West Virginia Personal Income Tax Return **2020**

SOCIAL SECURITY NUMBER	Deceased Date of Death:	*SPOUSE'S SOCIAL SECURITY	,		eased Death:	
LAST NAME	Date of Death.	NUMBER	YOUR FIRST			MI
SPOUSE'S LAST NAME		SUFFIX	NAME SPOUSE'S FIRST NAME			MI
FIRST LINE OF ADDRESS		SECOND LINE OF ADDRESS	NAIVIE			
CITY		STATE	ZIP CODE			
TELEPHONE NUMBER	EMAIL		EXTEN	DED DUE DATE MM/DD/YYYY		
	eck before 4/15/21 if you wish to stop the original debit lended return only)	Nonresid Special		Nonresident/ Part-Year Resident	Form WV-8: an injured s	
FILING STATUS	Exemptions (If someone can claim			and bil they		
(Check One)	c. List your dependents. If more than five depend First name	Last name	nedule DP on page S	ocial Security Number	Date of Birth (MM DD YYYY)	
Single						
² Head of Household						
³ Married, Filing Joint						
⁴ Married, Filing Separate						
*Enter spouse's SS# and name in the boxes above						
Widow(er) with dependent child	d. Additional exemption if surviving spouse (see page 5.5). Enter decedents SSN: e. Total Exemptions (add boxes a, b, c, and	Year Spouse I				(c) 0 (d) 0 (e) 0
Federal Adjusted Gross Ir	ncome or income to claim senior citizen tax	credit from Sched	ule SCTC-1	1	-	0 .00
2. Additions to income (line 5	56 of Schedule M)			2		00.0
3. Subtractions from income	(line 48 of Schedule M)			3		00.0
4. West Virginia Adjusted Gr	ross Income (line 1 plus line 2 minus line 3)			4		00.0
5. Low-Income Earned Incor	me Exclusion (see worksheet on page 23)			5		00.0
6. Total Exemptions as show	vn above on Exemption Box (e)x	\$2,000		6	50	00.0
7. West Virginia Taxable Inco	ome (line 4 minus lines 5 & 6) IF LESS THA	AN ZERO, ENTER	ZERO	7		00.0
n n	One)			8		00.0
Tax Table Rate	e Schedule Nonresident/Part-Year Re	esident Calculation	n Schedule			
TAX DEPT USE ON	MOST INCLUDE WITH		 		 	III
PAY COR SCTC NRSR	FORMS WITH THIS I (W-2s, 1099s, E					

	PRIMARY LAST NA SHOWN ON FORM IT-140	ME	SOCIAL SECURITY NUMBER			8.Total Taxes Due (line 8 from previous page)	8	0	.00	ı
9.		ax Credit Recap S	chedule (see schedule on pa	age 5) (no	ow includes the	Family Tax Credit)	9	0	.00	
10	10. Line 8 minus 9. If line 9 is greater than line 8, enter 0							0	.00	ı
11	. Overpayment	previously refunded	d or credited (amended retu	ırn only)			11	0	.00	ı
12	. Penalty Due fro	m Form IT-210 CH	ECK IF REQUESTING WAIVER/ANNU	ALIZED WOR	KSHEET ATTACHED	If you owe penalty, enter here	12	0	.00	
13	. West Virginia I		t-of-state purchases		CHECK IF NO	USE TAX DUE	13	0	.00	ı
14	. Add lines 10 th	nrough 13. This is y	our total amount due				14	0	.00	ı
15	. West Virginia I	ncome Tax Withhe	ld (See instructions)		Check if wit	hholding from NRSR Sale of Real Estate)	15	0	.00	
16	. Estimated Tax	Payments and Pay	yments with Schedule 4868				16	0	.00	
17	. Non-Family Ad	loption Tax Credit i	f applicable (include Schedu	ule WV NF	FA-1)		17	0	.00	
18	. Senior Citizen	Tax Credit for prop	erty tax paid (include Sched	dule SCTC	C-1)		18	0	.00	
19	. Homestead Ex	cess Property Tax	Credit for property tax paid	(include S	Schedule HEPT	C-1)	19	0	.00	
20	20. Amount paid with original return (amended return only)						20	0	.00	ı
21	21. Payments and Refundable Credits (add lines 15 through 20)						21	0	.00	ı
22	22. Balance Due (line 14 minus line 21). If Line 21 is greater than line 14, complete line 23 PAY THIS AMOUNT							0	.00	ſ
23	. Line 21 minus	line 14. This is you	ır overpayment				23	0	.00	
24	24A. WI	art or all of line 23. EST VIRGINIA 'S TRUST FUND	. Indicate below and enter the 24B. WEST VIRGINIA DEPARTME VETERANS ASSISTANCE		24C. DONEL C. K	3, and 24C on Line 24 (INNARD MEMORIAL RANS CEMETERY				ſ
		0		0		0	24	0	.00	
25	. Amount of Ove	erpayment to be cre	edited to your 2021 estimate	ed tax			25	0	.00	
26	Refund due to	you (line 23 minus li	ine 24 and line 25)			REFUND	26	0	.00	ı
Di	rect Deposi Refund	CHECK			ROUTING NUMB		A	CCOUNT NUMBER	IARGE	
	thorize the State Tax	Department to discuss n	ny return with my preparer YES	s No						lete.
		,	,	•	,	,		, ,	,	
Your	Signature		Date	Spouse's Sig	nature	Date		Telephone Num	ber	
Preparer: Check HERE if client is requesting that form NOT be e-filed Preparer's EIN Signature of preparer other than above Date Te							Telephone Num	ber		
	n annula Diritation		Property 1 5"							
Pre		MAIL TO THIS ADI	Preparer's Firm DRESS: FOR BALANCE DU			SS:				
_	CHARLE	TE TAX DEPARTMENT P.O. BOX 1071 STON, WV 25324-107	P.	E TAX DEPA O. BOX 369 STON, WV 2	4 5336-3694					-
			ા a balance of tax due may pay throut WV State Tax Department - Enclose c			ırn.		 		

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 to Adjusted Gross Income

2020

	· · · · · · · · · · · · · · · · · · ·									0 1 0 0	•	
			ederal Adjusted					Column A (You))	Column B (Spor	use)	
all	terest or dividend owance for gover It exempt from sta	nment obligation	on United States or on income, included i	n fede	et Virginia obligation eral adjusted gross in	s, or come	27	0	.00	0	.00	
28. To fed	tal amount of an deral retirement s	y benefit (incl ystems by reti	uding survivorship a red federal law enfor	nnuiti ceme	28	0	.00	0	.00			
29. To	tal amount of any cal police, deputy s	benefit (includ heriffs' or firem	ling survivorship annu en's retirement syster	29	0	.00	0	.00				
30. Mi	litary Retirement	Modification					30	0	.00	0	.00	
31. Ot	her Retirement M	odification	Column A (You	ı)	Column B (Spou	se)						
(a) W En	est Virginia Teache nployees' Retireme	ers' and Public nt	0	.00	0	.00		Add lines 31 (a) and (b). If	that sun	at sum is greater than \$2000, enter \$2000		
(b) Fe (Ti	ederal Retireme tle 4 USC §111)	nt Systems	0	.00	0	.00	31	0	.00	0	.00	
										0		
			r S Corporation bank				32	0				
	ocial Security Benef ocial Security Ben		o	.00	0	.00		You cannot claim this m	odificat	tion if your Federal AGI ex	rceeds	
(b) Be	enefits exempt for rposes		0	.00	0	.00			or MA	RRIÉD SEPARATE filo		
	enefits taxable for rposes	r Federal tax	0	.00	0	.00	33	0	.00	0	.00	
34. Ac	ctive Duty Military ee instructions on	pay for persor	nnel with West Virgin	ia Dor	nicile		34	0	.00	0	.00	
35. Ac	ctive Military Sepa	ration (see ins	structions on page 22 discharge papers	2)			35	0	.00	0	.00	
		•	taxes received and r				36	0	.00	0	.00	
00. 110	or o		taxes received and r	ороги					.00	-	.00	
37. Co	ontributions to the	West Virginia	Prepaid Tuition/Savi	ngs Pl	an Trust Funds		37	0	.00	0	.00	
38. Ra	ailroad Retirement	t Board Incom	e received				38	0	.00	0	.00	
39. Lo	ng-Term Care Insu	ırance					39	0	.00	0	.00	
40. IR	C 1341 Repaymer	nts					40	0	.00	0	.00	
41. Au	itism Modification	(instructions or	n page 22)				41	0	.00	0	.00	
42. AE	BLE Act						42	0	.00	0	.00	
	BGC Modification rement benefits that w		0	00	0	00		0 510011500 42 /5 \ 5000	(-)			
	d from your employer			.00		.00		Subtract line 43 (b) from	(a)			
	irement benefits act n PBGC	tually received	0	.00	0	.00	43	0	.00	0	.00	
44. Qı	ualified Opportuni	ty Zone busine	ess income				44	o	.00	o	.00	
	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not includ lines 32 and 34 to	ed in		ıgh 31						
45.	(65 of older)	uisability	(NOT TO EXCEED		and 33			Subtract line 45 column	(d) from	(c) (If less than zero, ente	r zero)	
You			0	.00	0	.00		0	.00			
Spouse	е		0	.00	0	.00	45			0	.00	
					Surviving spouse deduinstructions on page		46	0	.00	0	.00	



Modifications to Adjusted Gross Income

2020

Modifications Decreasing Federal Adjusted Gross Income	Column A (You)		Column B (Spouse)		
47. Add lines 27 through 46 for each column	47	0	.00	0	.00
48.Total Subtractions (line 47, Col A plus line 47,Col B) Enter here and on line 3 of Form IT-140	48			0	.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	0	.00						
50. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	50	0	.00						
51. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	51	0	.00						
52. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	52	0	.00						
53. Other income deducted from federal adjusted gross income but subject to state tax	53	0	.00						
54. Withdrawals from a WV Prepaid Tuition/SMART529© Savings Plan NOT used for payment of qualifying expenses	54	0	.00						
55. ABLE ACT withdrawals not used for qualifying expenses	55	0	.00						
56.TOTAL ADDITIONS (Add lines 49 through 54). Enter here and on Line 2 of Form IT-140	56	0	.00						





Tax Credit Recap Schedule

2020

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 Ionger 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	Α	PPLICABLE CREDI	Т					
Credit for Income Tax paid to another state(s)	E	1	0	.00					
** For what states?									
2. Family Tax Credit (see page 39)	FTC-1	2	0	.00					
General Economic Opportunity Tax Credit	WV EOTC-PIT	3	0	.00					
WV Environmental Agricultural Equipment Credit	WV AG-1	4	0	.00					
WV Military Incentive Credit	J	5	0	.00					
Neighborhood Investment Program Credit	NIPA-2	6	0	.00					
7. Historic Rehabilitated Buildings Investment Credit	RBIC	7	0	.00					
Qualified Rehabilitated Buildings Investment Credit	RBIC-A	8	0	.00					
9. Apprenticeship Training Tax Credit	WV ATTC-1	9	0	.00					
10. Alternative-Fuel Tax Credit	AFTC-1	10	0	.00					
11. Conceal Carry Gun Permit Credit	CCGP-1	11	0	.00					
12. Farm to Food Bank Tax Credit		12	0	.00					
13. Downstream Natural Gas Manufacturing Investment Tax Credit	DNG- 2	13	0	.00					
14. Post Coal Mine Site Business Credit	PCM-2	14	0	.00					
15.TOTAL CREDITS — add lines 1 through 14. Enter on Form IT-140, line 9)	15	0	.00					
**You cannot claim credit for taxes paid to KY, MD, PA, OH, or VA unle	ess your source income is	other tha	an wages and/or salaries.						





Statement of Claimant to Refund Due Deceased Taxpayer (Attach completed schedule to decedent's return)

2020

NAME	E OF EDENT						NAME OF CLAIMANT								
DATE (SOCIAL S	SECURITY R			SOCIAL SEC	CURITY							
	ESS nent residence or le at date of death)						ADDRESS								
CITY	′		STATE		ZIP CODE		CITY			STATI	E	ZIP CODE			
am f	filina this s	tatement as	(check	only one	box):										
A. [_		•	•	•	ed on a joint return							TO THIS S		
В.	⊒ Administr	ator or execu	tor. Attac	ch a cour	t certificate	e showing your appo	intment.				AND ADD	RESS	OF THE S	URV	/IV-
C.		for the estate the death ce				n above. Complete t	ne rest of tl	nis sche	dule and att				ID CHILDI CEDENT.	KEN	OF.
			T	O BE C	OMPLI	ETED ONLY IF	вохс	ABOV	E IS CHE	CKE	D				
													Υ	ES	NO
1.	Did the de	cedent leave	a will?												
2(a).	.Has an adı	ministrator or	executo	r been ap	opointed fo	or the estate of the d	ecedent?								
2(b)	If "NO" will	one be appo	inted?												П
	If 2(a) or 2	(b) is check	ed "YES	", do no	t file this	form. The administ	rator or ex	ecutor	should file	for the	refund.			_	_
3.	•					dent, disburse the re		_						7	П
						oending submissio norized under state				nt as a	ndministra	ator or e	execu-		
					overpaid	GNATURE AND d by, or on behalf ge and belief, it is	of the de	cedent	and declar		er penalt	ies of p	erjury, th	at I I	have
Signa	ature of cla	aimant							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.



(FORM IT-140) F West Virginia Purchaser's Use Tax Schedule **2020**

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**

Amount of purchases subject to West Virginia Use Tax	1	\$ 0.00
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	\$ 0.00

Part II **Municipal Use Tax Calculation**

	City/Town Name*	F	Purchases Subject to Municipal Use Tax	_	Tax Rate		Municipal Tax Due (Purchases multiplied by rate)
4a		4b	\$ 0.00	4c		4d	\$ 0.00
5a		5b	\$ 0.00	5с		5d	\$ 0.00
6a		6b	\$ 0.00	6c		6d	\$ 0.00
7a		7b	\$ 0.00	7с		7d	\$ 0.00
8. T	otal Municipal Use Tax (add lines 4d through 7	d ar	nd enter here and on line 10)			8	\$ 0.00

Part III **Total Amount Due**

9. Total State Use Tax due (from line 3)	9	\$ 0.00
10. Total Municipal Use Tax due (from line 8)	10	\$ 0.00
11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 13 of Form IT-140)	11	\$ 0.00

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



SCHEDULE UT INSTRUCTIONS

You owe use tax on the total purchase price of taxable tangible personal property or taxable services (hereinafter called property) that you used, stored, or consumed in West Virginia upon which you have not previously paid West Virginia sales or use tax. The 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. Schedule UT <u>must</u> be filed with IT-140 if the taxpayer is reporting use tax due.

Examples of reasons you may owe use tax:

- You purchased property without paying sales tax from a seller outside of West Virginia. You would have paid sales tax if you purchased the property from a West Virginia seller.
- You purchased property without paying sales tax for resale (to sell to others) or for a nontaxable use. You then used the property in a taxable manner.
- You purchased property without paying sales tax and later gave the property away free to your customers.

PART I. STATE USE TAX CALCULATION (includes purchases or lease of tangible personal property or taxable service made using direct pay permit)

- Line 1 Enter the total dollar amount of all purchases made during the 2020 tax year that are subject to the 6% use tax rate.
- Line 3 Multiply the amount on line 1 by the use tax rate on line 2.

PART II. MUNICIPAL USE TAX CALCULATION

You owe municipal use tax on the total purchase price of taxable tangible personal property or taxable services that you used, stored, or consumed in a municipality that has imposed sales and use tax upon which you have not previously paid sales or use tax.

For municipal tax paid in another municipality. West Virginia sales and use tax law provides a credit for sales or use taxes that are properly due and paid to another state or municipality on property or services purchased outside of the State or municipality in which you are located and subsequently stored, used or consumed inside the State or municipality. The credit is allowed against the total of West Virginia state and municipal use taxes imposed on the same property or services purchased in the other state or municipality.

Note: When the combined state and municipal taxes paid to the other state/municipality equals or exceeds the combined West Virginia state and municipal use tax, no entry is required on the West Virginia Purchaser's Use Tax Schedule (Schedule UT) to report the purchase or the credit for tax paid to the other state/municipality on the same purchase. Example: You purchase an item subject to tax in Ohio and pay 7% sales tax (6% state tax and 1% local tax). You live in an area in West Virginia that imposes a 1% municipal use tax with the State rate 6%, for a total 7%. You would not report the purchase on the schedule nor on your Personal Income Tax return since the combined rates are the same in Ohio and the city in West Virginia.

The following example includes a situation a person may encounter with respect to West Virginia state, and municipal sales and use taxes, if they purchase items outside West Virginia or from a different municipality and are required to pay sales or use taxes to the other state and/or municipality.

The example provides information on how to use the amount of sales tax paid to the other state as a credit against West Virginia state and municipal use taxes imposed and how to compute and report the West Virginia state and municipal taxes due.

You bring equipment into West Virginia for use in a municipality which imposes municipal sales and use tax. You can determine the West Virginia state and municipal use tax as follows:

LICE TAV CTATE

USE IAX - STATE	
1. Purchase price	\$10,000.00
2. 6.0% West Virginia State use tax (\$10,000 x .06)	600.00
3. Less 4.0% sales/use tax paid to State B (\$10,000 x .04)	(400.00)
4. Net use tax due to West Virginia	200.00
5. Measure of tax (\$200 ÷ .06 tax rate)	\$ 3,333.34
V	. 4 6 11

You should include the \$3,333.34 in Part I, line 1 of the West Virginia Purchaser's Use Tax Schedule.

USE TAX - MUNICIPAL	
1. Purchase price	\$10,000.00
2. 1.0% Municipality A sales/use tax (\$10,000 x .01)	100.00
3. Less .5% sales/use tax paid to Municipality B (\$10,000 x .005)	(50.00)
4. Net use tax due to municipality A	50.00
5. Measure of tax (\$50 ÷ .01 tax rate)	\$ 5,000.00
You should include the \$5,000 in Part II, line appropriate municipality	4b-7b under

Line 4a - 7a - Enter the name of the municipality.

Line 4b - 7b - Enter total purchases subject to the use tax.

Line 4c – 7c – Enter the tax rate. See www.tax.wv.gov for a complete list of municipalities and rates.

Line 4d – 7d – Multiply total purchases by the tax rate and enter total.

Line 8 - Add lines 4d through 7d and enter total.

PART III. TOTAL AMOUNT DUE

Line 9 - Enter total State Use Tax due (from line 3).

Line 10 - Enter total Municipal Use Tax due (from line 8).

Line 11 – Enter total Use Tax due. Add lines 9 and 10 and enter total here and on line 13 of Form IT 140.



Nonresidents/Part-Year Residents Schedule of Income

2020

0

.00

26

PART-YEAR RESIDENTS: FROM: MM/DD/YYYY Enter period of West Virginia residency MM/DD/YYYY COLUMN B: ALL INCOME DURING PERIOD OF WV RESIDENCY COLUMN C: WV SOURCE INCOME DURING NONRESIDENT PERIOD (To Be Completed By Nonresidents and Part-Year Residents Only) INCOME COLUMN A: AMOUNT FROM FEDERAL RETURN 0 0 0 Wages, salaries, tips (withholding documents)...... .00 .00 .00 2 0 0 Interest 0 .00 .00 .00 0 0 3 Dividends 3 0 .00 .00 .00 0 0 0 .00 .00 .00 IRAs, pensions and annuities Total taxable Social Security and Railroad Retirement 0 benefits (see line 33 and 38 of Schedule M) 0 .00 .00 Refunds of state and local income tax 6. 0 (see line 36 of Schedule M) 6 0 .00 .00 .00 Alimony received 0 .00 0 Business profit (or loss) 8 0 .00 .00 .00 0 0 0 .00 .00 .00 Capital gains (or losses) 0 0 10 .00 .00 .00 10. Supplemental gains (or losses) 0 0 0 11. Farm income (or loss) 11 0 .00 .00 .00 0 0 12. Unemployment compensation insurance 12 0 .00 .00 .00 13. Other income from federal return (identify source) 0 0 13 0 .00 .00 .00 0 0 14. Total income (add lines 1 through 13) 14 O .00 .00 .00 **ADJUSTMENTS** 0 0 .00 0 .00 15. Educator expenses 15 .00 16 0 .00 0 .00 0 .00 16. IRA deduction 0 0 17. Self-employment tax deduction 17 .00 .00 .00 0 0 0 18. Self Employed SEP, SIMPLE and qualified plans... 18 .00 .00 .00 0 0 0 19. Self-employment health insurance deduction 19 .00 .00 .00 0 0 0 .00 20 .00 .00 20. Penalty for early withdrawal of savings 0 0 21 .00 .00 .00 21. Other adjustments (See instructions page 25) 0 0 22. Total adjustments (add lines 15 through 21) 22 .00 .00 23. Adjusted gross income 0 0 23 .00 .00 .00 (subtract line 22 from line 14 in each column) 24 0 24. West Virginia income (line 23, Column B plus column C)00 25. Income subject to West Virginia state tax but exempt from federal tax..... 25 0 .00 26. Total West Virginia income (line 24 plus line 25).

Enter here and on line 2 on the next page



Nonresidents/Part-Year Residents Schedule of Income

2020

		SCHEDULE A (CONTI	NU	JED)			
P/	ART I: NONRESIDENT/PART-YEAR RE	SIDENT TAX CALCULATI	ON	I			
1.	Tentative Tax (apply the appropriate tax rate sched	ule on page 37 to the amount show	vn c	on line 7, Form IT-140)	1	0	.00
2.	West Virginia Income (line 26, Schedule A)	. 2	0	.00			
3.	Federal Adjusted Gross Income (line 1, Form IT-14	40)			3	o	.00
4.	Tax (divide line 2 by line 3, round to 4 decimal place Form IT-140	ces and multiply the result by line	1).	Enter here and on line 8	3, 4	o	.00
P	ART II: SPECIAL NONRESIDENT INCO AND CERTAIN ACTIVE MILITAR		RE	CIPROCAL STATI	ES		
EL	IGIBILITY: Complete this section ONLY if ALL T	HREE of the following statements	we	re true for 2020.			
	 You were EITHER a resident of Kentucky, M OR a member of the military assigned to act Your only West Virginia source income was f West Virginia income tax was withheld from 	ive duty in West Virginia whose d from wages and salaries.	omi	cile is outside West Virg	inia		
	ou were a non-military, domiciliary resident of Per sident of West Virginia and must file Form IT-140 as		nore	e than 183 days in Wes	t Virg	jinia, you are also conside	red a
П.	OTE: If you were a resident of any state other the You must check the box Filing as Nonresident of West Virginia sources.						
pu	eclare that I was not a resident of West Virginia rsuant to active duty military orders, my only in d salaries were subject to income taxation by n	ncome from sources within Wes					es
	Y	OUR STATE OF RESIDENCE (C	hec	ck one):			
	Commonwealth of Kentucky	Commonwealth of Pennsylvania		Number of days spen	t in V	Vest Virginia	
	State of Maryland	Commonwealth of Virginia		Number of days spen	t in V	Vest Virginia	
	State of Ohio	Active Military, stationed in West Vi	rgin		e (Mus		D2058)
				(A) Primary Taxpayer's So Security Number	cial	(B) Spouse's Social Secur Number	ity
				occurry Humber		Hambor	
5.	Enter your total West Virginia Income from wages and	d salaries in the appropriate column	5	0	.00	0	.00
	Enter total amount of West Virginia Income Tax salaries paid by your employer in 2020	withheld from your wages and		0	.00	0	.00
	, ,, , ,				1		

7. Line 6, column A plus line 6 column B. Report this amount on line 15 of Form IT-140).....



Certification for Permanent and Total Disability (FORM IT-140) F and Credit for Income Tax Paid to Another State

2020

TAXPAYERS WHO ARE DISABLED DURING 2020 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2020, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2020, read the instructions to determine if you qualify for the income reducing modification allowed on Schedule M. CERTIFICATION OF PERMANENT AND TOTAL DISABILITY

If you qualify, you must (1) enter the name of and social security number of the disabled taxpayer in the space provided on this form, (2) have a physician complete the remainder of the certification statement and return it to you, (3) enclose the completed certification with your West Virginia personal income tax return, and (4) complete Schedule M to

A COPY OF YOUR FEDERAL SCHEDULE R (PART II) MAY BE SUBSTITUTED FOR THE WEST VIRGINIA SCHEDULE H.

If you have provided the West Virginia State Tax Department with an approved Certification of Permanent and Total Disability for a prior year AND YOUR DISABILITY STATUS DID NOT CHANGE FOR 2020, you do not have to submit this form with your return. However, you must have a copy of your original disability certification should the Department request verification at a later date.

I Certify under penalties of perjury that the taxpayer named below was permanently and totally disabled on or before December 31, 2020.

Name of Disabled Taxpayer	Social Security Number				
Physician's Name			Physician's FEIN	I Number	
Physician's Street Address					
Physicians Signature	Date	State	DD	Zip Code YYYY	

INSTRUCTIONS TO PHYSICIAN COMPLETING DISABILITY STATEMENT

A PERSON IS PERMANENTLY AND TOTALLY DISABLED WHEN HE OR SHE IS UNABLE TO ENGAGE IN ANY SUBSTANTIAL GAINFUL ACTIVITY BECAUSE OF A MENTAL OR PHYSICAL CONDITION AND THAT DISABILITY HAS LASTED OR CAN BE EXPECTED TO LAST CONTINUOUSLY FOR AT LEAST A YEAR, OR CAN BE EXPECTED TO LEAD TO DEATH. IF, IN YOUR OPINION, THE INDIVIDUAL NAMED ON THIS STATEMENT IS PERMANENTLY AND TOTALLY DISABLED DURING 2020, PLEASE CERTIFY SUCH BY ENTERING YOUR NAME, ADDRESS, SIGNATURE, DATE, AND FEIN NUMBER IN THE SPACES PROVIDED ABOVE AND RETURN TO THE INDIVIDUAL.

	RESIDENCY STATUS		
	Resident		
	Nonresident – did not maintain a residence in West Virginia during the taxable year (NO CREDIT IS ALLOW	/ED)	
	Part-Year Resident – maintained a residence in West Virginia for part of the year; check the box which descri	bes y	our situation and enter the
	date of your move:		
STATE	MM DD YYYY Moved into West Virginia		
ST	Moved out of West Virginia, but had West Virginia source income during your nonresident period		
HER	Moved out of West Virginia and had no West Virginia source income during your nonresident period		
-			
ANO	1. INCOME TAX COMPUTED on your 2020 return. Do not report Tax Withheld		0
0	o state / ibbi o value.		U
	2. West Virginia total income tax (line 8 of Form IT-140)	2	0
	3. Net income derived from above state included in West Virginia total income	3	0
SCHEDULE E IE TAX PAID T	4. Total West Virginia Income (Residents-Form IT-140, line 4. Part-Year Residents-Schedule A line 26)	4	0
SCOME	5. Limitation of Credit (line 2 multiplied by line 3 divided by line 4)	5	0
S			
FOR	6. Alternative West Virginia taxable income Residents – subtract line 3 from line 7, Form IT-140		
Ľ.	Part-year residents – subtract line 3 from line 4	6	0
CREDI	7. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 6)		0
S	8. Limitation of credit (line 2 minus line 7)	8	0
	9. Maximum credit (line 2 minus the sum of lines 2 through 14 of the Tax Credit Recap Schedule	9	0
	10. Total Credit (SMALLEST of lines 1,2, 5, 8, or 9) enter here and on line 1 of the Tax Credit Recap Schedule.	10	0
	A SEPARATE SCHEDULE E MUST BE COMPLETED FOR EACH STATE FOR WHICH CREDIT IS CLAIMED. YOU MUST MAINTAIN A COPY (OF THE	OTHER STATE TAX RETURN

IN YOUR FILES. IN LIEU OF A RETURN YOU MAY MAINTAIN AN INFORMATION STATEMENT AND THE WITHHOLDING STATEMENTS PROVIDED BY THE PARTNERSHIP, LIMITED LIABILITY COMPANY OR S-CORPORATIONS. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY OTHER POLITICAL SUBDIVISION OF A STATE OR ANY OTHER COUNTRY.

PRIMARY LAST NAME
SHOWN ON FORM
0.101111 0.11 0.1111
IT-140

SOCIAL	
SECURITY	
NUMBER	

Amended Return Information

If you are using this form to file an amended return, provide an explanation of the changes made in the space below. Enclose all sup forms and schedules for items changed. If you were required to file an amended federal return (Form 1040X), you must enclose a copy return. Be sure to include your name and social security number on any enclosures.	oorting of that
If you are subject to the underpayment penalty, all or part of the penalty will be waived if the West Virginia State Tax Department determines tha 1. The penalty was caused by reason of casualty or disaster; 2. The penalty was caused by unusual circumstances which makes imposing the penalty unfair or inequitable. To request a waiver, please write the reason(s) a waiver is being requested on the lines below. Attach a separate page if more space is needed.	
sign and date your request. If you have documentation substantiating your statement, enclose a copy. The Department will notify you if your r for waiver was not approved.	



Homestead Excess Property Tax Credit

2020

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 If there is only 1 person living in your home, your federal adjusted gross income must be \$3 If there are 2 people living in your home, your federal adjusted gross income must be \$51,72 If there are 3 people living in your home, your federal adjusted gross income must be \$65,16 If there are 4 people living in your home, your federal adjusted gross income must be \$78,60 **For each additional person add \$13,440. NO – Your income less social security benefits must meet the following guidelines for you to qualify for this If there is only 1 person living in your home, your income must be \$38,280 or less. If there are 2 people living in your home, your income must be \$51,720 or less. If there are 3 people living in your home, your income must be \$65,160 or less. If there are 4 people living in your home, your income must be \$78,600 or less. If there are 4 people living in your home, your income must be \$78,600 or less.	8,28 20 or 30 or 30 or	0 or less. less. less. less.	
Part II – Determine the amount of your credit (complete this Part only if your income falls within t	he a	bove guidelines)	
Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2020	1	0	.00
2. If eligible for the Senior Citizen Tax Credit enter allowable credit from line 2 of Form SCTC-1	2	0	.00
3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit)	3	0	.00
4. Enter your Federal Adjusted Gross Income	4	0	.00
a.Enter the amount of increasing income modifications reported on line 56 of Schedule M	а	0	.00
b. Enter federal tax-exempt interest income	ь	0	.00
c. Enter amount received in 2020 in the form of earnings replacement insurance (Workers' Compensation Benefits)	С	0	.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	0	.00
5. Add amounts on lines 4a, 4b, 4c, and 4d	5	0	.00
6. Total Gross Income: Add amount entered on line 4 and line 5	6	0	.00
7. Multiply amount on line 6 by 4% (0.04)	7	0	.00
8. Is the amount on line 3 greater than the amount on line 7? Yes. Continue to line 9 below 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 Form IT-140)	9	o	.00
	•		





Family Tax Credit Schedule FTC-1

2020

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	0	.00
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140)	2	0	.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	0	.00
4. Add lines 1 through 3. This is your Modified Federal Adjusted Gross Income for the Family Tax Credit	4	0	.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		0
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		0
7. Enter your income tax due from line 8 of Form IT-140	7	0	.00
8. Multiply the amount on line 7 by the percentage shown on line 6 This is your Family Tax Credit. Enter this amount on line 2 of Form IT-140 RECAP	8	0	.00





Schedule of Additional Dependents

2020

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

a federal Schedule D and federal Form 8949 must be submitted. If withholding is related to WV NRSR, please indicate in the box provided on line 15 and submit Form NRSR and Schedule D and Form 8949 from your federal return.

FAILURE TO RECEIVE A WITHHOLDING TAX STATEMENT (W-2)

If you fail to receive a withholding tax statement (Form W-2, W-2G, or 1099) from an employer by February 15th, you may file your income tax return using a substitute form. All efforts to obtain a W-2 statement from the payer must be exhausted before a substitute form will be accepted. West Virginia Substitute W-2 (Form WV IT-102-1) must be completed and retained for your records in the same manner as Form W-2 for a period of not less than three years. This information may be obtained from your pay stub(s). The federal Form 4852 (Substitute for Form W-2) does not provide all the information necessary to process your state return. It WILL NOT be accepted in lieu of Form WV IT-102-1.

PRIOR YEAR TAX LIABILITIES

Taxpayers who have delinquent tax liabilities, state or federal, may not receive the full amount of their tax refund. If you have an outstanding state or federal tax lien, your refund will be reduced and applied to your past due liability. If a portion of your refund is captured, you will receive a notice and the balance of the refund. Any final unpaid West Virginia personal income tax liabilities may be referred to the United States Treasury Department in order to capture that amount from your federal income tax refund.

IRS INFORMATION EXCHANGE

The West Virginia State Tax Department and the Internal Revenue Service share tax information including results of any audits. Differences, other than those allowed under state law, will be identified and may result in the assessment of a negligence penalty. Taxpayers so identified will be subject to further investigation and future audits.

INJURED SPOUSE

You may be considered an injured spouse if you file a joint return and all or part of your refund was, or is expected to be, applied against your spouse's past due child support payments or a prior year tax liability. You must file an injured spouse allocation form (Form WV-8379) to claim your part of the refund if all three of the following apply:

- You are not required to pay the past due amount;
- You received and reported income (such as wages, taxable interest, etc.) on a joint return; and
- You made and reported payments such as West Virginia tax withheld from your wages or estimated tax payments.

If all of the above apply and you want your share of the overpayment shown on the joint return refund, you must:

- 1. Check the injured spouse box on the front of the return;
- 2. Complete the West Virginia Injured Spouse Allocation Form, WV-8379; and
- Enclose the completed form with your West Virginia personal income tax return.

DO NOT check the injured spouse box unless you qualify as an injured spouse and have enclosed the completed form with your return. This will cause a delay in the processing of your refund.

TAX DEPARTMENT PROCESSING AND PROCEDURES

The Tax Department has implemented a modern tax system that allows us to better serve you. This new system decreases processing time and allows us to contact taxpayers in a timely manner. If a change has been made to your return you will first receive a letter from us explaining the change. If there is an additional amount due the State, you will receive a Statement of Account. If you disagree with the amount shown to be due, return a copy of the statement with your comments and provide any additional schedules to substantiate your claim. You will receive a statement of account on a monthly basis until such time as your outstanding liability is either paid or your account is settled. If you sent us information and receive a second statement of account, it may be a timing issue. Please allow sufficient time for mailing and processing of the additional information before you contact us again.

FORM IT-140 INSTRUCTIONS

FORM IS ON PAGES 1-2 & 45-46

The due date for filing your 2020 West Virginia Personal Income Tax return is April 15, 2021, unless you have a valid extension of time to file. The starting point for the West Virginia income tax return is your federal adjusted gross income. Therefore, you must complete your federal return before you can begin your state return. It is not necessary to enclose a copy of your federal return with your West Virginia return.

SOCIAL SECURITY NUMBER

Print your social security number as it appears on your social security card.

NAME & ADDRESS

Enter your name and address in the spaces provided. If you are married and filing a joint return or married filing separate returns, fill in your spouse's name and your spouse's social security number. If the taxpayer or spouse died during the taxable year, check the box by the decedent's social security number and enter date of death on the line provided.

AMENDED RETURN

Enter a check mark in this box if you are filing an amended return. Enter a check mark in both boxes if you are filing an amended return reflecting a net operating loss. Be sure to use the form corresponding to the tax year being amended. Enclose the reason for amendment with the amended return using the space provided on page 47 of the booklet. It may also be necessary to include a copy of the federal 1040X with the West Virginia amended return.

DELAYED DEBIT CANCEL

You should check this box if you are filing an Amended return and wish to stop the original delayed debit transaction from occurring. This will only work if your original balance due was set as a delayed debit and the amended return you are filing is prior to this delayed date.

NOL

Check this box if you are filing an Amended return resulting from a Net Operating Loss. A copy of federal Form 1040X or federal Form 1045 must accompany the West Virginia amended return to avoid delays in processing net operating loss claims.

NONRESIDENT SPECIAL

Enter a check mark in this box if you qualify to file as a Special Nonresident (see page 15) and complete Schedule A, Part II found on page 12. DO NOT check the Nonresident/Part-Year Resident box if you are filing as a Special Nonresident.

NONRESIDENT OR PART-YEAR RESIDENT

Enter a check mark in this box if you are filing as a nonresident or partyear resident (See page 15).

INJURED SPOUSE

If filing an injured spouse claim (Form WV-8379), enter a check mark in the Injured Spouse Box (See above).

FILING STATUS

CHECK ONLY ONE. Your filing status is generally the same filing status shown on your federal return. See page 16 for more information regarding your filing status.

EXEMPTIONS

You can deduct \$2,000 on line 6 for every exemption claimed in your exemption schedule.

(A) YOU

Enter "1" in box (a) for yourself if you cannot be claimed as a dependent on another person's return.

(B) SPOUSE

Enter "1" in box (b) for your spouse only if your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.

(C) DEPENDENTS

Enter the number of eligible dependents in box (c). Provide the name, SSN and date of birth in the dependent section. If eligible dependents total more than 5, use the Schedule for Additional Dependents found on page 40.

Generally, qualifying dependents must meet the following test:

- 1. They are related to you (child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them, etc.) or they were a part of your household for the entire year.
- 2. They were:
 - a. Under the age of 19 at the end of 2020 and were younger than you;
 - b. Under the age of 24 at the end of 2020, a student, and younger than you; or
 - c. Any age and permanently and totally disabled.
- 3. They did not provide over half of his or her own support for 2020.
- 4. They didn't file a joint return for 2020 or is filing such a return only to claim a refund of withheld income tax or estimated tax paid.
- 5. They lived with you for more than half of 2020.

You cannot claim any dependents if you can be claimed as a dependent on another person's return.

(D) SURVIVING SPOUSE

If you are eligible to claim an additional exemption as a surviving spouse, enter the spouse's social security number and year of death and enter "1" in box (d). See page 17 for additional information. A surviving spouse may claim an additional exemption for the two (2) taxable years following the year in which the spouse died, provided he/she has not remarried before the end of the taxable year for which the return is being filed.

(E) TOTAL

Enter the total number of exemptions claimed in boxes (a) through (d) in box (e).

LINES 1 THROUGH 26 OF FORM IT-140

Complete According to the Following Instructions

LINE 1

FEDERAL ADJUSTED GROSS INCOME.

Enter your federal adjusted gross income as shown on Federal Form 1040.

LINE 2

ADDITIONS TO INCOME.

Enter the total additions shown on line 55 of Schedule M (page 4). See page 24 for additional information.

LINE 3

SUBTRACTIONS FROM INCOME.

Enter the total subtractions from income shown on line 48 of Schedule M (page 3). See page 21 for additional information.

LINE 4

WEST VIRGINIA ADJUSTED GROSS INCOME.

Enter the result of line 1 plus line 2 minus line 3.

LINE 5

LOW-INCOME EARNED INCOME EXCLUSION.

To determine if you qualify for this exclusion, complete the worksheet on page 23 and enter the qualifying exclusion on this line.

LINE 6

EXEMPTIONS.

Enter the number of exemptions shown in box e above (under "Exemptions") and multiply that number by \$2,000. If you claimed zero exemptions, enter \$500 on this line.

LINE 7

WEST VIRGINIA TAXABLE INCOME.

Line 4 minus lines 5 and 6 and enter the result on this line. If less than zero, enter zero.

LINE 8

WEST VIRGINIA INCOME TAX.

Check the appropriate box to indicate the method you used to calculate your tax.

RESIDENTS – If your filing status is single, head of household, widow(er) with a dependent child or married filing jointly and your taxable income is less than \$100,000, apply the amount of taxable income shown on line 7 to the Tax Table on page 32 and enter your tax on this line. If your taxable income is over \$100,000, use Rate Schedule I on page 37 to compute your tax.

If your filing status is MARRIED FILING SEPARATELY, you MUST use Rate Schedule II on page 37 to compute your tax.

NONRESIDENTS AND PART-YEAR RESIDENTS—If you are a nonresident or part-year resident of West Virginia, you must first complete lines 1 through 7 of Form IT-140, then complete Schedule A on pages 11 and 12.

LINE

CREDITS FROM TAX CREDIT RECAP SCHEDULE.

Enter Total Credits shown on line 15 of the Tax Credit Recap Schedule found on page 5.

LINE 10

Line 8 minus 9. If line 9 is greater than line 8, enter 0.

LINE 11

PREVIOUS REFUND OR CREDIT.

Enter the amount of any overpayment previously refunded or credited from your original return.

LINE 12

PENALTY DUE.

If line 8 minus lines 9, 15, 17, 18, and 19 is greater than \$600, you may be subject to a penalty for underpayment of tax. The penalty is computed separately for each installment due date. Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when you file your tax return. However, you may be able to reduce or eliminate the penalty by using the annualized income installment method. Check the box on this line if you are enclosing a written request for Waiver of Penalty or the Annualized Income Worksheet. See page 27 for additional information.

LINE 13

WEST VIRGINIA USE TAX DUE.

Individual purchaser's use tax is due on the purchase of goods or services when Sales Tax has not been paid. Use Schedule UT on page 9 to calculate this tax if applicable.

LINE 14 TOTAL AMOUNT DUE.

Add lines 10 through 13.

LINE 15

WEST VIRGINIA INCOME TAX WITHHELD.

Enter the total amount of West Virginia tax withheld as shown on your withholding documents. If you are filing a joint return, be sure to include any withholding for your spouse. Original withholding documents (W-2's, 1099's, K-1's, and NRW-2's) must be enclosed with your return. Failure to submit this documentation will result in the disallowance of the credit claimed. Local or municipal fees cannot be claimed as West Virginia income tax withheld. When claiming withholding from NRSR, check the box on line 15 and enclose Schedule D and Form 8949 from your federal return.

LINE 16 ESTIMATED TAX PAYMENTS.

Enter the total amount of estimated tax payments paid by you (and your spouse) for taxable year 2020. Include any 2019 overpayment you carried forward to 2020 and any payment made with your West Virginia Application for Extension of Time to File (WV 4868).

LINE 17

NON-FAMILY ADOPTION TAX CREDIT.

Enter the amount of allowable credit from the West Virginia Non-family Adoption Credit Schedule, NFA-1, found on our website. This schedule must be submitted with Form IT-140 to claim this credit.

LINE 18 SENIOR CITIZEN TAX CREDIT.

Complete Schedule SCTC-1 and enter amount of credit from line 2, part II if you are eligible for the credit.

LINE 19

HOMESTEAD EXCESS PROPERTY TAX CREDIT.

Enter the amount of line 9 from Schedule HEPTC-1 (page 38).

LINE 20

AMOUNT PAID WITH ORIGINAL RETURN.

Enter the amount, if any, paid on your original return.

LINE 21

TOTAL PAYMENTS AND CREDITS.

Add lines 15 through 20.

LINE 22

BALANCE DUE THE STATE.

Line 14 minus line 21. This is the total balance due the State. Write your

social security number and "2020 Form IT-140" on your check or money order. The Tax Department may convert your check into an electronic transaction. Receipt of your check is considered your authorization for the Tax Department to convert your check into an ACH Debit entry (electronic withdrawal) to your bank account. Your check information will be captured and reported on your bank statement. You may also make a payment by ACH Debit through MyTaxes at mytaxes.wvtax.gov or a credit card payment at epay.wvsto.com/tax.

If Line 21 is greater than line 14, complete line 23.

LINE 23

TOTAL OVERPAYMENT.

Line 21 minus line 14.

LINE 24 DONATIONS

If you (and your spouse) wish to make a contribution, enter the total amount of your contribution on line 24. Your overpayment will be reduced, or your payment increased by this amount.

24 A) THE WEST VIRGINIA CHILDREN'S TRUST FUND

funds community projects that keep children free from abuse and neglect. Examples include public awareness activities, school-based programs, programs for new parents, and family resource centers.

To learn more about the West Virginia Children's Trust Fund or to make a direct contribution, visit the website http://wvctf.org or write to West Virginia Children's Trust Fund, P.O. Box 3192, Charleston, WV 25332 or call 304-617-0099.

Donations made to the West Virginia Children's Trust Fund are tax deductible on your federal income tax return as an itemized deduction.

24 B) THE WEST VIRGINIA DEPARTMENT OF VETERANS ASSISTANCE provides nursing home and health care for aged and disabled veterans in the West Virginia Veterans Home.

24 C) DONEL C. KINNARD MEMORIAL STATE VETERANS CEMETERY donations fund operation and maintenance of the cemetery.

LINE 25

AMOUNT TO BE CREDITED TO YOUR 2021 ESTIMATED TAX ACCOUNT.

Enter the amount (all or part) of your overpayment you wish to have credited to your 2021 estimated tax account.

LINE 26

REFUND.

Line 23 minus line 24 and line 25. This is the amount of your refund. To receive a refund of \$2 or less, you must enclose a signed statement with your return requesting that the refund be sent to you.

SCHEDULE M INSTRUCTIONS

FORM IS ON PAGE 3 & 4.

Complete Schedule M to report increasing or decreasing modifications to your federal adjusted gross income.

Taxpayers who are at least age 65 OR are certified as permanently and totally disabled during 2020 are eligible to receive a deduction of up to \$8,000 of their taxable income. Joint income must be divided between spouses with regard to their respective percentage of ownership. ONLY INCOME OF THE SPOUSE WHO MEETS ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE DEDUCTION. See example on page 23.

The **Senior Citizen Deduction** can be claimed by taxpayers who were at least age 65 on December 31, 2020. Eligible taxpayers MUST enter their year of birth in the space provided and complete all boxes on lines 45.

The **Disability Deduction** can be claimed by taxpayers under age 65 who have been *medically certified* as unable to engage in any substantial gainful activity due to physical or mental impairment. If 2020 is the first year of

a medically certified disability, you MUST enclose a 2020 West Virginia Schedule H or a copy of Federal Schedule R. If the Disability Deduction has been claimed in prior years AND documentation has been submitted with prior claims, then no additional documentation is necessary. Eligible taxpayers must enter the year the disability began in the space provided and complete all boxes on line 45 to determine the amount of credit.

MODIFICATIONS

MODIFICATIONS DECREASING FEDERAL ADJUSTED GROSS INCOME (SUBTRACTIONS FROM INCOME)

If filing a joint return, enter the modification(s) for both you and your spouse in Columns A and B. In cases of joint ownership of income producing tangible or intangible property, each spouse should use the total income multiplied by the relative percentage of ownership. See example on page 23.

LINE 27

INTEREST OR DIVIDENDS ON U.S. OBLIGATIONS.

Enter the total income on obligations of the United States and its possessions and bonds or securities from any United States authority, commission or instrumentality that are included in your federal adjusted gross income but exempt from state income tax under federal law. This will include United States Savings Bonds and federal interest dividends paid to shareholders of a regulated investment company under Section 852 of the IRS Code. Include on this line interest earned on West Virginia bonds which are subject to federal tax but exempt from state tax under West Virginia law.

LINE 28

CERTAIN FEDERAL LAW ENFORCEMENT RETIREMENT.

If you are a retired federal law enforcement officer or fireman, at least one of the following documents **must be submitted** as supporting documentation of your eligibility for this reduction; your Summary of Federal Service from FERS; federal form RI 20-124; your Department of Justice ID card issued to you upon your retirement.

LINE 29

ANY WEST VIRGINIA STATE OR LOCAL POLICE, DEPUTY SHERIFFS' OR FIREMEN'S RETIREMENT.

Enter the taxable amount of retirement income reported on your federal return which was received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system, regardless of your age. This is the taxable amount of retirement income received from these sources including any survivorship annuities. Subtractions for retirement received from West Virginia Public Employee's Retirement System is limited to \$2,000 and must be claimed on line 32. 1099-R must be included with return.

LINE 30

MILITARY RETIREMENT.

Enter the taxable amount reported on your federal return of military retirement income, including survivorship annuities, from the regular Armed Forces, Reserves, and National Guard. 1099-R must be included with return, even if no withholding is to be reported.

LINE 31

OTHER RETIREMENT MODIFICATIONS

Enter taxable amount of retirement income for the following categories: A) WEST VIRGINIA TEACHERS' RETIREMENT AND WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT.

Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from The West Virginia Teachers' Retirement System and/or The West Virginia Public Employees' Retirement System. Do not enter more than \$2,000. 1099-R must be included with return.

B) FEDERAL RETIREMENT.

Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from Federal Retirement and not already deducted on line 29. Do not enter more than \$2,000. 1099-R must be included with return.

Combined amounts of 32a and 32b MUST NOT EXCEED \$2,000.

LINE 32

ASSETS HELD BY SUBCHAPTER S CORPORATION

LINE 33

SOCIAL SECURITY BENEFITS.

For taxable years beginning on and after January 1, 2020, 35 percent of the amount of social security benefits received and included in federal adjusted gross income for the taxable year shall be allowed as a decreasing modification from federal adjusted gross income when determining West Virginia taxable income subject to the tax imposed by this article, subject to the W. Va. Code §11-21-12(c). The deduction may be claimed only when the federal adjusted gross income of a married couple filing a joint return does not exceed \$100,000, or \$50,000 in the case of a single individual or a married individual filing a separate return.

LINE 34

ACTIVE DUTY MILITARY PAY.

Military income received while you were a member of the National Guard or Armed Forces Reserves called to active duty in support of the contingency operation as defined in Executive Order 13223 as part of Operation Noble Eagle, Operation Enduring Freedom, Operation Iraqi Freedom, Operation New Dawn, Operation Inherent Resolve, and any other current or future military operations deemed to be part of the Overseas Contingency Operation (OCO). The President's memorandum applies to any West Virginia National Guard and Reserve service members called to active duty

in support of the OCO, regardless of whether they are deployed overseas or stateside. Military orders and W-2 must be included with your return.

LINE 35

ACTIVE MILITARY SEPARATION.

If you have separated from military service, enter the amount of active duty pay that you received, provided that you were on active duty for thirty continuous days prior to separation. Military orders, DD214, and W-2 must be included with your return.

LINE 36

REFUNDS OF STATE AND LOCAL INCOME TAXES.

Enter the amount reported on your federal return only. Only refunds included in your federal adjusted gross income qualify for this modification.

LINE 37

CONTRIBUTIONS TO THE WEST VIRGINIA PREPAID TUITION TRUST/WEST VIRGINIA SAVINGS PLAN TRUST.

Enter any payments paid to the prepaid tuition trust fund/savings plan trust, but only to the extent the payments have not been previously allowed as a deduction when arriving at your federal adjusted gross income. Year-end contribution statement must be submitted to support this deduction.

LINE 38

RAILROAD RETIREMENT.

Enter the amount(s) of income received from the United States Railroad Retirement Board including unemployment compensation, disability and sick pay that is included in your federal adjusted gross income. West Virginia does not impose tax on this income. 1099-RRB or W-2 from United States Railroad Retirement Board must be included with return. Social Security benefits that are taxable on your federal return are also taxable to West Virginia and should NOT be included on this line.

LINE 39

LONG-TERM CARE INSURANCE

Enter the amount of long-term care insurance premiums. Supporting documentation must be provided.

LINE 40

IRC 1341 REPAYMENTS

Enter the amount of money paid back under IRC 1341. Supporting documentation must be provided.

If you have received payments in prior years that at the time, appeared to be valid by unrestricted right but at a later date, it was determined that excess payments were made and repayment is now required, then you may be entitled to an adjustment under IRC 1341. The amount of income repaid MUST be \$3000.00 or more to qualify. Enter the qualifying amount on Schedule M Line 40. For more information, consult federal Publication 525.

LINE 41

AUTISM MODIFICATION.

Enter the amount of any qualifying contribution to a qualified trust maintained for the benefit of a child with autism (see instructions on page 17). Supporting documentation must be provided.

LINE 42

ABLE ACT

Achieving a Better Life Experience - Contributions by a designated beneficiary to an Achieving a Better Life Experience (ABLE) account. A retirement savings contribution credit may be claimed for the amount of contributions you, as the designated beneficiary of an ABLE account, make before January 1, 2026, to the ABLE account. This modification may not exceed \$27,490, and contributions by someone other than the beneficiary may not exceed \$15,000. See IRS Pub. 907, Tax Highlights for Persons With Disabilities, for more information.

LINE 43

PBGC MODIFICATION

Pension Benefit Guaranty Modification - If you retired under an employer-provided defined benefit plan that terminated prior to or after retirement and the pension plan is covered by a guarantor whose maximum benefit guarantee is less than the maximum benefit to which you were entitled, you may be allowed a reducing modification of the difference between (a) the amount you would have received had the plan not terminated and (b) the amount actually received from the guarantor. Failure to the information in (a) and (b) so will delay the processing of your return.

LINE 44

QUALIFIED OPPORTUNITY ZONE BUSINESS INCOME You must include a copy of IRS 8996.

LINE 45

SENIOR CITIZEN OR DISABILITY DEDUCTION.

Taxpayers MUST be at least age 65 OR certified as permanently and totally disabled during 2020 to receive this deduction. Taxpayers age 65 or older have to enter their year of birth in the space provided and complete boxes (a) through (d) of the table in order to claim the deduction as a Senior Citizen. Joint income must be divided between spouses with regard to their respective percentage of ownership. ONLY THE INCOME OF THE SPOUSE WHO MEETS THE ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE MODIFICATION. See example below. The Disability Deduction can be claimed by taxpayers under age 65 who have been medically certified as unable to engage in any substantial gainful activity due to physical or mental impairment. IF 2020 is the first year of a medically certified disability, you MUST enclose a 2020 West Virginia Schedule H or a copy of Federal Schedule R and enter 2020 as the year the disability began in the space provided. IF the disability deduction has been claimed in prior years AND documentation has been submitted with prior claims, then only the year that the disability began, entered in the space provided, is needed to claim the deduction. The Surviving Spouse of a deceased taxpayer may also qualify for a similar modification. See line 46 instructions for more information.

BOX (c) Enter all income (for each spouse, if joint return) that has not been reported on lines 32 and 34 through 44 of Schedule M, not to exceed \$8,000. BOX (d) Add lines 27 through 31 and 33 for each spouse and enter on this line.

LINE 45 Subtract BOX (d) from BOX (c) for each. If BOX (d) is larger than BOX(c), enter zero on Line 45.

LINE 46

SURVIVING SPOUSE DEDUCTION.

The surviving spouse may claim a one-time subtraction from his/her income of up to \$8,000 for the taxable year following the year of the spouse's death if all of the following conditions are met:

- The decedent was 65 years of age or older OR was certified as permanently and totally disabled prior to his death.
- The surviving spouse did not remarry before the end of the taxable year.
- The total deductions from income shown on lines 27 through 32 and line 45 of Schedule M are less than \$8,000.

This modification is claimed on line 46 of Schedule M. The total of lines 45 and 46 cannot exceed \$8,000.

LINE 47

Add lines 27 through 46 for each column and enter the results here.

LINE 48

TOTAL SUBTRACTIONS.

Add Columns A and B from line 47. Enter the result here and on line 3 of Form IT-140.

EXAMPLE OF SENIOR CITIZEN DEDUCTION CALCULATION

John Doe, age 69, and Mary Doe, age 65, file a joint tax return. In 2020, they received the following income.

	John	iviary
West Virginia Police Retirement	7,000	0
IRA Distributions	4,000	1,000
Wages and Salaries	0	10,000
Interest (jointly held)	1,500	1,500
US Savings Bond Interest	500	500
TOTAL INCOME	13,000	13,000

Their federal adjusted gross income which they report on line 1 of their West Virginia IT-140 is \$26,000. Property which John and Mary hold jointly is split between them according to their percentage of ownership. In this case, each taxpayer owned 50% of the joint income.

- 1. Mr. Doe's total income is 13,000. He claimed no deductions on lines 32 through 44. He enters the maximum amount of \$8000 in column(c) of line 45.
- 2. Mrs. Doe's total income is \$13,000. She claims no deductions on lines 32 through 44 and enters the maximum amount of \$8000 in column(c), of line 45.
- 3. Mr. Doe reported his police pension on line 29 and his share of their joint savings bond interest on line 27. He enters \$7,500 in column (d) of line 45.
- 4. Mrs. Doe reported her share of the joint savings bond interest on line 27 of Schedule M. Therefore, she enters \$500 in column(d) of line 45.
- 5. Mr. and Mrs. Doe each subtract column (d) from column (c) to determine their senior citizen deduction.
- 6. Therefore, Mr. Doe enters \$500 in column A of line 45 and Mrs. Doe enters \$7,500 in column B of line 45.

45.	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not includ lines 32 to 44 (NOT TO EXCEED		()	ıgh 31		Subtract line 45 column (d) from	(c) (If less than zero, enter ze	ero)
You	1949		8000	.00	7500	.00		500 .00		
Spouse	1953		8000	.00	500	.00	45		7500.	00

WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION WORKSHEET

INSTRUCTIONS

You may be eligible to claim the low-income exclusion if you received earned income (see definition) during the taxable year and:

- 1. Your filing status is single, married filing jointly, head of household or widow(er) with a dependent child and your federal adjusted gross income is \$10,000 or less; or
- 2. Your filing status is married filing separately and your federal adjusted gross income is \$5,000 or less.

This exclusion may be taken even if you are claimed as a dependent on someone else's return.

EARNED INCOME includes wages, salaries, tips, and other employee compensation. Earned income also includes any net taxable earnings from self-employment reported on the federal Schedule C.

EARNED INCOME does NOT include interest, dividends, and retirement income in the form of pensions or annuities and any other income that is not employee compensation. Earned income does not include income received for services provided by an individual while he or she is an inmate at a penal institution.

WORKSHEET

INCREASING FEDERAL ADJUSTED GROSS INCOME (ADDITIONS TO INCOME)

LINE 49

INTEREST OR DIVIDEND INCOME ON FEDERAL OBLIGATIONS.

Enter amount of any interest or dividend income (received by or credited to you during the taxable year) on bonds or securities of any United States authority, commission or instrumentality which the laws of the United States exempt from federal income tax but not from state income tax.

LINE 50

INTEREST OR DIVIDEND ON STATE OR LOCAL BONDS (OTHER THAN WEST VIRGINIA).

Enter the amount of any interest or dividend income on state and local bonds (other than West Virginia and its political subdivisions) received by or credited to you.

LINE 51

INTEREST ON MONEY BORROWED TO PURCHASE BONDS EARNING EXEMPT WEST VIRGINIA INCOME.

Enter the amount of any interest deducted, as a business expense or otherwise, from your federal adjusted gross income in connection with money borrowed to purchase or carry bonds or securities, the income from which is exempt from West Virginia income tax.

LINE 52

LUMP SUM PENSION DISTRIBUTIONS.

Enter the amount of any qualifying 402(e) lump sum distributions not included in your federal adjusted gross income that was separately reported and taxed on federal Form 4972.

LINE 53

OTHER INCOME EXCLUDED FROM FEDERAL ADJUSTED GROSS INCOME BUT SUBJECT TO STATE TAX.

West Virginia income tax is based on federal adjusted gross income. However, certain income must be added back. For example; income deducted under Section 199 of the Internal Revenue Code. Enclose Schedule K-1(s).

LINE 54

WITHDRAWALS FROM A PREPAID TUITION/SAVINGS PLAN NOT USED FOR PAYMENT OF QUALIFYING EXPENSES.

Enter the basis amount in a withdrawal from a West Virginia Prepaid Tuition/SMART529TM Savings Plan which was spent for OTHER than qualifying expenses, if a deduction was previously taken.

LINE 55

TOTAL ADDITIONS.

Add lines 49 through 54. Enter the result here and on line 2 of Form IT-140.

SCHEDULE A INSTRUCTIONS

FORM IS ON PAGES 11 & 12

RESIDENTS OF KENTUCKY, MARYLAND. PENNSYLVANIA AND VIRGINIA – If your only source of income is

from wages and salaries, you will only need to complete part II of Schedule A. Note: RESIDENTS OF PENNSYLVANIA AND VIRGINIA - 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.

MEMBERS OF THE ARMED FORCES AND THEIR SPOUSES -

If your domicile is outside West Virginia but you were present in West Virginia in compliance with military orders, and if your only source of income is from wages and salaries, you will only need to complete Part II of Schedule A.

LINE 1

WAGES SALARIES, AND TIPS

- Enter total wages, salaries, tips and other employee compensation reported on your federal income tax return. Column A
- Column B Enter the amount received during your period of West Virginia residency.
- Column C Enter the amount received from West Virginia source(s) while you were a nonresident of West Virginia.

LINE 2 AND 3

INTEREST AND DIVIDEND INCOME

- Column A Enter total interest and dividend income reported on your federal income tax return.
- Column B Enter the amount received during your period of West Virginia residency.
- Column C Enter the amount received from a business, trade, profession or occupation carried on in West Virginia while you were a nonresident of West Virginia.

LINE 4

IRA'S, PENSIONS, AND ANNUITIES

- Column A Enter the total taxable amount of pensions and annuities reported on your federal return.
- Enter the taxable amount of any pensions and annuities received during your period of West Virginia residency Column B
- Column C Enter income from pensions and annuities derived from or connected with West Virginia sources. Pension and annuity income received by a nonresident is NOT subject to West Virginia tax unless the annuity is employed or used as an asset in a business, trade, profession, or occupation in West Virginia.

LINE 5

SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS.

- Column A Enter the total amount of taxable social security and railroad retirement benefits reported on your federal return.
- Enter the amount of taxable social security benefits received Column B during your period of West Virginia residency.
- Do NOT enter any amount received while you were a nonresident of West Virginia. Column C

LINE 6

REFUNDS OF STATE AND LOCAL INCOME TAXES

- Column A Enter total taxable state and local income tax refunds reported on your federal income tax return.
- Column B Enter the amount received during your period of West Virginia residency.
- Do not enter any refunds received during the period you Column C were a nonresident of West Virginia.

LINE 7

ALIMONY RECEIVED

- Column A Enter total alimony received as reported on your federal income tax return.
- Column B Enter the amount received during your period of West Virginia residency.
- Column C Do not enter any alimony received while you were a nonresident of West Virginia.

LINE 8

BUSINESS INCOME (include business profit or loss and income from rents, royalties, partnerships, estates, trusts, and S corporations)

- Column A Enter the total amount of ALL business income reported on your federal income tax return.
 Enter the amount received during your period of West
- Column B Virginia residency.
- Column C Enter any amount derived from West Virginia source(s) while you were a nonresident of West Virginia.

BUSINESS CONDUCTED IN WEST VIRGINIA

A business, trade, profession, or occupation (not including personal services as an employee) is considered to be conducted in West Virginia if you maintain, operate, or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place where your affairs are regularly conducted in West Virginia if it is transacted here with a fair measure of permanency and continuity.

BUSINESS CONDUCTED WITHIN AND WITHOUT WEST VIRGINIA

If, while a nonresident, a business, trade or profession is conducted within and without West Virginia and your accounts clearly reflect income from West Virginia operations, enter the net profit or loss from business conducted within West Virginia on line 8, Column C.

RENT & ROYALTY INCOME

As a nonresident, enter in Column C any rents and royalties from:

- Real property located in West Virginia, whether or not the property is used in connection with a business;
- Tangible personal property not used in business if such property is located in West Virginia; and
- Tangible and intangible personal property used in or connected with a business, trade, profession, or occupation conducted in West Virginia.

If a business is conducted both within West Virginia and from sources outside West Virginia, attach your method of allocation on a separate sheet.

Do not allocate income from real property. Real property must be included in its entirety. Real property located outside West Virginia must be excluded.

Report in Column C your share of rent and royalty income from a partnership of which you are a member shown on Form WV PTE-100 or from an estate or trust of which you are a beneficiary shown on Form IT-141.

PARTNERSHIPS

As a nonresident, enter in Column C your distributive share of partnership income from Form NRW-2, Schedule K-1, or Form WV PTE-100.

S CORPORATION SHAREHOLDERS

As a nonresident, enter in Column C your pro rata share of income or loss from an electing West Virginia S corporation from Form NRW-2, Schedule K-1, or Form WV PTE-100

ESTATES & TRUSTS

Enter in Columns B and C your share of estate or trust income as a part-year resident or a nonresident from West Virginia source(s) obtained from information provided by the fiduciary shown on Form NRW-2, Schedule K-1, or Form IT-141.

PASSIVE ACTIVITY LOSS LIMITATIONS

A nonresident must recompute any deduction taken on the federal return for passive activity losses to determine the amounts that would be allowed if federal adjusted gross income took into account only those items of income, gain, loss, or deduction derived from or connected with West Virginia source(s).

LINE 9

CAPITAL GAINS OR LOSSES

- Column A Enter the total amount of capital gain or loss from the sale or exchange of property, including securities reported on your federal return.
- Column B Enter any capital gain or loss which occurred during your period of West Virginia residency.

 Column C Compute the amount to be reported as capital gain or loss
- Column C Compute the amount to be reported as capital gain or loss from West Virginia sources in accordance with federal provisions for determining capital gains or losses and deductions for capital loss carryover from West Virginia sources to the extent included in computing your federal adjusted gross income and enter in this column.

Capital transactions from West Virginia sources include capital gains or losses derived from real or tangible property located within West Virginia whether or not the property is connected with a business or trade and capital gains or losses from stocks, bonds, and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in West Virginia. Also include your share of any capital gain or loss derived from West Virginia sources from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S corporation of which you are a shareholder. Any capital gains or losses from business property (other than real property) of a business conducted both in and out of West

Virginia must be allocated for West Virginia purposes. Gains or losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal basis of property for computing capital gains or losses.

LINE 10

SUPPLEMENTAL GAINS OR LOSSES

- Column A Enter the total of any other gains or losses from the sale or exchange of non-capital assets used in a trade or business reported on your federal return.
- Column B Enter any substantial gain or loss which occurred during your period of West Virginia residency.
- your period of West Virginia residency.

 Column C Compute the amount to be reported in this column by applying the federal provisions for determining gains or losses from sale or exchange of other than capital assets to your West Virginia transactions.

Non-capital transactions from West Virginia sources are those transactions from your federal return pertaining to property used in connection with a business, trade, profession, or occupation carried on in West Virginia. Also included is your share of any non-capital gains or losses from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S corporation of which you are a shareholder. Use the federal adjusted basis of your property in all computations.

LINE 11

FARM INCOME OR LOSS

- Column A Enter the total amount reported on your federal return.
- Column B Enter the amount that represents farm income or loss during your period of West Virginia residency.
- Column C Enter the amount that represents income or loss from farming activity in West Virginia while you were a nonresident of West Virginia.

LINE 12

UNEMPLOYMENT COMPENSATION

- Column A Enter the total amount reported on your federal return.
- Column B Enter the amount received during your period of West Virginia residency.
- Column C Enter the amount received while a nonresident but derived or resulting from employment in West Virginia.

LINE 13

OTHER INCOME

- Column A Enter the total of other income reported on your federal return. Identify each source in the space provided. Enclose additional statements if necessary.
- Column B Enter the amount received during your period of West Virginia residency.
- Column C Enter the amount derived from or connected with West Virginia sources and received while you were a nonresident of West Virginia.

NOTE: If you have special accrual income, it should be included in Columns A and B of this line. See page 16 for more information regarding special accruals.

LINE 14

TOTAL INCOME

Add lines 1 through 13 of each column and enter the result on this line.

LINE 15 THROUGH 20

ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME

- Column A Enter the adjustments to income reported on Federal Form 1040
- Column B Enter any adjustments incurred during your period of West Virginia residency.
- Column C Enter any adjustments connected with income from West Virginia sources while you were a nonresident of West Virginia.

The amount shown in Column A for any adjustments must be the same as reported on the federal return. The adjustments should be allocated for Column B and Column C as described above.

LINE 21

OTHER ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME

Column A Enter the adjustments to income reported on Federal Form 1040. These adjustments include:

- Moving expenses for members of the Armed Services
- Alimony paid
- Certain business expenses of reservists, performing artists, and fee-basis government officials.
- Health savings account deduction
- Student loan interest deduction
- and other deductions.

Column B Enter any adjustments incurred during your period of West Virginia residency.

Column C Enter any adjustments connected with income from West Virginia sources while you were a nonresident of West Virginia.

The amount shown in Column A for any adjustments must be the same as reported on the federal return. The adjustments should be allocated for Column B and Column C as described above.

Include in Column B only the portion of alimony adjusted attributable to the period of West Virginia residency.

LINE 22

TOTAL ADJUSTMENTS.

Enter the total of all adjustments from lines 15 through 21 for each column.

LINE 23

ADJUSTED GROSS INCOME.

Subtract line 22 from line 14 in each column. Enter the result on this line.

LINE 24

WEST VIRGINIA INCOME.

Add Column B and Column C of line 23 and enter the total here.

LINE 25

INCOME SUBJECT TO WEST VIRGINIA STATE TAX BUT EXEMPT FROM FEDERAL TAX.

Enter any income subject to West Virginia tax but not included in federal adjusted gross income. This income will be shown as an addition to federal adjusted gross income on Schedule M.

LINE 26

TOTAL WEST VIRGINIA INCOME.

Add the amounts shown on lines 24 and 25 and enter the total here and on line 2 of the Nonresident/Part-Year Resident Tax Calculation worksheet on page 12.

SCHEDULE A, PARTS I AND II

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION – Complete lines 1-4 and enter result on IT-140, line 8.

PART II: SPECIAL NONRESIDENT INCOME FOR RESIDENTS OF RECIPROCAL STATES AND CERTAIN ACTIVE MILITARY MEMBERS – Complete Part II only if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia or you were Active Military personnel stationed in West Virginia and your domicile is outside West Virginia.

SCHEDULE E INSTRUCTIONS

FORM IS ON PAGE 8.

RESIDENTS

Subject to certain limitations, a West Virginia resident may be eligible to claim a credit for income taxes paid to another state. The purpose of this credit is to prevent dual taxation of such income.

Note: Income from "guaranteed payments" shown on a W-2 as wages but taxed as business income on the Ohio income tax return qualifies for the Schedule E credit. See Publication TSD-422 for additional information.

PART-YEAR RESIDENTS

Part-year residents may only claim credit for taxes paid to another state during their period of West Virginia residency.

NONRESIDENTS

Nonresidents are not entitled to a Schedule E credit under any circumstances.

LIMITATIONS

The amount of a Schedule E credit is subject to the following limitations:

- The credit cannot exceed the amount of tax payable to the other state on income also subject to West Virginia tax. This is the amount of income tax computed on the nonresident return filed with the other state.
- The credit cannot exceed the percentage of the West Virginia tax determined by dividing the portion of the taxpayer's West Virginia income subject to taxation in another state by the total amount of the taxpayer's West Virginia income.
- The credit cannot reduce the West Virginia tax due to an amount less than what would have been due if the income subject to taxation by the other state was excluded from the taxpayer's West Virginia income.

A separate Schedule E must be completed and attached for each state for which you are claiming a credit.

You must maintain a copy of the other state tax return in your files. This credit is not allowed for income tax imposed by a city, township, borough, or any political subdivision of a state or any other country. Local or municipal fees cannot be claimed. Due to existing reciprocal

agreements, West Virginia residents cannot claim the Schedule E credit if the credit claimed is for state income taxes paid on wage and salary or unemployment compensation income earned in Kentucky, Maryland, Ohio, Pennsylvania, or Virginia. However, taxes paid on income derived from sources other than wage and salary or unemployment compensation income is permitted as a Schedule E credit.

You may claim credit on your West Virginia Resident Income Tax Return for state income tax paid, as a nonresident, to ONLY the following states:

Alabama	Illinois	Missouri	Oregon
Arizona	Indiana	Montana	Rhode Island
Arkansas	Iowa	Nebraska	South Carolina
California	Kansas	New Hampshire	Utah
Colorado	Louisiana	New Jersey	Vermont
Connecticut	Maine	New Mexico	Wisconsin
Delaware	Massachusetts	New York	District of
Georgia	Michigan	North Carolina	Columbia
Hawaii	Minnesota	North Dakota	Columbia
Idaho	Mississippi	Oklahoma	

NOTE: THE LIST ABOVE IS SUBJECT TO CHANGE ANY TIME

LINE 1

Enter the tax imposed by the state of nonresidence on income also taxed by this state. Do not use the amount of any tax which may have been withheld from your wages; this does not represent the actual tax paid to the other state. Do not include the amount of any interest, additions to tax, or other penalty which may have been paid with respect to such tax.

LINE 2

Enter the West Virginia total income tax shown on line 8 of Form IT-140.

LINE 3

Enter the net income from the state that is included in your West Virginia total income.

LINE 4

Enter total West Virginia income. NOTE: Residents – enter the amount shown on line 4, Form IT-140. Part-year residents – enter the amount shown on IT-140 Schedule A, line 26.

LINE 5

LIMITATION OF CREDIT.

Multiply line 2 by line 3 and divide the result by line 4.

LINE 6

ALTERNATIVE WEST VIRGINIA TAXABLE INCOME.

Residents — Subtract line 3 from line 7, Form IT-140. Part-year residents — Subtract line 3 from line 4.

LINE 7

ALTERNATIVE WEST VIRGINIA INCOME TAX.

Apply the Tax Rate Schedule to the amount shown on line 6.

LINE 8

LIMITATION OF CREDIT.

Subtract line 7 from line 2.

LINE 9

MAXIMUM CREDIT.

Line 2 minus the sum of lines 2 through 15 of the Tax Credit Recap Schedule.

LINE 10

TOTAL CREDIT.

(THE SMALLEST OF LINES 1, 2, 5, 8, OR 9). Enter amount here and on line 1 of the Tax Credit Recap Schedule.

SPECIAL INSTRUCTIONS FOR WEST VIRGINIA RESIDENTS REGARDING THE FOLLOWING STATES:

- Kentucky
- Maryland
- Ohio
- · Pennsylvania
- Virginia

KENTUCKY, MARYLAND, OR OHIO

If your income during 2020 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with the state in which taxes were withheld. If you had income from a source other than wages and/or salaries, you are allowed a credit for income taxes paid by completing Schedule E. You must maintain a copy of the other state tax return in your files.

PENNSYLVANIA OR VIRGINIA

If your income during 2020 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with these states. If you spent more than 183 days in one of these states and are considered an actual resident for tax purposes, or, if you had income from a source other than wages and/or salaries, you are allowed credit for income taxes paid to the Commonwealth of Pennsylvania or Virginia by completing Schedule E. You must maintain a copy of the other state tax return in your files.

SPECIAL NOTE: You may be relieved from having another state's income tax withheld from your wages. Contact your employer or the other state's taxing authority for additional information.

FORM IT-210 INSTRUCTIONS

FORM IS ON PAGES 43 & 44

WHO MUST PAY THE UNDERPAYMENT PENALTY?

You may be charged a penalty if you did not have enough West Virginia state income tax withheld from your income or pay enough estimated tax by any of the due dates. This may be true even if you are due a refund when you file your return. The penalty is computed separately for each due date (quarter). You may owe a penalty for an earlier due date (quarter) even if you make large enough payments later to make up the underpayment.

You may owe the penalty if you did not pay at least the smaller of:

- 1. 90% of your 2020 tax liability; or
- 2. 100% of your 2019 tax liability (if you filed a 2019 return that covered a full 12 months).

EXCEPTIONS TO THE PENALTY

You will not have to pay any penalty if either of these exceptions apply:

- You had no tax liability for 2019 and meet ALL of the following conditions:
 - your 2019 tax return was (or would have been had you been required to file) for a taxable year of twelve months;
 - you were a citizen or resident of the United States throughout the preceding taxable year;
 - your tax liability for 2020 is less than \$5,000.
- 2. The total tax shown on your 2020 return minus the tax you paid through West Virginia withholding is less than \$600. To determine if you meet this exception, complete lines 1 through 5, PART I. If you meet this exception, you do not have to file Form IT-210.

If you file your tax return and pay any tax due on or before February 1, 2021, no fourth quarter penalty is due. Include the tax paid with your return in column (d) of line 2, PART IV; this will result in no penalty due for the January 15, 2021 installment.

SPECIAL RULES FOR FARMERS

If at least two-thirds of your gross income for 2020 was from farming sources, the following special rules apply:

- 1. You are only required to make one payment for the taxable year (due January 15, 2021).
- 2. The amount of estimated tax required to be paid (line 6) is sixty-six and two-thirds percent (66 3/3%) instead of ninety percent (90%).
- 3. If you fail to pay your estimated tax by January 15, but you file your return and pay the tax due on or before the first day of March, 2021, no penalty is due.

Mark box 10 in PART I and complete PART III or only column (d) of PART IV to figure your penalty. Be sure to use .02277 instead of .05376 when calculating line 6 of PART III. When using PART IV, carry the entire figure shown on line 8 of PART I to column (d), line 1.

WAIVER OF PENALTY

If you are subject to underpayment penalty, all or part of the penalty will be waived if the West Virginia State Tax Department determines that:

- 1. The penalty was caused by reason of casualty or disaster;
- 2. The penalty was caused by unusual circumstances which makes imposing the penalty unfair or inequitable.

To request a waiver of the penalty, check the box for line 9 in PART I and enclose a signed statement explaining the reasons you believe the penalty should be waived (see page 47 of the return). If you have documentation substantiating your statement, enclose a copy. The Department will notify you if your request for waiver is not approved.

PART I - FOR ALL FILERS

LINE 1

Enter the amount from line 8 of Form IT-140.

LINE 2

Add the amounts shown on lines 9, 17, 18, and line 19 of Form IT-140.

LINE 3

Subtract line 2 from line 1 and enter the result.

LINE 4

Enter the amount of withholding tax shown on line 15 of Form IT-140.

LINE 5

Subtract line 4 from line 3 and enter the result. If line 5 is less than \$600, you are not subject to the penalty and need not file form IT-210.

LINE 6

Multiply line 3 by ninety percent (90%) and enter the result. If you are a qualified farmer, multiply line 3 by sixty-six and two-thirds percent (66 1/4%).

LINE 7

Enter your tax after credits from your 2019 West Virginia return. Your tax after credits will be line 8 reduced by lines 9, 18, 19 and 20 of Form IT-140.

LINE 8

Compare the amounts shown on lines 6 and 7. If line 7 is zero and line 3 is more than \$5,000, enter the amount shown on line 6. Otherwise, enter the smaller of line 6 or line 7.

PART II - ANNUALIZED INCOME WORKSHEET INSTRUCTIONS

LINE 1

TOTAL INCOME.

Compute your total income through the period indicated at the top of each column, including any adjustments to income includible in your federal adjusted gross income.

LINE 3

ANNUALIZED INCOME.

Multiply the amount on line 1 by the annualization factors on line 2.

LINE 4

WEST VIRGINIA MODIFICATIONS TO INCOME.

Enter the full amount in each column of any modification to federal adjusted gross income which would be allowed on your 2020 West Virginia Personal Income Tax Return. Do not annualize this line. Be sure to show any negative figures.

LINE 5

WEST VIRGINIA INCOME.

Combine lines 3 and 4; annualized income plus or minus modifications.

LINE 6

EXEMPTION ALLOWANCE.

Multiply the number of exemptions you are allowed to claim by \$2,000; if you must claim zero exemptions, enter \$500 on this line.

LINE 7

ANNUALIZED TAXABLE INCOME.

Subtract line 6 from line 5.

LINE 8

TAX.

Compute the tax on the taxable income shown on line 7. Use the tax tables or rate schedules to calculate your tax. If you are filing as a nonresident/part-year resident, multiply the tax figure already calculated by the ratio of your West Virginia income to your federal income.

LINE 9

CREDITS AGAINST TAX.

Show any credits against your West Virginia tax liability except West Virginia income tax withheld and estimated tax payments.

LINE 10

TAX AFTER CREDITS.

Subtract line 9 from line 8; if line 9 is larger than line 8, enter zero.

COMPLETE LINES 12 THROUGH 19 FOR EACH COLUMN BEFORE MOVING TO THE NEXT COLUMN.

LINE 12

REQUIRED PAYMENTS.

Multiply the amount on line 10 by the factor on line 11.

LINE 13

PREVIOUS REQUIRED INSTALLMENTS.

Add the amounts from line 19 of all previous columns and enter the sum.

LINE 14

ANNUALIZED INSTALLMENT.

Subtract line 13 from line 12. If less than zero, enter zero.

LINE 15

Enter one-fourth of line 8, Part I, of Form IT-210 in each column.

LINE 16

Enter the amount from line 18 of the previous column of this worksheet.

LINE 17

Add lines 15 and 16 and enter the total.

LINE 18

Subtract line 14 from line 17. If less than zero, enter zero.

LINE 19

REQUIRED INSTALLMENT.

Compare lines 14 and 17 and enter the smaller figure here and on line 1, PART IV of Form IT-210.

PART III - SHORT METHOD

You may use the short method to figure your penalty only if:

- 1. You made no estimated tax payments (or your only payments were West Virginia income tax withheld); or
- You paid estimated tax and the payments were made in four equal installments on the due dates.

NOTE: If any of your payments were made earlier than the due date, you may use the short method to calculate your penalty; however, using the short method may cause you to pay a higher penalty (if the payments were only a few days early, the difference is likely to be very small).

You may NOT use the short method if:

- 1. You made any estimated tax payments late; or
- 2. You checked the box on line 11 PART I, or used PART II (Annualized Income Worksheet).

If you can use the short method, complete lines 1 through 5 to compute your total underpayment for the year and lines 6 through 8 to compute your penalty due. If you checked the box for line 10 in PART I, because you are a farmer, the figure to use on line 6 is .02277 instead of .05376

PART IV - REGULAR METHOD

Use the regular method to compute your penalty if you are not eligible to use the short method.

SECTION A - COMPUTE YOUR UNDERPAYMENT

LINE 1

Enter in columns (a) through (d) the amount of your required installment for the due date shown in each column heading. For most taxpayers, this is the amount shown on line 8 of PART I divided by four. If you used PART II, enter the amounts from line 19 of the Annualized Income Worksheet in the appropriate columns.

LINE 2

Due to the Coronavirus (COVID-19) pandemic, the due date of the first and second quarter estimated payments were extended to July 15, 2020. Please read the following instructions carefully. Enter the estimated tax payments you made plus any West Virginia income tax withheld from your income.

In column (a), enter all credit carried over from your 2019 return, any withholding earned April 15, 2020, and any estimated tax payments you

made by July 15, 2020, for the 2020 tax year.

In column (b), enter only the withholding earned between April 15 and June 15, 2020.

In column (c), enter withholding earned between June 15, and September 15, 2020 and any estimated payments you made after July 15 and on or before September 15, 2020.

In column (d), enter withholding earned and estimated payments you made after September 15 and on or before January 15, 2021.

When calculating your payment dates and the amounts to enter on line 2 of each column, apply the following rules:

- 1. For West Virginia income tax withheld, you are considered to have paid one-fourth of these amounts on each payment due date, unless you check the box on line 11 in Part I and show otherwise.
- 2. Include in your estimated tax payments any overpayment from your 2019 West Virginia tax return that you elected to apply to your 2020 estimated tax. If you filed your return by the due date (including extensions), treat the overpayment as a payment made on April 15, 2020.
- 3. If you file your return and pay the tax due on or before February 1, 2021, include the tax you pay with your return in column (d) of line 2. In this case, you will not owe a penalty for the payment due January 15, 2021.

LINE 3

Enter any overpayment from the previous column on line 3.

LINE 4

Add lines 2 and 3 in each column and enter the result on line 4.

LINE 5

Add lines 7 and 8 from the previous column and enter the result in each column.

LINE 6

Subtract line 5 from line 4 in each column and enter the result on line 6. If line 5 is equal to or more than line 4 in any column, enter zero on line 6 in that column.

LINE 7

Subtract line 4 from line 5 for any column where line 5 is more than line 4; otherwise, enter zero.

LINE 8

Subtract line 6 from line 1 for any column where line 1 is more than line 6; otherwise, enter zero. If line 8 is zero for all payment periods, you do not owe a penalty. However, if you checked any box in PART I, you must file Form IT-210 with your return.

LINE 9

Subtract line 1 from line 6 for any column for which line 6 is more than line 1; otherwise, enter zero. Be sure to enter the amount from line 9 on line 3 of the next column.

SECTION B - COMPUTE YOUR PENALTY

CAUTION: Read the following instructions before completing Section B.

Compute the penalty by applying the appropriate rate against each underpayment on line 8. The penalty is computed for the number of days that the underpayment remains unpaid.

The annual rate is nine and one quarter percent (9.25%) for 2020. The resultant daily rate of 0.000253 is applied to all underpayments.

Use line 10 to compute the number of days the underpayment remains unpaid. Use line 12 to compute the actual penalty amount by applying the daily rate of 0.000253 to the underpayment for the number of days it was unpaid.

Each payment must be applied to the oldest outstanding underpayment. It does not matter if you designate a payment for a later period. For example, if you have an underpayment for September 15 installment period, the payment you make January 15, 2021 will first be applied to pay off the September 15 underpayment; any remaining portion of the payment will be applied to the January 15 installment.

Also, apply the following rules:

- 1. Show the West Virginia withholding tax attributable to each regular installment due date; do not list the withholding attributable on or after January 1, 2021.
- 2. Any balance due paid on or before April 15, 2021 with your personal income tax return is considered a payment and should be listed on line 2, column (d). For the payment date, use the date you file your return, or April 15, 2021, whichever is earlier.

Chart of Total Days Per Rate Period

Rate Period	Line 10
(a)	274
(b)	274
(c)	212
(d)	90

For example, if you have an underpayment on line 8, column (a), you would enter 274 in column (a) of line 10.

The following line-by-line instructions apply only to column (a) of Section B. If there is an underpayment shown in any other column on line 8, complete lines 10 and 12 in a similar fashion.

LINE 10

Enter in column (a) the total number of days from July 15, 2020 to the date of the first payment. If no payments enter 274.

LINE 1

The daily penalty rate is equal to the annual interest rate applied to tax underpayments divided by 365. The annual interest rate for underpayments is nine and one quarter percent (9.25%) for 2020, resulting in a daily rate of .000253.

LINE 12

Make the computation requested and enter the result. Note that the computation calls for the "underpayment on line 8". The amount to use as the "underpayment" depends on whether or not a payment is listed.

If there is a payment – if the payment is more than the underpayment, apply only an amount equal to the underpayment and apply the remainder to the tax due for the next quarter. If the payment is less than your underpayment, the penalty for the remaining underpayment will require a separate computation. Use a separate sheet of paper to show any additional computations.

If there are no payments – the "underpayment" is the entire amount shown on line 8.

The following conditions determine if additional computations are needed for Column (a):

The first payment was enough to reduce the underpayment to zero. There are no further computations for column (a).

No payments. Only one computation is needed. The penalty for column (a) is line 8 multiplied by the number of days until April 15, 2021 multiplied by line 11.

The payment did not reduce the underpayment to zero. Compute the penalty on the remaining underpayment on a separate sheet of paper. If additional payments apply, reduce the underpayment for each installment and compute the penalty on the remainder of tax due until paid or April 15, 2021, whichever is earlier.

Enter the total penalty calculation on line 12 and proceed to the next column.

Columns (b) through (d)

To complete columns (b) through (d), use the same procedures as for column (a). However, apply only those payments in each column which have not been used in a previous column.

LINE 13

Add all figures from line 12. Enter the sum on line 13 and on the appropriate PENALTY DUE line of your personal income tax return.

SENIOR CITIZENS TAX CREDIT INFORMATION

If you recently received a WV SCTC-1 in the mail from the West Virginia State Tax Department for the Homestead Exemption program administered at the county level, you may be entitled to claim a refundable state income tax credit. The credit is based on the amount of ad valorem property taxes paid on the first \$20,000, or portion thereof, of the taxable assessed value over the \$20,000 Homestead Exemption.

The refundable income tax credit eligibility is restricted to those who participate in the Homestead Exemption Program through the County Assessor's office and meet the following criteria:

You must owe and pay a property tax liability on the homestead exemption eligible home (i.e. the assessed value of the eligible home must be greater than \$20,000 prior to the application of the homestead exemption) and;

Your household income must meet the low-income test. Complete Part III of Form SCTC-1 to determine your household income for the year.

If you were NOT required to file a federal tax return, do not include social security benefits when calculating your household income.

INCOME WORKSHEET	
A. Wages, salaries, tips received	Α
B. Interest and dividend income	В.
C. Alimony received	C
D. Taxable pensions and annuities	D
E. Unemployment compensation	E
F. Other income (include capital gains, gambling winnings, farm income, etc.)	F
G. Add lines A through F	G. 0
H. Adjustments to income (i. e. alimony paid, IRA, etc.)	Н.
I. Line G minus line H (calculated Federal Adjusted Gross Income)	1. 0

Compare the amount of your household income to the maximum income which corresponds to the number of people in your household as listed in the table on Form WV SCTC-1. If your income is equal to or less than the maximum income, you are eligible to claim the credit.

# OF PEOPLE IN HOUSEHOLD	150% OF POVERTY GUIDELINES	# OF PEOPLE IN HOUSEHOLD	150% OF POVERTY GUIDELINES
1	\$19,140	3	\$32,580
2	\$25,860	4	\$39,300

**FOR EACH ADDITIONAL PERSON, ADD \$6,720

If you meet all of the required criteria as previously listed, you may claim this refundable credit by completing the West Virginia income tax return (Form IT-140).

INSTRUCTIONS

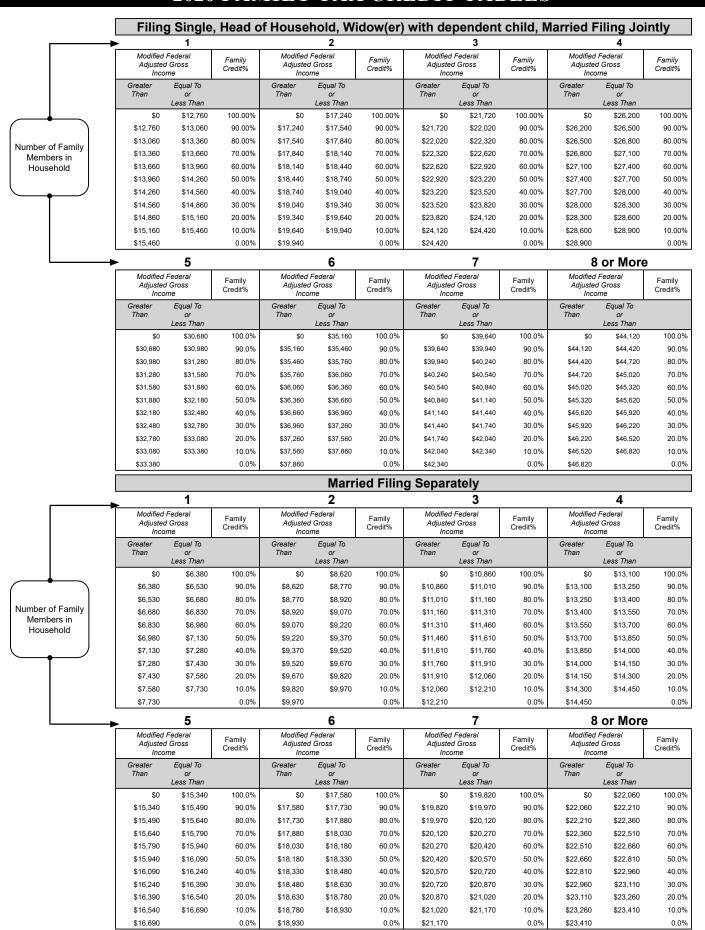
If you are required to file a federal return:

- 1. Complete Part I of Form SCTC-1 by entering your social security number, your spouse's social security number (if filing jointly) and the number of people living in your household.
- 2. List Allowable Credit amount from Line 2, Part II of Form SCTC-1 on Form IT-140 (pages 1 & 2 or 45 & 46), line 18.
- 3. Complete your West Virginia return according to the instructions given in this booklet.
- 4. Be sure to submit Form SCTC-1 with your completed West Virginia return (Form IT-140). Failure to do so may result in denial of the credit.

If you are NOT required to file a federal return:

- 1. Enter your social security number, your spouse's social security number (if filing jointly) and the number of people living in your household on Part I of Form SCTC-1.
- 2. Complete the top portion of Form IT-140 (pages 1 & 2 or 45 & 46) with your and your spouse's (if filing jointly) social security numbers, names, and address, filing status, and exemptions.
- 3. Enter the household income as determined in Part III of Form SCTC-1 on line 1 of Form IT-140.
- 4. Enter the amount of allowable credit from Part II of Form SCTC-1 on lines 18, 21, 23, and 26 of Form IT-140.
- 5. Sign and date your return and mail both pages of Form IT-140 AND Form SCTC-1 to the address for "Refund" shown beneath the signature lines of Form IT-140.

2020 FAMILY TAX CREDIT TABLES



INSTRUCTIONS:

- 1. Find the income range that applies to the taxable net income you reported on line 7 of your Form IT-140.
- 2. Find the West Virginia tax corresponding to your income range.
- 3. Enter the tax amount on line 8 of Form IT-140.
- 4. If your filing status is Married Filing Separately, you cannot use this table. Use Rate Schedule II on page 37.
 5. Make sure your taxable income is LESS than and NOT equal to the income shown in the "LESS THAN" column.
- 6. If your taxable income is over \$100,000 refer to the Tax Rate Schedules on page 34.

If your tax			If your tax			If your tax			If your tax			If your tax		
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
25	50	1	5,900	6,000	179	12,000	12,100	382	18,100	18,200	626	24,200	24,300	870
50	75	2	6,000	6,100	182	12,100	12,200	386	18,200	18,300	630	24,300	24,400	874
75	100	3	6,100	6,200	185	12,200	12,300	390	18,300	18,400	634	24,400	24,500	878
100	200 300	5 8	6,200	6,300	188 191	12,300	12,400	394 398	18,400	18,500	638	24,500	24,600	882
200 300	400	11	6,300 6,400	6,400 6,500	191	12,400 12,500	12,500 12,600	402	18,500 18,600	18,600 18,700	642 646	24,600 24,700	24,700 24,800	886 890
400	500	14	6,500	6,600	197	12,600	12,700	406	18,700	18,800	650	24,800	24,900	894
500	600	17	6,600	6,700	200	12,700	12,800	410	18,800	18,900	654	24,900	25,000	898
600	700	20	6,700	6,800	203	12,800	12,900	414	18,900	19,000	658	25,000	25,060	901
700	800	23	6,800	6,900	206	12,900	13,000	418	19,000	19,100	662	25,060	25,120	904
800	900	26	6,900	7,000	209	13,000	13,100	422	19,100	19,200	666	25,120	25,180	907
900	1,000	29	7,000	7,100	212	13,100	13,200	426	19,200	19,300	670	25,180	25,240	909
1,000 1,100	1,100 1,200	32 35	7,100 7,200	7,200 7,300	215 218	13,200 13,300	13,300 13,400	430 434	19,300 19,400	19,400 19,500	674 678	25,240 25,300	25,300 25,360	912 915
1,200	1,300	38	7,200	7,300	221	13,400	13,400	434	19,400	19,600	682	25,360	25,420	918
1,300	1,400	41	7,400	7,500	224	13,500	13,600	442	19,600	19,700	686	25,420	25,480	920
1,400	1,500	44	7,500	7,600	227	13,600	13,700	446	19,700	19,800	690	25,480	25,540	923
1,500	1,600	47	7,600	7,700	230	13,700	13,800	450	19,800	19,900	694	25,540	25,600	926
1,600	1,700	50	7,700	7,800	233	13,800	13,900	454	19,900	20,000	698	25,600	25,660	928
1,700	1,800	53	7,800	7,900	236	13,900	14,000	458	20,000	20,100	702	25,660	25,720	931
1,800	1,900	56	7,900	8,000	239	14,000	14,100	462	20,100	20,200	706	25,720	25,780	934
1,900	2,000	59	8,000	8,100	242	14,100	14,200	466	20,200	20,300	710	25,780	25,840	936
2,000 2,100	2,100 2,200	62 65	8,100 8,200	8,200 8,300	245 248	14,200 14,300	14,300 14,400	470 474	20,300 20,400	20,400 20,500	714 718	25,840 25,900	25,900 25,960	939 942
2,100	2,200	68	8,300	8,400	251	14,300	14,400	474	20,400	20,600	710	25,960 25,960	26,020	942
2,300	2,400	71	8,400	8,500	254	14,500	14,600	482	20,600	20,700	726	26,020	26,080	947
2,400	2,500	74	8,500	8,600	257	14,600	14,700	486	20,700	20,800	730	26,080	26,140	950
2,500	2,600	77	8,600	8,700	260	14,700	14,800	490	20,800	20,900	734	26,140	26,200	953
2,600	2,700	80	8,700	8,800	263	14,800	14,900	494	20,900	21,000	738	26,200	26,260	955
2,700	2,800	83	8,800	8,900	266	14,900	15,000	498	21,000	21,100	742	26,260	26,320	958
2,800	2,900	86	8,900	9,000	269	15,000	15,100	502	21,100	21,200	746	26,320	26,380	961
2,900	3,000	89	9,000	9,100	272	15,100	15,200	506	21,200	21,300	750	26,380	26,440	963
3,000	3,100	92	9,100	9,200	275	15,200	15,300	510	21,300	21,400	754	26,440	26,500	966
3,100 3,200	3,200 3,300	95 98	9,200 9,300	9,300 9,400	278 281	15,300 15,400	15,400 15,500	514 518	21,400 21,500	21,500 21,600	758 762	26,500 26,560	26,560 26,620	969 972
3,300	3,400	101	9,300	9,500	284	15,400	15,600	522	21,600	21,700	762	26,620	26,680	972
3,400	3,500	104	9,500	9,600	287	15,600	15,700	526	21,700	21,800	770	26,680	26,740	977
3,500	3,600	107	9,600	9,700	290	15,700	15,800	530	21,800	21,900	774	26,740	26,800	980
3,600	3,700	110	9,700	9,800	293	15,800	15,900	534	21,900	22,000	778	26,800	26,860	982
3,700	3,800	113	9,800	9,900	296	15,900	16,000	538	22,000	22,100	782	26,860	26,920	985
3,800	3,900	116	9,900	10,000	299	16,000	16,100	542	22,100	22,200	786	26,920	26,980	988
3,900	4,000	119	10,000	10,100	302	16,100	16,200	546	22,200	22,300	790	26,980	27,040	990
4,000	4,100	122	10,100	10,200	306	16,200	16,300	550	22,300	22,400	794	27,040	27,100	993
4,100 4,200	4,200 4,300	125 128	10,200 10,300	10,300 10,400	310 314	16,300 16,400	16,400 16,500	554 558	22,400 22,500	22,500 22,600	798 802	27,100 27,160	27,160 27,220	996 999
4,200	4,400	131	10,300	10,400	314	16,500	16,600	562	22,500	22,700	806	27,160	27,220	1,001
4,400	4,500	134	10,500	10,600	322	16,600	16,700	566	22,700	22,800	810	27,280	27,340	1,004
4,500	4,600	137	10,600	10,700	326	16,700	16,800	570	22,800	22,900	814	27,340	27,400	1,007
4,600	4,700	140	10,700	10,800	330	16,800	16,900	574	22,900	23,000	818	27,400	27,460	1,009
4,700	4,800	143	10,800	10,900	334	16,900	17,000	578	23,000	23,100	822	27,460	27,520	1,012
4,800	4,900	146	10,900	11,000	338	17,000	17,100	582	23,100	23,200	826	27,520	27,580	1,015
4,900	5,000	149	11,000	11,100	342	17,100	17,200	586	23,200	23,300	830	27,580	27,640	1,017
5,000	5,100	152	11,100	11,200	346	17,200	17,300	590	23,300	23,400	834	27,640	27,700	1,020
5,100 5,200	5,200 5,300	155 158	11,200 11,300	11,300 11,400	350 354	17,300 17,400	17,400 17,500	594 598	23,400 23,500	23,500 23,600	838 842	27,700 27,760	27,760 27,820	1,023 1,026
5,200	5,400	161	11,400	11,500	358	17,400	17,500	602	23,600	23,700	846	27,760	27,820	1,028
5,400	5,500	164	11,500	11,600	362	17,600	17,700	606	23,700	23,800	850	27,880	27,940	1,031
5,500	5,600	167	11,600	11,700	366	17,700	17,800	610	23,800	23,900	854	27,940	28,000	1,034
5,600	5,700	170	11,700	11,800	370	17,800	17,900	614	23,900	24,000	858	28,000	28,060	1,036
5,700	5,800	173	11,800	11,900	374	17,900	18,000	618	24,000	24,100	862	28,060	28,120	1,039
5,800	5,900	176	11,900	12,000	378	18,000	18,100	622	24,100	24,200	866	28,120	28,180	1,042

			2	JZU V	AF2I	. 7 117			AAI	ADL				
If your tax			If your tax			If your tax			If your tax			If your tax		
income	e is		incom	e is		incom	e is		incom	e is		incom	e is	
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
28,180	28,240	1,044	32,380	32,440	1,233	36,580	36,640	1,422	40,650	40,700	1,616	44,150	44,200	1,826
28,240	28,300	1,047	32,440	32,500	1,236	36,640	36,700	1,425	40,700	40,750	1,619	44,200	44,250	1,829
28,300	28,360	1,050	32,500	32,560	1,239	36,700	36,760	1,428	40,750	40,800	1,622	44,250	44,300	1,832
28,360	28,420	1,053	32,560	32,620	1,242	36,760	36,820	1,431	40,800	40,850	1,625	44,300	44,350	1,835
28,420	28,480	1,055	32,620	32,680	1,244	36,820	36,880	1,433	40,850	40,900	1,628	44,350	44,400	1,838
28,480 28,540	28,540 28,600	1,058 1,061	32,680 32,740	32,740 32,800	1,247 1,250	36,880 36,940	36,940 37,000	1,436 1,439	40,900 40,950	40,950 41,000	1,631 1,634	44,400 44,450	44,450 44,500	1,841 1,844
28,600	28,660	1,063	32,800	32,860	1,252	37,000	37,060	1,441	41,000	41,000	1,637	44,430	44,550	1,847
28,660	28,720	1,066	32,860	32,920	1,255	37,060	37,120	1,444	41,050	41,100	1,640	44,550	44,600	1,850
28,720	28,780	1,069	32,920	32,980	1,258	37,120	37,180	1,447	41,100	41,150	1,643	44,600	44,650	1,853
28,780	28,840	1,071	32,980	33,040	1,260	37,180	37,240	1,449	41,150	41,200	1,646	44,650	44,700	1,856
28,840	28,900	1,074	33,040	33,100	1,263	37,240	37,300	1,452	41,200	41,250	1,649	44,700	44,750	1,859
28,900	28,960	1,077	33,100	33,160	1,266	37,300	37,360	1,455	41,250	41,300	1,652	44,750	44,800	1,862
28,960 29,020	29,020	1,080 1,082	33,160 33,220	33,220 33,280	1,269	37,360 37,420	37,420	1,458 1,460	41,300 41,350	41,350	1,655	44,800 44,850	44,850 44,900	1,865
29,020	29,080 29,140	1,082	33,280	33,340	1,271 1,274	37,420 37,480	37,480 37,540	1,460	41,400	41,400 41,450	1,658 1,661	44,850	44,950	1,868 1,871
29,140	29,200	1,088	33,340	33,400	1,277	37,540	37,600	1,466	41,450	41,500	1,664	44,950	45,000	1,874
29,200	29,260	1,090	33,400	33,460	1,279	37,600	37,660	1,468	41,500	41,550	1,667	45,000	45,050	1,877
29,260	29,320	1,093	33,460	33,520	1,282	37,660	37,720	1,471	41,550	41,600	1,670	45,050	45,100	1,880
29,320	29,380	1,096	33,520	33,580	1,285	37,720	37,780	1,474	41,600	41,650	1,673	45,100	45,150	1,883
29,380	29,440	1,098	33,580	33,640	1,287	37,780	37,840	1,476	41,650	41,700	1,676	45,150	45,200	1,886
29,440	29,500	1,101	33,640	33,700	1,290	37,840	37,900	1,479	41,700	41,750	1,679	45,200	45,250	1,889
29,500 29,560	29,560 29,620	1,104 1,107	33,700 33,760	33,760 33,820	1,293 1,296	37,900 37,960	37,960 38,020	1,482 1,485	41,750 41,800	41,800 41,850	1,682 1,685	45,250 45,300	45,300 45,350	1,892 1,895
29,620	29,680	1,107	33,820	33,880	1,298	38,020	38,080	1,487	41,850	41,900	1,688	45,350	45,400	1,898
29,680	29,740	1,112	33,880	33,940	1,301	38,080	38,140	1,490	41,900	41,950	1,691	45,400	45,450	1,901
29,740	29,800	1,115	33,940	34,000	1,304	38,140	38,200	1,493	41,950	42,000	1,694	45,450	45,500	1,904
29,800	29,860	1,117	34,000	34,060	1,306	38,200	38,260	1,495	42,000	42,050	1,697	45,500	45,550	1,907
29,860	29,920	1,120	34,060	34,120	1,309	38,260	38,320	1,498	42,050	42,100	1,700	45,550	45,600	1,910
29,920	29,980	1,123	34,120	34,180	1,312	38,320	38,380	1,501	42,100	42,150	1,703	45,600	45,650	1,913
29,980 30,040	30,040 30,100	1,125 1,128	34,180 34,240	34,240 34,300	1,314 1,317	38,380 38,440	38,440 38,500	1,503 1,506	42,150 42,200	42,200 42,250	1,706 1,709	45,650 45,700	45,700 45,750	1,916 1,919
30,100	30,160	1,120	34,300	34,360	1,317	38,500	38,560	1,500	42,250	42,300	1,712	45,760	45,750	1,919
30,160	30,220	1,134	34,360	34,420	1,323	38,560	38,620	1,512	42,300	42,350	1,715	45,800	45,850	1,925
30,220	30,280	1,136	34,420	34,480	1,325	38,620	38,680	1,514	42,350	42,400	1,718	45,850	45,900	1,928
30,280	30,340	1,139	34,480	34,540	1,328	38,680	38,740	1,517	42,400	42,450	1,721	45,900	45,950	1,931
30,340	30,400	1,142	34,540	34,600	1,331	38,740	38,800	1,520	42,450	42,500	1,724	45,950	46,000	1,934
30,400	30,460	1,144	34,600	34,660	1,333	38,800	38,860	1,522	42,500	42,550	1,727	46,000	46,050	1,937
30,460 30,520	30,520 30,580	1,147 1,150	34,660 34,720	34,720 34,780	1,336 1,339	38,860 38,920	38,920 38,980	1,525 1,528	42,550 42,600	42,600 42,650	1,730 1,733	46,050 46,100	46,100 46,150	1,940
30,580	30,640	1,150	34,780	34,760	1,339	38,980	39,040	1,520	42,600 42,650	42,700	1,736	46,100 46,150	46,130	1,943 1,946
30,640	30,700	1,155	34,840	34,900	1,344	39,040	39,100	1,533	42,700	42,750	1,739	46,200	46,250	1,949
30,700	30,760	1,158	34,900	34,960	1,347	39,100	39,160	1,536	42,750	42,800	1,742	46,250	46,300	1,952
30,760	30,820	1,161	34,960	35,020	1,350	39,160	39,220	1,539	42,800	42,850	1,745	46,300	46,350	1,955
30,820	30,880	1,163	35,020	35,080	1,352	39,220	39,280	1,541	42,850	42,900	1,748	46,350	46,400	1,958
30,880	30,940	1,166	35,080	35,140	1,355	39,280	39,340	1,544	42,900	42,950	1,751	46,400	46,450	1,961
30,940	31,000	1,169	35,140	35,200	1,358	39,340	39,400	1,547	42,950	43,000	1,754	46,450	46,500	1,964
31,000 31,060	31,060 31,120	1,171 1,174	35,200 35,260	35,260 35,320	1,360 1,363	39,400 39,460	39,460 39,520	1,549 1,552	43,000 43,050	43,050 43,100	1,757 1,760	46,500 46,550	46,550 46,600	1,967 1,970
31,120	31,120	1,174	35,320	35,320	1,366	39,520	39,580	1,555	43,030	43,150	1,763	46,600	46,650	1,973
31,180	31,240	1,179	35,380	35,440	1,368	39,580	39,640	1,557	43,150	43,200	1,766	46,650	46,700	1,976
31,240	31,300	1,182	35,440	35,500	1,371	39,640	39,700	1,560	43,200	43,250	1,769	46,700	46,750	1,979
31,300	31,360	1,185	35,500	35,560	1,374	39,700	39,760	1,563	43,250	43,300	1,772	46,750	46,800	1,982
31,360	31,420	1,188	35,560	35,620	1,377	39,760	39,820	1,566	43,300	43,350	1,775	46,800	46,850	1,985
31,420	31,480	1,190	35,620	35,680	1,379	39,820	39,880	1,568	43,350	43,400	1,778	46,850	46,900	1,988
31,480	31,540	1,193	35,680	35,740	1,382	39,880	39,940	1,571	43,400	43,450	1,781	46,900	46,950	1,991
31,540 31,600	31,600	1,196	35,740	35,800 35,860	1,385	39,940 40,000	40,000	1,574 1,577	43,450	43,500 43,550	1,784 1,787	46,950	47,000 47,050	1,994
31,660	31,660 31,720	1,198 1,201	35,800 35,860	35,920	1,387 1,390	40,000	40,050 40,100	1,580	43,500 43,550	43,600	1,790	47,000 47,050	47,030	1,997 2,000
31,720	31,720	1,201	35,920	35,920	1,393	40,030	40,150	1,583	43,600	43,650	1,793	47,030	47,100	2,000
31,780	31,840	1,206	35,980	36,040	1,395	40,150	40,200	1,586	43,650	43,700	1,796	47,150	47,200	2,006
31,840	31,900	1,209	36,040	36,100	1,398	40,200	40,250	1,589	43,700	43,750	1,799	47,200	47,250	2,009
31,900	31,960	1,212	36,100	36,160	1,401	40,250	40,300	1,592	43,750	43,800	1,802	47,250	47,300	2,012
31,960	32,020	1,215	36,160	36,220	1,404	40,300	40,350	1,595	43,800	43,850	1,805	47,300	47,350	2,015
32,020	32,080	1,217	36,220	36,280	1,406	40,350	40,400	1,598	43,850	43,900	1,808	47,350	47,400	2,018
32,080	32,140	1,220	36,280 36,340	36,340	1,409	40,400 40,450	40,450	1,601	43,900 43,950	43,950	1,811	47,400 47,450	47,450 47,500	2,021
32,140 32,200	32,200 32,260	1,223 1,225	36,340 36,400	36,400 36,460	1,412 1,414	40,450 40,500	40,500 40,550	1,604 1,607	43,950 44,000	44,000 44,050	1,814 1,817	47,450 47,500	47,500 47,550	2,024 2,027
32,260	32,320	1,228	36,460	36,520	1,417	40,550	40,600	1,610	44,000	44,100	1,820	47,550	47,600	2,027
32,320	32,380	1,231	36,520	36,580	1,420	40,600	40,650	1,613	44,100	44,150	1,823	47,600	47,650	2,033
. ,	. ,,	,	,,,==	,	, .==	.,	-,	,	. ,			on the		

Continued on the next page. . .

If your tax			If your tax	able net		If your tax			If your tax	able net		If your tax		
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
47,650	47,700	2,036	51,150	51,200	2,246	54,650	54,700	2,456	58,150	58,200	2,666	61,650	61,700	2,884
47,700	47,750	2,039	51,200	51,250	2,249	54,700	54,750	2,459	58,200	58,250	2,669	61,700	61,750	2,887
47,750	47,800	2,042	51,250	51,300	2,252	54,750	54,800	2,462	58,250	58,300	2,672	61,750	61,800	2,890
47,800	47,850	2,045	51,300	51,350	2,255	54,800	54,850	2,465	58,300	58,350	2,675	61,800	61,850	2,894
47,850	47,900	2,048	51,350	51,400	2,258	54,850	54,900	2,468	58,350	58,400	2,678	61,850	61,900	2,897
47,900	47,950	2,051	51,400	51,450	2,261	54,900	54,950	2,471	58,400	58,450	2,681	61,900	61,950	2,900
47,950	48,000	2,054	51,450	51,500	2,264	54,950	55,000	2,474	58,450	58,500	2,684	61,950	62,000	2,903
48,000 48,050	48,050 48,100	2,057 2,060	51,500 51,550	51,550 51,600	2,267 2,270	55,000 55,050	55,050 55,100	2,477 2,480	58,500 58,550	58,550 58,600	2,687 2,690	62,000 62,050	62,050 62,100	2,907 2,910
48,100	48,150	2,063	51,600	51,650	2,273	55,100	55,150	2,483	58,600	58,650	2,693	62,100	62,150	2,910
48,150	48,200	2,066	51,650	51,700	2,276	55,150	55,200	2,486	58,650	58,700	2,696	62,150	62,200	2,916
48,200	48,250	2,069	51,700	51,750	2,279	55,200	55,250	2,489	58,700	58,750	2,699	62,200	62,250	2,920
48,250	48,300	2,072	51,750	51,800	2,282	55,250	55,300	2,492	58,750	58,800	2,702	62,250	62,300	2,923
48,300	48,350	2,075	51,800	51,850	2,285	55,300	55,350	2,495	58,800	58,850	2,705	62,300	62,350	2,926
48,350	48,400	2,078	51,850	51,900	2,288	55,350	55,400	2,498	58,850	58,900	2,708	62,350	62,400	2,929
48,400 48,450	48,450 48,500	2,081 2,084	51,900 51,950	51,950 52,000	2,291 2,294	55,400 55,450	55,450 55,500	2,501 2,504	58,900 58,950	58,950 59,000	2,711 2,714	62,400 62,450	62,450 62,500	2,933 2,936
48,500	48,550	2,087	52,000	52,050	2,297	55,500	55,550	2,507	59,000	59,050	2,717	62,500	62,550	2,939
48,550	48,600	2,090	52,050	52,100	2,300	55,550	55,600	2,510	59,050	59,100	2,720	62,550	62,600	2,942
48,600	48,650	2,093	52,100	52,150	2,303	55,600	55,650	2,513	59,100	59,150	2,723	62,600	62,650	2,946
48,650	48,700	2,096	52,150	52,200	2,306	55,650	55,700	2,516	59,150	59,200	2,726	62,650	62,700	2,949
48,700	48,750	2,099	52,200	52,250	2,309	55,700	55,750	2,519	59,200	59,250	2,729	62,700	62,750	2,952
48,750	48,800	2,102	52,250	52,300	2,312	55,750	55,800	2,522	59,250	59,300	2,732	62,750	62,800	2,955
48,800 48,850	48,850 48,900	2,105 2,108	52,300 52,350	52,350 52,400	2,315 2,318	55,800 55,850	55,850 55,900	2,525 2,528	59,300 59,350	59,350 59,400	2,735 2,738	62,800 62,850	62,850 62,900	2,959 2,962
48,900	48,950	2,106	52,330	52,450	2,316	55,830	55,950	2,526	59,330	59,400	2,730	62,900	62,950	2,965
48,950	49,000	2,114	52,450	52,500	2,324	55,950	56,000	2,534	59,450	59,500	2,744	62,950	63,000	2,968
49,000	49,050	2,117	52,500	52,550	2,327	56,000	56,050	2,537	59,500	59,550	2,747	63,000	63,050	2,972
49,050	49,100	2,120	52,550	52,600	2,330	56,050	56,100	2,540	59,550	59,600	2,750	63,050	63,100	2,975
49,100	49,150	2,123	52,600	52,650	2,333	56,100	56,150	2,543	59,600	59,650	2,753	63,100	63,150	2,978
49,150	49,200	2,126	52,650	52,700	2,336	56,150	56,200	2,546	59,650	59,700	2,756	63,150	63,200	2,981
49,200	49,250	2,129	52,700	52,750	2,339 2,342	56,200	56,250	2,549 2,552	59,700	59,750	2,759 2,762	63,200	63,250	2,985
49,250 49,300	49,300 49,350	2,132 2,135	52,750 52,800	52,800 52,850	2,342	56,250 56,300	56,300 56,350	2,552	59,750 59,800	59,800 59,850	2,762	63,250 63,300	63,300 63,350	2,988 2,991
49,350	49,400	2,138	52,850	52,900	2,348	56,350	56,400	2,558	59,850	59,900	2,768	63,350	63,400	2,994
49,400	49,450	2,141	52,900	52,950	2,351	56,400	56,450	2,561	59,900	59,950	2,771	63,400	63,450	2,998
49,450	49,500	2,144	52,950	53,000	2,354	56,450	56,500	2,564	59,950	60,000	2,774	63,450	63,500	3,001
49,500	49,550	2,147	53,000	53,050	2,357	56,500	56,550	2,567	60,000	60,050	2,777	63,500	63,550	3,004
49,550	49,600	2,150	53,050	53,100	2,360	56,550	56,600	2,570	60,050	60,100	2,780	63,550	63,600	3,007
49,600	49,650	2,153	53,100	53,150	2,363	56,600	56,650	2,573	60,100	60,150	2,783	63,600	63,650	3,011
49,650 49,700	49,700 49,750	2,156 2,159	53,150 53,200	53,200 53,250	2,366 2,369	56,650 56,700	56,700 56,750	2,576 2,579	60,150 60,200	60,200 60,250	2,786 2,790	63,650 63,700	63,700 63,750	3,014 3,017
49,750	49,800	2,162	53,250	53,300	2,372	56,750	56,800	2,582	60,250	60,300	2,793	63,750	63,800	3,020
49,800	49,850	2,165	53,300	53,350	2,375	56,800	56,850	2,585	60,300	60,350	2,796	63,800	63,850	3,024
49,850	49,900	2,168	53,350	53,400	2,378	56,850	56,900	2,588	60,350	60,400	2,799	63,850	63,900	3,027
49,900	49,950	2,171	53,400	53,450	2,381	56,900	56,950	2,591	60,400	60,450	2,803	63,900	63,950	3,030
49,950	50,000	2,174	53,450	53,500	2,384	56,950	57,000	2,594	60,450	60,500	2,806	63,950	64,000	3,033
50,000	50,050	2,177	53,500	53,550	2,387	57,000	57,050	2,597	60,500	60,550	2,809	64,000	64,050	3,037
50,050 50,100	50,100	2,180 2,183	53,550	53,600	2,390	57,050 57,100	57,100	2,600	60,550 60,600	60,600 60,650	2,812 2,816	64,050	64,100	3,040
50,150	50,150 50,200	2,186	53,600 53,650	53,650 53,700	2,393 2,396	57,100 57,150	57,150 57,200	2,603 2,606	60,650	60,700	2,819	64,100 64,150	64,150 64,200	3,043 3,046
50,200	50,250	2,189	53,700	53,750	2,399	57,200	57,250	2,609	60,700	60,750	2,822	64,200	64,250	3,050
50,250	50,300	2,192	53,750	53,800	2,402	57,250	57,300	2,612	60,750	60,800	2,825	64,250	64,300	3,053
50,300	50,350	2,195	53,800	53,850	2,405	57,300	57,350	2,615	60,800	60,850	2,829	64,300	64,350	3,056
50,350	50,400	2,198	53,850	53,900	2,408	57,350	57,400	2,618	60,850	60,900	2,832	64,350	64,400	3,059
50,400	50,450	2,201	53,900	53,950	2,411	57,400	57,450	2,621	60,900	60,950	2,835	64,400	64,450	3,063
50,450	50,500	2,204	53,950	54,000	2,414	57,450	57,500	2,624	60,950	61,000	2,838	64,450	64,500	3,066
50,500 50,550	50,550 50,600	2,207 2,210	54,000 54,050	54,050 54,100	2,417 2,420	57,500 57,550	57,550 57,600	2,627 2,630	61,000 61,050	61,050 61,100	2,842 2,845	64,500 64,550	64,550 64,600	3,069 3,072
50,600	50,650	2,213	54,100	54,150	2,420	57,600	57,650	2,633	61,100	61,150	2,848	64,600	64,650	3,072
50,650	50,700	2,216	54,150	54,200	2,426	57,650	57,700	2,636	61,150	61,200	2,851	64,650	64,700	3,079
50,700	50,750	2,219	54,200	54,250	2,429	57,700	57,750	2,639	61,200	61,250	2,855	64,700	64,750	3,082
50,750	50,800	2,222	54,250	54,300	2,432	57,750	57,800	2,642	61,250	61,300	2,858	64,750	64,800	3,085
50,800	50,850	2,225	54,300	54,350	2,435	57,800	57,850	2,645	61,300	61,350	2,861	64,800	64,850	3,089
50,850	50,900	2,228	54,350	54,400	2,438	57,850	57,900	2,648	61,350	61,400	2,864	64,850	64,900	3,092
50,900	50,950	2,231	54,400	54,450	2,441	57,900	57,950	2,651	61,400	61,450	2,868	64,900	64,950	3,095
50,950 51,000	51,000	2,234 2,237	54,450 54,500	54,500 54,550	2,444 2,447	57,950 58,000	58,000 58,050	2,654 2,657	61,450 61,500	61,500	2,871 2,874	64,950 65,000	65,000 65,050	3,098
51,000	51,050 51,100	2,237	54,500 54,550	54,600	2,447	58,000 58,050	58,050	2,660	61,550	61,550 61,600	2,874	65,000 65,050	65,050	3,102 3,105
51,100	51,150	2,243	54,600	54,650	2,453	58,100	58,150	2,663	61,600	61,650	2,881	65,100	65,150	3,103
						-						-		

						лрэт		UII	IA L						
Part	•			_			,						-		
	income	e is		income	e is		income	e is		incom	e is		incom	e is	
The Test The Test The Test Tes												I			
6.50	Least			Least			Least			Least			Least		
6.5200 6.5200 3.111 6.6700 6.8700 6.8700 5.555 72.800 7.200 7.200 7.200 3.000 7.000 7.000 7.000 7.000 7.000 7.000 6.5200 6.5200 6.5000															
0.92.00 0.95.00 0.91.10 0.97.50 0.98.00 0.94.00 0.94.00 7.25.00 7.25.00 0.97.50 7.25.00 0.97.50 0.98.00 0.98			,												
65.50															
63.50 65.00 5.14 68.85 68.00 3.02 72.850 72.800 3.07 78.85 78.90 3.07 74.00 3.08 74.00 74.00 3.08 74.00 74.															
65.400 65.400 13.131 68.500 68.500 3.356 72.400 72.400 3.580 75.500 75.500 3.010 79.400 4.003 68.500 65.500 3.131 60.000 69.500 3.304 72.500 72.500 72.500 3.000 79.500 3.017 79.500 79.500 4.004 69.500 69.500 3.000 79.500 49.500 69.500 3.000 79.500 49.500 69.500 3.000 79.500 49.500 69.500 49.500 49.500 69.500 49.500 69.500 49.500 69.500 49.500 69.500 49.500 49.500 69.500 49.500															
65.502 65.00 3.131 60.000 0.0000 0.0000 0.0000 0.72.000 72.000 3.000 76.000 3.613 76.000 78.000 4.951 60.000 0.0000 0.0000 0.0000 72.000 72.000 3.000 76.000 3.000 79.000 4.951 60.000 0.0000 79.000 4.951 60.000 0.0000 79.000 4.951 60.000 0.0000 79.															
65500 65.00 13.137 69.000 3.366 72.500 72.500 3.962 76.000 3.820 79.500 79.500 79.500 4.001 66.660 65.00 65.00 50.001 70.001 72.600 3.969 79.500 79.500 79.500 79.500 4.001 66.660 65.00 65.000	65,450	65,500	3,131	68,950	69,000	3,358	72,450	72,500	3,586	75,950	76,000	3,813	79,450	79,500	4,041
65,690 65,600 1,141 69,100 69,150 3,308 72,000 72,600 3,508 70,100 76,150 3,623 79,000 79,650 1,001 65,660 65,670 1,141 69,300 69,250 3,376 72,700 72,700 3,000 70,200 73,500 3,800 79,700 79,700 4,000 65,700 1,141 69,300 69,300 3,300 72,300 3,300 70,700 70,700 3,000 70,700 70,700 3,000 70,700 70,700 3,000 70,700 70,700 3,000 70,700 70,700 3,000 70,700 70,700 3,000 70,700 70,700 3,000 70,700 7	65,500	65,550	3,134	69,000	69,050	3,362	72,500	72,550	3,589	76,000	76,050	3,817	79,500	79,550	4,044
65.500 65.700 3.444 69.159 69.200 3.375 72.500 72.700 3.590 76.500 3.826 79.850 78.70															
65.750 6.750 6.750 6.750 76.75															
65.500 65.800 33.150 602.000 603.000 33.819 72.7500 72.800 33.000 78.2500 78.2500 33.831 77.9500 79.800 4.000 65.5500 65.5			,		•				,						
68.850 68.850 3.157 69.800 73.850 73.850 73.850 73.800 73.800 73.800 73.800 73.800 73.850 73.			·												
68.50 68.50															
68,500 69,900 3,190 00,400 90,450 3,388 72,000 72,950 3,815 76,400 78,600 3,484 78,500 60,000 4,077 66,565 68,500 60,000 3,367 78,500 3,387 78,500 3,387 78,500 3,677 78,500 3,818 78,500 3,818 78,500 60,000 80,000 4,077 68,500 3,818 78,500 78,500 3,818 78,500 80,000 80,000 4,077 68,500 68,500 68,500 3,370 68,500 68,500 3,307 73,500 3,325 78,500 78,500 3,882 80,500 80,000 80,500 4,077 68,500 68,500 68,500 3,300 73,500 73,500 3,325 78,500 78,500 3,882 80,500 80,500 80,500 4,078 68,500 68,500 68,500 68,500 3,300 73,300 73,300 3,825 78,500 78,500 3,889 80,500 80,500 80,500 4,000 80,500 4,			·												
66,000 66,000 66,000 3,167 69,000 69,500 3,364 73,000 73,050 3,822 76,500 76,500 3,882 80,050 80,000 4,077 66,000 66,000 66,100 61,100 3,173 69,000 69,000 3,401 73,100 73,150 3,828 76,000 76,500 3,889 80,150 80,150 4,083 68,200 68,200 68,200 68,200 68,300 3,180 69,700 68,700 3,404 73,200 73,250 3,861 76,500 3,868 80,150 80,200 4,083 68,200 68,300 3,180 69,700 68,700 3,407 73,200 73,250 3,851 76,700 76,750 3,862 80,150 80,200 4,083 68,300 68,300 3,180 69,300 68,800 3,410 73,200 73,350 3,861 76,700 78,500 3,862 80,150 80,200 4,083 68,300	65,900	65,950	3,160	69,400	69,450	3,388	72,900	72,950	3,615	76,400	76,450	3,843	79,900	79,950	4,070
66,100 61,500 6	65,950	66,000	3,163	69,450	69,500	3,391	72,950	73,000	3,618	76,450	76,500	3,846	79,950	80,000	4,073
66,150 66,150 65,000 51,000 60,500 3,401 73,100 73,100 73,100 3,628 76,800 76,800 3,869 80,100 80,200 4,083 66,200 66,200 66,200 66,200 66,200 66,30		66,050	·	69,500		3,394		73,050				3,849			
66,200 63,200 3,176 98,680 98,700 3,404 73,150 73,200 73,															
66,200 68,200 31.80 80,700 80,800 3.407 73,200 73,200 73,200 73,200 73,200 73,000 3,055 76,700 76,700 80,200 80,200 80,300 40,800 66,300 68,300 31,86 80,800 60,800 31,81 80,800 80,800 34,41 73,300 73,400 3,641 76,800 3,600 80,300 40,800 66,400 68,400 31,81 80,800 69,900 3,477 73,500 73,600 3,648 76,900 76,950 75,000 80,400 40,800 66,450 68,500 31,90 70,000 70,000 3,427 73,500 73,600 3,648 76,950 77,000 3,600 80,600 80,600 80,600 80,600 80,600 3,600 80,600 3,600 80,600 3,600 80,600 3,600 80,600 3,600 80,600 3,600 80,600 3,600 80,600 3,600 80,600 3,600 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>															
66,500 66,500 3,183 69,750 69,800 3,410 73,300 73,500 73,500 8,085 76,750 76,800 3,865 80,250 80,300 8,030 6,030 66,500 66,500 3,188 60,800 69,500 3,417 73,300 73,400 3,644 76,800 76,800 3,872 80,350 80,400 4,008 66,400 66,500 3,198 60,800 60,800 3,417 73,300 73,400 3,644 76,800 76,900 3,872 80,350 80,400 4,103 66,400 66,500 3,198 60,800 70,000 70,000 73,400 73,400 73,500 73,500 73,500 73,500 3,861 80,500 80,500 4,100 66,500 66,500 3,198 60,500 70,000 70,000 70,000 70,000 70,000 70,000 70,000 70,000 70,000 70,000 70,000 70,000 70,000 70,000 70,000 70,500 70,000 3,430 73,500 73,500 3,651 76,500 77,100 3,862 80,500 80,500 4,100 66,500 66,500 3,202 70,100			,		•				,						
66,300 68,300 3,180 69,000 69,800 3,441 73,300 3,641 76,800 76,800 3,872 80,330 80,003 4,009 68,400 68,400 3,193 69,000 69,900 3,420 73,400 3,844 76,800 76,900 3,875 80,400 80,450 80,600 66,400 68,500 3,900 69,500 73,500 3,535 77,000 3,875 80,400 80,450 80,600 66,500 3,900 70,000 3,735 73,500 73,500 3,561 77,000 77,700 3,875 80,400 80,500 80,500 80,500 80,500 80,600 3,200 70,100 73,500 3,601 77,100 77,500 3,881 80,500 80,550 80,600 4,112 80,600 80,600 3,200 70,700 73,500 3,601 77,100 77,100 77,100 8,881 80,000 80,500 80,600 80,600 3,202 70,500 3,440 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>															
68,500 68,400 3,180 69,800 69,900 3,447 73,350 73,400 3,644 76,800 76,900 3,872 80,350 80,400 4,103 86,450 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 68,500 3,186 70,000 70,000 70,000 3,430 73,500 3,851 77,000 77,100 3,885 80,550 80,600 4,100 68,550 68,500 3,202 70,100 70,100 3,430 73,500 73,500 73,500 77,100 3,886 80,550 80,600 4,100 68,550 68,500 3,202 70,100 70,100 3,430 73,500 73,500 73,500 77,100 3,886 80,550 80,600 4,100 68,550 68,500 3,202 70,100 70,500 7															
68,650 68,500 3,198 69,980 70,000 3,422 73,500 3,651 77,000 3,878 80,500 80,500 4,108 66,550 61,99 70,000 70,000 70,000 73,500 3,651 77,000 77,700 3,882 80,500 80,500 4,108 66,500 3,000 70,100 70,100 73,550 73,600 3,661 77,700 77,700 3,888 80,550 80,600 4,112 66,600 3,000 70,100 73,550 73,500 3,861 77,700 77,7150 3,888 80,500 80,600 4,116 66,600 3,000 80,600 4,416 66,700 66,700 3,212 70,200 3,446 73,700 3,866 77,750 77,200 3,888 80,700 80,700 4,112 66,800 80,700 80,700 80,700 80,700 4,125 66,800 80,700 90,700 80,700 80,700 80,700 80,700 80,700 80,700 80,700 80,700 80,700<															
66.500 66.550 3,199 70,000 70,000 70,500 3,427 73,500 73,550 3,654 77,000 77,000 3,882 80,500 80,550 80,550 80,800 4,110 66,500 66,500 3,202 70,100 70,900 3,433 73,550 3,661 77,100 77,150 3,888 80,500 80,550 4,116 66,650 66,700 8,269 76,560 72,000 73,650 73,500 3,664 77,150 3,888 80,500 80,550 80,700 41,16 80,650 80,700 80,700 80,750 80,700 80,700 80,700 80,700 80,750 80,850 80,850 80,850 80,800 80,850 80,800 80,800 80,850 80,800 80,800 80,850 80,800 80,800 80,850 80,800 80,850 80,800 80,850 80,850 80,850 80,800 80,850 80,850 80,850 80,850 80,850 80,850 80,850 80,850<	66,400	66,450	3,193	69,900	69,950	3,420	73,400	73,450	3,648	76,900	76,950	3,875	80,400	80,450	4,103
66,550 66,600 3.202 70,000 70,100 3,450 73,550 73,550 73,500 3,661 77,100 3,888 80,050 80,050 4,112 66,600 66,500 66,700 3,209 70,150 70,200 3,440 73,700 3,564 77,150 3,881 80,050 80,050 4,112 66,700 66,700 3,215 70,250 70,300 3,443 73,550 73,800 3,671 77,250 3,898 80,750 90,000 4,122 66,700 68,800 3,215 70,250 70,300 3,443 73,550 73,800 3,671 77,250 73,800 3,891 80,750 80,800 80,800 90,800 4,129 66,800 68,800 3,222 70,300 70,400 3,449 73,850 73,900 3,877 77,300 77,400 3,600 80,800 80,800 80,800 80,800 41,23 66,800 6,800 3,222 70,500 70,500			·												
66,800 66,800 32,00 70,100 70,100 70,100 70,100 70,100 70,100 70,100 80,600 80,600 80,600 80,600 80,600 80,600 80,600 80,600 80,600 80,700 41,116 66,700 66,700 3,212 70,200 70,220 3,440 73,700 73,700 3,861 77,200 3,889 80,500 80,700 41,722 66,700 68,700 3,215 70,200 3,440 73,700 73,800 3,867 77,200 3,888 80,500 80,800 80,700 41,722 66,800 68,800 83,217 70,300 73,800 73,800 3,877 77,500 3,891 80,800 <td></td> <td></td> <td>·</td> <td></td>			·												
66,650 66,700 3,209 70,150 70,200 3,440 73,650 73,700 3,664 77,150 77,200 3,881 80,650 80,700 4,112 66,750 66,750 66,800 3,216 70,250 70,300 3,443 73,750 73,800 3,677 77,550 3,888 80,750 80,800 4,122 66,800 3,216 70,250 70,300 73,850 73,800 3,674 77,500 3,888 80,750 80,800 4,129 66,800 3,222 70,350 70,400 73,850 73,900 3,677 77,350 77,400 3,904 80,850 80,900 4,132 66,800 3,222 70,350 70,400 74,950 3,889 74,000 74,400 77,400 3,944 80,800 4,132 66,800 3,222 70,500 70,500 3,459 74,000 74,950 3,680 77,500 3,941 81,000 4,142 4,152 4,152 4,152															
66,700 66,750 3,212 70,200 70,250 3,440 73,700 73,750 3,667 77,200 77,500 3,888 80,700 80,750 4,125 66,850 66,850 68,850 70,300 70,350 70,300 73,850 3,674 77,300 77,550 3,901 80,800 80,850 4,125 66,800 68,850 3,225 70,400 70,450 3,449 73,850 73,850 3,677 77,300 3,704 80,850 80,900 80,850 4,132 66,800 69,90 3,225 70,400 70,450 73,850 73,800 77,450 77,800 3,911 80,900 80,850 4,132 67,000 70,500 70,550 70,860 73,450 74,000 3,883 77,450 77,560 3,914 81,000 81,000 4,142 67,100 3,232 70,500 70,660 3,462 74,000 74,100 3,693 77,500 77,500 3,917 81,000 </td <td></td>															
66,750 66,800 3,215 70,250 70,300 3,443 73,750 73,800 3,670 77,250 73,000 3,898 80,750 80,800 4,129 66,800 68,850 68,900 3,222 70,350 70,400 3,449 73,850 73,900 3,677 77,350 77,400 3,904 80,850 80,900 4,132 66,900 68,950 3,222 70,450 70,400 77,450 3,904 80,850 80,900 4,132 66,960 6,950 3,222 70,450 70,500 70,550 70,500 70,550 70,500 70,550 70,500 70,550 3,469 73,900 3,867 77,500 77,550 3,914 81,000 80,850 80,900 41,132 67,000 67,005 3,232 70,500 70,500 3,462 74,000 74,105 3,690 77,500 77,500 3,914 81,050 81,100 41,145 67,150 3,214 70,550 70,000 3,			,		•				,			,			
66,850 66,800 3,222 70,350 70,400 3,448 73,850 73,900 3,677 77,550 77,400 3,904 80,850 80,900 80,95															
66,900 66,950 3,228 70,400 70,450 3,453 73,900 73,950 3,680 77,400 77,450 3,908 80,900 80,950 4,135 66,950 67,000 3,232 70,450 70,550 3,459 74,000 74,050 3,683 77,450 77,550 3,914 81,000 81,000 4,132 67,050 67,100 3,232 70,550 70,600 3,462 74,000 74,050 3,683 77,500 77,550 3,914 81,000 81,050 41,142 67,050 67,100 3,238 70,550 70,600 3,462 74,000 74,100 3,690 77,550 77,600 3,917 81,050 81,100 4,145 67,100 67,150 3,238 70,550 70,600 3,462 74,000 74,100 3,690 77,650 77,600 79,605 3,921 81,100 81,150 4,148 67,150 67,200 3,241 70,650 70,700 3,469 74,150 74,200 3,696 77,600 77,600 3,248 81,150 81,500 81,150 67,200 3,246 70,700 70,750 3,472 74,200 74,250 3,700 77,700 77,750 3,927 81,200 81,250 4,151 67,200 67,250 67,300 3,248 70,750 70,800 3,475 74,250 74,200 74,350 3,703 77,750 77,750 3,930 81,250 81,300 4,158 67,300 67,300 3,245 70,800 70,850 3,479 74,300 74,350 3,708 77,750 77,750 3,930 81,250 81,300 4,168 67,350 67,400 3,254 70,850 70,800 3,482 74,400 74,450 3,703 77,750 77,800 3,934 81,350 81,400 4,164 67,400 67,460 3,258 70,900 7,050 3,482 74,400 74,450 3,713 77,900 77,850 3,940 81,300 81,450 4,168 67,450 67,550 3,261 70,950 71,050 3,482 74,500 74,550 3,710 77,900 70,750 3,940 81,500 81,500 41,171 67,500 67,550 3,261 70,950 71,050 3,482 74,500 74,550 3,710 77,900 78,050 3,947 81,500 81,500 41,717 67,500 67,550 3,261 70,950 71,050 3,482 74,500 74,550 3,710 77,950 78,000 3,943 81,550 81,500 41,714 67,550 67,550 3,261 70,950 71,050 3,482 74,550 74,650 3,710 77,950 78,000 3,943 81,550 81,500 41,714 67,550 67,550 3,261 70,950 71,050 3,482 74,550 74,650 3,722 78,150 78,150 3,950 81,550 81,500 41,714 67,550 67,550 67,550 3,271 71,100 71,150 3,483 74,500 74,650 3,722 78,150 78,150 3,953 81,550 81,500 41,714 67,550 67,550 67,550 3,271 71,050 71,550 3,581 74,580 74,58	66,800	66,850	3,219	70,300	70,350	3,446	73,800	73,850	3,674	77,300	77,350	3,901	80,800	80,850	4,129
66.850 67,000 3,228 70,450 70,500 3,465 73,950 74,000 3,683 77,450 77,500 3,911 80,950 81,000 4,138 67,000 67,050 67,050 67,050 70,500 3,462 74,050 74,050 74,050 77,550 77,600 3,917 81,050 81,100 81,050 81,000 67,050 67,000 76,000 76,000 76,000 74,000 74,000 74,000 77,000 77,000 77,000 3,917 81,000 81,000 81,000 81,100 81,150 87,100 87,100 87,200 87,	66,850	66,900	3,222	70,350	70,400	3,449	73,850	73,900	3,677	77,350	77,400	3,904	80,850	80,900	4,132
67,000 67,050 3,232 70,500 70,550 3,459 74,000 74,650 3,687 77,500 77,550 3,314 81,000 81,050 4,142 67,100 67,100 3,238 70,500 70,600 3,468 74,100 74,150 3,693 77,550 77,600 3,917 81,000 81,100 4,145 67,100 67,200 3,241 70,650 70,700 3,469 74,150 74,150 3,693 77,650 77,600 3,921 81,100 81,150 4,145 67,200 67,250 3,245 70,700 70,750 3,472 74,200 74,250 3,700 77,750 3,921 81,100 81,500 4,145 67,200 67,250 3,245 70,700 70,750 3,472 74,200 74,250 3,700 77,700 70,750 3,221 81,100 81,200 4,155 67,250 67,300 3,248 70,750 70,800 3,475 74,250 74,200 74,250 3,700 77,700 77,750 3,922 81,200 81,250 81,300 4,155 67,250 67,300 3,248 70,800 78,850 74,400 3,703 77,750 77,800 3,333 81,250 81,300 4,158 67,300 67,350 3,251 70,800 78,850 70,900 3,482 74,350 74,400 3,709 77,850 77,800 3,333 81,350 81,400 4,164 67,400 67,450 3,258 70,900 70,950 3,482 74,450 74,450 3,709 77,850 77,800 3,337 81,350 81,400 4,164 67,400 67,450 3,258 70,900 70,950 3,485 74,400 74,450 3,713 77,900 77,950 3,340 81,400 81,450 4,168 67,450 67,550 3,264 71,000 71,050 3,482 74,550 74,550 3,716 77,950 78,000 3,843 81,450 81,500 41,471 67,550 67,560 3,264 71,000 71,050 3,482 74,550 74,550 3,716 77,950 78,000 3,843 81,450 81,550 41,471 67,550 67,600 3,267 71,100 71,150 3,498 74,550 74,550 3,728 78,100 78,150 3,354 81,600 81,650 4,171 67,650 67,650 3,271 71,100 71,150 3,498 74,550 74,550 3,728 78,100 78,150 3,353 81,800 81,650 4,171 67,650 67,650 3,271 71,100 71,150 3,498 74,550 74,550 3,728 78,100 78,150 3,353 81,800 81,650 4,181 67,850 67,650 3,271 71,100 71,150 3,505 74,750 74,750 3,722 78,000 78,550 3,363 81,850 81,650 81,650 4,181 67,850 67,850 3,281 71,150 71,100 71,150 3,505 74,750 74,850 3,728 78,100 78,150 3,953 81,850 81,650 4,181 67,850 67,850 3,281 71,150 7															
67,050 67,100 3,235 70,550 70,600 3,462 74,000 74,100 3,690 77,550 77,600 3,917 81,050 81,100 4,148 67,150 67,200 3,241 70,650 70,700 3,469 74,100 74,200 3,693 77,600 77,600 3,924 81,150 81,100 4,148 67,150 67,200 67,250 3,241 70,650 70,700 3,469 74,150 74,250 3,700 77,700 77,750 3,927 81,200 81,250 4,155 67,250 67,300 3,248 70,750 70,800 3,472 74,250 74,250 3,700 77,700 77,750 3,927 81,200 81,250 4,155 67,300 3,248 70,750 70,800 3,475 74,250 74,300 3,700 77,750 77,800 3,933 81,250 81,300 4,158 67,300 67,350 3,248 70,850 70,900 3,482 74,350 74,400 3,709 77,800 77,800 3,937 81,350 81,300 81,350 4,161 67,350 67,400 3,254 70,850 70,900 70,950 3,482 74,450 74,450 3,713 77,900 77,950 3,940 81,450 81,450 81,450 87,450 8			·												
67,100 67,150 3,238 70,600 70,650 3,466 74,150 74,150 3,693 77,600 77,650 3,924 81,150 81,150 4,148 67,150 67,200 3,241 70,700 70,700 70,750 3,472 74,250 74,250 77,750 77,750 77,700 3,924 81,150 81,250 4,155 67,250 67,300 3,248 70,750 70,800 3,475 74,250 74,300 3,700 77,750 77,800 3,903 81,250 81,300 41,68 67,350 67,350 3,251 70,800 70,800 3,482 74,400 74,550 3,700 77,900 77,900 3,934 81,300 81,350 4,168 67,400 67,450 3,258 70,900 70,903 3,485 74,400 74,550 3,719 77,900 73,950 3,940 81,450 81,500 81,450 81,500 81,450 81,500 81,650 81,600 81,650 81															
67,150 67,200 3,241 70,550 70,700 3,468 74,150 74,200 3,596 77,700 77,700 3,927 81,200 81,250 81,250 81,250 81,200 4,151 67,200 67,250 3,248 70,750 70,800 3,475 74,200 74,200 3,703 77,750 77,800 3,930 81,200 81,250 81,300 4,158 67,300 67,350 3,251 70,800 70,850 3,479 74,300 74,300 3,703 77,800 3,934 81,300 81,300 4,161 67,300 67,450 3,254 70,950 70,950 3,482 74,350 74,400 3,709 77,950 7,950 3,944 81,400 81,460 67,450 67,550 3,261 70,950 3,482 74,500 74,450 3,713 77,900 79,500 3,943 81,400 81,550 41,60 67,550 67,600 3,264 71,000 71,050 3,492															
67,200 67,250 3,245 70,700 70,750 3,472 74,200 74,250 3,700 77,750 3,327 81,200 81,250 4,155 67,250 67,350 3,254 70,850 70,850 3,475 74,250 74,350 3,700 77,750 77,800 3,930 81,250 81,300 4,158 67,350 67,350 3,254 70,850 70,850 3,479 74,350 74,350 3,706 77,850 77,850 3,934 81,350 81,350 4,161 67,450 67,450 3,254 70,850 70,950 3,485 74,450 74,450 3,709 77,850 77,850 3,934 81,350 81,400 4,164 67,400 67,450 3,254 70,850 70,950 70,950 3,485 74,400 3,709 77,850 77,900 3,937 81,350 81,400 4,164 67,400 67,450 3,264 71,000 71,050 3,485 74,450 74,550 3,713 77,900 77,950 3,937 81,350 81,400 81,450 4,164 67,550 67,550 3,264 71,000 71,050 3,485 74,550 74,500 3,716 77,950 78,050 3,947 81,500 81,550 4,174 67,550 67,550 3,264 71,000 71,150 3,498 74,550 74,500 3,722 78,050 78,100 3,950 81,550 81,550 4,174 67,550 67,650 3,271 71,100 71,150 3,498 74,550 74,600 74,550 3,722 78,050 78,100 3,953 81,550 81,550 4,174 67,550 67,550 3,274 71,150 71,150 3,498 74,550 74,600 74,650 3,722 78,150 78,200 3,956 81,650 81,550 4,178 67,750 67,850 3,274 71,150 71,200 3,501 74,750 74,850 3,735 78,250 78,200 3,956 81,650 81,750 4,181 67,750 67,850 3,284 71,350 71,350 3,511 74,800 74,850 3,735 78,250 78,300 3,968 81,550 81,750 4,190 67,850 67,850 3,284 71,350 71,400 3,514 74,850 74,850 3,735 78,250 78,350 3,966 81,650 81,750 4,190 67,950 67,950 3,284 71,350 71,450 3,514 74,850 74,950 74,950 3,745 78,450 78,550 3,966 81,850 81,950 41,910 67,950 67,950 3,284 71,350 71,550 3,514 74,850 74,950 74,950 3,745 78,450 78,550 3,966 81,850 81,950 41,910 67,950 67,950 3,284 71,350 71,450 3,514 74,850 74,950 74,950 3,745 78,450 78,550 3,966 81,850 81,950 81,950 41,910 67,950 67,950 67,950 3,284 71,350 71,450 3,514 74,850 74,950 74,950 3,745 78,450 78,550 3,966 81,950															
67,300 67,350 3,251 70,800 70,850 3,479 74,300 74,350 3,706 77,800 77,850 3,934 81,300 81,350 4,161 67,350 67,400 3,258 70,850 70,950 3,482 74,350 74,400 74,450 3,709 77,850 77,900 3,937 81,350 81,400 4,164 67,450 67,500 3,261 70,950 71,000 3,488 74,450 74,500 3,716 77,950 78,000 3,943 81,450 81,550 4,171 67,500 67,550 3,264 71,000 71,050 3,492 74,500 74,550 3,719 78,000 78,050 3,943 81,450 81,550 4,174 67,550 67,600 3,261 71,000 71,050 3,492 74,500 74,550 3,719 78,000 78,050 3,947 81,550 81,550 4,174 67,550 67,600 3,267 71,050 71,100 3,492 74,500 74,550 3,719 78,000 78,050 3,947 81,550 81,600 4,177 67,600 67,650 3,271 71,100 71,150 3,498 74,600 74,650 3,722 78,150 78,100 3,953 81,600 81,650 4,181 67,650 67,700 67,700 3,272 71,000 71,200 3,501 74,650 74,700 3,722 78,150 78,200 3,953 81,600 81,650 4,181 67,700 67,750 3,277 71,200 71,250 3,505 74,700 74,750 3,732 78,200 78,250 3,960 81,700 81,750 4,187 67,800 67,800 3,280 71,250 71,300 3,501 74,800 74,850 3,735 78,250 78,300 3,963 81,750 81,800 4,194 67,800 67,800 67,800 3,280 71,250 71,300 3,501 74,800 74,850 3,749 78,300 78,350 3,966 81,800 81,850 81,900 4,197 67,900 67,900 3,281 71,350 71,400 3,514 74,850 74,900 74,900 3,742 78,350 78,400 3,963 81,850 81,800 4,194 67,950 67,900 68,050 3,290 71,450 71,550 3,524 75,000 75,050 3,752 78,500 78,500 3,963 81,850 81,900 81,950 4,200 68,050 8,200 3,306 71,550 71,600 3,521 74,900 75,050 3,752 78,500 78,500 3,963 81,850 82,000 82,050 82,100 42,03 68,000 68,050 3,293 71,450 71,550 3,524 75,050 75,050 3,752 78,500 78,550 3,996 82,000 82,050 82,100 42,03 68,000 68,050 3,300 71,550 71,600 3,524 75,000 75,550 75,500 3,768 78,600 78,850 3,996 82,500 82,500 82,500 42,00 68,550 68,600 3,300 71,550 71,600 3,541 75,500 75,500 75,500 3,768 78,600 78,850 3,996 82,500 82,500 82,500 42,20 68,550 68,600 3,300 71,550 71,600 3,551 75,500 75,500 3,768 79,900 79,900 4,005 82,500 82,500 42,20 68,550 68,600 3,332 77,050 71,900 3,550 75,500 75,500 3,761 79,000 79,000 4,005 82,500 82,550 82,600 42,20 68,550 68,600 3,332 72,000 72,000 3,550 75			,		•				,						
67,350 67,400 3,254 70,850 70,900 3,482 74,350 74,400 3,709 77,850 77,900 3,937 81,350 81,400 4,164 67,450 67,450 3,258 70,900 70,950 3,485 74,450 74,450 3,713 77,900 77,950 3,940 81,400 81,450 4,168 67,450 67,500 67,550 3,264 71,000 71,050 3,482 74,450 74,550 3,716 77,950 78,000 3,943 81,450 81,550 4,171 67,500 67,650 3,264 71,000 71,050 3,492 74,500 74,550 3,719 78,000 78,050 3,943 81,450 81,550 4,174 67,550 67,600 3,267 71,050 71,050 3,492 74,500 74,650 3,719 78,000 78,050 3,947 81,500 81,550 81,600 4,171 67,550 67,600 67,655 3,271 71,100 71,150 3,498 74,600 74,650 3,722 78,100 78,150 3,953 81,600 81,650 4,181 67,650 67,700 67,750 3,277 71,200 71,250 3,501 74,650 74,600 3,722 78,150 78,200 3,953 81,600 81,650 4,181 67,650 67,700 67,750 3,277 71,200 71,250 3,505 74,700 74,750 74,800 3,732 78,200 78,250 3,960 81,700 81,750 4,187 67,800 67,850 3,284 71,300 71,250 71,300 3,508 74,750 74,800 3,732 78,200 78,350 3,963 81,550 81,800 4,190 67,800 67,850 3,284 71,300 71,350 3,511 74,800 74,850 3,732 78,300 78,350 3,963 81,500 81,850 4,194 67,850 67,900 3,287 71,350 71,400 3,514 74,850 74,900 74,850 3,742 78,350 78,400 3,963 81,800 81,850 41,94 67,950 67,950 68,000 3,293 71,450 71,550 3,524 74,950 75,000 3,742 78,350 78,400 3,963 81,800 81,850 41,94 67,950 67,950 68,000 3,293 71,450 71,550 3,521 74,950 75,000 3,742 78,350 78,500 3,973 81,900 81,950 42,000 67,950 68,000 3,293 71,450 71,550 3,524 76,950 75,000 3,742 78,550 78,500 78,550 3,979 82,000 82,000 42,000 68,000 68,050 3,297 71,550 71,650 3,524 76,500 75,550 75,500 78,650 78,650 3,988 82,150 82,250 82,300 42,200 68,250 68,300 68,150 3,301 71,650 71,650 3,531 75,100 75,150 3,762 78,500 78,650 3,988 82,150 82,200 42,200 68,250 68,300 68,350 3,311 71,600 71,650 3,531 75,100 75,150 3,762 78,500 78,650 3,998 82,250 82,300 42,200 68,250 68,300 68,350 3,311 71,600 71,650 3,531 75,100 75,550 75,500 3,761 78,600 78,650 3,998 82,250 82,300 42,230 68,350 68,300 68,350 3,311 71,600 71,650 3,551 75,500 75,500 3,761 79,000 78,000 4,008 82,450 82,550 42,230 68,550 68,600 3,332	67,250	67,300	3,248	70,750	70,800	3,475	74,250		3,703	77,750	77,800	3,930	81,250	81,300	4,158
67,400 67,450 3,258 70,900 70,950 3,485 74,400 74,450 3,713 77,900 77,950 3,940 81,400 81,450 4,168 67,450 67,550 3,264 71,000 71,050 3,488 74,450 74,550 3,716 77,950 78,000 3,943 81,450 81,550 4,174 67,550 67,650 3,264 71,000 71,050 71,050 3,492 74,550 74,600 3,722 78,050 78,000 3,947 81,550 81,600 4,177 67,600 67,650 3,271 71,100 71,150 3,495 74,550 74,600 3,722 78,050 78,100 3,950 81,550 81,600 4,177 67,600 67,650 3,271 71,100 71,150 3,498 74,650 74,600 3,722 78,050 78,100 3,950 81,650 81,600 4,177 67,600 67,650 3,271 71,100 71,150 3,498 74,600 74,650 3,726 78,100 78,150 3,953 81,600 81,650 4,181 67,700 67,750 3,277 71,200 71,250 3,505 74,700 74,750 3,729 78,150 78,200 3,956 81,650 81,700 4,184 67,700 67,750 3,277 71,200 71,250 71,350 3,505 74,700 74,750 3,732 78,200 78,250 3,960 81,700 81,750 4,187 67,800 67,850 3,284 71,300 71,350 3,511 74,800 74,850 74,800 3,739 78,300 78,350 3,966 81,760 81,800 81,850 4,197 67,900 67,950 3,284 71,350 71,400 3,514 74,850 74,900 3,742 78,350 78,400 3,968 81,850 81,900 81,950 67,990 67,950 3,293 71,450 71,500 3,514 74,850 74,990 3,742 78,350 78,400 3,968 81,850 81,900 81,950 68,800 3,293 71,450 71,500 3,521 74,950 75,050 3,748 78,400 78,450 3,973 81,900 81,950 42,200 68,850 68,100 3,300 71,550 71,500 3,521 74,950 75,050 3,748 78,400 78,450 3,973 81,900 81,950 42,200 68,850 68,100 3,300 71,550 71,500 3,521 75,000 75,550 75,000 3,748 78,400 78,550 3,968 82,200 82,250 42,210 68,250 68,250 68,300 3,313 71,600 71,550 71,500 3,521 75,000 75,250 3,768 78,500 78,550 3,968 82,200 82,250 42,210 68,250 68,250 68,300 3,313 71,500 71,550 71,500 3,541 75,500 75,550 75,500 3,768 78,500 78,500 3,968 82,250 82,300 42,223 68,300 68,350 3,313 71,500 71,550 71,500 3,541 75,500 75,550 75,400 75,550 3,768 78,900 78,550 3,998 82,250 82,200 82,250 42,200 68,250 68,300 68,350 3,313 71,500 71,550 3,541 75,500 75,550 75,400 75,550 3,778 79,000 78,950 4,005 82,400 82,450 42,223 68,500 68,500 3,332 72,000 72,000 3,553 75,500 75,500 3,768 79,000 79,000 4,008 82,450 82,550 42,220 68,550 68,600 3,332 72,0						3,479				77,800				81,350	
67,450 67,500 3,261 70,950 71,000 3,488 74,450 74,500 3,716 77,950 78,000 3,943 81,500 81,500 4,171 67,500 67,550 3,264 71,000 71,050 3,495 74,550 74,600 3,719 78,000 78,050 3,947 81,500 81,550 4,174 67,500 67,650 3,227 71,150 71,150 3,495 74,600 74,650 3,722 78,100 78,150 3,950 81,550 81,600 4,181 67,650 67,600 3,277 71,100 71,250 3,501 74,650 74,700 3,722 78,100 78,150 3,956 81,650 81,600 4,181 67,650 67,700 67,750 3,227 71,200 71,250 3,505 74,700 74,750 78,200 78,250 3,968 81,650 81,700 4,187 67,800 67,800 3,281 71,300 71,350 3,511 74,850 <td></td>															
67,500 67,550 3,264 71,000 71,050 3,492 74,500 74,550 3,719 78,000 78,050 3,947 81,500 81,550 4,174 67,550 67,600 67,650 3,267 71,050 71,100 3,495 74,550 74,600 74,650 3,722 78,050 78,100 3,950 81,550 81,600 4,177 67,600 67,650 3,274 71,150 71,200 3,501 74,650 74,700 3,729 78,150 78,150 3,953 81,600 81,650 4,181 67,700 67,750 3,274 71,150 71,200 3,501 74,650 74,700 3,729 78,150 78,150 3,953 81,600 81,650 4,181 67,700 67,750 3,277 71,200 71,250 3,505 74,700 74,750 3,729 78,150 78,200 3,956 81,650 81,700 81,750 4,187 67,750 67,800 67,850 3,280 71,250 71,300 3,508 74,750 74,800 3,732 78,200 78,250 3,960 81,750 81,750 81,850 4,190 67,850 67,900 67,850 3,284 71,300 71,350 3,511 74,800 74,850 3,739 78,300 78,350 3,966 81,800 81,850 4,191 67,900 67,950 3,290 71,400 71,450 3,518 74,950 74,950 3,745 78,400 78,450 3,973 81,900 81,950 4,200 67,950 68,000 3,293 71,450 71,550 71,550 71,550 75,500 75,550 75,500 75,550 78,800 78,850 3,996 82,400 82,450 4,223 88,200 88,350 71,750 71,800 3,524 75,500 75,550 3,764 78,600 78,750 3,999 82,000 82,050 42,207 68,200 68,250 68,300 83,313 71,750 71,800 3,544 75,150 75,200 75,250 3,761 78,600 78,650 3,999 82,200 82,250 82,300 42,216 68,250 68,300 3,313 71,750 71,800 3,544 75,300 75,350 3,761 78,800 78,850 3,999 82,200 82,250 82,300 42,216 68,250 68,300 3,313 71,750 71,800 3,544 75,300 75,550 3,764 78,800 78,850 3,999 82,200 82,250 82,200 82,250 82,300 82,423 88,400 68,450 83,300 71,550 71,000 3,547 75,300 75,550 3,761 78,800 78,850 3,999 82,250 82,300 42,223 88,300 88,350 88,400 68,450 3,319 71,850 71,900 3,547 75,300 75,550 75,400 75,550 3,784 79,000 79,000 4,015 82,550 82,600 42,223 88,550 88,600 88,550 83,322 72,050 72,100 3,550 75,550 75,500 3,787 79,050 79,000 4,015 82,550 82,600 42,224 88,550															
67,550 67,600 3,267 71,050 71,100 3,495 74,550 74,600 74,600 78,100 78,150 3,950 81,550 81,600 4,177 67,600 67,650 3,271 71,100 71,150 3,498 74,600 74,650 78,100 78,150 3,953 81,600 81,550 4,181 67,760 67,750 3,277 71,200 71,250 3,501 74,650 74,700 3,732 78,250 3,966 81,600 81,750 4,184 67,750 67,800 3,280 71,250 71,300 3,508 74,750 74,800 3,735 78,250 78,300 3,963 81,750 81,800 4,187 67,800 67,850 3,284 71,300 71,350 3,511 74,800 74,850 3,739 78,300 78,350 3,966 81,800 4,197 67,800 67,950 3,293 71,400 71,450 3,514 74,850 74,900 3,742 78,350 <td></td>															
67,600 67,650 3,271 71,100 71,150 3,498 74,600 74,650 3,726 78,100 78,150 3,953 81,600 81,650 4,181 67,650 67,700 3,274 71,150 71,200 3,501 74,650 74,700 3,729 78,150 78,200 3,956 81,650 81,700 4,184 67,750 67,800 3,220 71,250 71,300 3,508 74,750 74,800 3,735 78,250 78,300 3,963 81,750 81,800 4,187 67,800 67,850 3,284 71,300 71,350 3,511 74,800 74,850 3,739 78,300 78,350 3,966 81,850 4,194 67,850 67,900 3,287 71,350 71,400 3,514 74,850 74,950 3,742 78,350 78,400 3,969 81,850 81,900 4,194 67,950 68,000 3,293 71,450 71,550 3,518 74,900 74,950															
67,650 67,700 3,274 71,150 71,200 3,501 74,650 74,700 3,729 78,150 78,200 3,956 81,650 81,700 4,184 67,700 67,750 3,277 71,200 71,250 3,505 74,700 74,750 3,732 78,200 78,250 3,960 81,750 81,750 4,187 67,750 67,800 67,850 3,284 71,300 71,350 3,511 74,800 74,860 3,739 78,350 3,968 81,750 81,800 4,194 67,850 67,900 3,287 71,350 71,400 3,511 74,850 74,900 3,742 78,350 78,400 3,968 81,850 81,900 4,194 67,900 67,950 3,290 71,400 71,450 3,518 74,900 74,950 3,745 78,400 78,450 3,973 81,900 81,950 4,200 67,950 68,000 3,293 71,450 71,550 71,550 3,524															
67,750 67,800 3,280 71,250 71,300 3,508 74,750 74,800 3,735 78,250 78,300 3,963 81,750 81,800 4,190 67,800 67,850 3,284 71,300 71,350 3,511 74,800 74,850 3,739 78,350 3,966 81,800 81,850 4,194 67,850 67,900 3,287 71,350 71,400 3,514 74,850 74,900 3,742 78,350 78,400 3,969 81,850 81,900 4,197 67,950 68,000 3,293 71,450 71,550 3,521 74,950 75,000 3,748 78,450 78,500 3,978 81,950 82,000 4,203 68,000 68,050 3,297 71,500 71,550 3,524 75,000 75,550 3,752 78,500 78,550 3,979 82,000 82,050 4,207 68,150 68,150 3,303 71,650 71,600 3,531 75,150 3,758			3,274				74,650					3,956			
67,800 67,850 3,284 71,300 71,350 3,511 74,800 74,850 3,739 78,300 78,350 3,966 81,800 81,850 4,194 67,850 67,900 3,287 71,350 71,400 3,514 74,850 74,900 3,742 78,350 78,400 3,969 81,850 81,900 4,197 67,900 67,950 3,290 71,400 71,450 3,518 74,900 74,950 3,745 78,400 78,450 3,973 81,900 81,950 4,200 67,950 68,000 3,293 71,450 71,550 3,521 74,950 75,000 3,748 78,500 3,976 81,950 82,000 4,203 68,000 68,050 68,100 3,300 71,550 71,600 3,521 75,050 75,100 3,755 78,500 78,550 3,978 82,050 82,100 4,210 68,150 68,150 3,303 71,650 71,600 3,531 75,150	67,700	67,750	3,277	71,200	71,250	3,505	74,700	74,750	3,732	78,200	78,250	3,960	81,700	81,750	4,187
67,850 67,900 3,287 71,350 71,400 3,514 74,850 74,900 3,742 78,350 78,400 3,969 81,850 81,900 4,197 67,900 67,950 3,290 71,400 71,450 3,518 74,900 74,950 3,745 78,400 78,450 3,973 81,900 81,950 4,200 67,950 68,000 3,293 71,450 71,500 3,521 74,950 75,000 3,748 78,500 78,500 3,976 81,950 82,000 4,203 68,000 68,050 3,297 71,500 71,550 3,524 75,000 75,050 3,752 78,500 78,550 3,979 82,000 82,050 42,07 68,050 68,150 3,303 71,550 71,600 3,521 75,100 75,150 3,755 78,600 78,650 3,986 82,100 82,150 82,100 82,150 82,100 82,150 82,100 82,150 82,200 4,213 4,21															
67,900 67,950 3,290 71,400 71,450 3,518 74,900 74,950 3,745 78,400 78,450 3,973 81,900 81,950 4,200 67,950 68,000 3,293 71,450 71,500 3,521 74,950 75,000 3,748 78,450 78,500 3,976 81,950 82,000 4,203 68,000 68,050 3,297 71,500 71,550 3,524 75,000 75,050 3,752 78,500 78,550 3,979 82,000 82,050 4,207 68,050 68,100 3,300 71,550 71,600 3,527 75,050 75,100 3,755 78,500 78,650 3,982 82,050 82,100 4,210 68,100 68,150 3,303 71,650 71,650 3,531 75,100 75,150 3,768 78,600 78,650 3,986 82,100 82,150 4,213 68,150 68,250 3,310 71,700 71,550 3,537 75,200															
67,950 68,000 3,293 71,450 71,500 3,521 74,950 75,000 3,748 78,450 78,500 3,976 81,950 82,000 4,203 68,000 68,050 3,297 71,500 71,550 3,524 75,000 75,050 3,752 78,500 78,550 3,979 82,000 82,050 4,207 68,050 68,100 3,300 71,550 71,600 3,527 75,050 75,100 3,755 78,550 78,600 3,982 82,050 82,100 4,210 68,100 68,150 3,303 71,600 71,650 3,531 75,100 75,150 3,758 78,600 78,650 3,986 82,100 82,150 4,213 68,150 68,200 3,306 71,650 71,700 3,531 75,150 75,200 3,761 78,700 3,989 82,150 82,200 4,216 68,200 68,250 3,310 71,700 71,750 3,537 75,250 75,300															
68,000 68,050 3,297 71,500 71,550 3,524 75,000 75,050 3,752 78,500 78,550 3,979 82,000 82,050 4,207 68,050 68,100 3,300 71,550 71,600 3,527 75,050 75,100 3,755 78,550 78,600 3,982 82,050 82,100 4,210 68,100 68,150 3,303 71,600 71,650 3,531 75,100 75,150 3,758 78,600 78,650 3,986 82,100 82,150 4,213 68,150 68,200 3,306 71,650 71,700 3,534 75,150 75,200 3,761 78,600 78,700 3,989 82,150 82,200 4,216 68,200 68,250 3,310 71,700 71,750 3,537 75,200 75,250 3,765 78,700 78,750 3,992 82,250 82,250 4,220 68,250 68,350 3,313 71,750 71,850 3,544 75,300															
68,050 68,100 3,300 71,550 71,600 3,527 75,050 75,100 3,755 78,550 78,600 3,982 82,050 82,100 4,210 68,100 68,150 3,303 71,600 71,650 3,531 75,100 75,150 3,758 78,600 78,650 3,986 82,100 82,150 4,213 68,150 68,200 3,306 71,650 71,700 3,534 75,150 75,200 3,761 78,650 78,700 3,989 82,150 82,200 4,216 68,200 68,250 3,310 71,700 71,750 3,537 75,200 75,250 3,765 78,700 78,750 3,992 82,250 82,200 82,250 4,220 68,250 68,300 3,313 71,750 71,800 3,544 75,300 75,300 3,768 78,750 78,800 3,995 82,250 82,300 4,223 68,350 68,350 3,316 71,850 71,850 3,544															
68,100 68,150 3,303 71,600 71,650 3,531 75,150 75,150 3,758 78,600 78,650 3,986 82,100 82,150 4,213 68,150 68,200 3,306 71,650 71,700 3,534 75,150 75,200 3,761 78,650 78,700 3,989 82,150 82,200 4,216 68,200 68,250 3,310 71,700 71,750 3,537 75,200 75,250 3,765 78,700 78,750 3,992 82,200 82,250 4,220 68,250 68,300 3,313 71,750 71,800 3,544 75,250 75,300 3,768 78,750 78,800 3,995 82,250 82,300 4,223 68,300 68,350 3,316 71,800 71,850 3,544 75,350 75,350 3,771 78,800 78,850 3,999 82,300 82,300 4,226 68,350 68,400 3,313 71,850 71,950 3,557 75,400															
68,200 68,250 3,310 71,700 71,750 3,537 75,200 75,250 3,765 78,700 78,750 3,992 82,200 82,250 4,220 68,250 68,300 3,313 71,750 71,800 3,540 75,250 75,300 3,768 78,750 78,800 3,995 82,250 82,300 4,223 68,300 68,350 3,316 71,800 71,850 3,544 75,300 75,350 3,771 78,800 78,850 3,999 82,300 82,350 4,226 68,350 68,400 3,319 71,850 71,900 3,547 75,350 75,400 3,774 78,850 78,900 4,002 82,350 82,400 4,229 68,400 68,450 3,323 71,900 71,950 3,550 75,400 75,450 3,778 78,900 78,950 4,005 82,400 82,450 4,233 68,450 68,500 3,326 71,950 72,000 3,551 75,450															
68,250 68,300 3,313 71,750 71,800 3,540 75,250 75,300 3,768 78,750 78,800 3,995 82,250 82,300 4,223 68,300 68,350 3,316 71,800 71,850 3,544 75,300 75,350 3,771 78,800 78,850 3,999 82,300 82,350 4,226 68,350 68,400 3,319 71,850 71,900 3,547 75,350 75,400 3,774 78,850 78,900 4,002 82,350 82,400 4,229 68,400 68,450 3,323 71,900 71,950 3,550 75,400 75,450 3,778 78,900 78,950 4,005 82,400 82,450 4,233 68,450 68,500 3,326 71,950 72,000 3,553 75,450 75,500 3,781 78,950 79,000 4,008 82,450 82,500 4,236 68,500 68,550 3,329 72,000 72,050 3,550 75,500									3,761						4,216
68,300 68,350 3,316 71,800 71,850 3,544 75,300 75,350 3,771 78,800 78,850 3,999 82,300 82,350 4,226 68,350 68,400 3,319 71,850 71,900 3,547 75,350 75,400 3,774 78,850 78,900 4,002 82,350 82,400 4,229 68,400 68,450 3,323 71,900 71,950 3,550 75,400 75,450 3,778 78,900 78,950 4,005 82,400 82,450 4,233 68,450 68,500 3,326 71,950 72,000 3,553 75,450 75,500 3,781 78,950 79,000 4,008 82,450 82,500 4,236 68,500 68,550 3,329 72,000 72,050 3,550 75,500 75,550 3,784 79,000 79,050 4,012 82,500 82,550 4,239 68,550 68,600 3,332 72,050 72,100 3,560 75,550															
68,350 68,400 3,319 71,850 71,900 3,547 75,350 75,400 3,774 78,850 78,900 4,002 82,350 82,400 4,229 68,400 68,450 3,323 71,900 71,950 3,550 75,400 75,450 3,778 78,900 78,950 4,005 82,400 82,450 4,233 68,450 68,500 3,326 71,950 72,000 3,553 75,450 75,500 3,781 78,950 79,000 4,008 82,450 82,500 4,236 68,500 68,550 3,329 72,000 72,050 3,557 75,500 75,550 3,784 79,000 79,050 4,012 82,500 82,550 4,239 68,550 68,600 3,332 72,050 72,100 3,560 75,550 75,600 3,787 79,050 79,100 4,015 82,550 82,600 4,242															
68,400 68,450 3,323 71,900 71,950 3,550 75,400 75,450 3,778 78,900 78,950 4,005 82,400 82,450 4,233 68,450 68,500 3,326 71,950 72,000 3,553 75,450 75,500 3,781 78,950 79,000 4,008 82,450 82,500 4,236 68,500 68,550 3,329 72,000 72,050 3,557 75,500 75,550 3,784 79,000 79,050 4,012 82,500 82,550 4,239 68,550 68,600 3,332 72,050 72,100 3,560 75,650 75,600 3,787 79,050 79,100 4,015 82,550 82,600 4,242															
68,450 68,500 3,326 71,950 72,000 3,553 75,450 75,500 3,781 78,950 79,000 4,008 82,450 82,500 4,236 68,500 68,550 3,329 72,000 72,050 3,557 75,500 75,550 3,784 79,000 79,050 4,012 82,500 82,550 4,239 68,550 68,600 3,332 72,050 72,100 3,560 75,550 75,600 3,787 79,050 79,100 4,015 82,550 82,600 4,242															
68,500 68,550 3,329 72,000 72,050 3,557 75,500 75,550 3,784 79,000 79,050 4,012 82,500 82,550 4,239 68,550 68,600 3,332 72,050 72,100 3,560 75,550 75,600 3,787 79,050 79,100 4,015 82,550 82,600 4,242															
68,550 68,600 3,332 72,050 72,100 3,560 75,550 75,600 3,787 79,050 79,100 4,015 82,550 82,600 4,242															
68,600 68,650 3,336 72,100 72,150 3,563 75,600 75,650 3,791 79,100 79,150 4,018 82,600 82,650 4,246															
Continued on the payt page	68,600	68,650	3,336	72,100	72,150	3,563	75,600	75,650	3,791	79,100					

Continued on the next page. . .

	96,750 96,800 96,800 96,950 96,950 97,000 97,050 97,150 97,250 97,250 97,350 97,450 97,450	Your WV Tax is 5,159 5,162 5,165 5,169 5,175 5,178 5,182 5,185 5,188 5,191 5,195 5,198 5,201 5,204
Least Than Less Than WV Tax is Less Than WV Tax is Least Less Than W Tax is Least Than Less Than Tax is Least	Less Than 96,700 96,750 96,850 96,950 97,000 97,050 97,150 97,250 97,350 97,350 97,350 97,350 97,350	WV Tax is 5,159 5,162 5,165 5,175 5,175 5,178 5,185 5,188 5,191 5,195 5,198 5,201
Than Tax is 82,650 82,700 4,249 86,150 86,200 4,476 89,650 89,700 4,707 93,200 93,250 4,935 96,70 82,750 82,800 4,255 86,200 86,250 4,480 89,700 89,750 4,707 93,200 93,250 4,935 96,70 82,800 82,850 4,259 86,300 86,355 4,486 89,800 89,850 4,714 93,300 93,350 4,941 96,85 82,850 82,900 4,262 86,350 86,400 4,489 89,850 89,900 4,717 93,350 93,400 4,944 96,85 82,950 83,000 4,265 86,400 86,450 86,500 4,493 89,950 90,000 4,720 93,400 4,944 96,85 82,950 83,000 4,268 86,550 86,500 4,961	Than 96,700 96,700 96,800 96,850 96,950 97,000 97,050 97,150 97,250 97,350 97,350 97,350 97,350 97,350	7ax is 5,159 5,162 5,165 5,169 5,172 5,175 5,178 5,182 5,185 5,188 5,191 5,195 5,198 5,201
82,650 82,700 4,249 86,150 86,200 4,476 89,650 89,700 4,704 93,150 93,200 4,931 96,61 82,700 82,750 4,252 86,200 86,250 4,480 89,700 89,750 4,707 93,200 93,250 4,935 96,70 82,750 82,800 4,255 86,250 86,300 4,483 89,750 89,800 4,710 93,250 93,300 4,938 96,75 82,800 82,850 4,259 86,350 86,400 4,486 89,800 89,850 4,714 93,300 4,944 96,80 82,900 82,950 4,265 86,400 86,450 4,493 89,950 4,720 93,400 93,450 4,948 96,96 83,000 83,050 4,272 86,500 86,550 4,499 89,950 9,000 4,727 93,500 93,550 4,951 96,96 83,000 83,150 4,278 86,600 86,650 <	96,700 96,750 96,800 96,850 96,900 96,950 97,000 97,150 97,150 97,250 97,350 97,350 97,400 97,450	5,159 5,162 5,165 5,169 5,172 5,175 5,178 5,182 5,185 5,188 5,191 5,195 5,198 5,201
82,750 82,750 4,252 86,200 86,250 4,480 89,750 89,800 4,710 93,200 93,250 4,935 96,76 82,800 4,255 86,250 86,300 4,483 89,750 89,800 4,710 93,250 93,300 4,938 96,75 82,800 82,850 4,259 86,300 86,350 4,486 89,800 89,850 4,714 93,300 93,350 4,941 96,86 82,850 82,900 4,262 86,350 86,400 4,489 89,850 89,900 4,717 93,350 93,400 4,944 96,86 82,900 82,950 4,265 86,400 86,450 4,493 89,900 89,950 4,720 93,400 93,450 4,948 96,96 82,950 83,000 4,268 86,450 86,500 4,496 89,950 90,000 4,723 93,450 93,550 4,951 96,96 83,000 83,050 4,272 86,550 86,600 4,502 90,050 90,100 4,730 93,550 93,600 4,951 96,96 83,100 83,150 4,278 86,650 86,660 4,506 90,100 90,150 4,733 93,650 93,650 4,961 97,10 83,150 83,200 83,250 4,285 86,700 86,750 4,519 90,200 90,250 4,740 93,700 93,750 4,967 97,18 83,250 83,300 4,288 86,750 86,800 4,515 90,250 90,300 4,743 93,750 93,800 93,850 4,974 97,30 83,250 83,350 83,400 4,294 86,850 86,850 4,519 90,250 90,350 4,746 93,850 93,900 93,950 4,974 97,30 83,450 83,450 83,450 83,450 83,450 83,550 83,400 4,294 86,850 86,850 4,519 90,250 90,350 4,740 93,750 93,850 4,967 97,250 83,250 83,350 83,400 4,294 86,850 86,800 4,515 90,250 90,350 4,740 93,750 93,850 4,974 97,30 83,350 83,450 83,450 83,450 83,450 83,450 83,450 83,450 83,450 83,450 83,450 83,450 83,450 83,450 83,450 83,450 83,450 83,450 83,450 83,550 83,800 83,850 4,914 87,000 87,050 87,100 4,522 90,350 90,400 90,450 4,753 93,950 93,950 4,980 97,44 83,450 83,550 83,600 4,301 86,950 87,000 4,522 90,350 90,400 90,450 4,753 93,950 93,950 4,980 97,44 83,550 83,600 83,650 4,301 86,950 87,000 4,522 90,350 90,550 4,766 93,950 94,000 94,950 97,56 83,550 83,600 83,650 4,301 87,150 87,100 4,535 90,550 90,600 4,766 94,100 94,150 4,993 97,56 83,650 83,600 83,650 4,311 87,100 87,150 4,538 90,600 90,650 4,766 94,100 94,150 4,993 97,66 83,650 83,600 83,650 83,700 87,150 87,150 87,500 87,500 87,500 90,650 4,766 94,100 94,150 4,993 97,66 83,650 83,650 83,600 83,650 83,700 87,150 87,150 87,500 87,500 90,650 90,650 4,769 94,000 94,150 4,993 97,66 83,650 83,650 83,700 83,650 83,70	96,750 96,800 96,800 96,950 96,950 97,000 97,050 97,150 97,250 97,250 97,350 97,450 97,450	5,162 5,165 5,169 5,172 5,175 5,178 5,182 5,185 5,188 5,191 5,195 5,198 5,201
82,750 82,800 4,255 86,250 86,300 4,483 89,750 89,800 4,710 93,250 93,300 4,938 96,75 82,800 82,850 4,259 86,300 86,350 4,486 89,800 89,850 4,714 93,300 93,350 4,941 96,80 82,850 82,900 4,262 86,350 86,400 4,489 89,850 89,900 4,717 93,350 93,400 4,944 96,80 82,950 83,000 4,268 86,450 86,550 4,499 89,550 90,000 4,723 93,450 93,500 4,951 96,95 83,000 83,050 4,272 86,500 86,650 4,499 90,000 90,050 4,727 93,500 93,550 4,954 97,00 83,100 83,150 4,278 86,650 86,650 4,506 90,100 90,150 4,730 93,550 93,600 4,957 97,00 83,100 83,150 4,278 86,650 86,650 4,506 90,100 90,150 4,733 93,650 93,700 4,964 97,10 83,250 83,200 4,281 86,650 86,750 4,512 90,200 90,250 4,740 93,700 93,750 4,967 97,25 83,250 83,300 83,250 4,288 86,750 86,800 4,515 90,250 90,300 4,743 93,750 93,800 4,977 97,25 83,350 83,350 4,291 86,800 86,850 4,519 90,300 90,350 4,746 93,800 93,850 4,974 97,35 83,350 83,400 4,294 86,850 86,900 4,522 90,350 90,450 4,746 93,800 93,850 4,974 97,35 83,350 83,400 83,450 4,298 86,900 86,950 4,525 90,400 90,450 4,753 93,900 93,950 4,974 97,35 83,450 83,550 83,600 83,850 4,291 86,850 86,900 4,522 90,350 90,400 4,749 93,850 93,900 4,977 97,35 83,450 83,450 4,298 86,950 86,950 4,525 90,400 90,450 4,753 93,900 93,950 4,980 97,46 83,450 83,450 83,450 4,298 86,950 86,950 4,525 90,400 90,450 4,759 94,000 94,050 4,987 97,50 83,550 83,600 83,650 4,301 86,950 87,000 4,528 90,450 90,500 90,550 4,759 94,000 94,050 4,987 97,50 83,550 83,600 83,650 4,301 86,950 87,000 4,528 90,450 90,500 90,550 90,600 4,766 94,100 94,150 4,999 97,56 83,650 83,600 83,650 4,311 87,100 87,150 4,538 90,650 90,600 4,766 94,100 94,150 4,999 97,56 83,650 83,650 83,700 4,314 87,150 87,200 4,541 90,650 90,700 4,769 94,150 94,200 4,996 97,66 83,650 83,650 4,311 87,100 87,150 4,538 90,650 90,700 4,769 94,150 94,200 4,996 97,66 83,650 83,650 83,700 4,314 87,150 87,200 4,541 90,650 90,700 4,769 94,150 94,200 4,996 97,66	96,800 96,850 96,900 96,950 97,000 97,150 97,250 97,350 97,350 97,450 97,500	5,165 5,169 5,172 5,175 5,178 5,182 5,185 5,188 5,191 5,195 5,198 5,201
82,800 82,850 4,259 86,300 86,350 4,486 89,800 89,850 4,714 93,300 93,350 4,941 96,80 82,850 82,900 4,262 86,350 86,400 4,489 89,850 89,900 4,717 93,350 93,400 4,944 96,85 82,900 82,950 4,265 86,400 86,450 4,493 89,900 89,950 4,720 93,400 93,450 4,948 96,90 82,950 83,000 4,268 86,450 86,500 4,496 89,950 90,000 4,723 93,450 93,500 4,951 96,95 83,000 83,050 4,272 86,500 86,550 4,499 90,000 90,050 4,727 93,500 93,550 4,954 97,00 83,150 83,100 83,150 4,278 86,600 86,650 4,502 90,050 90,100 4,730 93,550 93,600 4,957 97,05 83,150 83,200 83,250 4,281 86,600 86,650 4,509 90,150 90,150 4,733 93,600 93,650 4,961 97,11 83,200 83,250 4,285 86,700 86,750 4,512 90,200 90,250 4,740 93,700 93,750 4,964 97,12 83,250 83,300 83,350 4,281 86,800 86,850 4,515 90,250 90,300 4,743 93,750 93,800 4,970 97,25 83,350 83,400 4,288 86,750 86,800 4,515 90,250 90,300 4,743 93,750 93,800 4,970 97,25 83,350 83,400 4,288 86,850 86,800 4,515 90,250 90,300 4,743 93,750 93,800 4,970 97,25 83,350 83,400 4,284 86,850 86,900 4,522 90,350 90,400 4,749 93,850 93,900 4,977 97,35 83,350 83,450 4,291 86,800 86,850 4,519 90,300 90,350 4,746 93,800 93,850 4,974 97,30 83,350 83,450 4,298 86,800 86,950 4,525 90,400 90,450 4,753 93,900 93,955 4,980 97,46 83,450 83,550 83,600 4,298 86,900 86,950 4,525 90,400 90,450 4,753 93,900 93,955 4,980 97,40 83,450 83,550 83,600 83,550 83,600 83,550 83,600 83,550 83,600 83,550 83,600 83,550 83,600 83,550 83,600 83,550 83,600 83,550 83,600 83,550 83,600 83,550 83,600 83,550 83,600 83,650 83,700 87,050 87,100 4,533 90,550 90,600 4,762 94,050 94,100 4,990 97,55 83,550 83,600 83,650 4,311 87,100 87,150 4,538 90,600 90,650 4,766 94,100 94,150 94,990 97,56 83,650 83,700 4,314 87,150 87,200 4,541 90,650 90,700 4,769 94,150 94,200 4,996 97,66 83,650 83,650 83,700 4,314 87,150 87,200 4,541 90,650 90,700 4,769 94,150 94,200 4,996 97,66 83,650 83,650 83,650 83,650 83,650 83,650 83,650 83,650 83,650 83,650 83,750 83,650 83,650 83,650 83,650 83,650 83,650 83,750 83,650 83,650 83,750 83,650 83,650 83,750 83,650 83,650 83,750 83,650 83,7	96,850 96,900 96,950 97,000 97,050 97,150 97,250 97,350 97,350 97,450 97,450	5,169 5,172 5,175 5,178 5,182 5,185 5,188 5,191 5,195 5,198 5,201
82,900 82,950 4,265 86,400 86,450 4,493 89,900 89,950 4,720 93,400 93,450 4,948 99,90 82,950 83,000 4,268 86,450 86,500 4,496 89,950 90,000 4,723 93,450 93,500 4,951 96,95 83,000 83,050 4,272 86,500 86,550 4,499 90,000 90,050 4,727 93,500 93,550 4,954 97,00 83,050 83,150 4,278 86,650 86,600 4,502 90,050 90,100 4,730 93,550 93,600 4,957 97,00 83,150 83,250 4,281 86,650 86,650 4,506 90,100 90,150 4,733 93,650 93,650 4,961 97,10 83,200 83,250 4,281 86,650 86,700 4,509 90,150 4,740 93,700 93,750 4,964 97,11 83,250 83,350 4,288 86,750 86,800 4,515 90,250 90,300 4,743 93,750 93,800 <t< td=""><td>96,950 97,000 97,050 97,100 97,150 97,250 97,300 97,350 97,400 97,400 97,500</td><td>5,175 5,178 5,182 5,185 5,188 5,191 5,195 5,198 5,201</td></t<>	96,950 97,000 97,050 97,100 97,150 97,250 97,300 97,350 97,400 97,400 97,500	5,175 5,178 5,182 5,185 5,188 5,191 5,195 5,198 5,201
82,950 83,000 4,268 86,450 86,500 4,496 89,950 90,000 4,723 93,450 93,500 4,951 96,98 83,000 83,050 4,272 86,500 86,550 4,499 90,000 90,050 4,727 93,500 93,550 4,954 97,00 83,050 83,100 4,275 86,650 86,600 4,502 90,050 90,100 4,730 93,550 93,600 4,957 97,00 83,100 83,150 4,278 86,600 86,650 4,506 90,100 90,150 4,733 93,600 93,650 4,961 97,10 83,150 83,200 4,281 86,650 86,700 4,509 90,150 90,200 4,736 93,650 93,700 4,964 97,11 83,200 83,250 4,285 86,700 86,750 4,512 90,200 90,250 4,740 93,750 93,800 4,967 97,26 83,350 83,350 4,291 86,850 4,519 90,300 4,743 93,850 93,850 4,974 <td< td=""><td>97,000 97,050 97,100 97,150 97,200 97,250 97,350 97,400 97,450 97,550</td><td>5,178 5,182 5,185 5,188 5,191 5,195 5,198 5,201</td></td<>	97,000 97,050 97,100 97,150 97,200 97,250 97,350 97,400 97,450 97,550	5,178 5,182 5,185 5,188 5,191 5,195 5,198 5,201
83,000 83,050 4,272 86,500 86,550 4,499 90,000 90,050 4,727 93,500 93,550 4,954 97,00 83,050 83,100 4,275 86,550 86,600 4,502 90,050 90,100 4,730 93,550 93,600 4,957 97,00 83,100 83,150 4,278 86,600 86,650 4,506 90,100 90,150 4,733 93,600 93,650 4,961 97,10 83,150 83,200 4,281 86,650 86,700 4,509 90,150 90,200 4,736 93,650 93,700 4,964 97,11 83,200 83,250 4,285 86,700 86,750 4,512 90,200 90,250 4,740 93,750 93,800 4,967 97,26 83,250 83,300 4,288 86,750 86,800 4,515 90,250 90,300 4,743 93,750 93,800 4,970 97,26 83,350 83,350 4,291 86,850 86,850 4,519 90,300 90,350 4,746 93,800 <t< td=""><td>97,050 97,100 97,150 97,200 97,250 97,300 97,350 97,400 97,450 97,500</td><td>5,182 5,185 5,188 5,191 5,195 5,198 5,201</td></t<>	97,050 97,100 97,150 97,200 97,250 97,300 97,350 97,400 97,450 97,500	5,182 5,185 5,188 5,191 5,195 5,198 5,201
83,050 83,100 4,275 86,550 86,600 4,502 90,050 90,100 4,730 93,550 93,600 4,957 97,05 83,100 83,150 4,278 86,600 86,650 4,506 90,100 90,150 4,733 93,600 93,650 4,961 97,10 83,150 83,200 4,281 86,650 86,700 4,509 90,150 90,200 4,736 93,650 93,700 4,964 97,11 83,200 83,250 4,285 86,700 86,750 4,512 90,200 90,250 4,740 93,700 93,750 4,967 97,20 83,250 83,300 4,288 86,750 86,800 4,515 90,250 90,300 4,743 93,750 93,800 4,970 97,20 83,350 83,350 4,291 86,800 86,850 4,519 90,300 90,350 4,746 93,800 93,850 4,974 97,30 83,450 83,450 4,294 86,850 86,950 4,522 90,350 90,400 4,749 93,850 <t< td=""><td>97,100 97,150 97,200 97,250 97,300 97,350 97,400 97,450 97,500</td><td>5,185 5,188 5,191 5,195 5,198 5,201</td></t<>	97,100 97,150 97,200 97,250 97,300 97,350 97,400 97,450 97,500	5,185 5,188 5,191 5,195 5,198 5,201
83,100 83,150 4,278 86,600 86,650 4,506 90,100 90,150 4,733 93,600 93,650 4,961 97,10 83,150 83,200 4,281 86,650 86,700 4,509 90,150 90,200 4,736 93,650 93,700 4,964 97,18 83,200 83,250 4,285 86,700 86,750 4,512 90,200 90,250 4,740 93,700 93,750 4,967 97,20 83,250 83,300 4,288 86,750 86,800 4,515 90,250 90,300 4,743 93,750 93,800 4,970 97,20 83,300 83,350 4,291 86,800 86,850 4,519 90,300 90,350 4,746 93,800 93,850 4,974 97,30 83,450 83,450 4,294 86,850 86,900 4,522 90,350 90,400 4,749 93,850 93,900 4,974 97,30 83,450 83,450 4,301	97,150 97,200 97,250 97,350 97,350 97,400 97,450 97,500	5,188 5,191 5,195 5,198 5,201
83,150 83,200 4,281 86,650 86,700 4,509 90,150 90,200 4,736 93,650 93,700 4,964 97,18 83,200 83,250 4,285 86,700 86,750 4,512 90,200 90,250 4,740 93,700 93,750 4,967 97,26 83,250 83,300 4,288 86,750 86,800 4,515 90,250 90,300 4,743 93,750 93,800 4,970 97,26 83,300 83,350 4,291 86,800 86,850 4,519 90,300 90,350 4,746 93,800 93,850 4,974 97,36 83,350 83,400 4,294 86,850 86,900 4,522 90,350 90,400 4,749 93,850 93,900 4,977 97,36 83,450 83,500 4,361 86,950 4,522 90,350 90,450 4,753 93,950 93,950 4,980 97,46 83,500 83,550 4,301 86,950	97,200 97,250 97,300 97,350 97,400 97,450 97,500	5,191 5,195 5,198 5,201
83,250 83,300 4,288 86,750 86,800 4,515 90,250 90,300 4,743 93,750 93,800 4,970 97,25 83,300 83,350 4,291 86,800 86,850 4,519 90,300 90,350 4,746 93,800 93,850 4,974 97,30 93,850 83,800 93,850 4,974 97,30 83,450 4,294 86,850 86,900 4,522 90,350 90,400 4,749 93,850 93,900 4,977 97,33 83,450 43,400 4,294 86,950 4,525 90,400 90,450 4,753 93,900 93,950 4,980 97,44 83,450 83,550 4,301 86,950 87,000 4,528 90,450 90,500 4,753 93,900 93,950 4,980 97,44 83,550 83,550 4,304 87,000 87,050 4,528 90,450 90,500 4,759 94,000 94,050 4,987 97,50 83,550 83,650 4,301 87,050 87,100	97,300 97,350 97,400 97,450 97,500	5,198 5,201
83,300 83,350 4,291 86,800 86,850 4,519 90,300 90,350 4,746 93,800 93,850 4,974 97,36 83,350 83,400 4,294 86,850 86,900 4,522 90,350 90,400 4,749 93,850 93,900 4,977 97,36 83,400 83,450 4,298 86,900 86,950 4,525 90,400 90,450 4,753 93,900 93,950 4,980 97,46 83,450 83,500 4,301 86,950 87,000 4,528 90,450 90,500 4,756 93,950 94,000 4,983 97,46 83,500 83,550 4,304 87,000 87,050 4,532 90,500 90,550 4,759 94,000 94,050 4,987 97,56 83,550 83,600 4,307 87,050 87,100 4,535 90,550 90,600 4,762 94,050 94,100 4,990 97,56 83,600 83,650 4,311 87,100 87,150 4,538 90,600 90,650 4,766 94,100 94,150 4,993 97,66 83,650 83,700 4,314 87,150 87,200 4,541 90,650 9	97,350 97,400 97,450 97,500	5,201
83,350 83,400 4,294 86,850 86,900 4,522 90,350 90,400 4,749 93,850 93,900 4,977 97,33 83,400 83,450 4,298 86,900 86,950 4,525 90,400 90,450 4,753 93,900 93,950 4,980 97,40 83,450 83,500 4,301 86,950 87,000 4,528 90,450 90,500 4,756 93,950 94,000 4,983 97,46 83,500 83,550 4,304 87,000 87,050 4,532 90,500 90,550 4,759 94,000 94,050 4,987 97,56 83,650 83,650 4,311 87,100 87,150 4,538 90,600 90,650 4,766 94,100 94,150 4,993 97,66 83,650 83,700 4,314 87,150 87,200 4,541 90,650 90,700 4,769 94,150 94,200 4,996 97,66	97,400 97,450 97,500	
83,400 83,450 4,298 86,900 86,950 4,525 90,400 90,450 4,753 93,900 93,950 4,980 97,44 83,450 83,500 4,301 86,950 87,000 4,528 90,450 90,500 4,756 93,950 94,000 4,983 97,45 83,500 83,550 4,304 87,000 87,050 4,532 90,500 90,550 4,759 94,000 94,050 4,987 97,50 83,550 83,600 4,307 87,050 87,100 4,535 90,550 90,600 4,762 94,050 94,100 4,990 97,50 83,600 83,650 4,311 87,100 87,150 4,538 90,600 90,650 4,766 94,100 94,150 4,993 97,60 83,650 83,700 4,314 87,150 87,200 4,541 90,650 90,700 4,769 94,150 94,200 4,996 97,65	97,450 97,500	3,204
83,450 83,500 4,301 86,950 87,000 4,528 90,450 90,500 4,756 93,950 94,000 4,983 97,45 83,500 83,550 4,304 87,000 87,050 4,532 90,500 90,550 4,759 94,000 94,050 4,987 97,50 83,550 83,600 4,307 87,050 87,100 4,535 90,550 90,600 4,762 94,050 94,100 4,990 97,50 83,650 83,650 4,311 87,100 87,150 4,538 90,600 90,650 4,766 94,100 94,150 4,993 97,60 83,650 83,700 4,314 87,150 87,200 4,541 90,650 90,700 4,769 94,150 94,200 4,996 97,60	97,500	5,208
83,550 83,600 4,307 87,050 87,100 4,535 90,550 90,600 4,762 94,050 94,100 4,990 97,56 83,600 83,650 4,311 87,100 87,150 4,538 90,600 90,650 4,766 94,100 94,150 4,993 97,60 83,650 83,700 4,314 87,150 87,200 4,541 90,650 90,700 4,769 94,150 94,200 4,996 97,60	^	5,211
83,600 83,650 4,311 87,100 87,150 4,538 90,600 90,650 4,766 94,100 94,150 4,993 97,60 83,650 83,700 4,314 87,150 87,200 4,541 90,650 90,700 4,769 94,150 94,200 4,996 97,68	97,550	5,214
83,650 83,700 4,314 87,150 87,200 4,541 90,650 90,700 4,769 94,150 94,200 4,996 97,68		5,217
		5,221
		5,224 5,227
83,750 83,800 4,320 87,250 87,300 4,548 90,750 90,800 4,775 94,250 94,300 5,003 97,75		5,230
83,800 83,850 4,324 87,300 87,350 4,551 90,800 90,850 4,779 94,300 94,350 5,006 97,80		5,234
83,850 83,900 4,327 87,350 87,400 4,554 90,850 90,900 4,782 94,350 94,400 5,009 97,85		5,237
83,900 83,950 4,330 87,400 87,450 4,558 90,900 90,950 4,785 94,400 94,450 5,013 97,90		5,240
83,950 84,000 4,333 87,450 87,500 4,561 90,950 91,000 4,788 94,450 94,500 5,016 97,95 84,000 84,050 4,337 87,500 87,550 4,564 91,000 91,050 4,792 94,500 94,550 5,019 98,00		5,243 5,247
84,050 84,100 4,340 87,550 87,600 4,567 91,050 91,100 4,795 94,550 94,600 5,022 98,050		5,250
84,100 84,150 4,343 87,600 87,650 4,571 91,100 91,150 4,798 94,600 94,650 5,026 98,10		5,253
84,150 84,200 4,346 87,650 87,700 4,574 91,150 91,200 4,801 94,650 94,700 5,029 98,18	98,200	5,256
84,200 84,250 4,350 87,700 87,750 4,577 91,200 91,250 4,805 94,700 94,750 5,032 98,20		5,260
84,250 84,300 4,353 87,750 87,800 4,580 91,250 91,300 4,808 94,750 94,800 5,035 98,25 84,300 84,350 4,356 87,800 87,850 4,584 91,300 91,350 4,811 94,800 94,850 5,039 98,30		5,263
84,300 84,350 4,356 87,800 87,850 4,584 91,300 91,350 4,811 94,800 94,850 5,039 98,30 84,350 84,400 4,359 87,850 87,900 4,587 91,350 91,400 4,814 94,850 94,900 5,042 98,38		5,266 5,269
84,400 84,450 4,363 87,900 87,950 4,590 91,400 91,450 4,818 94,900 94,950 5,045 98,40		5,273
84,450 84,500 4,366 87,950 88,000 4,593 91,450 91,500 4,821 94,950 95,000 5,048 98,45		5,276
84,500 84,550 4,369 88,000 88,050 4,597 91,500 91,550 4,824 95,000 95,050 5,052 98,50		5,279
84,550 84,600 4,372 88,050 88,100 4,600 91,550 91,600 4,827 95,050 95,100 5,055 98,58		5,282
84,600 84,650 4,376 88,100 88,150 4,603 91,600 91,650 4,831 95,100 95,150 5,058 98,60 84,650 84,700 4,379 88,150 88,200 4,606 91,650 91,700 4,834 95,150 95,200 5,061 98,650		5,286 5,289
84,700 84,750 4,382 88,200 88,250 4,610 91,700 91,750 4,837 95,200 95,250 5,065 98,70		5,292
84,750 84,800 4,385 88,250 88,300 4,613 91,750 91,800 4,840 95,250 95,300 5,068 98,75		5,295
84,800 84,850 4,389 88,300 88,350 4,616 91,800 91,850 4,844 95,300 95,350 5,071 98,80	98,850	5,299
84,850 84,900 4,392 88,350 88,400 4,619 91,850 91,900 4,847 95,350 95,400 5,074 98,88		5,302
84,900 84,950 4,395 88,400 88,450 4,623 91,900 91,950 4,850 95,400 95,450 5,078 98,90 84,950 85,000 4,398 88,450 88,500 4,626 91,950 92,000 4,853 95,450 95,500 5,081 98,90 95,950 95,000 95,450 95,500 95,000 95,450 95,00		5,305 5,308
85,000 85,050 4,402 88,500 88,550 4,629 92,000 92,050 4,857 95,500 95,550 5,084 99,00		5,312
85,050 85,100 4,405 88,550 88,600 4,632 92,050 92,100 4,860 95,550 95,600 5,087 99,05		5,315
85,100 85,150 4,408 88,600 88,650 4,636 92,100 92,150 4,863 95,600 95,650 5,091 99,10	99,150	5,318
85,150 85,200 4,411 88,650 88,700 4,639 92,150 92,200 4,866 95,650 95,700 5,094 99,15		5,321
85,200 85,250 4,415 88,700 88,750 4,642 92,200 92,250 4,870 95,700 95,750 5,097 99,20 85,250 85,300 4,418 88,750 88,800 4,645 92,250 92,300 4,873 95,750 95,800 5,100 99,250		5,325
85,250 85,300 4,418 88,750 88,800 4,645 92,250 92,300 4,873 95,750 95,800 5,100 99,25 85,300 85,350 4,421 88,800 88,850 4,649 92,300 92,350 4,876 95,800 95,850 5,104 99,30		5,328 5,331
85,350 85,400 4,424 88,850 88,900 4,652 92,350 92,400 4,879 95,850 95,900 5,107 99,38		5,334
85,400 85,450 4,428 88,900 88,950 4,655 92,400 92,450 4,883 95,900 95,950 5,110 99,40	99,450	5,338
85,450 85,500 4,431 88,950 89,000 4,658 92,450 92,500 4,886 95,950 96,000 5,113 99,48		5,341
85,500 85,550 4,434 89,000 89,050 4,662 92,500 92,550 4,889 96,000 96,050 5,117 99,50		5,344
85,550 85,600 4,437 89,050 89,100 4,665 92,550 92,600 4,892 96,050 96,100 5,120 99,55 85,600 85,650 4,441 89,100 89,150 4,668 92,600 92,650 4,896 96,100 96,150 5,123 99,60		5,347 5,351
85,650 85,700 4,444 89,150 89,200 4,671 92,650 92,700 4,899 96,150 96,200 5,126 99,68		5,354
85,700 85,750 4,447 89,200 89,250 4,675 92,700 92,750 4,902 96,200 96,250 5,130 99,70		5,357
85,750 85,800 4,450 89,250 89,300 4,678 92,750 92,800 4,905 96,250 96,300 5,133 99,75		5,360
85,800 85,850 4,454 89,300 89,350 4,681 92,800 92,850 4,909 96,300 96,350 5,136 99,80		5,364
85,850 85,900 4,457 89,350 89,400 4,684 92,850 92,900 4,912 96,350 96,400 5,139 99,85 85,900 85,950 4,460 89,400 89,450 4,688 92,900 92,950 4,915 96,400 96,450 5,143 99,90		5,367 5,370
85,900 85,950 4,460 89,400 89,450 4,688 92,900 92,950 4,915 96,400 96,450 5,143 99,90 85,950 86,000 4,463 89,450 89,500 4,691 92,950 93,000 4,918 96,450 96,500 5,146 99,950		5,370
86,000 86,050 4,467 89,500 89,550 4,694 93,000 93,050 4,922 96,500 96,550 5,149	. 30,000	3,0.0
86,050 86,100 4,470 89,550 89,600 4,697 93,050 93,100 4,925 96,550 96,600 5,152		
86,100 86,150 4,473 89,600 89,650 4,701 93,100 93,150 4,928 96,600 96,650 5,156		

2020 TAX RATE SCHEDULES

RATE SCHEDULE I

Use this schedule if you checked 1 (Single), 2 (Head of household), 3 (Married filing joint), or 5 (Widow[er] with dependent child) under "FILING STATUS".

)	Less than \$10,000
	But less than -	At least –
\$300.00 plus 4% of excess over \$10,000	\$25,000	\$ 10,000
\$900.00 plus 4.5% of excess over \$25,000	\$40,000	\$25,000
\$1,575.00 plus 6% of excess over \$40,000	\$60,000	\$40,000
\$2,775.00 plus 6.5% of excess over \$60,000		\$60,000

		EXAMPLE
		With a taxable income of \$117,635
\$	57,635.00	Income in excess of \$60,000
х	.065	Tax Rate \$60,000 and above
\$	3,746.28	Tax on excess of \$57,635
+	2,775.00	Tax on \$60,000
\$	6,521.00	Total Tax on \$117,635 (Round to nearest whole dollar)

Rate Schedule II

Use this schedule if you checked box 4 (Married filing separately) under "FILING STATUS".

		Less than \$5,000
	But less than -	At least –
\$150.00 plus 4% of excess over \$5,000	\$12,500	\$ 5,000
\$450.00 plus 4.5% of excess over \$12,500	\$20,000	\$12,500
\$787.50 plus 6% of excess over \$20,000	\$30,000	\$20,000
\$1,387.50 plus 6.5% of excess over \$30,000		\$30,000

		EXAMPLE
		With a taxable income of \$118,460
\$	88,460.00	Income in excess of \$30,000
x	.065	Tax Rate \$30,000 and above
\$	5,750.00	Tax on excess of \$88,460
+	1,387.50	Tax on \$30,000
\$	7,138.00	Total Tax on \$118,460 (Round to nearest whole dollar)

Return to