



WEST VIRGINIA RESIDENT INCOME TAX RETURN - 2005

IT-140

USE LABEL, PRINT OR TYPE

A First Name and Initial _____ Last Name _____
 Spouse's First Name and Initial (if joint return) _____ Spouse's Last Name (if different) _____
 Present Home Address _____
 City or Town _____ County _____ State _____ Zip Code _____

Your Social Security Number _____
 Spouse's Social Security Number _____
 Enter extended due date _____
 MM / DD / YY
 If you are filing Form WV-8379 as an injured spouse, check this box.....

Your Year of Birth _____ Spouse's _____ Telephone Number _____

B FILING STATUS (CHECK ONE)

1. Single, Head of household, or Widow(er) with dependent child
 2. Married filing jointly (even if only one spouse had income)
 3. Married filing separately. See Instructions on page 3 and give spouse's social security number above and enter spouse's full name here _____

C EXEMPTIONS

1. Exemptions claimed on your federal return
 (SEE INSTRUCTIONS IF YOU MARKED FILING STATUS 3)
 2. Additional exemption if surviving spouse (see page 3). Enter decedent's SSN _____
 Year spouse died _____
 3. TOTAL EXEMPTIONS (add boxes 1 and 2). Enter here and on line 6 below. If box 3 is zero, enter \$500 on line 6 below

1. FEDERAL ADJUSTED GROSS INCOME (federal Form 1040; Form 1040A; or Form 1040EZ)	1		00
2. ADDITIONS TO INCOME (line 29) of Schedule M _____ (+)	2		00
3. SUBTRACTIONS FROM INCOME (line 42) of Schedule M _____ (-)	3		00
4. WEST VIRGINIA ADJUSTED GROSS INCOME (line 1 plus line 2 minus line 3)	4		00
5. LOW-INCOME EARNED INCOME EXCLUSION	5		00
6. EXEMPTIONS (box 3 of Section C above _____ x \$2,000)	6		00
7. WEST VIRGINIA TAXABLE INCOME (line 4 minus lines 5 and 6) IF LESS THAN ZERO, ENTER ZERO	7		00
8. INCOME TAX DUE from (check one) <input type="checkbox"/> Tax Tables <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Schedule T	8		00
9. WEST VIRGINIA INCOME TAX WITHHELD (ENCLOSE LEGIBLE W-2(S) OR 1099(S))	9		00
10. ESTIMATED TAX PAYMENTS AND PAYMENTS WITH EXTENSION	10		00
11. SENIOR CITIZEN TAX CREDIT FOR PROPERTY TAX PAID (attach Form WV/SCTC-1)	11		00
12. TAX CREDITS/EMPLOYMENT/NONFAMILY ADOPTION CREDITS	12		00
13. CREDIT FOR INCOME TAX PAID TO OTHER STATE(S) (attach Schedule E)	13		00
14. SUM OF PAYMENTS AND CREDITS (add lines 9 through 13)	14		00
15. BALANCE OF TAX DUE (line 8 minus line 14)	15		00
16. PENALTY DUE (from Form IT-210) (SEE INSTRUCTIONS ON PAGE 26)	16		00
CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED <input type="checkbox"/>			
17. BALANCE DUE THE STATE (add lines 15 and 16) ENCLOSE PAYMENT VOUCHER (page 2)	17		00
CHECK HERE IF PAYMENT BY CREDIT/DEBIT CARD (see instructions) <input type="checkbox"/>			
18. OVERPAYMENT (subtract line 8 from line 14)	18		00
19. AMOUNT OF OVERPAYMENT TO BE CREDITED TO 2006 ESTIMATED TAX	19		00
20. WEST VIRGINIA CHILDREN'S TRUST FUND to help prevent child abuse and neglect Enter the amount of your contribution: <input type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$ _____	20		00
21. DEDUCTIONS FROM YOUR OVERPAYMENT (add lines 19 and (20)	21		00
22. REFUND Due you (subtract line 21 from line 18) (REFUND OF \$2 or less, see instructions)	22		00

Enclose W-2(s) and 1099(s) - Do Not Attach

HAVE REFUND DIRECTLY DEPOSITED

Routing Number Type: Checking Savings
 Account Number

SIGN HERE - Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer. Yes No

Your Signature _____ Date _____
 Paid Preparer's Signature _____ Date _____
 Address of Preparer _____ Telephone _____

Spouse's Signature _____ Date _____

DO NOT USE SPACE BELOW

WEST VIRGINIA SCHEDULES M and E

If you are claiming a disability modification on line 39, attach Schedule H to your return.

Modifications INCREASING federal adjusted gross income (additions)

23. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	23			
24. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	24			
25. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	25			
26. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax ...	26			
27. Other income deducted from federal adjusted gross income but subject to state tax (see page 7)	27			
28. Withdrawals from a medical savings account or prepaid tuition/savings plan NOT used for payment of qualifying expenses	28			
29. TOTAL ADDITIONS (add lines 23 through 28). Enter here and on line 2 of Form IT-140	29			

Modifications DECREASING federal adjusted gross income (subtractions)

		Column A (You)		Column B (Spouse)
30. Interest or dividends received on United States or West Virginia obligations includible in federal adjusted gross income but exempt from state tax	30			
31. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriff's or firemen's retirement system	31			
32. Up to \$2,000 of benefits received from West Virginia Teachers Retirement System, West Virginia Public Employees Retirement System, Military Retirement and Federal Retirement Systems (Title 4 USC § 111)	32			
33. Military Retirement Modification (Enclose 1099R)	33			
34. Pension Benefit Guaranty Modification (see instructions on page 7)	34			
35. Income received and includible in federal adjusted gross income but exempt from state tax by federal law. Enclose form 1099RRB/documents supporting deduction. State the source and amount of exempt income	35			
36. Refunds of state and local income taxes received and reported as income to the IRS	36			
37. Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds. Enclose copy of Smart 529 annual statement/documents supporting deduction	37			
38. Other deduction(s) i.e., Long - Term Care Insurance, WV Medical Savings Account Enclose documents supporting deduction	38			
39. Senior citizen or disability deduction (see instructions on page 7)				
(a) Income from sources not included in lines 30 through 38	(a)			
(b) Maximum modification	(b)	\$8,000 00		\$8,000 00
(c) Add lines 30 through 33 above	(c)			
(d) Subtract line (c) from line (b)	(d)			
(If less than zero, enter zero) Enter smaller of (a) or (d)	39			
40. Surviving spouse deduction	40			
41. Combine lines 30 through 40 for each column	41			
42. TOTAL SUBTRACTIONS (line 41, Column A plus line 41, Column B). Enter on line 3 of Form IT-140	42			

A separate Schedule E must be completed for each state for which credit is claimed. Remember to attach a copy of the other state's return; otherwise, your credit will be disallowed.

43. Income tax from your 2005 _____ return	43			
NAME OF STATE				
44. West Virginia total income tax (line 8 of Form IT-140)	44			
45. Net income derived from above state included in West Virginia total income	45			
West Virginia income includes: Wage and Salary Income _____ Other Income _____				
46. West Virginia adjusted gross income (line 4 of Form IT-140)	46			
47. Limitation of credit (line 44 multiplied by line 45 and divided by line 46)	47			
48. West Virginia taxable income (line 7 of Form IT-140)	48			
49. Alternative West Virginia taxable income (line 48 minus line 45)	49			
50. Alternative West Virginia total income tax (rate schedule applied to amount shown on line 49)	50			
51. Limitation of credit (line 44 minus line 50)	51			
52. Maximum credit (line 44 minus line 12 of Form IT-140)	52			
53. Total credit (the SMALLEST of lines 43, 44, 47, 51, or 52). Enter on line 13 of Form IT-140.....▶	53			

**SCHEDULE M
MODIFICATIONS TO ADJUSTED GROSS INCOME**

**SCHEDULE E
CREDIT FOR INCOME TAX
PAID TO ANOTHER STATE**