

IT-140

B

WEST VIRGINIA PERSONAL INCOME TAX RETURN

2023

SOCIAL SECURITY NUMBER	Deceased <input type="checkbox"/> Date of Death*	**SPOUSE'S SOCIAL SECURITY NUMBER	Deceased <input type="checkbox"/> Date of Death*
LAST NAME		SUFFIX	YOUR FIRST NAME
SPOUSE'S LAST NAME		SUFFIX	SPOUSE'S FIRST NAME
FIRST LINE OF ADDRESS		SECOND LINE OF ADDRESS	
CITY		STATE	ZIP CODE
TELEPHONE NUMBER	EMAIL		EXTENDED DUE DATE MM/DD/YYYY

* ONLY INCLUDE A DECEASED TAXPAYER AND THEIR DATE OF DEATH IF IT OCCURRED IN THIS TAX YEAR. FOR THE NEXT TWO YEARS, PLEASE LIST THEM BELOW ON THE SURVIVING SPOUSE EXEMPTION.

AMENDED RETURN
 NONRESIDENT SPECIAL
 NONRESIDENT/PART YEAR RESIDENT
 FORM WV-8379 FI LED AS AN INJURED SPOUSE

FILING STATUS (CHECK ONE)

1 SINGLE
 2 HEAD OF HOUSEHOLD
 3 MARRIED, FILING JOINT
 4 MARRIED, FILING SEPARATE
 5 WIDOW(ER) WITH DEPENDENT CHILD

**Enter spouse's SS# and name in the boxes above

EXEMPTIONS

- (a) **YOURSELF** To claim an exemption for yourself, enter 1. If someone can claim you as a dependent, leave box (a) blank. (a)
- (b) **SPOUSE** To claim an exemption for your spouse, enter 1. They may not be claimed as an exemption by anyone else. (b)
- (c) **DEPENDENTS** List your dependents. If over four dependents, continue on Schedule DP on page 49. Enter total number of dependents (c)

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

- (d) **SURVIVING SPOUSE** (See page 21) Decedents SSN _____ Year Spouse Died: _____ (d)
- (e) **Total Exemptions** (add boxes a, b, c, and d). Enter here and on line 6 below. If box e is zero, enter \$500 on line 6 below. (e)

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-A	1	.00
2. Additions to income (line 59 of Schedule M).....	2	.00
3. Subtractions from income (line 50 of Schedule M).....	3	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 29).....	5	.00
6. Total Exemptions as shown above on Exemption Box (e) x \$2,000	6	.00
7. West Virginia Taxable Income (line 4 minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO	7	.00
8. Income Tax Due (Check One)	8	.00

Tax Table
 Rate Schedule
 Nonresident/Part-year resident calculation schedule

TAX DEPT USE ONLY

PAY PLAN COR SCTC NRSR HEPTC

MUST INCLUDE WITHHOLDING FORMS WITH THIS RETURN (W-2s, 1099s, Etc.)



PRIMARY LAST NAME

SOCIAL SECURITY NUMBER

9.	Credits from Tax Credit Recap Schedule (see schedule on page 5)	9	.00			
10.	Total Income Tax Due. Line 8 minus 9. If line 9 is greater than line 8, enter 0	10	.00			
11.	Overpayment previously refunded or credited (amended return only)	11	.00			
Penalty Due <input type="checkbox"/> CHECK IF REQUESTING WAIVER OR QUALIFIED FARMER						
12.	West Virginia Use Tax Due on out-of-state purchases (See Schedule UT on page 44). <input type="checkbox"/> CHECK IF NO USE TAX DUE	12	.00			
13.	Add lines 10 through 12. This is your total amount due.....	13	.00			
14.	West Virginia Income Tax Withheld (See instructions page 23) <input type="checkbox"/> Check if withholding from NRSR (Nonresident Sale of Real Estate)	14	.00			
15.	Estimated Tax Payments and Payments with Schedule 4868	15	.00			
16.	Non-Family Adoption Tax Credit, if applicable (include Schedule WV NFA-1)	16	.00			
17.	Senior Citizen Tax Credit for property tax paid (include Schedule SCTC-A)	17	.00			
18.	Homestead Excess Property Tax Credit for property tax paid (include Schedule HEPTC-1 and Class 2 receipt)	18	.00			
19.	Build WV Property Value Adjustment Refundable Tax Credit	19	.00			
20.	Amount paid with original return (amended return only)	20	.00			
21.	Payments and Refundable Credits (add lines 14 through 20)	21	.00			
22.	Balance Due (line 13 minus line 21). If Line 21 is greater than line 13, complete line 23... PAY THIS AMOUNT	22	.00			
23.	Line 21 minus line 13. This is your overpayment	23	.00			
24.	Indicate donations from line 24. Enter below and enter the sum of columns 24A, 24B, and 24C on Line 24	24	.00			
<table border="1"> <tr> <td>24A. CHILDREN'S TRUST FUND</td> <td>24B. 4WV DEPT. OF VETERANS ASSISTANCE</td> <td>24C. STATE VETERANS CEMETERY</td> </tr> </table>		24A. CHILDREN'S TRUST FUND	24B. 4WV DEPT. OF VETERANS ASSISTANCE	24C. STATE VETERANS CEMETERY	24	.00
24A. CHILDREN'S TRUST FUND	24B. 4WV DEPT. OF VETERANS ASSISTANCE	24C. STATE VETERANS CEMETERY				
25.	Amount of Overpayment to be credited to your 2024 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 SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

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

I authorize the Tax Division to discuss my return with my preparer YES NO

Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of mv knowledge and belief, it is true, correct and complete.

Your Signature Date Spouse's Signature Date Telephone Number

Preparer: Check HERE if client is requesting NOT to efile

Preparer's EIN Signature of preparer other than above Date Telephone Number

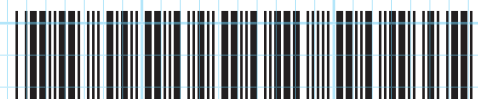
Preparer's Printed Name Preparer's Firm

FOR REFUND, MAIL TO THIS ADDRESS:

FOR BALANCE DUE, MAIL TO THIS ADDRESS:

WV TAX DIVISION P.O. BOX 1071 CHARLESTON, WV 25324-1071

WV TAX DIVISION P.O. BOX 3694 CHARLESTON, WV 25336-3694



Payment Options: Returns filed with a balance of tax due may pay through any of the following methods: Check or Money Order payable to the WV Tax Division - Enclose check or money order with your return. Electronic Payment - May be made by visiting mytaxes.wvtx.gov and clicking on "Pay Personal Income Tax".