IT-140 F WEST VIRGINIA PERSONAL INCOME TAX RETURN 2021

SOCIAL SECURITY NUMBER			Deceased Date of Death	h:		*SPOU SOCIAL SI NUMI	ECURITY				Deceased Date of	Death:		
LAST NAME						SUFFIX		YOUR FIRST NAME					МІ	
SPOUSE'S LAST NAME						SUFFIX		SPOUSE'S FIRST NAME					МІ	
FIRST LINE OF ADDRESS						SECONI OF ADD								
CITY						STATE		ZIP CODE						
TELEPHONE NUMBER			EMAIL					EX	TENDED I	OUE DATE /DD/YYYY				
Amended return		eck before 4/18/2 ended return on	•	stop the original	debit		Nonresid Special	ent	1 1	esident/ Year Reside	ent		m WV-8379 injured spous	
FIL	ING	Exem	ptions	(If someone ca	an claim y	ou as a de	pendent,	leave box (a) b	blank.)		in boxes a	u	ourself (a) Spouse (b)	1
	ATUS ck One)	c. List your	dependents. First nam	If more than five	depende		ue on Sch name	edule DP on p	Socia	I Security umber	,,	Date of		
¹ Single									INC	umber		(MM DD	<u> </u>	_
² Head o	of Household													_
³ Married	d, Filing Joint													_
	d, Filing													_
	pouse's SS# and													_
name in	the boxes above	d. Additiona	al exemption is	f surviving spous	se (see pa	ge 17)				Enter tota	I number	of depend	dents (c)	
	(er) with dent child			:			Spouse [re and or		If box e is	zero, ente	r \$500 on l	line 6 belo	(d) ow. (e)	
														00
Federal A	Adjusted Gross Ir	ncome or inc	ome to clai	m senior citiz	en tax cı	edit from	n Sched	ule SCTC-A						.00
2. Additions	to income (line s	56 of Schedu	ıle M)						2	2				.00
3. Subtraction	ons from income	(line 48 of S	chedule M)						3	3				.00
4. West Virg	ginia Adjusted Gr	oss Income	(line 1 plus	line 2 minus I	ine 3)				4	1				.00
5. Low-Inco	me Earned Incor	me Exclusior	ı (see works	sheet on page	∋ 23)				5	5				.00
6. Total Exe	mptions as show	n above on	Exemption	Box (e)	x\$	2,000			E	6				.00
7. West Virg	ginia Taxable Inc	ome (line 4 r	ninus lines	5 & 6) IF LES	S THAN	I ZERO,	ENTER	ZERO	7	,				.00
	ax Due (Check C	One)							<u></u> 8	3				.00
Tax Ta	able	Schedule	Nonre	sident/Part-ye	ar reside	nt calcula	ition sch	edule						
PAY	DEPT USE ON	IMI		CLUDE V										
PLAN C	COR SCTC NRSR	HEPTC		WITH TI -2s, 1099			(N							
									4 0	11■ 11■11 ■1 2 0	11 1 11 11 11 11 2 1	0 1	F F	

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER		8.Total Taxes Due (line 8 from previous page)	8	.00
Credits from Tax Credit Recap Schedule (s	ee schedule on pag	ge 5) (now includes the	e Family Tax Credit)	9	.00
10. Line 8 minus 9. If line 9 is greater than line	8, enter 0			10	.00
11. Overpayment previously refunded or credit	ed (amended return	only)		11	.00
	REQUESTING WAIVE		u owe penalty, enter here	12	.00
13. West Virginia Use Tax Due on out-of-state (See Schedule UT on page 9).	purchases	CHECK IF NO	USE TAX DUE	13	.00
14. Add lines 10 through 13. This is your total a	amount due			14	.00
15. West Virginia Income Tax Withheld (See in	structions)	Check if wit (Nonresident	hholding from NRSR Sale of Real Estate)	15	.00
16. Estimated Tax Payments and Payments wi	th Schedule 4868			16	.00
17. Non-Family Adoption Tax Credit if applicab	e (include Schedule	e WV NFA-1)		17	.00
18. Senior Citizen Tax Credit for property tax pa	aid (include Schedu	le SCTC-A)		18	.00
19. Homestead Excess Property Tax Credit for	property tax paid (i	nclude Schedule HEP1	ΓC-1)	19	.00
20. Amount paid with original return (amended	return only)			20	.00
21. Payments and Refundable Credits (add line	es 15 through 20)			21	.00
22. Balance Due (line 14 minus line 21). If Line 21 is	greater than line 14, co	omplete line 23 PAY	THIS AMOUNT	22	.00
23. Line 21 minus line 14. This is your overpay 24. Donations of part or all of line 23. Indicate by	ment	sum of columns 24A, 24I MENT 24C. DONEL C. I		23	.00
				24	.00
25. Amount of Overpayment to be credited to y	our 2022 estimated	tax		25	.00
26. Refund due to you (line 23 minus line 24 and	line 25)		REFUND	26	.00
Direct Deposit of Refund CHECKING PLEASE REVIEW YOUR ACCOUNT INFORMATION			ER MATION MAY RESULT IN	A \$15	CCOUNT NUMBER 00 RETURNED PAYMENT CHARGE.
I authorize the State Tax Department to discuss my return with Under penalty of perjury, I declare that I have examined the	,	NO schedules, and statements,	and to the best of mv know	ledge	and belief, it is true, correct and complete.
Your Signature Date	Sp	oouse's Signature	Date		Telephone Number
Preparer: Check HERE if client is requesting that form NOT be e-filed Preparer's EIN Signal	ure of preparer other than	above	Date		Telephone Number
FOR REFUND, MAIL TO THIS ADDRESS: WV STATE TAX DEPARTMENT P.O. BOX 1071 CHARLESTON, WV 25324-1071 Payment Options: Returns filed with a balance of the component of the compon	WV STATE P.O CHARLEST f tax due may pay through x Department - Enclose ch	MAIL TO THIS ADDRESS: TAX DEPARTMENT BOX 3694 ON, WV 25336-3694 In any of the following methods eck or money order with your re-			
	f tax due may pay through x Department - Enclose che axes.wvtax.gov and clickin	n any of the following methods eck or money order with your re og on "Pay Personal Income Ta	iturn.		

P 4 0 2 0 2 1 0 2 F

Schedule M Form IT-140 F

F MODIFICATIONS TO ADJUSTED GROSS INCOME

2021

			ederal Adjuste					Column A (You)	Column B (Spot	ıse)
allo	erest or dividene bwance for gover t exempt from sta	nment obligati	on United States on income, included	or West I in fede	t Virginia obligations ral adjusted gross inco		27	.00	0	.00
28. Tot fed	al amount of an leral retirement s	y benefit (incl ystems by reti	uding survivorship red federal law enfo	annuitie rcemen	es) received from cer nt officers	rtain	28	.00	0	.00
29. Tot or pag	al amount of any local police, depi ge 22	benefit (incluuty sheriffs' or	ding survivorship a firemen's retiremer	nnuities nt systei) received from WV s m, Excluding PERS –	tate -see	29	.00	0	.00
30. Mil	itary Retirement	Modification					30	.00		.00
31. Otł	ner Retirement M	lodification	Column A (Yo	u)	Column B (Spous	_				
	est Virginia Teach ıblic Employees'			.00		.00		Add lines 31 (a) and (b). If that s	um is greater than \$2000, enter	r \$2000
	deral Retirement tle 4 USC §111)	Systems		.00		.00	31	.00		.00
	cial Security Ben TAL Social Secu			.00		.00		You cannot claim this modific	cation if your Federal AGI ex	ceeds
	nefits exempt for poses	Federal tax		.00		.00		\$ 50,000 for SINGLE or N \$100,000 for MARRIED J Multiply 32 (c) by 0.65		ers
(c) Be pur	nefits taxable for poses (line a mir	Federal tax lus line b)		.00		.00	32	.00		.00
33. Ce	rtain assets held	by subchapte	r S Corporation ban	ık			33	.00	o	.00
34. Act (Se	tive Duty Military see instructions or	pay for persor page 22)	nnel with West Virgi	nia Don	nicile		34	.00	0	.00
35. Act	tive Military Sepa est enclose militar	ration (see ins y orders and o	structions on page 2 discharge papers	22)			35	.00	0	.00
36. Re	funds of state an	d local income	taxes received and	reporte	ed as income to the IR	s	36	.00	o l	.00
37. Co	ntributions to the	West Virginia	Prepaid Tuition/Sav	/ings Pla	an Trust Funds		37	.00	0	.00
38. Ra	ilroad Retiremen	t Board Incom	e received				38	.00	0	.00
39. Loi	ng-Term Care Ins	surance					39	.00	0	.00
40. IRG	C 1341 Repayme	ents					40	.00	0	.00
41. Au	tism Modification	(instructions of	on page 22)				41	.00	0	.00
42. AB	LE Act						42	.00	0	.00
	GC Modification									
	ement benefits that w I from your employer			.00		.00		Subtract line 43 (b) from (a)		
(b) retir	rement benefits ac n PBGC	tually received		.00		.00	43	.00	0	.00
44. Qu	alified Opportuni	ty Zone busine	ess income				44	.00	0	.00
45	(a) Year of birth (65 or older)	(b) Year of disability	lines 33 to 44		(d) Add lines 27 throug	gh 32				
45. You	,	-	(NOT TO EXCEED	\$8000)				Subtract line 45 column (d) fro	om (c) (If less than zero, ente	r zero)
100				.00		.00		.00	0	
Spouse				.00	,	.00	45			.00
111		 		46. S	urviving spouse deduc	ction	46	.00		.00



Modifications Decreasing Federal Adjusted Gross Income Continues on next page

F MODIFICATIONS TO ADJUSTED GROSS INCOME

2021

Modifications Decreasing Federal Adjusted Gross Income		Column A (You)		Column B (Spot	ıse)
47. Add lines 27 through 46 for each column	47		.00		.00
48.Total Subtractions (line 47, Col A plus line 47, Col B) Enter here and on line 3 of FORM IT-140.	48				.00

Modifications Increasing Federal Adjusted Gross Income		
49. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	49	.00
50. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	50	.00
51. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	51	.00
52. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	52	.00
53. Other income deducted from federal adjusted gross income but subject to state tax	53	.00
54. Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses	54	.00
55. ABLE ACT withdrawals not used for qualifying expenses	55	.00
56.TOTAL ADDITIONS (Add lines 49 through 55). Enter here and on Line 2 of Form IT-140	56	.00





TAX CREDIT RECAP SCHEDULE

2021

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 CRED	IT RECAP SCHED	ULE
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT
Credit for Income Tax paid to another state(s)	E	1 .00
** For what states?		
2. Family Tax Credit (see page 39)	FTC-1	2 .00
General Economic Opportunity Tax Credit	WV EOTC-PIT	3 .00
WV Environmental Agricultural Equipment Credit	WV AG-1	4 .00
5. WV Military Incentive Credit	J	5 .00
Neighborhood Investment Program Credit	NIPA-2	6 .00
7. Historic Rehabilitated Buildings Investment Credit	RBIC	7 .00
Qualified Residential Rehabilitated Buildings Investment Credit	RBIC-A	8 .00
9. Apprenticeship Training Tax Credit	WV ATTC-1	9 .00
10. Alternative-Fuel Tax Credit	AFTC-1	10 .00
11. Conceal Carry Gun Permit Credit	CCGP-1	11 .00
12. Farm to Food Bank Tax Credit		12 .00
13. Downstream Natural Gas Manufacturing Investment Tax Credit	DNG- 2	13 .00
14. Post Coal Mine Site Business Credit	PCM-2	14 .00
15. Natural Gas Liquids	NGL-2	15 .00
16. Donation or Sale of Vehicle to Qualified Charitable Organizations	DSV-1	16 .00
17. Small Arms And Ammunition Manufacturers Credit	SAAM-1	17 .00
18.TOTAL CREDITS — add lines 1 through 17. Enter on Form IT-140, line s	9	18 .00

^{**}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.



Schedule F

STATEMENT OF CLAIMANT TO REFUND DUE DECEASED TAXPAYER

2021

Form IT-140 Attach completed schedule to decedent's return NAME OF NAME OF DECEDENT CLAIMANT DATE OF SOCIAL SECURITY SOCIAL SECURITY DEATH NUMBER NUMBER ADDRESS (permanent residence or domicile at date of death) ADDRESS STATE CITY STATE CITY I am filing this statement as (check only one box): ATTACH A LIST TO THIS SCHED-Surviving wife or husband, claiming a refund based on a joint return **ULE CONTAINING THE NAME** AND ADDRESS OF THE SURVIV-Administrator or executor. Attach a court certificate showing your appointment. ING SPOUSE AND CHILDREN OF THE DECEDENT. Claimant for the estate of the decedent, other than above. Complete the rest of this schedule and attach a copy of the death certificate or proof of death* TO BE COMPLETED ONLY IF BOX C ABOVE IS CHECKED YES NO Did the decedent leave a will? 2(a). Has an administrator or executor been appointed for the estate of the decedent?..... 2(b) If "NO" will one be appointed?.... If 2(a) or 2(b) is checked "YES", do not file this form. The administrator or executor should file for the refund. Will you, as the claimant for the estate of the decedent, disburse the refund according to the laws of the state in which the decedent was domiciled or maintained a permanent residence?..... If "NO", payment of this claim will be withheld pending submission of proof of your appointment as administrator or executor or other evidence showing that you are authorized under state law to receive payment. SIGNATURE AND VERIFICATION I hereby make request for refund of taxes overpaid by, or on behalf of the decedent and declare under penalties of perjury, that I have examined this claim and to the best of my knowledge and belief, it is true, correct and complete. Signature of claimant Date

*May be the original of an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of death while in active service, or a death certificate issued by the appropriate officer of the Department of Defense.



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 10.

Part I State Use Tax Calculation

Amount of purchases subject to West Virginia Use Tax	1	\$
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	\$

Part II Municipal Use Tax Calculation

	City/Town Name*	F	Purchases Subject to Municipal Use Tax		Tax Rate		Municipal Tax Due (Purchases multiplied by rate)
4a		4b	\$	4c		4d	\$
5а		5b	\$	5c		5d	\$
6a		6b	\$	6c		6d	\$
7a		7b	\$	7с		7d	\$
8. To	otal Municipal Use Tax (add lines 4d through 7	d ar	nd enter here and on line 10)			8	\$

Part III Total Amount Due

9. Total State Use Tax due (from line 3)	9	\$
10. Total Municipal Use Tax due (from line 8)	10	\$
11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 13 of Form IT-140)	11	\$



^{*}Visit www.tax.wv.gov for a complete list of West Virginia municipalities that impose a Use Tax.

SCHEDULE UT 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 <u>must</u> be filed with IT-140 if the taxpayer is reporting use tax due.

Examples of reasons you may owe use tax:

- 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.
- 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.
- 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 2021 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
Valuational in alicely than \$2,000,04 in Dant I	: 4 -£ 41

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 appropriate municipality.	4b-7b under

Line 4a - 7a - Enter the name of the municipality.

Line 4b - 7b - Enter total purchases subject to the use tax.

Line 4c – 7c – Enter the tax rate. See www.tax.wv.gov for a complete list of municipalities and rates.

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

Line 8 - Add lines 4d through 7d 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 13 of Form IT 140.

Schedule A Form IT-140 F

NONRESIDENTS/PART-YEAR RESIDENTS SCHEDULE OF INCOME

2021

PART-YEAR RESIDENTS: FROM:

Enter period of West Virginia residency MM/DD/YYYY TO:

MM/DD/YYYYY

Enter period of West Virginia r	esi	dency MM/DD/YYYY		MM/DD	/YYYY	
(To Be Completed By Nonresidents and Part-Year Residents Only) INCOME	ΑN	COLUMN A: IOUNT FROM FEDERAL RETURN	COLUMN B: ALL INCOME DURING PEI WV RESIDENCY	RIOD OF	COLUMN C: WV SOURCE INCOME DU NONRESIDENT PERIC	RING D
Wages, salaries, tips (withholding documents)	1	.00		.00		.00
2. Interest	2	.00		.00		.00
3. Dividends	3	.00		.00		.00
4. IRAs, pensions and annuities	4	.00		.00		.00
5. Total taxable Social Security and Railroad Retirement benefits (see line 32 and 38 of Schedule M)	5	.00		.00		
6. Refunds of state and local income tax (see line 36 of Schedule M)	6	.00		.00		
7. Alimony received	7	.00		.00		
8. Business profit (or loss)	8	.00		.00		.00
9. Capital gains (or losses)	9	.00		.00		.00
10. Supplemental gains (or losses)	10	.00		.00		.00
11. Farm income (or loss)	11	.00		.00		.00
12. Unemployment compensation insurance	12	.00		.00		.00
13. Other income from federal return (identify source)	13	.00		.00		.00
14. Total income (add lines 1 through 13)	14	.00		.00		.00
ADJUSTMENTS			1		ı	
15. Educator expenses	15	.00		.00		.00
16. IRA deduction	16	.00		.00		.00
17. Self-employment tax deduction	17	.00		.00		.00
18. Self Employed SEP, SIMPLE and qualified plans	18	.00		.00		.00
19. Self-employment health insurance deduction	19	.00		.00		.00
20. Penalty for early withdrawal of savings	20	.00		.00		.00
21. Other adjustments (See instructions page 26)	21	.00		.00		.00
22. Total adjustments (add lines 15 through 21)	22	.00		.00		.00
23. Adjusted gross income (subtract line 22 from line 14 in each column)	23	.00		.00		.00
24. West Virginia income (line 23, Column B plus colum	n C			24		.00
	т і	Income subject to West exempt from federal tax	Virginia state tax but	+		.00
	26	. Total West Virginia income Enter here and on line 2 o		26		.00

Schedule A Form IT-140

NONRESIDENTS/PART-YEAR RESIDENTS SCHEDULE OF INCOME

2021

Form II-140 SCHEDULE	OF INCOME					
SCHEDULE A	A (CONTINU	ED)				
PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CA	ALCULATION					
Tentative Tax (apply the appropriate tax rate schedule on page 37 to the	e amount shown or	n line 7, Form IT-140)	1		.00	
West Virginia Income (line 26, Schedule A)	2		.00			
Federal Adjusted Gross Income (line 1, Form IT-140)	eral Adjusted Gross Income (line 1, Form IT-140)					
4. Tax (divide line 2 by line 3, round to 4 decimal places and multiply the Form IT-140			4		.00	
PART II: SPECIAL NONRESIDENT INCOME FOR RESIDENT AND CERTAIN ACTIVE MILITARY MEMBERS	ENTS OF REC	CIPROCAL STATE	S			
ELIGIBILITY: Complete this section ONLY if ALL THREE of the following	ng statements wer	e true for 2021.				
 You were EITHER a resident of Kentucky, Maryland, Ohio, Penn OR a member of the military assigned to active duty in West Virginia your only West Virginia source income was from wages and sala West Virginia income tax was withheld from such wages and sala 	ginia whose domic aries.	ile is outside West Virgi	nia			
If you were a non-military, domiciliary resident of Pennsylvania or Virgini resident of West Virginia and must file Form IT-140 as a resident of West	a and spent more Virginia.	than 183 days in West	Virg	inia, you are also conside	red a	
NOTE: If you were a resident of any state other than Kentucky, Ohio II. You must check the box Filing as Nonresident or Filing as a Partfrom West Virginia sources.	, Maryland, Penns Year Resident an	sylvania, or Virginia, y d Complete Schedule	ou a A ar	are ineligible to complete nd Part I to report any ind	Part come	
I declare that I was not a resident of West Virginia at any time during pursuant to active duty military orders, my only income from source and salaries were subject to income taxation by my state of residence.	s within West Vir					
YOUR STATE OF RE	ESIDENCE (Chec	k one):				
Commonwealth of Kentucky	ennsylvania	Number of days spent	in V	/est Virginia		
State of Maryland Commonwealth of Vi	irginia	Number of days spent	in V	/est Virginia		
State of Ohio	าed in West Virginia		(Mus	st enclose military order and D	D2058)	
		(A) Primary Taxpayer's Soc Security Number	cial	(B) Spouse's Social Secur Number	rity	
Enter your total West Virginia Income from wages and salaries in the appropriate to the salaries of the salaries in the appropriate to the salaries of the salaries in the appropriate to the salaries of	priate column 5		00		.00	
6. Enter total amount of West Virginia Income Tax withheld from you salaries paid by your employer in 2021	ا م ا		00		.00	
7. Line 6, column A plus line 6 column B. Report this amount on line 15	of Form IT-140		7		.00	



Schedules H & E Form IT-140

CERTIFICATION FOR PERMANENT AND TOTAL DISABILITY AND CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

2021

.00

.00

.00

9

10

TAXPAYERS WHO ARE DISABLED DURING 2021 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2021, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2021, read the instructions to determine if you qualify for the income reducing modification allowed on Schedule M. DISABILITY 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 **OF PERMANENT AND TOTAL** DID NOT CHANGE FOR 2021, 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, 2021. SCHEDULE Name of Disabled Taxpayer Social Security Number Physician's Name Physician's FEIN Number Physician's Street Address CERTIFICATION City State Zip Code Date Physicians Signature INSTRUCTIONS TO PHYSICIAN COMPLETING DISABILITY STATEMENT A PERSON IS PERMANENTLY AND TOTALLY DISABLED WHEN HE OR SHE IS UNABLE TO ENGAGE IN ANY SUBSTANTIAL GAINFUL ACTIVITY BECAUSE OF A MENTAL OR PHYSICAL CONDITION AND THAT DISABILITY HAS LASTED OR CAN BE EXPECTED TO LAST CONTINUOUSLY FOR AT LEAST A YEAR, OR CAN BE EXPECTED TO LEAD TO DEATH. IF, IN YOUR OPINION, THE INDIVIDUAL NAMED ON THIS STATEMENT IS PERMANENTLY AND TOTALLY DISABLED DURING 2021, PLEASE CERTIFY SUCH BY ENTERING YOUR NAME, ADDRESS, SIGNATURE, DATE, AND FEIN NUMBER IN THE SPACES PROVIDED ABOVE AND RETURN TO THE INDIVIDUAL. RESIDENCY STATUS Resident Nonresident – did not maintain a residence in West Virginia during the taxable year (NO CREDIT IS ALLOWED) Part-Year Resident - maintained a residence in West Virginia for part of the year; check the box which describes your situation and enter the date of your move: חח YYYY **TO ANOTHER STATE** 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 1. INCOME TAX COMPUTED on your 2021 return. Do not report Tax Withheld State Abbreviation 1 .00 2 .00 2. West Virginia total income tax (line 8 of Form IT-140)..... TAX PAID SCHEDUL 3 .00 3. Net income derived from above state included in West Virginia total income..... 4. Total West Virginia Income (Residents-Form IT-140, line 4. Part-Year Residents-Schedule A, line 26)........ 4 .00 5. Limitation of Credit (line 2 multiplied by line 3 divided by line 4)...... .00 6. Alternative West Virginia taxable income Residents - subtract line 3 from line 7, Form IT-140 Part-year residents – subtract line 3 from line 4..... 6 .00 7 .00 7. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 6).......

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.

8. Limitation of credit (line 2 minus line 7).....

10. Total Credit (SMALLEST of lines 1,2, 5, 8, or 9) enter here and on line 1 of the Tax Credit Recap Schedule.

9. Maximum credit (line 2 minus the sum of lines 2 through 17 of the Tax Credit Recap Schedule)

PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

Amended Return Information

DECLIFOT FOR MANYER OF FOTIMATER RENALTY
REQUEST FOR WAIVER OF ESTIMATED PENALTY
If you are subject to the underpayment penalty, all or part of the penalty will be waived if the West Virginia State Tax Department determines that: 1. The penalty was caused by reason of casualty or disaster;
2. The penalty was caused by unusual circumstances which makes imposing the penalty unfair or inequitable. To request a waiver, please write the reason(s) a waiver is being requested on the lines below. Attach a separate page if more space is needed. Please sign and date your request. If you have documentation substantiating your statement, enclose a copy. The Department will notify you if your request for waiver was not approved.
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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 If there is only 1 person living in your home, your federal adjusted gross income must be \$3 If there are 2 people living in your home, your federal adjusted gross income must be \$52,26 If there are 3 people living in your home, your federal adjusted gross income must be \$65,88 If there are 4 people living in your home, your federal adjusted gross income must be \$79,50 **For each additional person add \$13,620. NO – Your income less social security benefits must meet the following guidelines for you to qualify for this If there is only 1 person living in your home, your income must be \$38,640 or less. If there are 2 people living in your home, your income must be \$52,260 or less. If there are 3 people living in your home, your income must be \$65,880 or less. If there are 4 people living in your home, your income must be \$79,500 or less. If there are 4 people living in your home, your income must be \$79,500 or less. **For each additional person add \$13,620.	3,640 or 0 or less 0 or less 0 or less	less. 3. 5.
Part II – Determine the amount of your credit (complete this Part only if your income falls within t	he abov	e guidelines)
Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2021	1	.00
2. If eligible for the Senior Citizen Tax Credit enter allowable credit from line 2 of Form SCTC-A	2	.00
Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit)	3	.00
4. Enter your Federal Adjusted Gross Income	4	.00
a. Enter the amount of increasing income modifications reported on line 56 of Schedule M	а	.00
b. Enter federal tax-exempt interest income	ь	.00
c. Enter amount received in 2021 in the form of earnings replacement insurance (Workers' Compensation Benefits)	С	.00
d. Enter the amount of Social Security benefits, including SSI and SSDI, received that are NOT included in your Federal Adjusted Gross Income	d	.00
5. Add amounts on lines 4a, 4b, 4c, and 4d	5	.00
6. Total Gross Income: Add amount entered on line 4 and line 5	6	.00
7. Multiply amount on line 6 by 4% (0.04)	7	.00
8. Is the amount on line 3 greater than the amount on line 7? 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 19 of IT-140	9	.00
	•	



FAMILY TAX CREDIT

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 Form IT-140, the credit will be disallowed.

Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140)	1	.00
Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140)	2	.00
3. Tax-exempt interest reported on federal tax return (enter the amount shown on Federal Form 1040 that is not already included on line 2 of Form IT-140)	3	.00
4. Add lines 1 through 3. This is your Modified Federal Adjusted Gross Income for the Family Tax Credit	4	.00
5. Enter the number of exemptions claimed from Form IT-140, sum of boxes a, b, and c (<i>This is your Family Size for the Family Tax Credit</i>)	5	
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 31. If the exemptions on line 5 are greater than 8, use the table for a family size of 8	6	
7. Enter your income tax due from line 8 of Form IT-140	7	.00
8. Multiply the amount on line 7 by the percentage shown on line 6 This is your Family Tax Credit. Enter this amount on line 2 of Form IT-140 RECAP	8	.00

Schedule

Form IT-140 SCHEDULE OF ADDITIONAL DEPENDENTS

Use this schedule to continue listing dependents. If space is needed for more than 18 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



WV4868 APPLICATION FOR EXTENSION OF TIME TO FILE

File this form to request a six-month extension of time to file your 2021 West Virginia Personal Income Tax Return Your return must be filed no later than October 17, 2022.

This form is NOT an extension of time to PAY personal income taxes due.

	TAXPAYER INFORMATION								
SOCIAL SECURITY NUMBER			*SPOUSE'S SECURITY						
LAST NAME			SUFFIX		YOUR FIRST NAME				МІ
SPOUSE'S LAST NAME			SUFFIX		SPOUSE'S FIRST NAME				МІ
FIRST LINE OF ADDRESS			SECOND ADDR						
CITY			STATE		ZIP CODE				
TELEPHONE NUMBER	EMAIL				EXT	ENDED DUE DATE MM/DD/YYYY			-

CALCULATION							
a. Total income tax liability	a.	.00					
b. Total payments (West Virginia withholding and/or credit for estimated payments)	b.	.00					
c. Amount of West Virginia personal income tax due (subtract line b from line a)	c.	.00					

NOTE

This form and payment must be filed on or before the due date of the return (April 18, 2022). A penalty is imposed for late filing/late payment of tax unless reasonable cause can be shown. If you receive an extension of time for federal income purposes and expect to owe no West Virginia income tax, you are not required to file this form. To receive the same extension for state tax purposes, you need only note on your West Virginia Personal Income Tax Return that a federal extension was granted.

Mail this return to:
West Virginia State Tax Department
Tax Account Administration Division

P.O. Box 2585 Charleston, WV 25329-2585

This form must be complete and submitted in full.

DO NOT CUT OR RESIZE THIS FORM.

a federal Schedule D and federal Form 8949 must be submitted. If withholding is related to WV NRSR, please indicate in the box provided on line 15 and submit Form NRSR and Schedule D and Form 8949 from your federal return.

FAILURE TO RECEIVE A WITHHOLDING TAX STATEMENT (W-2)

If you fail to receive a withholding tax statement (Form W-2, W-2G, or 1099) from an employer by February 15th, you may file your income tax return using a substitute form. All efforts to obtain a W-2 statement from the payer must be exhausted before a substitute form will be accepted. West Virginia Substitute W-2 (Form WV IT-102-1) must be completed and retained for your records in the same manner as Form W-2 for a period of not less than three years. This information may be obtained from your pay stub(s). The federal Form 4852 (Substitute for Form W-2) does not provide all the information necessary to process your state return. It WILL NOT be accepted in lieu of Form WV IT-102-1.

PRIOR YEAR TAX LIABILITIES

Taxpayers who have delinquent tax liabilities, state or federal, may not receive the full amount of their tax refund. If you have an outstanding state or federal tax lien, your refund will be reduced and applied to your past due liability. If a portion of your refund is captured, you will receive a notice and the balance of the refund. Any final unpaid West Virginia personal income tax liabilities may be referred to the United States Treasury Department in order to capture that amount from your federal income tax refund.

IRS INFORMATION EXCHANGE

The West Virginia State Tax Department and the Internal Revenue Service share tax information including results of any audits. Differences, other than those allowed under state law, will be identified and may result in the assessment of a negligence penalty. Taxpayers so identified will be subject to further investigation and future audits.

INJURED SPOUSE

You may be considered an injured spouse if you file a joint return and all or part of your refund was, or is expected to be, applied against your spouse's past due child support payments or a prior year tax liability. You must file an injured spouse allocation form (Form WV-8379) to claim your part of the refund if all three of the following apply:

- You are not required to pay the past due amount;
- You received and reported income (such as wages, taxable interest, etc.) on a joint return; and
- You made and reported payments such as West Virginia tax withheld from your wages or estimated tax payments.

If all of the above apply and you want your share of the overpayment shown on the joint return refund, you must:

- 1. Check the injured spouse box on the front of the return;
- 2. Complete the West Virginia Injured Spouse Allocation Form, WV-8379; and
- Enclose the completed form with your West Virginia personal income tax return.

DO NOT check the injured spouse box unless you qualify as an injured spouse and have enclosed the completed form with your return. This will cause a delay in the processing of your refund.

TAX DEPARTMENT PROCESSING AND PROCEDURES

The Tax Department has implemented a modern tax system that allows us to better serve you. This system decreases processing time and allows us to contact taxpayers in a timely manner. If a change has been made to your return you will first receive a letter from us explaining the change. If there is an additional amount due the State, you will receive a Statement of Account. If you disagree with the amount shown to be due, return a copy of the statement with your comments and provide any additional schedules to substantiate your claim. You will receive a statement of account on a monthly basis until such time as your outstanding liability is either paid or your account is settled. If you sent us information and receive a second statement of account, it may be a timing issue. Please allow sufficient time for mailing and processing of the additional information before you contact us again.

FORM IT-140 INSTRUCTIONS

FORM IS ON PAGES 1-2 & 45-46

The due date for filing your 2021 West Virginia Personal Income Tax return is April 18, 2022, 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 current 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. 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 45 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.

NONRESIDENT SPECIAL

Enter a check mark in this box if you qualify to file as a Special Nonresident (see page 15) and complete Schedule A, Part II found on page 12. DO NOT check the Nonresident/Part-Year Resident box if you are filing as a Special Nonresident.

NONRESIDENT OR PART-YEAR RESIDENT

Enter a check mark in this box if you are filing as a nonresident or partyear 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 above).

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

You can deduct \$2,000 on line 6 for every exemption claimed in your exemption schedule.

(A) YOU

Enter "1" in box (a) for yourself if you cannot be claimed as a dependent on another person's return.

(B) SPOUSE

Enter "1" in box (b) for your spouse only if your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.

(C) DEPENDENTS

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 6. Generally, qualifying dependents must meet the following test:

- 1. They are related to you (child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them, etc.) or they were a part of your household for the entire year.
- 2. They were:
 - a. Under the age of 19 at the end of 2021 and were younger than you;
 - b. Under the age of 24 at the end of 2021, a student, and younger than you; or
 - c. Any age and permanently and totally disabled.
- 3. They did not provide over half of his or her own support for 2021.
- 4. They didn't file a joint return for 2021 or is filing such a return only to claim a refund of withheld income tax or estimated tax paid.
- 5. They lived with you for more than half of 2021.

You cannot claim any dependents if you can be claimed as a dependent on another person's return.

(D) SURVIVING SPOUSE

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 17 for additional information. 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.

(E) TOTAL

Enter the total number of exemptions claimed in boxes (a) through (d) in box (e).

LINES 1 THROUGH 26 OF FORM IT-140

Complete According to the Following Instructions

LINE 1

FEDERAL ADJUSTED GROSS INCOME.

Enter your federal adjusted gross income as shown on Federal Form 1040.

LINE 2

ADDITIONS TO INCOME.

Enter the total additions shown on line 56 of Schedule M (page 4). See page 24 for additional information.

LINE 3

SUBTRACTIONS FROM INCOME.

Enter the total subtractions from income shown on line 48 of Schedule M (page 3). See page 21 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 23 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 32 and enter your tax on this line. If your taxable income is over \$100,000, use Rate Schedule I on page 37 to compute your tax.

If your filing status is MARRIED FILING SEPARATELY, you MUST use Rate Schedule II on page 37 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 11 and 12.

LINE

CREDITS FROM TAX CREDIT RECAP SCHEDULE.

Enter Total Credits shown on line 18 of the Tax Credit Recap Schedule found on page 5.

LINE 10

Line 8 minus 9. If line 9 is greater than line 8, enter 0.

LINE 11

PREVIOUS REFUND OR CREDIT.

Enter the amount of any overpayment previously refunded or credited from your original return.

LINE 12

PENALTY DUE.

If line 8 minus lines 9, 15, 17, 18, and 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 enclosing a written request for Waiver of Penalty or the Annualized Income Worksheet. See page 27 for additional information.

LINE 13

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 9 to calculate this tax if applicable.

LINE 14

TOTAL AMOUNT DUE.

Add lines 10 through 13.

LINE 15

WEST VIRGINIA INCOME TAX WITHHELD.

Enter the total amount of West Virginia tax withheld as shown on your withholding documents. If you are filing a joint return, be sure to include any withholding for your spouse. Original withholding documents (W-2's, 1099's, K-1's, and NRW-2's) must be enclosed with your return. Failure to submit this documentation 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, check the box on line 15 and enclose Schedule D and Form 8949 from your federal return.

ESTIMATED TAX PAYMENTS.

Enter the total amount of estimated tax payments paid by you (and your spouse) for taxable year 2021. Include any 2020 overpayment you carried forward to 2021 and any payment made with your West Virginia Application for Extension of Time to File (WV 4868).

LINE 17

NON-FAMILY ADOPTION TAX CREDIT.

Enter the amount of allowable credit from the West Virginia Non-family Adoption Credit Schedule, NFA-1, found on our website. This schedule must be submitted with Form IT-140 to claim this credit.

LINE 18

SENIOR CITIZEN TAX CREDIT.

Complete Schedule SCTC-A and enter amount of credit from line 2, part III if you are eligible for the credit.

LINE 19

HOMESTEAD EXCESS PROPERTY TAX CREDIT.

Enter the amount of line 9 from Schedule HEPTC-1 (page 38).

LINE 20

AMOUNT PAID WITH ORIGINAL RETURN.

Enter the amount, if any, paid on your original return.

LINE 21

TOTAL PAYMENTS AND CREDITS.

Add lines 15 through 19.

LINE 22

BALANCE DUE THE STATE.

Line 14 minus line 22. This is the total balance due the State. Write your social security number and "2021 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. You may also make a payment by ACH Debit through MyTaxes at mytaxes.wvtax.gov or a credit card payment at epay.wvsto.com/tax.

If Line 21 is greater than line 14, complete line 23.

LINE 23

TOTAL OVERPAYMENT.

Line 21 minus line 14.

LINE 24 DONATIONS

If you (and your spouse) wish to make a contribution, enter the total amount of your contribution on line 22. Your overpayment will be reduced, or your payment increased by this amount.

24 A) 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.

To learn more about the West Virginia 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 304-617-0099.

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

24 B) THE WEST VIRGINIA DEPARTMENT OF VETERANS ASSISTANCE provides nursing home and health care for aged and disabled veterans in the West Virginia Veterans Home.

24C) DONELC. KINNARD MEMORIAL STATE VETERANS CEMETERY donations fund operation and maintenance of the cemetery.

LINE 25

AMOUNT TO BE CREDITED TO YOUR 2022 ESTIMATED TAX ACCOUNT.

Enter the amount (all or part) of your overpayment you wish to have credited to your 2022 estimated tax account.

LINE 26 REFUND.

Line 23 minus line 24 and line 25. 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.

SCHEDULE M INSTRUCTIONS

FORM IS ON PAGE 3 & 4.

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 2021 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 23.

The **Senior Citizen Deduction** can be claimed by taxpayers who were at least age 65 on December 31, 2021. Eligible taxpayers MUST enter their year of birth in the space provided and complete all boxes on lines 45.

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 2021 is the first year of a medically certified disability, you MUST enclose a 2021 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 all boxes on line 45 to determine the amount of credit.**

MODIFICATIONS

MODIFICATIONS DECREASING FEDERAL ADJUSTED GROSS INCOME (SUBTRACTIONS FROM INCOME)

If filing a joint return, enter the modification(s) for both you and your spouse in Columns A and B. In cases of joint ownership of income producing tangible or intangible property, each spouse should use the total income multiplied by the relative percentage of ownership. See example on page 23.

LINE 27

INTEREST OR DIVIDENDS ON U.S. 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 28

CERTAIN FEDERAL LAW ENFORCEMENT RETIREMENT.

If you are a retired federal law enforcement officer or fireman, at least one of the following documents **must be submitted** as supporting documentation of your eligibility for this reduction; your Summary of Federal Service from FERS; federal form RI 20-124; your Department of Justice ID card issued to you upon your retirement.

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 31. 1099-R must be included with return.

LINE 30 MILITARY RETIREMENT.

Enter the taxable amount reported on your federal return of military retirement income, including survivorship annuities, from the regular Armed Forces, Reserves, and National Guard. 1099-R must be included with return, even if no withholding is to be reported.

LINE 31

OTHER RETIREMENT MODIFICATIONS

Enter taxable amount of retirement income for the following categories:

A) 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 must be included with return.

B) FEDERAL RETIREMENT. Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from Federal Retirement and not already deducted on line 30. Do not enter more than \$2,000. 1099-R must be included with return.

Combined amounts of 31a and 31b MUST NOT EXCEED \$2,000.

LINE 32

SOCIAL SECURITY BENEFITS.

For taxable years beginning on and after January 1, 2021, 65 percent of the amount of social security benefits received and included in federal adjusted gross income for the taxable year shall be allowed as a decreasing modification from federal adjusted gross income when determining West Virginia taxable income subject to the tax imposed by this article, subject to the W. Va. Code §11-21-12(c). The deduction may be claimed only when the federal adjusted gross income of a married couple filing a joint return does not exceed \$100,000, or \$50,000 in the case of a single (including Head of Household, and Widow(er)) individual or a married individual filing a separate return.

LINE 33

ASSETS HELD BY SUBCHAPTER S CORPORATION

A taxpayer who is a shareholder of an S corporation, or member of a limited liability company, engaged in business as a financial organization as defined in §11-24-3a(a)(14) of the West Virginia State code, may be eligible for a modification under §11-21-12k. See TSD 397 for more details.

LINE 34

ACTIVE DUTY MILITARY PAY.

Military income received while you were a member of the National Guard or Armed Forces Reserves called to active duty in support of the contingency operation as defined in Executive Order 13223 as part of Operation Noble Eagle, Operation Enduring Freedom, Operation Iraqi Freedom, Operation New Dawn, Operation Inherent Resolve, and any other current or future military operations deemed to be part of the Overseas Contingency Operation (OCO). The President's memorandum applies to any West Virginia National Guard and Reserve service members called to active duty in support of the OCO, regardless of whether they are deployed overseas or stateside. Military orders and W-2 must be included with your return.

LINE 35

ACTIVE MILITARY SEPARATION.

If you have separated from military service, enter the amount of active duty pay that you received, provided that you were on active duty for thirty continuous days prior to separation. Military orders, DD214, and W-2 must be included with your return.

LINE 36

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 37

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 38

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. 1099-RRB from United States Railroad Retirement Board must be included with return.

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 39

LONG-TERM CARE INSURANCE

Enter the amount of long-term care insurance premiums. Supporting documentation must be provided.

LINE 40

IRC 1341 REPAYMENTS

Enter the amount of money paid back under IRC 1341. Supporting documentation must be provided.

If you have received payments in prior years that at the time, appeared to be valid by unrestricted right but at a later date, it was determined that excess payments were made and repayment is now required, then you may be entitled to an adjustment under IRC 1341. The amount of income repaid MUST be more than \$3000.00 to qualify. Enter the qualifying amount on Schedule M Line 40. For more information, consult federal Publication 525.

LINE 41

AUTISM MODIFICATION.

Enter the amount of any qualifying contribution to a qualified trust maintained for the benefit of a child with autism (see instructions on page 17).

LINE 42

ABLE ACT

Achieving a Better Life Experience - Contributions by a designated beneficiary to an Achieving a Better Life Experience (ABLE) account. A retirement savings contribution credit may be claimed for the amount of contributions you, as the designated beneficiary of an ABLE account, make before January 1, 2026, to the ABLE account. This modification may not exceed \$27,490, and contributions by someone other than the beneficiary may not exceed \$15,000. See IRS Pub. 907, Tax Highlights for Persons With Disabilities, for more information.

A year end summary statement or equivalent document MUST be attached to avoid processing delays.

LINE 43

PBGC MODIFICATION

Pension Benefit Guaranty Modification - If your etired under an employer-provided defined benefit plan that terminated prior to or after retirement and the pension plan is covered by a guarantor whose maximum benefit guarantee is less than the maximum benefit to which you were entitled, you may be allowed a reducing modification of the difference between (a) the amount you would have received had the plan not terminated and (b) the amount actually received from the guarantor. Failure to provided the information in (a) and (b) so will delay the processing of your return.

LINE 44

QUALIFIED OPPORTUNITY ZONE BUSINESS INCOME

You must include a copy of IRS 8996.

SENIOR CITIZEN OR DISABILITY DEDUCTION.

Taxpayers MUST be at least age 65 OR certified as permanently and totally disabled during 2021 to receive this deduction. Taxpayers age 65 or older have to enter their year of birth in the space provided and complete boxes (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 example below. 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 2021 is the first year of a medically certified disability, you MUST enclose a 2021 West Virginia Schedule H or a copy of Federal Schedule R and enter 2021 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 a similar modification. See line 45 instructions for more information.

BOX (c) Enter all income (for each spouse, if joint return) that has not been reported on lines 33 and 44

BOX (d) Add lines 27 through 32 for each spouse and enter on this line. LINE 45 Subtract BOX (d) from BOX (c) for each. If BOX (d) is larger than BOX(c), enter zero on Line 45.

LINE 46

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 26 through 31 and line 44 of Schedule M are less than \$8,000.

This modification is claimed on line 46 of Schedule M. The total of lines 44 and 45 cannot exceed \$8,000.

LINE 47

Add lines 26 through 46 for each column and enter the results here.

LINE 48

TOTAL SUBTRACTIONS.

Add Columns A and B from line 47. Enter here and on line 3 of Form IT-140.

EXAMPLE	OF SENIOR	CITIZEN D	EDUCTION	CALCULATION

John Doe, age 69, and Mary Doe, age 65, file a joint tax return. In 2021, they received the following income.

	Jonn	wary
West Virginia Police Retirement	7,000	0
IRA Distributions	4,000	1,000
Wages and Salaries	0	10,000
Interest (jointly held)	1,500	1,500
US Savings Bond Interest	500	500
TOTAL INCOME	13.000	13.000

Their federal adjusted gross income which they report on line 1 of their West Virginia IT-140 is \$26,000. Property which John and Mary hold jointly is split between them according to their percentage of ownership. In this case, each taxpayer owned 50% of the joint income.

- 1. Mr. Doe's total income is \$13,000. He claimed no deductions on lines 33 through 44. He enters the maximum amount of \$8000 in column(c) of line 45.
- 2. Mrs. Doe's total income is \$13,000. She claims no deductions on lines 33 through 44 and enters the maximum amount of \$8000 in column(c), of line 45.
- 3. Mr. Doe reported his police pension on line 29 and his share of their joint savings bond interest on line 27. He enters \$7,500 in column (d) of line 45.
- 4. Mrs. Doe reported her share of the joint savings bond interest on line 27 of Schedule M. Therefore, she enters \$500 in column(d) of line 45.
- 5. Mr. and Mrs. Doe each subtract column (d) from column (c) to determine their senior citizen deduction.
- 6. Therefore, Mr. Doe enters \$500 in column A of line 45 and Mrs. Doe enters \$7,500 in column B of line 45.

 (a) Year of birth (b) Year of (c) Income not included in (d) Add lines 27 through 32

	(65 or older)	disability	lines 343 to 44 (NOT TO EXCEED \$8000)	(2)		Subtract line 45 column (d) from	(c) (If less than zero, enter zero)
You	1949		8000 .00	7500 .00		500 .00	
Spous	1953		00. 0008	500 .00	45		7500 .00

WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION WORKSHEET

INSTRUCTIONS

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

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

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

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

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

WORKSHEET

A. Enter your Federal Adjusted Gross income from the 1 of Form 11-140	Α	.00
If Line A is greater than \$10,000 (\$5,000 if married filing separate returns), you are not eligible for the exclusion. STOP HERE		
B. List the source and amount of your earned income. Enter the total amount on Line B		
	В	.00
C. Maximum exclusion. Enter \$5,000 if your filing status is married filing separately; otherwise enter \$10,000	С	.00
D. Enter the smaller of the amounts shown on Line A, Line B, or Line C here and on Line 5 of Form IT-140	D	.00

INCREASING FEDERAL ADJUSTED GROSS INCOME (ADDITIONS TO INCOME)

LINE 49

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 50

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 51

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 52

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 53

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 54

WITHDRAWALS FROM A PREPAID TUITION/SAVINGS PLAN NOT USED FOR PAYMENT OF QUALIFYING EXPENSES.

Enter the basis amount in a withdrawal from a West Virginia Prepaid Tuition/SMART529™ Savings Plan which was spent for OTHER than qualifying expenses, if a deduction was previously taken.

LINE 55

ABLE ACT ADDITIONS

Enter any amount withdrawn from an ABLE account that was not used for qualified disability expenses pursuant to 11-21-12j(b).

LINE 56

TOTAL ADDITIONS.

Add lines 49 through 55. Enter the result here and on line 2 of Form IT-140.

SCHEDULE A INSTRUCTIONS

FORM IS ON PAGES 11 & 12

RESIDENTS OF KENTUCKY, MARYLAND, OHIO, PENNSYLVANIA AND VIRGINIA – If your only source of income is from wages and salaries, you will only need to complete Part II 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 of West Virginia.

MEMBERS OF THE ARMED FORCES AND THEIR SPOUSES - If your domicile is outside West Virginia but you were present in West Virginia in compliance with military orders, and if your only source of income is from wages and salaries, you will only need to complete Part II of Schedule A.

LINE 1

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 2 AND 3

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 4

IRA'S, 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 5

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 6

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 7

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 8

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 8, 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 PTE-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 PTE-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 PTE-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 9

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
- 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 gains or losses.

LINE 10

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
- 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 11

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 12 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 13 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 14

TOTAL INCOME

Add lines 1 through 13 of each column and enter the result on this line.

LINE 15 THROUGH 20

ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME

- Column A Enter the adjustments to income reported on Federal Form 1040.
- 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.

OTHER ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME

Column A Enter the adjustments to income reported on Federal Form 1040. These adjustments include:

- Moving expenses for members of the Armed Services
- Alimony paid
- Certain business expenses of reservists, performing artists, and fee-basis government officials.
- Health savings account deduction
- Student loan interest deduction
- · 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 22

TOTAL ADJUSTMENTS.

Enter the total of all adjustments from lines 15 through 21 for each column.

LINE 23

ADJUSTED GROSS INCOME.

Subtract line 22 from line 14 in each column. Enter the result on this line.

LINE 24

WEST VIRGINIA INCOME.

Add Column B and Column C of line 23 and enter the total here.

LINE 25

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 26

TOTAL WEST VIRGINIA INCOME.

Add the amounts shown on lines 24 and 25 and enter the total here and on line 2 of the Nonresident/Part-Year Resident Tax Calculation worksheet on page 12.

SCHEDULE A, PARTS I AND II

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION – Complete lines 1-4 and enter result on IT-140, line 8.

PART II: SPECIAL NONRESIDENT INCOME FOR RESIDENTS OF RECIPROCAL STATES AND CERTAIN ACTIVE MILITARY MEMBERS – Complete Part II only if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia or you were Active Military personnel stationed in West Virginia and your domicile is outside West Virginia.

SCHEDULE E INSTRUCTIONS

FORM IS ON PAGE 8.

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

NOTE: THE LIST ABOVE IS SUBJECT TO CHANGE ANY TIME

LINE 1

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 2

Enter the West Virginia total income tax shown on line 8 of Form IT-140.

LINE 3

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

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 IT-140 Schedule A, line 26.

LINE 5

LIMITATION OF CREDIT.

Multiply line 2 by line 3 and divide the result by line 4.

LINE 6

ALTERNATIVE WEST VIRGINIA TAXABLE INCOME.

Residents — Subtract line 3 from line 7, Form IT-140. Part-year residents — Subtract line 3 from line 4.

LINE 7

ALTERNATIVE WEST VIRGINIA INCOME TAX.

Apply the Tax Rate Schedule to the amount shown on line 6.

LINE 8

LIMITATION OF CREDIT.

Subtract line 7 from line 2.

LINE 9

MAXIMUM CREDIT.

Line 2 minus the sum of lines 2 through 17 of the Tax Credit Recap Schedule.

LINE 10

TOTAL CREDIT.

(THE SMALLEST OF LINES 1, 2, 5, 8, OR 9). 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 2021 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 2021 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 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 41 THROUGH 44

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 2021 tax liability; or
- 2. 100% of your 2020 tax liability (if you filed a 2020 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:

- You had \$0 tax after credit for 2020 and meet ALL of the following conditions:
 - your 2020 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 2021 is less than \$5,000.
- 2. The total tax shown on your 2021 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, 2022, 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 18, 2022 installment.

SPECIAL RULES FOR FARMERS

If at least two-thirds of your gross income for 2021 was from farming sources, the following special rules apply:

- 1. You are only required to make one payment for the taxable year (due January 18, 2022).
- 2. The amount of estimated tax required to be paid (line 6) is sixty-six and two-thirds percent (66 3/3%) instead of ninety percent (90%).
- 3. If you fail to pay your estimated tax by January 18, but you file your return and pay the tax due on or before the first day of March, 2022, 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 0.01908 instead of 0.05194 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 45 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 8 of Form IT-140.

LINE 2

Add the amounts shown on lines 9, 17, 18, and line 19 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 15 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. If you are a qualified farmer, multiply line 3 by sixty-six and two-thirds percent (66 1/4%).

LINE 7

Enter your tax after credits from your 2020 West Virginia return. Your tax after credits will be line 8 reduced by lines 9, 17, 18 and 19 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 the full amount in each column of any modification to federal adjusted gross income which would be allowed on your 2021 West Virginia Personal Income Tax Return. **Do not annualize this line.** 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.

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

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 I, 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 0.01908 instead of 0.05194

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

Please read the following instructions carefully. Enter the estimated tax payments you made plus any West Virginia income tax withheld from your income.

In column (a), enter all credit carried over from your 2020 return, any withholding earned on or before April 15, 2021, and any estimated tax payments you made on or before April 15, 2021, for the 2021 tax year.

In column (b), enter the withholding earned and estimated payments made after April 15 and on or before June 15, 2021.

In column (c), enter the withholding earned and any estimated payments you made after June 15 and on or before September 15, 2021.

In column (d), enter the withholding earned and estimated payments you made after September 15 and on or before January 18, 2022.

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 2020 West Virginia tax return that you elected to apply to your 2021 estimated tax. If you filed your return by the due date (including extensions), treat the overpayment as a payment made on April 15, 2021.
- 3. If you file your return and pay the tax due on or before February 1, 2022, 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 18, 2022.

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.

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 annual rate is seven and three-quarters percent (7.75%) for 2021. The resultant daily rate of 0.000212 is applied to 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 daily rate of 0.000212 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 September 15 installment period, the payment you make January 18, 2022 will first be applied to pay off the September 15 underpayment; any remaining portion of the payment will be applied to the January 18 installment.

Also, apply the following rules:

- 1. Show the West Virginia withholding tax attributable to each regular installment due date; do not list the withholding attributable on or after January 1, 2022.
- 2. Any balance due paid on or before April 18, 2022 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 18, 2022, whichever is earlier.

Chart of Total Days Per Rate Period

Rate Period	Line 10
(a)	368
(b)	307
(c)	215
(d)	90

For example, if you have an underpayment on line 8, column (a), you would enter 368 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, 2021 to the date of the first payment. If no payments enter 368.

LINE 1

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 seven and three-quarters percent (7.75%) for 2021, resulting in a daily rate of 0.000212.

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):

The first payment was enough to reduce the underpayment to zero. There are no further computations for column (a).

No payments. Only one computation is needed. The penalty for column (a) is line 8 multiplied by the number of days until April 18, 2022 multiplied by line 11.

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 18, 2022, 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-A 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.

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:

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;

Your household income must meet the low-income test. Complete Part II of Form SCTC-A to determine your household income for the year.

If you were NOT required to file a federal tax return, do not include social security benefits when calculating your household income.

INCOME WORKSHEET	
A. Wages, salaries, tips received	A
B. Interest and dividend income	В
C. Alimony received	C
D. Taxable pensions and annuities	D
E. Unemployment compensation	E
F. Other income (include capital gains, gambling winnings, farm income, etc.)	F
G. Add lines A through F	G
H. Adjustments to income (i. e. alimony paid, IRA, etc.)	H
I. Line G minus line H (calculated Federal Adjusted Gross Income)	l

Compare the amount of your household income to the maximum income which corresponds to the number of people in your household as listed in the table on Form WV SCTC-A. If your income is equal to or less than the maximum income, you are eligible to claim the credit.

# OF PEOPLE IN HOUSEHOLD	150% OF POVERTY GUIDELINES	# OF PEOPLE IN HOUSEHOLD	150% OF POVERTY GUIDELINES
1	\$19,320	3	\$32,940
2	\$26,130	4	\$39,750

**FOR EACH ADDITIONAL PERSON, ADD \$6,810

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

INSTRUCTIONS

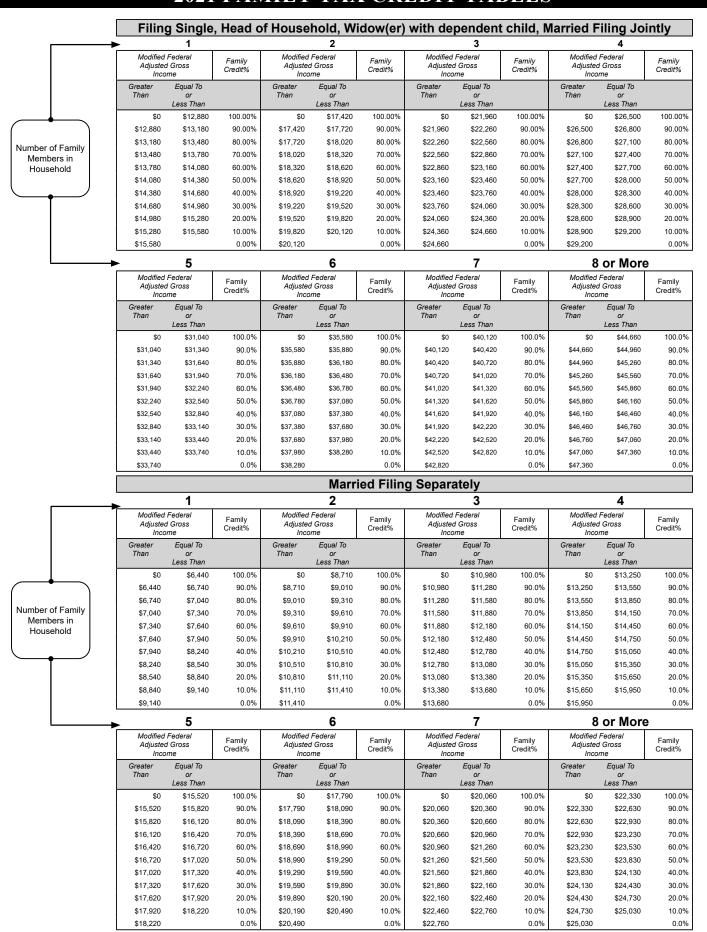
If you are required to file a federal return:

- 1. Complete Part I of Form SCTC-A by entering your social security number, your spouse's social security number (if filing jointly) and the number of people living in your household.
- 2. List Allowable Credit amount from Line 2, Part III of Form SCTC-A on Form IT-140 (pages 1 & 2 or 47 & 48), line 18.
- 3. Complete your West Virginia return according to the instructions given in this booklet.
- 4. Be sure to submit Form SCTC-A with your completed West Virginia return (Form IT-140). Failure to do so may result in denial of the credit.

If you are NOT required to file a federal return:

- 1. Enter your social security number, your spouse's social security number (if filing jointly) and the number of people living in your household on Part I of Form SCTC-A.
- 2. Complete the top portion of Form IT-140 (pages 1 & 2 or 47 & 48) with your and your spouse's (if filing jointly) social security numbers, names, and address, filing status, and exemptions.
- 3. Enter the household income as determined in Part II of Form SCTC-A on line 1 of Form IT-140.
- 4. Enter the amount of allowable credit from Part III of Form SCTC-A on lines 18, 21, 23, and 26 of Form IT-140.
- 5. Sign and date your return and mail both pages of Form IT-140 AND Form SCTC-A to the address for "Refund" shown beneath the signature lines of Form IT-140.

2021 FAMILY TAX CREDIT TABLES



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 37.
 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 on page 37.

If your tax			If your tax			If your tax			If your tax			If your tax		
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
25	50	1	5,900	6,000	179	12,000	12,100	382	18,100	18,200	626	24,200	24,300	870
50	75	2	6,000	6,100	182	12,100	12,200	386	18,200	18,300	630	24,300	24,400	874
75	100	3	6,100	6,200	185	12,200	12,300	390	18,300	18,400	634	24,400	24,500	878
100	200 300	5 8	6,200	6,300	188 191	12,300	12,400	394 398	18,400	18,500	638	24,500	24,600	882
200 300	400	11	6,300 6,400	6,400 6,500	191	12,400 12,500	12,500 12,600	402	18,500 18,600	18,600 18,700	642 646	24,600 24,700	24,700 24,800	886 890
400	500	14	6,500	6,600	197	12,600	12,700	402	18,700	18,800	650	24,700	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	1,200 1,300	35 38	7,200 7,300	7,300 7,400	218 221	13,300 13,400	13,400 13,500	434 438	19,400 19,500	19,500 19,600	678 682	25,300 25,360	25,360 25,420	915 918
1,300	1,400	41	7,300	7,400	221	13,500	13,600	436	19,600	19,700	686	25,300	25,420	920
1,400	1,500	44	7,500	7,600	227	13,600	13,700	446	19,700	19,800	690	25,420	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	2,500 2,600	74 77	8,500 8,600	8,600 8,700	257 260	14,600 14,700	14,700 14,800	486 490	20,700 20,800	20,800 20,900	730 734	26,080 26,140	26,140 26,200	950 953
2,600	2,700	80	8,700	8,800	263	14,700	14,800	494	20,800	21,000	734	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	3,700 3,800	110 113	9,700 9,800	9,800 9,900	293 296	15,800 15,900	15,900 16,000	534 538	21,900 22,000	22,000 22,100	778 782	26,800 26,860	26,860 26,920	982 985
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	4,800 4,900	143 146	10,800 10,900	10,900	334 338	16,900 17,000	17,000	578 582	23,000 23,100	23,100	822 826	27,460 27,520	27,520 27,580	1,012
4,800	5,000	146	11,000	11,000 11,100	338	17,000	17,100 17,200	582	23,100	23,200 23,300	830	27,520 27,580	27,580	1,015 1,017
5,000	5,100	152	11,100	11,100	346	17,100	17,200	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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If your tax			If your tax			If your tax			If your tax			If your tax		
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At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
28,180	28,240	1,044	32,380	32,440	1,233	36,580	36,640	1,422	40,650	40,700	1,616	44,150	44,200	1,826
28,240	28,300	1,047	32,440	32,500	1,236	36,640	36,700	1,425	40,700	40,750	1,619	44,200	44,250	1,829
28,300	28,360	1,050	32,500	32,560	1,239	36,700	36,760	1,428	40,750	40,800	1,622	44,250	44,300	1,832
28,360	28,420	1,053	32,560	32,620	1,242	36,760	36,820	1,431	40,800	40,850	1,625	44,300	44,350	1,835
28,420	28,480	1,055	32,620	32,680	1,244	36,820	36,880	1,433	40,850	40,900	1,628	44,350	44,400	1,838
28,480 28,540	28,540 28,600	1,058 1,061	32,680 32,740	32,740 32,800	1,247 1,250	36,880 36,940	36,940 37,000	1,436 1,439	40,900 40,950	40,950 41,000	1,631 1,634	44,400 44,450	44,450 44,500	1,841 1,844
28,600	28,660	1,063	32,800	32,860	1,252	37,000	37,060	1,441	41,000	41,000	1,637	44,430	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	29,020	1,080 1,082	33,160 33,220	33,220 33,280	1,269	37,360 37,420	37,420	1,458 1,460	41,300 41,350	41,350	1,655	44,800 44,850	44,850 44,900	1,865
29,020	29,080 29,140	1,082	33,280	33,340	1,271 1,274	37,420 37,480	37,480 37,540	1,460	41,400	41,400 41,450	1,658 1,661	44,850	44,950	1,868 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	29,560 29,620	1,104 1,107	33,700 33,760	33,760 33,820	1,293 1,296	37,900 37,960	37,960 38,020	1,482 1,485	41,750 41,800	41,800 41,850	1,682 1,685	45,250 45,300	45,300 45,350	1,892 1,895
29,620	29,680	1,107	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	30,040 30,100	1,125 1,128	34,180 34,240	34,240 34,300	1,314 1,317	38,380 38,440	38,440 38,500	1,503 1,506	42,150 42,200	42,200 42,250	1,706 1,709	45,650 45,700	45,700 45,750	1,916 1,919
30,040	30,160	1,120	34,300	34,360	1,317	38,500	38,560	1,500	42,200	42,300	1,712	45,760	45,750	1,919
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	30,520 30,580	1,147 1,150	34,660 34,720	34,720 34,780	1,336 1,339	38,860 38,920	38,920 38,980	1,525 1,528	42,550 42,600	42,600 42,650	1,730 1,733	46,050 46,100	46,100 46,150	1,940 1,943
30,580	30,640	1,150	34,780	34,760	1,339	38,980	39,040	1,520	42,600 42,650	42,700	1,736	46,100 46,150	46,130	1,945
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	31,060 31,120	1,171 1,174	35,200 35,260	35,260 35,320	1,360 1,363	39,400 39,460	39,460 39,520	1,549 1,552	43,000 43,050	43,050 43,100	1,757 1,760	46,500 46,550	46,550 46,600	1,967 1,970
31,120	31,120	1,174	35,320	35,320	1,366	39,520	39,580	1,555	43,030	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	31,600 31,660	1,196 1,198	35,740 35,800	35,800 35,860	1,385 1,387	39,940 40,000	40,000 40,050	1,574 1,577	43,450 43,500	43,500 43,550	1,784 1,787	46,950 47,000	47,000 47,050	1,994 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	32,140 32,200	1,220 1,223	36,280 36,340	36,340 36,400	1,409 1,412	40,400 40,450	40,450 40,500	1,601 1,604	43,900 43,950	43,950 44,000	1,811 1,814	47,400 47,450	47,450 47,500	2,021 2,024
32,140	32,260	1,223	36,400	36,460	1,412	40,450	40,550	1,604	44,000	44,000	1,817	47,450 47,500	47,500	2,024
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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4/1809	47,700		2,039	51,200	51,250	2,249	54,700		2,459	58,200	58,250	2,669	61,700	61,750	
1780				-						-					
47,900 47,900 20,901 51,400 51,450 2,246 54,900 56,900 2,477 58,400 59,450 2,867 61,900 62,900 2,400 40,000 40,000 20,007 51,500 55,500 2,247 56,900 56,900 2,447 58,450 58,500 2,667 62,000			-												
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44,100	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
44,200 44,200 2,006 51,600 51,700 2,278 55,000 52,500 52,				-						-					
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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 61,500 2,874 65,000 65,050 3,102 51,050 51,100 2,240 54,550 54,600 2,450 58,050															
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 51,050 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															
50,950 51,000 2,234 54,450 54,550 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															
51,000 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															
51,050 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	3,103

			2	<i>J</i> 21 V	AF21	V 111	UII.		AAI					
If your tax														
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	65,400 65,450	3,124 3,128	68,850 68,900	68,900 68,950	3,352 3,355	72,350 72,400	72,400 72,450	3,579 3,583	75,850 75,900	75,900 75,950	3,807 3,810	79,350 79,400	79,400 79,450	4,034 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	79,400	79,500	4,038
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	65,800 65,850	3,150 3,154	69,250 69,300	69,300 69,350	3,378 3,381	72,750 72,800	72,800 72,850	3,605 3,609	76,250 76,300	76,300 76,350	3,833 3,836	79,750 79,800	79,800 79,850	4,060 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	66,200 66,250	3,176 3,180	69,650 69,700	69,700 69,750	3,404 3,407	73,150 73,200	73,200 73,250	3,631 3,635	76,650 76,700	76,700 76,750	3,859 3,862	80,150 80,200	80,200 80,250	4,086 4,090
66,250	66,300	3,183	69,700	69,800	3,410	73,200	73,250	3,638	76,700	76,750	3,865	80,200	80,300	4,090
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	66,650 66,700	3,206 3,209	70,100 70,150	70,150 70,200	3,433 3,436	73,600 73,650	73,650 73,700	3,661 3,664	77,100 77,150	77,150 77,200	3,888 3,891	80,600 80,650	80,650 80,700	4,116 4,119
66,700	66,750	3,212	70,130	70,250	3,440	73,700	73,750	3,667	77,130	77,250	3,895	80,700	80,750	4,119
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	67,050 67,100	3,232 3,235	70,500 70,550	70,550 70,600	3,459 3,462	74,000 74,050	74,050 74,100	3,687 3,690	77,500 77,550	77,550 77,600	3,914 3,917	81,000 81,050	81,050 81,100	4,142 4,145
67,100	67,150	3,238	70,600	70,650	3,462	74,030	74,100	3,693	77,600	77,650	3,917	81,100	81,150	4,143
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	67,500 67,550	3,261 3,264	70,950 71,000	71,000 71,050	3,488 3,492	74,450 74,500	74,500 74,550	3,716 3,719	77,950 78,000	78,000 78,050	3,943 3,947	81,450 81,500	81,500 81,550	4,171 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	67,900 67,950	3,287 3,290	71,350	71,400	3,514 3,518	74,850 74,900	74,900	3,742 3,745	78,350	78,400 78,450	3,969 3,973	81,850 81,900	81,900 81,950	4,197 4,200
67,950	68,000	3,293	71,400 71,450	71,450 71,500	3,521	74,900	74,950 75,000	3,748	78,400 78,450	78,500	3,976	81,900	82,000	4,200
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	68,350 68,400	3,316 3,319	71,800 71,850	71,850 71,900	3,544 3,547	75,300 75,350	75,350 75,400	3,771 3,774	78,800 78,850	78,850 78,900	3,999 4,002	82,300 82,350	82,350 82,400	4,226 4,229
68,400	68,450	3,323	71,830	71,900	3,550	75,400	75,400	3,778	78,900	78,950	4,002	82,400	82,450	4,229
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. . .

If your toy	abla nat		•				able not			rable not		If wave tax	rable net	
If your tax income			If your tax income			If your tax income			If your tax income			If your tax		
At	But	Your												
Least	Less	WV												
	Than	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	82,800 82,850	4,255 4,259	86,250 86,300	86,300 86,350	4,483 4,486	89,750 89,800	89,800 89,850	4,710 4,714	93,250 93,300	93,300 93,350	4,938 4,941	96,750 96,800	96,800 96,850	5,165 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	5,109
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	83,150 83,200	4,278 4,281	86,600 86,650	86,650 86,700	4,506 4,509	90,100 90,150	90,150 90,200	4,733 4,736	93,600 93,650	93,650 93,700	4,961 4,964	97,100 97,150	97,150 97,200	5,188 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 83,500	4,298 4,301	86,900 86,950	86,950	4,525 4,528	90,400 90,450	90,450	4,753 4,756	93,900	93,950 94,000	4,980 4,983	97,400 97,450	97,450	5,208
83,450 83,500	83,550	4,301	87,000	87,000 87,050	4,532	90,430	90,500 90,550	4,759	93,950 94,000	94,000	4,983	97,430	97,500 97,550	5,211 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	83,800 83,850	4,320 4,324	87,250 87,300	87,300 87,350	4,548 4,551	90,750 90,800	90,800 90,850	4,775 4,779	94,250 94,300	94,300 94,350	5,003 5,006	97,750 97,800	97,800 97,850	5,230 5,234
83,850	83,900	4,324	87,350	87,400	4,551	90,850	90,900	4,779	94,350	94,400	5,000	97,850	97,900	5,234
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	84,150 84,200	4,343 4,346	87,600 87,650	87,650 87,700	4,571 4,574	91,100 91,150	91,150 91,200	4,798 4,801	94,600 94,650	94,650 94,700	5,026 5,029	98,100 98,150	98,150 98,200	5,253 5,256
84,200	84,250	4,346	87,700	87,750	4,574	91,130	91,250	4,805	94,700	94,750	5,029	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	84,500 84,550	4,366 4,369	87,950 88,000	88,000 88,050	4,593 4,597	91,450 91,500	91,500 91,550	4,821 4,824	94,950 95,000	95,000 95,050	5,048 5,052	98,450 98,500	98,500 98,550	5,276 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	84,800 84,850	4,385 4,389	88,250 88,300	88,300 88,350	4,613 4,616	91,750 91,800	91,800 91,850	4,840 4,844	95,250 95,300	95,300 95,350	5,068 5,071	98,750 98,800	98,800 98,850	5,295 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	85,150 85,200	4,408 4,411	88,600 88,650	88,650 88,700	4,636 4,639	92,100 92,150	92,150 92,200	4,863 4,866	95,600 95,650	95,650 95,700	5,091 5,094	99,100 99,150	99,150 99,200	5,318 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	85,450 85,500	4,428 4,431	88,900 88,950	88,950 89,000	4,655 4,658	92,400 92,450	92,450 92,500	4,883 4,886	95,900	95,950 96,000	5,110	99,400 99,450	99,450 99,500	5,338
85,500	85,550	4,431	89,000	89,000	4,662	92,430	92,550	4,889	95,950 96,000	96,000	5,113 5,117	99,500	99,550	5,341 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	85,800 85,850	4,450 4,454	89,250 89,300	89,300 89,350	4,678 4,681	92,750 92,800	92,800 92,850	4,905 4,909	96,250 96,300	96,300 96,350	5,133 5,136	99,750 99,800	99,800 99,850	5,360 5,364
85,850	85,850	4,454	89,300 89,350	89,350	4,684	92,800	92,850	4,909	96,300	96,350	5,136	99,800	99,850	5,364
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	86,100 86,150	4,470 4,473	89,550 89,600	89,600 89,650	4,697 4,701	93,050	93,100 93,150	4,925 4,928	96,550	96,600 96,650	5,152 5,156			
00,100	50,150	4,413	09,000	00,000	4,701	93,100	<i>3</i> 3,130	4,520	96,600	30,000	J, 100			الكسسة

2021 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
	But less than -	At least –
\$300.00 plus 4% of excess over \$10,000	\$25,000	\$ 10,000
\$900.00 plus 4.5% of excess over \$25,000	\$40,000	\$25,000
\$1,575.00 plus 6% of excess over \$40,000	\$60,000	\$40,000
\$2,775.00 plus 6.5% of excess over \$60,000		\$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".

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

EXAMPLE				
		With a taxable income of \$118,460		
\$	88,460.00	Income in excess of \$30,000		
х	.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)		