

**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	<b>.00</b>

TAX DEPT USE ONLY

PAYMENT PLAN  CORR  SCTC  NRSR  HEPTC

**Self Employed's Driver's License #: E4563210**



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

Table with 3 columns: Description, Line Number, Amount. Includes rows for Total Taxes Due, West Virginia Income Tax Withheld, Estimated Tax Payments, Credits, and Refund due you.

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 Preparer information section including REFUND and MAIL TO: BALANCE DUE addresses.

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.
Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account.
Payment by credit card - Payments may be made using your Visa Card, Discover Card, American Express Card or MasterCard.



# Modifications to Adjusted Gross Income

# 2017

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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**Modifications Increasing Federal Adjusted Gross Income**

32. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	32	.00
33. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	33	.00
34. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	34	.00
35. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	35	.00
36. Other income deducted from federal adjusted gross income but subject to state tax.....	36	.00
37. Withdrawals from a WV Prepaid Tuition/SMART529 <sup>®</sup> Savings Plan NOT used for payment of qualifying expenses.....	37	.00
38. TOTAL ADDITIONS (Add lines 32 through 37). Enter here and on Line 2 of Form IT-140.....	38	.00

**Modifications Decreasing Federal Adjusted Gross Income**

**Column A (You)**

**Column B (Spouse)**

39. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax .....	39	.00	.00
40. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system. Excluding PERS –please see instructions on page 23.....	40	.00	.00
41. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System .....	41	.00	.00
42. Up to \$2,000 of benefits from Military Retirement and Federal Retirement Systems (Title 4 USC §111).....	42	.00	.00
<b>Combined amounts of Lines 41 and 42 must not exceed \$2,000.</b>			
43. Military Retirement Modification .....	43	.00	.00
44. Active Duty Military pay (see enhanced instructions on page 23) Must enclose military orders.....	44	.00	.00
45. Active Military Separation (See enhanced instructions on page 23) Must enclose military orders and discharge papers.....	45	.00	.00
46. Refunds of state and local income taxes received and reported as income to the IRS .....	46	.00	.00
47. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds .....	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: <input type="checkbox"/> Long-Term Care Insurance <input type="checkbox"/> IRC 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)	<b>YOU</b>	<b>SPOUSE</b>	
<b>YEAR OF BIRTH (IF 65 OR OLDER)</b>			
<b>YEAR OF DISABILITY</b>			
(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)	(d) .00	.00	
(If less than zero, enter zero) <b>Enter the smaller of (a) or (d)</b>	52	.00	.00
53. Surviving spouse deduction (see instructions on page 23).....	53	.00	.00
54. 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 Form IT-140 .....	55	.00	



PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140

SOCIAL  
SECURITY  
NUMBER

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](http://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. <b>TOTAL CREDITS</b> — 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.**



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IT-140

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**TAXPAYERS WHO ARE DISABLED DURING 2017 REGARDLESS OF AGE**

If you were certified by a physician as being permanently and totally disabled during the taxable year 2017, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2017, read the instructions to determine if you qualify for the income reducing modification allowed on Schedule M. If you qualify, you must (1) enter the name of and social security number of the disabled taxpayer in the space provided on this form, (2) have a physician complete the remainder of the certification statement and return it to you, (3) enclose the completed certification with your West Virginia personal income tax return, and (4) complete Schedule M to determine your modification. A COPY OF YOUR FEDERAL SCHEDULE R (PART II) MAY BE SUBSTITUTED FOR THE WEST VIRGINIA SCHEDULE H. If you have provided the West Virginia State Tax Department with an approved Certification of Permanent and Total Disability for a prior year AND YOUR DISABILITY STATUS DID NOT CHANGE FOR 2017, you do not have to submit this form with your return. However, you must have a copy of your original disability certification should the Department request verification at a later date. I Certify under penalties of perjury that the taxpayer named below was permanently and totally disabled on or before December 31, 2017.

SCHEDULE H  
CERTIFICATION OF PERMANENT AND TOTAL DISABILITY

Name of Disabled Taxpayer	Social Security Number
Physician's Name	Physician's FEIN Number
Physician's Street Address	
City	State
Zip Code	
Physicians Signature	Date
MM	DD
YYYY	

**INSTRUCTIONS TO PHYSICIAN COMPLETING DISABILITY STATEMENT**

A PERSON IS PERMANENTLY AND TOTALLY DISABLED WHEN HE OR SHE IS UNABLE TO ENGAGE IN ANY SUBSTANTIAL GAINFUL ACTIVITY BECAUSE OF A MENTAL OR PHYSICAL CONDITION AND THAT DISABILITY HAS LASTED OR CAN BE EXPECTED TO LAST CONTINUOUSLY FOR AT LEAST A YEAR, OR CAN BE EXPECTED TO LEAD TO DEATH. IF, IN YOUR OPINION, THE INDIVIDUAL NAMED ON THIS STATEMENT IS PERMANENTLY AND TOTALLY DISABLED DURING 2017, PLEASE CERTIFY SUCH BY ENTERING YOUR NAME, ADDRESS, SIGNATURE, DATE, AND FEIN NUMBER IN THE SPACES PROVIDED ABOVE AND RETURN TO THE INDIVIDUAL.

**RESIDENCY STATUS**

- Resident
- Non-Resident – did not maintain a residence in West Virginia during the taxable year (NO CREDIT IS ALLOWED)
- Part-Year Resident – maintained a residence in West Virginia for part of the year; check the box which describes your situation and enter the date of your move:
- MM      DD      YYYY
- Moved into West Virginia
- Moved out of West Virginia, but had West Virginia source income during your nonresident period
- Moved out of West Virginia and had no West Virginia source income during your nonresident period

SCHEDULE E  
CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

82. INCOME TAX COMPUTED on your 2017 _____ return. Do not report Tax Withheld State Abbreviation	82	.00
83. West Virginia total income tax (line 10 of Form IT-140).....	83	.00
84. Net income derived from above state included in West Virginia total income.....	84	.00
85. Total West Virginia Income (Residents–Form IT-140, line 4. Part-Year Residents–Schedule A, line 81).....	85	.00
86. Limitation of Credit (line 83 multiplied by line 84 divided by line 85).....	86	.00
87. Alternative West Virginia taxable income Residents – subtract line 84 from line 7, Form IT-140 Part-year residents – subtract line 84 from line 85.....	87	.00
88. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 87)....	88	.00
89. Limitation of credit (line 83 minus line 88).....	89	.00
90. Maximum credit (line 83 minus the sum of lines 2 through 14 of the Tax Credit Recap Schedule).....	90	.00
91. Total Credit (SMALLEST of lines 82, 83, 86, 89, or 90) enter here and on line 1 of the Tax Credit Recap Schedule.....	91	.00

A SEPARATE SCHEDULE E MUST BE COMPLETED FOR EACH STATE FOR WHICH CREDIT IS CLAIMED. YOU MUST MAINTAIN A COPY OF THE OTHER STATE TAX RETURN IN YOUR FILES. IN LIEU OF A RETURN YOU MAY MAINTAIN AN INFORMATION STATEMENT AND THE WITHHOLDING STATEMENTS PROVIDED BY THE PARTNERSHIP, LIMITED LIABILITY COMPANY OR S-CORPORATIONS. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY OTHER POLITICAL SUBDIVISION OF A STATE OR ANY OTHER COUNTRY.

**FAKE  
SCHEDULE AFTC-1  
ATTACHMENT**

22222		a Employee's social security number 400-00-5306		OMB No. 1545-0008		
b Employer identification number (EIN) 55-0000002			1 Wages, tips, other compensation \$24,320		2 Federal income tax withheld \$2,000	
c Employer's name, address, and ZIP code DFAS 8899 EAST 56TH STREET INDIANAPOLIS IN 46249-3300			3 Social security wages		4 Social security tax withheld	
			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
d Control number			9 Verification code		10 Dependent care benefits	
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans		12a
SELF EMPLOYED						
2660 4TH AVENUE				13 Statutory employee Retirement plan Third-party sick pay		12b
HUNTINGTON WV 25702				<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
f Employee's address and ZIP code				14 Other		12c
						12d
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
WV	55-0000006	\$24,320	\$1,300			

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2017

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-5306		OMB No. 1545-0008		
b Employer identification number (EIN) 55-0000001			1 Wages, tips, other compensation \$G1E€GIJ		2 Federal income tax withheld \$F,000	
c Employer's name, address, and ZIP code ÛŞÛSÛSÓĀØSSUÅØSO HHeİĀŠÒĒİİİ ŞĒŠOUŠĒÛØQQÓĀŠÒĀHIJJI			3 Social security wages		4 Social security tax withheld	
			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
d Control number			9 Verification code		10 Dependent care benefits	
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans		12a
SELF EMPLOYED				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
2660 4TH AVENUE				14 Other		12c
HUNTINGTON WV 25702						12d
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
WV	55-0000001	\$21E€GIJ	\$iİF			

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2017

Department of the Treasury—Internal Revenue Service