

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) _____ 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

EEEE ZZZZZZ Driver's License Number: E123456



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

Table with 3 columns: Line number, Description, and Amount. Includes lines 10 through 31, covering total taxes due, payments, credits, and refund amounts.

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.

Your Signature Date Spouse's Signature Date Telephone Number

Signature of preparer other than above Date Address Telephone Number

Preparer's EIN input field, Preparer: Check here if client is requesting that form NOT be e-filed checkbox, and MAIL TO: BALANCE DUE address information.

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.



SCHEDULE

M

(FORM IT-140)

Modifications to Adjusted Gross Income

2017

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
----------------------------------------------	------------------------------

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	



Homestead Excess Property Tax Credit

2017

PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

There is a personal income tax credit for OWNER-OCCUPIED residential real property taxes paid in excess of 4% of your income. The maximum refundable tax credit is \$1,000. You must complete the schedule below to determine the amount of your credit. No credit may be taken for any homestead which is owned, in whole or in part, by any person who is not a low income person.

If this schedule is not enclosed with Form IT-140, the credit will be disallowed.

Part I – Determine if your income falls within the financial guidelines needed to take this credit.

Check here if you were required to pay Federal Alternative Minimum Tax.

Are you required to file a federal return?

YES – Your federal adjusted gross income reported to the IRS must meet the following guidelines for you to qualify for this credit:

- ▶ If there is only 1 person living in your home, your federal adjusted gross income must be \$36,180 or less.
- ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$48,720 or less.
- ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$61,260 or less.
- ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$73,800 or less.

**For each additional person add \$12,540.

NO – Your income less social security benefits must meet the following guidelines for you to qualify for this credit:

- ▶ If there is only 1 person living in your home, your income must be \$36,180 or less.
- ▶ If there are 2 people living in your home, your income must be \$48,720 or less.
- ▶ If there are 3 people living in your home, your income must be \$61,260 or less.
- ▶ If there are 4 people living in your home, your income must be \$73,800 or less.

**For each additional person add \$12,540.

Part II – Determine the amount of your credit (complete this Part only if your income falls within the above guidelines)

1. Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2017.....	1	.00
2. If eligible for the Senior Citizen Tax Credit enter allowable credit from line 2 of Form SCTC-1.....	2	.00
3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit).....	3	.00
4. Enter your Federal Adjusted Gross Income (from form 1040, 1040A or 1040EZ).....	4	.00
a. Enter the amount of increasing income modifications reported on line 38 of Schedule M.....	a	.00
b. Enter federal tax exempt income (Schedule B, Form 1040 or Schedule 1, Form 1040A).....	b	.00
c. Enter amount received in 2017 in the form of earnings replacement insurance (Workers' Compensation Benefits).....	c	.00
d. Enter the amount of Social Security benefits, including SSI and SSDI, received that are NOT included in your Federal Adjusted Gross Income.....	d	.00
5. Add amounts on lines 4a, 4b, 4c, and 4d.....	5	.00
6. Total Gross Income: Add amount entered on line 4 and line 5.....	6	.00
7. Multiply amount on line 6 by 4% (0.04).....	7	.00
8. Is the amount on line 3 greater than the amount on line 7? <input type="checkbox"/> Yes. Continue to line 9 below <input type="checkbox"/> No. Stop — you are not eligible for this tax credit		
9. Subtract the amount on line 7 from the amount on line 3 and enter the result or \$1,000 whichever is lower and enter on line 14 of IT-140.....	9	.00



Family Tax Credit Schedule FTC-1

2017

PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

A Family Tax Credit is available to certain individuals or families that may reduce or eliminate their West Virginia personal income tax. You may be entitled to this credit if you meet certain income limitations and family size. Individuals who file their income tax return with zero exemptions cannot claim the credit. Persons who pay the federal alternative minimum tax are not eligible to claim this credit. In order to determine if you are eligible for this credit, complete the schedule below and attach to Form IT-140. **If this schedule is not enclosed with to Form IT-140, the credit will be disallowed.**

1. Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140).....	1	.00
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140).....	2	.00
3. Tax exempt interest reported on federal tax return (enter the amount shown on Federal Form 1040 that is not already included on line 2 of Form IT-140).....	3	.00
4. Add lines 1 through 3. <i>This is your Modified Federal Adjusted Gross Income for the Family Tax Credit.</i>	4	.00
5. Enter the number of exemptions claimed from Form IT-140, sum of boxes a, b, and c (<i>This is your Family Size for the Family Tax Credit</i>).....	5	
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 32. If the exemptions on line 5 are greater than 8, use the table for a family size of 8.	6	
7. Enter your income tax due from line 8 of Form IT-140.....	7	.00
8. Multiply the amount on line 7 by the percentage shown on line 6 <i>This is your Family Tax Credit. Enter this amount on line 9 of Form IT-140.</i>	8	.00



Part I

Social Security Number	400-00-5301	Spouse's Social Security Number		Number of People living in your household	6
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Part II

1. Taxpayer Name and Address Information	2. Allowable Credit
EEE ZZZZZZ 140 EX WAY CHARLESTON, WV 25305	150.00
	3. Tax Year
	2017

COUNTY	DISTRICT	MAP	PARCEL	SUB-PARCEL	PP ACCOUNT
02	15	45	15	3	1234 5678

# of People in Household	Maximum Income	# of People in Household	Maximum Income
1	\$18,090	3	\$30,630
2	\$24,360	4	\$36,900

** For each additional Person, add \$6,270

Part III

Are you required to file a federal return?

YES — your federal adjusted gross income reported to the IRS must meet the following guidelines for you to qualify for this credit:

1. Enter the Federal Adjusted Gross Income of the homeowner.....	22,000
2. Enter the income of all individuals listed as living in the household but would file a tax return separate from the Senior Citizen Tax Credit associated with this return.....	0
3. Add lines 1 & 2 and enter result here. If this amount is more than the maximum income listed in the table above, you do not qualify for the credit.....	22,000

NO — your income less social security benefits must meet the following guidelines for you to qualify for this credit:

1. Wages, salaries, tips received.....	
2. Interest and dividend income.....	
3. Alimony received.....	
4. Taxable pensions and annuities.....	
5. Unemployment compensation.....	
6. Other income (include capital gains, gambling winnings, farm income, etc.).....	
7. Add lines 1 through 6.....	
8. Adjustments to income (i. e. alimony paid, IRA, etc.).....	
9. Enter the income of all individuals listed as living in the household but would file a tax return separate from the Senior Citizen Tax Credit associated with this return.....	
10. Line 7 minus line 8 plus line 9. If this amount is more than the maximum income listed in the above table, you do not qualify for the credit.....	

YOU MUST FILE the enclosed forms to receive your credit for refund

Please refer to the detailed instructions on the back...



22222		a Employee's social security number 400-00-5666		OMB No. 1545-0008	
b Employer identification number (EIN) 66667777			1 Wages, tips, other compensation	2 Federal income tax withheld	
c Employer's name, address, and ZIP code RNBWCUAONP EOSAUUUOO FieeAPNSNUONANQUEAO OONPQOUUSSAUUAIGIEI			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
OOOAXXXXXX				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b
				14 Other	12c
					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
WV	iieeegii	\$26666	\$66		

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

2017

Department of the Treasury—Internal Revenue Service