

SOCIAL SECURITY NUMBER	Deceased <input type="checkbox"/> Date of Death:	*SPOUSE'S SOCIAL SECURITY NUMBER	Deceased <input type="checkbox"/> Date of Death:
LAST NAME		SUFFIX	YOUR FIRST NAME
SPOUSE'S LAST NAME		SUFFIX	SPOUSE'S FIRST NAME
FIRST LINE OF ADDRESS		STATE	ZIP CODE
CITY			
TELEPHONE NUMBER	EMAIL	EXTENDED DUE DATE MM/DD/YYYY	

Amended return
 Check before 4/18/22 if you wish to stop the original debit (amended return only)
 Nonresident Special
 Nonresident/Part-Year Resident
 Form WV-8379 filed as an injured spouse

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)	<input type="checkbox"/>
	Spouse (b)	<input type="checkbox"/>

c. List your dependents. If more than five dependents, continue on Schedule DP on page 6.

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)

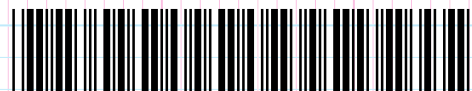
1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-A	1	.00
2. Additions to income (line 56 of Schedule M).....	2	.00
3. Subtractions from income (line 48 of Schedule M).....	3	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 23).....	5	.00
6. Total Exemptions as shown above on Exemption Box (e) _____ x \$2,000	6	.00
7. West Virginia Taxable Income (line 4 minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO	7	.00
8. Income Tax Due (Check One)	8	.00

Tax Table
 Rate Schedule
 Nonresident/Part-year resident calculation schedule

TAX DEPT USE ONLY

PAY PLAN	COR	SCTC	NRSR	HEPTC
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

MUST INCLUDE WITHHOLDING FORMS WITH THIS RETURN (W-2s, 1099s, Etc.)



PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER	8.Total Taxes Due (line 8 from previous page)	8	.00
9. Credits from Tax Credit Recap Schedule (see schedule on page 5) (now includes the Family Tax Credit)			9	.00
10. Line 8 minus 9. If line 9 is greater than line 8, enter 0			10	.00
11. Overpayment previously refunded or credited (amended return only)			11	.00
12. Penalty Due from Form IT-210 <input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED If you owe penalty, enter here			12	.00
13. 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			13	.00
14. Add lines 10 through 13. This is your total amount due.....			14	.00
15. West Virginia Income Tax Withheld (See instructions) <input type="checkbox"/> Check if withholding from NRSR (Nonresident Sale of Real Estate)			15	.00
16. Estimated Tax Payments and Payments with Schedule 4868			16	.00
17. Non-Family Adoption Tax Credit if applicable (include Schedule WV NFA-1)			17	.00
18. Senior Citizen Tax Credit for property tax paid (include Schedule SCTC-A)			18	.00
19. Homestead Excess Property Tax Credit for property tax paid (include Schedule HEPTC-1)			19	.00
20. Amount paid with original return (amended return only)			20	.00
21. Payments and Refundable Credits (add lines 15 through 20)			21	.00
22. Balance Due (line 14 minus line 21). If Line 21 is greater than line 14, complete line 23 PAY THIS AMOUNT			22	.00
23. Line 21 minus line 14. This is your overpayment			23	.00
24. Donations of part or all of line 23. Indicate below and enter the sum of columns 24A, 24B, and 24C on Line 24				
24A. WEST VIRGINIA CHILDREN'S TRUST FUND	24B. WEST VIRGINIA DEPARTMENT OF VETERANS ASSISTANCE	24C. DONEL C. KINNARD MEMORIAL STATE VETERANS CEMETERY		
			24	.00
25. Amount of Overpayment to be credited to your 2022 estimated tax.....			25	.00
26. Refund due to you (line 23 minus line 24 and 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 mv 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

Preparer's EIN _____ Signature of preparer other than above _____ Date _____ Telephone Number _____

Preparer's Printed Name _____ Preparer's Firm _____

FOR REFUND, MAIL TO THIS ADDRESS: WV STATE TAX DEPARTMENT P.O. BOX 1071 CHARLESTON, WV 25324-1071	FOR BALANCE DUE, MAIL TO THIS ADDRESS: 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 payable to the WV State Tax Department - Enclose 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



Modifications Decreasing Federal Adjusted Gross Income				Column A (You)		Column B (Spouse)	
27. Interest or dividends received on United States or West Virginia obligations, or allowance for government obligation income, included in federal adjusted gross income but exempt from state tax	27			.00		.00	
28. Total amount of any benefit (including survivorship annuities) received from certain federal retirement systems by retired federal law enforcement officers	28			.00		.00	
29. Total amount of any benefit (including survivorship annuities) received from WV state or local police, deputy sheriffs' or firemen's retirement system, Excluding PERS -see page 22	29			.00		.00	
30. Military Retirement Modification	30			.00		.00	
31. Other Retirement Modification		Column A (You)	Column B (Spouse)				
(a) West Virginia Teachers' and Public Employees' Retirement		.00	.00	Add lines 31 (a) and (b). If that sum is greater than \$2000, enter \$2000			
(b) Federal Retirement Systems (Title 4 USC §111)	31	.00	.00	.00		.00	
32. Social Security Benefits				You cannot claim this modification if your Federal AGI exceeds \$ 50,000 for SINGLE or MARRIED SEPARATE filers \$100,000 for MARRIED JOINT filers Multiply 32 (c) by 0.65			
(a) TOTAL Social Security Benefits.		.00	.00				
(b) Benefits exempt for Federal tax purposes		.00	.00				
(c) Benefits taxable for Federal tax purposes (line a minus line b)	32	.00	.00	.00		.00	
33. Certain assets held by subchapter S Corporation bank	33			.00		.00	
34. Active Duty Military pay for personnel with West Virginia Domicile (See instructions on page 22)	34			.00		.00	
35. Active Military Separation (see instructions on page 22) Must enclose military orders and discharge papers	35			.00		.00	
36. Refunds of state and local income taxes received and reported as income to the IRS ...	36			.00		.00	
37. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds	37			.00		.00	
38. Railroad Retirement Board Income received	38			.00		.00	
39. Long-Term Care Insurance	39			.00		.00	
40. IRC 1341 Repayments	40			.00		.00	
41. Autism Modification (instructions on page 22)	41			.00		.00	
42. ABLE Act	42			.00		.00	
43. PBGC Modification				Subtract line 43 (b) from (a)			
(a) retirement benefits that would have been paid from your employer-provided plan		.00	.00				
(b) retirement benefits actually received from PBGC	43	.00	.00	.00		.00	
44. Qualified Opportunity Zone business income	44			.00		.00	
45. (a) Year of birth (65 or older) (b) Year of disability (c) Income not included in lines 33 to 44 (NOT TO EXCEED \$8000) (d) Add lines 27 through 32				Subtract line 45 column (d) from (c) (If less than zero, enter zero)			
You		.00	.00	.00			
Spouse	45	.00	.00				.00
46. Surviving spouse deduction (instructions on page 23)	46			.00		.00	



Modifications Decreasing Federal Adjusted Gross Income
Continues on next page

Modifications Decreasing Federal Adjusted Gross Income		Column A (You)	Column B (Spouse)
47. Add lines 27 through 46 for each column	47	.00	.00
48. Total Subtractions (line 47, Col A plus line 47, Col B) Enter here and on line 3 of FORM IT-140.	48		.00

Modifications Increasing Federal Adjusted Gross Income			
49. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	49		.00
50. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	50		.00
51. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	51		.00
52. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	52		.00
53. Other income deducted from federal adjusted gross income but subject to state tax	53		.00
54. Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses	54		.00
55. ABLE ACT withdrawals not used for qualifying expenses	55		.00
56. TOTAL ADDITIONS (Add lines 49 through 55). Enter here and on Line 2 of Form IT-140	56		.00



P 4 0 2 0 2 1 0 4 A

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. Family Tax Credit (see page 39).....	FTC-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 Residential Rehabilitated Buildings Investment Credit	RBIC-A	8		.00
9. Apprenticeship Training Tax Credit.....	WV ATTC-1	9		.00
10. Alternative-Fuel Tax Credit.....	AFTC-1	10		.00
11. Conceal Carry Gun Permit Credit.....	CCGP-1	11		.00
12. Farm to Food Bank Tax Credit.....		12		.00
13. Downstream Natural Gas Manufacturing Investment Tax Credit	DNG- 2	13		.00
14. Post Coal Mine Site Business Credit	PCM-2	14		.00
15. Natural Gas Liquids	NGL-2	15		.00
16. Donation or Sale of Vehicle to Qualified Charitable Organizations	DSV-1	16		.00
17. Small Arms And Ammunition Manufacturers Credit	SAAM-1	17		.00
18. TOTAL CREDITS — add lines 1 through 17. <i>Enter on Form IT-140, line 9</i>		18		.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

2021

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 31. 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 2 of Form IT-140 RECAP</i>	8	.00

SCHEDULE OF ADDITIONAL DEPENDENTS

2021

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



Attach completed schedule to decedent's return

NAME OF DECEDED			NAME OF CLAIMANT		
DATE OF DEATH	SOCIAL SECURITY NUMBER		SOCIAL SECURITY NUMBER		
ADDRESS <i>(permanent residence or domicile at date of death)</i>			ADDRESS		
CITY	STATE	ZIP CODE	CITY	STATE	ZIP CODE

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.



P 4 0 2 0 2 1 1 6 A

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	\$	
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	\$	

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	4b \$	4c	4d \$
5a	5b \$	5c	5d \$
6a	6b \$	6c	6d \$
7a	7b \$	7c	7d \$
8. Total Municipal Use Tax (add lines 4d through 7d and enter here and on line 10)			8 \$

Part III Total Amount Due

9. Total State Use Tax due (from line 3).....	9	\$
10. Total Municipal Use Tax due (from line 8).....	10	\$
11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 13 of Form IT-140) →	11	\$

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



PART-YEAR RESIDENTS: FROM: TO:
Enter period of West Virginia residency MM/DD/YYYY MM/DD/YYYY

(To Be Completed By Nonresidents and Part-Year Residents Only)		COLUMN A:	COLUMN B:	COLUMN C:
INCOME		AMOUNT FROM FEDERAL RETURN	ALL INCOME DURING PERIOD OF WV RESIDENCY	WV SOURCE INCOME DURING NONRESIDENT PERIOD
1. Wages, salaries, tips (withholding documents).....	1	.00	.00	.00
2. Interest	2	.00	.00	.00
3. Dividends	3	.00	.00	.00
4. IRAs, pensions and annuities	4	.00	.00	.00
5. Total taxable Social Security and Railroad Retirement benefits (see line 32 and 38 of Schedule M)	5	.00	.00	
6. Refunds of state and local income tax (see line 36 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	.00	.00	.00
ADJUSTMENTS				
15. Educator expenses	15	.00	.00	.00
16. IRA deduction	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 (See instructions page 26)	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	.00	.00	.00
24. West Virginia income (line 23, Column B plus column C)	24			.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			.00



SCHEDULE A (CONTINUED)

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

1. Tentative Tax (apply the appropriate tax rate schedule on page 37 to the amount shown on line 7, Form IT-140).....	1		.00
2. West Virginia Income (line 26, Schedule A).....	2		.00
3. Federal Adjusted Gross Income (line 1, Form IT-140).....	3		.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	4		.00

PART II: SPECIAL NONRESIDENT INCOME FOR RESIDENTS OF RECIPROCAL STATES AND CERTAIN ACTIVE MILITARY MEMBERS

ELIGIBILITY: Complete this section **ONLY** if **ALL THREE** of the following statements were true for 2021.

- You were EITHER a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia
OR a member of the military assigned to active duty in West Virginia whose domicile is outside West Virginia
- Your only 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 non-military, 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 II. 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 2021, I was a resident of the state shown OR was in West Virginia pursuant to active duty military orders, 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):

- | | | |
|---|--|---|
| <input type="checkbox"/> Commonwealth of Kentucky | <input type="checkbox"/> Commonwealth of Pennsylvania | Number of days spent in West Virginia _____ |
| <input type="checkbox"/> State of Maryland | <input type="checkbox"/> Commonwealth of Virginia | Number of days spent in West Virginia _____ |
| <input type="checkbox"/> State of Ohio | <input type="checkbox"/> Active Military, stationed in West Virginia but not domiciled here (Must enclose military order and DD2058) | |

		(A) Primary Taxpayer's Social Security Number	(B) Spouse's Social Security Number
5. Enter your total West Virginia Income from wages and salaries in the appropriate column	5	.00	.00
6. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2021.....	6	.00	.00
7. Line 6, column A plus line 6 column B. Report this amount on line 15 of Form IT-140.....	7		.00



P 4 0 2 0 2 1 0 8 A

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 \$38,640 or less.
 - ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$52,260 or less.
 - ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$65,880 or less.
 - ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$79,500 or less.
- **For each additional person add \$13,620.
- 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 \$38,640 or less.
 - ▶ If there are 2 people living in your home, your income must be \$52,260 or less.
 - ▶ If there are 3 people living in your home, your income must be \$65,880 or less.
 - ▶ If there are 4 people living in your home, your income must be \$79,500 or less.
- **For each additional person add \$13,620.

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 2021.....	1	.00
2. If eligible for the Senior Citizen Tax Credit enter allowable credit from line 2 of Form SCTC-A.....	2	.00
3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit).....	3	.00
4. Enter your Federal Adjusted Gross Income	4	.00
a. Enter the amount of increasing income modifications reported on line 56 of Schedule M.....	a	.00
b. Enter federal tax-exempt interest income	b	.00
c. Enter amount received in 2021 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	.00
6. Total Gross Income: Add amount entered on line 4 and line 5.....	6	.00
7. Multiply amount on line 6 by 4% (0.04).....	7	.00
8. Is the amount on line 3 greater than the amount on line 7? <input 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 19 of IT-140.....	9	.00



File this form to request a six-month extension of time to file your 2021 West Virginia Personal Income Tax Return
Your return must be filed no later than October 17, 2022.

This form is NOT an extension of time to PAY personal income taxes due.

TAXPAYER INFORMATION					
SOCIAL SECURITY NUMBER		*SPOUSE'S SOCIAL SECURITY NUMBER			
LAST NAME		SUFFIX	YOUR FIRST NAME		MI
SPOUSE'S LAST NAME		SUFFIX	SPOUSE'S FIRST NAME		MI
FIRST LINE OF ADDRESS		SECOND LINE OF ADDRESS			
CITY		STATE	ZIP CODE		
TELEPHONE NUMBER	EMAIL		EXTENDED DUE DATE MM/DD/YYYY		

CALCULATION		
a. Total income tax liability.....	a.	.00
b. Total payments (West Virginia withholding and/or credit for estimated payments).....	b.	.00
c. Amount of West Virginia personal income tax due (subtract line b from line a).....	c.	.00

NOTE

This form and payment must be filed on or before the due date of the return (April 18, 2022). A penalty is imposed for late filing/late payment of tax unless reasonable cause can be shown. If you receive an extension of time for federal income purposes and expect to owe no West Virginia income tax, you are not required to file this form. To receive the same extension for state tax purposes, you need only note on your West Virginia Personal Income Tax Return that a federal extension was granted.

Mail this return to:
West Virginia State Tax Department
Tax Account Administration Division
 P.O. Box 2585
 Charleston, WV 25329-2585

This form must be complete and submitted in full.

DO NOT CUT OR RESIZE THIS FORM.



P 4 0 2 0 2 1 1 2 A

(Enclose this form with your Personal Income Tax Return)

PART I: All filers must complete this part

1. Enter your 2021 tax as shown on line 8 of Form IT-140.....	1		.00
2. Enter the credits against your tax from your return.....	2		.00
3. Tax after credits (subtract line 2 from line 1).....	3		.00
4. Tax withheld.....	4		.00
5. Subtract line 4 from line 3.....	5		.00

IF LINE 5 IS LESS THAN \$600, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY.

6. Multiply line 3 by ninety percent (.90).....	6		.00
7. Enter the tax after credits from your 2020 return (see instructions).....	7		.00
8. Enter the smaller of line 6 or line 7 (if line 7 is zero and line 3 is more than \$5,000, enter the amount shown on line 6)..	8		.00

REFER TO THE INSTRUCTIONS TO DETERMINE YOUR OPTIONS FOR CALCULATING THE AMOUNT OF UNDERPAYMENT PENALTY.

DETERMINE YOUR PENALTY BY COMPLETING PART III OR PARTS II & IV. INCLUDE ALL COMPLETED FORMS WITH YOUR PERSONAL INCOME TAX RETURN.

- 9. If you are requesting a waiver of the penalty calculated, check here and attach your written request (see form on page 45).....
- 10. If you are a qualified farmer (see instructions for income on page 27), check here.....
- 11. If you used Part IV to apply the tax withheld to the period when the corresponding income was actually received rather than in equal amounts on the payment due dates, check here.....



PART III SHORT METHOD

**Read the instructions on pages 28 to see if you can use the short method.
If you checked BOX 11 of PART I or annualized in PART II skip this part and go to PART IV.**

1. Enter the amount from line 8 of Part I of IT-210.....	1		.00
2. Enter the amount from line 4, Part I.....	2		.00
3. Enter the total, if any, of the estimated payments made.....	3		.00
4. Add lines 2 and 3.....	4		.00
5. Total underpayment for the year (subtract line 4 from line 1). If zero or less, stop here. No penalty due.....	5		.00
6. Multiply line 5 by 0.05194.....	6		.00
7. If the amount on line 5 was paid on or after April 18, 2022, enter zero. If paid prior to April 18, 2022 line 5 X number of days paid before April 18, 2022 X 0.000212	7		.00
8. Penalty due (subtract line 7 from line 6). Enter here and on the PENALTY DUE line of your personal income tax.....	8		.00

