

IT-140

REV 8-18 w

West Virginia Personal Income Tax Return

2018

SOCIAL SECURITY NUMBER	400-00-5300	Deceased <input type="checkbox"/>	Date of Death:	*SPOUSE'S SOCIAL SECURITY NUMBER	400-00-5304	Deceased <input checked="" type="checkbox"/>	Date of Death:	07-14-18
LAST NAME	AWAY	SUFFIX		YOUR FIRST NAME	PASSED	MI		
SPOUSE'S LAST NAME	AWAY	SUFFIX		SPOUSE'S FIRST NAME	SECONDARY	MI		
FIRST LINE OF ADDRESS	111 MAIN STREET		SECOND LINE OF ADDRESS					
CITY	CHARLESTON		STATE	WV	ZIP CODE	25314		
TELEPHONE NUMBER	304-566-8675	EMAIL			EXTENDED DUE DATE	MM/DD/YYYY		

- Amended return
 Check before 4/15/19 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

Yourselves (a)	1
Spouse (b)	1

c. List your dependents. If more than five dependents, continue on Schedule DP on page 38.

First name	Last name	Social Security Number	Date of Birth (MM DD YYYY)
JANE	AWAY	400-00-5311	01-01-2010
JOHN	AWAY	400-00-5312	01-02-2010
JIM	AWAY	400-00-5313	01-03-2012
SUE	AWAY	400-00-5314	01-04-2013
SAM	AWAY	400-00-5315	01-05-2014

d. Additional exemption if surviving spouse (see page 17) Enter total number of dependents (c) **20**

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) **22**

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1.....	1	531792	.00
2. Additions to income (line 33 of Schedule M).....	2		.00
3. Subtractions from income (line 50 of Schedule M).....	3		.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	531792	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 23).....	5		.00
6. Total Exemptions as shown above on Exemption Box (e) 22 x \$2,000	6	44000	.00
7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO	7	487792	.00
8. Income Tax Due (Check One) <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Rate Schedule <input type="checkbox"/> Nonresident/Part-year resident calculation schedule.....	8	30581	.00

TAX DEPT USE ONLY

PAYMENT PLAN CORR SCTC NRSR HEPTC



Personal Income Tax Test #4

PRIMARY LAST NAME SHOWN ON FORM IT-140 AWAY	SOCIAL SECURITY NUMBER 400-00-5304	8. Total Taxes Due (line 8 from previous page)	8	30581	.00
9. West Virginia Income Tax Withheld (SEE INSTRUCTIONS) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE).....			9	25000	.00
10. Estimated Tax Payments and Payments with Schedule L			10	10000	.00
11. Family Tax Credit if applicable (see required schedule on page 38).....			11		.00
12. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1.....			12		.00
13. Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1.....			13		.00
14. Credits from Tax Credit Recap Schedule (see schedule on page 6)			14	50	.00
15. Amount paid with original return (amended return only)			15		.00
16. Payments and Credits (add lines 9 through 15)			16	35050	.00
17. Overpayment previously refunded or credited (amended return only)			17		.00
18. Total payments and credits (line 16 minus line 17).....			18	35050	.00
19. Penalty Due from Form IT-210. <input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED If you owe penalty, enter here.....			19		.00
20. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 9). <input checked="" type="checkbox"/> CHECK IF NO USE TAX DUE.....			20		.00
21. West Virginia Children's Trust Fund to help prevent child abuse and neglect. Enter the amount of your contribution <input type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$			21		.00
22. Add line 8 to the total of lines 19, 20, and 21. This is your total amount due.....			22	30581	.00
23. Balance Due (line 22 minus line 18). If Line 18 is greater than line 22, go to line 24 PAY THIS AMOUNT			23		.00
24. If line 18 is greater than line 22, subtract line 22 from line 18. This is your total overpayment			24	4469	.00
25. Amount of overpayment to be credited to your 2019 estimated tax.....			25	4469	.00
26. Refund due you (line 24 minus line 25)..... REFUND			26		.00

Direct Deposit of Refund

CHECKING SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.

I authorize the State Tax Department to discuss my return with my preparer YES NO

Under penalty 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.

Your Signature _____ Date _____ Spouse's Signature _____ Date _____ Telephone Number _____

Preparer: Check Here if client is requesting that form NOT be e-filed **123456789**
Preparer's EIN _____ Signature of preparer other than above _____ Printed Name _____ Date _____ Telephone Number _____

MAIL TO:	REFUND WV State Tax Department P.O. Box 1071 Charleston, WV 25324-1071	BALANCE DUE WV State Tax Department P.O. Box 3694 Charleston, WV 25336-3694
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- Payment Options:** Returns filed with a balance of tax due may pay through any of the following methods:
- Check or Money Order - Enclose your check or money order with your return.
 - Electronic Payment - May be made by visiting mytaxes.wvtax.gov and clicking on "Pay Personal Income Tax".
 - Credit Card Payment - May be made by visiting the Treasurer's website at: epay.wvsto.com/tax



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?				
2. Non-family Adoption Credit.....	WV/NFA-1	2		.00
3. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	3		.00
4. WV Environmental Agricultural Equipment Credit.....	WV/AG-1	4		.00
5. WV Military Incentive Credit.....	J	5		.00
6. Neighborhood Investment Program Credit.....	NIPA-2	6		.00
7. Historic Rehabilitated Buildings Investment Credit.....	RBIC	7		.00
8. Qualified Rehabilitated Buildings Investment Credit.....	RBIC-A	8		.00
9. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	9		.00
10. Apprenticeship Training Tax Credit.....	WV/ATTC-1	10		.00
11. Alternative-Fuel Tax Credit.....	AFTC-1	11		.00
12. Conceal Carry Gun Permit Credit.....	CCGP-1	12	50	.00
13. Farm to Food Bank Tax Credit.....		13		.00
14. TOTAL CREDITS — add lines 1 through 13. <i>Enter on Form IT-140, line 14</i>		14	50	.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.**



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. <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 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 <i>This is your Family Tax Credit. Enter this amount on line 11 of Form IT-140.</i>	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
MARY	AWAY	400-00-5316	02-01-2014
BOB	AWAY	400-00-5317	01-02-2001
TOM	AWAY	400-00-5318	01-04-2000
HARRY	AWAY	400-00-5319	07-22-2002
SARA	AWAY	400-00-5320	11-15-2007
RALPH	AWAY	400-00-5321	06-01-1997
JUDY	AWAY	400-00-5322	08-04-1998
BARBARA	AWAY	400-00-5323	09-07-1999
JASON	AWAY	400-00-5324	10-15-2000
KEVIN	AWAY	400-00-5325	12-17-2010
KATHERINE	AWAY	400-00-5326	01-21-2012
KATE	AWAY	400-00-5327	12-01-2013
JENNIFER	AWAY	400-00-5328	10-15-2018



Family Tax Credit Schedule FTC-1

2018

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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. <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 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 <i>This is your Family Tax Credit. Enter this amount on line 11 of Form IT-140.</i>	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
DONALD	AWAY	400-00-5329	03-20-2017
RONALD	AWAY	400-00-5330	04-25-2015



Personal Income Tax Test #4

SCHEDULE
F
(FORM IT-140) W

Statement of Claimant to Refund Due Deceased Taxpayer
(Attach completed schedule to decedent's return)

2018

NAME OF DECEDENT SECONDARY AWAY				NAME OF CLAIMANT PASSED AWAY			
DATE OF DEATH 7 14 2018		SOCIAL SECURITY NUMBER 400 00 5304		SOCIAL SECURITY NUMBER 400 00 5300			
ADDRESS <i>(permanent residence or domicile at date of death)</i> 111 MAIN STREET				ADDRESS 111 MAIN STREET			
CITY CHARLESTON	STATE WV	ZIP CODE 25314		CITY CHARLESTON	STATE WV	ZIP CODE 25314	

I am filing this statement as (check only one box):

- A. Surviving wife or husband, claiming a refund based on a joint return
- B. Administrator or executor. Attach a court certificate showing your appointment.
- C. Claimant for the estate of the decedent, other than above. Complete the rest of this schedule and attach a copy of the death certificate or proof of death*

ATTACH A LIST TO THIS SCHEDULE CONTAINING THE NAME AND ADDRESS OF THE SURVIVING SPOUSE AND CHILDREN OF THE DECEDENT.

TO BE COMPLETED ONLY IF BOX C ABOVE IS CHECKED

- | | YES | NO |
|---|--------------------------|--------------------------|
| 1. Did the decedent leave a will?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 2(a). Has an administrator or executor been appointed for the estate of the decedent?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 2(b) If "NO" will one be appointed?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>If 2(a) or 2(b) is checked "YES", do not file this form. The administrator or executor should file for the refund.</i> | | |
| 3. Will you, as the claimant for the estate of the decedent, disburse the refund according to the laws of the state in which the decedent was domiciled or maintained a permanent residence?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>If "NO", payment of this claim will be withheld pending submission of proof of your appointment as administrator or executor or other evidence showing that you are authorized under state law to receive payment.</i> | | |

SIGNATURE AND VERIFICATION

I hereby make request for refund of taxes overpaid by, or on behalf of the decedent and declare under penalties of perjury, that I have examined this claim and to the best of my knowledge and belief, it is true, correct and complete.

Signature of claimant _____ Date _____

*May be the original of an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of death while in active service, or a death certificate issued by the appropriate officer of the Department of Defense.



Personal Income Tax Test #4

		a Employee's social security number 400-11-5300		OMB No. 1545-0008		
b Employer identification number (EIN) 55-555-5555			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code CHARLESTON AREA HOSPITAL 1422 KANAWHA BLVD CHARLESTON WV 25330			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.		
PASSED AWAY 111 MAIN STREET CHARLESTON WV 25314			11 Nonqualified plans		12a	
			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 WV	Employer's state ID number 55-5555555	16 State wages, tips, etc. \$531,792	17 State income tax \$25,000	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2018

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

FAKE ATTACHMENT

SCHEDULE CCGP-1