

TAXPAYERS WHO ARE DISABLED DURING 2018 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2018, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2018, read the instructions to determine if you qualify for the income reducing modification allowed on Schedule M.

If you qualify, you must (1) enter the name of and social security number of the disabled taxpayer in the space provided on this form, (2) have a physician complete the remainder of the certification statement and return it to you, (3) enclose the completed certification with your West Virginia personal income tax return, and (4) complete Schedule M to determine your modification.

A COPY OF YOUR FEDERAL SCHEDULE R (PART II) MAY BE SUBSTITUTED FOR THE WEST VIRGINIA SCHEDULE H.

If you have provided the West Virginia State Tax Department with an approved Certification of Permanent and Total Disability for a prior year AND YOUR DISABILITY STATUS DID NOT CHANGE FOR 2018, you do not have to submit this form with your return. However, you must have a copy of your original disability certification should the Department request verification at a later date.

I Certify under penalties of perjury that the taxpayer named below was permanently and totally disabled on or before December 31, 2018.

SCHEDULE H
CERTIFICATION OF PERMANENT AND TOTAL DISABILITY

Name of Disabled Taxpayer	Social Security Number	
Physician's Name	Physician's FEIN Number	
Physician's Street Address		
City	State	Zip Code
Physicians Signature	Date	
	MM DD	YYYY

INSTRUCTIONS TO PHYSICIAN COMPLETING DISABILITY STATEMENT

A PERSON IS PERMANENTLY AND TOTALLY DISABLED WHEN HE OR SHE IS UNABLE TO ENGAGE IN ANY SUBSTANTIAL GAINFUL ACTIVITY BECAUSE OF A MENTAL OR PHYSICAL CONDITION AND THAT DISABILITY HAS LASTED OR CAN BE EXPECTED TO LAST CONTINUOUSLY FOR AT LEAST A YEAR, OR CAN BE EXPECTED TO LEAD TO DEATH. IF, IN YOUR OPINION, THE INDIVIDUAL NAMED ON THIS STATEMENT IS PERMANENTLY AND TOTALLY DISABLED DURING 2018, PLEASE CERTIFY SUCH BY ENTERING YOUR NAME, ADDRESS, SIGNATURE, DATE, AND FEIN NUMBER IN THE SPACES PROVIDED ABOVE AND RETURN TO THE INDIVIDUAL.

RESIDENCY STATUS

- Resident
- Non-Resident – did not maintain a residence in West Virginia during the taxable year (NO CREDIT IS ALLOWED)
- Part-Year Resident – maintained a residence in West Virginia for part of the year; check the box which describes your situation and enter the date of your move:
MM DD YYYY
- Moved into West Virginia
- Moved out of West Virginia, but had West Virginia source income during your nonresident period
- Moved out of West Virginia and had no West Virginia source income during your nonresident period

SCHEDULE E
CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

1. INCOME TAX COMPUTED on your 2018 _____ return. Do not report Tax Withheld State Abbreviation			
	1	.00	
2. West Virginia total income tax (line 8 of Form IT-140).....	2	.00	
3. Net income derived from above state included in West Virginia total income.....	3	.00	
4. Total West Virginia Income (Residents-Form IT-140, line 4. Part-Year Residents-Schedule A, line 26).....	4	.00	
5. Limitation of Credit (line 2 multiplied by line 3 divided by line 4).....	5	.00	
6. Alternative West Virginia taxable income Residents – subtract line 3 from line 7, Form IT-140 Part-year residents – subtract line 3 from line 4.....	6	.00	
7. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 6).....	7	.00	
8. Limitation of credit (line 2 minus line 7).....	8	.00	
9. Maximum credit (line 2 minus the sum of lines 2 through 13 of the Tax Credit Recap Schedule).....	9	.00	
10. Total Credit (SMALLEST of lines 1, 2, 5, 8, or 9) enter here and on line 1 of the Tax Credit Recap Schedule.	10	.00	

A SEPARATE SCHEDULE E MUST BE COMPLETED FOR EACH STATE FOR WHICH CREDIT IS CLAIMED. YOU MUST MAINTAIN A COPY OF THE OTHER STATE TAX RETURN IN YOUR FILES. IN LIEU OF A RETURN YOU MAY MAINTAIN AN INFORMATION STATEMENT AND THE WITHHOLDING STATEMENTS PROVIDED BY THE PARTNERSHIP, LIMITED LIABILITY COMPANY OR S-CORPORATIONS. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY OTHER POLITICAL SUBDIVISION OF A STATE OR ANY OTHER COUNTRY.