

IT-140

REV 8-18 w

West Virginia Personal Income Tax Return

2018

|                        |                          |                                   |                        |                                  |               |                                   |                |
|------------------------|--------------------------|-----------------------------------|------------------------|----------------------------------|---------------|-----------------------------------|----------------|
| SOCIAL SECURITY NUMBER | <b>400005302</b>         | Deceased <input type="checkbox"/> | Date of Death:         | *SPOUSE'S SOCIAL SECURITY NUMBER |               | Deceased <input type="checkbox"/> | Date of Death: |
| LAST NAME              | <b>Parent</b>            | SUFFIX                            |                        | YOUR FIRST NAME                  | <b>Single</b> | MI                                | <b>B</b>       |
| SPOUSE'S LAST NAME     |                          | SUFFIX                            |                        | SPOUSE'S FIRST NAME              |               | MI                                |                |
| FIRST LINE OF ADDRESS  | <b>111 Desperate Way</b> |                                   | SECOND LINE OF ADDRESS |                                  |               |                                   |                |
| CITY                   | <b>Charleston</b>        | STATE                             | <b>WV</b>              | ZIP CODE                         | <b>23505</b>  |                                   |                |
| TELEPHONE NUMBER       | <b>304-558-8345</b>      | EMAIL                             |                        | EXTENDED DUE DATE MM/DD/YYYY     | <b>10</b>     | <b>15</b>                         | <b>2019</b>    |

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) |
|---------------|-----------------|------------------------|----------------------------|
| <b>Red</b>    | <b>Salesman</b> | <b>400005318</b>       | <b>01011998</b>            |
| <b>Orange</b> | <b>Salesman</b> | <b>400005319</b>       | <b>02011998</b>            |
|               |                 |                        |                            |
|               |                 |                        |                            |
|               |                 |                        |                            |

d. Additional exemption if surviving spouse (see page 17) Enter total number of dependents (c) **2**

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) **3**

|   |   |              |            |
|---|---|--------------|------------|
| 1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1.....   | 1 | <b>78161</b> | <b>.00</b> |
| 2. Additions to income (line 33 of Schedule M).....   | 2 |              | <b>.00</b> |
| 3. Subtractions from income (line 50 of Schedule M).....  | 3 | <b>48529</b> | <b>.00</b> |
| 4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....   | 4 | <b>29632</b> | <b>.00</b> |
| 5. Low-Income Earned Income Exclusion (see worksheet on page 23).....   | 5 |              | <b>.00</b> |
| 6. Total Exemptions as shown above on Exemption Box (e) <b>3</b> x \$2,000 .....  | 6 | <b>6000</b>  | <b>.00</b> |
| 7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO .....   | 7 | <b>23632</b> | <b>.00</b> |
| 8. Income Tax Due (Check One)<br><input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Nonresident/Part-year resident calculation schedule..... | 8 | <b>846</b>   | <b>.00</b> |

**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"/> |



# Personal Income Tax Test #7

|  |                        |  |           |             |            |
|--|------------------------|--|-----------|-------------|------------|
| PRIMARY LAST NAME SHOWN ON FORM IT-140   | SOCIAL SECURITY NUMBER | <b>8.Total Taxes Due</b><br><small>(line 8 from previous page)</small> | <b>8</b>  | <b>846</b>  | <b>.00</b> |
| 9. West Virginia Income Tax Withheld (SEE INSTRUCTIONS) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE).....   |                        |  | <b>9</b>  | <b>2570</b> | <b>.00</b> |
| 10. Estimated Tax Payments and Payments with Schedule L .....  |                        |  | <b>10</b> |             | <b>.00</b> |
| 11. Family Tax Credit if applicable (see required schedule on page 38).....  |                        |  | <b>11</b> |             | <b>.00</b> |
| 12. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1.....  |                        |  | <b>12</b> |             | <b>.00</b> |
| 13. Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1.....  |                        |  | <b>13</b> |             | <b>.00</b> |
| 14. Credits from Tax Credit Recap Schedule (see schedule on page 6) .....  |                        |  | <b>14</b> |             | <b>.00</b> |
| 15. Amount paid with original return (amended return only) .....   |                        |  | <b>15</b> |             | <b>.00</b> |
| 16. Payments and Credits (add lines 9 through 15) .....  |                        |  | <b>16</b> | <b>2570</b> | <b>.00</b> |
| 17. Overpayment previously refunded or credited (amended return only) .....  |                        |  | <b>17</b> |             | <b>.00</b> |
| 18. Total payments and credits (line 16 minus line 17).....  |                        |  | <b>18</b> | <b>2570</b> | <b>.00</b> |
| 19. Penalty Due from Form IT-210.<br><input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED If you owe penalty, enter here.....   |                        |  | <b>19</b> |             | <b>.00</b> |
| 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.....   |                        |  | <b>20</b> | <b>143</b>  | <b>.00</b> |
| 21. West Virginia Children's Trust Fund to help prevent child abuse and neglect.<br>Enter the amount of your contribution <input type="checkbox"/> \$5 <input checked="" type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$ ..... |                        |  | <b>21</b> | <b>25</b>   | <b>.00</b> |
| 22. Add line 8 to the total of lines 19, 20, and 21. This is your total amount due.....  |                        |  | <b>22</b> | <b>1014</b> | <b>.00</b> |
| 23. <b>Balance Due</b> (line 22 minus line 18). If Line 18 is greater than line 22, go to line 24 ..... <b>PAY THIS AMOUNT</b>   |                        |  | <b>23</b> |             | <b>.00</b> |
| 24. If line 18 is greater than line 22, subtract line 22 from line 18. This is your <b>total overpayment</b> .....   |                        |  | <b>24</b> | <b>1556</b> | <b>.00</b> |
| 25. Amount of overpayment to be credited to your 2019 estimated tax.....   |                        |  | <b>25</b> | <b>56</b>   | <b>.00</b> |
| 26. Refund due you (line 24 minus line 25)..... <b>REFUND</b>  |                        |  | <b>26</b> | <b>1500</b> | <b>.00</b> |

**Direct Deposit of Refund**

CHECKING  SAVINGS

**0135798642**  
ROUTING NUMBER

**963852741**  
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.

**304-558-8345**

Your Signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_ Telephone Number \_\_\_\_\_

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

**654654654**

Preparer's EIN

Signature of preparer other than above

Printed Name

Date

**304-555-5555**

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](http://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](http://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               |
| <b>Combined amounts of Lines 36 and 37 must not exceed \$2,000.</b>  |    |                |                   |

|   |    |       |     |     |
|---|----|-------|-----|-----|
| 38. Military Retirement Modification .....  | 38 | 42000 | .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 | 389   | .00 | .00 |
| 42. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds .....   | 42 |       | .00 | .00 |
| 43. Railroad Retirement Board Income received.....  | 43 | 6000  | .00 | .00 |
| 44. Check one:<br><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.....<br>EZ Pass Transponder #   | 45 | 140   | .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  | 42000 .00                   | .00   |
| 47. SPOUSE                   |                           |                    | .00  | .00                         | .00   |

|   |    |       |     |     |
|---|----|-------|-----|-----|
| 48. Surviving spouse deduction (see instructions on page 23)..... | 48 | 0     | .00 | .00 |
| 49. Add lines 34 through 48 for each column .....                 | 49 | 48529 | .00 | .00 |

|  |    |       |     |
|--|----|-------|-----|
| 50. Total Subtractions (line 49, Column A plus line 49, Column B) Enter here and on line 3 of FORM IT-140) | 50 | 48529 | .00 |
|--|----|-------|-----|



Line 45 EZ PASS # 135789, 9876542, 1235468

**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 | \$ | <b>2000</b> |
| 2. West Virginia Use Tax Rate.....   | 2 |    | <b>.06</b>  |
| 3. West Virginia State Use Tax (Multiply line 1 by rate on line 2. Enter amount here and on line 9 below)..... | 3 | \$ | <b>120</b>  |

**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 <b>Martinsburg</b>  | 4b \$ <b>2000</b>                      | 4c <b>.01</b>  | 4d \$ <b>20.00</b>                               |
| 5a <b>Beckley</b>  | 5b \$ <b>150</b>                       | 5c <b>.01</b>  | 5d \$ <b>1.50</b>                                |
| 6a <b>Moorefield</b>   | 6b \$ <b>250</b>                       | 6c <b>.005</b> | 6d \$ <b>1.25</b>                                |
| 7a   | 7b \$                                  | 7c             | 7d \$  |
| 8. Total Municipal Use Tax (add lines 4d through 7d and enter here and on line 10) → |  |                | 8 \$ <b>22.75</b>                                |

**Part III Total Amount Due**

|   |    |    |               |
|---|----|----|---------------|
| 9. Total State Use Tax due (from line 3).....   | 9  | \$ | <b>120.00</b> |
| 10. Total Municipal Use Tax due (from line 8).....  | 10 | \$ | <b>22.75</b>  |
| 11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 20 of Form IT-140) → | 11 | \$ | <b>142.75</b> |

**\*Visit [www.tax.wv.gov](http://www.tax.wv.gov) for a complete list of West Virginia municipalities that impose a Use Tax.**



CORRECTED (if checked)  
**Personal Income Tax Test #7**

|   |  |  |  |   |  |  |  |   |  |
|---|--|--|--|---|--|--|--|---|--|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.<br><br>DFAS<br>8899 East 56th Street<br>Indianapolis IN 46249-3300                                      |  |  | <b>1</b> Gross distribution<br>\$42,000.00<br>\$   |   | OMB No. 1545-0119<br><br><div style="font-size: 2em; font-weight: bold; text-align: center;">2018</div> Form <b>1099-R</b> | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b><br><br><b>Copy 2</b><br><b>File this copy with your state, city, or local income tax return, when required.</b> |  |   |  |
|   |  |  | <b>2a</b> Taxable amount<br>\$42,000.00<br>\$  |   |  |  | <b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/> |   |  |
| <b>PAYER'S TIN</b><br>55-0000006  |  | <b>RECIPIENT'S TIN</b><br>400-00-5302      |  | <b>3</b> Capital gain (included in box 2a)<br>\$  |  |  | <b>4</b> Federal income tax withheld<br>\$   |   |  |
| <b>RECIPIENT'S name</b><br>Single Parent<br><br><b>Street address (including apt. no.)</b><br>111 Desperate Way<br>Charleston WV 25305<br><b>City or town, state or province, country, and ZIP or foreign postal code</b> |  |  | <b>5</b> Employee contributions/ Designated Roth contributions or insurance premiums<br>\$ |   | <b>6</b> Net unrealized appreciation in employer's securities<br>\$  |  |  |   |  |
|   |  |  | <b>7</b> Distribution code(s)<br>IRA/SEP/SIMPLE <input type="checkbox"/>                   |   | <b>8</b> Other<br>\$ %   |  | <b>9a</b> Your percentage of total distribution %<br>\$  |   | <b>9b</b> Total employee contributions<br>\$ |
| <b>10</b> Amount allocable to IRR within 5 years<br>\$  |  | <b>11</b> 1st year of desig. Roth contrib. | FATCA filing requirement <input type="checkbox"/>  | <b>12</b> State tax withheld<br>\$ 2,070.00<br>\$ |  | <b>13</b> State/Payer's state no.<br>WV  |  | <b>14</b> State distribution<br>\$<br>-----<br>\$ |  |
| Account number (see instructions)   |  |  | Date of payment  | <b>15</b> Local tax withheld<br>\$<br>-----<br>\$ |  | <b>16</b> Name of locality   |  | <b>17</b> Local distribution<br>\$<br>-----<br>\$ |  |

CORRECTED (if checked)  
**Personal Income Tax Test #7**

|   |  |  |   |  |  |  |  |  |  |  |
|---|--|--|---|--|--|--|--|--|--|--|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.<br><br>US Railroad Retirement Fund<br>1240 E 9th Street<br>Cleveland OH 44199                           |  |  | <b>1</b> Gross distribution<br>\$6,000.00<br>\$   |  | OMB No. 1545-0119<br><br><div style="font-size: 2em; font-weight: bold; text-align: center;">2018</div> Form <b>1099-R</b> | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b><br><br><b>Copy 2</b><br><b>File this copy with your state, city, or local income tax return, when required.</b> |  |  |  |  |
|   |  |  | <b>2a</b> Taxable amount<br>\$6,000.00<br>\$  |  |  |  | <b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/> |  |  |  |
| <b>PAYER'S TIN</b><br>45-7654321  |  | <b>RECIPIENT'S TIN</b><br>400-00-5302        |   | <b>3</b> Capital gain (included in box 2a)<br>\$ |  |  | <b>4</b> Federal income tax withheld<br>\$   |  |  |  |
| <b>RECIPIENT'S name</b><br>Single Parent<br><br><b>Street address (including apt. no.)</b><br>111 Desperate Way<br>Charleston WV 25305<br><b>City or town, state or province, country, and ZIP or foreign postal code</b> |  |  | <b>5</b> Employee contributions/ Designated Roth contributions or insurance premiums<br>\$  |  | <b>6</b> Net unrealized appreciation in employer's securities<br>\$  |  |  |  |  |  |
|   |  |  | <b>7</b> Distribution code(s) <table border="1" style="display: inline-table; border-collapse: collapse; margin-left: 10px;"> <tr> <td style="padding: 2px;">IRA/SEP/SIMPLE</td> <td style="padding: 2px;"><input type="checkbox"/></td> </tr> </table> |  | IRA/SEP/SIMPLE   | <input type="checkbox"/>   | <b>8</b> Other<br>\$ %   |  |  |  |
|   |  |  | IRA/SEP/SIMPLE  | <input type="checkbox"/>                         |  |  |  |  |  |  |
| <b>9a</b> Your percentage of total distribution<br>%  |  | <b>9b</b> Total employee contributions<br>\$ |   |  |  |  |  |  |  |  |
| <b>10</b> Amount allocable to IRR within 5 years<br>\$  |  | <b>11</b> 1st year of desig. Roth contrib.   | FATCA filing requirement<br><input type="checkbox"/>  | <b>12</b> State tax withheld<br>\$ \$500         |  | <b>13</b> State/Payer's state no.<br>WV  | <b>14</b> State distribution<br>\$   |  |  |  |
| Account number (see instructions)   |  |  | Date of payment   | <b>15</b> Local tax withheld<br>\$               |  | <b>16</b> Name of locality   | <b>17</b> Local distribution<br>\$   |  |  |  |

**Personal Income Tax Test #7**

**K-1**  
REV 9-18

FROM SP

**Schedule of WV Partner/Shareholder/Member/Beneficiary  
Income, Loss, Modification, Credits, and Withholding 2018**

| TAXABLE YEAR OF ORGANIZATION |    |    |      |               |    |    |      |  |  |
|------------------------------|----|----|------|---------------|----|----|------|--|--|
| <b>BEGINNING</b>             | 01 | 01 | 18   | <b>ENDING</b> | 12 | 31 | 18   |  |  |
|                              | MM | DD | YYYY |               | MM | DD | YYYY |  |  |

|   |  |   |              |   |  |                          |              |     |
|---|--|---|--------------|---|--|--------------------------|--------------|-----|
| ORGANIZATION NAME (please type or print)<br>LLC Company   |  |   |              | NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY<br>Single Parent |  |                          |              |     |
| STREET or POST OFFICE BOX<br>123 Capital Street   |  |   |              | STREET or POST OFFICE BOX<br>111 Desperate Way                  |  |                          |              |     |
| CITY<br>New York  |  | STATE<br>NY   | ZIP<br>10007 | CITY<br>Charleston  |  | STATE<br>WV              | ZIP<br>25305 |     |
| WEST VIRGINIA IDENTIFICATION NUMBER   |  | FEDERAL IDENTIFICATION NUMBER<br>31-313-3131  |              | FEIN<br>400-00-5302   |  | WV IDENTIFICATION NUMBER |              |     |
| CHECK ONE:<br><br><input type="checkbox"/> S Corporation<br><input checked="" type="checkbox"/> Limited Liability Company<br><input type="checkbox"/> Partnership |  | 1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return |              |   |  | \$                       | \$30,161     | .00 |
|   |  | 2. Amount of West Virginia income tax withheld (see instructions)   |              |   |  | \$                       |              | .00 |
|   |  | PERCENTAGE OF OWNERSHIP   |              |   |  |                          |              | %   |

**INCOME**

|  |   |  |     |
|--|---|--|-----|
| 1. Distributive pro rata share of income allocable to West Virginia..... | 1 |  | .00 |
|--|---|--|-----|

**ADDITIONS**

|  |   |  |     |
|--|---|--|-----|
| 2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....                   | 2 |  | .00 |
| 3. Interest or dividend income on state and local bonds earning income from West Virginia sources.....                                 | 3 |  | .00 |
| 4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....                                      | 4 |  | .00 |
| 5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit..... | 5 |  | .00 |
| 6. Other Income deducted from federal adjusted gross income but subject to state tax.....  | 6 |  | .00 |

**SUBTRACTIONS**

|  |   |  |     |
|--|---|--|-----|
| 7. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax..... | 7 |  | .00 |
| 8. Refunds of state and local income taxes received and reported as income to the IRS....  | 8 |  | .00 |
| 9. Other income included into federal adjusted gross income but excluded from state income tax.....  | 9 |  | .00 |

