

Extended Due Date MM DD YYYY Check box ONLY if you are a fiscal year filer Year End MM DD YYYY

SOCIAL SECURITY NUMBER Deceased Prime *SPOUSE'S SOCIAL SECURITY NUMBER Deceased Spouse 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

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)

Table with 4 columns: First name, Last name, Social Security Number, Date of Birth (MM DD YYYY). Row c. List your dependents.

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)

Table with 3 columns: Line number, Description, Amount. Lines 1-10 showing tax calculations and total taxes due.

TAX DEPT USE ONLY PAYMENT PLAN CORR SCTC NRSR HEPTC

Baby Sitter's Driver's License #: E0246981



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 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, Date, Spouse's Signature, Date, and Telephone Number.

Signature of preparer other than above, Date, Address, and Telephone Number.

Preparer's EIN 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.
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
SHOWN ON FORM
IT-140

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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 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. TOTAL CREDITS — 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.**



Homestead Excess Property Tax Credit

2017

PRIMARY LAST NAME
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IT-140

SOCIAL
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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



**FAKE
SCHEDULE D
ATTACHMENT**

**FAKE
WV/NFA-1
ATTACHMENT**

**FAKE
WV/EOTC-PIT
ATTACHMENT**

**FAKE
WV/SRDTC-1
ATTACHMENT**

**FAKE
WV/AG-1
ATTACHMENT**

**FAKE
SCHEDULE J
ATTACHMENT**

**FAKE
NIPA-2
ATTACHMENT**

**FAKE
RBIC
ATTACHMENT**

**FAKE
RBIC-A
ATTACHMENT**

**FAKE
WV/FIIA-TCS
ATTACHMENT**

**FAKE
WV/ATTC-1
ATTACHMENT**

**FAKE
AFTC-1
ATTACHMENT**

**FAKE
CPITC-1
ATTACHMENT**

**FAKE
CCGP-1
ATTACHMENT**