

IT-140

REV 8-18 w

West Virginia Personal Income Tax Return

2018

SOCIAL SECURITY NUMBER	400-00-5301	Deceased <input type="checkbox"/>	Date of Death:	*SPOUSE'S SOCIAL SECURITY NUMBER		Deceased <input type="checkbox"/>	Date of Death:
LAST NAME	ZZZZ	SUFFIX	JR	YOUR FIRST NAME	EEE	MI	
SPOUSE'S LAST NAME		SUFFIX		SPOUSE'S FIRST NAME		MI	
FIRST LINE OF ADDRESS	1040 EX WAY	SECOND LINE OF ADDRESS					
CITY	CHARLESTON	STATE	WV	ZIP CODE	25305		
TELEPHONE NUMBER	304-345-8547	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 { Yourself (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)
AAA	ZZZZ	400-10-5001	01-02-2010
BBB	ZZZZ	400-20-5002	02-03-2011
CCC	ZZZZ	400-30-5003	03-04-2012
DDD	ZZZZ	400-40-5004	04-05-2013
FFF	ZZZZ	400-50-5005	05-06-2014

d. Additional exemption if surviving spouse (see page 17) Enter total number of dependents (c) **5**

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) **6**

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1.....	1	22000	.00
2. Additions to income (line 33 of Schedule M).....	2	10	.00
3. Subtractions from income (line 50 of Schedule M).....	3	2200	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	19810	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 23).....	5		.00
6. Total Exemptions as shown above on Exemption Box (e) 6 x \$2,000	6	12000	.00
7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO	7	7810	.00
8. Income Tax Due (Check One) <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Nonresident/Part-year resident calculation schedule.....	8	236	.00

TAX DEPT USE ONLY

PAYMENT PLAN CORR SCTC NRSR HEPTC

EEE ZZZZ DLN# E123456



Personal Income Tax Test #5

PRIMARY LAST NAME SHOWN ON FORM IT-140 ZZZZ	SOCIAL SECURITY NUMBER 400-00-5301	8. Total Taxes Due (line 8 from previous page)	8	236	.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	10	.00
10. Estimated Tax Payments and Payments with Schedule L			10		.00
11. Family Tax Credit if applicable (see required schedule on page 38).....			11	236	.00
12. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1.....			12	150	.00
13. Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1.....			13	1000	.00
14. Credits from Tax Credit Recap Schedule (see schedule on page 6)			14		.00
15. Amount paid with original return (amended return only)			15		.00
16. Payments and Credits (add lines 9 through 15)			16	1396	.00
17. Overpayment previously refunded or credited (amended return only)			17		.00
18. Total payments and credits (line 16 minus line 17).....			18	1396	.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 checked="" type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$			21	5	.00
22. Add line 8 to the total of lines 19, 20, and 21. This is your total amount due.....			22	241	.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	1155	.00
25. Amount of overpayment to be credited to your 2019 estimated tax.....			25	55	.00
26. Refund due you (line 24 minus line 25)..... REFUND			26	1100	.00

Direct Deposit of Refund

CHECKING SAVINGS

123456789

ROUTING NUMBER

087654321

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

7462381

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

- 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



P 4 0 2 0 1 8 0 2 W

Modifications to Adjusted Gross Income

2018

Modifications Increasing Federal Adjusted Gross Income			
27. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	27		.00
28. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	28		.00
29. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	29		.00
30. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	30		.00
31. Other income deducted from federal adjusted gross income but subject to state tax.....	31		.00
32. Withdrawals from a WV Prepaid Tuition/SMART529® Savings Plan NOT used for payment of qualifying expenses.....	32	10	.00
33. TOTAL ADDITIONS (Add lines 27 through 32). Enter here and on Line 2 of Form IT-140.....	33	10	.00

Modifications Decreasing Federal Adjusted Gross Income		Column A (You)	Column B (Spouse)
34. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax	34	.00	.00
35. 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 22....	35	.00	.00
36. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System	36	.00	.00
37. Up to \$2,000 of benefits from Federal Retirement Systems (Title 4 USC §111).....	37	.00	.00
Combined amounts of Lines 36 and 37 must not exceed \$2,000.			
38. Military Retirement Modification	38	.00	.00
39. Active Duty Military pay (see instructions on page 22) Must enclose military orders.....	39	.00	.00
40. Active Military Separation (see instructions on page 22) Must enclose military orders and discharge papers	40	.00	.00
41. Refunds of state and local income taxes received and reported as income to the IRS	41	.00	.00
42. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds	42	200	.00
43. Railroad Retirement Board Income received.....	43	.00	.00
44. Check one: <input type="checkbox"/> Long-Term Care Insurance <input type="checkbox"/> IRC 1341 Repayments <input checked="" type="checkbox"/> Autism Modification (instructions on page 22)	44	1000	.00
45. West Virginia "EZ PASS" deduction..... EZ Pass Transponder # 253516	45	1000	.00

Senior citizen or disability	Year of birth 65 or older	Year of disability	(a) Income not included in lines 39 through 45 NOT TO EXCEED 8000.00	(b) Add lines 34 through 38	(c) Subtract (b) from (a) (If less than zero, enter zero)
46. YOU			.00	.00	.00
47. SPOUSE			.00	.00	.00

48. Surviving spouse deduction (see instructions on page 23).....	48	.00	.00
49. Add lines 34 through 48 for each column	49	2200	.00
50. Total Subtractions (line 49, Column A plus line 49, Column B) Enter here and on line 3 of FORM IT-140)	50	2200	.00



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 \$36,420 or less.
 - ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$49,380 or less.
 - ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$62,340 or less.
 - ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$75,300 or less.
- **For each additional person add \$12,960.
- 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 \$36,420 or less.
 - ▶ If there are 2 people living in your home, your income must be \$49,380 or less.
 - ▶ If there are 3 people living in your home, your income must be \$62,340 or less.
 - ▶ If there are 4 people living in your home, your income must be \$75,300 or less.
- **For each additional person add \$12,960.

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 2018.....	1	2800	.00
2. If eligible for the Senior Citizen Tax Credit enter allowable credit from line 2 of Form SCTC-1.....	2	150	.00
3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit).....	3	2650	.00
4. Enter your Federal Adjusted Gross Income	4	22000	.00
a. Enter the amount of increasing income modifications reported on line 33 of Schedule M.....	a	10	.00
b. Enter federal tax exempt income	b		.00
c. Enter amount received in 2018 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	10	.00
6. Total Gross Income: Add amount entered on line 4 and line 5.....	6	22010	.00
7. Multiply amount on line 6 by 4% (0.04).....	7	880	.00
8. Is the amount on line 3 greater than the amount on line 7? <input checked="" 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 13 of IT-140.....	9	1000	.00



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	22000	.00
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140).....	2	10	.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	22010	.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	
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	100 %	
7. Enter your income tax due from line 8 of Form IT-140.....	7	236	.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	236	.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



Part I

SOCIAL SECURITY NUMBER	400-00-5301	*SPOUSE'S SOCIAL SECURITY NUMBER	NUMBER OF PEOPLE LIVING IN YOUR HOUSEHOLD	6
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Part II

1) TAXPAYER NAME AND ADDRESS INFORMATION			2) ALLOWABLE CREDIT		
EEE ZZZZ JR 1040 EX WAY CHARLESTON WV 25305			150.00		
			3) TAX YEAR	2018	
COUNTY	DISTRICT	MAP	PARCEL	SUB-PARCEL	PP ACCOUNT
02	15	45	15	3	1234 5678

# of People in Household	Maximum Income	# of People in Household	Maximum Income
1	\$18,210	3	\$31,170
2	\$24,690	4	\$37,650

**** For each additional Person, add \$6,480**

Part III

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:

1. Enter the Federal Adjusted Gross Income of the homeowner.....	22,000
2. Enter the income of all individuals listed as living in the household but would file a tax return separate from the Senior Citizen Tax Credit associated with this return.....	0
3. Add lines 1 & 2 and enter result here. If this amount is more than the maximum income listed in the table above, you do not qualify for the credit.....	22,000

NO — your income less social security benefits must meet the following guidelines for you to qualify for this credit:

1. Wages, salaries, tips received.....	_____
2. Interest and dividend income.....	_____
3. Alimony received.....	_____
4. Taxable pensions and annuities.....	_____
5. Unemployment compensation.....	_____
6. Other income (include capital gains, gambling winnings, farm income, etc.).....	_____
7. Add lines 1 through 6.....	_____
8. Adjustments to income (i. e. alimony paid, IRA, etc.).....	_____
9. Enter the income of all individuals listed as living in the household but would file a tax return separate from the Senior Citizen Tax Credit associated with this return.....	_____
10. Line 7 minus line 8 plus line 9. If this amount is more than the maximum income listed in the above table, you do not qualify for the credit.....	_____

****YOU MUST FILE the enclosed forms to receive your credit for refund****
Please refer to the detailed instructions on the back...



Personal Income Tax Test #5

		a Employee's social security number 400-00-5301		OMB No. 1545-0008		
b Employer identification number (EIN) 010123456			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code MARY'S GARDEN STUFF 1900 KANAWHA BLVD CHARLESTON WV 25305			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.		
EEE ZZZZ 1040 EX WAY CHARLESTON WV 25305		11 Nonqualified plans		12a		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State WV	Employer's state ID number	16 State wages, tips, etc. \$22,000	17 State income tax \$10	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