Filing Period: Enter the beginning and end date, including month, day, and year for the taxable year being filed.

Due Date: Enter the date the annual return is required to be filed.

Person to Contact Concerning This Return: Enter the name, phone number, and email address of the person you will to be notified if there are questions regarding this return.

Enter the Approved Annual Return Extended Due Date: Enter the month, day, and year of the approved extension date.

Step 1:
Enter the gross income for each code on the appropriate line (1D – 3D; Column 2).

Step 2:
Complete the Exemption Section of page 2. Enter the exemption amount from page 2 on the appropriate lines (1D–3D; Column 3).

Step 3:
Enter the total of Column 2 minus Column 3 in Column 4 for each line (1D–3D).

Step 4:
Enter the total of Column 4 multiplied by Column 5 in Column 6.

Line 1  Add Column 6, Lines 1D–3D, together and enter the total.

Line 2  Enter the credit allowed on the PSC Certification letter (Note: The PSC Certification letter must be attached to receive the credit).

Line 3  Enter the total of Line 1 minus Line 2.

Line 4  Enter the exemption amount, based on the period actually engaged in business (Example: $500 per year; $41.67 per month; or $1.37 per day).

Line 5  Enter the total of Line 3 minus Line 4.

Line 6  Enter the total estimated payments made for the filing period.

Line 7  Enter the total of Line 5 minus Line 6.

Lines 8-10  Internal use only.

Line 11  Enter the total from Line 7.

Line 12  Enter the total of Line 6 minus Line 5.

Line 13  Enter the amount from Line 12 that is to be credited to next year’s tax.

Line 14  Enter the total of Line 12 minus Line 13. This is the amount to be refunded.

SIGN AND DATE THE RETURN.

Mail Return to:
West Virginia State Tax Department
Tax Account Administration Division
PO Box 425
Charleston, WV 25322