Clear All Values | Check Your Return for Required Information | Print Your Return

IT-140 West Virginia Personal Income Tax Return 2016

REV 8-16 F

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 ____ Date of Death

*SPOUSE'S SOCIAL SECURITY NUMBER ____ ☐ Deceased Spouse ____ 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 4/18/17 if you wish to stop the original debit (amended return only) ☐ Net Operating Loss ☐ Nonresident Special ☐ Nonresident/ Part-Year Resident ☐ Form WV-8379 filed as an injured spouse

(See instructions on Page 15)

Filing Status (Check One)

1 ☐ Single

2 ☐ Head of Household

3 ☐ Married, Filing Joint

4 ☐ Married, Filing Separate *Enter spouse's SS# and name in the boxes above

5 ☐ Widow(er) with dependent child

Exemptions: (If someone can claim you as a dependent, leave box (a) blank.)

Enter "1" in boxes a and b if they apply { Yourself (a) 0 / Spouse (b) 0

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

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

d. Additional exemption if surviving spouse (see page 20) **Enter total number of dependents** (c) 0

Enter decedents SSN: ____ Year Spouse Died: ____ (d) 0

e. Total Exemptions (add boxes a, b, c, and d). Enter here and on line 6 below. If box e is zero, enter $500 on line 6 below. (e) 0

1.	Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1	1	0
2.	Additions to income (line 38 of Schedule M)	2	0
3.	Subtractions from income (line 55 of Schedule M)	3	0
4.	West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3)	4	0
5.	Low-Income Earned Income Exclusion (see worksheet on page 24)	5	0
6.	Total Exemptions as shown above on Exemption Box (e) 0 x $2,000	6	500
7.	West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO	7	0
8.	Income Tax Due (Check One) ☐ Tax Table ☐ Rate Schedule ☐ Nonresident/Part-Year Resident Calculation Schedule	8	0
9.	Family Tax Credit if applicable (see required worksheet on page 46)	9	0
10.	**Total Taxes Due (line 8 minus line 9)**	10	0

TAX DEPT USE ONLY

PAYMENT PLAN	CORR	SCTC	NRSR	HEPTC
☐	☐	☐	☐	☐

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

10.	**Total Taxes Due (from previous page)**	10	0
11.	West Virginia Income Tax Withheld (Form IT-140W) ☐ ***CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE)***	11	0
12.	Estimated Tax Payments and Payments with Schedule L	12	0
13.	Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1	13	0
14.	Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1	14	0
15.	Credits from Tax Credit Recap Schedule (see schedule on page 10)	15	0
16.	Amount paid with original return (amended return only)	16	0
17.	Payments and Credits (add lines 11 through 16)	17	0
18.	Overpayment previously refunded or credited (amended return only)	18	0
19.	Total payments and credits (line 17 minus line 18)	19	0
20.	Penalty Due from Form IT-210. ☐ ***CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED*** If you owe penalty, enter here	20	0
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)	21	0
22.	Balance of Income Tax Due (line 10 minus line 21). If line 21 is greater than line 10, skip to line 23	22	0
23.	If line 21 is greater than line 10, subtract line 10 from line 21. This is your income tax overpayment	23	0
24.	West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 39). 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 ☐ ***CHECK IF NO USE TAX DUE***	24	0
25.	Subtract line 23 from line 24 and add line 22, this is the total **balance of tax due**	25	0
26.	Subtract line 24 from line 23, this is your **total overpayment**	26	0
27.	Amount of overpayment to be credited to your 2017 estimated tax	27	0
28.	West Virginia Children's Trust Fund to help prevent child abuse and neglect. Enter the amount of your contribution ☐ $5 ☐ $25 ☐ $100 ☐ Other $	28	0
29.	Deductions from your overpayment (Add lines 27 and 28)	29	0
30.	Refund due you (subtract line 29 from line 26) REFUND	30	0
31.	Total amount due the State (line 25 plus line 28) ***PAY THIS AMOUNT*** PAY THIS AMOUNT	31	0

Direct Deposit of Refund ☐ CHECKING ☐ SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

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

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

MAIL TO:

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

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

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 18, 2017.
- Payment by credit card – Payments may be made using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Visit tax.wv.gov.

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IT-140W

REV. 8-16

F West Virginia Withholding Tax Schedule **2016**

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

Enter WV withholding information below.

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

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

1 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2	Name	0 .00 WV WITHHOLDING
Employer or Payer Name	Social Security Number	Check the appropriate box: ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2
Address	0 .00 Income Subject to WV WITHHOLDING	Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)
City, State, ZIP		**Enter WV withholding Only**

2 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2	Name	0 .00 WV WITHHOLDING
Employer or Payer Name	Social Security Number	Check the appropriate box: ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2
Address	0 .00 Income Subject to WV WITHHOLDING	Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)
City, State, ZIP		**Enter WV withholding Only**

3 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2	Name	0 .00 WV WITHHOLDING
Employer or Payer Name	Social Security Number	Check the appropriate box: ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2
Address	0 .00 Income Subject to WV WITHHOLDING	Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)
City, State, ZIP		**Enter WV withholding Only**

4 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2	Name	0 .00 WV WITHHOLDING
Employer or Payer Name	Social Security Number	Check the appropriate box: ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2
Address	0 .00 Income Subject to WV WITHHOLDING	Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)
City, State, ZIP		**Enter WV withholding Only**

Total WV tax withheld from column C above.. 0 .00

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

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IT-140W

REV. 8-16

F West Virginia Withholding Tax Schedule **2016**

Do NOT send W-2's, 1099's, K-1's and/or WV/NRW-2's with your return.
Enter WV withholding information below.
THIS FORM MUST BE FILED EVEN IF YOU HAVE NO INCOME OR WITHHOLDING.

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

1

A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2	Name	0 .00 WV WITHHOLDING
Employer or Payer Name	Social Security Number	Check the appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2
Address	0 .00 Income Subject to WV WITHHOLDING	Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)
City, State, ZIP		**Enter WV withholding Only**

2

A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2	Name	0 .00 WV WITHHOLDING
Employer or Payer Name	Social Security Number	Check the appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2
Address	0 .00 Income Subject to WV WITHHOLDING	Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)
City, State, ZIP		**Enter WV withholding Only**

3

A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2	Name	0 .00 WV WITHHOLDING
Employer or Payer Name	Social Security Number	Check the appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2
Address	0 .00 Income Subject to WV WITHHOLDING	Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)
City, State, ZIP		**Enter WV withholding Only**

4

A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2	Name	0 .00 WV WITHHOLDING
Employer or Payer Name	Social Security Number	Check the appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2
Address	0 .00 Income Subject to WV WITHHOLDING	Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R)
City, State, ZIP		**Enter WV withholding Only**

Total WV tax withheld from column C above.. 0 .00

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

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SCHEDULE **M** (FORM IT-140) F

Modifications to Adjusted Gross Income 2016

PRIMARY LAST NAME SHOWN ON FORM IT-140		SOCIAL SECURITY 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	0
33. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	33	0
34. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	34	0
35. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	35	0
36. Other income deducted from federal adjusted gross income but subject to state tax	36	0
37. Withdrawals from a WV Prepaid Tuition/SMART529© Savings Plan NOT used for payment of qualifying expenses	37	0
38. TOTAL ADDITIONS (Add lines 32 through 37). Enter here and on Line 2 of Form IT-140	38	0

Modifications Decreasing Federal Adjusted Gross Income

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	0	0
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. Excluding PERS –please see instructions on page 23	40	0	0
41. Up to $2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System	41	0	0
42. Up to $2,000 of benefits from Military Retirement and Federal Retirement Systems (Title 4 USC §111)	42	0	0
Combined amounts of Lines 41 and 42 must not exceed $2,000.			
43. Military Retirement Modification	43	0	0
44. Active Duty Military pay (see enhanced instructions on page 23) Must enclose military orders	44	0	0
45. Active Military Separation (See enhanced instructions on page 23) Must enclose military orders and discharge papers	45	0	0
46. Refunds of state and local income taxes received and reported as income to the IRS	46	0	0
47. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds	47	0	0
48. Railroad Retirement Board Income received	48	0	0
49. Autism Modification (see instructions on page 23)	49	0	0
50. Check one: ☐ Long-Term Care Insurance ☐ IRC 1341 Repayments	50	0	0
51. West Virginia "EZ PASS" deduction	51	0	0
EZ Pass Transponder #			

52. 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 51	(a)	0	0
(b) Maximum modification	(b)	8000	8000
(c) Add lines 39 through 43 above	(c)	0	0
(d) Subtract line (c) from line (b)	(d)	8000	8000

		Column A (You)	Column B (Spouse)
(If less than zero, enter zero) **Enter the smaller of (a) or (d)**	52	0	0
53. Surviving spouse deduction (see instructions on page 24)	53	0	0
54. Add lines 39 through 53 for each column	54	0	0
55. Total Subtractions (line 54, Column A plus line 54, Column B) Enter here and on line 3 of Form IT-140	55	0	

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RECAP
(Form IT-140) F

Tax Credit Recap Schedule

2016

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

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

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE

TAX CREDIT	SCHEDULE		APPLICABLE CREDIT
1. Credit for Income Tax paid to another state(s)..	E	1	0
** For what states?			
2. Non-family Adoption Credit...	WV/NFA-1	2	0
3. General Economic Opportunity Tax Credit..	WV/EOTC-PIT	3	0
4. Strategic Research and Development Tax Credit...	WV/SRDTC-1	4	0
5. WV Environmental Agricultural Equipment Credit...	WV/AG-1	5	0
6. WV Military Incentive Credit..	J	6	0
7. Neighborhood Investment Program Credit..	NIPA-2	7	0
8. Historic Rehabilitated Buildings Investment Credit..	RBIC	8	0
9. Qualified Rehabilitated Buildings Investment Credit.......................................	RBIC-A	9	0
10. West Virginia Film Industry Investment Tax Credit..	WV/FIIA-TCS	10	0
11. Apprenticeship Training Tax Credit..	WV/ATTC-1	11	0
12. Alternative-Fuel Tax Credit..	AFTC-1	12	0
13. Commercial Patent Incentives Tax Credit...	CPITC-1	13	0
14. Conceal Carry Gun Permit Credit..	CCGP-1	14	0
15. **TOTAL CREDITS** — add lines 1 through 14. ***Enter on*** Form IT-140 ***line 15***..		15	0

****You cannot claim credit for taxes paid to KY, MD, PA, OH, or VA unless your source income is other than wages and/or salaries.**

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SCHEDULE
UT
(FORM IT-140) F

West Virginia Purchaser's Use Tax Schedule 2016

PRIMARY LAST NAME SHOWN ON FORM IT-140		SOCIAL 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 40.

Part I State Use Tax Calculation

1. Amount of purchases subject to West Virginia Use Tax	1	$ 0.00
2. West Virginia Use Tax Rate	2	.06
3. West Virginia State Use Tax (Multiply line 1 by rate on line 2. Enter amount here and on line 9 below)	3	$ 0.00

Part II Municipal Use Tax Calculation

Municipal Code (enter from table below)		City/Town Name		Purchases Subject to Municipal Use Tax		Tax Rate (enter from table below)		Municipal Tax Due (Purchases multiplied by rate)
4a		4b		4c	$ 0.00	4d		4e	$ 0.00
5a		5b		5c	$ 0.00	5d		5e	$ 0.00
6a		6b		6c	$ 0.00	6d		6e	$ 0.00
7a		7b		7c	$ 0.00	7d		7e	$ 0.00

8. Total Municipal Use Tax (add lines 4e through 7e and enter here and on line 10) → $ 0.00

Part III Total Amount Due

9. Total State Use Tax due (from line 3)	9	$ 0.00
10. Total Municipal Use Tax due (from line 8)	10	$ 0.00
11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 24 of Form IT-140) →	11	$ 0.00

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
Beckley*	05332	.01	Moorefield*	55588	.005
Bolivar	08932	.01	Nitro	59068	.01
Bridgeport*	10180	.01	Parkersburg	62140	.01
Charleston	14600	.01	Pennsboro*	62764	.01
Charles Town	14610	.01	Quinwood	66412	.01
Clarksburg*	15628	.01	Ranson	66988	.01
Dunbar*	22564	.01	Romney*	70084	.01
Fairmont*	26452	.01	Rupert	70828	.01
Grafton*	32716	.01	South Charleston*	75292	.01
Harpers Ferry*	35284	.01	Thomas	80020	.01
Harrisville	35428	.01	Vienna	83500	.01
Huntington	39460	.01	Weirton*	85156	.01
Martinsburg	52060	.01	Wheeling	86452	.01
Milton	54484	.01	Williamstown	87556	.01

* Municipal Use Tax for Beckley, Bridgeport, Clarksburg, Dunbar, Fairmont, Grafton, Harpers Ferry, Moorefield, Pennsboro, Romney, South Charleston, and Weirton is applicable only to purchases made on or after July 1, 2016.

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INSTRUCTIONS

You owe use tax on the total purchase price of taxable tangible personal property or taxable services (hereinafter called property) that you used, stored, or consumed in West Virginia upon which you have not previously paid West Virginia sales or use tax. The use tax applies to the following: Internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks and other purchases of taxable items. **Schedule UT must be filed with IT-140 if the taxpayer is reporting use tax due**.

Examples of reasons you may owe use tax:

1. You purchased property without paying sales tax from a seller outside of West Virginia. You would have paid sales tax if you purchased the property from a West Virginia seller.

2. You purchased property without paying sales tax for resale (to sell to others) or for a nontaxable use. You then used the property in a taxable manner.

3. You purchased property without paying sales tax and later gave the property away free to your customers.

Part I. State Use Tax Calculation (includes purchases or lease of tangible personal property or taxable service made using direct pay permit)

Line 1 – Enter the total dollar amount of all purchases made during the 2016 tax year that are subject to the 6% use tax rate.

Line 3 – Multiply the amount on line 1 by the use tax rate on line 2.

Part II. Municipal Use Tax Calculation

You owe municipal use tax on the total purchase price of taxable tangible personal property or taxable services that you used, stored, or consumed in a municipality that has imposed sales and use tax upon which you have not previously paid sales or use tax.

For municipal tax paid in another municipality. West Virginia sales and use tax law provides a credit for sales or use taxes that are properly due and paid to another state or municipality on property or services purchased outside of the State or municipality in which you are located and subsequently stored, used or consumed inside the State or municipality. The credit is allowed against the total of West Virginia state and municipal use taxes imposed on the same property or services purchased in the other state or municipality.

Note: When the combined state and municipal taxes paid to the other state/municipality equals or exceeds the combined West Virginia state and municipal use tax, no entry is required on the West Virginia Purchaser's Use Tax Schedule (Schedule UT) to report the purchase or the credit for tax paid to the other state/municipality on the same purchase. Example: You purchase an item subject to tax in Ohio and pay 7% sales tax (6% state tax and 1% local tax). You live in an area in West Virginia that imposes a 1% municipal use tax with the State rate 6%, for a total 7%. You would not report the purchase on the schedule nor on your Personal Income Tax return since the combined rates are the same in Ohio and the city in West Virginia.

The following example includes a situation a person may encounter with respect to West Virginia state, and municipal sales and use taxes, if they purchase items outside West Virginia or from a different municipality and are required to pay sales or use taxes to the other state and/or municipality. The example provides information on how to use the amount of sales tax paid to the other state as a credit against West Virginia state and municipal use taxes imposed and how to compute and report the West Virginia state and municipal taxes due.

You bring equipment into West Virginia for use in a municipality which imposes municipal sales and use tax. You can determine the West Virginia state and municipal use tax as follows:

USE TAX – STATE	
1. Purchase price	$10,000.00
2. 6.0% West Virginia State use tax ($10,000 x .06)	600.00
3. Less 4.0% sales/use tax paid to State B ($10,000 x .04)	(400.00)
4. Net use tax due to West Virginia	200.00
5. Measure of tax ($200 ÷ .06 tax rate)	$ 3,333.34
You should include the $3,333.34 in Part I, line 1 of the West Virginia Purchaser's Use Tax Schedule.	

USE TAX – MUNICIPAL	
1. Purchase price	$10,000.00
2. 1.0% Municipality A sales/use tax ($10,000 x .01)	100.00
3. Less .5% sales/use tax paid to Municipality B ($10,000 x .005)	(50.00)
4. Net use tax due to municipality A	50.00
5. Measure of tax ($50 ÷ .01 tax rate)	$ 5,000.00
You should include the $5,000 in Part II, line 4c-7c under appropriate municipality.	

Line 4a – 7a – Enter the municipal code from the chart at the bottom of the schedule, page 39.

Line 4b – 7b – Enter the name of the municipality.

Line 4c – 7c – Enter total purchases subject to the use tax.

Line 4d – 7d – Enter the tax rate from the chart at the bottom of the schedule, page 39.

Line 4e – 7e – Multiply total purchases by the tax rate and enter total.

Line 8 – Add lines 4e through 7e and enter total.

Part III. Total Amount Due

Line 9 – Enter total State Use Tax due (from line 3).

Line 10 – Enter total Municipal Use Tax due (from line 8).

Line 11 – Enter total Use Tax due. Add lines 9 and 10 and enter total here and on line 24 of Form IT 140.

If you calculate an overpayment of your Personal Income Tax on Form IT-140, simply deduct the amount of Use Tax due from the amount of overpayment by following the instructions for Form IT-140. If your overpayment is reduced for any reason, the Use Tax will be billed separately from your Personal Income Tax account.

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SCHEDULE
A
(FORM IT-140) F

Nonresidents/Part-Year Residents Schedule of Income

2016

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

PART-YEAR RESIDENTS: ENTER PERIOD OF WEST VIRGINIA RESIDENCY

FROM: MM DD 2016 YYYY TO: MM DD 2016 YYYY

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

INCOME

		COLUMN A AMOUNT FROM FEDERAL RETURN **All deductions from Form 1040 or 1040A not itemized on lines 70-75 should be totaled and entered on line 76.**	COLUMN B ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C WV SOURCE INCOME DURING NONRESIDENT PERIOD
56. Wages, salaries, tips (complete Form IT-140W)	56	0	0	0
57. Interest	57	0	0	0
58. Dividends	58	0	0	0
59. Refunds of state and local income tax (see line 46 of Schedule M)	59	0	0	
60. Alimony received	60	0	0	
61. Business profit (or loss)	61	0	0	0
62. Capital gains (or losses)	62	0	0	0
63. Supplemental gains (or losses)	63	0	0	0
64. Total taxable pensions and annuities	64	0	0	0
65. Farm income (or loss)	65	0	0	0
66. Unemployment compensation insurance	66	0	0	0
67. Total taxable Social Security and Railroad Retirement benefits (see line 48 of Schedule M for Railroad Retirement benefits)	67	0	0	
68. Other income from federal return (identify source)	68	0	0	0
69. Total income (add lines 56 through 68)	69	0	0	0

ADJUSTMENTS

		COLUMN A	COLUMN B	COLUMN C
70. IRA deduction	70	0	0	0
71. Moving expenses	71	0	0	0
72. Self-employment tax deduction	72	0	0	0
73. Self-employment health insurance deduction	73	0	0	0
74. Self Employed SEP, SIMPLE and qualified plans	74	0	0	0
75. Penalty for early withdrawal of savings	75	0	0	0
76. Other adjustments	76	0	0	0
77. Total adjustments (add lines 70 through 76)	77	0	0	0
78. Adjusted gross income (subtract line 77 from line 69 in each column)	78	0	0	0

79. West Virginia income (line 78, Column B plus line 78, column C)	79	0
80. Income subject to West Virginia state tax but exempt from federal tax	80	0
81. Total West Virginia income (line 79 plus line 80). Enter here and on line 2 on the next page	81	0

P 4 0 2 0 1 6 0 7 F

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SCHEDULE
A
(FORM IT-140) F

2016

PRIMARY LAST NAME SHOWN ON FORM IT-140		SOCIAL 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	0
2. West Virginia Income (line 81, Schedule A)........	2	0
3. Federal Adjusted Gross Income (line 1, Form IT-140)........	3	0
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. ***If you are claiming a federal net operating loss carryback, you must continue to Part II***	4	0

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	0
6. Income Percentage (Divide line 5 by line 3 Part I and round the result to four decimal places) ***Note: Decimal cannot exceed 1.0000***........	6	0.0000
7. Multiply line 1 Part I by line 6........	7	0
8. Subtract line 7 from line 1 Part I........	8	0
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	0

PART III: SPECIAL NONRESIDENT INCOME FOR RECIPROCAL STATES

ELIGIBILITY: Complete this section **ONLY** if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia **AND**:

- West Virginia source income was from wages and salaries.
- West Virginia income tax was withheld from such wages and salaries by your employer(s).

If you were a domiciliary resident of Pennsylvania or Virginia and spent more than 183 days in West Virginia, you are also considered a resident of West Virginia and must file Form IT-140 as a resident of West Virginia.

NOTE: If you were a resident of any state other than Kentucky, Ohio, Maryland, Pennsylvania, or Virginia, you are ineligible to complete Part III. You must check the box Filing as Nonresident or Filing as a Part Year Resident and Complete Schedule A and Part 1 to report any income from West Virginia sources.

I declare that I was not a resident of West Virginia at any time during 2016, I was a resident of the state shown, my only income from sources within West Virginia was from wages and salaries, and such wages and salaries were subject to income taxation by my state of residence.

YOUR STATE OF RESIDENCE (Check one):

1. ☐ Commonwealth of Kentucky
2. ☐ State of Maryland
3. ☐ State of Ohio
4. ☐ Commonwealth of Pennsylvania — Number of days spent in West Virginia ________
5. ☐ Commonwealth of Virginia — Number of days spent in West Virginia ________

		(A) Primary Taxpayer's Social Security Number	(B) Spouse's Social Security Number
10. Enter your total West Virginia Income from wages and salaries in the appropriate column........	10	0	0
11. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2016........	11	0	0

12. Line 11, column A plus line 11 column B. Report this amount on line 11 of Form IT-140........	12	0

P 4 0 2 0 1 6 0 8 F

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SCHEDULES **H & E** (FORM IT-140) F

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

2016

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

SCHEDULE H CERTIFICATION OF PERMANENT AND TOTAL DISABILITY

TAXPAYERS WHO ARE DISABLED DURING 2016 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2016, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2016, 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 2016, 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, 2016.

Name of Disabled Taxpayer — Social Security Number

Physician's Name — Physician's FEIN Number

Physician's Street Address

City — State — Zip Code

Physicians Signature — Date MM DD YYYY

INSTRUCTIONS TO PHYSICIAN COMPLETING DISABILITY STATEMENT

A PERSON IS PERMANENTLY AND TOTALLY DISABLED WHEN HE OR SHE IS UNABLE TO ENGAGE IN ANY SUBSTANTIAL GAINFUL ACTIVITY BECAUSE OF A MENTAL OR PHYSICAL CONDITION AND THAT DISABILITY HAS LASTED OR CAN BE EXPECTED TO LAST CONTINUOUSLY FOR AT LEAST A YEAR, OR CAN BE EXPECTED TO LEAD TO DEATH. IF, IN YOUR OPINION, THE INDIVIDUAL NAMED ON THIS STATEMENT IS PERMANENTLY AND TOTALLY DISABLED DURING 2016, PLEASE CERTIFY SUCH BY ENTERING YOUR NAME, ADDRESS, SIGNATURE, DATE, AND FEIN NUMBER IN THE SPACES PROVIDED ABOVE AND RETURN TO THE INDIVIDUAL.

Clear >>

SCHEDULE E CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

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

82. INCOME TAX COMPUTED on your 2016 ______ (State Abbreviation) return. Do not report Tax Withheld	82	0
83. West Virginia total income tax (line 10 of Form IT-140)	83	0
84. Net income derived from above state included in West Virginia total income	84	0
85. Total West Virginia Income (Residents- Form IT-140 line 4. Part-Year Residents-Schedule A, line 81)	85	0
86. Limitation of Credit (line 83 multiplied by line 84 divided by line 85)	86	0
87. Alternative West Virginia taxable income Residents – subtract line 84 from line 7, Form IT-140 Part-year residents – subtract line 84 from line 85	87	0
88. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 87)	88	0
89. Limitation of credit (line 83 minus line 88)	89	0
90. Maximum credit (line 83 minus the sum of lines 2 through 14 of the Tax Credit Recap Schedule)	90	0
91. Total Credit (SMALLEST of lines 82, 83, 86, 89, or 90) enter here and on line 1 of the Tax Credit Recap Schedule	91	0

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.

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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
DP
(FORM IT-140)

Schedule of Additional Dependents

2016

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

Use this schedule to continue listing dependents. If space is needed for more than 15 dependents, a copy of this form may be obtained from the West Virginia State Tax Department's website: tax.wv.gov.

First Name	Last Name	Social Security Number	Date of Birth (MM DD YYYY)

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SCHEDULE
HEPTC-1
(FORM IT-140) F

Homestead Excess Property Tax Credit

2016

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 enclosed with Form IT-140, the credit will be disallowed.

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

☐ **Check here if you were required to pay Federal Alternative Minimum Tax**.

Are you required to file a federal return?

☐ **YES** – Your federal adjusted gross income reported to the IRS must meet the following guidelines for you to qualify for this credit:

- ► If there is only 1 person living in your home, your federal adjusted gross income must be $35,640 or less.
- ► If there are 2 people living in your home, your federal adjusted gross income must be $48,060 or less.
- ► If there are 3 people living in your home, your federal adjusted gross income must be $60,480 or less.
- ► If there are 4 people living in your home, your federal adjusted gross income must be $72,900 or less.

**For each additional person add $12,420.

☐ **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 $35,640 or less.
- ► If there are 2 people living in your home, your income must be $48,060 or less.
- ► If there are 3 people living in your home, your income must be $60,480 or less.
- ► If there are 4 people living in your home, your income must be $72,900 or less.

**For each additional person add $12,420.

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 2016	1	0
2. If eligible for the Senior Citizen Tax Credit enter allowable credit from line 2 of Form SCTC-1	2	0
3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit)	3	0
4. Enter your Federal Adjusted Gross Income (from form 1040, 1040A or 1040EZ)	4	0
a. Enter the amount of increasing income modifications reported on line 38 of Schedule M	*a*	0
b. Enter federal tax exempt income (Schedule B, Form 1040 or Schedule 1, Form 1040A)	*b*	0
c. Enter amount received in 2016 in the form of earnings replacement insurance (Workers' Compensation Benefits)	*c*	0
d. Enter the amount of Social Security benefits received that are NOT included in your Federal Adjusted Gross Income	*d*	0
5. Add amounts on lines 4a, 4b, 4c, and 4d	5	0
6. Total Gross Income: Add amount entered on line 4 and line 5	6	0
7. Multiply amount on line 6 by 4% (0.04)	7	0
8. Is the amount on line 3 greater than the amount on line 7? ☐ Yes. Continue to line 9 below ☑ 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 Form IT-140)	9	0

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SCHEDULE
FTC-1
(Form IT-140) F

Family Tax Credit Schedule FTC-1

2016

PRIMARY LAST NAME SHOWN ON FORM IT-140		SOCIAL 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 enclosed with to Form IT-140, the credit will be disallowed**.

1. Federal Adjusted Gross Income (enter the amount from line 1 Form IT-140)..	1	0
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140).....................................	2	0
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	0
4. Add lines 1 through 3. *This is your Modified Federal Adjusted Gross Income for the Family Tax Credit*...........	4	0
5. Enter the number of exemptions claimed from Form IT-140, sum of boxes a, b, and c (*This is your Family Size for the Family Tax Credit*)..	5	0
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 32. ***If the exemptions on line 5 are greater than 8, use the table for a family size of 8***..................................	6	0
7. Enter your income tax due from line 8 of Form IT-140	7	0
8. Multiply the amount on line 7 by the percentage shown on line 6 ***This is your Family Tax Credit. Enter this amount on line 9 of*** Form IT-140	8	0

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FORM IT-140 INSTRUCTIONS

Form is on Pages 5-6 & 11-12

The due date for filing your 2016 West Virginia Personal Income Tax return is April 17, 2017, unless you have a valid extension of time to file. The starting point for the West Virginia income tax return is your federal adjusted gross income. Therefore, you must complete your federal return before you can begin your state return. It is not necessary to enclose a copy of your federal return with your West Virginia return.

Social Security Number

Print your social security number as it appears on your social security card.

Name & Address

Enter your name and address in the spaces provided. If you are married and filing a joint return or married filing separate returns, fill in your spouse's name and your spouse's social security number. If the taxpayer or spouse died during the taxable year, check the box by the decedent's social security number and enter date of death on the line provided.

Amended Return

Enter a check mark in this box if you are filing an amended return. Enter a check mark in both boxes if you are filing an amended return reflecting a net operating loss. Be sure to use the form corresponding to the tax year being amended. Enclose the reason for amendment with the amended return using the space provided on page 44 of the booklet. It may also be necessary to include a copy of the federal 1040X with the West Virginia amended return.

Delayed Debit Cancel

You should check this box if you are filing an Amended return and wish to stop the original delayed debit transaction from occurring. This will only work if your original balance due was set as a delayed debit and the amended return you are filing is prior to this delayed date.

NOL

Check this box if you are filing an Amended return resulting from a Net Operating Loss. A copy of federal Form 1040X or federal Form 1045 must accompany the WV amended return to avoid delays in processing net operating loss claims.

Nonresident or Part-Year Resident

Enter a check mark in this box if you are filing as a non-resident or part-year resident (See page 15).

Injured Spouse

If filing an injured spouse claim (Form WV-8379), enter a check mark in the Injured Spouse Box (See page 19).

Filing Status

CHECK ONLY ONE. Your filing status is generally the same filing status shown on your federal return. See page 16 for more information regarding your filing status.

Exemptions

Enter "1" in box (a) for yourself, enter "1" in box (b) for your spouse, if applicable and enter the number of eligible dependents in box (c). Provide the name, SSN and date of birth in the dependent section. If eligible dependents total more than 5, use the Schedule for Additional Dependents found on page 44. If you claim zero exemptions on your federal return, you must claim zero exemptions on your state return. If you are married filing a joint federal return but are filing separate state returns, enter the total number of exemptions you would have been entitled to claim if you had filed separate federal returns. If you are eligible to claim an additional exemption as a surviving spouse, enter the spouse's social security number and year of death and enter "1" in box (d). See page 18 for additional information. Enter the total number of exemptions claimed in boxes (a) through (d) in box (e).

A surviving spouse may claim an additional exemption for the two (2) taxable years following the year in which the spouse died, provided he/she has not remarried before the end of the taxable year for which the return is being filed.

Complete Lines 1 through 31 of Form IT-140 According to the Following Instructions

LINE 1 **FEDERAL ADJUSTED GROSS INCOME.** Enter your federal adjusted gross income as shown on Federal Form 1040, 1040A or Form 1040EZ.

LINE 2 **ADDITIONS TO INCOME.** Enter the total additions shown on line 38 of Schedule M (page 9). See page 22 for additional information.

LINE 3 **SUBTRACTIONS FROM INCOME.** Enter the total subtractions from income shown on line 55 of Schedule M (page 9). See page 23 for additional information.

LINE 4 **WEST VIRGINIA ADJUSTED GROSS INCOME.** Enter the result of line 1 plus line 2 minus line 3.

LINE 5 **LOW-INCOME EARNED INCOME EXCLUSION.** To determine if you qualify for this exclusion, complete the worksheet on page 24 and enter the qualifying exclusion on this line.

LINE 6 **EXEMPTIONS.** Enter the number of exemptions shown in box e above (under "Exemptions") and multiply that number by $2,000. If you claimed zero exemptions, enter $500 on this line.

LINE 7 **WEST VIRGINIA TAXABLE INCOME.** Line 4 minus lines 5 and 6 and enter the result on this line. If less than zero, enter zero.

LINE 8 **WEST VIRGINIA INCOME TAX.** Check the appropriate box to indicate the method you used to calculate your tax.

RESIDENTS–If your filing status is single, head of household, widow(er) with a dependent child or married filing jointly and your taxable income is less than $100,000, apply the amount of taxable income shown on line 7 to the Tax Table on page 33 and enter your tax on this line. If your taxable income is over $100,000, use Rate Schedule I on page 38 to compute your tax.

If your filing status is MARRIED FILING SEPARATELY, you MUST use Rate Schedule II on page 38 to compute your tax.

NONRESIDENTS AND PART-YEAR RESIDENTS–If you are a nonresident or part-year resident of West Virginia, you must first complete lines 1 through 7 of Form IT-140, then complete Schedule A on pages 41 and 42.

LINE 9 **FAMILY TAX CREDIT.** Enter the amount of allowable credit, if any, shown on line 8 of the West Virginia Family Tax Credit Schedule found on page 46. This schedule must be submitted with Form IT-140 to claim this credit.

LINE 10 **TOTAL TAXES DUE.** Line 8 minus line 9.

LINE 11 **WEST VIRGINIA INCOME TAX WITHHELD.** Enter the total amount of West Virginia tax withheld as shown on your Form IT-140W. If you are filing a joint return, be

Return to the first page

sure to include any withholding for your spouse. A completed IT-140W must be enclosed with your return. Failure to submit this document will result in the disallowance of the credit claimed. Local or municipal fees cannot be claimed as West Virginia income tax withheld. When claiming withholding from NRSR, federal Schedule D and Form NRSR must be submitted. If withholdings is from sale of real estate, please check the box on line 11 and enclose Schedule D from your federal return.

LINE 12 **ESTIMATED TAX PAYMENTS.** Enter the total amount of estimated tax payments paid by you (and your spouse) for taxable year 2016. Include any 2015 overpayment you carried forward to 2016 and any payment made with your West Virginia Application for Extension of Time to File (Schedule L).

LINE 13 **SENIOR CITIZEN TAX CREDIT.** Complete Schedule SCTC and enter amount of credit from line 2, part II if you are eligible for the credit.

LINE 14 **HOMESTEAD EXCESS PROPERTY TAX CREDIT.** Enter the amount of line 9 from Schedule HEPTC-1 (page 45).

LINE 15 **CREDITS FROM TAX CREDIT RECAP SCHEDULE.** Enter Total Credits shown on line 14 of the Tax Credit Recap Schedule found on page 10.

LINE 16 **AMOUNT PAID WITH ORIGINAL RETURN.** Enter the amount, if any, paid on your original return.

LINE 17 **SUM OF PAYMENTS AND CREDITS.** Add lines 11 through 16 and enter the result on this line. Amount must be entered in lines 11 through 16 to support the amount entered on line 17. If you enter any amount on line 17 without entering anything on lines 11 through 16, the processing of your return will be delayed.

LINE 18 **PREVIOUS REFUND OR CREDIT.** Enter the amount of any overpayment previously refunded or credited from your original return. If line 18 (previous refund) is larger than line 17 (your payments and credits), subtract line 17 from line 18 and add lines 10 and 20 and enter the result on line 22 (this is your Balance of Tax Due).

LINE 19 **TOTAL PAYMENTS AND CREDITS.** Line 17 minus line 18.

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 39 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 2016 ESTIMATED TAX ACCOUNT.** Enter the amount (all or part) of your overpayment you wish to have credited to your 2016 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 "2016 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

Form is on pages 7 & 8 and 13 & 14.

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.

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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
123456789 Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2	JASON SMITH Name	2000.00 WV WITHHOLDING
ABC COMPANY Employer or Payer Name	555555555 Social Security Number	Check the appropriate box ☑ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2
229 ANY STREET Address		
ANY CITY, OH 12345 City, State, ZIP	10000.00 Income Subject to WV WITHHOLDING	WV Enter State Abbreviation (from Box #15 on W-2 or Box #13 on 1099R) **Enter WV withholding Only**

SCHEDULE M INSTRUCTIONS

Form is on Page 9.

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 2016 are eligible to receive a deduction of up to $8,000 of their taxable income. Joint income must be divided between spouses with regard to their respective percentage of ownership. **ONLY INCOME OF THE SPOUSE WHO MEETS ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE DEDUCTION.** See example on page 24.

The **Senior Citizen Deduction** can be claimed by taxpayers who were at least age 65 on December 31, 2016. Eligible taxpayers MUST enter their year of birth in the space provided and complete lines 52(a) through 52(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 2016 is the first year of a medically certified disability, you MUST enclose a 2016 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 52(a) through 52(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 24.

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. Subtractions for retirement received from West Virginia Public Employee's Retirement System is limited to $2,000 and must be claimed on line 41. **1099-R information must be reported on IT-140W**.

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. **1099-R information must be reported on IT-140W.**

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. **1099-R information must be reported on IT-140W.**

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. **1099-R information must be reported on IT-140W.**

LINE 44 **ACTIVE DUTY MILITARY PAY**. Military income received while you were a member of the National Guard or Armed Forces Reserves called to duty pursuant to an Executive Order of the President of the United States is not taxable on the West Virginia return. **Military orders must be included with your return and W-2 information must be reported on IT-140W.**

LINE 45 **ACTIVE MILITARY SEPARATION.** If you have separated from military service, enter the amount of active duty pay that you receive, provided that you were on active duty for thirty continuous days prior to separation. **Military orders and discharge papers must be included with your return for this modification. W-2 information must be reported on IT-140W.**

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. Year-end contribution statement must be submitted to support this deduction.

LINE 48 **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. **Information from United States Railroad Retirement Board 1099-RRB must be entered on IT-140W.**

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 49 **AUTISM MODIFICATION.** Any qualifying contribution to a qualified trust maintained for the benefit of a child with autism (see instructions on page 18). The Tax Department may request documentation that supports this deduction.

LINE 50 Enter the amount of long-term care insurance premiums or money paid back under the IRS under IRC 1341. Mark the appropriate box. Supporting documentation must be provided.

LINE 51 **WEST VIRGINIA "E-ZPASS" 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 the West Virginia Parkways Authority's E-ZPass for non-commercial passes for travel on tolls 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 carry forward 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. Please note that the transponder number is required to be entered in the designated box on Schedule M, line 51.

LINE 52 **SENIOR CITIZEN OR DISABILITY DEDUCTION.** Taxpayers MUST be at least age 65 OR certified as permanently and totally disabled during 2016 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 spouses with regard to their respective percentage of ownership. ONLY THE INCOME OF THE SPOUSE WHO MEETS THE ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE MODIFICATION. See an example on page 24. 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 2016 is the first year of a medically certified disability, you MUST enclose a 2016 West Virginia Schedule H or a copy of Federal Schedule R and enter 2016 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 53 instructions for more information.

LINE 52a Enter all income (for each spouse, if joint return) that has not been reported on lines 39 through 51 of Schedule M.

LINE 52b $8,000 is the maximum modification allowed for each senior citizen or disabled taxpayer.

LINE 52c Add lines 39 through 43 for each spouse and enter on this line.

LINE 52d Subtract line 52(c) from line 52(b) for each spouse. If line 52(c) is larger than line 52(b), enter zero on line 52(d).

Compare the amounts shown on lines 52(a) and 52(d) for each spouse. Enter the smaller of these two amounts on line 52 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 53 **SURVIVING SPOUSE DEDUCTION.** The surviving spouse may claim a one-time subtraction from his/her income of up to $8,000 for the taxable year following the year of the spouse's death if all of the following conditions are met:

- The decedent was 65 years of age or older OR was certified as permanently and totally disabled prior to his death.
- The surviving spouse did not remarry before the end of the taxable year.
- The total deductions from income shown on lines 39 through 43 and line 52 of Schedule M are less than $8,000.

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This modification is claimed on line 53 of Schedule M. The total of lines 52 and 53 cannot exceed $8,000.

LINE 54 Add lines 39 through 53 for each column and enter the results here.

LINE 55 **TOTAL SUBTRACTIONS.** Add Columns A and B from line 54 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 2016.

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 52(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 52(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 52(c) of Schedule M ($500 from line 39 plus $7,000 from line 40). He then subtracts line 52(c) from line 52(b) and enters the result ($500) on line 52(d).
4. Mrs. Doe enters the $500 from line 39 on line 52(c). She then subtracts line 52(c) from line 52(b) and enters the result ($7,500) on line 52(d).
5. Mr. and Mrs. Doe are each allowed the smaller of the amounts shown on line 52(a) and 52(d) as their senior citizen deduction. Therefore, Mr. Doe enters $500 on line 52 and Mrs. Doe enters $7,500 on line 52.

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	0
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	
C. Maximum exclusion. Enter $5,000 if your filing status is married filing separately; otherwise enter $10,000	C	10000
D. Enter the smaller of the amounts shown on Line A, Line B, or Line C here and on Line 5 of Form IT-140	D	0

SCHEDULE A INSTRUCTIONS

Form is on Pages 41 & 42

RESIDENTS OF KENTUCKY, MARYLAND, OHIO, PENNSYLVANIA AND VIRGINIA – If your only source of income is from wages and salaries and you did not have a place of domicile in West Virginia that exceeded 183 days, you will only need to complete part III of Schedule A. Note: RESIDENTS OF PENNSYLVANIA AND VIRGINIA – If you were a domiciliary resident of Pennsylvania or Virginia and spent more than 183 days in West Virginia, you are also considered a resident of West Virginia and must file Form IT-140 as a resident

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of West Virginia.

LINE 56

WAGES SALARIES, AND TIPS

Column A – Enter total wages, salaries, tips and other employee compensation reported on your federal income tax return.

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

Column C – Enter the amount received from West Virginia source(s) while you were a nonresident of West Virginia.

LINE 57 & 58

INTEREST AND DIVIDEND INCOME

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

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

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

LINE 59

REFUNDS OF STATE AND LOCAL INCOME TAXES

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

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

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

LINE 60

ALIMONY RECEIVED

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

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

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

LINE 61

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

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

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

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

Business Conducted in West Virginia

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

Business Conducted Within and Without West Virginia

If, while a nonresident, a business, trade or profession is conducted within and without West Virginia and your accounts clearly reflect income from West Virginia operations, enter the net profit or loss from business conducted within West Virginia on line 61, Column C.

Rent & Royalty Income

As a nonresident, enter in Column C any rents and royalties from:

- Real property located in West Virginia, whether or not the property is used in connection with a business;
- Tangible personal property not used in business if such property is located in West Virginia; and
- Tangible and intangible personal property used in or connected with a business, trade, profession, or occupation conducted in West Virginia.

If a business is conducted both within West Virginia and from sources outside West Virginia, attach your method of allocation on a separate sheet.

Do not allocate income from real property. Real property must be included in its entirety. Real property located outside West Virginia must be excluded.

Report in Column C your share of rent and royalty income from a partnership of which you are a member shown on Form WV/SPF-100 or from an estate or trust of which you are a beneficiary shown on Form IT-141.

Partnerships

As a nonresident, enter in Column C your distributive share of partnership income from Form NRW-2, Schedule K-1, or Form WV/SPF-100.

S Corporation Shareholders

As a nonresident, enter in Column C your pro rata share of income or loss from an electing West Virginia S corporation from Form NRW-2, Schedule K-1, or Form WV/SPF-100

Estates & Trusts

Enter in Columns B and C your share of estate or trust income as a part-year resident or a nonresident from West Virginia source(s) obtained from information provided by the fiduciary shown on Form NRW-2, Schedule K-1, or Form IT-141.

Passive Activity Loss Limitations

A nonresident must recompute any deduction taken on the federal return for passive activity losses to determine the amounts that would be allowed if federal adjusted gross income took into account only those items of income, gain, loss, or deduction derived from or connected with West Virginia source(s).

LINE 62

CAPITAL GAINS OR LOSSES

Column A – Enter the total amount of capital gain or loss from the sale or exchange of property, including securities reported on your federal return.

Column B – Enter any capital gain or loss which occurred during your period of West Virginia residency.

Column C – Compute the amount to be reported as capital gain or loss from West Virginia sources in accordance with federal provisions for determining capital gains or losses and deductions for capital loss carryover from West Virginia sources to the extent included in computing your federal adjusted gross income and enter in this column.

Capital transactions from West Virginia sources include capital gains or losses derived from real or tangible property located within West Virginia whether or not the property is connected with a business or trade and capital gains or losses from stocks, bonds, and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in West Virginia. Also include your share of any capital gain or loss derived from West Virginia sources from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S corporation of which you are a shareholder. Any capital gains or losses from business property (other than real property) of a business conducted both in and out of West Virginia must be allocated for West Virginia purposes. Gains or losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal basis of property for computing capital

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gains or losses.

LINE 63 **SUPPLEMENTAL GAINS OR LOSSES**

Column A – Enter the total of any other gains or losses from the sale or exchange of non-capital assets used in a trade or business reported on your federal return.

Column B – Enter any substantial gain or loss which occurred during your period of West Virginia residency.

Column C – Compute the amount to be reported in this column by applying the federal provisions for determining gains or losses from sale or exchange of other than capital assets to your West Virginia transactions.

Non-capital transactions from West Virginia sources are those transactions from your federal return pertaining to property used in connection with a business, trade, profession, or occupation carried on in West Virginia. Also included is your share of any non-capital gains or losses from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S corporation of which you are a shareholder. Use the federal adjusted basis of your property in all computations.

LINE 64 **PENSIONS AND ANNUITIES**

Column A – Enter the total taxable amount of pensions and annuities reported on your federal return.

Column B – Enter the taxable amount of any pensions and annuities received during your period of West Virginia residency.

Column C – Enter income from pensions and annuities derived from or connected with West Virginia sources. Pension and annuity income received by a nonresident is NOT subject to West Virginia tax unless the annuity is employed or used as an asset in a business, trade, profession, or occupation in West Virginia.

LINE 65 **FARM INCOME OR LOSS**

Column A – Enter the total amount reported on your federal return.

Column B – Enter the amount that represents farm income or loss during your period of West Virginia residency.

Column C – Enter the amount that represents income or loss from farming activity in West Virginia while you were a nonresident of West Virginia.

LINE 66 **UNEMPLOYMENT COMPENSATION**

Column A – Enter the total amount reported on your federal return.

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

Column C – Enter the amount received while a nonresident, but derived or resulting from employment in West Virginia.

LINE 67 **SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS.**

Column A – Enter the total amount of taxable social security and railroad retirement benefits reported on your federal return.

Column B – Enter the amount of taxable social security benefits received during your period of West Virginia residency.

Column C – Do NOT enter any amount received while you were a nonresident of West Virginia.

LINE 68 **OTHER INCOME**

Column A – Enter the total of other income reported on your federal return. Identify each source in the space provided. Enclose additional statements if necessary.

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

Column C – Enter the amount derived from or connected with West Virginia sources and received while you were a nonresident of West Virginia.

NOTE: If you have special accrual income, it should be included in Columns A and B of this line. See page 16 for more information regarding special accruals.

LINE 69 **TOTAL INCOME** Add lines 56 through 68 of each column and enter the result on this line.

LINE 70-76 **ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME**

Column A – Enter the adjustments to income reported on Federal Form 1040 or 1040A. These adjustments include penalty on early withdrawal of savings, IRA deductions, deductions for self-employment tax, and other deductions.

Column B – Enter any adjustments incurred during your period of West Virginia residency.

Column C – Enter any adjustments connected with income from West Virginia sources while you were a nonresident of West Virginia.

The amount shown in Column A for any adjustments must be the same as reported on the federal return. The adjustments should be allocated for Column B and Column C as described above.

Include in Column B only the portion of alimony adjusted attributable to the period of West Virginia residency.

LINE 77 **TOTAL ADJUSTMENTS.** Enter the total of all adjustments from lines 70 through 76 for each column.

LINE 78 **ADJUSTED GROSS INCOME.** Subtract line 77 from line 69 in each column and enter the result on this line.

LINE 79 **WEST VIRGINIA INCOME.** Add Column B and Column C of line 78 and enter the total here.

LINE 80 **INCOME SUBJECT TO WEST VIRGINIA STATE TAX BUT EXEMPT FROM FEDERAL TAX.**

Enter any income subject to West Virginia tax but not included in federal adjusted gross income. This income will be shown as an addition to federal adjusted gross income on Schedule M.

LINE 81 **TOTAL WEST VIRGINIA INCOME.** Add the amounts shown on lines 79 and 80 and enter the total here and on line 2 of the Nonresident/Part-Year Resident Tax Calculation worksheet on the page after the Schedule A.

SCHEDULE A, PARTS I – III

Part I: Nonresident/Part-Year Resident Tax Calculation – Complete lines 1-4 and enter result on IT-140, line 8.

Part II: Nonresident/Part-Year Resident Tax Calculation for Net Operating Loss – Complete lines 5-9 in addition to Part I IF you are claiming a Net Operating Loss.

Part III: Special Nonresident Income for Residents of Reciprocal States – Complete Part III only if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia.

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SCHEDULE E INSTRUCTIONS

Form is on Page 43.

Residents

Subject to certain limitations, a West Virginia resident may be eligible to claim a credit for income taxes paid to another state. The purpose of this credit is to prevent dual taxation of such income.

Note: Income from "guaranteed payments" shown on a W-2 as wages but taxed as business income on the Ohio income tax return qualifies for the Schedule E credit. See Publication TSD-422 for additional information.

Part-Year Residents

Part-year residents may only claim credit for taxes paid to another state during their period of West Virginia residency.

Nonresidents

Nonresidents are not entitled to a Schedule E credit under any circumstances.

Limitations

The amount of a Schedule E credit is subject to the following limitations:

- The credit cannot exceed the amount of tax payable to the other state on income also subject to West Virginia tax. This is the amount of income tax computed on the nonresident return filed with the other state.
- The credit cannot exceed the percentage of the West Virginia tax determined by dividing the portion of the taxpayer's West Virginia income subject to taxation in another state by the total amount of the taxpayer's West Virginia income.
- The credit cannot reduce the West Virginia tax due to an amount less than what would have been due if the income subject to taxation by the other state was excluded from the taxpayer's West Virginia income.

A separate Schedule E must be completed and attached for each state for which you are claiming a credit.

You must maintain a copy of the other state tax return in your files. This credit is not allowed for income tax imposed by a city, township, borough, or any political subdivision of a state or any other country. Local or municipal fees cannot be claimed. Due to existing reciprocal agreements, West Virginia residents cannot claim the Schedule E credit if the credit claimed is for state income taxes paid on wage and salary or unemployment compensation income earned in Kentucky, Maryland, Ohio, Pennsylvania, or Virginia. However, taxes paid on income derived from sources other than wage and salary or unemployment compensation income is permitted as a Schedule E credit.

You may claim credit on your West Virginia Resident Income Tax Return for state income tax paid, as a nonresident, to ONLY the following states:

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

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

LINE 82 Enter the tax imposed by the state of nonresidence on income also taxed by this state. Do not use the amount of any tax which may have been withheld from your wages; this does not represent the actual tax paid to the other state. Do not include the amount of any interest, additions to tax, or other penalty which may have been paid with respect to such tax.

LINE 83 Enter the West Virginia total income tax shown on line 10 of Form IT-140.

LINE 84 Enter the net income from the state that is included in your West Virginia total income.

LINE 85 Enter total West Virginia income. NOTE: Residents – enter the amount shown on line 4, Form IT-140. Part-year residents – enter the amount shown on Schedule A, line 81, IT-140.

LINE 86 **LIMITATION OF CREDIT.** Multiply line 83 by line 84 and divide the result by line 85.

LINE 87 **ALTERNATIVE WEST VIRGINIA TAXABLE INCOME.** Residents — Subtract line 84 from line 7, Form IT-140. Part-year residents — Subtract line 84 from line 85.

LINE 88 **ALTERNATIVE WEST VIRGINIA INCOME TAX.** Apply the Tax Rate Schedule to the amount shown on line 87.

LINE 89 **LIMITATION OF CREDIT.** Subtract line 88 from line 83.

LINE 90 **MAXIMUM CREDIT.** Line 83 minus the sum of lines 2 through 13 of the Tax Credit Recap Schedule.

LINE 91 **TOTAL CREDIT.** (THE SMALLEST OF LINES 82, 83, 86, 89, OR 90). Enter amount here and on line 1 of the Tax Credit Recap Schedule.

Special Instructions for West Virginia Residents Regarding the Following States:

- Kentucky
- Maryland
- Ohio
- Pennsylvania
- Virginia

KENTUCKY, MARYLAND, OR OHIO

If your income during 2016 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with the state in which taxes were withheld. If you had income from a source other than wages and/or salaries, you are allowed a credit for income taxes paid by completing Schedule E. You must maintain a copy of the other state tax return in your files.

PENNSYLVANIA OR VIRGINIA

If your income during 2016 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with these states. If you spent more than 183 days in one of these states and are considered an actual resident for tax purposes, or, if you had income from a source other than wages and/or salaries, you

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are allowed credit for income taxes paid to the Commonwealth of Pennsylvania or Virginia by completing Schedule E. You must maintain a copy of the other state tax return in your files.

SPECIAL NOTE: You may be relieved from having another state's income tax withheld from your wages. Contact your employer or the other state's taxing authority for additional information.

FORM IT-210 INSTRUCTIONS

Form is on Pages 49 & 50

Who Must Pay the Underpayment Penalty?

You may be charged a penalty if you did not have enough West Virginia state income tax withheld from your income or pay enough estimated tax by any of the due dates. This may be true even if you are due a refund when you file your return. The penalty is computed separately for each due date (quarter). You may owe a penalty for an earlier due date (quarter) even if you make large enough payments later to make up the underpayment.

You may owe the penalty if you did not pay at least the smaller of:

1. 90% of your 2016 tax liability; or
2. 100% of your 2015 tax liability (if you filed a 2015 return that covered a full 12 months).

Exceptions to the Penalty

You will not have to pay any penalty if either of these exceptions apply:

1. You had no tax liability for 2015 and meet ALL of the following conditions:
   - your 2015 tax return was (or would have been had you been required to file) for a taxable year of twelve months;
   - you were a citizen or resident of the United States throughout the preceding taxable year;
   - your tax liability for 2016 is less than $5,000.
2. The total tax shown on your 2016 return minus the tax you paid through West Virginia withholding is less than $600. To determine if you meet this exception, complete lines 1 through 5, PART I. If you meet this exception, you do not have to file Form IT-210.

If you file your tax return and pay any tax due on or before February 1, 2016, no fourth quarter penalty is due. Include the tax paid with your return in column (d) of line 2, PART IV; this will result in no penalty due for the January 15, 2016 installment.

Special Rules for Farmers

If at least two-thirds of your gross income for 2016 was from farming sources, the following special rules apply:

1. You are only required to make one payment for the taxable year (due January 15, 2016).
2. The amount of estimated tax required to be paid (line 6) is sixty-six and two-thirds percent (66 ⅔%) instead of ninety percent (90%).
3. If you fail to pay your estimated tax by January 15, but you file your return and pay the tax due on or before the first day of March, 2016, no penalty is due.

Mark box 10 in PART I and complete PART III or only column (d) of PART IV to figure your penalty. Be sure to use .02340 instead of .06312 when calculating line 6 of PART III. When using PART IV, carry the entire figure shown on line 8 of PART I to column (d), line 1.

Waiver of Penalty

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

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

To request a waiver of the penalty, check the box for line 9 in PART I and enclose a signed statement explaining the reasons you believe the penalty should be waived (see page 44 of the return). If you have documentation substantiating your statement, enclose a copy. The Department will notify you if your request for waiver is not approved.

Part I – For All Filers

LINE 1 Enter the amount from line 10 of Form IT-140.

LINE 2 Add the amounts shown on line 13, 14, and line 15 of Form IT-140.

LINE 3 Subtract line 2 from line 1 and enter the result.

LINE 4 Enter the amount of withholding tax shown on line 11 of Form IT-140.

LINE 5 Subtract line 4 from line 3 and enter the result. If line 5 is less than $600, you are not subject to the penalty and need not file form IT-210.

LINE 6 Multiply line 3 by ninety percent (90%) and enter the result.

LINE 7 Enter your tax after credits from your 2015 West Virginia return. Your tax after credits will be line 10 reduced by lines 13, 14, and 15 of Form IT-140.

LINE 8 Compare the amounts shown on lines 6 and 7. If line 7 is zero and line 3 is more than $5,000, enter the amount shown on line 6. Otherwise, enter the smaller of line 6 or line 7.

Part II – Annualized Income Worksheet Instructions

LINE 1 **TOTAL INCOME.** Compute your total income through the period indicated at the top of each column, including any adjustments to income includible in your federal adjusted gross income.

LINE 3 **ANNUALIZED INCOME.** Multiply the amount on line 1 by the annualization factors on line 2.

LINE 4 **WEST VIRGINIA MODIFICATIONS TO INCOME.** Enter any modifications to federal adjusted gross income which would be allowed on your 2016 West Virginia Personal Income Tax Return. Be sure to show any negative figures.

LINE 5 **WEST VIRGINIA INCOME.** Combine lines 3 and 4; annualized income plus or minus modifications.

LINE 6 **EXEMPTION ALLOWANCE.** Multiply the number of exemptions you are allowed to claim by $2,000; if you must claim zero exemptions, enter $500 on this line.

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Line 7 **ANNUALIZED TAXABLE INCOME**. Subtract line 6 from line 5.

Line 8 **TAX.** Compute the tax on the taxable income shown on line 7. Use the tax tables or rate schedules to calculate your tax. If you are filing as a nonresident/part-year resident, multiply the tax figure already calculated by the ratio of your West Virginia income to your federal income.

Line 9 **CREDITS AGAINST TAX.** Show any credits against your West Virginia tax liability except West Virginia income tax withheld and estimated tax payments.

Line 10 **TAX AFTER CREDITS.** Subtract line 9 from line 8; if line 9 is larger than line 8, enter zero.

COMPLETE LINES 12 THROUGH 19 FOR EACH COLUMN BEFORE MOVING TO THE NEXT COLUMN.

Line 12 **REQUIRED PAYMENTS.** Multiply the amount on line 10 by the factor on line 11.

Line 13 **PREVIOUS REQUIRED INSTALLMENTS.** Add the amounts from line 19 of all previous columns and enter the sum.

Line 14 **ANNUALIZED INSTALLMENT.** Subtract line 13 from line 12. If less than zero, enter zero.

Line 15 Enter one-fourth of line 8, Part 1, of Form IT-210 in each column.

Line 16 Enter the amount from line 18 of the previous column of this worksheet.

Line 17 Add lines 15 and 16 and enter the total.

Line 18 Subtract line 14 from line 17. If less than zero, enter zero.

Line 19 **REQUIRED INSTALLMENT.** Compare lines 14 and 17 and enter the smaller figure here and on line 1, PART IV of Form IT-210.

Part III – Short Method

You may use the short method to figure your penalty only if:

1. You made no estimated tax payments (or your only payments were West Virginia income tax withheld); or
2. You paid estimated tax and the payments were made in four equal installments on the due dates.

NOTE: If any of your payments were made earlier than the due date, you may use the short method to calculate your penalty; however, using the short method may cause you to pay a higher penalty (if the payments were only a few days early, the difference is likely to be very small).

You may NOT use the short method if:

1. You made any estimated tax payments late; or
2. You checked the box on line 11 PART I, or used PART II (Annualized Income Worksheet).

If you can use the short method, complete lines 1 through 5 to compute your total underpayment for the year and lines 6 through 8 to compute your penalty due. If you checked the box for line 10 in PART I, because you are a farmer, the figure to use on line 6 is .02340 instead of .06312.

Part IV – Regular Method

Use the regular method to compute your penalty if you are not eligible to use the short method.

Section A – Compute Your Underpayment

Line 1 Enter in columns (a) through (d) the amount of your required installment for the due date shown in each column heading. For most taxpayers, this is the amount shown on line 8 of PART I divided by four. If you used PART II, enter the amounts from line 19 of the Annualized Income Worksheet in the appropriate columns.

Line 2 Enter the estimated tax payments you made plus any West Virginia income tax withheld from your income. In column (a), enter the tax payments you made by April 15, 2017, for the 2016 tax year; in column (b), enter payments you made after April 15 and on or before June 15, 2016; in column (c), enter payments you made after June 15, and on or before September 15, 2016; and in column (d), enter payments you made after September 15, and on or before January 15, 2016.

When calculating your payment dates and the amounts to enter on line 2 of each column, apply the following rules:

1. For West Virginia income tax withheld, you are considered to have paid one-fourth of these amounts on each payment due date, unless you check the box on line 11 in Part I and show otherwise.
2. Include in your estimated tax payments any overpayment from your 2015 West Virginia tax return that you elected to apply to your 2016 estimated tax. If you filed your return by the due date (including extensions), treat the overpayment as a payment made on April 15, 2017.
3. If you file your return and pay the tax due on or before February 1, 2016, include the tax you pay with your return in column (d) of line 2. In this case, you will not owe a penalty for the payment due January 15, 2016.

Line 3 Enter any overpayment from the previous column on line 3.

Line 4 Add lines 2 and 3 in each column and enter the result on line 4.

Line 5 Add lines 7 and 8 from the previous column and enter the result in each column.

Line 6 Subtract line 5 from line 4 in each column and enter the result on line 6. If line 5 is equal to or more than line 4 in any column, enter zero on line 6 in that column.

Line 7 Subtract line 4 from line 5 for any column where line 5 is more than line 4; otherwise, enter zero.

Line 8 Subtract line 6 from line 1 for any column where line 1 is more than line 6; otherwise, enter zero. If line 8 is zero for all payment periods, you do not owe a penalty. However, if you checked any box in PART I, you must file Form IT-210 with your return.

Line 9 Subtract line 1 from line 6 for any column for which line 6 is more than line 1; otherwise, enter zero. Be sure to enter the amount from line 9 on line 3 of the next column.

Section B – Compute Your Penalty

CAUTION: Read the following instructions before completing Section B.

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Compute the penalty by applying the appropriate rate against each underpayment on line 8. The penalty is computed for the number of days that the underpayment remains unpaid.

The rates are established twice during each calendar year, on January 1 and July 1. If an underpayment remains unpaid for more than one rate period, the penalty for that underpayment may be computed using more than one rate. The annual rate is nine and one-half percent (9.5%) for 2016 and will require only one rate for all underpayments.

Use line 10 to compute the number of days the underpayment remains unpaid. Use line 12 to compute the actual penalty amount by applying the proper rate to the underpayment for the number of days it was unpaid.

Each payment must be applied to the oldest outstanding underpayment. It does not matter if you designate a payment for a later period. For example, if you have an underpayment for April 15 installment period, the payment you make June 15 will first be applied to pay off the April 15 underpayment; any remaining portion of the payment will be applied to the June 15 installment.

Also, apply the following rules:

1. Show the West Virginia withholding tax attributable to each installment due date; do not list the withholding attributable on or after January 1, 2016.
2. Any balance due paid on or before April 15, 2017 with your personal income tax return is considered a payment and should be listed on line 2, column (d). For the payment date, use the date you file your return, or April 15, 2017, which ever is earlier.

Chart of Total Days Per Rate Period

Rate Period	Line 10
(a)	365
(b)	303
(c)	212
(d)	90

For example, if you have an underpayment on line 8, column (a), you would enter 365 in column (a) of line 10.

The following line-by-line instructions apply only to column (a) of Section B. If there is an underpayment shown in any other column on line 8, complete lines 10 and 12 in a similar fashion.

LINE 10 Enter in column (a) the total number of days from April 15, 2017 to the date of the first payment. If no payments enter 365.

LINE 11 The daily penalty rate is equal to the annual interest rate applied to tax underpayments divided by 365. The annual interest rate for underpayments is nine and one-half percent (9.5%) for 2016, resulting in a daily rate of .000260.

LINE 12 Make the computation requested and enter the result. Note that the computation calls for the "underpayment on line 8". The amount to use as the "underpayment" depends on whether or not a payment is listed.

If there is a payment – if the payment is more than the underpayment, apply only an amount equal to the underpayment and apply the remainder to the tax due for the next quarter. If the payment is less than your underpayment, the penalty for the remaining underpayment will require a separate computation. Use a separate sheet of paper to show any additional computations.

If there are no payments – the "underpayment" is the entire amount shown on line 8.

The following conditions determine if additional computations are needed for Column (a):

1. The first payment was enough to reduce the underpayment to zero. There are no further computations for column (a):
2. No payments. Only one computation is needed. The penalty for column (a) is line 8 multiplied by the number of days in the chart on this page multiplied by line 11.
3. The payment did not reduce the underpayment to zero. Compute the penalty on the remaining underpayment on a separate sheet of paper. If additional payments apply, reduce the underpayment for each installment and compute the penalty on the remainder of tax due until paid or April 15, 2017, whichever is earlier.

Enter the total penalty calculation on line 12 and proceed to the next column.

Columns (b) through (d)

To complete columns (b) through (d), use the same procedures as for column (a). However, apply only those payments in each column which have not been used in a previous column.

LINE 13 Add all figures from line 12. Enter the sum on line 13 and on the appropriate PENALTY DUE line of your personal income tax return.

SENIOR CITIZENS TAX CREDIT INFORMATION

If you recently received a WV/SCTC-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.

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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.	0
H. Adjustments to income (i. e. alimony paid, IRA, etc.)	H.	
I. Line G minus line H (calculated Federal Adjusted Gross Income)	I.	0

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	$17,820	3	$30,240
2	$24,030	4	$36,450

**** For each additional Person, add $6,210**

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).

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2016 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	$11,880	100.0%	$0	$16,020	100.0%	$0	$20,160	100.0%	$0	$24,300	100.0%
$11,880	$12,180	90.0%	$16,020	$16,320	90.0%	$20,160	$20,460	90.0%	$24,300	$24,600	90.0%
$12,180	$12,480	80.0%	$16,320	$16,620	80.0%	$20,460	$20,760	80.0%	$24,600	$24,900	80.0%
$12,480	$12,780	70.0%	$16,620	$16,920	70.0%	$20,760	$21,060	70.0%	$24,900	$25,200	70.0%
$12,780	$13,080	60.0%	$16,920	$17,220	60.0%	$21,060	$21,360	60.0%	$25,200	$25,500	60.0%
$13,080	$13,380	50.0%	$17,220	$17,520	50.0%	$21,360	$21,660	50.0%	$25,500	$25,800	50.0%
$13,380	$13,680	40.0%	$17,520	$17,820	40.0%	$21,660	$21,960	40.0%	$25,800	$26,100	40.0%
$13,680	$13,980	30.0%	$17,820	$18,120	30.0%	$21,960	$22,260	30.0%	$26,100	$26,400	30.0%
$13,980	$14,280	20.0%	$18,120	$18,420	20.0%	$22,260	$22,560	20.0%	$26,400	$26,700	20.0%
$14,280	$14,580	10.0%	$18,420	$18,720	10.0%	$22,560	$22,860	10.0%	$26,700	$27,000	10.0%
$14,580		0.0%	$18,720		0.0%	$22,860		0.0%	$27,000		0.0%

5			6			7			8 or More		
Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%
Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than	
$0	$28,440	100.0%	$0	$32,580	100.0%	$0	$36,730	100.0%	$0	$40,890	100.0%
$28,440	$28,740	90.0%	$32,580	$32,880	90.0%	$36,730	$37,030	90.0%	$40,890	$41,190	90.0%
$28,740	$29,040	80.0%	$32,880	$33,180	80.0%	$37,030	$37,330	80.0%	$41,190	$41,490	80.0%
$29,040	$29,340	70.0%	$33,180	$33,480	70.0%	$37,330	$37,630	70.0%	$41,490	$41,790	70.0%
$29,340	$29,640	60.0%	$33,480	$33,780	60.0%	$37,630	$37,930	60.0%	$41,790	$42,090	60.0%
$29,640	$29,940	50.0%	$33,780	$34,080	50.0%	$37,930	$38,230	50.0%	$42,090	$42,390	50.0%
$29,940	$30,240	40.0%	$34,080	$34,380	40.0%	$38,230	$38,530	40.0%	$42,390	$42,690	40.0%
$30,240	$30,540	30.0%	$34,380	$34,680	30.0%	$38,530	$38,830	30.0%	$42,690	$42,990	30.0%
$30,540	$30,840	20.0%	$34,680	$34,980	20.0%	$38,830	$39,130	20.0%	$42,990	$43,290	20.0%
$30,840	$31,140	10.0%	$34,980	$35,280	10.0%	$39,130	$39,430	10.0%	$43,290	$43,590	10.0%
$31,140		0.0%	$35,280		0.0%	$39,430		0.0%	$43,590		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	$5,940	100.0%	$0	$8,010	100.0%	$0	$10,080	100.0%	$0	$12,150	100.0%
$5,940	$6,090	90.0%	$8,010	$8,160	90.0%	$10,080	$10,230	90.0%	$12,150	$12,300	90.0%
$6,090	$6,240	80.0%	$8,160	$8,310	80.0%	$10,230	$10,380	80.0%	$12,450	$12,600	80.0%
$6,240	$6,390	70.0%	$8,310	$8,460	70.0%	$10,380	$10,530	70.0%	$12,600	$12,750	70.0%
$6,390	$6,540	60.0%	$8,460	$8,610	60.0%	$10,530	$10,680	60.0%	$12,750	$12,900	60.0%
$6,540	$6,690	50.0%	$8,610	$8,760	50.0%	$10,680	$10,830	50.0%	$12,900	$13,050	50.0%
$6,690	$6,840	40.0%	$8,760	$8,910	40.0%	$10,830	$10,980	40.0%	$13,050	$13,200	40.0%
$6,840	$6,990	30.0%	$8,910	$9,060	30.0%	$10,980	$11,130	30.0%	$13,200	$13,350	30.0%
$6,990	$7,140	20.0%	$9,060	$9,210	20.0%	$11,130	$11,280	20.0%	$13,350	$13,500	20.0%
$7,140	$7,290	10.0%	$9,210	$9,360	10.0%	$11,280	$11,430	10.0%	$13,500	$13,650	10.0%
$7,290		0.0%	$9,360		0.0%	$11,430		0.0%	$13,650		0.0%

5			6			7			8 or More		
Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%
Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than	
$0	$14,220	100.0%	$0	$16,290	100.0%	$0	$18,365	100.0%	$0	$20,445	100.0%
$14,220	$14,370	90.0%	$16,290	$16,440	90.0%	$18,365	$18,515	90.0%	$20,445	$20,595	90.0%
$14,370	$14,520	80.0%	$16,440	$16,590	80.0%	$18,515	$18,665	80.0%	$20,595	$20,745	80.0%
$14,520	$14,670	70.0%	$16,590	$16,740	70.0%	$18,665	$18,815	70.0%	$20,745	$20,895	70.0%
$14,670	$14,820	60.0%	$16,740	$16,890	60.0%	$18,815	$18,965	60.0%	$20,895	$21,045	60.0%
$14,820	$14,970	50.0%	$16,890	$17,040	50.0%	$18,965	$19,115	50.0%	$21,045	$21,195	50.0%
$14,970	$15,120	40.0%	$17,040	$17,190	40.0%	$19,115	$19,265	40.0%	$21,195	$21,345	40.0%
$15,120	$15,270	30.0%	$17,190	$17,340	30.0%	$19,265	$19,415	30.0%	$21,345	$21,495	30.0%
$15,270	$15,420	20.0%	$17,340	$17,490	20.0%	$19,415	$19,565	20.0%	$21,495	$21,645	20.0%
$15,420	$15,570	10.0%	$17,490	$17,640	10.0%	$19,565	$19,715	10.0%	$21,645	$21,795	10.0%
$15,570		0.0%	$17,640		0.0%	$19,715		0.0%	$21,795		0.0%

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2016 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...		Your WV Tax is...	If your taxable net income is...		Your WV Tax is...	If your taxable net income is...		Your WV Tax is...	If your taxable net income is...		Your WV Tax is...	If your taxable net income is...		Your WV Tax is...
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than	
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

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2016 WEST VIRGINIA TAX TABLE

If your taxable net income is... At Least	But Less Than	Your WV Tax is...	If your taxable net income is... At Least	But Less Than	Your WV Tax is...	If your taxable net income is... At Least	But Less Than	Your WV Tax is...	If your taxable net income is... At Least	But Less Than	Your WV Tax is...	If your taxable net income 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

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2016 WEST VIRGINIA TAX TABLE

If your taxable net income is... At Least	But Less Than	Your WV Tax is...	If your taxable net income is... At Least	But Less Than	Your WV Tax is...	If your taxable net income is... At Least	But Less Than	Your WV Tax is...	If your taxable net income is... At Least	But Less Than	Your WV Tax is...	If your taxable net income 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. . .

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2016 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. . .

2016 WEST VIRGINIA TAX TABLE

If your taxable net income is... At Least	But Less Than	Your WV Tax is...	If your taxable net income is... At Least	But Less Than	Your WV Tax is...	If your taxable net income is... At Least	But Less Than	Your WV Tax is...	If your taxable net income is... At Least	But Less Than	Your WV Tax is...	If your taxable net income 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			

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2016 TAX RATE SCHEDULES

Rate Schedule I

Use this schedule if you checked 1 (**Single**), 2 (**Head of household**), 3 (**Married filing joint**), or 5 (**Widow[er] with dependent child**) under "FILING STATUS".

Less than $10,000........3% of the taxable income

At least –	But less than –	
$ 10,000	$25,000	$300.00 plus 4% of excess over $10,000
$25,000	$40,000	$900.00 plus 4.5% of excess over $25,000
$40,000	$60,000	$1,575.00 plus 6% of excess over $40,000
$60,000		$2,775.00 plus 6.5% of excess over $60,000

EXAMPLE

		With a taxable income of $117,635
$	57,635.00	Income in excess of $60,000
x	.065	Tax Rate $60,000 and above
$	3,746.28	Tax on excess of $57,635
+	2,775.00	Tax on $60,000
$	6,521.00	Total Tax on $117,635 (Round to nearest whole dollar)

Rate Schedule II

Use this schedule if you checked box 4 (**Married filing separately**) under "FILING STATUS".

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

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

EXAMPLE

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

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