IT-140

Personal Income Tax MeF Test Scenario 11

West Virginia Personal Income Tax Return

20	1	7

NLV 0-17	ost virginia i ci	00110	11 11 10 0 1 1 1	Claxi	Ctar			
Extended Due Date	Che	ck box ONI	LY if you are a	Year End				
MM DI	O YYYY	fisca	ıl year filer	N	ЛM	DD	Y	ΥΥΥ
SOCIAL	Deceased						Deceas	sed
SECURITY NUMBER	Prime		*SPOUSE'S SOCIA SECURITY NUMBE				→ Spouse	Э
Hembert	Date of Death	<u></u> -					Date of [Death
		0 "						
Last Na	ame	Suffix		Your First	Name			MI
Spouse's Last Name – Only if dif	ferent from Last Name above	Suffix		Spouse's Fi	rst Name			MI
First L	ine of Address			Second	d Line of A	ddress		
						_		
	City		State	Zip Code	;			
Telephone Number:								
Amended Check before 4/17	, ,	Operating	Nonresident Sp	pecial Nonres	sident/ Part-\	Form v	VV-8379 file	ed as an
return original debit (ame			(See ins	tructions on Pa		injured	spouse	
	Exemptions: (If someone ca	an claim vo	nu as a denender	nt leave Enton	"1" in boxe	es a Yoursel	f (a)	
Filing Status	box (a) blank.)	•	da a depender		if they apply			
(Check One)	c. List your dependents. If more than	•	ents, continue on Sch	edule DP.		- '	` /	
1 Single	First name	La	ast name	Social Security	Number	Date of Birth (I	MM DD YY	YY)
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	d. Additional exemption if surviving sp	pouse (see pa	• ,		otal number	r of dependents	` ′	
dependent child	Enter decedents SSN:		Year Spouse [) P O h . l .	(d)	
	e. Total Exemptions (add boxes a, b,	c, and d). Ent	er nere and on line o	Delow. If Dox e is zero	o, enter \$500	on line 6 below.	(e)	
Federal Adjusted Gross Income	or income to claim senior citizen ta	ax credit fror	m Schedule SCTC-	-1	1			.00
2. Additions to income (line 38 of S	Schedule M)			2	2			.00
	55 of Schedule M)				3			.00
	come (line 1 plus line 2 minus line				1			.00
	clusion (see worksheet on page 24	-			5			.00
	ve on Exemption Box (e)							.00
								.00
7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO								
Tax Table Rate Schedul	le Nonresident/Part-year reside	ent calculati	on schedule	8	3			.00
9. Family Tax Credit if applicable (s	see required schedule on page 46)				9			.00
							.00	
				, ,	- 1			
TAX DEPT USE PAYMENT CORR SCTC	Johlort	t Timer's	s Driver's Li	cense Num	nber: S	99998880)1	
PAYMENT CORR SCTC	NRSR HEPTC							
				ı i∎∎ii∎∎i III ∎i∎ii P 4	0 2	■■ ■ ■ ■ 0 1 7	■■■■■■■■ 0 1	11 1 5 1 (51) 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 WITHHOLDI.	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 en	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 due the state (into 20 plus line 20) FAT THE AMOUNT	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	31	.00
Direct Deposit CHECKING SAVINGS			
of Refund CHECKING SAVINGS ROUTING NUMB	LED	Δ	CCOUNT NUMBER
PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. PROVI	IDING INCORREC		
RESULT IN A \$15.00 RETURNED PAYN Under penalties of perjury, I declare that I have examined this return, accompanying schedule		and to	the best of my knowledge and
belief, it is true, correct and complete. I authorize the State Tax Department to discuss my r			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 wv client is requesting that	/ State Tax Departme	ent	WV State Tax Department
Propagar's EIN form NOT be a filed	P.O. Box 1071 rleston 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.



SCHEDULE

(FORM IT-140)

Nonresidents/Part-Year Residents Schedule of Income

2017

PRIMARY LAST NAME SHOWN ON FORM IT-140						SOCIAL SECURIT NUMBER	Υ		
PART-YEAR RESIDENTS: ENTER PERIOD OF WEST VIRGINIA RESIDENCY	FROM:	MM	DD	YYYY	TO:	MM	DD	VVVV	

		HEDULE A		
(To Be Completed By Nor	iresi	dents and Part-Year	Residents Only)	
INCOME	or 1 70-7	COLUMN A AMOUNT FROM FEDERAL RETURN deductions from Form 1040 040A not itemized on lines 5 should be totaled and ored 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	67	.00	.00	
of Schedule M for Railroad Retirement benefits)	67	.00	.00	
	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)			.00
80. Income subject to West Virginia state tax but exempt from fed	leral t	ax 80	.00	
81. Total West Virginia income (line 79 plus line 80). Enter here a	nd on	line 2 on the next page	81	.00



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

SCHEDULE A (CONTINUED)		
PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION		
4. Touteting Tour (comb, the comparation tour sets schooling on more 20 to the comparation on time 7. Forms IT 440)	1	.00.
1. Tentative Tax (apply the appropriate tax rate schedule on page 38 to the amount shown on line 7, Form IT-140)		.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,	1	00
Form IT-140. If you are claiming a federal net operating loss carryback, you must continue to Part II. PART II: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION FOR NET OPERA	4	.00
FART II. NONRESIDENT/FART-TEAR RESIDENT TAX CALCULATION FOR NET OFERA	4111	IG LOSS CARRIBACK
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 STATI		
ELIGIBILITY: Complete this section ONLY if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania or Vi 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 ar 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 must check the box Filing as Nonresident or Filing as a Part-Year Resident and Complete Schedule 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 sho sources within West Virginia was from wages and salaries, and such wages and salaries were subject to in residence. YOUR STATE OF RESIDENCE (Check one): 1. Commonwealth of Kentucky 4. Commonwealth of Pennsylvania Number of days spent in West State of Maryland State of Maryland State of Ohio	ou a A ar wn, ncom	o considered a resident of West are ineligible to complete Part of Part 1 to report any income my only income from the taxation by my state of
10. Enter your total West Virginia Income from wages and salaries in the appropriate column	00	(B) Spouse's Social Security Number
11. Enter total amount of West Virginia Income Tax withheld from your wages		
and salaries paid by your employer in 2017	00	.00.
12. Line 11, column A plus line 11 column B. Report this amount on line 11 of Form IT-140	12	.00

