

Personal Income Tax MeF Test Scenario 1

IT-140

REV 8-17

West Virginia Personal Income Tax Return

2017

Extended Due Date Check box ONLY if you are a fiscal year filer Year End
 MM DD YYYY MM DD YYYY

SOCIAL SECURITY NUMBER Deceased Prime *SPOUSE'S SOCIAL SECURITY NUMBER Deceased Spouse
 Date of Death Date of Death

Last Name Suffix Your First Name MI

Spouse's Last Name – Only if different from Last Name above Suffix Spouse's First Name MI

First Line of Address Second Line of Address

City State Zip Code

Telephone Number:

Amended return Check before 4/17/18 if you wish to stop the original debit (amended return only) Net Operating Loss Nonresident Special Nonresident/ Part-Year Resident Form WV-8379 filed as an injured spouse
 (See instructions on Page 15)

Filing Status
(Check One)

1 Single
 2 Head of Household
 3 Married, Filing Joint
 4 Married, Filing Separate
 *Enter spouse's SS# and name in the boxes above
 5 Widow(er) with dependent child

Exemptions: (If someone can claim you as a dependent, leave box (a) blank.) Enter "1" in boxes a and b if they apply { Yourself (a) Spouse (b)

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

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

d. Additional exemption if surviving spouse (see page 20) Enter total number of dependents (c)
 Enter 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-1.....	1	.00
2. Additions to income (line 38 of Schedule M).....	2	.00
3. Subtractions from income (line 55 of Schedule M).....	3	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 24).....	5	.00
6. Total Exemptions as shown above on Exemption Box (e) <input type="text"/> 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) <input type="checkbox"/> Tax Table <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Nonresident/Part-year resident calculation schedule.....	8	.00
9. Family Tax Credit if applicable (see required schedule on page 46).....	9	.00
10. Total Taxes Due (line 8 minus line 9).....	10	.00

TAX DEPT USE ONLY

PAYMENT PLAN CORR SCTC NRSR HEPTC

Passed Away's Driver's License #: A12-34-5678
 Investor Widow's Driver's License #: B87-65-4321



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

Table with 3 columns: Line number, Description, and Amount. Line 10: Total Taxes Due (from previous page) .00. Line 11: West Virginia Income Tax Withheld (SEE INSTRUCTIONS) .00. Line 12: Estimated Tax Payments and Payments with Schedule L .00. Line 13: Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1 .00. Line 14: Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1 .00. Line 15: Credits from Tax Credit Recap Schedule (see schedule on page 10) .00. Line 16: Amount paid with original return (amended return only) .00. Line 17: Payments and Credits (add lines 11 through 16) .00. Line 18: Overpayment previously refunded or credited (amended return only) .00. Line 19: Total payments and credits (line 17 minus line 18) .00. Line 20: Penalty Due from Form IT-210 .00. Line 21: Subtract line 20 from line 19 and enter total, (if line 20 is larger, subtract 19 from 20 add to line 10 and enter on line 22) .00. Line 22: Balance of Income Tax Due (line 10 minus line 21). If line 21 is greater than line 10, skip to line 23. .00. Line 23: If line 21 is greater than line 10, subtract line 10 from line 21. This is your income tax overpayment. .00. Line 24: West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 39). If this amount is greater than line 23, go on to line 25. If this amount is less than line 23, skip to line 26 .00. Line 25: Subtract line 23 from line 24 and add line 22, this is the total balance of tax due. .00. Line 26: Subtract line 24 from line 23, this is your total overpayment. .00. Line 27: Amount of overpayment to be credited to your 2018 estimated tax. .00. Line 28: West Virginia Children's Trust Fund to help prevent child abuse and neglect. Enter the amount of your contribution \$5 \$25 \$100 Other \$.00. Line 29: Deductions from your overpayment (Add lines 27 and 28) .00. Line 30: Refund due you (subtract line 29 from line 26) REFUND .00. Line 31: Total amount due the State (line 25 plus line 28) PAY THIS AMOUNT .00.

Direct Deposit of Refund [] CHECKING [] SAVINGS [] ROUTING NUMBER [] ACCOUNT NUMBER

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

Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer. [] YES [] NO

Your Signature Date Spouse's Signature Date Telephone Number

Signature of preparer other than above Date Address Telephone Number

Preparer's EIN [] Preparer: Check here if client is requesting that form NOT be e-filed MAIL TO: REFUND WV State Tax Department P.O. Box 1071 Charleston, WV 25324-1071 BALANCE DUE WV State Tax Department P.O. Box 3694 Charleston, WV 25336-3694

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

- Check or Money Order that is provided to you by order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V
Electronic Funds Transfer from your checking account delay payment any time. Payment may be automatically deducted from your account at the time the return is filed or
Payment by credit card (Discover® Card, American Express® Card or MasterCard®. Visit tax.wv.gov.

Direct Debit RTNG: 051900366 ACCT: 1234567



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

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT
1. Credit for Income Tax paid to another state(s).....	E	1 .00
** For what states? <input type="text"/>		
2. Non-family Adoption Credit.....	WV/NFA-1	2 .00
3. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	3 .00
4. Strategic Research and Development Tax Credit.....	WV/SRDTC-1	4 .00
5. WV Environmental Agricultural Equipment Credit.....	WV/AG-1	5 .00
6. WV Military Incentive Credit.....	J	6 .00
7. Neighborhood Investment Program Credit.....	NIPA-2	7 .00
8. Historic Rehabilitated Buildings Investment Credit.....	RBIC	8 .00
9. Qualified Rehabilitated Buildings Investment Credit.....	RBIC-A	9 .00
10. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	10 .00
11. Apprenticeship Training Tax Credit.....	WV/ATTC-1	11 .00
12. Alternative-Fuel Tax Credit.....	AFTC-1	12 .00
13. Commercial Patent Incentives Tax Credit.....	CPITC-1	13 .00
14. Conceal Carry Gun Permit Credit.....	CCGP-1	14 .00
15. TOTAL CREDITS — add lines 1 through 14. <i>Enter on Form IT-140, line 15</i>		15 .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.**



PRIMARY LAST NAME
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PART-YEAR RESIDENTS:
ENTER PERIOD OF
WEST VIRGINIA RESIDENCY

FROM: TO:
MM DD YYYY MM DD YYYY

SCHEDULE A

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

INCOME

	COLUMN A AMOUNT FROM FEDERAL RETURN All deductions from Form 1040 or 1040A not itemized on lines 70-75 should be totaled and entered on line 76.	COLUMN B ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C WV SOURCE INCOME DURING NONRESIDENT PERIOD
56. Wages, salaries, tips (complete Form IT-140W).....	56 .00	.00	.00
57. Interest.....	57 .00	.00	.00
58. Dividends.....	58 .00	.00	.00
59. Refunds of state and local income tax (see line 46 of Schedule M).....	59 .00	.00	
60. Alimony received.....	60 .00	.00	
61. Business profit (or loss).....	61 .00	.00	.00
62. Capital gains (or losses).....	62 .00	.00	.00
63. Supplemental gains (or losses).....	63 .00	.00	.00
64. Total taxable pensions and annuities.....	64 .00	.00	.00
65. Farm income (or loss).....	65 .00	.00	.00
66. Unemployment compensation insurance.....	66 .00	.00	.00
67. Total taxable Social Security and Railroad Retirement benefits (see line 48 of Schedule M for Railroad Retirement benefits).....	67 .00	.00	
68. Other income from federal return (identify source)	68 .00	.00	.00
69. Total income (add lines 56 through 68).....	69 .00	.00	.00

ADJUSTMENTS

70. IRA deduction.....	70 .00	.00	.00
71. Moving expenses.....	71 .00	.00	.00
72. Self-employment tax deduction.....	72 .00	.00	.00
73. Self-employment health insurance deduction.....	73 .00	.00	.00
74. Self Employed SEP, SIMPLE and qualified plans.....	74 .00	.00	.00
75. Penalty for early withdrawal of savings.....	75 .00	.00	.00
76. Other adjustments.....	76 .00	.00	.00
77. Total adjustments (add lines 70 through 76).....	77 .00	.00	.00
78. Adjusted gross income (subtract line 77 from line 69 in each column).....	78 .00	.00	.00
79. West Virginia income (line 78, Column B plus line 78, column C).....			79 .00
80. Income subject to West Virginia state tax but exempt from federal tax.....		80 .00	
81. Total West Virginia income (line 79 plus line 80). Enter here and on line 2 on the next page.....			81 .00



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SCHEDULE A (CONTINUED)

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

1. Tentative Tax (apply the appropriate tax rate schedule on page 38 to the amount shown on line 7, Form IT-140).....	1	.00
2. West Virginia Income (line 81, Schedule A).....	2	.00
3. Federal Adjusted Gross Income (line 1, Form IT-140).....	3	.00
4. Tax (divide line 2 by line 3, round to 4 decimal places and multiply the result by line 1). Enter here and on line 8, Form IT-140. <i>If you are claiming a federal net operating loss carryback, you must continue to Part II.</i>	4	.00

PART II: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION FOR NET OPERATING LOSS CARRYBACK

5. Subtract line 2 Part I from your original Federal Adjusted Gross Income (line 1, Form IT-140).....	5	.00
6. Income Percentage (Divide line 5 by line 3 Part I and round the result to four decimal places) Note: Decimal cannot exceed 1.0000	6	●
7. Multiply line 1 Part I by line 6.....	7	.00
8. Subtract line 7 from line 1 Part I.....	8	.00
9. West Virginia Tax (Enter the smaller of line 4 Part I or line 8 Part II here and on line 8, Form IT-140).....	9	.00

PART III: SPECIAL NONRESIDENT INCOME FOR RESIDENTS OF RECIPROCAL STATES

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

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

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

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

I declare that I was not a resident of West Virginia at any time during 2017, I was a resident of the state shown, my only income from sources within West Virginia was from wages and salaries, and such wages and salaries were subject to income taxation by my state of residence.

YOUR STATE OF RESIDENCE (Check one):

- | | | |
|--|--|---|
| 1. <input type="checkbox"/> Commonwealth of Kentucky | 4. <input type="checkbox"/> Commonwealth of Pennsylvania | Number of days spent in West Virginia _____ |
| 2. <input type="checkbox"/> State of Maryland | 5. <input type="checkbox"/> Commonwealth of Virginia | Number of days spent in West Virginia _____ |
| 3. <input type="checkbox"/> State of Ohio | | |

	(A) Primary Taxpayer's Social Security Number	(B) Spouse's Social Security Number
10. Enter your total West Virginia Income from wages and salaries in the appropriate column.....	10 .00	.00
11. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2017.....	11 .00	.00
12. Line 11, column A plus line 11 column B. Report this amount on line 11 of Form IT-140.....	12	.00



PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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PART I: All filers must complete this part

1. Enter your 2017 tax as shown on line 10 of Form IT-140.....	1	.00
2. Enter the credits against your tax from your return.....	2	.00
3. Tax after credits (subtract line 2 from line 1).....	3	.00
4. Tax withheld.....	4	.00
5. Subtract line 4 from line 3.....	5	.00

IF LINE 5 IS LESS THAN \$600, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY.

6. Multiply line 3 by ninety percent (.90).....	6	.00
7. Enter the tax after credits from your 2016 return (see instructions).....	7	.00
8. Enter the smaller of line 6 or line 7 (if line 7 is zero and line 3 is more than \$5,000, enter the amount shown on line 6)..	8	.00

REFER TO THE INSTRUCTIONS TO DETERMINE YOUR OPTIONS FOR CALCULATING THE AMOUNT OF UNDERPAYMENT PENALTY.

DETERMINE YOUR PENALTY BY COMPLETING PART II, PART III, OR PART IV.

- 9. If you are requesting a waiver of the penalty calculated, check here and attach your written request (see form on page 44).....
- 10. If you are a qualified farmer (see instructions for income on page 28), check here.....
- 11. If you used Part IV on the reverse side to apply the tax withheld to the period when the corresponding income was actually received rather than in equal amounts on the payment due dates, check here.....

PART II: If you are using the ANNUALIZED INCOME WORKSHEET to compute your underpayment and penalty, complete the worksheet below.

ANNUALIZED INCOME WORKSHEET	1/1/17 – 3/31/17	1/1/17 – 5/31/17	1/1/17 – 8/31/17	1/1/17 – 12/31/17
1. Federal adjusted gross income year-to-date....	.00	.00	.00	.00
2. Annualized amounts.....	4	2.4	1.5	1
3. Annualized income (line 1 X line 2).....	.00	.00	.00	.00
4. Modifications to income (see instructions).....	.00	.00	.00	.00
5. West Virginia adjusted gross income (combine lines 3 and 4).....	.00	.00	.00	.00
6. Exemption allowance.....	.00	.00	.00	.00
7. West Virginia taxable income (see instructions)	.00	.00	.00	.00
8. Annualized tax.....	.00	.00	.00	.00
9. Credits against tax.....	.00	.00	.00	.00
DO NOT INCLUDE TAX WITHHELD OR ESTIMATED PAYMENTS!				
10. Subtract line 9 from line 8 (if less than zero, enter zero).	.00	.00	.00	.00
11. Applicable percentage.....	22.5%	45%	67.5%	90%
12. Multiply line 10 by line 11.....	.00	.00	.00	.00
13. Add the amounts in all previous columns of line 12.....		.00	.00	.00
14. Subtract line 13 from line 12 (if less than zero, enter zero).....	.00	.00	.00	.00
15. Enter ¼ of line 8, Part 1, of Form IT-210 in each column.....	.00	.00	.00	.00
16. Enter the amount from line 18 of the previous column of this worksheet.....		.00	.00	.00
17. Add lines 15 and 16 and enter total.....	.00	.00	.00	.00
18. Subtract line 14 from line 17 (if less than zero, enter zero).....	.00	.00	.00	
19. Enter the smaller of line 14 or line 17 here and on Form IT-210, Part IV, line 1.....	.00	.00	.00	.00

NOTE: The sum of all columns for line 19 should equal line 8, Part I, of IT-210.



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PART III SHORT METHOD

Read the instructions on pages 28 & 29 to see if you can use the short method. If you checked BOX 11 of PART I or annualized in PART II skip this part and go to PART IV.

1. Enter the amount from line 8 of Part I of IT-210.....	1	.00
2. Enter the amount from line 4, Part I.....	2	.00
3. Enter the total, if any, of the estimated payments made.....	3	.00
4. Add lines 2 and 3.....	4	.00
5. Total underpayment for the year (subtract line 4 from line 1). If zero or less, stop here. No penalty due.....	5	.00
6. Multiply line 5 by .05344.....	6	.00
7. If the amount on line 5 was paid on or after April 17, 2018, enter zero. If paid prior to April 17, 2018 line 5 X number of days paid before April 17, 2018 X .000219.....	7	.00
8. Penalty due (subtract line 7 from line 6). Enter here and on the PENALTY DUE line of your personal income tax return.....	8	.00

PART IV REGULAR METHOD

SECTION A – FIGURE THE UNDERPAYMENT

	(a) 4/18/17	(b) 6/15/17	(c) 9/15/17	(d) 1/16/18
1. If you are using the annualized method, enter the amounts from line 19 of the Annualized Income Worksheet; otherwise, enter 1/4 of line 8 of PART I in each column.....	1	.00	.00	.00
2. Estimated tax paid and tax withheld (see instructions). For column (a) only, enter the amount from line 2 on line 6. If line 2 is equal to or more than line 1 for all payment periods, stop here; you do not owe any penalty.....	2	.00	.00	.00
3. Enter the amount, if any, from line 9 of the previous column.....	3		.00	.00
4. Add lines 2 and 3.....	4		.00	.00
5. Add lines 7 and 8 of the previous column.....	5		.00	.00
6. Subtract line 5 from line 4. If zero or less, enter zero. For column (a) only, enter the amount from line 2.....	6	.00	.00	.00
7. If line 6 is zero, subtract line 4 from line 5. Otherwise, enter zero.....	7	.00	.00	.00
8. UNDERPAYMENT. If line 1 is equal to or more than line 6, subtract line 6 from line 1, enter the result here and go to line 3 of the next column. Otherwise, go to line 9.....	8	.00	.00	.00
9. OVERPAYMENT. If line 6 is more than line 1, subtract line 1 from line 6, enter the result here and go to line 3 of the next column.....	9	.00	.00	.00

NOTE: Complete Lines 3 through 9 before going to the next column.

SECTION B – FIGURE THE PENALTY

NOTE: Complete Lines 10 through 12 for each column before going to the next column

	(a) 4/18/17	(b) 6/15/17	(c) 9/15/17	(d) 1/16/18
10. Number of days FROM the date shown at the top of the column TO the date the amount on line 8 was paid, or 4/15/2018, whichever is earlier.....	10			
11. Daily penalty rate for each quarter.....	11	0.000219	0.000219	0.000219
12. Penalty due for each quarter (line 8 x 10 x 11).....	12	.00	.00	.00
13. Penalty due (add all amounts on line 12). Enter here and on the PENALTY DUE line of your personal income tax return (line 20).....	13			.00

**FAKE
SCHEDULE CCGP-1
ATTACHMENT**

