

Extended Due Date MM DD YYYY Check box ONLY if you are a fiscal year filer Year End MM DD YYYY

SOCIAL SECURITY NUMBER Deceased Prime *SPOUSE'S SOCIAL SECURITY NUMBER Deceased Spouse Date of Death

Last Name Suffix Your First Name MI

Spouse's Last Name - Only if different from Last Name above Suffix Spouse's First Name MI

First Line of Address Second Line of Address

City State Zip Code

Telephone Number:

Amended return Check before 4/15/15 if you wish to stop the original debit (amended return only) Net Operating Loss Filing as a nonresident/part-year resident (See instructions on Page 15) Form WV-8379 filed as an injured spouse

Filing Status (Check One) 1 Single 2 Head of Household 3 Married, Filing Joint 4 Married, Filing Separate *Enter spouse's SS# and name in the boxes above 5 Widow(er) with dependent child

Exemptions

1. Exemptions claimed on your federal return (see instructions if you marked Filing Status 4) 2. Additional exemption if surviving spouse (see page 20) Enter decedents SSN: Year Spouse Died: 3. Total Exemptions (add lines 1 & 2). Enter here and on line 6 below. If line 3 is zero, enter \$500 on line 6 below.

Table with 10 rows and 2 columns: Description and Amount. Row 1: Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1 .00. Row 2: Additions to income (line 38 of Schedule M) .00. Row 3: Subtractions from income (line 55 of Schedule M) .00. Row 4: West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3) .00. Row 5: Low-Income Earned Income Exclusion (see worksheet on page 24) .00. Row 6: Total Exemptions as shown above on Exemption Line 3 x \$2,000 .00. Row 7: West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO .00. Row 8: Income Tax Due (Check One) Tax Table Rate Schedule Nonresident/Part-year resident calculation schedule .00. Row 9: Family Tax Credit if applicable (see required schedule on page 14) .00. Row 10: Total Taxes Due (line 8 minus line 9) .00.

TAX DEPT USE ONLY PAYMENT PLAN CORR SCTC NRSR HEPTC



PRIMARY LAST NAME
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IT-140

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10. Total Taxes Due (from previous page)	10	.00
11. West Virginia Income Tax Withheld (SEE INSTRUCTIONS) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE)	11	.00
12. Estimated Tax Payments and Payments with Schedule L	12	.00
13. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1.....	13	.00
14. Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1.....	14	.00
15. Credits from Tax Credit Recap Schedule (see schedule on page 6)	15	.00
16. Amount paid with original return (amended return only)	16	.00
17. Payments and Credits (add lines 11 through 16)	17	.00
18. Overpayment previously refunded or credited (amended return only)	18	.00
19. Total payments and credits (line 17 minus line 18).....	19	.00
20. Penalty Due from Form IT-210. <input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED If you owe penalty, enter here	20	.00
21. Subtract line 20 from line 19 and enter total, (if line 20 is larger, subtract 19 from 20 add to line 10 and enter on line 22).....	21	.00
22. Balance of Income Tax Due (line 10 minus line 21). If line 21 is greater than line 10, skip to line 23.....	22	.00
23. If line 21 is greater than line 10, subtract line 10 from line 21. This is your income tax overpayment.....	23	.00
24. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 7). If this amount is greater than line 23, go on to line 25. If this amount is less than line 23, skip to line 26.....	24	.00
25. Subtract line 23 from line 24 and add line 22, this is the total balance of tax due	25	.00
26. Subtract line 24 from line 23, this is your total overpayment	26	.00
27. Amount of overpayment to be credited to your 2015 estimated tax.....	27	.00
28. 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 \$	28	.00
29. Deductions from your overpayment (Add lines 27 and 28).....	29	.00
30. Refund due you (subtract line 29 from line 26)..... REFUND	30	.00
31. Total amount due the State (line 25 plus line 28) PAY THIS AMOUNT..... PAY THIS AMOUNT	31	.00

Direct Deposit of Refund

CHECKING SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. PROVIDING INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.

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



Your Signature _____ Date _____ Spouse's Signature _____ Date _____ Telephone Number _____

Signature of preparer other than above _____ Date _____ Address _____ Telephone Number _____

Preparer's EIN

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

REFUND MAIL TO: BALANCE DUE
 WV State Tax Department WV State Tax Department
 P.O. Box 1071 P.O. Box 3694
 Charleston, WV 25324-1071 Charleston, WV 25336-3694

Payment Options

- Check or Money Order - If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.
- Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 15, 2015.
- Payment by credit card - Payments may be made using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Visit www.wvtax.gov.



IT-140W

REV. 2-14

W West Virginia Withholding Tax Schedule 2014

Do NOT send W-2's, 1099's, K-1's and/or WV/NRW-2's with your return

Enter WV withholding information below.

THIS FORM MUST BE FILED EVEN IF YOU HAVE NO INCOME OR WITHHOLDING

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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1 A – Employer or Payer Information _____ <small>Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2</small> _____ <small>Employer or Payer Name</small> _____ <small>Address</small> _____ <small>City, State, ZIP</small>	B – Employee or Taxpayer Information _____ <small>Name</small> _____ <small>Social Security Number</small> _____ <small>Income Subject to WV WITHHOLDING</small> .00	C – WV Tax Withheld _____ <small>WV WITHHOLDING</small> .00 Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 _____ <small>Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)</small> Enter WV withholding Only
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2 A – Employer or Payer Information _____ <small>Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2</small> _____ <small>Employer or Payer Name</small> _____ <small>Address</small> _____ <small>City, State, ZIP</small>	B – Employee or Taxpayer Information _____ <small>Name</small> _____ <small>Social Security Number</small> _____ <small>Income Subject to WV WITHHOLDING</small> .00	C – WV Tax Withheld _____ <small>WV WITHHOLDING</small> .00 Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 _____ <small>Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)</small> Enter WV withholding Only
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3 A – Employer or Payer Information _____ <small>Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2</small> _____ <small>Employer or Payer Name</small> _____ <small>Address</small> _____ <small>City, State, ZIP</small>	B – Employee or Taxpayer Information _____ <small>Name</small> _____ <small>Social Security Number</small> _____ <small>Income Subject to WV WITHHOLDING</small> .00	C – WV Tax Withheld _____ <small>WV WITHHOLDING</small> .00 Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 _____ <small>Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)</small> Enter WV withholding Only
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4 A – Employer or Payer Information _____ <small>Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2</small> _____ <small>Employer or Payer Name</small> _____ <small>Address</small> _____ <small>City, State, ZIP</small>	B – Employee or Taxpayer Information _____ <small>Name</small> _____ <small>Social Security Number</small> _____ <small>Income Subject to WV WITHHOLDING</small> .00	C – WV Tax Withheld _____ <small>WV WITHHOLDING</small> .00 Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 _____ <small>Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)</small> Enter WV withholding Only
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Total WV tax withheld from column C above..... **.00**

If you have WV withholding on multiple pages, add the totals together and enter the GRAND total on line 11, Form IT-140



PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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Modifications Increasing Federal Adjusted Gross Income

32. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	32	.00
33. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	33	.00
34. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	34	.00
35. Qualifying 402(e) Lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	35	.00
36. Other income deducted from federal adjusted gross income but subject to state tax.....	36	.00
37. Withdrawals from a WV Prepaid Tuition/SMART529® Savings Plan NOT used for payment of qualifying expenses.....	37	.00
38. TOTAL ADDITIONS (Add lines 32 through 37). Enter here and on Line 2 of Form IT-140.....	38	.00

Modifications Decreasing Federal Adjusted Gross Income **Column A (You)** **Column B (Spouse)**

39. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax	39	.00	.00
40. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system	40	.00	.00
41. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System	41	.00	.00
42. Up to \$2,000 of benefits from Military Retirement and Federal Retirement Systems (Title 4 USC §111).....	42	.00	.00
Combined amounts of Lines 41 and 42 must not exceed \$2,000.			
43. Military Retirement Modification	43	.00	.00
44. Railroad Retirement Board Income received.....	44	.00	.00
45. Pension Benefit Guaranty Corporation (see Schedule PBGC on page 12).....	45	.00	.00
46. Refunds of state and local income taxes received and reported as income to the IRS	46	.00	.00
47. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds	47	.00	.00
48. Active duty military pay (see instructions on page 23).....	48	.00	.00
49. Autism Modification (see instructions on page 23).....	49	.00	.00
50. Other deduction(s) i.e., long-term care insurance.....	50	.00	.00
51. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed \$1,200.....	51	.00	.00
52. Senior citizen or disability deduction (see instructions on page 23)			

		YOU	SPOUSE	
YEAR OF BIRTH (IF 65 OR OLDER)				
YEAR OF DISABILITY				
(a) Income not included in lines 39 through 51	(a)	.00	.00	
(b) Maximum modification	(b)	8000.00	8000.00	
(c) Add lines 39 through 43 above	(c)	.00	.00	
(d) Subtract line (c) from line (b)	(d)	.00	.00	
(If less than zero, enter zero) Enter the smaller of (a) or (d)	52	.00	.00	
53. Surviving spouse deduction (see instructions on page 23).....	53	.00	.00	
54. Add lines 39 through 53 for each column	54	.00	.00	
55. Total Subtractions (line 54, Column A plus line 54, Column B) Enter here and on line 3 of Form IT-140	55	.00		



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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 www.wvtax.gov or by calling the Taxpayer Services Division at 1-800-982-8297. **Note: If you are claiming the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no longer required to enclose the other state(s) return(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or NIPA-2 schedule in your files.**

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT
1. Credit for Income Tax paid to another state(s).....	E	1 .00
** For what states? <input type="text"/>		
2. Non-family Adoption Credit.....	WV/NFA-1	2 .00
3. Business Investment and Jobs Expansion Credit.....	BCS-PIT	3 .00
4. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	4 .00
5. Strategic Research and Development Tax Credit.....	WV/SRDTC-1	5 .00
6. WV Environmental Agricultural Equipment Credit.....	WV/AG-1	6 .00
7. WV Military Incentive Credit.....	J	7 .00
8. West Virginia Capital Company Credit.....	CCP	8 .00
9. Neighborhood Investment Program Credit.....	NIPA-2	9 .00
10. Historic Rehabilitated Buildings Investment Credit.....	RBIC	10 .00
11. Qualified Rehabilitated Buildings Investment Credit.....	RBIC-A	11 .00
12. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	12 .00
13. Apprenticeship Training Tax Credit.....	WV/ATTC-1	13 .00
14. Solar Energy Tax Credit.....	WV/SETC	14 .00
15. Alternative-Fuel Tax Credit.....	AFTC-1	15 .00
16. Commercial Patent Incentives Tax Credit.....	CPITC-1	16 .00
17. TOTAL CREDITS — add lines 1 through 16. <i>Enter on Form IT-140, line 15</i>		17 .00

****You cannot claim if you are a resident of KY, MD, PA, OH, or VA unless your source of income is other than wages and/or salaries.**



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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 8.

Part I State Use Tax Calculation

1. Amount of purchases subject to West Virginia Use Tax.....	1	\$
2. West Virginia Use Tax Rate.....	2	.06
3. West Virginia State Use Tax (Multiply line 1 by rate on line 2. Enter amount here and on line 9 below)...	3	\$

Part II Municipal Use Tax Calculation

Municipal Code (enter from table below)		City/Town Name	Purchases Subject to Municipal Use Tax		Tax Rate (enter from table below)	Municipal Tax Due (Purchases multiplied by rate)		
4a		4b	4c	\$	4d		4e	\$
5a		5b	5c	\$	5d		5e	\$
6a		6b	6c	\$	6d		6e	\$
7a		7b	7c	\$	7d		7e	\$
8. Total Municipal Use Tax (add lines 4e through 7e and enter on line 10)								\$

Part III Total Amount Due

9. Total State Use Tax due (from line 3).....	9	\$
10. Total Municipal Use Tax due (from line 8).....	10	\$
11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 24 of Form IT-140)	11	\$

Residents of the following municipalities are subject to the municipal use tax. Enter applicable municipal code in line 4a through 7a and applicable rate in line 4d through 7d.

Municipality	Code	Rate	Municipality	Code	Rate
Charleston	20072	.005	Wheeling	35157	.005
Harrisville	43197	.01	Williamstown	54232	.01
Huntington	06020	.01			
Quinwood	13040	.01			
Rupert	13044	.01			



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 must be filed with IT-140 if the taxpayer is reporting use tax due.**

Examples of reasons you may owe use tax:

1. 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.
2. 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.
3. 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 2014 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:

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

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 ($\$10,000 \times .01$)	100.00
3. Less .5% sales/use tax paid to Municipality B ($\$10,000 \times .005$)	(50.00)
4. Net use tax due to municipality A	50.00
5. Measure of tax ($\$50 \div .01$ tax rate)	\$ 5,000.00

You should include the \$5,000 in Part II, line 4c-7c under appropriate municipality.

Line 4a – 7a – Enter the municipal code from the chart at the bottom of the schedule, page 7.

Line 4b – 7b – Enter the name of the municipality.

Line 4c – 7c – Enter total purchases subject to the use tax.

Line 4d – 7d – Enter the tax rate from the chart at the bottom of the schedule, page 7.

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

Line 8 – Add lines 4e through 7e 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 24 of Form IT 140.

If you calculate an overpayment of your Personal Income Tax on Form IT-140, simply deduct the amount of Use Tax due from the amount of overpayment by following the instructions for Form IT-140. If your overpayment is reduced for any reason, the Use Tax will be billed separately from your Personal Income Tax account.

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PART-YEAR RESIDENTS:
ENTER PERIOD OF
WEST VIRGINIA RESIDENCY

FROM:

MM DD YYYY

TO:

MM DD YYYY

SCHEDULE A
(To Be Completed By Nonresidents and Part-Year Residents Only)

INCOME				
		COLUMN A AMOUNT FROM FEDERAL RETURN <small>All deductions from Form 1040 or 1040A not itemized on lines 70-75 should be totaled and entered on line 76.</small>	COLUMN B ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C WV SOURCE INCOME DURING NONRESIDENT PERIOD
56. Wages, salaries, tips (complete Form IT-140W).....	56	.00	.00	.00
57. Interest.....	57	.00	.00	.00
58. Dividends.....	58	.00	.00	.00
59. Refunds of state and local income tax (see line 46 of Schedule M).....	59	.00	.00	
60. Alimony received.....	60	.00	.00	
61. Business profit (or loss).....	61	.00	.00	.00
62. Capital gains (or losses).....	62	.00	.00	.00
63. Supplemental gains (or losses).....	63	.00	.00	.00
64. Total taxable pensions and annuities.....	64	.00	.00	.00
65. Farm income (or loss).....	65	.00	.00	.00
66. Unemployment compensation insurance.....	66	.00	.00	.00
67. Total taxable Social Security and Railroad Retirement benefits (see line 44 of Schedule M for Railroad Retirement benefits).....	67	.00	.00	
68. Other income from federal return (identify source)	68	.00	.00	.00
69. Total income (add lines 56 through 68).....	69	.00	.00	.00
ADJUSTMENTS				
70. IRA deduction.....	70	.00	.00	.00
71. Moving expenses.....	71	.00	.00	.00
72. Self-employment tax deduction.....	72	.00	.00	.00
73. Self-employment health insurance deduction.....	73	.00	.00	.00
74. Self Employed SEP, SIMPLE and qualified plans.....	74	.00	.00	.00
75. Penalty for early withdrawal of savings.....	75	.00	.00	.00
76. Other adjustments.....	76	.00	.00	.00
77. Total adjustments (add lines 70 through 76).....	77	.00	.00	.00
78. Adjusted gross income (subtract line 77 from line 69 in each column).....	78	.00	.00	.00
79. West Virginia income (line 78, Column B plus line 78, column C).....	79			.00
80. Income subject to West Virginia state tax but exempt from federal tax.....	80		.00	
81. Total West Virginia income (line 79 plus line 80). Enter here and on line 2 on the next page.....	81			.00



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SCHEDULE A (CONTINUED)

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

1. Tentative Tax (apply the appropriate tax rate schedule on page 38 to the amount shown on line 7, Form IT-140)...	1	.00
2. West Virginia Income (line 81, Schedule A).....	2	.00
3. Federal Adjusted Gross Income (line 1, Form IT-140).....	3	.00
4. Tax (divide line 2 by line 3, round to 4 decimal places and multiply the result by line 1). Enter here and on line 8, Form IT-140. <i>If you are claiming a federal net operating loss carryback, you must continue to Part II.</i>	4	.00

PART II: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION FOR NET OPERATING LOSS CARRYBACK

5. Subtract line 2 Part I from your original Federal Adjusted Gross Income (line 1, Form IT-140).....	5	.00
6. Income Percentage (Divide line 5 by line 3 Part I and round the result to four decimal places) Note: Decimal cannot exceed 1.0000	6	●
7. Multiply line 1 Part I by line 6.....	7	.00
8. Subtract line 7 from line 1 Part I.....	8	.00
9. West Virginia Tax (Enter the smaller of line 4 Part I or line 8 Part II here and on line 8, Form IT-140).....	9	.00



Certification for Permanent and Total Disability and Credit for Income Tax Paid to Another State

2014

PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

TAXPAYERS WHO ARE DISABLED DURING 2014 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2014, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2014, read the instructions to determine if you qualify for the income reducing modification allowed on Schedule M.

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 determine your modification.

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 2014, 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, 2014.

SCHEDULE H
CERTIFICATION OF PERMANENT AND TOTAL DISABILITY

Name of Disabled Taxpayer		Social Security Number	
Physician's Name		Physician's FEIN Number	
Physician's Street Address			
City		State	Zip Code
Physicians Signature	Date	MM	DD
		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 2014, 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
- Non-Resident – did not maintain a residence in West Virginia during the taxable year (NO CREDIT IS ALLOWED)
- Part-Year Resident – maintained a residence in West Virginia for part of the year; check the box which describes your situation and enter the date of your move:
MM DD YYYY
- Moved into West Virginia
- Moved out of West Virginia, but had West Virginia source income during your nonresident period
- Moved out of West Virginia and had no West Virginia source income during your nonresident period

SCHEDULE E
CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

82. INCOME TAX COMPUTED on your 2014 _____ return. Do not report Tax Withheld State Abbreviation	82	.00
83. West Virginia total income tax (line 10 of Form IT-140).....	83	.00
84. Net income derived from above state included in West Virginia total income.....	84	.00
85. Total West Virginia Income (Residents–Form IT-140, line 4. Part-Year Residents-Schedule A, line 81).....	85	.00
86. Limitation of Credit (line 83 multiplied by line 84 divided by line 85).....	86	.00
87. Alternative West Virginia taxable income Residents – subtract line 84 from line 7, Form IT-140 Part-year residents – subtract line 84 from line 85.....	87	.00
88. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 87)....	88	.00
89. Limitation of credit (line 83 minus line 88).....	89	.00
90. Maximum credit (line 83 minus the sum of lines 2 through 16 of the Tax Credit Recap Schedule).....	90	.00
91. Total Credit (SMALLEST of lines 82, 83, 86, 89, or 90) enter here and on line 1 of the Tax Credit Recap Schedule.....	91	.00

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.

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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 supporting forms and schedules for items changed. If you were required to file an amended federal return (Form 1040X), you must enclose a copy of that return. Be sure to include your name and social security number on any enclosures.

REQUEST FOR WAIVER OF ESTIMATED PENALTY

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 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, please write the reason(s) a waiver is being requested on the lines below. Attach a separate page if more space is needed. Please sign and date your request. If you have documentation substantiating your statement, enclose a copy. **The Department will notify you if your request for waiver was not approved.**

SCHEDULE
PBGC
(FORM IT-140)

Modification to Adjusted Gross Income
West Virginia Personal Income Tax Return

2014

--	--	--

Last Name

First Name
(if joint return, give first names and initials of both)

Your Social Security Number

--	--

Present home address (number and street, including apartment number, or rural route)

Spouse's Social Security Number

--	--	--	--	--

City or Town

County

State

Zip Code

Daytime Telephone Number

1. Enter amount of retirement benefits that would have been paid from your employer-provided plan.....	1		.00
2. Enter amount of retirement benefits actually received from Pension Benefit Guaranty Corporation.....	2		.00
3. Subtract line 2 from line 1 and enter the difference here and on Schedule M, line 45.....	3		.00

To receive this modification, the Schedule PBGC must be completed and enclosed with the return.

Homestead Excess Property Tax Credit

2014

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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 attached to Form IT-140, the credit will be disallowed.

Part I – Determine if your income falls within the financial guidelines needed to take this credit.

Are you required to file a federal return?

- YES** – Your federal adjusted gross income reported to the IRS must meet the following guidelines for you to qualify for this credit:
- ▶ If there is only 1 person living in your home, your federal adjusted gross income must be \$35,010 or less.
 - ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$47,190 or less.
 - ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$59,370 or less.
 - ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$71,550 or less.
- **For each additional person add \$12,180.
- NO** – your income less social security benefits must meet the following guidelines for you to qualify for this credit:
- ▶ If there is only 1 person living in your home, your income must be \$35,010 or less.
 - ▶ If there are 2 people living in your home, your income must be \$47,190 or less.
 - ▶ If there are 3 people living in your home, your income must be \$59,370 or less.
 - ▶ If there are 4 people living in your home, your income must be \$71,550 or less.
- **For each additional person add \$12,180.

Part II – Determine the amount of your credit (complete this Part only if your income falls within the above guidelines)

1. Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2014.....	1	.00
2. If eligible for the Senior Citizens Tax Credit enter allowable credit from line 2 of Form SCTC-1.....	2	.00
3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit).....	3	.00
4. Enter your Federal Adjusted Gross Income (from form 1040, 1040A or 1040EZ).....	4	.00
a. Enter the amount of increasing income modifications reported on line 38 of Schedule M.....	a	.00
b. Enter federal tax exempt income (Schedule B, Form 1040 or Schedule 1, Form 1040A).....	b	.00
c. Enter amount received in 2014 in the form of earnings replacement insurance (Workers' Compensation Benefits).....	c	.00
d. Enter the amount of Social Security benefits received that are NOT included in your Federal Adjusted Gross Income.....	d	.00
5. Add amounts on lines 4a, 4b, 4c, and 4d.....	5	.00
6. Total Gross Income: Add amount entered on line 4 and line 5.....	6	.00
7. Multiply amount on line 6 by 4% (0.04).....	7	.00
8. Is the amount on line 3 greater than the amount on line 7? <input type="checkbox"/> Yes. Continue to line 9 below <input type="checkbox"/> No. Stop — you are not eligible for this tax credit		
9. Subtract the amount on line 7 from the amount on line 3 and enter the result or \$1,000 whichever is lower and enter on line 14 of IT-140.....	9	.00



Family Tax Credit Schedule FTC-1

2014

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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 attached to Form IT-140, the credit will be disallowed.**

1. Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140).....	1	.00
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140).....	2	.00
3. Tax exempt interest reported on federal tax return (enter the amount shown on Federal Form 1040 that is not already included on line 2 of Form IT-140).....	3	.00
4. Add lines 1 through 3. <i>This is your Modified Federal Adjusted Gross Income for the Family Tax Credit.</i>	4	.00
5. Enter the number of exemptions claimed on your federal return (<i>This is your Family Size for the Family Tax Credit</i>).....	5	
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 32. <i>If the exemptions on line 5 are greater than 8, use the table for a family size of 8.</i>	6	
7. Enter your income tax due from line 8 of Form IT-140.....	7	.00
8. Multiply the amount on line 7 by the percentage shown on line 6 <i>This is your Family Tax Credit. Enter this amount on line 9 of Form IT-140.</i>	8	.00

DO NOT CUT THIS FORM.



Extended Due Date

MM	DD	YYYY

SOCIAL SECURITY NUMBER

*SPOUSE'S SOCIAL SECURITY NUMBER

Last Name	Suffix	Your First Name	MI

Spouse's Last Name – Only if different from Last Name above	Suffix	Spouse's First Name	MI

First Line of Address	Second Line of Address

City	State	Zip Code	–

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

This form is NOT an extension of time to pay personal income taxes due. File this form to request a six month extension of time to file your 2014 West Virginia Personal Income Tax Return (October 15, 2015). **NOTE:** This form and payment must be filed on or before the due date of the return (April 15, 2015). A penalty is imposed for late filing/late payment of tax unless reasonable cause can be shown. If you receive an extension of time for federal income purposes and expect to owe no West Virginia income tax, you are not required to file this form. To receive the same extension for state tax purposes, you need only note on your West Virginia Personal Income Tax Return that a federal extension was granted.

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



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PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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PART I: All filers must complete this part

1. Enter your 2014 tax as shown on line 10 of Form IT-140.....	1	.00
2. Enter the credits against your tax from your return.....	2	.00
3. Tax after credits (subtract line 2 from line 1).....	3	.00
4. Tax withheld.....	4	.00
5. Subtract line 4 from line 3.....	5	.00

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

6. Multiply line 3 by ninety percent (.90).....	6	.00
7. Enter the tax after credits from your 2013 return (see instructions).....	7	.00
8. Enter the smaller of line 6 or line 7 (if line 7 is zero and line 3 is more than \$5,000, enter the amount shown on line 6)..	8	.00

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

DETERMINE YOUR PENALTY BY COMPLETING PART II, PART III, OR PART IV.

- 9. If you are requesting a waiver of the penalty calculated, check here and attach your written request (see form on page 12).....
- 10. If you are a qualified farmer (see instructions for income on page 28), check here.....
- 11. If you used Part IV on the reverse side to apply the tax withheld to the period when the corresponding income was actually received rather than in equal amounts on the payment due dates, check here.....

PART II: If you are using the ANNUALIZED INCOME WORKSHEET to compute your underpayment and penalty, complete the worksheet below.

ANNUALIZED INCOME WORKSHEET	1/1/14 – 3/31/14	1/1/14 – 5/31/14	1/1/14 – 8/31/14	1/1/14 – 12/31/14
1. Federal adjusted gross income year-to-date....	.00	.00	.00	.00
2. Annualized amounts.....	4	2.4	1.5	1
3. Annualized income (line 1 X line 2).....	.00	.00	.00	.00
4. Modifications to income (see instructions).....	.00	.00	.00	.00
5. West Virginia adjusted gross income (combine lines 3 and 4).....	.00	.00	.00	.00
6. Exemption allowance.....	.00	.00	.00	.00
7. West Virginia taxable income (see instructions)	.00	.00	.00	.00
8. Annualized tax.....	.00	.00	.00	.00
9. Credits against tax.....	.00	.00	.00	.00
DO NOT INCLUDE TAX WITHHELD OR ESTIMATED PAYMENTS!				
10. Subtract line 9 from line 8 (if less than zero, enter zero).	.00	.00	.00	.00
11. Applicable percentage.....	22.5%	45%	67.5%	90%
12. Multiply line 10 by line 11.....	.00	.00	.00	.00
13. Add the amounts in all previous columns of line 12.....		.00	.00	.00
14. Subtract line 13 from line 12 (if less than zero, enter zero).....	.00	.00	.00	.00
15. Enter ¼ of line 8, Part 1, of Form IT-210 in each column.....	.00	.00	.00	.00
16. Enter the amount from line 18 of the previous column of this worksheet.....		.00	.00	.00
17. Add lines 15 and 16 and enter total.....	.00	.00	.00	.00
18. Subtract line 14 from line 17 (if less than zero, enter zero).....	.00	.00	.00	
19. Enter the smaller of line 14 or line 17 here and on Form IT-210, Part IV, line 1.....	.00	.00	.00	.00

NOTE: The sum of all columns for line 19 should equal line 8, Part I, of IT-210.



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PART III SHORT METHOD

Read the instructions on pages 28 & 29 to see if you can use the short method. If you checked BOX 11 of PART I or annualized in PART II skip this part and go to PART IV.

1. Enter the amount from line 8 of Part I of IT-210.....	1	.00
2. Enter the amount from line 4, Part I.....	2	.00
3. Enter the total, if any, of the estimated payments made.....	3	.00
4. Add lines 2 and 3.....	4	.00
5. Total underpayment for the year (subtract line 4 from line 1). If zero or less, stop here. No penalty due.....	5	.00
6. Multiply line 5 by .06312.....	6	.00
7. If the amount on line 5 was paid on or after April 15, 2015, enter zero. If paid prior to April 15, 2015 line 5 X number of days paid before April 15, 2015 X .000260.....	7	.00
8. Penalty due (subtract line 7 from line 6). Enter here and on the PENALTY DUE line of your personal income tax return.....	8	.00

PART IV REGULAR METHOD

SECTION A – FIGURE THE UNDERPAYMENT

	(a) 4/15/14	(b) 6/15/14	(c) 9/15/14	(d) 1/15/15
1. If you are using the annualized method, enter the amounts from line 19 of the Annualized Income Worksheet; otherwise, enter 1/4 of line 8 of PART I in each column.....	1	.00	.00	.00
2. Estimated tax paid and tax withheld (see instructions). For column (a) only, enter the amount from line 2 on line 6. If line 2 is equal to or more than line 1 for all payment periods, stop here; you do not owe any penalty.....	2	.00	.00	.00

NOTE: Complete Lines 3 through 9 before going to the next column.

3. Enter the amount, if any, from line 9 of the previous column.....	3		.00	.00	.00
4. Add lines 2 and 3.....	4		.00	.00	.00
5. Add lines 7 and 8 of the previous column.....	5		.00	.00	.00
6. Subtract line 5 from line 4. If zero or less, enter zero. For column (a) only, enter the amount from line 2.....	6	.00	.00	.00	.00
7. If line 6 is zero, subtract line 4 from line 5. Otherwise, enter zero.....	7	.00	.00	.00	.00
8. UNDERPAYMENT. If line 1 is equal to or more than line 6, subtract line 6 from line 1, enter the result here and go to line 3 of the next column. Otherwise, go to line 9.....	8	.00	.00	.00	.00
9. OVERPAYMENT. If line 6 is more than line 1, subtract line 1 from line 6, enter the result here and go to line 3 of the next column.....	9	.00	.00	.00	.00

SECTION B – FIGURE THE PENALTY

NOTE: Complete Lines 10 through 12 for each column before going to the next column

	(a) 4/15/14	(b) 6/15/14	(c) 9/15/14	(d) 1/15/15
10. Number of days FROM the date shown at the top of the column TO the date the amount on line 8 was paid, or 4/15/2015, whichever is earlier.....	10			
11. Daily penalty rate for each quarter.....	11	0.000260	0.000260	0.000260
12. Penalty due for each quarter (line 8 x 10 x 11).....	12	.00	.00	.00
13. Penalty due (add all amounts on line 12). Enter here and on the PENALTY DUE line of your personal income tax return (line 20).....	13			.00