

IT-140

REV 8-18 w

West Virginia Personal Income Tax Return

2018

SOCIAL SECURITY NUMBER	400005305	Deceased <input type="checkbox"/>	Date of Death:	*SPOUSE'S SOCIAL SECURITY NUMBER	400005330	Deceased <input type="checkbox"/>	Date of Death:
LAST NAME	Traveling	SUFFIX		YOUR FIRST NAME	Man	MI	A
SPOUSE'S LAST NAME	Traveling	SUFFIX		SPOUSE'S FIRST NAME	Woman	MI	B
FIRST LINE OF ADDRESS	230 Country Road		SECOND LINE OF ADDRESS				
CITY	Charleston	STATE	WV	ZIP CODE	25305		
TELEPHONE NUMBER	304-987-6543	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)

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

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) 2

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1.....	1	70914	.00
2. Additions to income (line 33 of Schedule M).....	2		.00
3. Subtractions from income (line 50 of Schedule M).....	3	54000	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	16914	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 23).....	5		.00
6. Total Exemptions as shown above on Exemption Box (e) <u>2</u> x \$2,000	6	4000	.00
7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO	7	12914	.00
8. Income Tax Due (Check One) <input type="checkbox"/> Tax Table <input type="checkbox"/> Rate Schedule <input checked="" type="checkbox"/> Nonresident/Part-year resident calculation schedule.....	8	335	.00

TAX DEPT USE ONLY

PAYMENT PLAN	CORR	SCTC	NRSR	HEPTC
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Traveling Man : E0987891



Personal Income Tax Test #6

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER	8.Total Taxes Due <small>(line 8 from previous page)</small>	8	335	.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	1000	.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		.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	1000	.00
17. Overpayment previously refunded or credited (amended return only)			17		.00
18. Total payments and credits (line 16 minus line 17).....			18	1050	.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 type="checkbox"/> CHECK IF NO USE TAX DUE.....			20	315	.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	650	.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	400	.00
25. Amount of overpayment to be credited to your 2019 estimated tax.....			25		.00
26. Refund due you (line 24 minus line 25)..... REFUND			26	400	.00

Direct Deposit of Refund

CHECKING SAVINGS

0154768

ROUTING NUMBER

9432672

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.

304-987-6543

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

Preparer: Check Here if client is requesting that form NOT be e-filed

54762489

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		.00
33. TOTAL ADDITIONS (Add lines 27 through 32). Enter here and on Line 2 of Form IT-140.....	33		.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	27600	26400
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	.00	.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 type="checkbox"/> Autism Modification (instructions on page 22)	44	.00	.00
45. West Virginia "EZ PASS" deduction..... EZ Pass Transponder #	45	.00	.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	27600	.00
47. SPOUSE			.00	26400	.00

48. Surviving spouse deduction (see instructions on page 23).....	48	.00	.00
49. Add lines 34 through 48 for each column	49	27600	26400
50. Total Subtractions (line 49, Column A plus line 49, Column B) Enter here and on line 3 of FORM IT-140)	50	54000	.00



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.**



INSTRUCTIONS

Purchaser's Use Tax is a tax on the use of tangible personal property or services in West Virginia where Sales Tax has not been paid. Use Tax applies to the following: internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks, and other purchases of taxable items. For detailed instructions on the Schedule UT, see page 10.

Part I State Use Tax Calculation

1. Amount of purchases subject to West Virginia Use Tax.....	1	\$	5000
2. West Virginia Use Tax Rate.....	2		.06
3. West Virginia State Use Tax (Multiply line 1 by rate on line 2. Enter amount here and on line 9 below).....	3	\$	300

Part II Municipal Use Tax Calculation

City/Town Name*	Purchases Subject to Municipal Use Tax	Tax Rate	Municipal Tax Due (Purchases multiplied by rate)
4a Elizabeth	4b \$ 200	4c 1.0 %	4d \$ 2.00
5a Athens	5b \$ 500	5c 1.0 %	5d \$ 5.00
6a Davis	6b \$ 100	6c 1.0%	6d \$ 1.00
7a Elkins	7b \$ 700	7c 1.0%	7d \$ 7.00
8. Total Municipal Use Tax (add lines 4d through 7d and enter here and on line 10) →			8 \$ 15.00

Part III Total Amount Due

9. Total State Use Tax due (from line 3).....	9	\$	300.00
10. Total Municipal Use Tax due (from line 8).....	10	\$	15.00
11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 20 of Form IT-140) →	11	\$	315.00

*Visit www.tax.wv.gov for a complete list of West Virginia municipalities that impose a Use Tax.



Personal Income Tax Test #6

SCHEDULE
A
(FORM IT-140) W

Nonresidents/Part-Year Residents
Schedule of Income

2018

PART-YEAR RESIDENTS: FROM: **03** **14** **2018** TO: **12** **31** **2018**
Enter period of West Virginia residency MM/DD/YYYY MM/DD/YYYY

(To Be Completed By Nonresidents and Part-Year Residents Only)		COLUMN A: AMOUNT FROM FEDERAL RETURN		COLUMN B: ALL INCOME DURING PERIOD OF WV RESIDENCY		COLUMN C: WV SOURCE INCOME DURING NONRESIDENT PERIOD	
INCOME							
1. Wages, salaries, tips (withholding documents).....	1	16914	.00	16914	.00		.00
2. Interest.....	2		.00		.00		.00
3. Dividends.....	3		.00		.00		.00
4. IRAs, pensions and annuities	4	54000	.00	40000	.00		.00
5. Total taxable Social Security and Railroad Retirement benefits (see line 43 of Schedule M for Railroad Retirement benefits)	5		.00		.00		
6. Refunds of state and local income tax (see line 41 of Schedule M).....	6		.00		.00		
7. Alimony received.....	7		.00		.00		
8. Business profit (or loss).....	8		.00		.00		.00
9. Capital gains (or losses).....	9		.00		.00		.00
10. Supplemental gains (or losses).....	10		.00		.00		.00
11. Farm income (or loss).....	11		.00		.00		.00
12. Unemployment compensation insurance.....	12		.00		.00		.00
13. Other income from federal return (identify source)	13		.00		.00		.00
14. Total income (add lines 1 through 13).....	14	70914	.00	56914	.00		.00
ADJUSTMENTS							
15. Education expenses.....	15		.00		.00		.00
16. Moving expenses.....	16		.00		.00		.00
17. Self-employment tax deduction.....	17		.00		.00		.00
18. Self Employed SEP, SIMPLE and qualified plans...	18		.00		.00		.00
19. Self-employment health insurance deduction.....	19		.00		.00		.00
20. Penalty for early withdrawal of savings.....	20		.00		.00		.00
21. Other adjustments.....	21		.00		.00		.00
22. Total adjustments (add lines 15 through 21).....	22		.00		.00		.00
23. Adjusted gross income (subtract line 22 from line 14 in each column).....	23	70914	.00	56914	.00		.00
24. West Virginia income (line 23, Column B plus column C).....	24					56914	.00
25. Income subject to West Virginia state tax but exempt from federal tax.....	25						.00
26. Total West Virginia income (line 24 plus line 25). Enter here and on line 2 on the next page.....	26					56914	.00



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Personal Income Tax Test #6

SCHEDULE
A
(FORM IT-140) W

Nonresidents/Part-Year Residents
Schedule of Income

2018

SCHEDULE A (CONTINUED)

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

1. Tentative Tax (apply the appropriate tax rate schedule on page 36 to the amount shown on line 7, Form IT-140).....	1	417	.00
2. West Virginia Income (line 26, Schedule A).....	2	56914	.00
3. Federal Adjusted Gross Income (line 1, Form IT-140).....	3	70914	.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, Form IT-140. <i>If you are claiming a federal net operating loss carryback, you must continue to Part II.</i>	4	335	.00

PART II: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION FOR NET OPERATING LOSS CARRYBACK

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 six decimal places) <i>Note: Decimal cannot exceed 1.000000.</i>	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 STATES

ELIGIBILITY: Complete this section **ONLY** if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia **AND**:

- 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 are also considered a resident of West 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 are ineligible to complete Part III. You must check the box Filing as Nonresident or Filing as a Part-Year Resident and Complete Schedule A and Part I to report any income from West Virginia sources.

I declare that I was not a resident of West Virginia at any time during 2018, I was a resident of the state shown, my only income from sources within West Virginia was from wages and salaries, and such wages and salaries were subject to income taxation by my state of residence.

YOUR STATE OF RESIDENCE (Check one):

- | | | |
|--|--|---|
| 1. <input type="checkbox"/> Commonwealth of Kentucky | 4. <input type="checkbox"/> Commonwealth of Pennsylvania | Number of days spent in West Virginia _____ |
| 2. <input type="checkbox"/> State of Maryland | 5. <input type="checkbox"/> Commonwealth of Virginia | Number of days spent in West Virginia _____ |
| 3. <input type="checkbox"/> State of Ohio | | |

	(A) Primary Taxpayer's Social Security Number	(B) Spouse's Social Security Number
10. Enter your total West Virginia Income from wages and salaries in the appropriate column	10	.00
11. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2018.....	11	.00
12. Line 10, column A plus line 11, column B. Report this amount on line 9 of Form IT-140.....	12	.00



Personal Income Tax Test #6

		a Employee's social security number 400-00-5305		OMB No. 1545-0008		
b Employer identification number (EIN) 55-555555			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code Lowe's Inc 123 Main Street Anywhere, WV 25053			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 Man Traveling 230 Country Road Charleston WV 25305		Last name Suff.	11 Nonqualified plans		12a	
f Employee's address and ZIP code			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
15 State	Employer's state ID number 55-555555	16 State wages, tips, etc. \$16914	17 State income tax \$1000	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

CORRECTED (if checked) **Personal Income Tax Test #6**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. DFAS 8899 East 56th Street Indianapolis IN 46249-3300			1 Gross distribution \$27,600.00 \$	OMB No. 1545-0119 2018 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
			2a Taxable amount \$27,600.00 \$			
PAYER'S TIN 55-0000006			RECIPIENT'S TIN 400-00-5305			Copy 2 File this copy with your state, city, or local income tax return, when required.
RECIPIENT'S name Man Traveling Street address (including apt. no.) 230 Country Road Charleston WV 25305 City or town, state or province, country, and ZIP or foreign postal code			3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		
			5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
			7 Distribution code(s) IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %		
			9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$	13 State/Payer's state no. WV		14 State distribution \$
Account number (see instructions)			Date of payment	15 Local tax withheld \$	16 Name of locality	17 Local distribution \$

CORRECTED (if checked) **Personal Income Tax Test #6**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. DFAS 8899 East 56th Street Indianapolis IN 46249-3300			1 Gross distribution \$26,400.00 \$		OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2018</div> Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 2 File this copy with your state, city, or local income tax return, when required.		
			2a Taxable amount \$26,400.00 \$				2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>	
PAYER'S TIN 55-0000006		RECIPIENT'S TIN 400-00-5330		3 Capital gain (included in box 2a) \$			4 Federal income tax withheld \$	
RECIPIENT'S name Woman Traveling Street address (including apt. no.) 230 Country Road Charleston WV 25305 City or town, state or province, country, and ZIP or foreign postal code			5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
			7 Distribution code(s) IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %			
			9a Your percentage of total distribution %		9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$		13 State/Payer's state no. WV		14 State distribution \$
Account number (see instructions)			Date of payment	15 Local tax withheld \$		16 Name of locality		17 Local distribution \$

FAKE ATTACHMENT

CCGP-1