Personal Income Tax MeF Test Scenario 2

IT-140

West Virginia Personal Income Tax Return

20	1	7

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Extended Due Date	Chec		Y if you are a	Year End				
MM DE	O YYYY	fiscal	year filer		MM	DD		YYYY
SOCIAL SECURITY NUMBER	Deceased Prime		*SPOUSE'S SOC SECURITY NUME				Dece	eased use
	Date of Death						Date of	of Death
Last Na	ame	Suffix		Your F	irst Name			MI
Spouse's Last Name – Only if dif	ferent from Last Name above	Suffix		Spouse's	s First Name			MI
First L	ine of Address			Sec	ond Line of A	Address		
	City		State	Zip C	ode			
Telephone Number:	Not O	perating	Nonresident S	Special No	onresident/ Part	-Year	rm WV-8379) filed as an
Amended Check before 4/17 original debit (ame		perating		structions on	esident Page 15)		ured spouse	
	Exemptions: (If someone ca	an claim yo	u as a depende	ent, leave E	nter "1" in box	es a (You	urself (a)	
Filing Status (Check One)	box (a) blank.))		а	nd b if they app	. 2	ouse (b)	
_ ` ′	c. List your dependents. If more than First name		nts, continue on So st name	chedule DP. Social Secu	rity Number	I Date of Bir	rth (MM DD	YYYY)
1 Single	1 list fidine	La	st riairie	Jocial Jecu	nty Number	Date of Bil	טט ואוואו) ווו	<u> </u>
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	d. Additional exemption if surviving sp	oouse (see pa	-		ter total numbe	er of depende		
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)								
		o, and a). Em	Thoro and on mo			0 011 11110 0 001		
Federal Adjusted Gross Income					1			.00
2. Additions to income (line 38 of S	,				2			.00
•	55 of Schedule M)				3 4			.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3)								.00
5. Low-Income Earned Income Exclusion (see worksheet on page 24)					5			.00
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\					6 7			.00
7. West Virginia Taxable Income (li8. Income Tax Due (Check One)	ne 4, minus lines 5 & 6) IF LESS I	HAN ZERO,	ENTER ZERO .		/			.00
	le Nonresident/Part-year reside	ent calculation	n schedule		8			.00
9. Family Tax Credit if applicable (s	see required schedule on page 46).				9			.00
10. Total Taxes Due (lin	e 8 minus line 9)				10			.00
TAX DEPT USE								
PAYMENT CORR SCTC	NDCD LIEDTO	ntal Inve	estor's Driv	er's Licen	SP #: F1	6587 <u>0</u> 0		
PLAN				er's Licen				



PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER		
10. Total Taxes Due (from previous page)		10	.00
11. West Virginia Income Tax Withheld (SEE INSTRUCTIONS) CHECK HERE IF WITHHOLDII	NG IS FROM NRSR		
(NONRESIDENT SALE OF REAL ESTATE)		11	.00
12. Estimated Tax Payments and Payments with Schedule L		12	.00
13. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1		13	.00
14. Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1		14	.00
15. Credits from Tax Credit Recap Schedule (see schedule on page 10)		15	.00
16. Amount paid with original return (amended return only)		16	.00
17. Payments and Credits (add lines 11 through 16)		17	.00
18. Overpayment previously refunded or credited (amended return only)		18	.00
19. Total payments and credits (line 17 minus line 18)		19	.00
20. Penalty Due from Form IT-210. CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED IF	you owe penalty, enter here	20	.00
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	ter on line 22)	21	.00
22. Balance of Income Tax Due (line 10 minus line 21). If line 21 is greater than line 10, skip to line 23		22	.00
23. If line 21 is greater than line 10, subtract line 10 from line 21. This is your income tax overpayment		23	.00
24. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 39). If this amount is great to line 25. If this amount is less than line 23, skip to line 26.	. •	24	.00
25. Subtract line 23 from line 24 and add line 22, this is the total balance of tax due		25	.00
26. Subtract line 24 from line 23, this is your total overpayment		26	.00
27. Amount of overpayment to be credited to your 2018 estimated tax		27	.00
,			
28. West Virginia Children's Trust Fund to help prevent child abuse and neglect. Enter the amount of your contribution \$5 \$\sum \\$25 \$\sum \\$100 \$\su		28	.00
29. Deductions from your overpayment (Add lines 27 and 28)		29	.00
30. Refund due you (subtract line 29 from line 26)		30	.00
	PAY THIS AMOUNT	31	.00
The fold difficult day the class (into 20 place line 20) FAT The Amount		31	.00
Direct Deposit CHECKING SAVINGS			
of Refund CHECKING SAVINGS ROUTING NUMB	ED	Δ	CCOUNT NUMBER
PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. PROVI	DING INCORREC		
RESULT IN A \$15.00 RETURNED PAYM Under penalties of perjury, I declare that I have examined this return, accompanying schedules		and to	the best of my knowledge and
belief, it is true, correct and complete. I authorize the State Tax Department to discuss my re			YES NO
Your Signature Date Spouse's Signature	Date		Telephone Number
Signature of preparer other than above Date Address			Telephone Number
	REFUND	MAIL	TO: BALANCE DUE
Preparer: Check here if client is requesting that	State Tax Departme	ent	WV State Tax Department
Propagar's EIN form NOT be a filed	P.O. Box 1071 deston WV 25324-1	071	P.O. Box 3694 Charleston, WV 25336-3694

Payment Options

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

- Check or Money Order If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.
- Electronic Funds Transfer If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 17, 2018.
- Payment by credit card Payments may be made using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Visit tax.wv.gov.



PDIMADV LACT NAME		
SHOWN ON FORM IT-140 SHOWN ON FORM IT-140 NUMBER	ECURITY	

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 lin Form IT-140. <i>If you are claiming a federal net operating loss carryback, you must continue to Part II.</i>	e 8, 4	.00				
PART II: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION FOR NET OP	RATII	NG LOSS CARRYBACK				
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)		.00				
PART III: SPECIAL NONRESIDENT INCOME FOR RESIDENTS OF RECIPROCAL ST ELIGIBILITY: Complete this section ONLY if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania of the complete this section on the complete this section of the complete t						
 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 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 Virginill. You must check the box Filing as Nonresident or Filing as a Part-Year Resident and Complete Sched 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 sources within West Virginia was from wages and salaries, and such wages and salaries were subject residence. YOUR STATE OF RESIDENCE (Check one): 1. Commonwealth of Kentucky 2. State of Maryland 3. Commonwealth of Virginia Number of days spent in Virginia State of Ohio 	ia, you lule A a shown, to incor	are ineligible to complete Part nd Part 1 to report any income my only income from ne taxation by my state of ginia				
(A) Primary Taxpayer's S Security Number		(B) Spouse's Social Security Number				
10. Enter your total West Virginia Income from wages and salaries in the appropriate column	.00	.00				
11. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2017	.00	.00				
12. Line 11, column A plus line 11 column B. Report this amount on line 11 of Form IT-140	12	.00				



55555	a Employee's social security number 400-00-5107	OMB No. 154	5-0008			
b Employer identification number (EIN)		1 Wa	ges, tips, other compensation	2 Federal income tax withheld	٦
33-0000003			\$	41,049	\$2,000	
c Employer's name, address, and BRAKE SUPPLY CO I			3 So	cial security wages	4 Social security tax withheld	
5501 FOUNDATION E	BLVD		5 Me	edicare wages and tips	6 Medicare tax withheld	\dashv
EVANSVILLE IN 477	725			alloare wages and tips	o Wedicare tax Willington	
			7 So	cial security tips	8 Allocated tips	
d Control number		1.0	9 Ve	rification code	10 Dependent care benefits	-
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a	┨
RENTAL INVESTOR			NACCO WAS		o d e	
224 S COLLEGE AVE	l		13 State	utory Retirement Third-party playee plan sick pay	12b	٦
BLUEFIELD VA 2460	5				d e	
			14 Oth	er	12c	٦
-					o d e	
					12d	\neg
					o d e	╝
f Employee's address and ZIP cod	e					
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax 20 Locality nar	me
WV 33-0000000	\$41,049	\$1,646				

Wage and Tax Statement

2017

Department of the Treasury-Internal Revenue Service

Copy 1-For State, City, or Local Tax Department

	THE STATE OF THE S					
55555	a Employee's social security number 400-00-5Ğ07	OMB No. 154	5-0008			
b Employer identification number (EIN)		1 Wa	ges, tips, other compensation	2 Federal income tax withheld	d
IIË€€€€€F			ÅI	FÊ΀Î	ÅG€€	
c Employer's name, address, and öÖNÜŠSÁQÓÔQÓÞÁBÁN			3 Soc	cial security wages	4 Social security tax withheld	
FĞHIÁRÓÞOÓÞÁUÚÞÓĆ	bÚ		E Mo	dicare wages and tips	6 Medicare tax withheld	
ŞÞØSOÓÚŠSÁÙÜÁGHÍH	[€		5 Me	dicare wages and tips	o iviedicare tax withheid	
			7 Soc	cial security tips	8 Allocated tips	
d Control number			9 Ver	ification code	10 Dependent care benefits	
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a	
QÛOPWÁÖNRÑQÓÞ					C 6	- 1
224 S COLLEGE AVE			13 State		12b	
BLUEFIELD VA 2460			emp	loyee plan sick pay	C	
BLOEFIELD VA 2400	5	-	14 Oth	or	12c	
			14 000	ei ei	c I	
					d	
					12d	
					d e	
f Employee's address and ZIP code	9					
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax 20 Locality	y name
WV IIË€€€€€F	\$FÊ΀Î	\$1НЇ				

Form W-2 Wage and Tax Statement

2017

Department of the Treasury-Internal Revenue Service

Copy 1-For State, City, or Local Tax Department

22222	a Employee's social security number 400-00-5307	OMB No. 154	5-0008		4
b Employer identification number (EIN)		1 W	ages, tips, other compensation	2 Federal income tax withheld
55-0000002			5	220	\$7
c Employer's name, address, and a MERCER COUNTY SCH			3 S	ocial security wages	4 Social security tax withheld
504 DON MORGAN DE	RIVE		5 M	edicare wages and tips	6 Medicare tax withheld
PRINCETON WV 2474	10		J 10	edicare wages and tips	o Wedicare tax withheid
			7 S	ocial security tips	8 Allocated tips
d Control number			9 V	erification code	10 Dependent care benefits
e Employee's first name and initial	Last name	Suff.	11 N	onqualified plans	12a
LUCKY GAMBLER					o d e
224 S COLLEGE AVE			13 St en	atutory Retirement Third-party	12b
BLUEFIELD VA 2460	5				o d e
			14 Of	her	12c
-					o d e
					12d
					o d e
f Employee's address and ZIP code	e				
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax 20 Locality name
WV 55-0000002	\$220	\$7			

Wage and Tax Statement

2017

Department of the Treasury-Internal Revenue Service

Copy 1-For State, City, or Local Tax Department