

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 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 -

Amended return Check before 4/17/12 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 Separately *Enter spouse's SS# and name in the boxes above.

4 Married, Filing Jointly

5 Widow(er) with dependent child

Telephone number

Exemptions

1. Exemptions claimed on your federal return (see instructions if you marked Filing Status 3)

2. Additional exemption if surviving spouse (see page 17).

Enter decedent's 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.

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1.....	1	.00
2. Additions to income (line 34 of Schedule M).....	2	.00
3. Subtractions from income (line 49 of Schedule M).....	3	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 24).....	5	.00
6. Total Exemptions as shown above on Exemption Line 3 <input type="text"/> x \$2,000	6	.00
7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO	7	.00
8. Income Tax Due (Check One) <input type="checkbox"/> Tax Table <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Nonresident/Part-year resident calculation schedule.....	8	.00
9. Family Tax Credit if applicable (see required schedule on page 44).....	9	.00
10. Total Taxes Due (line 8 minus line 9).....	10	.00

TAX DEPT USE ONLY

PAYMENT PLAN CORR SCTC NRSR



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

10. Total Taxes Due (from previous page).....	10	.00
11. West Virginia Income Tax Withheld (MUST COMPLETE WITHHOLDING TAX SCHEDULE, FORM IT-140W; MUST BE FILED EVEN IF YOU ARE NOT CLAIMING TAX WITHHELD) <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. Credits from Tax Credit Recap Schedule (see schedule on page 10)	14	.00
15. Amount paid with original return (amended return only)	15	.00
16. Payments and Credits (add lines 11 through 15)	16	.00
17. Overpayment previously refunded or credited (amended return only)	17	.00
18. Total payments and credits (line 16 minus line 17)	18	.00
19. Balance of Tax Due (line 10 minus line 18)	19	.00
20. Penalty Due from Form IT-210. <input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED.....	20	.00
21. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 13).....	21	.00
22. Balance Due the State (add lines 19, 20, and 21) PAY THIS AMOUNT\$	22	.00
23. Overpayment (line 18 minus line 10 minus line 20 minus line 21).....	23	.00
24. Amount of Overpayment to be Credited to 2012 Estimated tax.....	24	.00
25. 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 \$	25	.00
26. Deductions from your overpayment (line 24 plus line 25).....	26	.00
27. Refund Due You (line 23 minus line 26 (Refund of \$2 or less, see page 21)..... REFUND	27	.00

Direct Deposit of Refund

CHECKING SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

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 _____ Daytime Phone Number _____



Official Payments Corporation is a private credit card payment service provider. A convenience fee of 2.5% will be charged to your credit/debit card. The State will not receive this fee. You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction, you will be given a confirmation number, which you should keep for your records.

Preparer's EIN

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

Returns filed with a balance of tax due may use any of the following 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 17, 2012.
- Payment by credit card - Payments may be made through Official Payments Corp. using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Call 1-800-2PAYTAXSM or visit www.officialpayments.com.

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



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	B - Employee or Taxpayer Information	C - WV Tax Withheld
	Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or payer name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING .00	WV WITHHOLDING .00 Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) Enter WV withholding only

2	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or payer name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING .00	WV WITHHOLDING .00 Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) Enter WV withholding only

3	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or payer name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING .00	WV WITHHOLDING .00 Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) Enter WV withholding only

4	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or payer name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING .00	WV WITHHOLDING .00 Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) Enter WV withholding only

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.



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
--	------------------------

1	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or payer name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING .00	WV WITHHOLDING .00 Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 <input type="text"/> Enter State Abbreviation <small>(from Box #15 on W-2 or Box # 11 on 1099)</small> Enter WV withholding only

2	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	Employer or payer ID from W-2, 1099, K-1 and/or WV/NRW-2 Employer or payer name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING .00	WV WITHHOLDING .00 Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 <input type="text"/> Enter State Abbreviation <small>(from Box #15 on W-2 or Box # 11 on 1099)</small> Enter WV withholding only

3	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	Employer or payer ID from W-2, 1099, K-1 and/or WV/NRW-2 Employer or payer name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING .00	WV WITHHOLDING .00 Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 <input type="text"/> Enter State Abbreviation <small>(from Box #15 on W-2 or Box # 11 on 1099)</small> Enter WV withholding only

4	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	Employer or payer ID from W-2, 1099, K-1 and/or WV/NRW-2 Employer or payer name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING .00	WV WITHHOLDING .00 Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 <input type="text"/> Enter State Abbreviation <small>(from Box #15 on W-2 or Box # 11 on 1099)</small> Enter WV withholding only

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.



Modifications to Adjusted Gross Income

2011

PRIMARY LAST NAME SHOWN ON FORM IT-140
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SOCIAL SECURITY NUMBER

Modifications Increasing Federal Adjusted Gross Income

28. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	28	.00
29. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	29	.00
30. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	30	.00
31. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	31	.00
32. Other income deducted from federal adjusted gross income but subject to state tax.....	32	.00
33. Withdrawals from a WV Prepaid Tuition/SMART529® Savings Plan NOT used for payment of qualifying expenses	33	.00
34. TOTAL ADDITIONS (Add lines 28 through 33). Enter here and on Line 2 of Form IT-140.....	34	.00

Modifications Decreasing Federal Adjusted Gross Income

		Column A (You)	Column B (Spouse)
35. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax	35	.00	.00
36. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system	36	.00	.00
37. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System	37	.00	.00
38. Up to \$2,000 of benefits from Military Retirement and Federal Retirement Systems (Title 4 USC § 111)	38	.00	.00
Combined amounts of Lines 37 and 38 must not exceed \$2,000			
39. Military Retirement Modification	39	.00	.00
40. Railroad Retirement Board Income received.....	40	.00	.00
41. Autism Modification.....	41	.00	.00
42. Refunds of state and local income taxes received and reported as income to the IRS	42	.00	.00
43. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds	43	.00	.00
44. Other deduction(s) i.e., Long-term care insurance, PBGC	44	.00	.00
45. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed \$1,200.....	45	.00	.00
46. 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 35 through 45	(a)	.00	.00
(b) Maximum modification	(b)	8000.00	8000.00
(c) Add lines 35 through 39 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)	46	.00	.00
47. Surviving spouse deduction (see instructions on page 23).....	47	.00	.00
48. Add lines 35 through 47 for each column	48	.00	.00
49. Total Subtractions (line 48, Column A plus line 48, Column B) Enter here and on line 3 of Form IT-140	49	.00	



PRIMARY LAST NAME
SHOWN ON
FORM IT-140

SOCIAL
SECURITY
NUMBER

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. Homestead Excess Property Tax Credit*	WV/HEPTC-1	1	.00
2. Credit for Income Tax paid to another state(s)	E	2	.00
** For what states?			
3. Non-family Adoption Credit	WV/NFA-1	3	.00
4. Business Investment and Jobs Expansion Credit	BCS-PIT	4	.00
5. General Economic Opportunity Tax Credit	WV/EOTC-PIT	5	.00
6. Strategic Research and Development Tax Credit	WV/SRDTC-1	6	.00
7. High-Growth Business Investment Tax Credit	WV/HGBITC-1	7	.00
8. WV Environmental Agricultural Equipment Credit	WV/AG-1	8	.00
9. WV Military Incentive Credit	J	9	.00
10. West Virginia Capital Company Credit	CCP	10	.00
11. Neighborhood Investment Program Credit	NIPA-2	11	.00
12. Historic Rehabilitated Buildings Investment Credit	RBIC	12	.00
13. Qualified Rehabilitated Buildings Investment Credit	RBIC-A	13	.00
14. West Virginia Film Industry Investment Tax Credit	WV/FIIA-TCS	14	.00
15. Apprenticeship Training Tax Credit	WV/ATTC-1	15	.00
16. Solar Energy Tax Credit	WV/SETC	16	.00
17. Alternative-Fuel Tax Credit	AFTC-1	17	.00
18. Commercial Patent Incentives Tax Credit	CPITC-1	18	.00
19. TOTAL CREDITS — add lines 1 through 18. <i>Enter on Form IT-140, line 14.</i>		19	.00

*NOTE: Either the Homestead Property Tax Credit or the Senior Citizen Tax Credit (see Schedule SCTC-1 for additional information) may be claimed; but not both.
**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.



PRIMARY LAST NAME SHOWN ON FORM IT-140
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SOCIAL SECURITY NUMBER

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 14.

Part I State Use Tax Calculation

1. Food purchases subject to state use tax.....	\$	x .03	\$
2. All other purchases subject to state use tax.....	\$	x .06	\$
3. Total State Use Tax (add lines 1 and 2 and enter on line 9) →			\$

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	
			\$	\$	
			\$	\$	
			\$	\$	
			\$	\$	
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 21 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
Williamstown	54232	.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.

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 total purchases of food and multiply by the tax rate.

Line 2 – enter all other purchases and multiply by the tax rate.

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 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

You should include the \$3,333.34 in Part I, line 2 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 4c-7c under appropriate municipality.

Line 4a – 7a – Enter the municipal code from the chart at the bottom of the schedule, page 13.

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 13.

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 21 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.

Nonresidents/Part-Year Residents
Schedule of Income

2011

PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

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	COLUMN B ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C WV SOURCE INCOME DURING NONRESIDENT PERIOD
50. Wages, salaries, tips (complete Form IT-140W).....	50	.00	.00	.00
51. Interest.....	51	.00	.00	.00
52. Dividends.....	52	.00	.00	.00
53. Refunds of state and local income tax (see line 42 of Schedule M).....	53	.00	.00	
54. Alimony received.....	54	.00	.00	
55. Business profit (or loss).....	55	.00	.00	.00
56. Capital gains (or losses).....	56	.00	.00	.00
57. Supplemental gains (or losses).....	57	.00	.00	.00
58. Total taxable pensions and annuities.....	58	.00	.00	.00
59. Farm income (or loss).....	59	.00	.00	.00
60. Unemployment compensation insurance.....	60	.00	.00	.00
61. Total taxable Social Security and Railroad Retirement benefits (see line 40 of Schedule M for Railroad Retirement benefits).....	61	.00	.00	
62. Other income from federal return (identify source)	62	.00	.00	.00
63. Total income (add lines 50 through 62).....	63	.00	.00	.00

ADJUSTMENTS

64. Deductible payments to an IRA.....	64	.00	.00	.00
65. Moving expenses.....	65	.00	.00	.00
66. Self-employment tax deduction.....	66	.00	.00	.00
67. Self-employment health insurance deduction.....	67	.00	.00	.00
68. Payments to a Keogh retirement plan.....	68	.00	.00	.00
69. Penalty for early withdrawal of savings.....	69	.00	.00	.00
70. Other adjustments.....	70	.00	.00	.00
71. Total adjustments (add lines 64 through 70).....	71	.00	.00	.00
72. Adjusted gross income (subtract line 71 from line 63 in each column).....	72	.00	.00	.00
73. West Virginia income (line 72, Column B plus line 72, column C).....	73			.00
74. Income subject to West Virginia state tax but exempt from federal tax.....	74		.00	
75. Total West Virginia income (line 73 plus line 74). Enter here and on line 2 on the reverse side.....	75			.00

Continued on the Next Page...



PRIMARY LAST NAME SHOWN ON FORM IT-140
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SOCIAL SECURITY NUMBER

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 75, 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

2011

PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

TAXPAYERS WHO ARE DISABLED DURING 2011 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2011, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2011, 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 2011, 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, 2011.

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 2011, 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

76. INCOME TAX COMPUTED on your 2011 _____ return. Do not report Tax Withheld State Abbreviation					.00
77. West Virginia total income tax (line 10 of Form IT-140)	77				.00
78. Net income derived from above state included in West Virginia total income	78				.00
79. Total West Virginia Income (Residents–Form IT-140, line 4. Part-Year Residents–Schedule A, line 75).	79				.00
80. Limitation of Credit (line 77 multiplied by line 78 divided by line 79).....	80				.00
81. Alternative West Virginia taxable income Residents – subtract line 78 from line 7, Form IT-140 Part-year residents – subtract line 78 from line 79.....	81				.00
82. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 81)	82				.00
83. Limitation of credit (line 77 minus line 82).....	83				.00
84. Maximum credit (line 77 minus the sum of lines 3 through 18 of the Tax Credit Recap Schedule).....	84				.00
85. Total Credit (SMALLEST of lines 76, 77, 80, 83, or 84) enter here and on line 2 of the Tax Credit Recap Schedule.....	85				.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.

PRIMARY LAST NAME
SHOWN ON
FORM IT-140

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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

2011

--	--	--

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 Guaranty Corporation.....	2	.00
3. Subtract line 2 from line 1 and enter the difference here and on Schedule M, line 44.....	3	.00

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

Homestead Excess Property Tax Credit

2011

PRIMARY LAST NAME
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FORM IT-140

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There is a personal income tax credit for real property taxes paid in excess of your income. The maximum refundable tax credit is \$1,000.00. You must complete the schedule below to determine the amount of your credit. Note: You may claim the Senior Citizen Tax Credit for Property Tax Paid OR the Homestead Excess Property Tax Credit ***but not both***.
If this schedule is not attached to Form IT-140, the credit will be disallowed.

1. Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2011.....	1	.00
2. Enter your Federal Adjusted Gross Income (from form 1040, 1040A or 1040EZ).....	2	.00
a. Enter the amount of increasing income modifications reported on line 34 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 2011 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
3. Add amounts on lines 2a, 2b, 2c, and 2d.....	3	.00
4. Total Gross Income: Add amount entered on line 2 and line 3.....	4	.00
5. Multiply amount on line 4 by 4% (0.04).....	5	.00
6. Is the amount on line 1 greater than the amount on line 5? <input type="checkbox"/> Yes. Continue to line 7 below <input type="checkbox"/> No. Stop — you are not eligible for this tax credit		
7. Subtract the amount on line 5 from the amount on line 1 and enter the result or \$1,000 whichever is lower.....	7	.00
8. Are you eligible for the local homestead property tax exemption? <input type="checkbox"/> Yes. Continue to line 9 below. <input type="checkbox"/> No. Carry the amount on line 7 to line 1 of the Tax Credit Recap Schedule.		
9. Is your Federal Adjusted Gross Income (amount on line 2 above) less than \$16,335 for a household of 1 person or \$22,065 for a household of 2 (add \$5,730 for each additional person in the household)? <input type="checkbox"/> Yes. Continue to line 10 below. <input type="checkbox"/> No. Carry the amount on line 7 to line 1 of the Tax Credit Recap Schedule (page 10).		
10. Enter the tax credit amount from your Form WV/SCTC-1 here.....	10	.00
11. If line 7 is greater than line 10, enter the amount on line 7 here and on line 1 of the Tax Credit Recap Schedule (Homestead Excess Property Tax Credit). If line 10 is the greater amount, enter zero (0) here and enter the amount from line 10 on line 13 of the IT-140 (Senior Citizen Tax Credit for Property Tax Paid).....	11	.00



Family Tax Credit Schedule FTC-1

2011

PRIMARY LAST NAME SHOWN ON FORM IT-140
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SOCIAL SECURITY NUMBER

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



IT-140NRS

REV 08-11

W

West Virginia
Special Nonresident Income Tax Return

2011

Form fields for Last Name, First Name, Address, City, State, Zip Code, and Social Security Number. Includes a box for 'Amended Return (check box)'.

NOTE: Use this form ONLY if you were a resident of Kentucky, Virginia, Pennsylvania, Maryland, or Ohio during the tax year of 2011, West Virginia source income was from wages and salaries and West Virginia income tax was withheld from such wages and salaries by your employer(s).

If you were a domiciliary resident of Pennsylvania or Virginia and spent more than 183 days within West Virginia during 2011, you are also considered a resident of West Virginia for income tax purposes.

SPECIFIC INSTRUCTIONS ARE ON THE BACK AND PAGE 27

I declare that I was not a resident of West Virginia any time during 2011, I was a resident of the state shown, my only income from sources within West Virginia was from wages and salaries, and such wages and salaries were subject to income taxation by my state of residence.

YOUR STATE OF RESIDENCE (Check one):

- 1. [] Commonwealth of Kentucky
2. [] State of Maryland
3. [] State of Ohio
4. [] Commonwealth of Virginia Number of days spent in West Virginia
5. [] Commonwealth of Pennsylvania Number of days spent in West Virginia

Table with 5 rows and 3 columns. Row 1: Enter your total West Virginia income from wages and salaries... 1 .00. Row 2: Enter total amount of West Virginia Income Tax Withheld... 2 .00. Row 3: Overpayment previously refunded or credited... 3 .00. Row 4: West Virginia Children's Trust Fund... 4 .00. Row 5: Refund Due You... 5 .00.

Direct Deposit of Refund section with checkboxes for CHECKING and SAVINGS, and fields for ROUTING NUMBER and ACCOUNT NUMBER.

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 Telephone Number

Signature of preparer other than above Date Address Daytime Phone Number

MAIL TO: REFUND and BALANCE DUE addresses. Preparer's EIN field with a note: Preparer: Check here if client is requesting that form NOT be e-filed.



SPECIFIC INSTRUCTIONS FOR IT-140NRS

Important Notice: These instructions are based upon those statutes and reciprocity practices in effect at the time of printing. Amendments may occur that would cause these instructions to change.

KENTUCKY, MARYLAND OR OHIO RESIDENTS

If your West Virginia income during 2011 was from wages and/or salaries only, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2011. If you had West Virginia income from a source other than wages and/or salaries, you must file the West Virginia Income Tax Return (Form IT-140) and indicate residency status by checking the Nonresident/Part-Year Resident box. You are not allowed a Schedule E credit against your West Virginia income tax whenever your West Virginia income is other than wages and/or salaries. You should apply for the appropriate credit on the income tax return filed with your state of residence.

PENNSYLVANIA OR VIRGINIA RESIDENTS

If your West Virginia income during 2011 was from wages and/or salaries only AND YOU DID NOT SPEND MORE THAN 183 DAYS WITHIN WEST VIRGINIA DURING 2011, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2011. If you had West Virginia income from a source other than wages and/or salaries, you **must** file the West Virginia Income Tax Return (Form IT-140) and indicate residency status by checking the Nonresident/Part-Year Resident box. You are not allowed a Schedule E credit against you West Virginia income tax when your West Virginia income is other than wages and/or salaries. You should apply for the appropriate credit on the income tax return filed with your state of residence.

A domiciliary resident of Pennsylvania or Virginia who spends more than 183 days within West Virginia during 2011 is also a resident of West Virginia for income tax purposes and is required to file a resident return (Form IT-140) with West Virginia. A Schedule E credit would not be allowed on the West Virginia return. You should apply for the appropriate credit on the income tax return filed with your state of residence.

SPECIAL NOTE: Residents of these states may be relieved from filing an annual claim for refund of West Virginia taxes withheld from their wages and/or salaries by requesting Form WV/IT-104 (West Virginia Certificate of Nonresidence) from their employer. Form WV/IT-104 may be completed and returned to the employer who would then be authorized to stop withholding West Virginia income tax on wages and/or salaries earned in this state.

Application for Extension of Time to File

2011

Extended Due Date

MM DD YYYY

Your Social Security Number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	Suffix	Your First Name	MI

Spouse's Social Security Number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's Last Name – Only if different from Last Name above	Suffix	Spouse's First Name	MI

<input type="text"/>	<input type="text"/>
First Line of Address	Second Line of Address

<input type="text"/>	<input type="text"/>	<input type="text"/>
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 2011 West Virginia Personal Income Tax Return (October 15, 2012). **NOTE:** This form and payment must be filed on or before the due date of the return (April 17, 2012). 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



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 2011 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 2010 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 42).....
- 10. If you are a qualified farmer, 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	1/1/11 – 3/31/11	1/1/11 – 5/31/11	1/1/11 – 8/31/11	1/1/11 – 12/31/11
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 19.....		.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.



PRIMARY LAST NAME
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FORM IT-140

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PART III SHORT METHOD

Read the instructions on page 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, 2012, enter zero. If paid prior to April 15, 2012 line 5 X number of days paid before April 15, 2012 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) 4/15/11	(b) 6/15/11	(c) 9/15/11	(d) 1/15/12
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
7. If line 6 is zero, subtract line 4 from line 5. Otherwise, enter zero.....	7	.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
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

SECTION B - FIGURE THE PENALTY

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

	(a) 4/15/11	(b) 6/15/11	(c) 9/15/11	(d) 1/15/12
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 4/15/2012, whichever is earlier.....	10	.00	.00	.00
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