

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

Traveling Salesman Driver's License # E0987891



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 lines for 'Your Signature', 'Spouse's Signature', and 'Telephone Number'.

Signature lines for 'Signature of preparer other than above', 'Address', and 'Telephone Number'.

Preparer's EIN field and 'Preparer: Check here if client is requesting that form NOT be e-filed' checkbox.

MAIL TO: 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 - 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.
Payment by credit card - Payments may be made using your Visa Card, Discover Card, American Express Card or MasterCard. Visit tax.wv.gov.



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 [®] 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
Combined amounts of Lines 41 and 42 must not exceed \$2,000.			
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)	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)	(d)	.00	.00
(If less than zero, enter zero) Enter the smaller of (a) or (d)	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	.00



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



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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

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code PENSION 1 230 STREET WAY CHARLESTON WV 25305		1 Gross distribution OMB No. 1545-0119 <div style="text-align: center; font-size: 2em; font-weight: bold;">2017</div>		Form 1099-R	Copy 1 For State, City, or Local Tax Department	
		2a Taxable amount \$ 24,000.00				
PAYER'S federal identification number 91-1234567		RECIPIENT'S identification number 400-00-5330		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
RECIPIENT'S name MISSES FARMER Street address (including apt. no.) 111 MAIN STREET City or town, state or province, country, and ZIP or foreign postal code FALLS CHURCH VA 22046		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s)	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %		
		9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$ 50.00	13 State/Payer's state no. WV	14 State distribution \$	
Account number (see instructions)		15 Local tax withheld \$		16 Name of locality	17 Local distribution \$	