

**NONFAMILY ADOPTION CREDIT SCHEDULE**

GENERAL INSTRUCTIONS: Complete information below and attach to the current year IT-140 tax return. A one-time credit is allowed against personal income tax for nonfamily adoptions. "Nonfamily adoptions" mean adoptions of a child or children by a taxpayer who are not the father, mother or stepparent of the child. The credit is equal to five thousand (\$5,000) dollars which may be taken in the year of the adoption of each nonfamily child, whose age at adoption is under eighteen years. This credit may, at the option of the taxpayer, be taken over a period of three years. **Attach a copy of the adoption paper if this is the first year claiming.** If you file a joint return, include spouse information.

SECTION 1									
1	SSN				SPOUSE'S SSN				
2	FIRST NAME				SPOUSE'S FIRST NAME				
	LAST NAME				SPOUSE'S LAST NAME				
TAX PERIOD									
3	BEGINNING				ENDING				
		MM	DD	YYYY		MM	DD	YYYY	
4	PRESENT HOME ADDRESS (NUMBER AND STREET, INCLUDING APARTMENT NUMBER OR RURAL ROUTE)								
	CITY OR TOWN				STATE		ZIP		TELEPHONE NUMBER

SECTION 2	
In order to claim the credit, the following information must be provided to the West Virginia Tax Division.	
A	ADOPTIVE CASE NUMBER
B	CHILD'S SOCIAL SECURITY NUMBER
C	NAME OF CHILD
D	DATE OF BIRTH
E	AGE AT TIME OF ADOPTION
F	DATE OF ADOPTION
G	STATE WHERE ADOPTION OCCURRED

SECTION 3	
Credit Option	
<input type="checkbox"/> Fully claimed \$5,000 credit in the year of adoption	
<input type="checkbox"/> Claim \$5,000 credit over a three (3) year period	
	TAX YEAR ONE (1):
	TAX YEAR TWO (2):
	TAX YEAR THREE (3):

IF YOU HAVE ANY QUESTIONS OR NEED FURTHER INFORMATION REGARDING THIS SCHEDULE, TELEPHONE (304) 558-3333, OR TOLL FREE TO 1-800-WVA-TAXS (1-800-982-8297).