

Personal Income Tax MeF Test Scenario 2

**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
<b>10. Total Taxes Due (line 8 minus line 9).....</b>	10	.00

TAX DEPT USE ONLY

PAYMENT PLAN  CORR  SCTC  NRSR  HEPTC

Rental Investor's Driver's License #: E4658790  
 Lucky Gambler's Driver's License #: E8712645



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

Table with 3 columns: Description, Line Number, Amount. Includes items like '10. Total Taxes Due', '11. West Virginia Income Tax Withheld', '12. Estimated Tax Payments', etc.

Direct Deposit of Refund section with checkboxes for CHECKING and SAVINGS, and input fields for ROUTING NUMBER and 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.

Signature and Date lines for the taxpayer and spouse.

Signature and Date lines for the preparer.

Preparer's EIN field and REFUND/MAIL TO: BALANCE DUE instructions with addresses for WV State Tax Department.

Payment Options section header and introductory text.

- List of payment options: Check or Money Order, Electronic Funds Transfer, Payment by credit card.



PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140

SOCIAL  
SECURITY  
NUMBER

**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) <b>Note: Decimal cannot exceed 1.0000</b> .....	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







