Personal Income Tax MeF Test Scenario 3

IT-140

REV 8-17

West Virginia Personal Income Tax Return 2017

| Extended Due Date MM DI | | | Y if you are a year filer | Year End | MM | DD | | YYYY |
|--|---|-----------------|-----------------------------------|---------------------------|--|---------------|-----------------------|----------------------|
| SOCIAL SECURITY NUMBER | Deceased Prime | | *SPOUSE'S SOCIA SECURITY NUMBE | | | | | ceased |
| | Date of Death | 1 | | | | | Date | of Death |
| | | | | | | | | |
| Last Na | ame | Suffix | | Your Fir | st Name | | | MI |
| | | | | | | | | |
| Spouse's Last Name – Only if dif | ferent from Last Name above | Suffix | | Spouse's I | First Name | | | MI |
| | | | | | | | | |
| First I | Line of Address | | | Seco | nd Line of A | ddress | | |
| | City | | State | Zip Coo | de . |]- | | |
| Telephone Number: | Oity | | Olaic | Ζίρ Ουί | | | | |
| • | | Operating | Nonresident Sp | eciai | resident/ Part- ident P age 15) | F0 | rm WV-83 ured spou | 79 filed as an se |
| | Exemptions: (If someone ca | an claim you | ı as a dependen | nt, leave Ent | er "1" in boxe | esa (You | urself (a) | |
| Filing Status (Check One) | box (a) blank.) |) | • | and | b if they apply | y { Sp | ouse (b) | |
| | c. List your dependents. If more than First name | · | nts, continue on Sch et name | edule DP. Social Securit | v Number I | Date of Bi | rth (MM DI | D YYYY) |
| 1 Single | | | | | , | | | |
| 2 Head of Household | | | | | | | | |
| 3 Married, Filing Joint | | | | | | | | |
| 4 Married, Filing Separate *Enter spouse's SS# and | | | | | | | | |
| name in the boxes above | d. Additional exemption if surviving sp | nouse (see nac | 20) | I Fnto | r total numbe | r of denende | ents (c) | |
| 5 Widow(er) with | I | | Year Spouse D | | i total nambe | i oi depende | (d) | |
| dependent child | e. Total Exemptions (add boxes a, b, | c, and d). Ente | r here and on line 6 b | below. If box e is z | ero, enter \$500 | on line 6 be | low. (e) | |
| Federal Adjusted Gross Income | or income to claim senior citizen ta | ax credit from | Schedule SCTC- | ·1 | 1 | | | .00 |
| - | Schedule M) | | | | 2 | | | .00 |
| 3. Subtractions from income (line s | 55 of Schedule M) | | | | 3 | | | .00 |
| 4. West Virginia Adjusted Gross In | come (line 1 plus line 2 minus line 3 | 3) | | | 4 | | | .00 |
| 5. Low-Income Earned Income Ex | clusion (see worksheet on page 24) | ł) | | | 5 | | | .00 |
| 6. Total Exemptions as shown abo | ove 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 | | | | | | | | .00 |
| 8. Income Tax Due (Check One) Tax Table Rate Schedule Nonresident/Part-year resident calculation schedule | | | | | | | | .00 |
| 9. Family Tax Credit if applicable (see required schedule on page 46) | | | | | | | | .00 |
| γ-3 | | | | | | | | .00 |
| TAX DEPT USE | | | t's Driver's | | I | F65/12 | 21 | |
| PAYMENT CORR SCTC | NRSR HEPTC | e i aieli | | | III IIIII IIIII | | ∠ı ■■ ■■ ₽ | |
| PLAN | | | | | | | | |
| | | | | P 4 | 0 2 | 0 1 7 | 7 0 | 1 A |

| 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.



(FORM IT-140)

Modifications to Adjusted Gross Income

2017

| | MARY LAST NAME HOWN ON FORM IT-140 | | | | | SOCIAL SECURITY NUMBER | | |
|---|--|-------------------------|---------------------------|--------------------------|----------|------------------------------|------|-------------------|
| M | odifications <i>Increasing</i> Fede | ral A | Adjusted Gros | s Income | | | | |
| 32. | Interest or dividend income on federal obligat | ions w | hich is exempt from fed | leral tax but subject to | state ta | ax | 32 | .00 |
| 33. | Interest or dividend income on state and loca | l bond | s other than bonds from | 3 | | . 33 | .00 | |
| 34. | Interest on money borrowed to purchase bon | ds ear | ning income exempt fro | m West Virginia tax | | | . 34 | .00 |
| 35. | Qualifying 402(e) lump-sum income NOT incl | uded i | n federal adjusted gross | s income but subject to | state t | ax | 35 | .00 |
| 36. | Other income deducted from federal adjusted | gross | income but subject to s | state tax | | | . 36 | .00 |
| 37. | Withdrawals from a WV Prepaid Tuition/SMAR | T529 [©] | Savings Plan NOT used | d for payment of qualify | ing exp | enses | . 37 | .00 |
| 38. | TOTAL ADDITIONS (Add lines 32 through 37 |). Ente | r here and on Line 2 of | Form IT-140 | | | . 38 | .00 |
| М | odifications Decreasing Fed | eral | Adjusted Gros | ss Income | | Column A (You) | | Column B (Spouse) |
| | Interest or dividends received on United State adjusted gross income but exempt from state | es or \ | Vest Virginia obligations | s included in federal | 39 | , | .00 | .00 |
| 40. | Total amount of any benefit (including survivo state or local police, deputy sheriffs' or firements of the control of the cont | en's re | tirement system. Exclud | ding PERS –please | 40 | | 00 | 00 |
| 41. | see instructions on page 23Up to \$2,000 of benefits received from West West Virginia Public Employees' Retirement | Virgini | a Teachers' Retirement | System and | 40 | | .00 | .00. |
| 42. | Up to \$2,000 of benefits from Military Retiren (Title 4 USC §111) | nd Federal Retirement S | 42 | | .00 | | | |
| | Combined amounts of Lines 41 | | | • | 4.0 | | | |
| | Military Retirement Modification | | | | 43 | | .00 | .00 |
| | 44. Active Duty Military pay (see enhanced instructions on page 23) Must enclose military orders45. Active Military Separation (See enhanced instructions on page 23) Must enclose military orders | | | | | | .00 | .00 |
| | and discharge papers | | | | 45 | | .00 | .00 |
| 46. | Refunds of state and local income taxes rece | ived a | nd reported as income t | to the IRS | 46 | | .00 | .00 |
| 47. | Contributions to the West Virginia Prepaid Tu | ition/S | avings Plan Trust Funds | S | 47 | | .00 | .00 |
| 48. | Railroad Retirement Board Income received | | | | 48 | | .00 | .00 |
| 49. | Autism Modification (see instructions on page | 23) | | | 49 | | .00 | .00 |
| 50. | Check one: Long-Term Care Insurance | | RC 1341 Repayments | | 50 | | .00 | .00 |
| 51. | West Virginia "EZ PASS" deduction | | | | 51 | | .00 | .00 |
| | | | EZ Pass Transponder | # | | | | |
| 52. | Senior citizen or disability deduction (see instructions on page 23) | | YOU | SPOUSE | | | | |
| | YEAR OF BIRTH (IF 65 OR OLDER) | | | | | | | |
| | YEAR OF DISABILITY | | | | | | | |
| | (a) Income not included in lines 39 through 51 | (a) | .00 | .00 | | | | |
| | (b) Maximum modification | (b) | 8000.00 | 8000.00 | | | | |
| | (c) Add lines 39 through 43 above (c) .00 .00 | | | | | | | |
| | (d) Subtract line (c) from line (b) | .00 | | | | | | |
| | (If less than zero, enter zero) | Ente | the smaller of (a) or (| (d) | 52 | | .00 | .00 |
| 53. | Surviving spouse deduction (see instructions | on pa | ge 23) | | 53 | | .00 | .00 |
| | Add lines 39 through 53 for each column | | | | 54 | | .00 | .00 |
| 55. Total Subtractions (line 54, Column A plus line 54, Column B) Enter here and on line 3 of | | | | | | | 00 | |





West Virginia Purchaser's Use Tax Schedule

2017

| PRIMARY LAST NAME |
|-------------------|
| SHOWN ON FORM |
| IT-140 |

| SOCIAL |
|----------|
| SECURITY |
| NUMBER |

INSTRUCTIONS

Purchaser's Use Tax is a tax on the use of tangible personal property or services in West Virginia where Sales Tax has not been paid. Use Tax applies to the following: internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks, and other purchases of taxable items.

For detailed instructions on the Schedule UT, see page 40.

Part I State Use Tax Calculation

| Amount of purchases subject to West Virginia Use Tax | 1 | \$ |
|---|---|-----|
| 2. West Virginia Use Tax Rate | 2 | .06 |
| 3. West Virginia State Use Tax (Multiply line 1 by rate on line 2. Enter amount here and on line 9 below) | 3 | \$ |

Part II Municipal Use Tax Calculation

| City/Town Name* | | | Purchases Subject to Municipal Use Tax Tax Rate | | | Municipal Tax Due (Purchases multiplied by rate) | | | |
|-----------------|---|----|--|----|--|--|----|--|--|
| 4a | | 4b | \$ | 4c | | 4d | \$ | | |
| 5a | | 5b | \$ | 5c | | 5d | \$ | | |
| 6a | | 6b | \$ | 6c | | 6d | \$ | | |
| 7a | | 7b | \$ | 7c | | 7d | \$ | | |
| 8. Total N | Municipal Use Tax (add lines 4d through 7d and enter he | \$ | | | | | | | |

Part III Total Amount Due

| 9. Total State Use Tax due (from line 3) | 9 | \$ |
|---|----|----|
| 10. Total Municipal Use Tax due (from line 8) | 10 | \$ |
| 11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 24 of Form IT-140) | 11 | \$ |

^{*}Visit www.tax.wv.gov for a complete list of West Virginia municipalities that impose a Use Tax.



| | VOID | CORRE | CT | ED | | | | _ | |
|--------------------------------------|----------------------|--------------------------|------|------------------------------------|-----------------------------------|----|--|------------|--------------------------------------|
| PAYER'S name, street address, | | r province, | 1 | Gross distribut | ion | OM | 1B No. 1545-0119 | 2000 | Distributions From |
| country, and ZIP or foreign post | al code | | ١ | | | | | P | ensions, Annuities, Retirement or |
| DFAS | | | \$ | 20,000.00 | | 4 | 2017 | | Profit-Sharing |
| 1240 E 9TH STREET | | | 2a | Taxable amour | nt | " | | | Plans, IRAs, |
| CLEVELAND OH 44199 | | | | | | | | | Insurance |
| CLEVELAND OR 44199 | | | \$ 2 | 20,000.00 | | F | orm 1099-R | | Contracts, etc. |
| | | | 2b | Taxable amour | | | Total | _ | Copy 1 |
| | | | | not determined | <u> </u> | | distributio | n X | For |
| PAYER'S federal identification | RECIPIENT'S iden | tification | 3 | Capital gain (in in box 2a) | cluded | 4 | Federal income withheld | tax | State, City, |
| number | number | | | III DOX Zaj | | | withheld | | or Local |
| | | | | | | | | | Tax Department |
| 55-1234567 | 400-00-5302 | - Trans | \$ | | | \$ | | | |
| RECIPIENT'S name | | | 5 | Employee contr /Designated Ro | | 6 | Net unrealized appreciation in | | |
| SINGLE PARENT | | | | contributions or insurance prem | | | employer's sec | | |
| | | | \$ | | | \$ | | 54 | |
| Street address (including apt. no | o.) | | 7 | Distribution | IRA/ SEP/ | 8 | Other | | |
| 32 DWIGHT CT | | | | code(s) | SIMPLE | | | | |
| | | | | | x | \$ | | % | |
| City or town, state or province, con | | gn postal code | 9a | Your percentage | of total | 9b | Total employee con | tributions | |
| MARTINSBURG, WV 2540 | 5 | | | distribution | % | \$ | | | |
| 10 Amount allocable to IRR | 11 1st year of | FATCA filing requirement | 12 | State tax withhe | eld | 13 | State/Payer's s | tate no. | 14 State distribution |
| within 5 years | desig. Roth contrib. | requirement | \$ | 2000.00 | | | WV | | \$ |
| \$ | | | \$ | | | | | | \$ |
| Account number (see instructions) | | | 15 | Local tax withhe | eld | 16 | Name of localit | y | 17 Local distribution |
| | | | \$ | | | ļ | | | \$ |
| | | | \$ | | erso: 11(1) (1038/11(1) (10) (10) | | recommende à sur 200 200 million de servicion de servicio de la company de la company de la company de la comp | | \$ |

Form 1099-R

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

| | ☐ VOID | CORRE | CTI | ED | | | | | |
|--|-------------------------------------|-----------------------------|-----|--|--------------|-------------------------------------|----------------|---|--|
| PAYER'S name, street address, country, and ZIP or foreign posts | | r province, | 1 | Gross distribution | OM | 1B No. 1545-0119 | | Distributions From ensions, Annuities, | |
| Country, and ZIP of foreign posts | ai code | | | | | ~ ~ | г | Retirement or | |
| US RAILROAD RETIREMENT FUND | | \$ 40,000.00 | | | 20 17 | | Profit-Sharing | | |
| 1240 E 9TH STREET | | | 2a | Taxable amount | | | | Plans, IRAs, Insurance | |
| CLEVELAND OH 44199 | | | 0 | 10 000 00 | ۱. | orm 1099-R | | Contracts, etc. | |
| | | | _ | Taxable amount | - | Total | | · · · · · · · · · · · · · · · · · · · | |
| | | | | not determined | | | \mathbf{x} | Copy 1 For | |
| PAYER'S federal identification number | RECIPIENT'S ident | tification | 3 | Capital gain (included in box 2a) | 4 | Federal income tax withheld | х | State, City, or Local | |
| | | | | | | | | Tax Department | |
| 45-7654321 | 400-00-5302 | | \$ | | \$ | | | | |
| RECIPIENT'S name | | | 5 | Employee contributions | 6 | Net unrealized | | | |
| SINGLE PARENT | | | | /Designated Roth contributions or insurance premiums | | appreciation in employer's secur | rities | | |
| | | | \$ | | \$ | | 15 | | |
| Street address (including apt. no | ı.) | | 7 | Distribution IRA/ | 8 | Other | | | |
| 32 DWIGHT CT | | | | code(s) | | | | | |
| 20 | | | | X. | \$ | | % | | |
| City or town, state or province, cou | untry, and ZIP or forei | gn postal code | 9a | | 9b | Total employee contrib | outions | | |
| MARTINSBURG, WV 25405 | | T = - = 1 | | distribution % | + | | 600000000000 | | |
| 10 Amount allocable to IRR within 5 years | 11 1st year of desig. Roth contrib. | FATCA filing requirement | | State tax withheld | | State/Payer's state | | 14 State distribution | |
| \$ | desig. Hoth contrib. | | \$ | 1070.00 | | WV | | \$ \$ | |
| Account number (see instructions) | L | | - | Local tax withheld | 16 | Name of locality | | 17 Local distribution | |
| Account number (see instructions) | | | \$ | Local tax withheld | '0 | reality of locality | | \$ | |
| | | | \$ | | † | | | \$ | |
| and a second sec | | | | | | | | T | |

Form 1099-R

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service