SCHEDULE FTC-1
(FORM IT-140) B

Family Tax Credit Schedule FTC-1 2018

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 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. *This is your Modified Federal Adjusted Gross Income for the Family Tax Credit*............	4	.00
5. Enter the number of exemptions claimed from Form IT-140, sum of boxes a, b, and c (*This is your Family Size for the Family Tax Credit*)...	5	
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 30. 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 **This is your Family Tax Credit. Enter this amount on line 11 of Form IT-140**..............................	8	.00

SCHEDULE DP
(FORM IT-140)

Schedule of Additional Dependents 2018

Use this schedule to continue listing dependents. If space is needed for more than 18 dependents, a copy of this form may be obtained from the West Virginia State Tax Department's website: tax.wv.gov.

First Name	Last Name	Social Security Number	Date of Birth MM DD YYYY

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