

IT-140

REV 5-13

F

## West Virginia Personal Income Tax Return

2013

Extended  
Due Date

MM

DD

YYYY

Check box ONLY if you  
are a fiscal year filer ☐

Year End

MM

DD

YYYY

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

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

Telephone Number: ☐ Amended  
return☐ Check before 4/15/14 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 spouseFiling Status  
(Check One)1 ☐ Single2 ☐ Head of Household3 ☐ Married, Filing Joint4 ☐ Married, Filing Separate \*Enter spouse's SS# and name in the  
boxes above5 ☐ Widow(er) with dependent child

## Exemptions

1.  Exemptions claimed on your federal return (see  
instructions if you marked Filing Status 4)2.  Additional exemption if surviving spouse (see  
page 20)  
Enter decedent's SSN: Year Spouse Died: 3.  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 38 of Schedule M).....

2  .00

3. Subtractions from income (line 54 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  .006. Total Exemptions as shown above on Exemption Line 3  x \$2,000 .....6  .00

7. West Virginia Taxable Income (line 4, minus lines 5 &amp; 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.....8  .00

9. Family Tax Credit if applicable (see required schedule on page 44).....

9  .00

10. Total Taxes Due (line 8 minus line 9).....

10  .00

## TAX DEPT USE ONLY

PAYMENT  
PLAN☐

CORR

☐

SCTC

☐

NRSR

☐

HEPTC

☐

PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140

SOCIAL  
SECURITY  
NUMBER

|                                                                                                                                                                                                                                                                              |           |            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|
| <b>10. Total Taxes Due (from previous page).....</b>                                                                                                                                                                                                                         | <b>10</b> | <b>.00</b> |
| 11. West Virginia Income Tax Withheld (MUST COMPLETE WITHHOLDING TAX SCHEDULE, FORM IT-140W; <u>MUST BE FILED EVEN IF YOU ARE NOT CLAIMING TAX WITHHELD</u> ) <input type="checkbox"/> <b>CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE).....</b> | <b>11</b> | <b>.00</b> |
| 12. Estimated Tax Payments and Payments with Schedule L .....                                                                                                                                                                                                                | <b>12</b> | <b>.00</b> |
| 13. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1.....                                                                                                                                                                                                | <b>13</b> | <b>.00</b> |
| 14. Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1.....                                                                                                                                                                                    | <b>14</b> | <b>.00</b> |
| 15. Credits from Tax Credit Recap Schedule (see schedule on page 10) .....                                                                                                                                                                                                   | <b>15</b> | <b>.00</b> |
| 16. Amount paid with original return (amended return only) .....                                                                                                                                                                                                             | <b>16</b> | <b>.00</b> |
| 17. Payments and Credits (add lines 11 through 16) .....                                                                                                                                                                                                                     | <b>17</b> | <b>.00</b> |
| 18. Overpayment previously refunded or credited (amended return only) .....                                                                                                                                                                                                  | <b>18</b> | <b>.00</b> |
| 19. Total payments and credits (line 17 minus line 18).....                                                                                                                                                                                                                  | <b>19</b> | <b>.00</b> |
| 20. Penalty Due from Form IT-210. <input type="checkbox"/> <b>CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED</b> If you owe penalty, enter here                                                                                                                    | <b>20</b> | <b>.00</b> |
| 21. Subtract line 20 from line 19 and enter total, (if line 20 is larger, subtract 19 from 20 add to line 10 and enter on line 22).....                                                                                                                                      | <b>21</b> | <b>.00</b> |
| 22. Balance of Income Tax Due (line 10 minus line 21). If line 21 is greater than line 10, skip to line 23.....                                                                                                                                                              | <b>22</b> | <b>.00</b> |
| 23. If line 21 is greater than line 10, subtract line 10 from line 21. This is your income tax overpayment.....                                                                                                                                                              | <b>23</b> | <b>.00</b> |
| 24. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 13). If this amount is greater than line 23, go on to line 25. If this amount is less than line 23, skip to line 26.....                                                                    | <b>24</b> | <b>.00</b> |
| 25. Subtract line 23 from line 24 and add line 22, this is the total <b>balance of tax due</b> .....                                                                                                                                                                         | <b>25</b> | <b>.00</b> |
| 26. Subtract line 24 from line 23, this is your <b>total overpayment</b> .....                                                                                                                                                                                               | <b>26</b> | <b>.00</b> |
| 27. Amount of overpayment to be credited to your 2014 estimated tax.....                                                                                                                                                                                                     | <b>27</b> | <b>.00</b> |
| 28. West Virginia Children's Trust Fund to help prevent child abuse and neglect.<br>Enter the amount of your contribution <input type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$ .....                  | <b>28</b> | <b>.00</b> |
| 29. Deductions from your overpayment (Add lines 27 and 28).....                                                                                                                                                                                                              | <b>29</b> | <b>.00</b> |
| <b>30. Refund due you (subtract line 29 from line 26).....</b>                                                                                                                                                                                                               | <b>30</b> | <b>.00</b> |
| <b>31. Total amount due the State (line 25 plus line 28) <b>PAY THIS AMOUNT</b>.....</b>                                                                                                                                                                                     | <b>31</b> | <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

Telephone Number

Preparer's EIN

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

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

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

**Payment Options**

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

- Check or Money Order - If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.
- Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 15, 2014.
- Payment by credit card - Payments may be made using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Visit [www.wvtax.gov](http://www.wvtax.gov).



# IT-140W

REV. 3-13

# F West Virginia Withholding Tax Schedule 2013

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<br>SHOWN ON FORM<br>IT-140 | SOCIAL<br>SECURITY<br>NUMBER |
|----------------------------------------------|------------------------------|

| <b>1</b> A – Employer or Payer Information                                                                                               | B – Employee or Taxpayer Information                                                                            | C – WV Tax Withheld                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name                             | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>                                                                                                                                                                                                                                                                                                                                                   |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name                                    | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number           | WV WITHHOLDING<br><br>Check the appropriate box<br><div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/><br/>W-2</div> <div style="text-align: center;"><input type="checkbox"/><br/>1099</div> <div style="text-align: center;"><input type="checkbox"/><br/>K-1</div> <div style="text-align: center;"><input type="checkbox"/><br/>WV/NRW-2</div> </div> |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address                                                   | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>                  | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Enter State Abbreviation<br>(from Box #15 on W-2 or Box 13 on 1099R)<br><b>Enter WV withholding Only</b>                                                                                                                                                                                                                                          |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP                                          | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

| <b>2</b> A – Employer or Payer Information                                                                                               | B – Employee or Taxpayer Information                                                                            | C – WV Tax Withheld                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name                             | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>                                                                                                                                                                                                                                                                                                                                                   |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name                                    | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number           | WV WITHHOLDING<br><br>Check the appropriate box<br><div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/><br/>W-2</div> <div style="text-align: center;"><input type="checkbox"/><br/>1099</div> <div style="text-align: center;"><input type="checkbox"/><br/>K-1</div> <div style="text-align: center;"><input type="checkbox"/><br/>WV/NRW-2</div> </div> |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address                                                   | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>                  | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Enter State Abbreviation<br>(from Box #15 on W-2 or Box 13 on 1099R)<br><b>Enter WV withholding Only</b>                                                                                                                                                                                                                                          |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP                                          | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

| <b>3</b> A – Employer or Payer Information                                                                                               | B – Employee or Taxpayer Information                                                                            | C – WV Tax Withheld                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name                             | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>                                                                                                                                                                                                                                                                                                                                                   |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name                                    | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number           | WV WITHHOLDING<br><br>Check the appropriate box<br><div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/><br/>W-2</div> <div style="text-align: center;"><input type="checkbox"/><br/>1099</div> <div style="text-align: center;"><input type="checkbox"/><br/>K-1</div> <div style="text-align: center;"><input type="checkbox"/><br/>WV/NRW-2</div> </div> |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address                                                   | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>                  | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Enter State Abbreviation<br>(from Box #15 on W-2 or Box 13 on 1099R)<br><b>Enter WV withholding Only</b>                                                                                                                                                                                                                                          |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP                                          | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

| <b>4</b> A – Employer or Payer Information                                                                                               | B – Employee or Taxpayer Information                                                                            | C – WV Tax Withheld                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name                             | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>                                                                                                                                                                                                                                                                                                                                                   |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name                                    | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number           | WV WITHHOLDING<br><br>Check the appropriate box<br><div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/><br/>W-2</div> <div style="text-align: center;"><input type="checkbox"/><br/>1099</div> <div style="text-align: center;"><input type="checkbox"/><br/>K-1</div> <div style="text-align: center;"><input type="checkbox"/><br/>WV/NRW-2</div> </div> |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address                                                   | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>                  | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Enter State Abbreviation<br>(from Box #15 on W-2 or Box 13 on 1099R)<br><b>Enter WV withholding Only</b>                                                                                                                                                                                                                                          |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP                                          | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

Total WV tax withheld from column C above..... .00

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



# IT-140W

REV. 3-13

# F West Virginia Withholding Tax Schedule 2013

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<br>SHOWN ON FORM<br>IT-140 | SOCIAL<br>SECURITY<br>NUMBER |
|----------------------------------------------|------------------------------|

| 1 A – Employer or Payer Information                                                                                                      | B – Employee or Taxpayer Information                                                                                            | C – WV Tax Withheld                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name                                             | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> WV WITHHOLDING                                                                                                                                                                                                                                                                                                              |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name                                    | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number                           | Check the appropriate box<br><div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/><br/>W-2</div> <div style="text-align: center;"><input type="checkbox"/><br/>1099</div> <div style="text-align: center;"><input type="checkbox"/><br/>K-1</div> <div style="text-align: center;"><input type="checkbox"/><br/>WV/NRW-2</div> </div> |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address                                                   | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Income Subject to WV WITHHOLDING | <div style="border: 1px solid black; height: 20px; float: left; width: 100px;"></div> Enter State Abbreviation<br>(from Box #15 on W-2 or Box 13 on 1099R)<br><b>Enter WV withholding Only</b>                                                                                                                                                                                                                             |

| 2 A – Employer or Payer Information                                                                                                      | B – Employee or Taxpayer Information                                                                                            | C – WV Tax Withheld                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name                                             | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> WV WITHHOLDING                                                                                                                                                                                                                                                                                                              |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name                                    | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number                           | Check the appropriate box<br><div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/><br/>W-2</div> <div style="text-align: center;"><input type="checkbox"/><br/>1099</div> <div style="text-align: center;"><input type="checkbox"/><br/>K-1</div> <div style="text-align: center;"><input type="checkbox"/><br/>WV/NRW-2</div> </div> |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address                                                   | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Income Subject to WV WITHHOLDING | <div style="border: 1px solid black; height: 20px; float: left; width: 100px;"></div> Enter State Abbreviation<br>(from Box #15 on W-2 or Box 13 on 1099R)<br><b>Enter WV withholding Only</b>                                                                                                                                                                                                                             |

| 3 A – Employer or Payer Information                                                                                                      | B – Employee or Taxpayer Information                                                                                            | C – WV Tax Withheld                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name                                             | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> WV WITHHOLDING                                                                                                                                                                                                                                                                                                              |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name                                    | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number                           | Check the appropriate box<br><div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/><br/>W-2</div> <div style="text-align: center;"><input type="checkbox"/><br/>1099</div> <div style="text-align: center;"><input type="checkbox"/><br/>K-1</div> <div style="text-align: center;"><input type="checkbox"/><br/>WV/NRW-2</div> </div> |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address                                                   | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Income Subject to WV WITHHOLDING | <div style="border: 1px solid black; height: 20px; float: left; width: 100px;"></div> Enter State Abbreviation<br>(from Box #15 on W-2 or Box 13 on 1099R)<br><b>Enter WV withholding Only</b>                                                                                                                                                                                                                             |

| 4 A – Employer or Payer Information                                                                                                      | B – Employee or Taxpayer Information                                                                                            | C – WV Tax Withheld                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name                                             | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> WV WITHHOLDING                                                                                                                                                                                                                                                                                                              |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name                                    | <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number                           | Check the appropriate box<br><div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/><br/>W-2</div> <div style="text-align: center;"><input type="checkbox"/><br/>1099</div> <div style="text-align: center;"><input type="checkbox"/><br/>K-1</div> <div style="text-align: center;"><input type="checkbox"/><br/>WV/NRW-2</div> </div> |
| <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address                                                   | <div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Income Subject to WV WITHHOLDING | <div style="border: 1px solid black; height: 20px; float: left; width: 100px;"></div> Enter State Abbreviation<br>(from Box #15 on W-2 or Box 13 on 1099R)<br><b>Enter WV withholding Only</b>                                                                                                                                                                                                                             |

Total WV tax withheld from column C above..... .00

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



|                                              |                              |
|----------------------------------------------|------------------------------|
| PRIMARY LAST NAME<br>SHOWN ON FORM<br>IT-140 | SOCIAL<br>SECURITY<br>NUMBER |
|----------------------------------------------|------------------------------|

### Modifications *Increasing* Federal Adjusted Gross Income

|                                                                                                                       |    |     |
|-----------------------------------------------------------------------------------------------------------------------|----|-----|
| 32. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax..... | 32 | .00 |
| 33. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....             | 33 | .00 |
| 34. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....                    | 34 | .00 |
| 35. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....     | 35 | .00 |
| 36. Other income deducted from federal adjusted gross income but subject to state tax.....                            | 36 | .00 |
| 37. Withdrawals from a WV Prepaid Tuition/SMART529® Savings Plan NOT used for payment of qualifying expenses          | 37 | .00 |
| 38. TOTAL ADDITIONS (Add lines 32 through 37). Enter here and on Line 2 of Form IT-140.....                           | 38 | .00 |

### Modifications Decreasing Federal Adjusted Gross Income

**Column A (You)**

**Column B (Spouse)**

|                                                                                                                                                                                 |     |                 |    |     |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|----|-----|-----|
| 39. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax .....                      |     |                 | 39 | .00 | .00 |
| 40. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system ..... |     |                 | 40 | .00 | .00 |
| 41. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System .....                               |     |                 | 41 | .00 | .00 |
| 42. Up to \$2,000 of benefits from Military Retirement and Federal Retirement Systems (Title 4 USC § 111) .....                                                                 |     |                 | 42 | .00 | .00 |
| Combined amounts of Lines 41 and 42 must not exceed \$2,000                                                                                                                     |     |                 |    |     |     |
| 43. Military Retirement Modification .....                                                                                                                                      |     |                 | 43 | .00 | .00 |
| 44. Railroad Retirement Board Income received.....                                                                                                                              |     |                 | 44 | .00 | .00 |
| 45. Pension Benefit Guaranty Corporation.....                                                                                                                                   |     |                 | 45 | .00 | .00 |
| 46. Refunds of state and local income taxes received and reported as income to the IRS .....                                                                                    |     |                 | 46 | .00 | .00 |
| 47. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds ...                                                                                             |     |                 | 47 | .00 | .00 |
| 48. Active duty military pay – see instructions on page 22.....                                                                                                                 |     |                 | 48 | .00 | .00 |
| 49. Other deduction(s) i.e., long-term care insurance, autism modification.....                                                                                                 |     |                 | 49 | .00 | .00 |
| 50. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed \$1,200.....                                                                                       |     |                 | 50 | .00 | .00 |
| 51. Senior citizen or disability deduction (see instructions on page 23)                                                                                                        |     |                 |    |     |     |
|                                                                                                                                                                                 | YOU | SPOUSE          |    |     |     |
| YEAR OF BIRTH (IF 65 OR OLDER)                                                                                                                                                  |     |                 |    |     |     |
| YEAR OF DISABILITY                                                                                                                                                              |     |                 |    |     |     |
| (a) Income not included in lines 39 through 50                                                                                                                                  | (a) | .00 .00         |    |     |     |
| (b) Maximum modification                                                                                                                                                        | (b) | 8000.00 8000.00 |    |     |     |
| (c) Add lines 39 through 43 above                                                                                                                                               | (c) | .00 .00         |    |     |     |
| (d) Subtract line (c) from line (b)                                                                                                                                             | (d) | .00 .00         |    |     |     |
| (If less than zero, enter zero) Enter the smaller of (a) or (d)                                                                                                                 |     |                 | 51 | .00 | .00 |
| 52. Surviving spouse deduction (see instructions on page 23).....                                                                                                               |     |                 | 52 | .00 | .00 |
| 53. Add lines 39 through 52 for each column .....                                                                                                                               |     |                 | 53 | .00 | .00 |
| 54. Total Subtractions (line 53, Column A plus line 53, Column B) Enter here and on line 3 of Form IT-140 .....                                                                 |     |                 | 54 | .00 |     |



**RECAP**

(FORM IT-140) F

**Tax Credit Recap Schedule****2013**PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140SOCIAL  
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. Credit for Income Tax paid to another state(s).....                                                                       | E           | 1                 | .00 |
| ** For what states? <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |             |                   |     |
| 2. Non-family Adoption Credit.....                                                                                           | WV/NFA-1    | 2                 | .00 |
| 3. Business Investment and Jobs Expansion Credit.....                                                                        | BCS-PIT     | 3                 | .00 |
| 4. General Economic Opportunity Tax Credit.....                                                                              | WV/EOTC-PIT | 4                 | .00 |
| 5. Strategic Research and Development Tax Credit.....                                                                        | WV/SRDTC-1  | 5                 | .00 |
| 6. High-Growth Business Investment Tax Credit.....                                                                           | WV/HGBITC-1 | 6                 | .00 |
| 7. WV Environmental Agricultural Equipment Credit.....                                                                       | WV/AG-1     | 7                 | .00 |
| 8. WV Military Incentive Credit.....                                                                                         | J           | 8                 | .00 |
| 9. West Virginia Capital Company Credit.....                                                                                 | CCP         | 9                 | .00 |
| 10. Neighborhood Investment Program Credit.....                                                                              | NIPA-2      | 10                | .00 |
| 11. Historic Rehabilitated Buildings Investment Credit.....                                                                  | RBIC        | 11                | .00 |
| 12. Qualified Rehabilitated Buildings Investment Credit.....                                                                 | RBIC-A      | 12                | .00 |
| 13. West Virginia Film Industry Investment Tax Credit.....                                                                   | WV/FIIA-TCS | 13                | .00 |
| 14. Apprenticeship Training Tax Credit.....                                                                                  | WV/ATTC-1   | 14                | .00 |
| 15. Solar Energy Tax Credit.....                                                                                             | WV/SETC     | 15                | .00 |
| 16. Alternative-Fuel Tax Credit.....                                                                                         | AFTC-1      | 16                | .00 |
| 17. Commercial Patent Incentives Tax Credit.....                                                                             | CPITC-1     | 17                | .00 |
| 18. <b>TOTAL CREDITS</b> — add lines 1 through 17. <i>Enter on Form IT-140, line 15</i> .....                                |             | 18                | .00 |

**\*\*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-140SOCIAL  
SECURITY  
NUMBER**INSTRUCTIONS**

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

**Part I State Use Tax Calculation**

|                                                                              |    |       |    |
|------------------------------------------------------------------------------|----|-------|----|
| 1. Food purchases subject to state use tax (January 1, 2013 – June 30, 2013) | \$ | x .01 | \$ |
| 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<br>(enter from table below)                                |  | City/Town Name |  | Purchases Subject to<br>Municipal Use Tax |    | Tax Rate<br>(enter from table below) |  | Municipal Tax Due<br>(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 24 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 | Municipality | Code  | Rate |
|--------------|-------|------|--------------|-------|------|
| Charleston*  | 20072 | .005 | Wheeling*    | 35157 | .005 |
| Harrisville* | 43197 | .01  | Williamstown | 54232 | .01  |
| Huntington   | 06020 | .01  |              |       |      |
| Quinwood*    | 13040 | .01  |              |       |      |
| Rupert       | 13044 | .01  |              |       |      |

**\* Municipality Use Tax for Charleston, Harrisville, Quinwood, and Wheeling is applicable only to purchases made on or after October 1, 2013. See New for 2013 on page 3 of this booklet for additional information.**



P 4 0 2 0 1 3 0 6 F

## SCHEDULE

**A**

(FORM IT-140) F

Nonresidents/Part-Year Residents  
Schedule of Income**2013**PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140SOCIAL  
SECURITY  
NUMBERPART-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<br>AMOUNT FROM<br>FEDERAL RETURN<br>All deductions from Form 1040<br>or 1040A not itemized on lines<br>69-74 should be totaled and<br>entered on line 75. | COLUMN B<br>ALL INCOME DURING<br>PERIOD OF WV<br>RESIDENCY | COLUMN C<br>WV SOURCE INCOME<br>DURING<br>NONRESIDENT PERIOD |
|-----------------------------------------------------------------------------------------------------------------------------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------|
| 55. Wages, salaries, tips (complete Form IT-140W).....                                                                                  | 55 | .00                                                                                                                                                                | .00                                                        | .00                                                          |
| 56. Interest.....                                                                                                                       | 56 | .00                                                                                                                                                                | .00                                                        | .00                                                          |
| 57. Dividends.....                                                                                                                      | 57 | .00                                                                                                                                                                | .00                                                        | .00                                                          |
| 58. Refunds of state and local income tax (see line 46 of Schedule M).....                                                              | 58 | .00                                                                                                                                                                | .00                                                        |                                                              |
| 59. Alimony received.....                                                                                                               | 59 | .00                                                                                                                                                                | .00                                                        |                                                              |
| 60. Business profit (or loss).....                                                                                                      | 60 | .00                                                                                                                                                                | .00                                                        | .00                                                          |
| 61. Capital gains (or losses).....                                                                                                      | 61 | .00                                                                                                                                                                | .00                                                        | .00                                                          |
| 62. Supplemental gains (or losses).....                                                                                                 | 62 | .00                                                                                                                                                                | .00                                                        | .00                                                          |
| 63. Total taxable pensions and annuities.....                                                                                           | 63 | .00                                                                                                                                                                | .00                                                        | .00                                                          |
| 64. Farm income (or loss).....                                                                                                          | 64 | .00                                                                                                                                                                | .00                                                        | .00                                                          |
| 65. Unemployment compensation insurance.....                                                                                            | 65 | .00                                                                                                                                                                | .00                                                        | .00                                                          |
| 66. Total taxable Social Security and Railroad Retirement benefits (see line 44<br>of Schedule M for Railroad Retirement benefits)..... | 66 | .00                                                                                                                                                                | .00                                                        |                                                              |
| 67. Other income from federal return (identify source)<br>.....                                                                         | 67 | .00                                                                                                                                                                | .00                                                        | .00                                                          |
| 68. Total income (add lines 55 through 67).....                                                                                         | 68 | .00                                                                                                                                                                | .00                                                        | .00                                                          |

**ADJUSTMENTS**

|                                                                                                       |    |     |     |     |
|-------------------------------------------------------------------------------------------------------|----|-----|-----|-----|
| 69. IRA deduction.....                                                                                | 69 | .00 | .00 | .00 |
| 70. Moving expenses.....                                                                              | 70 | .00 | .00 | .00 |
| 71. Self-employment tax deduction.....                                                                | 71 | .00 | .00 | .00 |
| 72. Self-employment health insurance deduction.....                                                   | 72 | .00 | .00 | .00 |
| 73. Self Employed SEP, SIMPLE and qualified plans.....                                                | 73 | .00 | .00 | .00 |
| 74. Penalty for early withdrawal of savings.....                                                      | 74 | .00 | .00 | .00 |
| 75. Other adjustments.....                                                                            | 75 | .00 | .00 | .00 |
| 76. Total adjustments (add lines 69 through 75).....                                                  | 76 | .00 | .00 | .00 |
| 77. Adjusted gross income (subtract line 76 from line 68 in each<br>column).....                      | 77 | .00 | .00 | .00 |
| 78. West Virginia income (line 77, Column B plus line 77, column C).....                              | 78 |     |     | .00 |
| 79. Income subject to West Virginia state tax but exempt from federal tax.....                        | 79 |     | .00 |     |
| 80. Total West Virginia income (line 78 plus line 79). Enter here and on line 2 on the next page..... | 80 |     |     | .00 |



P 4 0 2 0 1 3 0 7 F

## SCHEDULE

**A**

(FORM IT-140) F

**2013**PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140SOCIAL  
SECURITY  
NUMBER**SCHEDULE A (CONTINUED)****PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION**

|                                                                                                                                                                                                                                              |   |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----|
| 1. Tentative Tax (apply the appropriate tax rate schedule on page 38 to the amount shown on line 7, Form IT-140)...                                                                                                                          | 1 | .00 |
| 2. West Virginia Income (line 80, 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

**2013**
 PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140

 SOCIAL  
SECURITY  
NUMBER

## TAXPAYERS WHO ARE DISABLED DURING 2013 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2013, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2013, 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 2013, 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, 2013.

 SCHEDULE H  
CERTIFICATION OF PERMANENT AND TOTAL DISABILITY

|                            |  |                         |          |
|----------------------------|--|-------------------------|----------|
| Name of Disabled Taxpayer  |  | Social Security Number  |          |
| Physician's Name           |  | Physician's FEIN Number |          |
| Physician's Street Address |  |                         |          |
| City                       |  | State                   | Zip Code |
| Physicians<br>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 2013, PLEASE CERTIFY SUCH BY ENTERING YOUR NAME, ADDRESS, SIGNATURE, DATE, AND FEIN NUMBER IN THE SPACES PROVIDED ABOVE AND RETURN TO THE INDIVIDUAL.

## RESIDENCY STATUS

- ☐ Resident
- ☐ Non-Resident – did not maintain a residence in West Virginia during the taxable year (NO CREDIT IS ALLOWED)
- ☐ Part-Year Resident – maintained a residence in West Virginia for part of the year; check the box which describes your situation and enter the date of your move:
- MM      DD      YYYY
- ☐ Moved into West Virginia
- ☐ Moved out of West Virginia, but had West Virginia source income during your nonresident period
- ☐ Moved out of West Virginia and had no West Virginia source income during your nonresident period

 SCHEDULE E  
CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

|                                                                                                                                                                |  |    |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----|-----|
| 81. INCOME TAX COMPUTED on your 2013 _____ return. Do not report Tax Withheld<br>State Abbreviation                                                            |  | 81 | .00 |
| 82. West Virginia total income tax (line 10 of Form IT-140).....                                                                                               |  | 82 | .00 |
| 83. Net income derived from above state included in West Virginia total income.....                                                                            |  | 83 | .00 |
| 84. Total West Virginia Income (Residents-Form IT-140, line 4. Part-Year Residents-Schedule A, line 80).....                                                   |  | 84 | .00 |
| 85. Limitation of Credit (line 82 multiplied by line 83 divided by line 84).....                                                                               |  | 85 | .00 |
| 86. Alternative West Virginia taxable income Residents – subtract line 83 from line 7, Form IT-140<br>Part-year residents – subtract line 83 from line 84..... |  | 86 | .00 |
| 87. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 86).....                                               |  | 87 | .00 |
| 88. Limitation of credit (line 82 minus line 87).....                                                                                                          |  | 88 | .00 |
| 89. Maximum credit (line 82 minus the sum of lines 2 through 17 of the Tax Credit Recap Schedule).....                                                         |  | 89 | .00 |
| 90. Total Credit (SMALLEST of lines 81, 82, 85, 88, or 89) enter here and on line 1 of the Tax Credit Recap Schedule.....                                      |  | 90 | .00 |

A SEPARATE SCHEDULE E MUST BE COMPLETED FOR EACH STATE FOR WHICH CREDIT IS CLAIMED. YOU MUST MAINTAIN A COPY OF THE OTHER STATE TAX RETURN IN YOUR FILES. IN LIEU OF A RETURN YOU MAY MAINTAIN AN INFORMATION STATEMENT AND THE WITHHOLDING STATEMENTS PROVIDED BY THE PARTNERSHIP, LIMITED LIABILITY COMPANY OR S-CORPORATIONS. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY OTHER POLITICAL SUBDIVISION OF A STATE OR ANY OTHER COUNTRY.

PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140

SOCIAL  
SECURITY  
NUMBER

### AMENDED RETURN INFORMATION

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

### 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.**

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

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

**2013**

|                                                                                                         |        |                                                                        |          |                                 |     |
|---------------------------------------------------------------------------------------------------------|--------|------------------------------------------------------------------------|----------|---------------------------------|-----|
| Last Name                                                                                               |        | First Name<br>(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 Benefit Guaranty Corporation..... |        |                                                                        |          | 2                               | .00 |
| 3. Subtract line 2 from line 1 and enter the difference here and on Schedule M, line 45.....            |        |                                                                        |          | 3                               | .00 |

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

# Homestead Excess Property Tax Credit

**2013**

PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140

SOCIAL  
SECURITY  
NUMBER

There is a personal income tax credit for OWNER-OCCUPIED residential real property taxes paid in excess of 4% of your income. The maximum refundable tax credit is \$1,000. You must complete the schedule below to determine the amount of your credit. No credit may be taken for any homestead which is owned, in whole or in part, by any person who is not a low income person.

**If this schedule is not attached to Form IT-140, the credit will be disallowed.**

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

Are you required to file a federal return?

- ☐ **YES** – Your federal adjusted gross income reported to the IRS must meet the following guidelines for you to qualify for this credit:
- ▶ If there is only 1 person living in your home, your federal adjusted gross income must be \$34,470 or less.
  - ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$46,530 or less.
  - ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$58,590 or less.
  - ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$70,650 or less.

\*\*For each additional person add \$12,060.

- ☐ **NO** – your income less social security benefits must meet the following guidelines for you to qualify for this credit:
- ▶ If there is only 1 person living in your home, your income must be \$34,470 or less.
  - ▶ If there are 2 people living in your home, your income must be \$46,530 or less.
  - ▶ If there are 3 people living in your home, your income must be \$58,590 or less.
  - ▶ If there are 4 people living in your home, your income must be \$70,650 or less.

\*\*For each additional person add \$12,060.

## Part II – Determine the amount of your credit (complete this Part only if your income falls within the above guidelines)

|                                                                                                                                                                                                         |   |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----|
| 1. Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2013.....                                                                                                         | 1 | .00 |
| 2. If eligible for the Senior Citizens Tax Credit enter allowable credit from line 2 of Form SCTC-1.....                                                                                                | 2 | .00 |
| 3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit).....                                                                                              | 3 | .00 |
| 4. Enter your Federal Adjusted Gross Income (from form 1040, 1040A or 1040EZ).....                                                                                                                      | 4 | .00 |
| a. Enter the amount of increasing income modifications reported on line 38 of Schedule M.....                                                                                                           | a | .00 |
| b. Enter federal tax exempt income (Schedule B, Form 1040 or Schedule 1, Form 1040A).....                                                                                                               | b | .00 |
| c. Enter amount received in 2013 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 |
| 5. Add amounts on lines 4a, 4b, 4c, and 4d.....                                                                                                                                                         | 5 | .00 |
| 6. Total Gross Income: Add amount entered on line 4 and line 5.....                                                                                                                                     | 6 | .00 |
| 7. Multiply amount on line 6 by 4% (0.04).....                                                                                                                                                          | 7 | .00 |
| 8. Is the amount on line 3 greater than the amount on line 7?<br><input type="checkbox"/> Yes. Continue to line 9 below<br><input type="checkbox"/> No. Stop — you are not eligible for this tax credit |   |     |
| 9. Subtract the amount on line 7 from the amount on line 3 and enter the result or \$1,000 whichever is lower and enter on line 14 of IT-140.....                                                       | 9 | .00 |



## Family Tax Credit Schedule FTC-1

**2013**PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140SOCIAL  
SECURITY  
NUMBER

A Family Tax Credit is available to certain individuals or families that may reduce or eliminate their West Virginia personal income tax. You may be entitled to this credit if you meet certain income limitations and family size. Individuals who file their income tax return with zero exemptions cannot claim the credit. Persons who pay the federal alternative minimum tax are not eligible to claim this credit. In order to determine if you are eligible for this credit, complete the schedule below and attach to Form IT-140. **If this schedule is not 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 that is not already included on line 2 of Form IT-140).....                                                                                   | 3 | .00 |
| 4. Add lines 1 through 3. <i>This is your Modified Federal Adjusted Gross Income for the Family Tax Credit</i> .....                                                                                                                             | 4 | .00 |
|                                                                                                                                                                                                                                                  |   |     |
| 5. Enter the number of exemptions claimed on your federal return ( <i>This is your Family Size for the Family Tax Credit</i> ).....                                                                                                              | 5 |     |
|                                                                                                                                                                                                                                                  |   |     |
| 6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 32.<br><b>If the exemptions on line 5 are greater than 8, use the table for a family size of 8</b> ..... | 6 |     |
| 7. Enter your income tax due from line 8 of Form IT-140.....                                                                                                                                                                                     | 7 | .00 |
| 8. Multiply the amount on line 7 by the percentage shown on line 6<br><b>This is your Family Tax Credit. Enter this amount on line 9 of Form IT-140</b> .....                                                                                    | 8 | .00 |



# WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION WORKSHEET

## INSTRUCTIONS

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

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

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

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

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

## WORKSHEET

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

|   |     |
|---|-----|
| A | .00 |
|---|-----|

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

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

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

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

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

# SCHEDULE A INSTRUCTIONS

## LINE 55 WAGES SALARIES, AND TIPS.

55

**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.

## LINE 56 & 57 INTEREST AND DIVIDEND INCOME

56 & 57

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

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

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

## LINE 58 REFUNDS OF STATE AND LOCAL INCOME TAXES

58

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

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

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

## LINE 59 ALIMONY RECEIVED.

59

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

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

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

## LINE 60 BUSINESS INCOME (include business profit or loss and income from rents, royalties, partnerships, estates, trusts, and S corporations)

60

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

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

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

### Business Conducted in West Virginia

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

### Business Conducted Within and Without West Virginia

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

# 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

| # of People in Household | 150% of Poverty Guidelines | # of People in Household | 150% of Poverty Guidelines |
|--------------------------|----------------------------|--------------------------|----------------------------|
| 1                        | \$17,235                   | 3                        | \$29,295                   |
| 2                        | \$23,265                   | 4                        | \$35,325                   |

**\*\* For each additional Person, add \$6,030**

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

### Instructions

If you are 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, 17, 19, 21, 23, 26 and 30 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).

**LINE 20 PENALTY DUE.** If line 10 minus line 19 is greater than \$600, you may be subject to a penalty for underpayment of tax. The penalty is computed separately for each installment due date. Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when you file your tax return. However, you may be able to reduce or eliminate the penalty by using the annualized income installment method. Check the box on this line if you are requesting a Waiver of Penalty or are enclosing the Annualized Income Worksheet. See page 28 for additional information.

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

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

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

**LINE 24 WEST VIRGINIA USE TAX DUE.** Individual purchaser's use tax is due on the purchase of goods or services when Sales Tax has not been paid. Use Schedule UT on page 13 to calculate this tax if applicable.

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

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

**LINE 27 AMOUNT TO BE CREDITED TO YOUR 2014 ESTIMATED TAX ACCOUNT.** Enter the amount (all or part) of your overpayment you wish to have credited to your 2014 estimated tax account.

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

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

To learn more about the WV Children's Trust Fund or to make a direct contribution, visit the website <http://wvctf.org> or write to West Virginia Children's Trust Fund, P.O. Box 3192, Charleston, WV 25332 or call 304-558-4637.

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

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

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

**LINE 31 BALANCE DUE THE STATE.** Add line 25 and line 28 and enter the amount here. This is the total balance due the State. Write your social security number and "2013 Form IT-140" on your check or money order. The Tax Department may convert your check into an electronic transaction. Receipt of your check is considered your authorization for the Tax Department to convert your check into an ACH Debit entry (electronic withdrawal) to your bank account. Your check information will be captured and reported on your bank statement.

## FORM IT-140W INSTRUCTIONS

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

A – Employer or Payer information:

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

B – Employee or Taxpayer Information:

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

C – WV Tax Withheld:

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

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

## SCHEDULE M INSTRUCTIONS

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

Taxpayers who are at least age 65 OR are certified as permanently

and totally disabled during 2013 are eligible to receive a deduction of up to \$8,000 of their taxable income. Joint income must be divided between husband and wife with regard to their respective percentage of

ownership. **ONLY INCOME OF THE SPOUSE WHO MEETS ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE DEDUCTION.** See example on page 23.

The **Senior Citizen Deduction** can be claimed by taxpayers who were at least age 65 on December 31, 2013. Eligible taxpayers **MUST** enter their year of birth in the space provided and complete lines 51(a) through 51(d) to determine the amount of the deduction.

The **Disability Deduction** can be claimed by taxpayers under age 65 who have been **medically certified** as unable to engage in any substantial gainful activity due to physical or mental impairment. If 2013 is the first year of a medically certified disability, you **MUST** enclose a 2013 West Virginia Schedule H or a copy of Federal Schedule R. If the Disability Deduction has been claimed in prior years AND documentation has been submitted with prior claims, then no additional documentation is necessary. **Eligible taxpayers must enter the year the disability began in the space provided and complete lines 51(a) through 51(d) to determine the amount of credit.**

### ***Modifications Increasing Federal Adjusted Gross Income (Additions to Income)***

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

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

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

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

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

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

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

### ***Modifications Decreasing Federal Adjusted Gross Income (Subtractions from Income)***

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

income multiplied by the relative percentage of ownership. See example on page 23.

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

**LINE 40 ANY WEST VIRGINIA STATE OR LOCAL POLICE, DEPUTY SHERIFFS' OR FIREMEN'S RETIREMENT.** Enter the taxable amount of retirement income reported on your federal return which was received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system, regardless of your age. This is the taxable amount of retirement income received from these sources including any survivorship annuities.

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

**LINE 42 MILITARY RETIREMENT AND FEDERAL RETIREMENT.** Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from Military Retirement and/or Federal Retirement. Do not enter more than \$2,000. Combined amounts of Lines 41 and 42 must not exceed \$2,000.

**LINE 43 MILITARY RETIREMENT MODIFICATION.** There is an additional modification of a maximum \$20,000. If your pension is equal to or greater than \$22,000, enter \$20,000 here. If the pension is less than \$22,000, enter the total amount of the pension received less the \$2,000 claimed on line 42. In no case should the combined amount (line 42 and line 43) exceed the total amount of military retirement income or \$22,000, whichever is less.

**LINE 44 RAILROAD RETIREMENT.** Enter the amount(s) of income received from the United States Railroad Retirement Board including unemployment compensation, disability and sick pay that is included in your federal adjusted gross income. West Virginia does not impose tax on this income. Social Security benefits that are taxable on your federal return are also taxable to West Virginia and should NOT be included on this line.

**LINE 45 PENSION BENEFIT GUARANTY CORPORATION.** If the modification is a result of Schedule PBGC (page 42), you must enclose the Schedule PBGC with your return.

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

**LINE 47 CONTRIBUTIONS TO THE WEST VIRGINIA PREPAID TUITION TRUST/WEST VIRGINIA SAVINGS PLAN TRUST.** Enter any payments paid to the prepaid tuition trust fund/savings plan trust, but only to the extent the payments have not been previously allowed as a deduction when arriving at your federal adjusted gross income. The Tax Department may request documentation that supports this deduction.

**LINE 48 ACTIVE DUTY MILITARY PAY.** Enter the amount of income earned during active duty with the armed forces of the United States, the National Guard, or armed forces reserve. A

minimum of 30 days of active duty service in the taxable year is required to take this modification. ***Military orders and discharge papers must be included with your return for this modification to be taken.***

**LINE 49 OTHER DEDUCTION(S).** Enter here payments for premiums paid for long-term care insurance but only to the extent that payments have not been previously allowed as a deduction when arriving at your federal adjusted gross income. Also, any qualifying contribution to a qualified trust maintained for the benefit of a child with autism (see instructions on page 17). The Tax Department may request documentation that supports this deduction.

**LINE 50 WEST VIRGINIA "EZ PASS" DEDUCTION.** Enter the amount, not less than \$25 and not to exceed \$1,200, of any payment for amounts expended for tolls paid electronically through use of a West Virginia Parkways, Economic Development and Tourism Authority PAC card (Parkways Authority Commuter Card) for non-commercial passes for travel on toll roads in West Virginia, not including amounts refunded or reimbursed by an employer. Any amount of qualified tolls paid and eligible for this decreasing modification and not used in the taxable year when paid shall carryforward for up to three (3) years subsequent to the taxable year. Qualified toll payments not used by the end of the carry forward period shall be forfeited.

**LINE 51 SENIOR CITIZEN OR DISABILITY DEDUCTION.** Taxpayers **MUST** be at least age 65 OR certified as permanently and totally disabled during 2013 to receive this deduction. Taxpayers age 65 or older have to enter their year of birth in the space provided and complete lines (a) through (d) of the table in order to claim the deduction as a Senior Citizen. Joint income must be divided between husband and wife with regard to their respective percentage of ownership. **ONLY THE INCOME OF THE SPOUSE WHO MEETS THE ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE MODIFICATION.** See an example on page 23. The Disability Deduction can be claimed by taxpayers under age 65 who have been medically certified as unable to engage in any substantial gainful activity due to physical or mental impairment. IF 2013 is the first year of a medically certified disability, you **MUST** enclose a 2013 West Virginia Schedule H or a copy of Federal Schedule R and enter 2013 as the year the disability began in the space provided. IF the disability deduction has been claimed in prior years **AND** documentation has been submitted with prior claims, then only the year that the disability began, entered in the

space provided, is needed to claim the deduction. The Surviving Spouse of a deceased taxpayer may also qualify for this modification. See line 52 instructions for more information.

**LINE 51a** Enter all income (for each spouse, if joint return) that has not been reported on lines 39 through 50 of Schedule M.

**LINE 51b** \$8,000 is the maximum modification allowed for each senior citizen or disabled taxpayer.

**LINE 51c** Add lines 39 through 43 for each spouse and enter on this line.

**LINE 51d** Subtract line 51(c) from line 51(b) for each spouse. If line 51(c) is larger than line 51(b), enter zero on line 51(d).

Compare the amounts shown on lines 51(a) and 51(d) for each spouse. Enter the smaller of these two amounts on line 51 for that spouse. For example, if one spouse only has \$4,000 in income, then the maximum deduction for that spouse is \$4,000.

**LINE 52 INCOME RECEIVED BY SURVIVING SPOUSE.** A surviving spouse is a taxpayer whose spouse died during the year prior to the taxable year for which the annual return is being filed and who has not remarried at any time before the end of that year.

The surviving spouse, regardless of age, of a decedent who was 65 or older OR was certified as permanently and totally disabled prior to his/her death, may take a modification if they received taxable income from any source not included on line 51. This is a one-time modification and must be claimed on the annual income tax return in the year following the year in which the death of the spouse occurred. If the total deductions from income shown on lines 39 through 43 and 51 are \$8,000 or more, you are not eligible for an additional modification on line 52. The total of lines 51 and 52 cannot exceed \$8,000.

**LINE 53** Add lines 39 through 52 for each column and enter the results here.

**LINE 54 TOTAL SUBTRACTIONS.** Add Columns A and B from line 53 and enter the result here and on line 3 of Form IT-140.

### EXAMPLE OF SENIOR CITIZEN DEDUCTION CALCULATION

John Doe, age 69, and Mary Doe, age 65, file a joint tax return. They received the following income in 2013.

|                                 | 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 40 and his share of their joint savings bond interest on line 39 of Schedule M. Therefore, he reports \$5,500 on line 51(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 51(a) of Schedule M (\$13,000 less her share of their jointly-held savings bond interest reported [\$500] on line 39).
3. Mr. Doe enters \$7,500 on line 51(c) of Schedule M (\$500 from line 39 plus \$7,000 from line 40). He then subtracts line 51(c) from line 51(b) and enters the result (\$500) on line 51(d).
4. Mrs. Doe enters the \$500 from line 39 on line 51(c). She then subtracts line 51(c) from line 51(b) and enters the result (\$7,500) on line 51(d).
5. Mr. and Mrs. Doe are each allowed the smaller of the amounts shown on line 51(a) and 51(d) as their senior citizen deduction. Therefore, Mr. Doe enters \$500 on line 51 and Mrs. Doe enters \$7,500 on line 51.

|       | John  | Mary   |
|-------|-------|--------|
| 51(a) | 5,500 | 12,500 |
| 51(b) | 8,000 | 8,000  |
| 51(c) | 7,500 | 500    |
| 51(d) | 500   | 7,500  |

# 2013 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                                    | \$11,490              | 100.0%         | \$0                                    | \$15,510              | 100.0%         | \$0                                    | \$19,530              | 100.0%         | \$0                                    | \$23,550              | 100.0%         |
|                                       | \$11,490                               | \$11,790              | 90.0%          | \$15,510                               | \$15,810              | 90.0%          | \$19,530                               | \$19,830              | 90.0%          | \$23,550                               | \$23,850              | 90.0%          |
|                                       | \$11,790                               | \$12,090              | 80.0%          | \$15,810                               | \$16,110              | 80.0%          | \$19,830                               | \$20,130              | 80.0%          | \$23,850                               | \$24,150              | 80.0%          |
|                                       | \$12,090                               | \$12,390              | 70.0%          | \$16,110                               | \$16,410              | 70.0%          | \$20,130                               | \$20,430              | 70.0%          | \$24,150                               | \$24,450              | 70.0%          |
|                                       | \$12,390                               | \$12,690              | 60.0%          | \$16,410                               | \$16,710              | 60.0%          | \$20,430                               | \$20,730              | 60.0%          | \$24,450                               | \$24,750              | 60.0%          |
|                                       | \$12,690                               | \$12,990              | 50.0%          | \$16,710                               | \$17,010              | 50.0%          | \$20,730                               | \$21,030              | 50.0%          | \$24,750                               | \$25,050              | 50.0%          |
|                                       | \$12,990                               | \$13,290              | 40.0%          | \$17,010                               | \$17,310              | 40.0%          | \$21,030                               | \$21,330              | 40.0%          | \$25,050                               | \$25,350              | 40.0%          |
|                                       | \$13,290                               | \$13,590              | 30.0%          | \$17,310                               | \$17,610              | 30.0%          | \$21,330                               | \$21,630              | 30.0%          | \$25,350                               | \$25,650              | 30.0%          |
|                                       | \$13,590                               | \$13,890              | 20.0%          | \$17,610                               | \$17,910              | 20.0%          | \$21,630                               | \$21,930              | 20.0%          | \$25,650                               | \$25,950              | 20.0%          |
|                                       | \$13,890                               | \$14,190              | 10.0%          | \$17,910                               | \$18,210              | 10.0%          | \$21,930                               | \$22,230              | 10.0%          | \$25,950                               | \$26,250              | 10.0%          |
|                                       | \$14,190                               |                       | 0.0%           | \$18,210                               |                       | 0.0%           | \$22,230                               |                       | 0.0%           | \$26,250                               |                       | 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                                    | \$27,570              | 100.0%         | \$0                                    | \$31,590              | 100.0%         | \$0                                    | \$35,610              | 100.0%         | \$0                                    | \$39,630              | 100.0%         |
|                                       | \$27,570                               | \$27,870              | 90.0%          | \$31,590                               | \$31,890              | 90.0%          | \$35,610                               | \$35,910              | 90.0%          | \$39,630                               | \$39,930              | 90.0%          |
|                                       | \$27,870                               | \$28,170              | 80.0%          | \$31,890                               | \$32,190              | 80.0%          | \$35,910                               | \$36,210              | 80.0%          | \$39,930                               | \$40,230              | 80.0%          |
|                                       | \$28,170                               | \$28,470              | 70.0%          | \$32,190                               | \$32,490              | 70.0%          | \$36,210                               | \$36,510              | 70.0%          | \$40,230                               | \$40,530              | 70.0%          |
|                                       | \$28,470                               | \$28,770              | 60.0%          | \$32,490                               | \$32,790              | 60.0%          | \$36,510                               | \$36,810              | 60.0%          | \$40,530                               | \$40,830              | 60.0%          |
|                                       | \$28,770                               | \$29,070              | 50.0%          | \$32,790                               | \$33,090              | 50.0%          | \$36,810                               | \$37,110              | 50.0%          | \$40,830                               | \$41,130              | 50.0%          |
|                                       | \$29,070                               | \$29,370              | 40.0%          | \$33,090                               | \$33,390              | 40.0%          | \$37,110                               | \$37,410              | 40.0%          | \$41,130                               | \$41,430              | 40.0%          |
|                                       | \$29,370                               | \$29,670              | 30.0%          | \$33,390                               | \$33,690              | 30.0%          | \$37,410                               | \$37,710              | 30.0%          | \$41,430                               | \$41,730              | 30.0%          |
|                                       | \$29,670                               | \$29,970              | 20.0%          | \$33,690                               | \$33,990              | 20.0%          | \$37,710                               | \$38,010              | 20.0%          | \$41,730                               | \$42,030              | 20.0%          |
|                                       | \$29,970                               | \$30,270              | 10.0%          | \$33,990                               | \$34,290              | 10.0%          | \$38,010                               | \$38,310              | 10.0%          | \$42,030                               | \$42,330              | 10.0%          |
|                                       | \$30,270                               |                       | 0.0%           | \$34,290                               |                       | 0.0%           | \$38,310                               |                       | 0.0%           | \$42,330                               |                       | 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                                    | \$5,745               | 100.0%         | \$0                                    | \$7,755               | 100.0%         | \$0                                    | \$9,765               | 100.0%         | \$0                                    | \$11,775              | 100.0%         |
|                                       | \$5,745                                | \$5,895               | 90.0%          | \$7,755                                | \$7,905               | 90.0%          | \$9,765                                | \$9,915               | 90.0%          | \$11,775                               | \$11,925              | 90.0%          |
|                                       | \$5,895                                | \$6,045               | 80.0%          | \$7,905                                | \$8,055               | 80.0%          | \$9,915                                | \$10,065              | 80.0%          | \$11,925                               | \$12,075              | 80.0%          |
|                                       | \$6,045                                | \$6,195               | 70.0%          | \$8,055                                | \$8,205               | 70.0%          | \$10,065                               | \$10,215              | 70.0%          | \$12,075                               | \$12,225              | 70.0%          |
|                                       | \$6,195                                | \$6,345               | 60.0%          | \$8,205                                | \$8,355               | 60.0%          | \$10,215                               | \$10,365              | 60.0%          | \$12,225                               | \$12,375              | 60.0%          |
|                                       | \$6,345                                | \$6,495               | 50.0%          | \$8,355                                | \$8,505               | 50.0%          | \$10,365                               | \$10,515              | 50.0%          | \$12,375                               | \$12,525              | 50.0%          |
|                                       | \$6,495                                | \$6,645               | 40.0%          | \$8,505                                | \$8,655               | 40.0%          | \$10,515                               | \$10,665              | 40.0%          | \$12,525                               | \$12,675              | 40.0%          |
|                                       | \$6,645                                | \$6,795               | 30.0%          | \$8,655                                | \$8,805               | 30.0%          | \$10,665                               | \$10,815              | 30.0%          | \$12,675                               | \$12,825              | 30.0%          |
|                                       | \$6,795                                | \$6,945               | 20.0%          | \$8,805                                | \$8,955               | 20.0%          | \$10,815                               | \$10,965              | 20.0%          | \$12,825                               | \$12,975              | 20.0%          |
|                                       | \$6,945                                | \$7,095               | 10.0%          | \$8,955                                | \$9,105               | 10.0%          | \$10,965                               | \$11,115              | 10.0%          | \$12,975                               | \$13,125              | 10.0%          |
|                                       | \$7,095                                |                       | 0.0%           | \$9,105                                |                       | 0.0%           | \$11,115                               |                       | 0.0%           | \$13,125                               |                       | 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                                    | \$13,785              | 100.0%         | \$0                                    | \$15,795              | 100.0%         | \$0                                    | \$17,805              | 100.0%         | \$0                                    | \$19,815              | 100.0%         |
|                                       | \$13,785                               | \$13,935              | 90.0%          | \$15,795                               | \$15,945              | 90.0%          | \$17,805                               | \$17,955              | 90.0%          | \$19,815                               | \$19,965              | 90.0%          |
|                                       | \$13,935                               | \$14,085              | 80.0%          | \$15,945                               | \$16,095              | 80.0%          | \$17,955                               | \$18,105              | 80.0%          | \$19,965                               | \$20,115              | 80.0%          |
|                                       | \$14,085                               | \$14,235              | 70.0%          | \$16,095                               | \$16,245              | 70.0%          | \$18,105                               | \$18,255              | 70.0%          | \$20,115                               | \$20,265              | 70.0%          |
|                                       | \$14,235                               | \$14,385              | 60.0%          | \$16,245                               | \$16,395              | 60.0%          | \$18,255                               | \$18,405              | 60.0%          | \$20,265                               | \$20,415              | 60.0%          |
|                                       | \$14,385                               | \$14,535              | 50.0%          | \$16,395                               | \$16,545              | 50.0%          | \$18,405                               | \$18,555              | 50.0%          | \$20,415                               | \$20,565              | 50.0%          |
|                                       | \$14,535                               | \$14,685              | 40.0%          | \$16,545                               | \$16,695              | 40.0%          | \$18,555                               | \$18,705              | 40.0%          | \$20,565                               | \$20,715              | 40.0%          |
|                                       | \$14,685                               | \$14,835              | 30.0%          | \$16,695                               | \$16,845              | 30.0%          | \$18,705                               | \$18,855              | 30.0%          | \$20,715                               | \$20,865              | 30.0%          |
|                                       | \$14,835                               | \$14,985              | 20.0%          | \$16,845                               | \$16,995              | 20.0%          | \$18,855                               | \$19,005              | 20.0%          | \$20,865                               | \$21,015              | 20.0%          |
|                                       | \$14,985                               | \$15,135              | 10.0%          | \$16,995                               | \$17,145              | 10.0%          | \$19,005                               | \$19,155              | 10.0%          | \$21,015                               | \$21,165              | 10.0%          |
|                                       | \$15,135                               |                       | 0.0%           | \$17,145                               |                       | 0.0%           | \$19,155                               |                       | 0.0%           | \$21,165                               |                       | 0.0%           |

# 2013 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               | 18,100                           | 18,200        | 626               | 24,200                           | 24,300        | 870               |
| 50                               | 75            | 2                 | 6,000                            | 6,100         | 182               | 12,100                           | 12,200        | 386               | 18,200                           | 18,300        | 630               | 24,300                           | 24,400        | 874               |
| 75                               | 100           | 3                 | 6,100                            | 6,200         | 185               | 12,200                           | 12,300        | 390               | 18,300                           | 18,400        | 634               | 24,400                           | 24,500        | 878               |
| 100                              | 200           | 5                 | 6,200                            | 6,300         | 188               | 12,300                           | 12,400        | 394               | 18,400                           | 18,500        | 638               | 24,500                           | 24,600        | 882               |
| 200                              | 300           | 8                 | 6,300                            | 6,400         | 191               | 12,400                           | 12,500        | 398               | 18,500                           | 18,600        | 642               | 24,600                           | 24,700        | 886               |
| 300                              | 400           | 11                | 6,400                            | 6,500         | 194               | 12,500                           | 12,600        | 402               | 18,600                           | 18,700        | 646               | 24,700                           | 24,800        | 890               |
| 400                              | 500           | 14                | 6,500                            | 6,600         | 197               | 12,600                           | 12,700        | 406               | 18,700                           | 18,800        | 650               | 24,800                           | 24,900        | 894               |
| 500                              | 600           | 17                | 6,600                            | 6,700         | 200               | 12,700                           | 12,800        | 410               | 18,800                           | 18,900        | 654               | 24,900                           | 25,000        | 898               |
| 600                              | 700           | 20                | 6,700                            | 6,800         | 203               | 12,800                           | 12,900        | 414               | 18,900                           | 19,000        | 658               | 25,000                           | 25,060        | 901               |
| 700                              | 800           | 23                | 6,800                            | 6,900         | 206               | 12,900                           | 13,000        | 418               | 19,000                           | 19,100        | 662               | 25,060                           | 25,120        | 904               |
| 800                              | 900           | 26                | 6,900                            | 7,000         | 209               | 13,000                           | 13,100        | 422               | 19,100                           | 19,200        | 666               | 25,120                           | 25,180        | 907               |
| 900                              | 1,000         | 29                | 7,000                            | 7,100         | 212               | 13,100                           | 13,200        | 426               | 19,200                           | 19,300        | 670               | 25,180                           | 25,240        | 909               |
| 1,000                            | 1,100         | 32                | 7,100                            | 7,200         | 215               | 13,200                           | 13,300        | 430               | 19,300                           | 19,400        | 674               | 25,240                           | 25,300        | 912               |
| 1,100                            | 1,200         | 35                | 7,200                            | 7,300         | 218               | 13,300                           | 13,400        | 434               | 19,400                           | 19,500        | 678               | 25,300                           | 25,360        | 915               |
| 1,200                            | 1,300         | 38                | 7,300                            | 7,400         | 221               | 13,400                           | 13,500        | 438               | 19,500                           | 19,600        | 682               | 25,360                           | 25,420        | 918               |
| 1,300                            | 1,400         | 41                | 7,400                            | 7,500         | 224               | 13,500                           | 13,600        | 442               | 19,600                           | 19,700        | 686               | 25,420                           | 25,480        | 920               |
| 1,400                            | 1,500         | 44                | 7,500                            | 7,600         | 227               | 13,600                           | 13,700        | 446               | 19,700                           | 19,800        | 690               | 25,480                           | 25,540        | 923               |
| 1,500                            | 1,600         | 47                | 7,600                            | 7,700         | 230               | 13,700                           | 13,800        | 450               | 19,800                           | 19,900        | 694               | 25,540                           | 25,600        | 926               |
| 1,600                            | 1,700         | 50                | 7,700                            | 7,800         | 233               | 13,800                           | 13,900        | 454               | 19,900                           | 20,000        | 698               | 25,600                           | 25,660        | 928               |
| 1,700                            | 1,800         | 53                | 7,800                            | 7,900         | 236               | 13,900                           | 14,000        | 458               | 20,000                           | 20,100        | 702               | 25,660                           | 25,720        | 931               |
| 1,800                            | 1,900         | 56                | 7,900                            | 8,000         | 239               | 14,000                           | 14,100        | 462               | 20,100                           | 20,200        | 706               | 25,720                           | 25,780        | 934               |
| 1,900                            | 2,000         | 59                | 8,000                            | 8,100         | 242               | 14,100                           | 14,200        | 466               | 20,200                           | 20,300        | 710               | 25,780                           | 25,840        | 936               |
| 2,000                            | 2,100         | 62                | 8,100                            | 8,200         | 245               | 14,200                           | 14,300        | 470               | 20,300                           | 20,400        | 714               | 25,840                           | 25,900        | 939               |
| 2,100                            | 2,200         | 65                | 8,200                            | 8,300         | 248               | 14,300                           | 14,400        | 474               | 20,400                           | 20,500        | 718               | 25,900                           | 25,960        | 942               |
| 2,200                            | 2,300         | 68                | 8,300                            | 8,400         | 251               | 14,400                           | 14,500        | 478               | 20,500                           | 20,600        | 722               | 25,960                           | 26,020        | 945               |
| 2,300                            | 2,400         | 71                | 8,400                            | 8,500         | 254               | 14,500                           | 14,600        | 482               | 20,600                           | 20,700        | 726               | 26,020                           | 26,080        | 947               |
| 2,400                            | 2,500         | 74                | 8,500                            | 8,600         | 257               | 14,600                           | 14,700        | 486               | 20,700                           | 20,800        | 730               | 26,080                           | 26,140        | 950               |
| 2,500                            | 2,600         | 77                | 8,600                            | 8,700         | 260               | 14,700                           | 14,800        | 490               | 20,800                           | 20,900        | 734               | 26,140                           | 26,200        | 953               |
| 2,600                            | 2,700         | 80                | 8,700                            | 8,800         | 263               | 14,800                           | 14,900        | 494               | 20,900                           | 21,000        | 738               | 26,200                           | 26,260        | 955               |
| 2,700                            | 2,800         | 83                | 8,800                            | 8,900         | 266               | 14,900                           | 15,000        | 498               | 21,000                           | 21,100        | 742               | 26,260                           | 26,320        | 958               |
| 2,800                            | 2,900         | 86                | 8,900                            | 9,000         | 269               | 15,000                           | 15,100        | 502               | 21,100                           | 21,200        | 746               | 26,320                           | 26,380        | 961               |
| 2,900                            | 3,000         | 89                | 9,000                            | 9,100         | 272               | 15,100                           | 15,200        | 506               | 21,200                           | 21,300        | 750               | 26,380                           | 26,440        | 963               |
| 3,000                            | 3,100         | 92                | 9,100                            | 9,200         | 275               | 15,200                           | 15,300        | 510               | 21,300                           | 21,400        | 754               | 26,440                           | 26,500        | 966               |
| 3,100                            | 3,200         | 95                | 9,200                            | 9,300         | 278               | 15,300                           | 15,400        | 514               | 21,400                           | 21,500        | 758               | 26,500                           | 26,560        | 969               |
| 3,200                            | 3,300         | 98                | 9,300                            | 9,400         | 281               | 15,400                           | 15,500        | 518               | 21,500                           | 21,600        | 762               | 26,560                           | 26,620        | 972               |
| 3,300                            | 3,400         | 101               | 9,400                            | 9,500         | 284               | 15,500                           | 15,600        | 522               | 21,600                           | 21,700        | 766               | 26,620                           | 26,680        | 974               |
| 3,400                            | 3,500         | 104               | 9,500                            | 9,600         | 287               | 15,600                           | 15,700        | 526               | 21,700                           | 21,800        | 770               | 26,680                           | 26,740        | 977               |
| 3,500                            | 3,600         | 107               | 9,600                            | 9,700         | 290               | 15,700                           | 15,800        | 530               | 21,800                           | 21,900        | 774               | 26,740                           | 26,800        | 980               |
| 3,600                            | 3,700         | 110               | 9,700                            | 9,800         | 293               | 15,800                           | 15,900        | 534               | 21,900                           | 22,000        | 778               | 26,800                           | 26,860        | 982               |
| 3,700                            | 3,800         | 113               | 9,800                            | 9,900         | 296               | 15,900                           | 16,000        | 538               | 22,000                           | 22,100        | 782               | 26,860                           | 26,920        | 985               |
| 3,800                            | 3,900         | 116               | 9,900                            | 10,000        | 299               | 16,000                           | 16,100        | 542               | 22,100                           | 22,200        | 786               | 26,920                           | 26,980        | 988               |
| 3,900                            | 4,000         | 119               | 10,000                           | 10,100        | 302               | 16,100                           | 16,200        | 546               | 22,200                           | 22,300        | 790               | 26,980                           | 27,040        | 990               |
| 4,000                            | 4,100         | 122               | 10,100                           | 10,200        | 306               | 16,200                           | 16,300        | 550               | 22,300                           | 22,400        | 794               | 27,040                           | 27,100        | 993               |
| 4,100                            | 4,200         | 125               | 10,200                           | 10,300        | 310               | 16,300                           | 16,400        | 554               | 22,400                           | 22,500        | 798               | 27,100                           | 27,160        | 996               |
| 4,200                            | 4,300         | 128               | 10,300                           | 10,400        | 314               | 16,400                           | 16,500        | 558               | 22,500                           | 22,600        | 802               | 27,160                           | 27,220        | 999               |
| 4,300                            | 4,400         | 131               | 10,400                           | 10,500        | 318               | 16,500                           | 16,600        | 562               | 22,600                           | 22,700        | 806               | 27,220                           | 27,280        | 1,001             |
| 4,400                            | 4,500         | 134               | 10,500                           | 10,600        | 322               | 16,600                           | 16,700        | 566               | 22,700                           | 22,800        | 810               | 27,280                           | 27,340        | 1,004             |
| 4,500                            | 4,600         | 137               | 10,600                           | 10,700        | 326               | 16,700                           | 16,800        | 570               | 22,800                           | 22,900        | 814               | 27,340                           | 27,400        | 1,007             |
| 4,600                            | 4,700         | 140               | 10,700                           | 10,800        | 330               | 16,800                           | 16,900        | 574               | 22,900                           | 23,000        | 818               | 27,400                           | 27,460        | 1,009             |
| 4,700                            | 4,800         | 143               | 10,800                           | 10,900        | 334               | 16,900                           | 17,000        | 578               | 23,000                           | 23,100        | 822               | 27,460                           | 27,520        | 1,012             |
| 4,800                            | 4,900         | 146               | 10,900                           | 11,000        | 338               | 17,000                           | 17,100        | 582               | 23,100                           | 23,200        | 826               | 27,520                           | 27,580        | 1,015             |
| 4,900                            | 5,000         | 149               | 11,000                           | 11,100        | 342               | 17,100                           | 17,200        | 586               | 23,200                           | 23,300        | 830               | 27,580                           | 27,640        | 1,017             |
| 5,000                            | 5,100         | 152               | 11,100                           | 11,200        | 346               | 17,200                           | 17,300        | 590               | 23,300                           | 23,400        | 834               | 27,640                           | 27,700        | 1,020             |
| 5,100                            | 5,200         | 155               | 11,200                           | 11,300        | 350               | 17,300                           | 17,400        | 594               | 23,400                           | 23,500        | 838               | 27,700                           | 27,760        | 1,023             |
| 5,200                            | 5,300         | 158               | 11,300                           | 11,400        | 354               | 17,400                           | 17,500        | 598               | 23,500                           | 23,600        | 842               | 27,760                           | 27,820        | 1,026             |
| 5,300                            | 5,400         | 161               | 11,400                           | 11,500        | 358               | 17,500                           | 17,600        | 602               | 23,600                           | 23,700        | 846               | 27,820                           | 27,880        | 1,028             |
| 5,400                            | 5,500         | 164               | 11,500                           | 11,600        | 362               | 17,600                           | 17,700        | 606               | 23,700                           | 23,800        | 850               | 27,880                           | 27,940        | 1,031             |
| 5,500                            | 5,600         | 167               | 11,600                           | 11,700        | 366               | 17,700                           | 17,800        | 610               | 23,800                           | 23,900        | 854               | 27,940                           | 28,000        | 1,034             |
| 5,600                            | 5,700         | 170               | 11,700                           | 11,800        | 370               | 17,800                           | 17,900        | 614               | 23,900                           | 24,000        | 858               | 28,000                           | 28,060        | 1,036             |
| 5,700                            | 5,800         | 173               | 11,800                           | 11,900        | 374               | 17,900                           | 18,000        | 618               | 24,000                           | 24,100        | 862               | 28,060                           | 28,120        | 1,039             |
| 5,800                            | 5,900         | 176               | 11,900                           | 12,000        | 378               | 18,000                           | 18,100        | 622               | 24,100                           | 24,200        | 866               | 28,120                           | 28,180        | 1,042             |

Continued on the next page...

# 2013 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... |
| 28,180                           | 28,240        | 1,044             | 32,380                           | 32,440        | 1,233             | 36,580                           | 36,640        | 1,422             | 40,650                           | 40,700        | 1,616             | 44,150                           | 44,200        | 1,826             |
| 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             |
| 28,840                           | 28,900        | 1,074             | 33,040                           | 33,100        | 1,263             | 37,240                           | 37,300        | 1,452             | 41,200                           | 41,250        | 1,649             | 44,700                           | 44,750        | 1,859             |
| 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             |
| 29,440                           | 29,500        | 1,101             | 33,640                           | 33,700        | 1,290             | 37,840                           | 37,900        | 1,479             | 41,700                           | 41,750        | 1,679             | 45,200                           | 45,250        | 1,889             |
| 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             |
| 30,040                           | 30,100        | 1,128             | 34,240                           | 34,300        | 1,317             | 38,440                           | 38,500        | 1,506             | 42,200                           | 42,250        | 1,709             | 45,700                           | 45,750        | 1,919             |
| 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             |
| 30,640                           | 30,700        | 1,155             | 34,840                           | 34,900        | 1,344             | 39,040                           | 39,100        | 1,533             | 42,700                           | 42,750        | 1,739             | 46,200                           | 46,250        | 1,949             |
| 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             |
| 31,240                           | 31,300        | 1,182             | 35,440                           | 35,500        | 1,371             | 39,640                           | 39,700        | 1,560             | 43,200                           | 43,250        | 1,769             | 46,700                           | 46,750        | 1,979             |
| 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             |
| 31,840                           | 31,900        | 1,209             | 36,040                           | 36,100        | 1,398             | 40,200                           | 40,250        | 1,589             | 43,700                           | 43,750        | 1,799             | 47,200                           | 47,250        | 2,009             |
| 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             |

Continued on the next page. . .

# 2013 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... |
| 47,650                           | 47,700        | 2,036             | 51,150                           | 51,200        | 2,246             | 54,650                           | 54,700        | 2,456             | 58,150                           | 58,200        | 2,666             | 61,650                           | 61,700        | 2,884             |
| 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             |
| 48,200                           | 48,250        | 2,069             | 51,700                           | 51,750        | 2,279             | 55,200                           | 55,250        | 2,489             | 58,700                           | 58,750        | 2,699             | 62,200                           | 62,250        | 2,920             |
| 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             |
| 48,700                           | 48,750        | 2,099             | 52,200                           | 52,250        | 2,309             | 55,700                           | 55,750        | 2,519             | 59,200                           | 59,250        | 2,729             | 62,700                           | 62,750        | 2,952             |
| 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             |
| 49,200                           | 49,250        | 2,129             | 52,700                           | 52,750        | 2,339             | 56,200                           | 56,250        | 2,549             | 59,700                           | 59,750        | 2,759             | 63,200                           | 63,250        | 2,985             |
| 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             |
| 49,700                           | 49,750        | 2,159             | 53,200                           | 53,250        | 2,369             | 56,700                           | 56,750        | 2,579             | 60,200                           | 60,250        | 2,790             | 63,700                           | 63,750        | 3,017             |
| 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             |
| 50,200                           | 50,250        | 2,189             | 53,700                           | 53,750        | 2,399             | 57,200                           | 57,250        | 2,609             | 60,700                           | 60,750        | 2,822             | 64,200                           | 64,250        | 3,050             |
| 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             |
| 50,700                           | 50,750        | 2,219             | 54,200                           | 54,250        | 2,429             | 57,700                           | 57,750        | 2,639             | 61,200                           | 61,250        | 2,855             | 64,700                           | 64,750        | 3,082             |
| 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             |

Continued on the next page. . .

# 2013 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... |
| 65,150                           | 65,200        | 3,111             | 68,650                           | 68,700        | 3,339             | 72,150                           | 72,200        | 3,566             | 75,650                           | 75,700        | 3,794             | 79,150                           | 79,200        | 4,021             |
| 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             |
| 65,700                           | 65,750        | 3,147             | 69,200                           | 69,250        | 3,375             | 72,700                           | 72,750        | 3,602             | 76,200                           | 76,250        | 3,830             | 79,700                           | 79,750        | 4,057             |
| 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             |
| 66,200                           | 66,250        | 3,180             | 69,700                           | 69,750        | 3,407             | 73,200                           | 73,250        | 3,635             | 76,700                           | 76,750        | 3,862             | 80,200                           | 80,250        | 4,090             |
| 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             |
| 66,700                           | 66,750        | 3,212             | 70,200                           | 70,250        | 3,440             | 73,700                           | 73,750        | 3,667             | 77,200                           | 77,250        | 3,895             | 80,700                           | 80,750        | 4,122             |
| 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             |
| 67,200                           | 67,250        | 3,245             | 70,700                           | 70,750        | 3,472             | 74,200                           | 74,250        | 3,700             | 77,700                           | 77,750        | 3,927             | 81,200                           | 81,250        | 4,155             |
| 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             |
| 67,700                           | 67,750        | 3,277             | 71,200                           | 71,250        | 3,505             | 74,700                           | 74,750        | 3,732             | 78,200                           | 78,250        | 3,960             | 81,700                           | 81,750        | 4,187             |
| 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             |
| 68,200                           | 68,250        | 3,310             | 71,700                           | 71,750        | 3,537             | 75,200                           | 75,250        | 3,765             | 78,700                           | 78,750        | 3,992             | 82,200                           | 82,250        | 4,220             |
| 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             |

Continued on the next page. . .

# 2013 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... |
| 82,650                           | 82,700        | 4,249             | 86,150                           | 86,200        | 4,476             | 89,650                           | 89,700        | 4,704             | 93,150                           | 93,200        | 4,931             | 96,650                           | 96,700        | 5,159             |
| 82,700                           | 82,750        | 4,252             | 86,200                           | 86,250        | 4,480             | 89,700                           | 89,750        | 4,707             | 93,200                           | 93,250        | 4,935             | 96,700                           | 96,750        | 5,162             |
| 82,750                           | 82,800        | 4,255             | 86,250                           | 86,300        | 4,483             | 89,750                           | 89,800        | 4,710             | 93,250                           | 93,300        | 4,938             | 96,750                           | 96,800        | 5,165             |
| 82,800                           | 82,850        | 4,259             | 86,300                           | 86,350        | 4,486             | 89,800                           | 89,850        | 4,714             | 93,300                           | 93,350        | 4,941             | 96,800                           | 96,850        | 5,169             |
| 82,850                           | 82,900        | 4,262             | 86,350                           | 86,400        | 4,489             | 89,850                           | 89,900        | 4,717             | 93,350                           | 93,400        | 4,944             | 96,850                           | 96,900        | 5,172             |
| 82,900                           | 82,950        | 4,265             | 86,400                           | 86,450        | 4,493             | 89,900                           | 89,950        | 4,720             | 93,400                           | 93,450        | 4,948             | 96,900                           | 96,950        | 5,175             |
| 82,950                           | 83,000        | 4,268             | 86,450                           | 86,500        | 4,496             | 89,950                           | 90,000        | 4,723             | 93,450                           | 93,500        | 4,951             | 96,950                           | 97,000        | 5,178             |
| 83,000                           | 83,050        | 4,272             | 86,500                           | 86,550        | 4,499             | 90,000                           | 90,050        | 4,727             | 93,500                           | 93,550        | 4,954             | 97,000                           | 97,050        | 5,182             |
| 83,050                           | 83,100        | 4,275             | 86,550                           | 86,600        | 4,502             | 90,050                           | 90,100        | 4,730             | 93,550                           | 93,600        | 4,957             | 97,050                           | 97,100        | 5,185             |
| 83,100                           | 83,150        | 4,278             | 86,600                           | 86,650        | 4,506             | 90,100                           | 90,150        | 4,733             | 93,600                           | 93,650        | 4,961             | 97,100                           | 97,150        | 5,188             |
| 83,150                           | 83,200        | 4,281             | 86,650                           | 86,700        | 4,509             | 90,150                           | 90,200        | 4,736             | 93,650                           | 93,700        | 4,964             | 97,150                           | 97,200        | 5,191             |
| 83,200                           | 83,250        | 4,285             | 86,700                           | 86,750        | 4,512             | 90,200                           | 90,250        | 4,740             | 93,700                           | 93,750        | 4,967             | 97,200                           | 97,250        | 5,195             |
| 83,250                           | 83,300        | 4,288             | 86,750                           | 86,800        | 4,515             | 90,250                           | 90,300        | 4,743             | 93,750                           | 93,800        | 4,970             | 97,250                           | 97,300        | 5,198             |
| 83,300                           | 83,350        | 4,291             | 86,800                           | 86,850        | 4,519             | 90,300                           | 90,350        | 4,746             | 93,800                           | 93,850        | 4,974             | 97,300                           | 97,350        | 5,201             |
| 83,350                           | 83,400        | 4,294             | 86,850                           | 86,900        | 4,522             | 90,350                           | 90,400        | 4,749             | 93,850                           | 93,900        | 4,977             | 97,350                           | 97,400        | 5,204             |
| 83,400                           | 83,450        | 4,298             | 86,900                           | 86,950        | 4,525             | 90,400                           | 90,450        | 4,753             | 93,900                           | 93,950        | 4,980             | 97,400                           | 97,450        | 5,208             |
| 83,450                           | 83,500        | 4,301             | 86,950                           | 87,000        | 4,528             | 90,450                           | 90,500        | 4,756             | 93,950                           | 94,000        | 4,983             | 97,450                           | 97,500        | 5,211             |
| 83,500                           | 83,550        | 4,304             | 87,000                           | 87,050        | 4,532             | 90,500                           | 90,550        | 4,759             | 94,000                           | 94,050        | 4,987             | 97,500                           | 97,550        | 5,214             |
| 83,550                           | 83,600        | 4,307             | 87,050                           | 87,100        | 4,535             | 90,550                           | 90,600        | 4,762             | 94,050                           | 94,100        | 4,990             | 97,550                           | 97,600        | 5,217             |
| 83,600                           | 83,650        | 4,311             | 87,100                           | 87,150        | 4,538             | 90,600                           | 90,650        | 4,766             | 94,100                           | 94,150        | 4,993             | 97,600                           | 97,650        | 5,221             |
| 83,650                           | 83,700        | 4,314             | 87,150                           | 87,200        | 4,541             | 90,650                           | 90,700        | 4,769             | 94,150                           | 94,200        | 4,996             | 97,650                           | 97,700        | 5,224             |
| 83,700                           | 83,750        | 4,317             | 87,200                           | 87,250        | 4,545             | 90,700                           | 90,750        | 4,772             | 94,200                           | 94,250        | 5,000             | 97,700                           | 97,750        | 5,227             |
| 83,750                           | 83,800        | 4,320             | 87,250                           | 87,300        | 4,548             | 90,750                           | 90,800        | 4,775             | 94,250                           | 94,300        | 5,003             | 97,750                           | 97,800        | 5,230             |
| 83,800                           | 83,850        | 4,324             | 87,300                           | 87,350        | 4,551             | 90,800                           | 90,850        | 4,779             | 94,300                           | 94,350        | 5,006             | 97,800                           | 97,850        | 5,234             |
| 83,850                           | 83,900        | 4,327             | 87,350                           | 87,400        | 4,554             | 90,850                           | 90,900        | 4,782             | 94,350                           | 94,400        | 5,009             | 97,850                           | 97,900        | 5,237             |
| 83,900                           | 83,950        | 4,330             | 87,400                           | 87,450        | 4,558             | 90,900                           | 90,950        | 4,785             | 94,400                           | 94,450        | 5,013             | 97,900                           | 97,950        | 5,240             |
| 83,950                           | 84,000        | 4,333             | 87,450                           | 87,500        | 4,561             | 90,950                           | 91,000        | 4,788             | 94,450                           | 94,500        | 5,016             | 97,950                           | 98,000        | 5,243             |
| 84,000                           | 84,050        | 4,337             | 87,500                           | 87,550        | 4,564             | 91,000                           | 91,050        | 4,792             | 94,500                           | 94,550        | 5,019             | 98,000                           | 98,050        | 5,247             |
| 84,050                           | 84,100        | 4,340             | 87,550                           | 87,600        | 4,567             | 91,050                           | 91,100        | 4,795             | 94,550                           | 94,600        | 5,022             | 98,050                           | 98,100        | 5,250             |
| 84,100                           | 84,150        | 4,343             | 87,600                           | 87,650        | 4,571             | 91,100                           | 91,150        | 4,798             | 94,600                           | 94,650        | 5,026             | 98,100                           | 98,150        | 5,253             |
| 84,150                           | 84,200        | 4,346             | 87,650                           | 87,700        | 4,574             | 91,150                           | 91,200        | 4,801             | 94,650                           | 94,700        | 5,029             | 98,150                           | 98,200        | 5,256             |
| 84,200                           | 84,250        | 4,350             | 87,700                           | 87,750        | 4,577             | 91,200                           | 91,250        | 4,805             | 94,700                           | 94,750        | 5,032             | 98,200                           | 98,250        | 5,260             |
| 84,250                           | 84,300        | 4,353             | 87,750                           | 87,800        | 4,580             | 91,250                           | 91,300        | 4,808             | 94,750                           | 94,800        | 5,035             | 98,250                           | 98,300        | 5,263             |
| 84,300                           | 84,350        | 4,356             | 87,800                           | 87,850        | 4,584             | 91,300                           | 91,350        | 4,811             | 94,800                           | 94,850        | 5,039             | 98,300                           | 98,350        | 5,266             |
| 84,350                           | 84,400        | 4,359             | 87,850                           | 87,900        | 4,587             | 91,350                           | 91,400        | 4,814             | 94,850                           | 94,900        | 5,042             | 98,350                           | 98,400        | 5,269             |
| 84,400                           | 84,450        | 4,363             | 87,900                           | 87,950        | 4,590             | 91,400                           | 91,450        | 4,818             | 94,900                           | 94,950        | 5,045             | 98,400                           | 98,450        | 5,273             |
| 84,450                           | 84,500        | 4,366             | 87,950                           | 88,000        | 4,593             | 91,450                           | 91,500        | 4,821             | 94,950                           | 95,000        | 5,048             | 98,450                           | 98,500        | 5,276             |
| 84,500                           | 84,550        | 4,369             | 88,000                           | 88,050        | 4,597             | 91,500                           | 91,550        | 4,824             | 95,000                           | 95,050        | 5,052             | 98,500                           | 98,550        | 5,279             |
| 84,550                           | 84,600        | 4,372             | 88,050                           | 88,100        | 4,600             | 91,550                           | 91,600        | 4,827             | 95,050                           | 95,100        | 5,055             | 98,550                           | 98,600        | 5,282             |
| 84,600                           | 84,650        | 4,376             | 88,100                           | 88,150        | 4,603             | 91,600                           | 91,650        | 4,831             | 95,100                           | 95,150        | 5,058             | 98,600                           | 98,650        | 5,286             |
| 84,650                           | 84,700        | 4,379             | 88,150                           | 88,200        | 4,606             | 91,650                           | 91,700        | 4,834             | 95,150                           | 95,200        | 5,061             | 98,650                           | 98,700        | 5,289             |
| 84,700                           | 84,750        | 4,382             | 88,200                           | 88,250        | 4,610             | 91,700                           | 91,750        | 4,837             | 95,200                           | 95,250        | 5,065             | 98,700                           | 98,750        | 5,292             |
| 84,750                           | 84,800        | 4,385             | 88,250                           | 88,300        | 4,613             | 91,750                           | 91,800        | 4,840             | 95,250                           | 95,300        | 5,068             | 98,750                           | 98,800        | 5,295             |
| 84,800                           | 84,850        | 4,389             | 88,300                           | 88,350        | 4,616             | 91,800                           | 91,850        | 4,844             | 95,300                           | 95,350        | 5,071             | 98,800                           | 98,850        | 5,299             |
| 84,850                           | 84,900        | 4,392             | 88,350                           | 88,400        | 4,619             | 91,850                           | 91,900        | 4,847             | 95,350                           | 95,400        | 5,074             | 98,850                           | 98,900        | 5,302             |
| 84,900                           | 84,950        | 4,395             | 88,400                           | 88,450        | 4,623             | 91,900                           | 91,950        | 4,850             | 95,400                           | 95,450        | 5,078             | 98,900                           | 98,950        | 5,305             |
| 84,950                           | 85,000        | 4,398             | 88,450                           | 88,500        | 4,626             | 91,950                           | 92,000        | 4,853             | 95,450                           | 95,500        | 5,081             | 98,950                           | 99,000        | 5,308             |
| 85,000                           | 85,050        | 4,402             | 88,500                           | 88,550        | 4,629             | 92,000                           | 92,050        | 4,857             | 95,500                           | 95,550        | 5,084             | 99,000                           | 99,050        | 5,312             |
| 85,050                           | 85,100        | 4,405             | 88,550                           | 88,600        | 4,632             | 92,050                           | 92,100        | 4,860             | 95,550                           | 95,600        | 5,087             | 99,050                           | 99,100        | 5,315             |
| 85,100                           | 85,150        | 4,408             | 88,600                           | 88,650        | 4,636             | 92,100                           | 92,150        | 4,863             | 95,600                           | 95,650        | 5,091             | 99,100                           | 99,150        | 5,318             |
| 85,150                           | 85,200        | 4,411             | 88,650                           | 88,700        | 4,639             | 92,150                           | 92,200        | 4,866             | 95,650                           | 95,700        | 5,094             | 99,150                           | 99,200        | 5,321             |
| 85,200                           | 85,250        | 4,415             | 88,700                           | 88,750        | 4,642             | 92,200                           | 92,250        | 4,870             | 95,700                           | 95,750        | 5,097             | 99,200                           | 99,250        | 5,325             |
| 85,250                           | 85,300        | 4,418             | 88,750                           | 88,800        | 4,645             | 92,250                           | 92,300        | 4,873             | 95,750                           | 95,800        | 5,100             | 99,250                           | 99,300        | 5,328             |
| 85,300                           | 85,350        | 4,421             | 88,800                           | 88,850        | 4,649             | 92,300                           | 92,350        | 4,876             | 95,800                           | 95,850        | 5,104             | 99,300                           | 99,350        | 5,331             |
| 85,350                           | 85,400        | 4,424             | 88,850                           | 88,900        | 4,652             | 92,350                           | 92,400        | 4,879             | 95,850                           | 95,900        | 5,107             | 99,350                           | 99,400        | 5,334             |
| 85,400                           | 85,450        | 4,428             | 88,900                           | 88,950        | 4,655             | 92,400                           | 92,450        | 4,883             | 95,900                           | 95,950        | 5,110             | 99,400                           | 99,450        | 5,338             |
| 85,450                           | 85,500        | 4,431             | 88,950                           | 89,000        | 4,658             | 92,450                           | 92,500        | 4,886             | 95,950                           | 96,000        | 5,113             | 99,450                           | 99,500        | 5,341             |
| 85,500                           | 85,550        | 4,434             | 89,000                           | 89,050        | 4,662             | 92,500                           | 92,550        | 4,889             | 96,000                           | 96,050        | 5,117             | 99,500                           | 99,550        | 5,344             |
| 85,550                           | 85,600        | 4,437             | 89,050                           | 89,100        | 4,665             | 92,550                           | 92,600        | 4,892             | 96,050                           | 96,100        | 5,120             | 99,550                           | 99,600        | 5,347             |
| 85,600                           | 85,650        | 4,441             | 89,100                           | 89,150        | 4,668             | 92,600                           | 92,650        | 4,896             | 96,100                           | 96,150        | 5,123             | 99,600                           | 99,650        | 5,351             |
| 85,650                           | 85,700        | 4,444             | 89,150                           | 89,200        | 4,671             | 92,650                           | 92,700        | 4,899             | 96,150                           | 96,200        | 5,126             | 99,650                           | 99,700        | 5,354             |
| 85,700                           | 85,750        | 4,447             | 89,200                           | 89,250        | 4,675             | 92,700                           | 92,750        | 4,902             | 96,200                           | 96,250        | 5,130             | 99,700                           | 99,750        | 5,357             |
| 85,750                           | 85,800        | 4,450             | 89,250                           | 89,300        | 4,678             | 92,750                           | 92,800        | 4,905             | 96,250                           | 96,300        | 5,133             | 99,750                           | 99,800        | 5,360             |
| 85,800                           | 85,850        | 4,454             | 89,300                           | 89,350        | 4,681             | 92,800                           | 92,850        | 4,909             | 96,300                           | 96,350        | 5,136             | 99,800                           | 99,850        | 5,364             |
| 85,850                           | 85,900        | 4,457             | 89,350                           | 89,400        | 4,684             | 92,850                           | 92,900        | 4,912             | 96,350                           | 96,400        | 5,139             | 99,850                           | 99,900        | 5,367             |
| 85,900                           | 85,950        | 4,460             | 89,400                           | 89,450        | 4,688             | 92,900                           | 92,950        | 4,915             | 96,400                           | 96,450        | 5,143             | 99,900                           | 99,950        | 5,370             |
| 85,950                           | 86,000        | 4,463             | 89,450                           | 89,500        | 4,691             | 92,950                           | 93,000        | 4,918             | 96,450                           | 96,500        | 5,146             | 99,950                           | 100,000       | 5,373             |
| 86,000                           | 86,050        | 4,467             | 89,500                           | 89,550        | 4,694             | 93,000                           | 93,050        | 4,922             | 96,500                           | 96,550        | 5,149             |                                  |               |                   |
| 86,050                           | 86,100        | 4,470             | 89,550                           | 89,600        | 4,697             | 93,050                           | 93,100        | 4,925             | 96,550                           | 96,600        | 5,152             |                                  |               |                   |
| 86,100                           | 86,150        | 4,473             | 89,600                           | 89,650        | 4,701             | 93,100                           | 93,150        | 4,928             | 96,600                           | 96,650        | 5,156             |                                  |               |                   |

# 2013 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 3 (**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 4 (**Married filing separately**) under "FILING STATUS".

Less than \$5,000.....3% of the taxable income

| At least – | But less than – |                                              |
|------------|-----------------|----------------------------------------------|
| \$ 5,000   | \$12,500        | \$150.00 plus 4% of excess over \$5,000      |
| \$12,500   | \$20,000        | \$450.00 plus 4.5% of excess over \$12,500   |
| \$20,000   | \$30,000        | \$787.50 plus 6% of excess over \$20,000     |
| \$30,000   |                 | \$1,387.50 plus 6.5% of excess over \$30,000 |

### EXAMPLE

|                                    |                                                        |
|------------------------------------|--------------------------------------------------------|
| With a taxable income of \$118,460 |                                                        |
| \$ 88,460.00                       | Income in excess of \$30,000                           |
| x .065                             | Tax Rate \$30,000 and above                            |
| \$ 5,750.00                        | Tax on excess of \$88,460                              |
| + 1,387.50                         | Tax on \$30,000                                        |
| \$ 7,138.00                        | Total Tax on \$118,460 (Round to nearest whole dollar) |