00	.00
68. Payments to a Keogh retirement plan.....	68	.00	.00	.00
69. Penalty for early withdrawal of savings.....	69	.00	.00	.00
70. Other adjustments.....	70	.00	.00	.00
71. Total adjustments (add lines 64 through 70).....	71	.00	.00	.00
72. Adjusted gross income (subtract line 71 from line 63 in each column).....	72	.00	.00	.00
73. West Virginia income (line 72, Column B plus line 72, column C).....				73 .00
74. Income subject to West Virginia state tax but exempt from federal tax.....			74 .00	
75. Total West Virginia income (line 73 plus line 74). Enter here and on line 2 on the reverse side.....				75 .00

Continued on the Next Page...



PRIMARY LAST NAME SHOWN ON FORM IT-140
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SOCIAL SECURITY NUMBER
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**SCHEDULE A (CONTINUED)**

**PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION**

1. Tentative Tax (apply the appropriate tax rate schedule on page 38 to the amount shown on line 7, Form IT-140)	1	.00
2. West Virginia Income (line 75, Schedule A).....	2	.00
3. Federal Adjusted Gross Income (line 1, Form IT-140).....	3	.00
4. Tax (divide line 2 by line 3, round to 4 decimal places and multiply the result by line 1). Enter here and on line 8, Form IT-140. <i>If you are claiming a federal net operating loss carryback, you must continue to Part II.</i> .....	4	.00

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

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



# Certification for Permanent and Total Disability and Credit for Income Tax Paid to Another State

# 2011

### TAXPAYERS WHO ARE DISABLED DURING 2011 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2011, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2011, 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 2011, 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, 2011.**

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 2011, PLEASE CERTIFY SUCH BY ENTERING YOUR NAME, ADDRESS, SIGNATURE, DATE, AND FEIN NUMBER IN THE SPACES PROVIDED ABOVE AND RETURN TO THE INDIVIDUAL.

### RESIDENCY STATUS

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

MM	DD	YYYY
- Moved into West Virginia
- Moved out of West Virginia, but had West Virginia source income during your nonresident period
- Moved out of West Virginia and had no West Virginia source income during your nonresident period

76. INCOME TAX COMPUTED on your 2011 _____ return. Do not report Tax Withheld <span style="margin-left: 100px;">State Abbreviation</span>				
	76	.00		
77. West Virginia total income tax (line 10 of Form IT-140)	77	.00		
78. Net income derived from above state included in West Virginia total income	78	.00		
79. Total West Virginia Income (Residents--Form IT-140, line 4. Part-Year Residents-Schedule A, line 75).	79	.00		
80. Limitation of Credit (line 77 multiplied by line 78 divided by line 79).....	80	.00		
81. Alternative West Virginia taxable income Residents – subtract line 78 from line 7, Form IT-140 Part-year residents – subtract line 78 from line 79.....	81	.00		
82. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 81)	82	.00		
83. Limitation of credit (line 77 minus line 82).....	83	.00		
84. Maximum credit (line 77 minus the sum of lines 3 through 18 of the Tax Credit Recap Schedule).....	84	.00		
85. Total Credit (SMALLEST of lines 76, 77, 80, 83, or 84) enter here and on line 2 of the Tax Credit Recap Schedule.....	85	.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.

SCHEDULE H  
CERTIFICATION OF PERMANENT AND TOTAL DISABILITY

SCHEDULE E  
CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

PRIMARY LAST NAME  
SHOWN ON  
FORM IT-140

SOCIAL  
SECURITY  
NUMBER

### AMENDED RETURN INFORMATION

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

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### REQUEST FOR WAIVER OF ESTIMATED PENALTY

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

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

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

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

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

**2011**

--	--	--

Last Name

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

Your Social Security Number

--	--

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

Spouse's Social Security Number

--	--	--	--	--

City or Town

County

State

Zip Code

Daytime Telephone Number

1. Enter amount of retirement benefits that would have been paid from your employer-provided plan.....	1	.00
2. Enter amount of retirement benefits actually received from Pension Guaranty Corporation.....	2	.00
3. Subtract line 2 from line 1 and enter the difference here and on Schedule M, line 44.....	3	.00

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

# Homestead Excess Property Tax Credit

# 2011

PRIMARY LAST NAME  
 SHOWN ON  
 FORM IT-140

SOCIAL  
 SECURITY  
 NUMBER

There is a 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. Note: You may claim the Senior Citizen Tax Credit for Property Tax Paid OR the Homestead Excess Property Tax Credit ***but not both***.  
**If this schedule is not attached to Form IT-140, the credit will be disallowed.**

1. Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2011.....	1	.00
2. Enter your Federal Adjusted Gross Income (from form 1040, 1040A or 1040EZ).....	2	.00
a. Enter the amount of increasing income modifications reported on line 34 of Schedule M.....	a	.00
b. Enter federal tax exempt income (Schedule B, Form 1040 or Schedule 1, Form 1040A).....	b	.00
c. Enter amount received in 2011 in the form of earnings replacement insurance (Workers' Compensation Benefits).....	c	.00
d. Enter the amount of Social Security benefits received that are NOT included in your Federal Adjusted Gross Income.....	d	.00
3. Add amounts on lines 2a, 2b, 2c, and 2d.....	3	.00
4. Total Gross Income: Add amount entered on line 2 and line 3.....	4	.00
5. Multiply amount on line 4 by 4% (0.04).....	5	.00
6. Is the amount on line 1 greater than the amount on line 5? <input type="checkbox"/> Yes. Continue to line 7 below <input type="checkbox"/> 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.....	7	.00
8. Are you eligible for the local homestead property tax exemption? <input type="checkbox"/> Yes. Continue to line 9 below. <input type="checkbox"/> No. Carry the amount on line 7 to line 1 of the Tax Credit Recap Schedule.		
9. Is your Federal Adjusted Gross Income (amount on line 2 above) less than \$16,335 for a household of 1 person or \$22,065 for a household of 2 (add \$5,730 for each additional person in the household)? <input type="checkbox"/> Yes. Continue to line 10 below. <input type="checkbox"/> No. Carry the amount on line 7 to line 1 of the Tax Credit Recap Schedule (page 10).		
10. Enter the tax credit amount from your Form WV/SCTC-1 here.....	10	.00
11. If line 7 is greater than line 10, enter the amount on line 7 here and on line 1 of the Tax Credit Recap Schedule (Homestead Excess Property Tax Credit). If line 10 is the greater amount, enter zero (0) here and enter the amount from line 10 on line 13 of the IT-140 (Senior Citizen Tax Credit for Property Tax Paid).....	11	.00



# Family Tax Credit Schedule FTC-1

# 2011

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

1. Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140).....	1	.00
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140).....	2	.00
3. Tax exempt interest reported on federal tax return (enter the amount shown on Federal Form 1040).....	3	.00
4. Add lines 1 through 3. <i>This is your Modified Federal Adjusted Gross Income for the Family Tax Credit.</i> .....	4	.00
5. Enter the number of exemptions claimed on your federal return ( <i>This is your Family Size for the Family Tax Credit</i> ).....	5	.00
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 32. <i>If the exemptions on line 5 are greater than 8, use the table for a family size of 8.</i> .....	6	.00
7. Enter your income tax due from line 8 of Form IT-140.....	7	.00
8. Multiply the amount on line 7 by the percentage shown on line 6 <i>This is your Family Tax Credit. Enter this amount on line 9 of Form IT-140.</i> .....	8	.00



## EXAMPLE OF SENIOR CITIZEN DEDUCTION CALCULATION

John Doe, age 69, and Mary Doe, age 65, file a joint tax return. They received the following income in 2011.

	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. However, he reported his police pension on line 36 and his share of their joint savings bond interest on line 35 of Schedule M. Therefore, he reports \$5,500 on line 46(a) of Schedule M (\$13,000 minus \$7,000 minus \$500).
2. Mrs. Doe's total income is also \$13,000. She enters \$12,500 on line 46(a) of Schedule M (\$13,000 less her share of their jointly-held savings bond interest reported [\$500] on line 35).
3. Mr. Doe enters \$7,500 on line 46(c) of Schedule M (\$500 from line 35 plus \$7,000 from line 36). He then subtracts line 46(c) from line 46(b) and enters the result (\$500) on line 46(d).
4. Mrs. Doe enters the \$500 from line 35 on line 46(c). She then subtracts line 46(c) from line 46(b) and enters the result (\$7,500) on line 46(d).
5. Mr. and Mrs. Doe are each allowed the smaller of the amounts shown on line 46(a) and 46(d) as their senior citizen deduction. Therefore, Mr. Doe enters \$500 on line 46 and Mrs. Doe enters \$7,500 on line 46.

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

## WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION WORKSHEET

### INSTRUCTIONS

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

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
---	--	-----

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

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

B		.00
---	--	-----

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

C		.00
---	--	-----

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

D		.00
---	--	-----

## Schedule A Instructions

### 50 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.

**RESIDENTS OF KENTUCKY, MARYLAND, OHIO, PENNSYLVANIA AND**

**VIRGINIA** – wages and salaries received from West Virginia should NOT be reported in Column C.

### 51 & 52 INTEREST AND DIVIDEND INCOME

Column A – Enter total interest and

## 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

# of People in Household	150% of Poverty Guidelines	# of People in Household	150% of Poverty Guidelines
1	\$16,335	3	\$27,795
2	\$22,065	4	\$33,525

**\*\* For each additional Person, add \$5,730**

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 line 15 of Form IT-140, you should complete the worksheet for another available credit called the West Virginia Homestead Excess Property Tax Credit found on page 43 to determine which credit will give you the larger refund.

### 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 5 or 11).
2. Enter the credit amount from your SCTC-1 on lines 13, 16, 18, 23, and 27 of the IT-140 (page 6 or 12).
3. Sign and date your return and enclose Form SCTC-1.
4. Mail to the address for "Refund" shown beneath the signature lines (page 6 or 12).



**The**  
**West Virginia**  
**Children's Trust**  
**Fund**

**Visit us online:**  
**[www.wvctf.org](http://www.wvctf.org)**

# 2011 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	\$10,890	100.0%	\$ 0	\$14,710	100.0%	\$ 0	\$18,530	100.0%	\$ 0	\$22,350	100.0%
	\$10,890	\$11,190	90.0%	\$14,710	\$15,010	90.0%	\$18,530	\$18,830	90.0%	\$22,350	\$22,650	90.0%
	\$11,190	\$11,490	80.0%	\$15,010	\$15,310	80.0%	\$18,830	\$19,130	80.0%	\$22,650	\$22,950	80.0%
	\$11,490	\$11,790	70.0%	\$15,310	\$15,610	70.0%	\$19,130	\$19,430	70.0%	\$22,950	\$23,250	70.0%
	\$11,790	\$12,090	60.0%	\$15,610	\$15,910	60.0%	\$19,430	\$19,730	60.0%	\$23,250	\$23,550	60.0%
	\$12,090	\$12,390	50.0%	\$15,910	\$16,210	50.0%	\$19,730	\$20,030	50.0%	\$23,550	\$23,850	50.0%
	\$12,390	\$12,690	40.0%	\$16,210	\$16,510	40.0%	\$20,030	\$20,330	40.0%	\$23,850	\$24,150	40.0%
	\$12,690	\$12,990	30.0%	\$16,510	\$16,810	30.0%	\$20,330	\$20,630	30.0%	\$24,150	\$24,450	30.0%
	\$12,990	\$13,290	20.0%	\$16,810	\$17,110	20.0%	\$20,630	\$20,930	20.0%	\$24,450	\$24,750	20.0%
	\$13,290	\$13,590	10.0%	\$17,110	\$17,410	10.0%	\$20,930	\$21,230	10.0%	\$24,750	\$25,050	10.0%
	\$13,590		0.0%	\$17,410		0.0%	\$21,230		0.0%	\$25,050		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	\$26,170	100.0%	\$ 0	\$29,990	100.0%	\$ 0	\$33,810	100.0%	\$ 0	\$37,630	100.0%
	\$26,170	\$26,470	90.0%	\$29,990	\$30,290	90.0%	\$33,810	\$34,110	90.0%	\$37,630	\$37,930	90.0%
	\$26,470	\$26,770	80.0%	\$30,290	\$30,590	80.0%	\$34,110	\$34,410	80.0%	\$37,930	\$38,230	80.0%
	\$26,770	\$27,070	70.0%	\$30,590	\$30,890	70.0%	\$34,410	\$34,710	70.0%	\$38,230	\$38,530	70.0%
	\$27,070	\$27,370	60.0%	\$30,890	\$31,190	60.0%	\$34,710	\$35,010	60.0%	\$38,530	\$38,830	60.0%
	\$27,370	\$27,670	50.0%	\$31,190	\$31,490	50.0%	\$35,010	\$35,310	50.0%	\$38,830	\$39,130	50.0%
	\$27,670	\$27,970	40.0%	\$31,490	\$31,790	40.0%	\$35,310	\$35,610	40.0%	\$39,130	\$39,430	40.0%
	\$27,970	\$28,270	30.0%	\$31,790	\$32,090	30.0%	\$35,610	\$35,910	30.0%	\$39,430	\$39,730	30.0%
	\$28,270	\$28,570	20.0%	\$32,090	\$32,390	20.0%	\$35,910	\$36,210	20.0%	\$39,730	\$40,030	20.0%
	\$28,570	\$28,870	10.0%	\$32,390	\$32,690	10.0%	\$36,210	\$36,510	10.0%	\$40,030	\$40,330	10.0%
	\$28,870		0.0%	\$32,690		0.0%	\$36,510		0.0%	\$40,330		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	\$5,445	100.0%	\$ 0	\$7,355	100.0%	\$ 0	\$9,265	100.0%	\$ 0	\$11,175	100.0%
	\$5,445	\$5,595	90.0%	\$7,355	\$7,505	90.0%	\$9,265	\$9,415	90.0%	\$11,175	\$11,325	90.0%
	\$5,595	\$5,745	80.0%	\$7,505	\$7,655	80.0%	\$9,415	\$9,565	80.0%	\$11,325	\$11,475	80.0%
	\$5,745	\$5,895	70.0%	\$7,655	\$7,805	70.0%	\$9,565	\$9,715	70.0%	\$11,475	\$11,625	70.0%
	\$5,895	\$6,045	60.0%	\$7,805	\$7,955	60.0%	\$9,715	\$9,865	60.0%	\$11,625	\$11,775	60.0%
	\$6,045	\$6,195	50.0%	\$7,955	\$8,105	50.0%	\$9,865	\$10,015	50.0%	\$11,775	\$11,925	50.0%
	\$6,195	\$6,345	40.0%	\$8,105	\$8,255	40.0%	\$10,015	\$10,165	40.0%	\$11,925	\$12,075	40.0%
	\$6,345	\$6,495	30.0%	\$8,255	\$8,405	30.0%	\$10,165	\$10,315	30.0%	\$12,075	\$12,225	30.0%
	\$6,495	\$6,645	20.0%	\$8,405	\$8,555	20.0%	\$10,315	\$10,465	20.0%	\$12,225	\$12,375	20.0%
	\$6,645	\$6,795	10.0%	\$8,555	\$8,705	10.0%	\$10,465	\$10,615	10.0%	\$12,375	\$12,525	10.0%
	\$6,795		0.0%	\$8,705		0.0%	\$10,615		0.0%	\$12,525		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	\$13,085	100.0%	\$ 0	\$14,995	100.0%	\$ 0	\$16,905	100.0%	\$ 0	\$18,815	100.0%
	\$13,085	\$13,235	90.0%	\$14,995	\$15,145	90.0%	\$16,905	\$17,055	90.0%	\$18,815	\$18,965	90.0%
	\$13,235	\$13,385	80.0%	\$15,145	\$15,295	80.0%	\$17,055	\$17,205	80.0%	\$18,965	\$19,115	80.0%
	\$13,385	\$13,535	70.0%	\$15,295	\$15,445	70.0%	\$17,205	\$17,355	70.0%	\$19,115	\$19,265	70.0%
	\$13,535	\$13,685	60.0%	\$15,445	\$15,595	60.0%	\$17,355	\$17,505	60.0%	\$19,265	\$19,415	60.0%
	\$13,685	\$13,835	50.0%	\$15,595	\$15,745	50.0%	\$17,505	\$17,655	50.0%	\$19,415	\$19,565	50.0%
	\$13,835	\$13,985	40.0%	\$15,745	\$15,895	40.0%	\$17,655	\$17,805	40.0%	\$19,565	\$19,715	40.0%
	\$13,985	\$14,135	30.0%	\$15,895	\$16,045	30.0%	\$17,805	\$17,955	30.0%	\$19,715	\$19,865	30.0%
	\$14,135	\$14,285	20.0%	\$16,045	\$16,195	20.0%	\$17,955	\$18,105	20.0%	\$19,865	\$20,015	20.0%
	\$14,285	\$14,435	10.0%	\$16,195	\$16,345	10.0%	\$18,105	\$18,255	10.0%	\$20,015	\$20,165	10.0%
	\$14,435		0.0%	\$16,345		0.0%	\$18,255		0.0%	\$20,165		0.0%

# 2011 West Virginia Tax Table

## INSTRUCTIONS:

1. Find the income range that applies to the taxable net income you reported on line 7 of your Form IT-140.
2. Find the West Virginia tax corresponding to your income range.
3. Enter the tax amount on line 8 of Form IT-140
4. If your filing status is Married Filing Separately, you cannot use this table. Use Rate Schedule II on page 38.
5. Make sure your taxable income is LESS than and NOT equal to the income shown in the "LESS THAN" column.
6. If your taxable income is over \$100,000 refer to the Tax Rate Schedules at the end of the tax tables.

If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...		
At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...
25	50	1	5,900	6,000	179	12,000	12,100	382	18,200	18,300	630	24,300	24,400	874
50	75	2	6,000	6,100	182	12,100	12,200	386	18,300	18,400	634	24,400	24,500	878
75	100	3	6,100	6,200	185	12,200	12,300	390	18,400	18,500	638	24,500	24,600	882
100	200	5	6,200	6,300	188	12,300	12,400	394	18,500	18,600	642	24,600	24,700	886
200	300	8	6,300	6,400	191	12,400	12,500	398	18,600	18,700	646	24,700	24,800	890
300	400	11	6,400	6,500	194	12,500	12,600	402	18,700	18,800	650	24,800	24,900	894
400	500	14	6,500	6,600	197	12,600	12,700	406	18,800	18,900	654	24,900	25,000	898
500	600	17	6,600	6,700	200	12,700	12,800	410	18,900	19,000	658	25,000	25,060	901
<b>600</b>	<b>700</b>	<b>20</b>	<b>6,700</b>	<b>6,800</b>	<b>203</b>	<b>12,800</b>	<b>12,900</b>	<b>414</b>	<b>19,000</b>	<b>19,100</b>	<b>662</b>	<b>25,060</b>	<b>25,120</b>	<b>904</b>
700	800	23	6,800	6,900	206	12,900	13,000	418	19,100	19,200	666	25,120	25,180	907
800	900	26	6,900	7,000	209	13,000	13,100	422	19,200	19,300	670	25,180	25,240	909
900	1,000	29	7,000	7,100	212	13,100	13,200	426	19,300	19,400	674	25,240	25,300	912
1,000	1,100	32	7,100	7,200	215	13,200	13,300	430	19,400	19,500	678	25,300	25,360	915
1,100	1,200	35	7,200	7,300	218	13,300	13,400	434	19,500	19,600	682	25,360	25,420	918
1,200	1,300	38	7,300	7,400	221	13,400	13,500	438	19,600	19,700	686	25,420	25,480	920
1,300	1,400	41	7,400	7,500	224	13,500	13,600	442	19,700	19,800	690	25,480	25,540	923
<b>1,400</b>	<b>1,500</b>	<b>44</b>	<b>7,500</b>	<b>7,600</b>	<b>227</b>	<b>13,600</b>	<b>13,700</b>	<b>446</b>	<b>19,800</b>	<b>19,900</b>	<b>694</b>	<b>25,540</b>	<b>25,600</b>	<b>926</b>
1,500	1,600	47	7,600	7,700	230	13,700	13,800	450	19,900	20,000	698	25,600	25,660	928
1,600	1,700	50	7,700	7,800	233	13,800	13,900	454	20,000	20,100	702	25,660	25,720	931
1,700	1,800	53	7,800	7,900	236	13,900	14,000	458	20,100	20,200	706	25,720	25,780	934
1,800	1,900	56	7,900	8,000	239	14,000	14,100	462	20,200	20,300	710	25,780	25,840	936
1,900	2,000	59	8,000	8,100	242	14,100	14,200	466	20,300	20,400	714	25,840	25,900	939
2,000	2,100	62	8,100	8,200	245	14,200	14,300	470	20,400	20,500	718	25,900	25,960	942
2,100	2,200	65	8,200	8,300	248	14,300	14,400	474	20,500	20,600	722	25,960	26,020	945
<b>2,200</b>	<b>2,300</b>	<b>68</b>	<b>8,300</b>	<b>8,400</b>	<b>251</b>	<b>14,400</b>	<b>14,500</b>	<b>478</b>	<b>20,600</b>	<b>20,700</b>	<b>726</b>	<b>26,020</b>	<b>26,080</b>	<b>947</b>
2,300	2,400	71	8,400	8,500	254	14,500	14,600	482	20,700	20,800	730	26,080	26,140	950
2,400	2,500	74	8,500	8,600	257	14,600	14,700	486	20,800	20,900	734	26,140	26,200	953
2,500	2,600	77	8,600	8,700	260	14,700	14,800	490	20,900	21,000	738	26,200	26,260	955
2,600	2,700	80	8,700	8,800	263	14,800	14,900	494	21,000	21,100	742	26,260	26,320	958
2,700	2,800	83	8,800	8,900	266	14,900	15,000	498	21,100	21,200	746	26,320	26,380	961
2,800	2,900	86	8,900	9,000	269	15,000	15,100	502	21,200	21,300	750	26,380	26,440	963
2,900	3,000	89	9,000	9,100	272	15,100	15,200	506	21,300	21,400	754	26,440	26,500	966
<b>3,000</b>	<b>3,100</b>	<b>92</b>	<b>9,100</b>	<b>9,200</b>	<b>275</b>	<b>15,200</b>	<b>15,300</b>	<b>510</b>	<b>21,400</b>	<b>21,500</b>	<b>758</b>	<b>26,500</b>	<b>26,560</b>	<b>969</b>
3,100	3,200	95	9,200	9,300	278	15,300	15,400	514	21,500	21,600	762	26,560	26,620	972
3,200	3,300	98	9,300	9,400	281	15,400	15,500	518	21,600	21,700	766	26,620	26,680	974
3,300	3,400	101	9,400	9,500	284	15,500	15,600	522	21,700	21,800	770	26,680	26,740	977
3,400	3,500	104	9,500	9,600	287	15,600	15,700	526	21,800	21,900	774	26,740	26,800	980
3,500	3,600	107	9,600	9,700	290	15,700	15,800	530	21,900	22,000	778	26,800	26,860	982
3,600	3,700	110	9,700	9,800	293	15,800	15,900	534	22,000	22,100	782	26,860	26,920	985
3,700	3,800	113	9,800	9,900	296	15,900	16,000	538	22,100	22,200	786	26,920	26,980	988
<b>3,800</b>	<b>3,900</b>	<b>116</b>	<b>9,900</b>	<b>10,000</b>	<b>299</b>	<b>16,000</b>	<b>16,100</b>	<b>542</b>	<b>22,200</b>	<b>22,300</b>	<b>790</b>	<b>26,980</b>	<b>27,040</b>	<b>990</b>
3,900	4,000	119	10,000	10,100	302	16,100	16,200	546	22,300	22,400	794	27,040	27,100	993
4,000	4,100	122	10,100	10,200	306	16,200	16,300	550	22,400	22,500	798	27,100	27,160	996
4,100	4,200	125	10,200	10,300	310	16,300	16,400	554	22,500	22,600	802	27,160	27,220	999
4,200	4,300	128	10,300	10,400	314	16,400	16,500	558	22,600	22,700	806	27,220	27,280	1,001
4,300	4,400	131	10,400	10,500	318	16,500	16,600	562	22,700	22,800	810	27,280	27,340	1,004
4,400	4,500	134	10,500	10,600	322	16,600	16,700	566	22,800	22,900	814	27,340	27,400	1,007
4,500	4,600	137	10,600	10,700	326	16,700	16,800	570	22,900	23,000	818	27,400	27,460	1,009
<b>4,600</b>	<b>4,700</b>	<b>140</b>	<b>10,700</b>	<b>10,800</b>	<b>330</b>	<b>16,800</b>	<b>16,900</b>	<b>574</b>	<b>23,000</b>	<b>23,100</b>	<b>822</b>	<b>27,460</b>	<b>27,520</b>	<b>1,012</b>
4,700	4,800	143	10,800	10,900	334	16,900	17,000	578	23,100	23,200	826	27,520	27,580	1,015
4,800	4,900	146	10,900	11,000	338	17,000	17,100	582	23,200	23,300	830	27,580	27,640	1,017
4,900	5,000	149	11,000	11,100	342	17,100	17,200	586	23,300	23,400	834	27,640	27,700	1,020
5,000	5,100	152	11,100	11,200	346	17,200	17,300	590	23,400	23,500	838	27,700	27,760	1,023
5,100	5,200	155	11,200	11,300	350	17,300	17,400	594	23,500	23,600	842	27,760	27,820	1,026
5,200	5,300	158	11,300	11,400	354	17,400	17,500	598	23,600	23,700	846	27,820	27,880	1,028
5,300	5,400	161	11,400	11,500	358	17,500	17,600	602	23,700	23,800	850	27,880	27,940	1,031
<b>5,400</b>	<b>5,500</b>	<b>164</b>	<b>11,500</b>	<b>11,600</b>	<b>362</b>	<b>17,600</b>	<b>17,700</b>	<b>606</b>	<b>23,800</b>	<b>23,900</b>	<b>854</b>	<b>27,940</b>	<b>28,000</b>	<b>1,034</b>
5,500	5,600	167	11,600	11,700	366	17,700	17,800	610	23,900	24,000	858	28,000	28,060	1,036
5,600	5,700	170	11,700	11,800	370	17,900	18,000	618	24,000	24,100	862	28,060	28,120	1,039
5,700	5,800	173	11,800	11,900	374	18,000	18,100	622	24,100	24,200	866	28,120	28,180	1,042
5,800	5,900	176	11,900	12,000	378	18,100	18,200	626	24,200	24,300	870	28,180	28,240	1,044

*Continued on the next page. . .*

# 2011 West Virginia Tax Table

If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...		
At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...
28,240	28,300	1,047	32,440	32,500	1,236	36,640	36,700	1,425	40,700	40,750	1,619	44,200	44,250	1,829
28,300	28,360	1,050	32,500	32,560	1,239	36,700	36,760	1,428	40,750	40,800	1,622	44,250	44,300	1,832
28,360	28,420	1,053	32,560	32,620	1,242	36,760	36,820	1,431	40,800	40,850	1,625	44,300	44,350	1,835
28,420	28,480	1,055	32,620	32,680	1,244	36,820	36,880	1,433	40,850	40,900	1,628	44,350	44,400	1,838
28,480	28,540	1,058	32,680	32,740	1,247	36,880	36,940	1,436	40,900	40,950	1,631	44,400	44,450	1,841
28,540	28,600	1,061	32,740	32,800	1,250	36,940	37,000	1,439	40,950	41,000	1,634	44,450	44,500	1,844
28,600	28,660	1,063	32,800	32,860	1,252	37,000	37,060	1,441	41,000	41,050	1,637	44,500	44,550	1,847
28,660	28,720	1,066	32,860	32,920	1,255	37,060	37,120	1,444	41,050	41,100	1,640	44,550	44,600	1,850
28,720	28,780	1,069	32,920	32,980	1,258	37,120	37,180	1,447	41,100	41,150	1,643	44,600	44,650	1,853
28,780	28,840	1,071	32,980	33,040	1,260	37,180	37,240	1,449	41,150	41,200	1,646	44,650	44,700	1,856
<b>28,840</b>	<b>28,900</b>	<b>1,074</b>	<b>33,040</b>	<b>33,100</b>	<b>1,263</b>	<b>37,240</b>	<b>37,300</b>	<b>1,452</b>	<b>41,200</b>	<b>41,250</b>	<b>1,649</b>	<b>44,700</b>	<b>44,750</b>	<b>1,859</b>
28,900	28,960	1,077	33,100	33,160	1,266	37,300	37,360	1,455	41,250	41,300	1,652	44,750	44,800	1,862
28,960	29,020	1,080	33,160	33,220	1,269	37,360	37,420	1,458	41,300	41,350	1,655	44,800	44,850	1,865
29,020	29,080	1,082	33,220	33,280	1,271	37,420	37,480	1,460	41,350	41,400	1,658	44,850	44,900	1,868
29,080	29,140	1,085	33,280	33,340	1,274	37,480	37,540	1,463	41,400	41,450	1,661	44,900	44,950	1,871
29,140	29,200	1,088	33,340	33,400	1,277	37,540	37,600	1,466	41,450	41,500	1,664	44,950	45,000	1,874
29,200	29,260	1,090	33,400	33,460	1,279	37,600	37,660	1,468	41,500	41,550	1,667	45,000	45,050	1,877
29,260	29,320	1,093	33,460	33,520	1,282	37,660	37,720	1,471	41,550	41,600	1,670	45,050	45,100	1,880
29,320	29,380	1,096	33,520	33,580	1,285	37,720	37,780	1,474	41,600	41,650	1,673	45,100	45,150	1,883
29,380	29,440	1,098	33,580	33,640	1,287	37,780	37,840	1,476	41,650	41,700	1,676	45,150	45,200	1,886
<b>29,440</b>	<b>29,500</b>	<b>1,101</b>	<b>33,640</b>	<b>33,700</b>	<b>1,290</b>	<b>37,840</b>	<b>37,900</b>	<b>1,479</b>	<b>41,700</b>	<b>41,750</b>	<b>1,679</b>	<b>45,200</b>	<b>45,250</b>	<b>1,889</b>
29,500	29,560	1,104	33,700	33,760	1,293	37,900	37,960	1,482	41,750	41,800	1,682	45,250	45,300	1,892
29,560	29,620	1,107	33,760	33,820	1,296	37,960	38,020	1,485	41,800	41,850	1,685	45,300	45,350	1,895
29,620	29,680	1,109	33,820	33,880	1,298	38,020	38,080	1,487	41,850	41,900	1,688	45,350	45,400	1,898
29,680	29,740	1,112	33,880	33,940	1,301	38,080	38,140	1,490	41,900	41,950	1,691	45,400	45,450	1,901
29,740	29,800	1,115	33,940	34,000	1,304	38,140	38,200	1,493	41,950	42,000	1,694	45,450	45,500	1,904
29,800	29,860	1,117	34,000	34,060	1,306	38,200	38,260	1,495	42,000	42,050	1,697	45,500	45,550	1,907
29,860	29,920	1,120	34,060	34,120	1,309	38,260	38,320	1,498	42,050	42,100	1,700	45,550	45,600	1,910
29,920	29,980	1,123	34,120	34,180	1,312	38,320	38,380	1,501	42,100	42,150	1,703	45,600	45,650	1,913
29,980	30,040	1,125	34,180	34,240	1,314	38,380	38,440	1,503	42,150	42,200	1,706	45,650	45,700	1,916
<b>30,040</b>	<b>30,100</b>	<b>1,128</b>	<b>34,240</b>	<b>34,300</b>	<b>1,317</b>	<b>38,440</b>	<b>38,500</b>	<b>1,506</b>	<b>42,200</b>	<b>42,250</b>	<b>1,709</b>	<b>45,700</b>	<b>45,750</b>	<b>1,919</b>
30,100	30,160	1,131	34,300	34,360	1,320	38,500	38,560	1,509	42,250	42,300	1,712	45,750	45,800	1,922
30,160	30,220	1,134	34,360	34,420	1,323	38,560	38,620	1,512	42,300	42,350	1,715	45,800	45,850	1,925
30,220	30,280	1,136	34,420	34,480	1,325	38,620	38,680	1,514	42,350	42,400	1,718	45,850	45,900	1,928
30,280	30,340	1,139	34,480	34,540	1,328	38,680	38,740	1,517	42,400	42,450	1,721	45,900	45,950	1,931
30,340	30,400	1,142	34,540	34,600	1,331	38,740	38,800	1,520	42,450	42,500	1,724	45,950	46,000	1,934
30,400	30,460	1,144	34,600	34,660	1,333	38,800	38,860	1,522	42,500	42,550	1,727	46,000	46,050	1,937
30,460	30,520	1,147	34,660	34,720	1,336	38,860	38,920	1,525	42,550	42,600	1,730	46,050	46,100	1,940
30,520	30,580	1,150	34,720	34,780	1,339	38,920	38,980	1,528	42,600	42,650	1,733	46,100	46,150	1,943
30,580	30,640	1,152	34,780	34,840	1,341	38,980	39,040	1,530	42,650	42,700	1,736	46,150	46,200	1,946
<b>30,640</b>	<b>30,700</b>	<b>1,155</b>	<b>34,840</b>	<b>34,900</b>	<b>1,344</b>	<b>39,040</b>	<b>39,100</b>	<b>1,533</b>	<b>42,700</b>	<b>42,750</b>	<b>1,739</b>	<b>46,200</b>	<b>46,250</b>	<b>1,949</b>
30,700	30,760	1,158	34,900	34,960	1,347	39,100	39,160	1,536	42,750	42,800	1,742	46,250	46,300	1,952
30,760	30,820	1,161	34,960	35,020	1,350	39,160	39,220	1,539	42,800	42,850	1,745	46,300	46,350	1,955
30,820	30,880	1,163	35,020	35,080	1,352	39,220	39,280	1,541	42,850	42,900	1,748	46,350	46,400	1,958
30,880	30,940	1,166	35,080	35,140	1,355	39,280	39,340	1,544	42,900	42,950	1,751	46,400	46,450	1,961
30,940	31,000	1,169	35,140	35,200	1,358	39,340	39,400	1,547	42,950	43,000	1,754	46,450	46,500	1,964
31,000	31,060	1,171	35,200	35,260	1,360	39,400	39,460	1,549	43,000	43,050	1,757	46,500	46,550	1,967
31,060	31,120	1,174	35,260	35,320	1,363	39,460	39,520	1,552	43,050	43,100	1,760	46,550	46,600	1,970
31,120	31,180	1,177	35,320	35,380	1,366	39,520	39,580	1,555	43,100	43,150	1,763	46,600	46,650	1,973
31,180	31,240	1,179	35,380	35,440	1,368	39,580	39,640	1,557	43,150	43,200	1,766	46,650	46,700	1,976
<b>31,240</b>	<b>31,300</b>	<b>1,182</b>	<b>35,440</b>	<b>35,500</b>	<b>1,371</b>	<b>39,640</b>	<b>39,700</b>	<b>1,560</b>	<b>43,200</b>	<b>43,250</b>	<b>1,769</b>	<b>46,700</b>	<b>46,750</b>	<b>1,979</b>
31,300	31,360	1,185	35,500	35,560	1,374	39,700	39,760	1,563	43,250	43,300	1,772	46,750	46,800	1,982
31,360	31,420	1,188	35,560	35,620	1,377	39,760	39,820	1,566	43,300	43,350	1,775	46,800	46,850	1,985
31,420	31,480	1,190	35,620	35,680	1,379	39,820	39,880	1,568	43,350	43,400	1,778	46,850	46,900	1,988
31,480	31,540	1,193	35,680	35,740	1,382	39,880	39,940	1,571	43,400	43,450	1,781	46,900	46,950	1,991
31,540	31,600	1,196	35,740	35,800	1,385	39,940	40,000	1,574	43,450	43,500	1,784	46,950	47,000	1,994
31,600	31,660	1,198	35,800	35,860	1,387	40,000	40,050	1,577	43,500	43,550	1,787	47,000	47,050	1,997
31,660	31,720	1,201	35,860	35,920	1,390	40,050	40,100	1,580	43,550	43,600	1,790	47,050	47,100	2,000
31,720	31,780	1,204	35,920	35,980	1,393	40,100	40,150	1,583	43,600	43,650	1,793	47,100	47,150	2,003
31,780	31,840	1,206	35,980	36,040	1,395	40,150	40,200	1,586	43,650	43,700	1,796	47,150	47,200	2,006
<b>31,840</b>	<b>31,900</b>	<b>1,209</b>	<b>36,040</b>	<b>36,100</b>	<b>1,398</b>	<b>40,200</b>	<b>40,250</b>	<b>1,589</b>	<b>43,700</b>	<b>43,750</b>	<b>1,799</b>	<b>47,200</b>	<b>47,250</b>	<b>2,009</b>
31,900	31,960	1,212	36,100	36,160	1,401	40,250	40,300	1,592	43,750	43,800	1,802	47,250	47,300	2,012
31,960	32,020	1,215	36,160	36,220	1,404	40,300	40,350	1,595	43,800	43,850	1,805	47,300	47,350	2,015
32,020	32,080	1,217	36,220	36,280	1,406	40,350	40,400	1,598	43,850	43,900	1,808	47,350	47,400	2,018
32,080	32,140	1,220	36,280	36,340	1,409	40,400	40,450	1,601	43,900	43,950	1,811	47,400	47,450	2,021
32,140	32,200	1,223	36,340	36,400	1,412	40,450	40,500	1,604	43,950	44,000	1,814	47,450	47,500	2,024
32,200	32,260	1,225	36,400	36,460	1,414	40,500	40,550	1,607	44,000	44,050	1,817	47,500	47,550	2,027
32,260	32,320	1,228	36,460	36,520	1,417	40,550	40,600	1,610	44,050	44,100	1,820	47,550	47,600	2,030
32,320	32,380	1,231	36,520	36,580	1,420	40,600	40,650	1,613	44,100	44,150	1,823	47,600	47,650	2,033
32,380	32,440	1,233	36,580	36,640	1,422	40,650	40,700	1,616	44,150	44,200	1,826	47,650	47,700	2,036

*Continued on the next page. . .*

# 2011 West Virginia Tax Table

If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...		
At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...
47,700	47,750	2,039	51,200	51,250	2,249	54,700	54,750	2,459	58,200	58,250	2,669	61,700	61,750	2,887
47,750	47,800	2,042	51,250	51,300	2,252	54,750	54,800	2,462	58,250	58,300	2,672	61,750	61,800	2,890
47,800	47,850	2,045	51,300	51,350	2,255	54,800	54,850	2,465	58,300	58,350	2,675	61,800	61,850	2,894
47,850	47,900	2,048	51,350	51,400	2,258	54,850	54,900	2,468	58,350	58,400	2,678	61,850	61,900	2,897
47,900	47,950	2,051	51,400	51,450	2,261	54,900	54,950	2,471	58,400	58,450	2,681	61,900	61,950	2,900
47,950	48,000	2,054	51,450	51,500	2,264	54,950	55,000	2,474	58,450	58,500	2,684	61,950	62,000	2,903
48,000	48,050	2,057	51,500	51,550	2,267	55,000	55,050	2,477	58,500	58,550	2,687	62,000	62,050	2,907
48,050	48,100	2,060	51,550	51,600	2,270	55,050	55,100	2,480	58,550	58,600	2,690	62,050	62,100	2,910
48,100	48,150	2,063	51,600	51,650	2,273	55,100	55,150	2,483	58,600	58,650	2,693	62,100	62,150	2,913
48,150	48,200	2,066	51,650	51,700	2,276	55,150	55,200	2,486	58,650	58,700	2,696	62,150	62,200	2,916
<b>48,200</b>	<b>48,250</b>	<b>2,069</b>	<b>51,700</b>	<b>51,750</b>	<b>2,279</b>	<b>55,200</b>	<b>55,250</b>	<b>2,489</b>	<b>58,700</b>	<b>58,750</b>	<b>2,699</b>	<b>62,200</b>	<b>62,250</b>	<b>2,920</b>
48,250	48,300	2,072	51,750	51,800	2,282	55,250	55,300	2,492	58,750	58,800	2,702	62,250	62,300	2,923
48,300	48,350	2,075	51,800	51,850	2,285	55,300	55,350	2,495	58,800	58,850	2,705	62,300	62,350	2,926
48,350	48,400	2,078	51,850	51,900	2,288	55,350	55,400	2,498	58,850	58,900	2,708	62,350	62,400	2,929
48,400	48,450	2,081	51,900	51,950	2,291	55,400	55,450	2,501	58,900	58,950	2,711	62,400	62,450	2,933
48,450	48,500	2,084	51,950	52,000	2,294	55,450	55,500	2,504	58,950	59,000	2,714	62,450	62,500	2,936
48,500	48,550	2,087	52,000	52,050	2,297	55,500	55,550	2,507	59,000	59,050	2,717	62,500	62,550	2,939
48,550	48,600	2,090	52,050	52,100	2,300	55,550	55,600	2,510	59,050	59,100	2,720	62,550	62,600	2,942
48,600	48,650	2,093	52,100	52,150	2,303	55,600	55,650	2,513	59,100	59,150	2,723	62,600	62,650	2,946
48,650	48,700	2,096	52,150	52,200	2,306	55,650	55,700	2,516	59,150	59,200	2,726	62,650	62,700	2,949
<b>48,700</b>	<b>48,750</b>	<b>2,099</b>	<b>52,200</b>	<b>52,250</b>	<b>2,309</b>	<b>55,700</b>	<b>55,750</b>	<b>2,519</b>	<b>59,200</b>	<b>59,250</b>	<b>2,729</b>	<b>62,700</b>	<b>62,750</b>	<b>2,952</b>
48,750	48,800	2,102	52,250	52,300	2,312	55,750	55,800	2,522	59,250	59,300	2,732	62,750	62,800	2,955
48,800	48,850	2,105	52,300	52,350	2,315	55,800	55,850	2,525	59,300	59,350	2,735	62,800	62,850	2,959
48,850	48,900	2,108	52,350	52,400	2,318	55,850	55,900	2,528	59,350	59,400	2,738	62,850	62,900	2,962
48,900	48,950	2,111	52,400	52,450	2,321	55,900	55,950	2,531	59,400	59,450	2,741	62,900	62,950	2,965
48,950	49,000	2,114	52,450	52,500	2,324	55,950	56,000	2,534	59,450	59,500	2,744	62,950	63,000	2,968
49,000	49,050	2,117	52,500	52,550	2,327	56,000	56,050	2,537	59,500	59,550	2,747	63,000	63,050	2,972
49,050	49,100	2,120	52,550	52,600	2,330	56,050	56,100	2,540	59,550	59,600	2,750	63,050	63,100	2,975
49,100	49,150	2,123	52,600	52,650	2,333	56,100	56,150	2,543	59,600	59,650	2,753	63,100	63,150	2,978
49,150	49,200	2,126	52,650	52,700	2,336	56,150	56,200	2,546	59,650	59,700	2,756	63,150	63,200	2,981
<b>49,200</b>	<b>49,250</b>	<b>2,129</b>	<b>52,700</b>	<b>52,750</b>	<b>2,339</b>	<b>56,200</b>	<b>56,250</b>	<b>2,549</b>	<b>59,700</b>	<b>59,750</b>	<b>2,759</b>	<b>63,200</b>	<b>63,250</b>	<b>2,985</b>
49,250	49,300	2,132	52,750	52,800	2,342	56,250	56,300	2,552	59,750	59,800	2,762	63,250	63,300	2,988
49,300	49,350	2,135	52,800	52,850	2,345	56,300	56,350	2,555	59,800	59,850	2,765	63,300	63,350	2,991
49,350	49,400	2,138	52,850	52,900	2,348	56,350	56,400	2,558	59,850	59,900	2,768	63,350	63,400	2,994
49,400	49,450	2,141	52,900	52,950	2,351	56,400	56,450	2,561	59,900	59,950	2,771	63,400	63,450	2,998
49,450	49,500	2,144	52,950	53,000	2,354	56,450	56,500	2,564	59,950	60,000	2,774	63,450	63,500	3,001
49,500	49,550	2,147	53,000	53,050	2,357	56,500	56,550	2,567	60,000	60,050	2,777	63,500	63,550	3,004
49,550	49,600	2,150	53,050	53,100	2,360	56,550	56,600	2,570	60,050	60,100	2,780	63,550	63,600	3,007
49,600	49,650	2,153	53,100	53,150	2,363	56,600	56,650	2,573	60,100	60,150	2,783	63,600	63,650	3,011
49,650	49,700	2,156	53,150	53,200	2,366	56,650	56,700	2,576	60,150	60,200	2,786	63,650	63,700	3,014
<b>49,700</b>	<b>49,750</b>	<b>2,159</b>	<b>53,200</b>	<b>53,250</b>	<b>2,369</b>	<b>56,700</b>	<b>56,750</b>	<b>2,579</b>	<b>60,200</b>	<b>60,250</b>	<b>2,790</b>	<b>63,700</b>	<b>63,750</b>	<b>3,017</b>
49,750	49,800	2,162	53,250	53,300	2,372	56,750	56,800	2,582	60,250	60,300	2,793	63,750	63,800	3,020
49,800	49,850	2,165	53,300	53,350	2,375	56,800	56,850	2,585	60,300	60,350	2,796	63,800	63,850	3,024
49,850	49,900	2,168	53,350	53,400	2,378	56,850	56,900	2,588	60,350	60,400	2,799	63,850	63,900	3,027
49,900	49,950	2,171	53,400	53,450	2,381	56,900	56,950	2,591	60,400	60,450	2,803	63,900	63,950	3,030
49,950	50,000	2,174	53,450	53,500	2,384	56,950	57,000	2,594	60,450	60,500	2,806	63,950	64,000	3,033
50,000	50,050	2,177	53,500	53,550	2,387	57,000	57,050	2,597	60,500	60,550	2,809	64,000	64,050	3,037
50,050	50,100	2,180	53,550	53,600	2,390	57,050	57,100	2,600	60,550	60,600	2,812	64,050	64,100	3,040
50,100	50,150	2,183	53,600	53,650	2,393	57,100	57,150	2,603	60,600	60,650	2,816	64,100	64,150	3,043
50,150	50,200	2,186	53,650	53,700	2,396	57,150	57,200	2,606	60,650	60,700	2,819	64,150	64,200	3,046
<b>50,200</b>	<b>50,250</b>	<b>2,189</b>	<b>53,700</b>	<b>53,750</b>	<b>2,399</b>	<b>57,200</b>	<b>57,250</b>	<b>2,609</b>	<b>60,700</b>	<b>60,750</b>	<b>2,822</b>	<b>64,200</b>	<b>64,250</b>	<b>3,050</b>
50,250	50,300	2,192	53,750	53,800	2,402	57,250	57,300	2,612	60,750	60,800	2,825	64,250	64,300	3,053
50,300	50,350	2,195	53,800	53,850	2,405	57,300	57,350	2,615	60,800	60,850	2,829	64,300	64,350	3,056
50,350	50,400	2,198	53,850	53,900	2,408	57,350	57,400	2,618	60,850	60,900	2,832	64,350	64,400	3,059
50,400	50,450	2,201	53,900	53,950	2,411	57,400	57,450	2,621	60,900	60,950	2,835	64,400	64,450	3,063
50,450	50,500	2,204	53,950	54,000	2,414	57,450	57,500	2,624	60,950	61,000	2,838	64,450	64,500	3,066
50,500	50,550	2,207	54,000	54,050	2,417	57,500	57,550	2,627	61,000	61,050	2,842	64,500	64,550	3,069
50,550	50,600	2,210	54,050	54,100	2,420	57,550	57,600	2,630	61,050	61,100	2,845	64,550	64,600	3,072
50,600	50,650	2,213	54,100	54,150	2,423	57,600	57,650	2,633	61,100	61,150	2,848	64,600	64,650	3,076
50,650	50,700	2,216	54,150	54,200	2,426	57,650	57,700	2,636	61,150	61,200	2,851	64,650	64,700	3,079
<b>50,700</b>	<b>50,750</b>	<b>2,219</b>	<b>54,200</b>	<b>54,250</b>	<b>2,429</b>	<b>57,700</b>	<b>57,750</b>	<b>2,639</b>	<b>61,200</b>	<b>61,250</b>	<b>2,855</b>	<b>64,700</b>	<b>64,750</b>	<b>3,082</b>
50,750	50,800	2,222	54,250	54,300	2,432	57,750	57,800	2,642	61,250	61,300	2,858	64,750	64,800	3,085
50,800	50,850	2,225	54,300	54,350	2,435	57,800	57,850	2,645	61,300	61,350	2,861	64,800	64,850	3,089
50,850	50,900	2,228	54,350	54,400	2,438	57,850	57,900	2,648	61,350	61,400	2,864	64,850	64,900	3,092
50,900	50,950	2,231	54,400	54,450	2,441	57,900	57,950	2,651	61,400	61,450	2,868	64,900	64,950	3,095
50,950	51,000	2,234	54,450	54,500	2,444	57,950	58,000	2,654	61,450	61,500	2,871	64,950	65,000	3,098
51,000	51,050	2,237	54,500	54,550	2,447	58,000	58,050	2,657	61,500	61,550	2,874	65,000	65,050	3,102
51,050	51,100	2,240	54,550	54,600	2,450	58,050	58,100	2,660	61,550	61,600	2,877	65,050	65,100	3,105
51,100	51,150	2,243	54,600	54,650	2,453	58,100	58,150	2,663	61,600	61,650	2,881	65,100	65,150	3,108
51,150	51,200	2,246	54,650	54,700	2,456	58,150	58,200	2,666	61,650	61,700	2,884	65,150	65,200	3,111

*Continued on the next page. . .*

# 2011 West Virginia Tax Table

If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...		
At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...
65,200	65,250	3,115	68,700	68,750	3,342	72,200	72,250	3,570	75,700	75,750	3,797	79,200	79,250	4,025
65,250	65,300	3,118	68,750	68,800	3,345	72,250	72,300	3,573	75,750	75,800	3,800	79,250	79,300	4,028
65,300	65,350	3,121	68,800	68,850	3,349	72,300	72,350	3,576	75,800	75,850	3,804	79,300	79,350	4,031
65,350	65,400	3,124	68,850	68,900	3,352	72,350	72,400	3,579	75,850	75,900	3,807	79,350	79,400	4,034
65,400	65,450	3,128	68,900	68,950	3,355	72,400	72,450	3,583	75,900	75,950	3,810	79,400	79,450	4,038
65,450	65,500	3,131	68,950	69,000	3,358	72,450	72,500	3,586	75,950	76,000	3,813	79,450	79,500	4,041
65,500	65,550	3,134	69,000	69,050	3,362	72,500	72,550	3,589	76,000	76,050	3,817	79,500	79,550	4,044
65,550	65,600	3,137	69,050	69,100	3,365	72,550	72,600	3,592	76,050	76,100	3,820	79,550	79,600	4,047
65,600	65,650	3,141	69,100	69,150	3,368	72,600	72,650	3,596	76,100	76,150	3,823	79,600	79,650	4,051
65,650	65,700	3,144	69,150	69,200	3,371	72,650	72,700	3,599	76,150	76,200	3,826	79,650	79,700	4,054
<b>65,700</b>	<b>65,750</b>	<b>3,147</b>	<b>69,200</b>	<b>69,250</b>	<b>3,375</b>	<b>72,700</b>	<b>72,750</b>	<b>3,602</b>	<b>76,200</b>	<b>76,250</b>	<b>3,830</b>	<b>79,700</b>	<b>79,750</b>	<b>4,057</b>
65,750	65,800	3,150	69,250	69,300	3,378	72,750	72,800	3,605	76,250	76,300	3,833	79,750	79,800	4,060
65,800	65,850	3,154	69,300	69,350	3,381	72,800	72,850	3,609	76,300	76,350	3,836	79,800	79,850	4,064
65,850	65,900	3,157	69,350	69,400	3,384	72,850	72,900	3,612	76,350	76,400	3,839	79,850	79,900	4,067
65,900	65,950	3,160	69,400	69,450	3,388	72,900	72,950	3,615	76,400	76,450	3,843	79,900	79,950	4,070
65,950	66,000	3,163	69,450	69,500	3,391	72,950	73,000	3,618	76,450	76,500	3,846	79,950	80,000	4,073
66,000	66,050	3,167	69,500	69,550	3,394	73,000	73,050	3,622	76,500	76,550	3,849	80,000	80,050	4,077
66,050	66,100	3,170	69,550	69,600	3,397	73,050	73,100	3,625	76,550	76,600	3,852	80,050	80,100	4,080
66,100	66,150	3,173	69,600	69,650	3,401	73,100	73,150	3,628	76,600	76,650	3,856	80,100	80,150	4,083
66,150	66,200	3,176	69,650	69,700	3,404	73,150	73,200	3,631	76,650	76,700	3,859	80,150	80,200	4,086
<b>66,200</b>	<b>66,250</b>	<b>3,180</b>	<b>69,700</b>	<b>69,750</b>	<b>3,407</b>	<b>73,200</b>	<b>73,250</b>	<b>3,635</b>	<b>76,700</b>	<b>76,750</b>	<b>3,862</b>	<b>80,200</b>	<b>80,250</b>	<b>4,090</b>
66,250	66,300	3,183	69,750	69,800	3,410	73,250	73,300	3,638	76,750	76,800	3,865	80,250	80,300	4,093
66,300	66,350	3,186	69,800	69,850	3,414	73,300	73,350	3,641	76,800	76,850	3,869	80,300	80,350	4,096
66,350	66,400	3,189	69,850	69,900	3,417	73,350	73,400	3,644	76,850	76,900	3,872	80,350	80,400	4,099
66,400	66,450	3,193	69,900	69,950	3,420	73,400	73,450	3,648	76,900	76,950	3,875	80,400	80,450	4,103
66,450	66,500	3,196	69,950	70,000	3,423	73,450	73,500	3,651	76,950	77,000	3,878	80,450	80,500	4,106
66,500	66,550	3,199	70,000	70,050	3,427	73,500	73,550	3,654	77,000	77,050	3,882	80,500	80,550	4,109
66,550	66,600	3,202	70,050	70,100	3,430	73,550	73,600	3,657	77,050	77,100	3,885	80,550	80,600	4,112
66,600	66,650	3,206	70,100	70,150	3,433	73,600	73,650	3,661	77,100	77,150	3,888	80,600	80,650	4,116
66,650	66,700	3,209	70,150	70,200	3,436	73,650	73,700	3,664	77,150	77,200	3,891	80,650	80,700	4,119
<b>66,700</b>	<b>66,750</b>	<b>3,212</b>	<b>70,200</b>	<b>70,250</b>	<b>3,440</b>	<b>73,700</b>	<b>73,750</b>	<b>3,667</b>	<b>77,200</b>	<b>77,250</b>	<b>3,895</b>	<b>80,700</b>	<b>80,750</b>	<b>4,122</b>
66,750	66,800	3,215	70,250	70,300	3,443	73,750	73,800	3,670	77,250	77,300	3,898	80,750	80,800	4,125
66,800	66,850	3,219	70,300	70,350	3,446	73,800	73,850	3,674	77,300	77,350	3,901	80,800	80,850	4,129
66,850	66,900	3,222	70,350	70,400	3,449	73,850	73,900	3,677	77,350	77,400	3,904	80,850	80,900	4,132
66,900	66,950	3,225	70,400	70,450	3,453	73,900	73,950	3,680	77,400	77,450	3,908	80,900	80,950	4,135
66,950	67,000	3,228	70,450	70,500	3,456	73,950	74,000	3,683	77,450	77,500	3,911	80,950	81,000	4,138
67,000	67,050	3,232	70,500	70,550	3,459	74,000	74,050	3,687	77,500	77,550	3,914	81,000	81,050	4,142
67,050	67,100	3,235	70,550	70,600	3,462	74,050	74,100	3,690	77,550	77,600	3,917	81,050	81,100	4,145
67,100	67,150	3,238	70,600	70,650	3,466	74,100	74,150	3,693	77,600	77,650	3,921	81,100	81,150	4,148
67,150	67,200	3,241	70,650	70,700	3,469	74,150	74,200	3,696	77,650	77,700	3,924	81,150	81,200	4,151
<b>67,200</b>	<b>67,250</b>	<b>3,245</b>	<b>70,700</b>	<b>70,750</b>	<b>3,472</b>	<b>74,200</b>	<b>74,250</b>	<b>3,700</b>	<b>77,700</b>	<b>77,750</b>	<b>3,927</b>	<b>81,200</b>	<b>81,250</b>	<b>4,155</b>
67,250	67,300	3,248	70,750	70,800	3,475	74,250	74,300	3,703	77,750	77,800	3,930	81,250	81,300	4,158
67,300	67,350	3,251	70,800	70,850	3,479	74,300	74,350	3,706	77,800	77,850	3,934	81,300	81,350	4,161
67,350	67,400	3,254	70,850	70,900	3,482	74,350	74,400	3,709	77,850	77,900	3,937	81,350	81,400	4,164
67,400	67,450	3,258	70,900	70,950	3,485	74,400	74,450	3,713	77,900	77,950	3,940	81,400	81,450	4,168
67,450	67,500	3,261	70,950	71,000	3,488	74,450	74,500	3,716	77,950	78,000	3,943	81,450	81,500	4,171
67,500	67,550	3,264	71,000	71,050	3,492	74,500	74,550	3,719	78,000	78,050	3,947	81,500	81,550	4,174
67,550	67,600	3,267	71,050	71,100	3,495	74,550	74,600	3,722	78,050	78,100	3,950	81,550	81,600	4,177
67,600	67,650	3,271	71,100	71,150	3,498	74,600	74,650	3,726	78,100	78,150	3,953	81,600	81,650	4,181
67,650	67,700	3,274	71,150	71,200	3,501	74,650	74,700	3,729	78,150	78,200	3,956	81,650	81,700	4,184
<b>67,700</b>	<b>67,750</b>	<b>3,277</b>	<b>71,200</b>	<b>71,250</b>	<b>3,505</b>	<b>74,700</b>	<b>74,750</b>	<b>3,732</b>	<b>78,200</b>	<b>78,250</b>	<b>3,960</b>	<b>81,700</b>	<b>81,750</b>	<b>4,187</b>
67,750	67,800	3,280	71,250	71,300	3,508	74,750	74,800	3,735	78,250	78,300	3,963	81,750	81,800	4,190
67,800	67,850	3,284	71,300	71,350	3,511	74,800	74,850	3,739	78,300	78,350	3,966	81,800	81,850	4,194
67,850	67,900	3,287	71,350	71,400	3,514	74,850	74,900	3,742	78,350	78,400	3,969	81,850	81,900	4,197
67,900	67,950	3,290	71,400	71,450	3,518	74,900	74,950	3,745	78,400	78,450	3,973	81,900	81,950	4,200
67,950	68,000	3,293	71,450	71,500	3,521	74,950	75,000	3,748	78,450	78,500	3,976	81,950	82,000	4,203
68,000	68,050	3,297	71,500	71,550	3,524	75,000	75,050	3,752	78,500	78,550	3,979	82,000	82,050	4,207
68,050	68,100	3,300	71,550	71,600	3,527	75,050	75,100	3,755	78,550	78,600	3,982	82,050	82,100	4,210
68,100	68,150	3,303	71,600	71,650	3,531	75,100	75,150	3,758	78,600	78,650	3,986	82,100	82,150	4,213
68,150	68,200	3,306	71,650	71,700	3,534	75,150	75,200	3,761	78,650	78,700	3,989	82,150	82,200	4,216
<b>68,200</b>	<b>68,250</b>	<b>3,310</b>	<b>71,700</b>	<b>71,750</b>	<b>3,537</b>	<b>75,200</b>	<b>75,250</b>	<b>3,765</b>	<b>78,700</b>	<b>78,750</b>	<b>3,992</b>	<b>82,200</b>	<b>82,250</b>	<b>4,220</b>
68,250	68,300	3,313	71,750	71,800	3,540	75,250	75,300	3,768	78,750	78,800	3,995	82,250	82,300	4,223
68,300	68,350	3,316	71,800	71,850	3,544	75,300	75,350	3,771	78,800	78,850	3,999	82,300	82,350	4,226
68,350	68,400	3,319	71,850	71,900	3,547	75,350	75,400	3,774	78,850	78,900	4,002	82,350	82,400	4,229
68,400	68,450	3,323	71,900	71,950	3,550	75,400	75,450	3,778	78,900	78,950	4,005	82,400	82,450	4,233
68,450	68,500	3,326	71,950	72,000	3,553	75,450	75,500	3,781	78,950	79,000	4,008	82,450	82,500	4,236
68,500	68,550	3,329	72,000	72,050	3,557	75,500	75,550	3,784	79,000	79,050	4,012	82,500	82,550	4,239
68,550	68,600	3,332	72,050	72,100	3,560	75,550	75,600	3,787	79,050	79,100	4,015	82,550	82,600	4,242
68,600	68,650	3,336	72,100	72,150	3,563	75,600	75,650	3,791	79,100	79,150	4,018	82,600	82,650	4,246
68,650	68,700	3,339	72,150	72,200	3,566	75,650	75,700	3,794	79,150	79,200	4,021	82,650	82,700	4,249

*Continued on the next page. . .*

# 2011 West Virginia Tax Table

If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...		
At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...
82,700	82,750	4,252	86,150	86,200	4,476	89,600	89,650	4,701	93,050	93,100	4,925	96,500	96,550	5,149
82,750	82,800	4,255	86,200	86,250	4,480	89,650	89,700	4,704	93,100	93,150	4,928	96,550	96,600	5,152
82,800	82,850	4,259	86,250	86,300	4,483	89,700	89,750	4,707	93,150	93,200	4,931	96,600	96,650	5,156
82,850	82,900	4,262	86,300	86,350	4,486	89,750	89,800	4,710	93,200	93,250	4,935	96,650	96,700	5,159
82,900	82,950	4,265	86,350	86,400	4,489	89,800	89,850	4,714	93,250	93,300	4,938	96,700	96,750	5,162
82,950	83,000	4,268	86,400	86,450	4,493	89,850	89,900	4,717	93,300	93,350	4,941	96,750	96,800	5,165
83,000	83,050	4,272	86,450	86,500	4,496	89,900	89,950	4,720	93,350	93,400	4,944	96,800	96,850	5,169
83,050	83,100	4,275	86,500	86,550	4,499	89,950	90,000	4,723	93,400	93,450	4,948	96,850	96,900	5,172
83,100	83,150	4,278	86,550	86,600	4,502	90,000	90,050	4,727	93,450	93,500	4,951	96,900	96,950	5,175
83,150	83,200	4,281	86,600	86,650	4,506	90,050	90,100	4,730	93,500	93,550	4,954	96,950	97,000	5,178
<b>83,200</b>	<b>83,250</b>	<b>4,285</b>	<b>86,650</b>	<b>86,700</b>	<b>4,509</b>	<b>90,100</b>	<b>90,150</b>	<b>4,733</b>	<b>93,550</b>	<b>93,600</b>	<b>4,957</b>	<b>97,000</b>	<b>97,050</b>	<b>5,182</b>
83,250	83,300	4,288	86,700	86,750	4,512	90,150	90,200	4,736	93,600	93,650	4,961	97,050	97,100	5,185
83,300	83,350	4,291	86,750	86,800	4,515	90,200	90,250	4,740	93,650	93,700	4,964	97,100	97,150	5,188
83,350	83,400	4,294	86,800	86,850	4,519	90,250	90,300	4,743	93,700	93,750	4,967	97,150	97,200	5,191
83,400	83,450	4,298	86,850	86,900	4,522	90,300	90,350	4,746	93,750	93,800	4,970	97,200	97,250	5,195
83,450	83,500	4,301	86,900	86,950	4,525	90,350	90,400	4,749	93,800	93,850	4,974	97,250	97,300	5,198
83,500	83,550	4,304	86,950	87,000	4,528	90,400	90,450	4,753	93,850	93,900	4,977	97,300	97,350	5,201
83,550	83,600	4,307	87,000	87,050	4,532	90,450	90,500	4,756	93,900	93,950	4,980	97,350	97,400	5,204
83,600	83,650	4,311	87,050	87,100	4,535	90,500	90,550	4,759	93,950	94,000	4,983	97,400	97,450	5,208
83,650	83,700	4,314	87,100	87,150	4,538	90,550	90,600	4,762	94,000	94,050	4,987	97,450	97,500	5,211
<b>83,700</b>	<b>83,750</b>	<b>4,317</b>	<b>87,150</b>	<b>87,200</b>	<b>4,541</b>	<b>90,600</b>	<b>90,650</b>	<b>4,766</b>	<b>94,050</b>	<b>94,100</b>	<b>4,990</b>	<b>97,500</b>	<b>97,550</b>	<b>5,214</b>
83,750	83,800	4,320	87,200	87,250	4,545	90,650	90,700	4,769	94,100	94,150	4,993	97,550	97,600	5,217
83,800	83,850	4,324	87,250	87,300	4,548	90,700	90,750	4,772	94,150	94,200	4,996	97,600	97,650	5,221
83,850	83,900	4,327	87,300	87,350	4,551	90,750	90,800	4,775	94,200	94,250	5,000	97,650	97,700	5,224
83,900	83,950	4,330	87,350	87,400	4,554	90,800	90,850	4,779	94,250	94,300	5,003	97,700	97,750	5,227
83,950	84,000	4,333	87,400	87,450	4,558	90,850	90,900	4,782	94,300	94,350	5,006	97,750	97,800	5,230
84,000	84,050	4,337	87,450	87,500	4,561	90,900	90,950	4,785	94,350	94,400	5,009	97,800	97,850	5,234
84,050	84,100	4,340	87,500	87,550	4,564	90,950	91,000	4,788	94,400	94,450	5,013	97,850	97,900	5,237
84,100	84,150	4,343	87,550	87,600	4,567	91,000	91,050	4,792	94,450	94,500	5,016	97,900	97,950	5,240
84,150	84,200	4,346	87,600	87,650	4,571	91,050	91,100	4,795	94,500	94,550	5,019	97,950	98,000	5,243
<b>84,200</b>	<b>84,250</b>	<b>4,350</b>	<b>87,650</b>	<b>87,700</b>	<b>4,574</b>	<b>91,100</b>	<b>91,150</b>	<b>4,798</b>	<b>94,550</b>	<b>94,600</b>	<b>5,022</b>	<b>98,000</b>	<b>98,050</b>	<b>5,247</b>
84,250	84,300	4,353	87,700	87,750	4,577	91,150	91,200	4,801	94,600	94,650	5,026	98,050	98,100	5,250
84,300	84,350	4,356	87,750	87,800	4,580	91,200	91,250	4,805	94,650	94,700	5,029	98,100	98,150	5,253
84,350	84,400	4,359	87,800	87,850	4,584	91,250	91,300	4,808	94,700	94,750	5,032	98,150	98,200	5,256
84,400	84,450	4,363	87,850	87,900	4,587	91,300	91,350	4,811	94,750	94,800	5,035	98,200	98,250	5,260
84,450	84,500	4,366	87,900	87,950	4,590	91,350	91,400	4,814	94,800	94,850	5,039	98,250	98,300	5,263
84,500	84,550	4,369	87,950	88,000	4,593	91,400	91,450	4,818	94,850	94,900	5,042	98,300	98,350	5,266
84,550	84,600	4,372	88,000	88,050	4,597	91,450	91,500	4,821	94,900	94,950	5,045	98,350	98,400	5,269
84,600	84,650	4,376	88,050	88,100	4,600	91,500	91,550	4,824	94,950	95,000	5,048	98,400	98,450	5,273
84,650	84,700	4,379	88,100	88,150	4,603	91,550	91,600	4,827	95,000	95,050	5,052	98,450	98,500	5,276
<b>84,700</b>	<b>84,750</b>	<b>4,382</b>	<b>88,150</b>	<b>88,200</b>	<b>4,606</b>	<b>91,600</b>	<b>91,650</b>	<b>4,831</b>	<b>95,050</b>	<b>95,100</b>	<b>5,055</b>	<b>98,500</b>	<b>98,550</b>	<b>5,279</b>
84,750	84,800	4,385	88,200	88,250	4,610	91,650	91,700	4,834	95,100	95,150	5,058	98,550	98,600	5,282
84,800	84,850	4,389	88,250	88,300	4,613	91,700	91,750	4,837	95,150	95,200	5,061	98,600	98,650	5,286
84,850	84,900	4,392	88,300	88,350	4,616	91,750	91,800	4,840	95,200	95,250	5,065	98,650	98,700	5,289
84,900	84,950	4,395	88,350	88,400	4,619	91,800	91,850	4,844	95,250	95,300	5,068	98,700	98,750	5,292
84,950	85,000	4,398	88,400	88,450	4,623	91,850	91,900	4,847	95,300	95,350	5,071	98,750	98,800	5,295
85,000	85,050	4,402	88,450	88,500	4,626	91,900	91,950	4,850	95,350	95,400	5,074	98,800	98,850	5,299
85,050	85,100	4,405	88,500	88,550	4,629	91,950	92,000	4,853	95,400	95,450	5,078	98,850	98,900	5,302
85,100	85,150	4,408	88,550	88,600	4,632	92,000	92,050	4,857	95,450	95,500	5,081	98,900	98,950	5,305
85,150	85,200	4,411	88,600	88,650	4,636	92,050	92,100	4,860	95,500	95,550	5,084	98,950	99,000	5,308
<b>85,200</b>	<b>85,250</b>	<b>4,415</b>	<b>88,650</b>	<b>88,700</b>	<b>4,639</b>	<b>92,100</b>	<b>92,150</b>	<b>4,863</b>	<b>95,550</b>	<b>95,600</b>	<b>5,087</b>	<b>99,000</b>	<b>99,050</b>	<b>5,312</b>
85,250	85,300	4,418	88,700	88,750	4,642	92,150	92,200	4,866	95,600	95,650	5,091	99,050	99,100	5,315
85,300	85,350	4,421	88,750	88,800	4,645	92,200	92,250	4,870	95,650	95,700	5,094	99,100	99,150	5,318
85,350	85,400	4,424	88,800	88,850	4,649	92,250	92,300	4,873	95,700	95,750	5,097	99,150	99,200	5,321
85,400	85,450	4,428	88,850	88,900	4,652	92,300	92,350	4,876	95,750	95,800	5,100	99,200	99,250	5,325
85,450	85,500	4,431	88,900	88,950	4,655	92,350	92,400	4,879	95,800	95,850	5,104	99,250	99,300	5,328
85,500	85,550	4,434	88,950	89,000	4,658	92,400	92,450	4,883	95,850	95,900	5,107	99,300	99,350	5,331
85,550	85,600	4,437	89,000	89,050	4,662	92,450	92,500	4,886	95,900	95,950	5,110	99,350	99,400	5,334
85,600	85,650	4,441	89,050	89,100	4,665	92,500	92,550	4,889	95,950	96,000	5,113	99,400	99,450	5,338
85,650	85,700	4,444	89,100	89,150	4,668	92,550	92,600	4,892	96,000	96,050	5,117	99,450	99,500	5,341
<b>85,700</b>	<b>85,750</b>	<b>4,447</b>	<b>89,150</b>	<b>89,200</b>	<b>4,671</b>	<b>92,600</b>	<b>92,650</b>	<b>4,896</b>	<b>96,050</b>	<b>96,100</b>	<b>5,120</b>	<b>99,500</b>	<b>99,550</b>	<b>5,344</b>
85,750	85,800	4,450	89,200	89,250	4,675	92,650	92,700	4,899	96,100	96,150	5,123	99,550	99,600	5,347
85,800	85,850	4,454	89,250	89,300	4,678	92,700	92,750	4,902	96,150	96,200	5,126	99,600	99,650	5,351
85,850	85,900	4,457	89,300	89,350	4,681	92,750	92,800	4,905	96,200	96,250	5,130	99,650	99,700	5,354
85,900	85,950	4,460	89,350	89,400	4,684	92,800	92,850	4,909	96,250	96,300	5,133	99,700	99,750	5,357
85,950	86,000	4,463	89,400	89,450	4,688	92,850	92,900	4,912	96,300	96,350	5,136	99,750	99,800	5,360
86,000	86,050	4,467	89,450	89,500	4,691	92,900	92,950	4,915	96,350	96,400	5,139	99,800	99,850	5,364
86,050	86,100	4,470	89,500	89,550	4,694	92,950	93,000	4,918	96,400	96,450	5,143	99,850	99,900	5,367
86,100	86,150	4,473	89,550	89,600	4,697	93,000	93,050	4,922	96,450	96,500	5,146	99,900	99,950	5,370
												99,950	100,000	5,373

*Continued on the next page. . .*

# 2011 Tax Rate Schedules

## Rate Schedule I

Use this schedule if you checked 1 (**Single**), 2 (**Head of household**), 5 (**Widow[er] with dependent child**), or 4 (**Married filing jointly**) 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 3 (**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)