2022 WEST VIRGINIA

Personal Income Tax Forms & Instructions



2022 PERSONAL INCOME TAX IS DUE APRIL 18, 2023 WEST VIRGINIA TAX DIVISION

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IT-140 REV 06-22

w WEST VIRGINIA PERSONAL INCOME TAX RETURN

2022

SOCIAL SECURITY NUMBER	Deceased Date of Deatl	n*	SOCIAL	OUSE'S SECURITY MBER	,			Deceased Date of D	leath*	
LAST NAME	Date of Boats		SUFFIX		YOUR FIRST			Date of B		MI
SPOUSE'S			SUFFIX		NAME SPOUSE'S FIRST				,	MI
LAST NAME FIRST LINE				OND LINE	NAME					
OF ADDRESS				DDRESS						
CITY			STATE		ZIP CODE					
TELEPHONE NUMBER	EMAIL							EXTENI DUE D MM/DD/Y	ATE	
*ONLY INLCLUDE A DECEASED TAXPAYER AND THEIR DATE OF DEATH IF IT OCCURRED IN THIS TAX YEAR. FOR THE NEXT TWO YEARS, PLEASE LIST THEM BELOW ON THE SURVIVING SPOUSE EXPEMPTION. AMENDED RETURN NONRESIDENT SPECIAL NONRESIDENT/PART YEAR RESIDENT FORM WV-8379 FI LED AS AN INJURED SPOUSE										
FILING STATU	JS	O OF 3 MARRIEI	D,	4 MAF	RRIED, FILIN	G SEP	ARATE		5 WIDOW(ER) WITH
(CHECK ONE) EXEMPTIONS		SEHOLD	OINT	**E	Enter spouse's	SS# ar	id name i	n the boxes above	DEPEND	ENT CHILD
(a) YOURSELF	To claim an exemption for y	ourself, enter 1. If some	eone ca	ın claim y	ou as a de	pende	ent, lea	ve box (a) bla	ınk.) (a)
(b) SPOUSE	To claim an exemption for y	our spouse, enter 1. Th	ney may	not be c	laimed as	an ex	emptior	n by anyone e	else. (b)
(c) DEPENDENTS	List your dependents. If over	four dependents, continu	ie on Sc	chedule Di	P on page 1	11. En	ter tota	I number of d	ependents (c)
Depe	ndent First name	Depende	nt Last	name		Soci	al Secu	ırity Number	Date of Birth	(MM DD YYYY)
(d) SURVIVING SPOUSE	(See page 21) Decedents SSN	1		Year Sp	ouse Died:				(d)
(e) Total Exemption	s (add boxes a, b, c, and d).	Enter here and on line 6	below	. If box e	is zero, en	ter \$5	00 on li	ne 6 below.	(e)
Federal Adjuste	d Gross Income or income to c	aim senior citizen tax ci	redit fro	m Sched	ule SCTC-	·A	1			.00
Additions to income	ome (line 58 of Schedule M)						2			.00
	m income (line 49 of Schedule						3			.00
	, , , , , , , , , , , , , , , , , , ,	•					4			.00
	ljusted Gross Income (line 1 plu									
5. Low-Income Ea	rned Income Exclusion (see wo	rksheet on page 25)					5			.00
6. Total Exemptions as shown above on Exemption Box (e) x \$2,000										.00
7. West Virginia Taxable Income (line 4 minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO										.00
	,						8			.00
Tax Table	calc	resident/Part-year reside ulation schedule								
DAV		NCLUDE WITH IS WITH THIS R								∭ .
PLAN COR SO		W-2s, 1099s, Et			 				0 1 W	

PRIMARY LAST NAME		SOCIAL SECURITY NUMBER		8.Total Taxes Due (line 8 from previous page)	8	.00
9. Credits from Ta	ax Credit Recap Schedule (se	ee schedule on page 5)		9	.00
10. Line 8 minus 9). If line 9 is greater than line	8, enter 0			10	.00
11. Overpayment	previously refunded or credite	ed (amended return on	lv)		11	.00
	. — CHECK IE	REQUESTING WAIVER/A	• •			
 Penalty Due fr West Virginia I 	om Form IT-210	EET ATTACHED	lf y	ou owe penalty, enter here	12	.00
(See Schedule L	JT on page 41).	ar smaller	CHECK IF NO	USE TAX DUE	13	.00
4. Add lines 10 th	nrough 13. This is your total a	mount due			14	.00
I5. West Virginia I	ncome Tax Withheld (See ins	structions page 22)	Check if w (Nonresident	ithholding from NRSR Sale of Real Estate)	15	.00
6. Estimated Tax	Payments and Payments wit	h Schedule 4868			16	.00
7. Non-Family Ad	doption Tax Credit if applicable	e (include Schedule W	V NFA-1)		17	.00
8. Senior Citizen	Tax Credit for property tax pa	id (include Schedule S	CTC-A)		18	.00
9. Homestead Ex	ccess Property Tax Credit for	property tax paid (inclu	de Schedule HEP	C-1 and Class II receipt)	19	.00
20. Amount paid v	vith original return (amended	return only)			20	.00
21. Payments and	Refundable Credits (add line	es 15 through 20)			21	.00
22. Balance Due	(line 14 minus line 21). If Line 21 is	greater than line 14, comple	ete line 23 PA	Y THIS AMOUNT	22	.00
	line 14. This is your overpayr				23	.00
24. Indicate donat	ions from line 23. Enter below		columns 24A, 24		25	
24A. CHILDREN'S TRUST FUND	24B. WV DEPT. OF VE ASSISTAN		24C. STATE VETERANS CEMETERY		24	.00
25 Amount of Ove	erpayment to be credited to y	our 2023 estimated tax	,		25	.00
	you (line 23 minus line 24 and			REFUND		.00
Direct Deposi of Refund PLEASE REVIE	,	SAVINGS	ROUTING NU			OUNT NUMBER
	, ,, ,		J	s, and to the best of mv know	ledge and	d belief, it is true, correct and complete
ur Signature	Date	Spouse	e's Signature	Date		Telephone Number
Preparer: Check HERE if client is requesting NOT						
☐ to efile	Preparer's EIN Signate	ure of preparer other than above	ve	Date		Telephone Number
	Prepare ID, MAIL TO THIS ADDRESS: WY TAX DIVISION P.O. BOX 1071 LESTON, WV 25324-1071	r's Firm FOR BALANCE DUE, MAII WY TAX DIV P.O. BOX CHARLESTON, W	/ISION 3694			
Payment Op Check or M Electronic P	tions: Returns filed with a balance of ta oney Order payable to the WV Tax Divisio ayment - May be made by visiting mytaxe Payment - May be made by visiting the T	ix due may pay through any of the n - Enclose check or money orders.wvtax.gov and clicking on "Pay	ne following methods: er with your return. y Personal Income Tax".			

P 4 0 2 0 2 2 0 2 W

MODIFICATIONS TO ADJUSTED GROSS INCOME

2022

Modifications Decreasing Fede	eral Adjusted Gros		Column A (You)		Column B (Spous	se)	
27. Interest or dividends received on l allowance for government obligation in but exempt from state tax	United States or West ncome, included in feder	: Virginia obligations, or ral adjusted gross income	27		.00		.00
28. Total amount of any benefit (includir federal retirement systems by retired	ng survivorship annuitie federal law enforcemen	28		.00		.00	
29. Total amount of any benefit (include state or local police, deputy sheriffs' — see page 23	ling survivorship annui or firemen's retirement s	29		.00		.00	
30. Military Retirement Modification			30		.00		.00
31. Other Retirement Modification	Column A (You)	Column B (Spouse)					
(a) West Virginia Teachers' and Public Employees' Retirement	.00	.00	H	Add lines 31 (a) and (b). If the	hat sun	n is greater than \$2000, enter \$	\$2000
(b)Federal Retirement Systems (Title 4 USC §111)	.00	.00	31		.00		.00
32. Social Security Benefits (a) TOTAL Social Security Benefits.	.00	.00)	your Fe \$ 50,000 for SINGLE	ederal or M <i>A</i>	this modification if AGI exceeds ARRIED SEPARATE file	rs
(b) Benefits exempt for Federal tax purposes	.00	.00	,	\$100,000 for MARRIE	ED JC	INT filers	
(c) Benefits taxable for Federal tax purpo			32		.00		.00
33. Certain assets held by subchapter S	Corporation bank		33		.00		.00
34. Certain Active Duty Military pay (See If not domiciled in WV, complete Part	instructions on page 18 II of Schedule A instead) I.	34		.00		.00
35. Active Military Separation (see instruction Must enclose military orders and disc			35		.00		.00
36. Refunds of state and local income tax	es received and reporte	d as income to the IRS	36		.00		.00
37. Contributions to the West Virginia Pre Annual Statement must be included	epaid Tuition/Savings Pla	an Trust Funds	37		.00		.00
38. Railroad Retirement Board Income re	ceived		. 38		.00		.00
39. Long-Term Care Insurance			39		.00		.00
40. IRC 1341 Repayments			40		.00		.00
41. Autism Modification (instructions on p	age 19)		. 41		.00		.00
42. ABLE Act Annual Statement must be included			42		.00		.00
43. West Virginia Jumpstart Savings Proc Annual Statement must be included	gram deposits made (no	t to exceed \$25000)	. 43		.00		.00
44. PBGC Modification	.00	.00		Subtract line 44 (b) from (a	a)		
` paid from your employer-provided plan	.30	.00		Subtract line 44 (b) HOIII (c	<i>u)</i>		
(b) retirement benefits actually received from PBGC	.00	.00	44		.00		.00
45. Qualified Opportunity Zone business	income		45		.00		.00

Modifications Decreasing Federal Adjusted Gross Income Continues on next page



W MODIFICATIONS TO ADJUSTED GROSS INCOME

2022

Modifications Decreasing Federal Adjusted Gross Income								Column A (You))	Column B (Spo	use)
40	(a) Year of birth	(b) Year of disability	(c) (d) Income not included Add in lines 33 to 45 lines 27							olumn (d) from (c)	
46.	(65 or older)		(NOT TO EXCEED \$80	OT TO EXCEED \$8000) through 32				(If less than ze		ero, enter zero)	
You	You .00 .00 .00										
Spouse	Spouse .00 .0						46				.00
47. Surviving spouse deduction (instructions on page 26)									.00		.00
48. Add lines 27 through 47 for each column							48		.00		.00
49.Total Subtractions (line 48, Col A plus line 48, Col B) Enter here and on line 3 of FORM IT-140									.00		

Modifications Increasing Federal Adjusted Gross Income		
Do not provide negative amounts in this section.		
50. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	50	.00
51. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	51	.00
52. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	52	.00
53. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	53	.00
54. Other income deducted from federal adjusted gross income but subject to state tax	54	.00
55. Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses	55	.00
56. ABLE ACT withdrawals NOT used for qualifying expenses	56	.00
57. West Virginia Jumpstart Savings Program withdrawals NOT used for qualifying expenses	57	.00
58.TOTAL ADDITIONS (Add lines 50 through 57). Enter here and on Line 2 of Form IT-140	58	.00





TAX CREDIT RECAP SCHEDULE

2022

Both this summary form and the appropriate credit calculation schedule(s) or form(s) must be enclosed with your return to claim a tax credit. Information for these tax credits may be obtained by visiting our website at tax.wv.gov or by calling the Taxpayer Services Division at 1-800-982-8297. See additional instructions on page 33.

WEST VIRGINIA TAX C			ADDI ICADI E ODEDIT	
TAX CREDIT	SCHEDULE	+ -	APPLICABLE CREDIT	
Credit for Income Tax paid to another state(s) (§11-21-20)		1		.00
** For what states?			d to KY, MD, OH, PA or VA ages and salaries.	for
Family Tax Credit (see page 6) (§11-21-22)	FTC-1	2		.00
General Economic Opportunity Tax Credit (§11-13Q)	EOTC-PIT	3		.00
High Technology Manufacturing Business (§11-13Q-10a)	E070 UT14	4		.00
WV Environmental Agricultural Equipment Credit (§11-13K)	101	5		.00
6. WV Military Incentive Credit (§11-24-12)		6		.00
7. Neighborhood Investment Program Credit (§11-13J)	\UD4 0	7		.00
Historic Rehabilitated Buildings Investment Credit (§11-24-23a)		8		.00
9. Qualified Residential Rehabilitated Buildings Investment Credit (§11-24-23a)	5510.4	9		.00
10. Apprenticeship Training Tax Credit (§11-13W)		10		.00
11. Alternative-Fuel Tax Credit (§11-6D)		11		.00
12. Conceal Carry Gun Permit Credit (§61-7-4)	0000 /	12		.00
13. Farm to Food Bank Tax Credit (§11-13DD)		13		.00
14. Downstream Natural Gas Manufacturing Investment Tax Credit (§11-13GG)	DNG- 2	14		.00
15. Post Coal Mine Site Business Credit (§11-28)	PCM-2	15		.00
16. Natural Gas Liquids (§11-13HH)	NGL-2	16		.00
17. Donation or Sale of Vehicle to Qualified Charitable Organizations (§11-13FF)	DSV-1	17		.00
18. Small Arms And Ammunition Manufacturers Credit (§11-13KK)	SAAM-1	18		.00
19. West Virginia Jumpstart Savings Program Credit (Employer Use Only) (§11-24-10a)	JSP- 1	19		.00
20. Capital Investment in Child-Care Property Tax Credit (§11-21-97)	CIP	20		.00
21. Operating Costs of Child Care Property Tax Credit (§11-21-97)	OCF	21		.00
22. Industrial Advancement Act Tax Credit		22		.00
23.TOTAL NON REFUNDABLE CREDITS — add all recap lines above. I	Enter on IT-140 line 9	23		.00





FAMILY TAX CREDIT

2022

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 filing status is married filing separate use Family Tax Credit Table 2.

If this schedule is not enclosed with Form IT-140, the credit will be disallowed.

Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140)	1	.00
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. This is your Modified Federal Adjusted Gross Income for the Family Tax Credit	4	.00
5. Enter the number of exemptions claimed from Form IT-140, sum of boxes a, b, and c (<i>This is your Family Size for the Family Tax Credit</i>)	5	
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 40. If the exemptions on line 5 are greater than 8, use the table for a family size of 8	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 This is your Family Tax Credit. Enter this amount on line 2 of Form IT-140 RECAP	8	.00

Schedule H Form IT-140

CERTIFICATION FOR PERMANENT AND TOTAL DISABILITY

2022

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.

TAXPAYER

If you or another individual were certified by a physician as being permanently and totally disabled during the taxable year 2022 OR were the surviving spouse of an individual who had been certified disabled and DIED DURING 2022, a reducing modification to income may be allowed.

To take the modification, enter the name of the disabled taxpayer and social security number on the certificate below. Second, have the physician complete the remainder of the certificate and return to disabled taxpayer. Third, complete Schedule M to determine the modification. Last, enclose the completed certification with the West Virginia personal income tax return.

A copy of the federal Schedule R (Part II) may be substituted for the West Virginia Schedule H.

Note: If an approved Schedule H was provided in a prior year and the disability status did **not** change for 2022, do **not** submit this certification with the return; however, a copy of the original Schedule H or Schedule R (Part II) must be kept should the Tax Division request verification at a later date.

PHYSICIAN

If, in your opinion, the individual named on this certification is permanently and totally disabled during 2022, please certify by entering your name, address and FEIN number. Sign and date the certification.

Note: By signing the certification, you agree that the 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.

Name of D	Disabled Taxpayer			Social	Security Number
Physi	cian's Name			Physicia	n's FEIN Number
Physician	's Street Address				
	City		State		Zip Code
nysicians ignature		Date _	MM	DD	YYYY

CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

2022

A Separate Schedule E must be completed for each state for which credit is claimed. You must maintain any information or withholding statements provided by 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. No credit is allowed for income tax imposed by a city, township, borough, or any other political subdivision of a state or any other country.

	RESIDENCY STATUS									
	NONRESIDENT – 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 Part-year residents cannot claim credit for taxes paid to another state unless that states' income is included in WV taxable income on SCHEDULE A.									
	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)								
	ENTER THE DATE OF YOUR MOVE: MM DD YYYY									
1	INCOME TAX COMPUTED ON YOUR 2022 RETURN. DO NOT REPORT TAX WITHHELD STATE ABBREVIATION	1		.00						
2	WEST VIRGINIA TOTAL INCOME TAX (LINE 8 OF FORM IT-140)	2		.00						
3	NET INCOME DERIVED FROM ABOVE STATE INCLUDED IN WEST VIRGINIA TOTAL INCOME	3		.00						
4	TOTAL WEST VIRGINIA INCOME (RESIDENTS-FORM IT-140, LINE 4. PART-YEAR RESIDENTS-SCHEDULE A, LINE 26)	4		.00						
5	LIMITATION OF CREDIT (LINE 2 MULTIPLIED BY LINE 3 DIVIDED BY LINE 4)	5		.00						
6	ALTERNATIVE WEST VIRGINIA TAXABLE INCOME RESIDENTS – SUBTRACT LINE 3 FROM LINE 7, FORM IT-140 PART-YEAR RESIDENTS – SUBTRACT LINE 3 FROM LINE 4	6		.00						
7	ALTERNATIVE WEST VIRGINIA TOTAL INCOME TAX (APPLY THE TAX RATE SCHEDULE TO THE AMOUNT SHOWN ON LINE 6)	7		.00						
8	LIMITATION OF CREDIT (LINE 2 MINUS LINE 7)	8		.00						
9	MAXIMUM CREDIT (LINE 2 MINUS THE SUM OF LINES 2 THROUGH 22 OF THE TAX CREDIT RECAP SCHEDULE)	9		.00						
10	TOTAL CREDIT (SMALLEST OF LINES 1,2, 5, 8, OR 9) ENTER HERE AND ON LINE 1 OF THE TAX CREDIT RECAP SCHEDULE	10		.00						

Schedule A Form IT-140 W

NONRESIDENTS/PART-YEAR RESIDENTS SCHEDULE OF INCOME

PART-YEAR RESID	EN	i itom:	MM/DD	TO:	
(To Be Completed By Nonresidents and Part-Year Residents Only) INCOME	AN	COLUMN A: COLUMN B: ALL INCOME DURING P OF WV RESIDENCE	ERIOD Y	COLUMN C: WV SOURCE INCOME DU NONRESIDENT PERIC	RING D
Wages, salaries, tips (withholding documents)	1	.00	.00		.00
2. Interest	2	.00	.00		.00
3. Dividends	3	.00	.00		.00
4. IRAs, pensions and annuities	4	.00	.00		.00
Total taxable Social Security and Railroad Retirement benefits (see line 32 and 38 of Schedule M)	5	.00	.00		
Refunds of state and local income tax (see line 36 of Schedule M)	6	.00	.00		
7. Alimony received	7	.00	.00		
8. Business profit (or loss)	8	.00	.00		.00
9. Capital gains (or losses)	9	.00	.00		.00
10. Supplemental gains (or losses)	10	.00	.00		.00
11. Farm income (or loss)	11	.00	.00		.00
12. Unemployment compensation insurance	12	.00	.00		.00
13. Other income from federal return (identify source)	13	.00	.00		.00
14. Total income (add lines 1 through 13)	14	.00	.00		.00
ADJUSTMENTS	l				
15. Educator expenses	15	.00	.00		.00
16. IRA deduction	16	.00	.00		.00
17. Self-employment tax deduction	17	.00	.00		.00
18. Self Employed SEP, SIMPLE and qualified plans	18	.00	.00		.00
19. Self-employment health insurance deduction	19	.00	.00		.00
20. Penalty for early withdrawal of savings	20	.00	.00		.00
21. Other adjustments (See instructions page 28)	21	.00	.00		.00
22. Total adjustments (add lines 15 through 21)	22	.00	.00		.00
23. Adjusted gross income (subtract line 22 from line 14 in each column)	23	.00	.00		.00
	24	West Virginia income (line 23, Column B plus column C)	24		.00
	25	Income subject to West Virginia Tax but exempt from federal tax	25		.00
	26	Total West Virginia income (line 24 plus line 25). Enter here and on line 2 on the next page	26		.00

Schedule A Form IT-140 W

NONRESIDENTS/PART-YEAR RESIDENTS SCHEDULE OF INCOME

2022

	F0111111-140 ··	SCHEDULE OF	IIVOONI	_			
		SCHEDULE A (C	UNITHO	JED)			
P	ART I: NONRESIDENT/PART	-YEAR RESIDENT TAX CALC	ULATION	l			
1.	Tentative Tax (apply the appropriate	tax rate schedule on page 34 to the amo	ount shown o	on line 7, Form IT-140)	1		.00
2.	West Virginia Income (line 26, Scheo	dule A)			2		.00
3.	Federal Adjusted Gross Income (line	: 1, Form IT-140)			3		.00
4.		4 decimal places and multiply the resu			4		.00
P		ENT INCOME FOR RESIDENT E MILITARY MEMBERS	TS OF RE	CIPROCAL STATE	S		
EI		ONLY if ALL THREE of the following sta	atements we	ere true for 2022.			
	OR a member of the military asYour only West Virginia source	Kentucky, Maryland, Ohio, Pennsylvan signed to active duty in West Virginia w income was from wages and salaries. ithheld from such wages and salaries b	hose domic	ile is outside West Virgin	ia		
		esident of Pennsylvania or Virginia and Form IT-140 as a resident of West Virgi		e than 183 days in West	Virgi	nia, you are also conside	red a
II.		state other than Kentucky, Ohio, Mar Nonresident or Filing as a Part-Year					
рι		West Virginia at any time during 202: rs, my only income from sources wit taxation by my state of residence.					
		YOUR STATE OF RESIDE	ENCE (Ched	ck one):			
	1 Commonwealth of Kentucky	4 Commonwealth of Pennsylvania	Number	of days spent in West V	'irgini	a	
	2 State of Maryland	5 Commonwealth of Virginia	Number	of days spent in West V	'irgini	a	
	3 State of Ohio	6 Active Military, stationed in West Vi	irginia but no		enclo		058)
				(A) Primary Taxpayer's Soc Security Number	cial	(B) Spouse's Social Secur Number	rity
5.	Enter your total West Virginia Income f	rom wages and salaries in the appropriate	e column 5		.00		.00
6.		a Income Tax withheld from your wag			.00		.00
7.	Line 6, column A plus line 6 column	B. Report this amount on line 15 of Fo	rm IT-140		7		.00





SCHEDULE OF ADDITIONAL DEPENDENTS

2022

Use this schedule to continue listing dependents.

If space is needed for more than 25 dependents, a copy of this form may be obtained from the West Virginia Tax Division's website: tax.wv.gov.

First Name	Last Name	Social Security Number	Date of Birth MM DD YYYY



HOMESTEAD EXCESS PROPERTY TAX CREDIT

2022

There is a personal income tax credit for OWNER-OCCUPIED residential real property taxes paid in excess of 4% of your income. The maximum refundable tax credit is \$1,000. You must complete the schedule below to determine the amount of your credit. No credit may be taken for any homestead which is owned, in whole or in part, by any person who is not a low-income person.

If this schedule is not enclosed with Form IT-140, the credit will be disallowed.

Part I — Determine it your income fails within the financial guidelines needed to take this credit.			
Check here if you were required to pay Federal Alternative Minimum Tax. Are you required to file a federal return?			
YES – Your federal adjusted gross income reported to the IRS must meet the following guidelines for you If there is only 1 person living in your home, your federal adjusted gross income must be \$4 If there are 2 people living in your home, your federal adjusted gross income must be \$54,93 If there are 3 people living in your home, your federal adjusted gross income must be \$69,05 If there are 4 people living in your home, your federal adjusted gross income must be \$83,25 **For each additional person add \$14,160. NO − Your income less social security benefits must meet the following guidelines for you to qualify for this If there is only 1 person living in your home, your income must be \$40,770 or less. If there are 2 people living in your home, your income must be \$54,930 or less. If there are 3 people living in your home, your income must be \$69,090 or less. If there are 4 people living in your home, your income must be \$83,250 or less. **For each additional person add \$14,160.	0,770 30 or 90 or 50 or	o or less. less. less. less.	
Part II – Determine the amount of your credit (complete this Part only if your income falls within t	he al	oove guidelines)	
Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2022 (Calculation to be used is after discount and before interest is added)	1	.0	00
2. If eligible for the Senior Citizen Tax Credit enter allowable credit from line 2 of Form SCTC-A	2	0	00
3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit)	. 3	.0	00
4. Enter your Federal Adjusted Gross Income	. 4	0	00
a. Enter the amount of increasing income modifications reported on line 58 of Schedule M	. а	.0	00
b. Enter federal tax-exempt interest income	. <i>b</i>	.0	00
c. Enter amount received in 2022 in the form of earnings replacement insurance (Workers' Compensation Benefits)	С	.0	00
d. Enter the amount of Social Security benefits, including SSI and SSDI, received that are NOT included in your Federal Adjusted Gross Income	. d	.0	00
e. Enter the income of all individuals living in the household but would file a separate tax return	. е	.0	00
5. Add amounts on lines 4a, 4b, 4c, 4d, and 4e	5	0	00
6. Total Gross Income: Add amount entered on line 4 and line 5	6	0	00
7. Multiply amount on line 6 by 4% (0.04)	7	.0	00
8. Is the amount on line 3 greater than the amount on line 7? Yes. Continue to line 9 below No. Stop — you are not eligible for this tax credit			
9. Subtract the amount on line 7 from the amount on line 3 and enter the result or \$1,000 whichever is lower and enter on line 19 of IT-140	. 9	.0	00

Schedule

Signature of claimant

STATEMENT OF CLAIMANT

TO REFUND DUE DECEASED TAXPAYER Form IT-140 Attach completed schedule to decedent's return NAME OF NAME OF DECEDENT CLAIMANT DATE OF SOCIAL SECURITY SOCIAL SECURITY DEATH NUMBER NUMBER ADDRESS (permanent residence or domicile at date of death) ADDRESS STATE CITY STATE CITY I am filing this statement as (check only one box): ATTACH A LIST TO THIS SCHED-Surviving wife or husband, claiming a refund based on a joint return **ULE CONTAINING THE NAME** AND ADDRESS OF THE SURVIV-Administrator or executor. Attach a court certificate showing your appointment. ING SPOUSE AND CHILDREN OF THE DECEDENT. Claimant for the estate of the decedent, other than above. Complete the rest of this schedule and attach a copy of the death certificate or proof of death* TO BE COMPLETED ONLY IF BOX C ABOVE IS CHECKED YES NO Did the decedent leave a will? 2(a). Has an administrator or executor been appointed for the estate of the decedent?..... 2(b) If "NO" will one be appointed?.... If 2(a) or 2(b) is checked "YES", do not file this form. The administrator or executor should file for the refund. Will you, as the claimant for the estate of the decedent, disburse the refund according to the laws of the state in which the decedent was domiciled or maintained a permanent residence?..... If "NO", payment of this claim will be withheld pending submission of proof of your appointment as administrator or executor or other evidence showing that you are authorized under state law to receive payment. SIGNATURE AND VERIFICATION I hereby make request for refund of taxes overpaid by, or on behalf of the decedent and declare under penalties of perjury, that I have examined this claim and to the best of my knowledge and belief, it is true, correct and complete.

*May be the original of an authentic copy of a telegram or letter from the Division of Defense notifying the next of kin of death while in active service, or a death certificate issued by the appropriate officer of the Division of Defense.



Date

IMPORTANT INFORMATION FOR 2022

- You are required to submit your original withholding documents, such as W-2's, 1099's, K-1's, and NRW-2's. Failure to submit this documentation will result in the disallowance of the withholding amount claimed.
- Additional municipalities are now subject to the Municipal Use Tax. Visit www.tax.wv.gov for a complete list of West Virginia municipalities
 that impose a Use tax.
- You can now interact with us online at mytaxes.wvtax.gov. Services offered include bill pay and secure communication about your return.
 Before you call, please use our MyTaxes portal. At this time, we do not offer online filing through that portal. Online filing options are available on our website.

RETURNED PAYMENT CHARGE

The Tax Division will recover a \$15.00 fee associated with returned electronic bank transactions. These bank transactions include but are not limited to the following:

- Direct Debit (payment) transactions returned for insufficient funds.
- · Stopped payments.
- Bank refusal to authorize payment for any reason.
- Direct Deposit of refunds to closed accounts.
- Direct Deposit of refunds to accounts containing inaccurate or illegible account information.

Paper Checks returned for insufficient funds will incur a \$28.00 fee.

The fee charged for returned or rejected payments is to recover the amount charged to the Tax Division by the financial institutions.

IMPORTANT: THERE ARE STEPS THAT CAN BE TAKEN TO MINIMIZE THE LIKELIHOOD OF A REJECTED FINANCIAL TRANSACTION OCCURRING:

- Be sure that you are using the most current bank routing and account information.
- If you have your tax return professionally prepared, the financial information used from a prior year return often carries over to the current return. It is important to verify your bank routing and account information from a check with your tax preparer. This will ensure the information is accurate and current in the event that a bank account previously used was closed or changed either by you or the financial institution.
- If you prepare your tax return at home using tax preparation software, the financial information used from a prior year return often carries over to the current return. It is important that you verify this information by reviewing the bank routing and account information from a current check. This will ensure the information is accurate and current.
- If you prepare your tax return by hand using a paper return form, be sure that all numbers entered when requesting a direct deposit of refund are clear and legible.
- If making a payment using MyTaxes, be sure that the bank routing and account numbers being used are current.
- If scheduling a delayed debit payment for an electronic return filed prior to the due date, make sure that the bank routing and account numbers being used will be active on the scheduled date.
- Be sure that funds are available in your bank account to cover the payment when checks or delayed debit payments are presented for payment.

TIPS ON FILING A PAPER RETURN

The Tax Division processes E-filed returns more quickly than paper returns. However, if you file a paper return there are several things you can do to speed-up the processing of your return. Faster processing means faster refunds!

- Make sure you have received all W-2s, 1099s, and other tax documents for the 2022 tax year.
- Complete your federal income tax return first.
- Do not use prior year forms.
- IT 140W has been discontinued. SEND all W-2s, 1099s, K-1s or WV NRW-2s.
- Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when information on the return is not clear.
- Use BLACK INK. Do not use pencils, colored ink, or markers.
- Do not write in the margins unless specifically instructed to do so.
- Always put entries on the lines, not to the side, above or below the line.
- Do not submit photocopies to the Division.
- Lines where no entry is required should be left blank. Do not fill in with zeros.
- · Do not use staples.
- Make sure all required forms and schedules are included with the tax return.
- Sign vour return.
- Write your name and address clearly using BLOCK CAPITAL LETTERS as in the following example:

SMITH	JR	LIAM	W
Last Name	Suffix	Your First Name	MI
MILLER		AMELIA	Н
Spouse's Last Name – Only if different from Last Name above	Suffix	Spouse's First Name	MI
1234 N 5TH ST			
First Line of Address		Second Line of Address	
ANYWHERE		WV 55555 6789	
City		State Zip Code	

- NEVER USE COMMAS when filling in dollar amounts.
- Round off amounts to WHOLE DOLLARS NO CENTS.
- Do not use parentheses () for a negative number. Use a dark, bold negative sign: -8300 rather than (8300).
- Print your numbers like this: 0 | 23456789 Do not use: 0 147
- Do not add cents in front of the preprinted zeros on entry lines. Numbers should be entered as shown below:

Federal Adjusted Gross Income	40000.00
Additions to Income	.00
Subtractions from Income	8000.00
West Virginia Adjusted Gross Income	32000.00

GENERAL INFORMATION

WHO MUST FILE

You must file a West Virginia income tax return if:

- You were a resident of West Virginia for the entire taxable year. You were a resident of West Virginia for a part of the taxable year (Part-Year Resident).
- You were not a resident of West Virginia at any time during 2022, but your federal adjusted gross income includes income from West Virginia sources (nonresident).

You are required to file a West Virginia return even though you may not be required to file a federal return if:

- Your West Virginia adjusted gross income is greater than your allowable deduction for personal exemptions (\$2,000 per exemption, or \$500 if you claim zero exemptions). Your income is to be determined as if you had been required to file a federal return. Your exemptions are to be determined following the rules on page 21.
- You are claiming a SCTC or HEPTC credit
- You are due a refund.

You are not required to file a West Virginia return if you and your spouse are 65 or older and your total income is less than your exemption allowance plus the senior citizen modification. For example, \$2,000 per exemption plus up to \$8,000 of income received by each taxpayer who is 65 or older. However, if you are entitled to a refund you must file a return.

RESIDENCY STATUS

IT-140 RESIDENT

A **resident** is an individual who:

- Spends more than 30 days in West Virginia with the intent of West Virginia becoming his/her permanent residence; or
- Maintains a physical presence in West Virginia for more than 183 days of the taxable year, even though he/she may also be considered a resident of another state.

IT-140 PART-YEAR RESIDENT

A part-year resident is an individual who changes his/her residence either:

- From West Virginia to another state, or
- From another state to West Virginia during the taxable year.

IT-140 FULL-YEAR NONRESIDENT

A full-year nonresident is an individual who is:

- A resident of West Virginia who spends less than 30 days of the taxable year in West Virginia, and maintains a permanent place of residence outside West Virginia; or
- A resident of another state who does not maintain a physical presence within West Virginia and does not spend more than 183 days of the taxable year within West Virginia.

IT-140 SPECIAL NONRESIDENTS

A Special Nonresident is an individual who is:

- A resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia for the entire taxable year; and
- Your only source of West Virginia income was from wages and salaries.

Nonresidents who DO NOT have West Virginia source income or withholdings are not required to file a West Virginia return.

Mark the nonresident special box on the front of the return and complete Part II of Schedule A.

IT-140 NRC-COMPOSITE RETURN

Nonresident individuals who are partners in a partnership, shareholders in a S corporation or beneficiaries of an estate or

trust that derives income from West Virginia sources may elect to be included on a nonresident composite return. If this election is made, the IT-140NRC is filed by the pass-through entity and eliminates the need for the individual to file a separate nonresident/ part-year resident return for income reported on the IT-140NRC. A \$50 processing fee is required for each composite return filed.

If a separate individual return is filed, the nonresident must include the West Virginia income derived from the pass-through entity filing the composite return. Credit may be claimed for the share of West Virginia income tax remitted with the composite return.

The IT-140NRC is available on our website at tax.wv.gov.

AMENDED RETURN

Use the version of Form IT-140 that corresponds to the tax year to be amended and check the "Amended Return" box. These forms and corresponding instructions are available on our website at tax.wv.gov.

You must file a West Virginia amended return if any of the following conditions occur:

- To correct a previously filed return; or
- You filed an amended federal income tax return and that change affected your West Virginia tax liability; or
- The Internal Revenue Service made any changes to your federal return (i.e., change in federal adjusted gross income, change in exemptions, etc.). If either you or the Internal Revenue Service make a change to your federal return which causes either and increase or decrease in your Federal Adjusted Gross Income, an amended West Virginia return must be filed within ninety (90) days after a final determination for such change is made. A copy of your amended federal income tax return must be enclosed with the West Virginia amended return. Do not enclose a copy of your original return.

If you are changing your filing status from married filing jointly to married filing separately or from married filing separately to married filing jointly, you must do so in compliance with federal guidelines. If your original return was filed jointly and you are amending to file separately, your spouse must also file an amended separate return.

If the amended return is filed after the due date, interest and penalty for late payment will be charged on any additional tax due. An additional penalty will be assessed if you fail to report any change to your federal return within the prescribed time.

Space is provided on page 49 to explain why you are filing an amended return.

NONRESIDENT/PART-YEAR RESIDENT

A part-year resident is subject to West Virginia tax on the following:

- Taxable income received from ALL sources while a resident of West Virginia;
- West Virginia source income earned during the period of nonresidence; and
- Applicable special accruals.

WEST VIRGINIA SOURCE INCOME

The West Virginia source income of a nonresident is derived from the following sources included in your federal adjusted gross income:

- Real or tangible personal property located in West Virginia;
- Employee services performed in West Virginia;
- A business, trade, profession, or occupation conducted in West Virginia;

- A S corporation in which you are a shareholder;
- Your distributive share of West Virginia partnership income or gain;
- Your share of West Virginia estate or trust income or gain and royalty income:
- West Virginia Unemployment Compensation benefits;
- Prizes awarded by the West Virginia State Lottery.

West Virginia source income of a nonresident does not include the following income even if it was included in your federal adjusted gross income:

- Annuities and pensions;
- Interest, dividends or gains from the sale or exchange of intangible personal property unless they are part of the income you received from conducting a business, trade, profession, or occupation in West Virginia.
- Gambling winnings, other than prizes awarded by the West Virginia State Lottery as described above, unless you are engaged in the business of gambling (file a Schedule C related to gambling activity for federal income tax purposes) and you engage in that business, trade, profession, or occupation in West Virginia.

NONRESIDENTS AND PART-YEAR RESIDENTS MUST FIRST COMPLETE LINES 1 THROUGH 7 OF FORM IT-140, THEN COMPLETE SCHEDULE A. Income earned outside of West Virginia may not be claimed on Schedule M as other deductions. Please use Schedule A. To compute tax due, use the calculation worksheet located on page 10. (Instructions for Schedule A can be found on pages 26 through 28.)

INCOME

In Column A of Schedule A, you must enter the amounts from your federal return. Income received while you were a resident of West Virginia must be reported in Column B. Income received from West Virginia sources while a nonresident of West Virginia must be reported in Column C.

ADJUSTMENTS

The amounts to be shown in each line of Column B and/or Column C of Schedule A are those items that were actually paid or incurred during your period of residency, or paid or incurred as a result of the West Virginia source income during the period of nonresidence. For example, if you made payments to an Individual Retirement Account during the entire taxable year, you may not claim any payments made while a nonresident unless the payments were made from West Virginia source income. However, you may claim the full amount of any payments made during your period of West Virginia residency.

SPECIAL ACCRUALS

In the case of a taxpayer changing from a RESIDENT to a NONRESIDENT status, the return must include all items of income, gain, or loss accrued to the taxpayer up to the time of his change of residence. This includes any amounts not otherwise includible on the return because of an election to report income on an installment basis. The return must be filed on the accrual basis whether or not that is the taxpayer's established method of reporting.

For example, a taxpayer who moves from West Virginia and sells his West Virginia home or business on an installment plan must report all income from the sale in the year of the sale, even though federal tax is deferred until the income is actually received.

FILING STATUS

There are five (5) filing status categories for state income tax purposes. Your filing status will determine the rate used to calculate your tax.

- Single
- · Head of Household

- Married Filing Jointly. You must have filed a joint federal return to be eligible to file a joint state return. If you filed a joint federal return, you may elect to file your state return as either "Married Filing Jointly" using the state's tax Rate Schedule I or as "Married Filing Separately" using Rate Schedule II.
- Married Filing Separately. If you are married but filed separate federal returns, you MUST file separate state returns. If you file separate returns you must use the "Married Filing Separately" tax Rate Schedule II to determine your state tax.
- Widow(er) with a dependent child.

When joint federal but separate state returns are filed, each spouse must report his/her federal adjusted gross income separately as if the federal adjusted gross income of each had been determined on separately filed federal returns.

If one spouse was a resident of West Virginia for the entire taxable year and the other spouse a nonresident for the entire taxable year and they filed a joint federal income tax return, they may choose to file jointly as residents of West Virginia. The total income earned by each spouse for the entire year, regardless of where earned, must be reported on the joint return as taxable to West Virginia. No credit will be allowed for income taxes paid to the other state.

A joint return may not be filed if one spouse changes residence during the taxable year, while the other spouse-maintained status as a resident or nonresident during the entire taxable year.

DECEASED TAXPAYER

A return must be filed for a taxpayer who died during the taxable year. Check the box "DECEASED" and enter the date of death on the line provided. If a joint federal return was filed for the deceased and the surviving spouse, the West Virginia return may be filed jointly. The surviving spouse should write on the signature line for the deceased "filing as surviving spouse". If a refund is expected, a completed Schedule F must be enclosed with the return so the refund can be issued to the surviving spouse or to the decedent's estate. Schedule F may be found on page 13.

EXEMPTIONS

You can no longer claim personal exemptions on your federal income tax return. West Virginia has retained personal exemptions under the same rules applicable under federal law in prior years. The West Virginia personal exemption allowance is \$2,000 per allowable exemption, or \$500 if someone else can claim an exemption for you on their return. See the rules for personal exemptions on page 21.

ITEMIZED DEDUCTIONS

The State of West Virginia does not recognize itemized deductions for personal income tax purposes. Consequently, itemized deductions claimed on the federal income tax return **cannot** be carried to the West Virginia return. Gambling losses claimed as itemized deductions on the federal income tax return cannot be deducted on the West Virginia tax return. There is no provision in the West Virginia Code to offset gambling winnings with gambling losses.

PROPERTY TAX CREDITS

The Senior Citizen Tax Credit and Homestead Excess Property Tax Credit are available to low-income taxpayers. Some taxpayers may qualify for both. If you qualify for both credits, a state return must be filed to receive the credits, even if you have no federal requirement.

SENIOR CITIZENS TAX CREDIT

Credit eligibility is restricted to taxpayers who participate in the Homestead Exemption program (administered by the county assessor's office), who incur and pay property taxes and whose federal adjusted gross income is less than 150% of federal poverty guidelines.

The maximum federal adjusted gross income level is \$20,385 for a single person household plus an additional \$7,080 for each additional person in the household (e.g., \$27,465 for a two-person household).

You will receive form WV SCTC-A by mail if you participate in the Homestead Exemption program. If you are only claiming the SCTC-A and are not required to file a tax return, you only need to submit the SCTC-A form. If you are claiming both the SCTC-A and the HEPTC-1 you need to file a state tax return to claim the credits. Additional information can be found on page 33 of this booklet and in Publication TSD-411 which can be found on our website at tax.wv.gov.

HOMESTEAD EXCESS PROPERTY TAX CREDIT

The Homestead Excess Property Tax Credit provides a refundable credit of up to \$1,000 for low-income property owners whose real property tax, less senior citizen tax credit, paid on your OWNER-OCCUPIED home exceeds 4% of your income (gross household income including social security benefits). Low-income is defined as federal adjusted gross income that is 300% or less of the federal poverty guideline, based upon the number of individuals in the family. Eligibility for the Homestead Exemption program is not necessary to qualify for this credit. Schedule HEPTC-1 on page 12 must be completed in its entirety to determine eligibility to claim the credit. A completed Schedule HEPTC-1 and Class II receipt showing payment must be filed with you return to claim the Homestead Excess Property Tax Credit.

SPOUSES OF UNITED STATES MILITARY SERVICE MEMBERS

Effective for taxable year 2009, spouses of military service members may be exempt from West Virginia income tax on wages received from services performed in West Virginia if all three of the following conditions are met:

- The service member is present in West Virginia in compliance with military orders;
- The spouse is in West Virginia solely to be with the service member;
- The spouse maintains domicile in another state.

Schedule A (see pages 9 & 10).

It is not a requirement for both spouses to have the same state of domicile, nor in the case of border installations, live in the state where the service member is stationed. Eligible spouses wishing to claim this exemption from income tax may file a revised Form IT-104 with the spouse's employer and must also attach a copy of their "spouse military identification card" when providing this form to their employer.

Any refunds for taxable year 2022 may be claimed on a properly filed IT-140 indicating "Nonresident Military Spouse" above the title on the first page. Military spouses should check the Nonresident Special box on Form IT-140 and complete Part II of Schedule A. A copy of their State of Legal Residence Certificate, form DD2058, must be enclosed with their return when it is filed. Nonresident military service members and their spouses may be liable for West Virginia income tax on other types of West Virginia income such as business income, interest income, unemployment compensation, etc. These types of income are reported on the

MEMBERS OF THE ARMED FORCES

If your legal residence was West Virginia at the time you entered military service, assignment to duty outside the state does not change your West Virginia residency status. You must file your return and pay the tax due in the same manner as any other resident individual unless you did not maintain a physical presence in West Virginia for more than 30 days during the taxable year.

If, during 2022, you spent more than 30 days in West Virginia, you are considered to be a West Virginia resident for income tax purposes and must file a resident return and report all of your income to West Virginia.

If there is no West Virginia income tax withheld from your military income, you may find it necessary to make quarterly estimated tax payments using Form IT-140ES.

If, during 2022, you did not spend more than 30 days in West Virginia and had income from a West Virginia source, you may be required to file an income tax return with West Virginia as any other nonresident individual, depending upon the type of income received.

A member of the Armed Forces who is domiciled outside West Virginia is considered to be a nonresident of West Virginia for income tax purposes; therefore, his/her military compensation is not taxable to West Virginia even though he/she is stationed in West Virginia and maintains a permanent place of abode therein. Check the Nonresident Special box on Form IT-140 and complete Part II of Schedule A. A copy of your military orders and Form DD2058 must be enclosed with the return.

Combat pay received during 2022 is not taxable on the federal income tax return. Therefore, it is not taxable on the state return.

ACTIVE DUTY MILITARY PAY

A West Virginia National Guard and Reserve service member is entitled to a decreasing modification while on active duty in support of the contingency operation as defined in Executive Order 13223 and subsequent amendments— such as those called to active duty as part of Operation Noble Eagle, Operation Enduring Freedom, Operation Iraqi Freedom, Operation New Dawn, and Operation Inherent Resolve, as well as any other current or future military operations deemed to be part of the Overseas Contingent Operations (OCO). The President's memorandum applies to any West Virginia National Guard and Reserve service members called to active duty in support of the OCO, whether deployed or stateside. This income is shown on Schedule M, line 34, as a decreasing modification to your federal adjusted gross income. A copy of your military orders and W-2 must be included with the return when it is filed.

Active Military Separation: If you are a West Virginia resident on active duty for at least 30 continuous days and have separated from active military service, your active duty military pay from the armed forces of the United States, the National Guard, or Armed Forces Reserve is an authorized modification decreasing your federal adjusted gross income; however, only to the extent the active duty military pay is included on your federal adjusted gross income for the tax year it was received. A copy of your military orders, DD 214, and W-2 must be included with your return when filed.

CERTAIN STATE AND FEDERAL RETIREMENT SYSTEMS

The modification for pensions and annuities received from the West Virginia Public Employees' Retirement System, the West Virginia Teachers' Retirement System, and Federal Retirement is limited to a maximum of \$2,000 and entered on Schedule M. The State of West Virginia does not impose tax on the retirement income received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system, federal law enforcement retirement, or military retirement, including survivorship annuities. See instructions for Schedule M on page 23.

US RAILROAD RETIREMENT

The State of West Virginia does not tax this income. All types of United States Railroad Retirement Board benefits, including unemployment compensation, disability and sick pay included on the federal return should be entered on Schedule M, line 38. See instructions on page 24.

AUTISM MODIFICATION

For tax years beginning on or after January 1, 2011 a modification was created reducing federal adjusted gross income in the amount of any qualifying contribution to a qualified trust maintained for the benefit of a child with autism. Any established trust must first be approved by the West Virginia Children with Autism Trust Board. The modification is claimed on line 41 of Schedule M with maximum amounts of \$1,000 per individual filer and persons who are married but filing separately and \$2,000 per year for persons married and filing a joint income tax return.

TAXPAYERS OVER AGE 65 OR DISABLED

An individual, regardless of age, who was certified by a physician as being permanently and totally disabled during the taxable year, or an individual who was 65 before the end of the taxable year may be eligible for certain modifications that will reduce their federal adjusted gross income for West Virginia income tax purposes up to \$8,000. See instructions for Schedule M on page 25.

SURVIVING SPOUSE

Regardless of age, a surviving spouse of a decedent may be eligible for a modification reducing his/her income up to \$8,000 provided he/she did not remarry before the end of the taxable year. The modification is claimed on Schedule M. The decedent must have attained the age of 65 prior to his/her death or, regardless of age, must have been certified as permanently and totally disabled. See instructions for line 47 of Schedule M on page 26 to determine if you qualify for this modification. The surviving spouse should write on the signature line for the deceased "filing as surviving spouse".

A surviving spouse who has not remarried at any time before the end of the taxable year for which the return is being filed may claim an additional exemption for the two (2) taxable years following the year of death of his/her spouse.

WEST VIRGINIA COLLEGE SAVINGS PLAN AND PREPAID TUITION TRUST FUNDS

Taxpayers making payments or contributions to programs of the West Virginia Prepaid Tuition Trust and/or West Virginia Savings Plan Trust, operated under the trade names of SMART529TM or West Virginia Prepaid College Plan, may be eligible for a modification on the state return. This deduction can be claimed on Line 37, Schedule M. Unqualified withdraws from the plan/trust must be reported on Line 55, Schedule M. For more information regarding participation in this program, contact SMART529TM Service Center at 1-866-574-3542.

FILING REQUIREMENTS FOR CHILDREN UNDER AGE 18 WHO HAVE UNEARNED (INVESTMENT) INCOME

Any child under the age of 18 who has investment income and whose parents qualify and elect to report that income on their return, is not required to file a return with the State of West Virginia. This election is made in accordance with federal guidelines.

Any child under the age of 18 whose income is not reported on his/her parent's return must file their own West Virginia return and report all of their income. If the child is claimed as an exemption on their parent's return, he/she must claim zero exemptions on the state return and claim a \$500 personal exemption allowance.

REFUND OF OVERPAYMENT

A return must be filed to obtain a refund of any overpayment. In order to receive a refund of an overpayment of \$2 or less, you must enclose a signed statement with your return requesting that the refund be sent to you.

DIRECT DEPOSIT

You may have your refund directly deposited into your bank account. To avoid delay of your direct deposit, verify your routing and account numbers from a check before filing your return. Refunds are issued in the form of United States currency. If you choose to have your refund direct deposited, your depositor must be capable of accepting US currency.

PENALTIES AND INTEREST

Interest must be added to any tax due that is not paid by the due date of the return even if an extension of time for filing has been granted. The rate of interest will be fixed every year to equal the adjusted prime rate charged by banks (as of the first business day of the preceding December) plus three percentage points. Visit www.tax.wv.gov in order to obtain the current interest rate.

Penalties (i.e. Additions to Tax) for late filing can be avoided by sending in your return by the due date. The law provides that a penalty of five percent (5%) of the tax due for each month, or part of a month, may be imposed for the late filing of the return up to a maximum of twenty-five percent (25%) unless reasonable cause can be shown for the delay.

The law provides that an additional penalty may be imposed for not paying your tax when due. This penalty is one-half of one percent ($\frac{1}{2}$ of $\frac{1}{6}$) of the unpaid balance of tax for each month, or part of a month, the tax remains unpaid, up to a maximum of twenty-five percent (25%).

You may access an Interest and Additions to Tax Calculator on our website at tax.wv.gov or you may call (304) 558-3333 or 1-800-982-8297 for assistance.

The West Virginia Tax Crimes and Penalties Act imposes severe penalties for failing to file a return or pay any tax when due, or for making a false return or certification. The mere fact that the figures reported on your state return are taken from your federal return will not relieve you from the imposition of penalties because of negligence or for filing a false or fraudulent return. The statute of limitations for prosecuting these offenses is three years after the offense was committed.

PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX

If your return shows a balance due greater than \$600, you may be subject to a penalty for not prepaying enough personal income tax through withholding and/or quarterly estimated tax payments. The penalty is computed separately for each installment date. Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when you file your tax return. However, you may be able to reduce or eliminate the penalty by using the annualized income installment method. Use Form IT-210 on page 45 through 47 to calculate your penalty. Instructions can be found on page 22. If you do not complete form IT-210, the West Virginia Tax Division will calculate the penalty for you. You will receive a notice for the amount of penalty due.

To avoid future penalties, you should increase your withholding or begin making quarterly estimated payments for tax year 2023.

RETURNED PAYMENT CHARGE

There will be a charge of \$15 for each payment (Check or EFT) that is returned due to insufficient funds. There will be a \$28 fee for returned checks.

CREDIT FOR ESTIMATED TAX

You must make quarterly estimated tax payments if your estimated tax liability (your estimated tax reduced by any state tax withheld from your income) is at least \$600, unless that liability is less than ten percent (10%) of your estimated tax. The total estimated tax credit to be claimed on your return is the sum of the payments made with the quarterly installments for taxable year 2022, any overpayments applied from your 2021 personal income tax return and any payments made with your West Virginia Application for Extension of Time to File (WV 4868).

EXTENSION OF TIME

If you obtain an extension of time to file your federal income tax return, you are automatically allowed the same extension of time to file your West Virginia income tax return. Enter the date of the federal extension was granted in the appropriate box. If a federal extension was granted electronically, write "Federal Extension Granted" and the confirmation number at the top of the West Virginia return. Also, enter the extended due date in the appropriate box. A copy of Federal Schedule 4868 must be enclosed with your return. If you only need an extension of time to file the West Virginia return or to pay any tax due, you must submit a completed West Virginia Application for Extension of Time to File (WV4868). This is not an extension to pay.

SIGNATURE

Your return MUST be signed. A joint return must be signed by both spouses. If you and your spouse (if filing a joint return) do not sign the return, it will not be processed. If the return is prepared by an authorized agent of the taxpayer, the agent must provide their FEIN, sign the return, date and enter their phone number. If a joint federal return was filed for a deceased taxpayer, the surviving spouse should write on the signature line for the deceased "filing as surviving spouse".

WEST VIRGINIA INCOME TAX WITHHELD

Electronic Filing – It is not necessary to submit withholding documents since this information will transmit electronically once entered within the software.

Paper Filed Returns – Enter the total amount of West Virginia tax withheld as shown on your withholding documents. If you are filing a joint return, be sure to include any withholding for your spouse. Original withholding documents (W-2's, 1099's, K-1's, and NRW-2's) must be enclosed with your paper return. Failure to submit this documentation will result in the disallowance of the credit claimed. Note: Local or municipal fees cannot be claimed as West Virginia income tax withheld. If the withholding source is for a nonresident sale of real estate transaction, a form WV NRSR must be completed and on file with the Tax Division prior to submitting a tax return. On your tax return, mark the box on line 15, submit Schedule D, and form 8949 or 4797 from your federal return.

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

If you fail to receive a withholding tax statement (Form W-2, W-2G, or 1099) from an employer by February 15th, you may file your income tax return using a substitute form. All efforts to obtain a W-2 statement from the payer must be exhausted before a substitute form will be accepted. West Virginia Substitute W-2 (Form WV IT-102-1) must be completed and retained for your

records in the same manner as Form W-2 for a period of not less than three years. This information may be obtained from your pay stub(s). DO NOT use federal Form 4852 (Substitute for W-2). It does not provide all the necessary information and WILL NOT be accepted.

PRIOR YEAR TAX LIABILITIES

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

IRS INFORMATION EXCHANGE

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

INJURED SPOUSE

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

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

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

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

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

TAX DIVISION PROCESSING AND PROCEDURES

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

FORM IT-140 INSTRUCTIONS

FORM IS ON PAGES 1-2 & 51-52

The due date for filing your 2022 West Virginia Personal Income Tax return is April 18, 2023, unless you have a valid extension of time to file. The starting point for the West Virginia income tax return is your federal adjusted gross income. Therefore, you must complete your federal return before you can begin your state return. It is not necessary to enclose a copy of your federal return with your West Virginia return.

SOCIAL SECURITY NUMBER

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

NAME & ADDRESS

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

AMENDED RETURN

Enter a check mark in this box if you are filing an amended return. Be sure to use the form corresponding to the tax year being amended. Enclose the reason for amendment with the amended return using the space provided on page 49 of the booklet. It may also be necessary to include a copy of the federal 1040X with the West Virginia amended return. If you previously requested a debit from your account on the original return and needs to be stopped, please contact Taxpayer Services at (304) 558-3333.

NONRESIDENT SPECIAL

Enter a check mark in this box if you qualify to file as a Special Nonresident (see page 16) and complete Schedule A, Part II found on page 10. DO NOT check the Nonresident/Part-Year Resident box if you are filing as a Special Nonresident.

NONRESIDENT OR PART-YEAR RESIDENT

Enter a check mark in this box if you are filing as a nonresident or part-year resident (See page 16).

INJURED SPOUSE

If filing an injured spouse claim (Form WV-8379), enter a check mark in the Injured Spouse Box (See page 20).

FILING STATUS

CHECK ONLY ONE. Your filing status is generally the same filing status shown on your federal return. See page 17 for more information regarding your filing status.

EXEMPTIONS

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

- (A) YOU Enter "1" in box (a) for yourself if you cannot be claimed as a dependent on another person's return.
- **(B) SPOUSE** Enter "1" in box (b) for your spouse only if your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.
- (C) **DEPENDENTS** Enter the number of eligible dependents in box (c). Provide the name, SSN and date of birth in the dependent section. If eligible dependents total more than 4, use the Schedule for Additional Dependents found on page 11. Generally, qualifying dependents must meet the following test:
- 1. They are related to you (child, brother, sister, stepbrother,

- stepsister, half-brother, half-sister, or a descendant of any of them, etc.) or they were a part of your household for the entire year.
- 2. They were:
 - a. Under the age of 19 at the end of 2022 and were younger than you;
 - b. Under the age of 24 at the end of 2022, a student, and younger than you; or
 - c. Any age and permanently and totally disabled.
- 3. They did not provide over half of his or her own support for 2022.
- 4. They didn't file a joint return for 2022 or is filing such a return only to claim a refund of withheld income tax or estimated tax paid.
- 5. They lived with you for more than half of 2022.

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

- (D) SURVIVING SPOUSE If you are eligible to claim an additional exemption as a surviving spouse, enter the spouse's social security number and year of death and enter "1" in box (d). See page 19 for additional information. A surviving spouse may claim an additional exemption for the two (2) taxable years following the year in which the spouse died, provided he/she has not remarried before the end of the taxable year for which the return is being filed.
- **(E) TOTAL** Enter the total number of exemptions claimed in boxes (a) through (d) in box (e).

LINES 1 THROUGH 26 OF FORM IT-140

Complete According to the Following Instructions

LINE 1

FEDERAL ADJUSTED GROSS INCOME.

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

LINE 2

ADDITIONS TO INCOME.

Enter the total additions shown on line 58 of Schedule M (page 4). See page 26 for additional information.

LINE 3

SUBTRACTIONS FROM INCOME.

Enter the total subtractions from income shown on line 49 of Schedule M (page 3). See page 23 for additional information.

LINE 4

WEST VIRGINIA ADJUSTED GROSS INCOME.

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

LINE 5

LOW-INCOME EARNED INCOME EXCLUSION.

To determine if you qualify for this exclusion, complete the worksheet on page 25 and enter the qualifying exclusion on this line.

LINE 6

EXEMPTIONS.

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

LINE 7

WEST VIRGINIA TAXABLE INCOME.

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

LINE 8

WEST VIRGINIA INCOME TAX.

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

RESIDENTS – If your filing status is single, head of household, widow(er) with a dependent child or married filing jointly and your taxable income is less than \$100,000, apply the amount of taxable income shown on line 7 to the Tax Table on page 35 and enter your tax on this line. If your taxable income is over \$100,000, use Rate Schedule I on page 34 to compute your tax.

You MUST use RATE SCHEDULE II on page 34 if your filing status is Married Filling Separately to compute your tax.

NONRESIDENTS AND PART-YEAR RESIDENTS—If you are a nonresident or part-year resident of West Virginia, you must first complete lines 1 through 7 of Form IT-140, then complete Schedule A on pages 9 and 10.

LINE 9

CREDITS FROM TAX CREDIT RECAP SCHEDULE.

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

LINE 10

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

LINE 11

PREVIOUS REFUND OR CREDIT.

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

LINE 12

PENALTY DUE.

If line 8 minus lines 9, 15, 17, 18, and 19 is greater than \$600, you may be subject to a penalty for underpayment of tax. The penalty is computed separately for each installment due date. Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when you file your tax return. However, you may be able to reduce or eliminate the penalty by using the annualized income installment method. Check the box on this line if you are enclosing a written request for Waiver of Penalty or the Annualized Income Worksheet. See page 30 for additional information.

LINE 13

WEST VIRGINIA USE TAX DUE.

Use tax is due on purchases of goods and services in which you did not pay Sales Tax. If you did not pay sales tax you must report and pay Use Tax. Use Schedule UT on page 42 to calculate this tax if applicable.

LINE 14

TOTAL AMOUNT DUE.

Add lines 10 through 13.

LINE 15

WEST VIRGINIA INCOME TAX WITHHELD.

Enter the total amount of West Virginia tax withheld as shown on your withholding documents. If you are filing a joint return, be sure to include any withholding for your spouse. *Original withholding documents (W-2's, 1099's, K-1's, and NRW-2's) must be enclosed with your return. Failure to submit this documentation will result in the disallowance of the credit claimed.* Local or municipal fees cannot be claimed as West Virginia income tax withheld. When claiming withholding from NRSR, check the box on line 15 and enclose Schedule D and Form 8949 from your federal return. Make sure you have filed your NRSR prior to filing the IT-140.

LINE 16

ESTIMATED TAX PAYMENTS.

Enter the total amount of estimated tax payments paid by you (and your spouse) for taxable year 2022. Include any 2021 overpayment you carried forward to 2022 and any payment made with your West Virginia Application for Extension of Time to File (WV 4868).

LINE 17

NON-FAMILY ADOPTION TAX CREDIT.

Enter the amount of allowable credit from the West Virginia Non-family Adoption Credit Schedule, NFA-1, found on our website. This schedule must be submitted with Form IT-140 to claim this credit. If the schedule is not provided, the credit will be denied. The final court document needs to be provided

LINE 18

SENIOR CITIZEN TAX CREDIT.

Complete Schedule SCTC-A and enter amount of credit from line 2, part III if you are eligible for the credit. Note: You only need to file a return to claim the SCTC-A when you are also claiming the HEPTC-1. If you are not claiming the HEPTC-1, then you do not need to complete a return to claim this credit unless you are required to file a federal return.

LINE 19

HOMESTEAD EXCESS PROPERTY TAX CREDIT.

Enter the amount of line 9 from Schedule HEPTC-1 (page 12). The Schedule HEPTC-1 and the Class II property tax receipt must be submitted with the tax return. Failure to submit these will result in denial of the credit.

LINE 20

AMOUNT PAID WITH ORIGINAL RETURN.

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

LINE 21

TOTAL PAYMENTS AND CREDITS.

Add lines 15 through 20.

LINE 22

BALANCE DUE THE STATE.

Line 14 minus line 21. This is the total balance due the State. Write your social security number and "2022 Form IT-140" on your check or money order. The Tax Division may convert your check into an electronic transaction. Receipt of your check is considered your authorization for the Tax Division to convert your check into an ACH Debit entry (electronic withdrawal) to your bank account. You may also make a payment by ACH Debit through MyTaxes at mytaxes.wvtax. gov or a credit card payment at epay.wvsto.com/tax.

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

LINE 23

TOTAL OVERPAYMENT.

Line 21 minus line 14.

LINE 24 DONATIONS

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

24 A) THE WEST VIRGINIA CHILDREN'S TRUST

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

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

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

- 24 B) THE WEST VIRGINIA DIVISION OF VETERANS ASSISTANCE provides nursing home and health care for aged and disabled veterans in the West Virginia Veterans Home.
- 24 C) DONEL C. KINNARD MEMORIAL STATE VETERANS CEMETERY donations fund operation and maintenance of the cemetery.

LINE 25

AMOUNT TO BE CREDITED TO YOUR 2023 ESTIMATED TAX ACCOUNT.

Enter the amount of your overpayment you wish to have credited to your 2023 estimated tax account.

LINE 26 REFUND.

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

SCHEDULE M INSTRUCTIONS

FORM IS ON PAGE 3 & 4.

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

Taxpayers who are at least age 65 OR are certified as permanently and totally disabled during 2022 are eligible to receive a deduction of up to \$8,000 of their taxable income.

The **Senior Citizen Deduction** can be claimed by taxpayers who were at least age 65 on December 31, 2022. Eligible taxpayers MUST enter their year of birth in the space provided and complete all boxes on lines 46.

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

MODIFICATIONS

MODIFICATIONS DECREASING FEDERAL ADJUSTED GROSS INCOME (SUBTRACTIONS FROM INCOME)

If filing a joint return, enter the modification(s) for both you and your spouse in Columns A and B. In cases of joint ownership of income producing tangible or intangible property, each spouse should use the total income multiplied by the relative percentage of ownership. See example on page 25.

LINE 27

INTEREST OR DIVIDENDS ON U.S. OBLIGATIONS.

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

LINE 28

CERTAIN FEDERAL LAW ENFORCEMENT RETIREMENT.

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

LINE 29

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

Enter the taxable amount of retirement income reported on your

federal return which was received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system, regardless of your age. This is the taxable amount of retirement income received from these sources including any survivorship annuities. Subtractions for retirement received from West Virginia Public Employee's Retirement System is limited to \$2,000 and must be claimed on line 31. 1099-R must be included with return.

LINE 30

MILITARY RETIREMENT.

Enter the taxable amount reported on your federal return of military retirement income, including survivorship annuities, from the regular Armed Forces, Reserves, and National Guard. 1099-R must be included with return, even if no withholding is to be reported. This amount should not be included on line 31b.

LINE 31

OTHER RETIREMENT MODIFICATIONS

Enter taxable amount of retirement income for the following categories:

- a) WEST VIRGINIA TEACHERS' RETIREMENT AND WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT. Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from The West Virginia Teachers' Retirement System and/or The West Virginia Public Employees' Retirement System. Do not enter more than \$2,000. 1099-R must be included with return.
- b) FEDERAL RETIREMENT. Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from Federal Retirement and **not already deducted on line 30.** Do not enter more than \$2,000. 1099-R must be included with return.

Combined amounts of 31a and 31b MUST NOT EXCEED \$2,000.

LINE 32

SOCIAL SECURITY BENEFITS.

For taxable years beginning on and after January 1, 2022, 100 percent of the amount of social security benefits received and included in federal adjusted gross income for the taxable year shall be allowed as a decreasing modification from federal adjusted gross income when determining West Virginia taxable income subject to the tax imposed by this article, subject to the W. Va. Code §11-21-12(c). The deduction may be claimed only when the federal adjusted gross income of a married couple filing a joint return does not exceed \$100,000, or \$50,000 in the case of a single (including Head of Household, and Widow(er)) individual or a married individual filing a separate return).

LINE 33

ASSETS HELD BY SUBCHAPTER S CORPORATION

A taxpayer who is a shareholder of an S corporation, or member of a limited liability company, engaged in business as a financial organization as defined in §11-24-3a(a)(14) of the West Virginia State code, may be eligible for a modification under §11-21-12k.

LINE 34 ACTIVE DUTY MILITARY PAY.

Military income received while you were a member of the National Guard or Armed Forces Reserves called to active duty in support of the contingency operation as defined in Executive Order 13223 as part of Operation Noble Eagle, Operation Enduring Freedom, Operation Iraqi Freedom, Operation New Dawn, Operation Inherent Resolve, and any other current or future military operations deemed to be part of the Overseas Contingency Operation (OCO). The President's memorandum applies to any West Virginia National Guard and Reserve service members called to active duty in support of the OCO, regardless of whether they are deployed overseas or stateside. If you are not domiciled in West Virginia, instead complete Part II of Schedule A on page 10. Instructions for Part II of Schedule A begin on page 26. See TSD 443 for additional details. Military orders and W-2 must be included with your return.

LINE 35

ACTIVE MILITARY SEPARATION.

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

LINE 36 REFUNDS OF STATE AND LOCAL INCOME TAXES.

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

LINE 37

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

Enter any payments paid to the prepaid tuition trust fund/savings plan trust. Annual statement must be submitted to support this deduction. If the annual statement is not submitted the credit will be denied.

LINE 38

RAILROAD RETIREMENT.

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

LINE 39

LONG-TERM CARE INSURANCE

Enter the amount of long-term care insurance premiums. Supporting documentation must be provided. If no supporting documentation is submitted the credit will be denied.

LINE 40

IRC 1341 REPAYMENTS

Enter the amount of money paid back under IRC 1341. Supporting documentation must be provided. If no supporting documentation

is submitted the credit will be denied.

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

LINE 41

AUTISM MODIFICATION.

Enter the amount of any qualifying contribution to a qualified trust maintained for the benefit of a child with autism (see instructions on page 19).

LINE 42 ABLE ACT

Achieving a Better Life Experience - An ABLE account is a tax-favored savings account that can accept contributions for an eligible individual with a disability or who is blind, and who is the designated beneficiary and owner of the account. The account is used to provide for qualified disability expenses. To take this credit on the WV return an annual statement or equivalent document MUST be attached. If the annual statement is not submitted, the credit will be denied.

You may be able to claim a credit for the qualified retirement savings contribution (aka Saver's Credit) to your ABLE account before January 1, 2026. See IRS pub 907 for more information.

LINE 43

WEST VIRGINIA JUMPSTART SAVINGS PROGRAM DEPOSITS MADE

The Jumpstart Saving Program allows West Virginians to save and invest money to help cover the costs of pursuing a trade or occupation through apprenticeship programs or technical schools.

You may not claim more that \$25,000 modification each year. You must include a copy of the annual statement to claim this modification. If the annual statement is not submitted the credit will be denied.

LINE 44

PBGC MODIFICATION

Pension Benefit Guaranty Modification - If you retired under an employer-provided defined benefit plan that terminated prior to or after retirement and the pension plan is covered by a guarantor whose maximum benefit guarantee is less than the maximum benefit to which you were entitled, you may be allowed a reducing modification of the difference between (a)theamountyouwouldhavereceivedhadtheplannotterminated and (b) the amount actually received from the guarantor. Failure to provided the information in (a) and (b) so will delay the processing of your return.

LINE 45

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

LINE 46

SENIOR CITIZEN OR DISABILITY DEDUCTION.

Taxpayers MUST be at least age 65 OR certified as permanently and totally disabled during 2022 to receive this deduction. Taxpayers age 65 or older have to enter their year of birth in the space provided and complete boxes (a) through (d) of the table in order to claim the deduction as a Senior Citizen. Joint income must be divided between spouses with regard to their respective

percentage of ownership. ONLY THE INCOME OF THE SPOUSE WHO MEETS THE ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE MODIFICATION. See example below.

The Disability Deduction can be claimed by taxpayers under age 65 who have been medically certified as unable to engage in any substantial gainful activity due to physical or mental impairment. IF 2022 is the first year of a medically certified disability, you MUST enclose a 2022 West Virginia Schedule H or a copy of Federal Schedule R and enter 2022 as the year the disability began in the space provided. IF the disability deduction has been claimed in prior years AND documentation has been submitted with prior

claims, then only the year that the disability began, entered in the space provided, is needed to claim the deduction. The Surviving Spouse of a deceased taxpayer may also qualify for a similar modification. See line 47 instructions for more information.

- Box (c) Enter all income (for each spouse, if joint return) not reported on lines 33 through 45
- Box (d) Add lines 27 through 32 for each spouse and enter on this line.
- Line 46 Subtract BOX (d) from BOX (c) for each. If BOX (d) is larger than BOX(c), enter zero on Line 46.

EXAMPLE OF SENIOR CITIZEN DEDUCTION CALCULATION John Doe, age 69, and Mary Doe, age 65, file a joint tax return. In 2022, they received the following income. John Mary West Virginia Police Retirement 7.000 0 **IRA Distributions** 4,000 1.000 10,000 Wages and Salaries 0 Interest (jointly held) 1,500 1,500 **US Savings Bond Interest** 500 500

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

13,000

13,000

- 1. Mr. Doe's total income is \$13,000. He claimed no deductions on lines 33 through 45. He enters the maximum amount of \$8000 in column(c) of line 46.
- 2. Mrs. Doe's total income is \$13,000. She claims no deductions on lines 33 through 45 and enters the maximum amount of \$8000 in column(c), of line 46.
- 3. Mr. Doe reported his police pension on line 29 and his share of their joint savings bond interest on line 27. He enters \$7,500 in column (d) of line 46.
- 4. Mrs. Doe reported her share of the joint savings bond interest on line 27 of Schedule M. Therefore, she enters \$500 in column(d) of line 46.
- 5. Mr. and Mrs. Doe each subtract column (d) from column (c) to determine their senior citizen deduction.

TOTAL INCOME

6. Therefore, Mr. Doe enters \$500 in column A of line 46 and Mrs. Doe enters \$7,500 in column B of line 46.

	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not include lines 33 to 44 (NOT TO EXCEED		()	ıgh 32		Subtract line 46 column (c	1) from	(c) (If less than zero, enter zero)
You	1949		8000	, ,	7500	.00		500	.00	(c) (ii less than zero, enter zero)
Spouse	1953		8000	.00	500	.00	46			7500 .00

WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION WORKSHEET

INSTRUCTIONS

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

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

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

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

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

WORKSHEET

A. Litter your rederal Adjusted Gloss income from line 1 of rollin 11-140	Α	.00
If Line A is greater than \$10,000 (\$5,000 if married filing separate returns), you are not eligible for the exclusion. STOP HERE		
B. List the source and amount of your earned income. Enter the total amount on Line B		
	В	.00
C. Maximum exclusion. Enter \$5,000 if your filing status is married filing separately; otherwise enter \$10,000	С	.00
D. Enter the smaller of the amounts shown on Line A, Line B, or Line C here and on Line 5 of Form IT-140	D	.00

LINE 47 SURVIVING SPOUSE DEDUCTION.

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

The decedent was 65 years of age or older OR was certified as permanently and totally disabled prior to his death.

The surviving spouse did not remarry before the end of the taxable year.

The total deductions from income shown on lines 27 through 32 and line 46 of Schedule M are less than \$8,000.

Add lines 27 through 47 for each column and enter the results here.

LINE 49

TOTAL SUBTRACTIONS.

Add Columns A and B from line 48. Enter here and on line 3 of Form IT-140.

INCREASING FEDERAL ADJUSTED GROSS **INCOME (ADDITIONS TO INCOME)**

INTEREST OR DIVIDEND INCOME ON FEDERAL OBLIGATIONS.

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

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

Enter the amount of any interest or dividend income on state and local bonds (other than West Virginia and its political subdivisions) received by or credited to you. See Technical Assistance Advisory 1993-002 for more information.

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

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

Income from which is exempt from West Virginia income tax.

LINE 53 LUMP SUM PENSION DISTRIBUTIONS.

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

LINE 54

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

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

LINE 55

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

Enter the amount of the West Virginia Prepaid Tuition/Smart 529 withdrawal that was NOT used for qualifying educational expense if you previously deducted these contributions.

LINE 56

ABLE ACT ADDITIONS

Enter any amount withdrawn from an ABLE account that was not used for qualified disability expenses pursuant to 11-21-12j(b).

WEST VIRGINIA JUMPSTART ADDITIONS

West Virginia Jumpstart Savings Program withdrawals not used for qualifying expenses.

TOTAL ADDITIONS.

Add lines 50 through 57. Enter the result here and on line 2 of Form IT-140.

SCHEDULE A INSTRUCTIONS

FORM IS ON PAGES 9 & 10

RESIDENTS OF KENTUCKY, MARYLAND, OHIO, PENNSYLVANIA AND VIRGINIA

If your only source of income is from wages and salaries, you will only need to complete Part II of Schedule A. Note: RESIDENTS OF PENNSYLVANIA AND VIRGINIA - If you were a domiciliary resident of Pennsylvania or Virginia and spent more than 183 days in West Virginia, you are also considered a resident of West Virginia and must file Form IT-140 as a resident of West Virginia.

MEMBERS OF THE ARMED FORCES AND THEIR SPOUSES

If your domicile is outside West Virginia but you were present in West Virginia in compliance with military orders, and if your only source of income is either from your own or your spouse's wages and salaries, you will only need to complete Part II of Schedule A and include a copy of DD Form 2058 showing your State of Legal Residence.

LINE 1

WAGES SALARIES, AND TIPS

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

LINE 2 AND 3

INTEREST AND DIVIDEND INCOME

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

LINE 4

IRA'S, PENSIONS, AND ANNUITIES

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

LINE 5

SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS.

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

LINE 6

REFUNDS OF STATE AND LOCAL INCOME TAXES

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

LINE 7

ALIMONY RECEIVED

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

LINE 8

BUSINESS INCOME

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

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

BUSINESS CONDUCTED IN WEST VIRGINIA

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

BUSINESS CONDUCTED INSIDE OR OUTSIDE WEST VIRGINIA

If, while a nonresident, a business, trade or profession is conducted inside and outside West Virginia and your accounts clearly reflect income from West Virginia operations, enter the net profit or loss from business conducted within West Virginia on line 8, Column C.

RENT & ROYALTY INCOME

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

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

If a business is conducted both within West Virginia and from

sources outside West Virginia, attach your method of allocation on a separate sheet.

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

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

PARTNERSHIPS

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

S CORPORATION SHAREHOLDERS

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

ESTATES & TRUSTS

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

PASSIVE ACTIVITY LOSS LIMITATIONS

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

LINE 9

CAPITAL GAINS OR LOSSES

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

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

Capital transactions from West Virginia sources include capital gains or losses derived from real or tangible property located within West Virginia whether or not the property is connected with a business or trade and capital gains or losses from stocks, bonds, and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in West Virginia. Also include your share of any capital gain or loss derived from West Virginia sources from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S corporation of which you are a shareholder. Any capital gains or losses from business property (other than real property) of a business conducted both in and out of West Virginia must be allocated for West Virginia purposes. Gains or losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal basis of property for computing capital gains or losses.

LINE 10 SUPPLEMENTAL GAINS OR LOSSES

Column A Enter the total of any other gains or losses from the sale or exchange of non-capital assets used in a trade or business reported on your federal return.

Column B Enter any substantial gain or loss which occurred during your period of West Virginia residency.

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

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

LINE 11 FARM INCOME OR LOSS

Column A Enter the total amount reported on your federal return.

Column B Enter the amount that represents farm income or loss during your period of West Virginia residency.

Column C Enter the amount that represents income or loss from farming activity in West Virginia while you were a nonresident of West Virginia.

LINE 12 UNEMPLOYMENT COMPENSATION

Column A Enter the total amount reported on your federal return.

Column B Enter the amount received during your period of West Virginia residency.

Column C Enter the amount received while a nonresident but derived or resulting from employment in West Virginia.

LINE 13 OTHER INCOME

Column A Enter the total of other income reported on your federal return. Identify each source in the space provided. Enclose additional statements if necessary.

Column B Enter the amount received during your period of West Virginia residency.

Column C Enter the amount derived from or connected with West Virginia sources and received while you were a nonresident of West Virginia.

NOTE: If you have special accrual income, it should be included in Columns A and B of this line. See page 17 for more information regarding special accruals.

LINE 14

TOTAL INCOME

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

LINE 15 THROUGH 20

ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME

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

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

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

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

LINE 21

OTHER ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME

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

Moving expenses for members of the Armed Services Alimony paid

Certain business expenses of reservists, performing artists, and fee-basis government officials.

Health savings account deduction Student loan interest deduction and other deductions.

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

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

The amount shown in Column A must be the same as reported on the federal return. Include in Column B only the portion of alimony adjusted attributable to the period of West Virginia residency. The adjustments should be allocated for Column B and Column C as described above.

LINE 22

TOTAL ADJUSTMENTS.

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

LINE 23

ADJUSTED GROSS INCOME.

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

LINE 24

WEST VIRGINIA INCOME.

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

LINE 25

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

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

LINE 26

TOTAL WEST VIRGINIA INCOME.

Add the amounts shown on lines 24 and 25 and enter the total here and on line 2 of Schedule A, Part I, Nonresident/Part-Year Resident Tax Calculation on page 10.

SCHEDULE A, PARTS I AND II

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

Complete lines 1-4 and enter result on IT-140, line 8.

PART II: SPECIAL NONRESIDENT INCOME FOR RESIDENTS OF RECIPROCAL STATES AND CERTAIN ACTIVE MILITARY MEMBERS

Complete Part II only if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia or you were Active Military personnel stationed in West Virginia and your domicile is outside West Virginia.

SCHEDULE E INSTRUCTIONS

FORM IS ON PAGE 7.

RESIDENTS

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

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

PART-YEAR RESIDENTS

Part-year residents may only claim credit for taxes paid to another state on income earned while a WV resident and reported as taxable income to WV on Schedule A.

NONRESIDENTS

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

LIMITATIONS

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

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

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

You must maintain a copy of the other state tax return in your files. This credit is not allowed for income tax imposed by a city, township, borough, or any political subdivision of a state or any other country. Local or municipal fees cannot be claimed. Due to existing reciprocal agreements, West Virginia residents cannot claim the Schedule E credit if the credit claimed is for state income taxes paid on wage and salary or unemployment compensation income earned in Kentucky, Maryland, Ohio, Pennsylvania, or Virginia. However, taxes paid on income derived from sources other than wage and salary or unemployment compensation income is permitted as a Schedule E credit.

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

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

NOTE: THE LIST ABOVE IS SUBJECT TO CHANGE ANY TIME

Oklahoma

Mississippi

LINE 1

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

LINE 2

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

LINE 3

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

LINE 4

Enter total West Virginia income.

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

LINE 5

LIMITATION OF CREDIT.

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

LINE 6

ALTERNATIVE WEST VIRGINIA TAXABLE INCOME.

Residents — Subtract line 3 from line 7, Form IT-140.

Part-year residents — Subtract line 3 from line 4.

LINE 7

ALTERNATIVE WEST VIRGINIA INCOME TAX.

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

LINE 8

LIMITATION OF CREDIT.

Subtract line 7 from line 2.

LINE 9

MAXIMUM CREDIT.

Line 2 minus the sum of lines 2 through 22 of the Tax Credit Recap Schedule.

LINE 10

TOTAL CREDIT.

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

SPECIAL INSTRUCTIONS FOR WEST VIRGINIA RESIDENTS REGARDING THE FOLLOWING STATES:

Kentucky, Maryland, Ohio, Pennsylvania, Virginia

KENTUCKY, MARYLAND, OR OHIO

If your income during 2022 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with the state in which taxes were withheld. If you had income from a source other than wages and/or salaries, you are allowed a credit for income taxes paid by completing Schedule E. You must maintain a copy of the other state tax return in your files.

PENNSYLVANIA OR VIRGINIA

If your income during 2022 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with these states. If you spent more than 183 days in one of these states and are considered an actual resident for tax purposes, or, if you had income from a source other than wages and/or salaries, you are allowed credit for income taxes paid to Pennsylvania or Virginia

by completing Schedule E. You must maintain a copy of the other state tax return in your files.

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

FORM IT-210 INSTRUCTIONS

FORM IS ON PAGES 46 THROUGH 48

WHO MUST PAY THE UNDERPAYMENT PENALTY?

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

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

- 1. 90% of your 2021 tax liability; or
- 2. 100% of your 2021 tax liability (if you filed a 2020 return that covered a full 12 months).

EXCEPTIONS TO THE PENALTY

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

- 1. You had \$0 tax after credit for 2021 and meet ALL of the following conditions:
- your 2021 tax return was (or would have been had you been required to file) for a taxable year of twelve months;
- you were a citizen or resident of the United States throughout the preceding taxable year;
- your tax liability for 2022 is less than \$5,000.
- 2. The total tax shown on your 2022 return minus the tax you paid through West Virginia withholding is less than \$600. To determine if you meet this exception, complete lines 1 through 5, PART I. If you meet this exception, you do not have to file Form IT-210.

If you file your tax return and pay any tax due on or before February 1, 2023, no fourth quarter penalty is due. Include the tax paid with your return in column (d) of line 2, PART IV; this will result in no penalty due for the January 18, 2023 installment.

SPECIAL RULES FOR FARMERS

If at least two-thirds of your gross income for 2022 was from farming sources, the following special rules apply:

- 1. You are only required to make one payment for the taxable year (due January 18, 2023).
- 2. The amount of estimated tax required to be paid (line 6) is sixty-six and two-thirds percent (66 ²/₃%) instead of ninety percent (90%).
- 3. If you fail to pay your estimated tax by January 18, but you file your return and pay the tax due on or before the first day of March, 2023, no penalty is due.

Mark box 10 in PART I and complete PART III or only column (d) of PART IV to figure your penalty. Be sure to use 0.01908 instead of 0.05194 when calculating line 6 of PART III. When using PART IV, carry the entire figure shown on line 8 of PART I to column (d), line 1.

WAIVER OF PENALTY

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

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

To request a waiver of the penalty, check the box for line 9 in PART I and enclose a signed statement explaining the reasons you believe the penalty should be waived (see page 49). If you have documentation substantiating your statement, enclose a copy. The Division will notify you if your request for waiver is not approved.

PART I - FOR ALL FILERS

LINE 1

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

LINE 2

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

LINE 3

Subtract line 2 from line 1 and enter the result.

LINE 4

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

LINE 5

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

LINE 6

Multiply line 3 by ninety percent (90%) and enter the result. If you are a qualified farmer, multiply line 3 by sixty-six and two-thirds percent (66 $\frac{2}{3}$ %).

LINE 7

Enter your tax after credits from your 2020 West Virginia return. Your tax after credits will be line 8 reduced by lines 9, 17, 18 and 19 of Form IT-140.

LINE 8

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

PART II - ANNUALIZED INCOME WORKSHEET

LINE 1

TOTAL INCOME.

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

LINE 3

ANNUALIZED INCOME.

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

LINE 4

WEST VIRGINIA MODIFICATIONS TO INCOME.

Enter the full amount in each column of any modification to federal adjusted gross income which would be allowed on your 2022 West Virginia Personal Income Tax Return. **Do not annualize this line.** Be sure to show any negative figures.

LINE 5

WEST VIRGINIA INCOME.

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

LINE 6

EXEMPTION ALLOWANCE.

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

LINE 7

ANNUALIZED TAXABLE INCOME.

Subtract line 6 from line 5.

LINE 8

TAX.

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

LINE 9

CREDITS AGAINST TAX.

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

LINE 10

TAX AFTER CREDITS.

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

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

LINE 12

REQUIRED PAYMENTS.

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

LINE 13

PREVIOUS REQUIRED INSTALLMENTS.

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

LINE 14

ANNUALIZED INSTALLMENT.

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

LINE 15

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

LINE 16

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

LINE 17

Add lines 15 and 16 and enter the total.

LINE 18

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

LINE 19

REQUIRED INSTALLMENT.

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

PART III - SHORT METHOD

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

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

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

You may NOT use the short method if:

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

If you can use the short method, complete lines 1 through 5 to compute your total underpayment for the year and lines 6 through 8 to compute your penalty due. If you checked the box for line 10 in PART I, because you are a farmer, the figure to use on line 6 is 0.01908 instead of 0.05194

PART IV - REGULAR METHOD

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

SECTION A – COMPUTE YOUR UNDERPAYMENT

LINE 1

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

LINE 2

Please read the following instructions carefully. Enter the estimated tax payments you made plus any West Virginia income tax withheld from your income.

In column (a), enter all credit carried over from your 2020 return, any withholding earned on or before April 15, 2022, and any estimated tax payments you made on or before April 15, 2022, for the 2022 tax year.

In column (b), enter the withholding earned and estimated payments made after April 15 and on or before June 15, 2022.

In column (c), enter the withholding earned and any estimated payments you made after June 15 and on or before September 15, 2022.

In column (d), enter the withholding earned and estimated payments you made after September 15 and on or before January 18, 2023.

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

1. For West Virginia income tax withheld, you are considered to have

- paid one-fourth of these amounts on each payment due date, unless you check the box on line 11 in Part I and show otherwise.
- 2. Include in your estimated tax payments any overpayment from your 2021 West Virginia tax return that you elected to apply to your 2022 estimated tax. If you filed your return by the due date (including extensions), treat the overpayment as a payment made on April 15, 2022.
- 3. If you file your return and pay the tax due on or before February 1, 2023, include the tax you pay with your return in column (d) of line 2. In this case, you will not owe a penalty for the payment due January 18, 2023.

LINE 3

Enter any overpayment from the previous column on line 3.

LINE 4

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

LINE 5

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

LINE 6

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

LINE 7

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

LINE 8

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

LINE 9

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

SECTION B - COMPUTE YOUR PENALTY

CAUTION: Read the following instructions before completing Section B

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

The annual rate is seven and three-quarters percent (7.75%) for 2022. The resultant daily rate of 0.000212 is applied to all underpayments.

Use line 10 to compute the number of days the underpayment remains unpaid. Use line 12 to compute the actual penalty amount by applying the daily rate of 0.000212 to the underpayment for the number of days it was unpaid.

Each payment must be applied to the oldest outstanding underpayment. It does not matter if you designate a payment for a later period. For example, if you have an underpayment for September 15 installment period, the payment you make January 18, 2023 will first be applied to pay off the September 15 underpayment; any remaining portion of the payment will be applied to the January 18 installment.

Also, apply the following rules:

1. Show the West Virginia withholding tax attributable to each regular installment due date; do not list the withholding attributable on or after January 1, 2023.

2. Any balance due paid on or before April 18, 2023 with your personal income tax return is considered a payment and should be listed on line 2, column (d). For the payment date, use the date you file your return, or April 18, 2023, whichever is earlier.

Chart of Total Days Per Rate Period

Rate Period	Line 10
(a)	368
(b)	307
(c)	215
(d)	90

For example, if you have an underpayment on line 8, column (a), you would enter 368 in column (a) of line 10.

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

LINE 10

Enter in column (a) the total number of days from April 15, 2022 to the date of the first payment. If no payments enter 368.

LINE 11

The daily penalty rate is equal to the annual interest rate applied to tax underpayments divided by 365. The annual interest rate for underpayments is seven and three-quarters percent (7.75%) for 2022, resulting in a daily rate of 0.000212.

LINE 12

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

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

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

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

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

No payments. Only one computation is needed. The penalty for column (a) is line 8 multiplied by the number of days until April 18, 2023 multiplied by line 11.

The payment did not reduce the underpayment to zero. Compute the penalty on the remaining underpayment on a separate sheet of paper. If additional payments apply, reduce the underpayment for each installment and compute the penalty on the remainder of tax due until paid or April 18, 2023, whichever is earlier.

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

Columns (b) through (d)

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

LINE 13

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

TAX CREDIT RECAP SCHEDULE INSTRUCTIONS

FORM IS ON PAGE 5

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 these tax credits may be

obtained by visiting our website at tax.wv.gov or by calling the Taxpayer Services Division at 1-800-982-8297.

Note: If you are claiming the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no 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.

SENIOR CITIZENS TAX CREDIT INFORMATION

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

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

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

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

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

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

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

# OF PEOPLE IN HOUSEHOLD	150% OF POVERTY GUIDELINES	# OF PEOPLE IN HOUSEHOLD	150% OF POVERTY GUIDELINES
1	\$20,385	3	\$34,545
2	\$27,465	4	\$41,625
	**FOR EACH ADDITION	AL PERSON, ADD \$7,08	30

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

<u>INSTRUCTIONS</u>

- 1. Complete Part I of Form SCTC-A by entering your social security number, your spouse's social security number (if filing jointly) and the number of people living in your household. If the Prime or Spouse are deceased, please enter the date of death. Only include the date of death if it is within the current tax year.
- If you are due a refund and would like it direct deposited, enter the banking information.
- 3. Complete Part II of the SCTC-A. Check YES if you are required to file a federal return or NO if you are not required to file a federal return. Complete the lines under the box you checked to determine your household income.

IF YOU ARE REQUIRED TO FILE A FEDERAL RETURN:

- 4. List Allowable Credit amount from Line 2, Part III of Form SCTC-A on Form IT-140 (pages 1 & 2 or 47 & 48), line 18.
- 5. Complete your West Virginia return according to the instructions given in the SCTC-A.
- 6. Be sure to submit the original Form SCTC-A from the Tax Division with your completed West Virginia return (Form IT-140). SCTC-A forms created by a tax preparer will be result in denial of the credit. No substitute SCTC-A's will be accepted.

IF YOU ARE NOT REQUIRED TO FILE A FEDERAL RETURN:

Sign and date the **original** Form SCTC-A you received from the Tax Division and mail it to the address at the bottom of the SCTC instructions.

If you later determine that you are required to file an Individual Income Tax return, form IT-140 MUST be marked and completed as an amended return. Be sure to enter the amount of Senior Citizen Tax Credit refund originally received on Line 11 of the IT-140 to prevent processing delays.

2022 TAX RATE SCHEDULES

RATE SCHEDULE I

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

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

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

RATE SCHEDULE II

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

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

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

2022 WEST VIRGINIA TAX TABLE

INSTRUCTIONS:

- 1. Find the income range that applies to the taxable net income you reported on line 7 of your Form IT-140.

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

If your tax			If your tax			If your tax			If your tax			If your tax		
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
25	50	1	5,900	6,000	179	12,000	12,100	382	18,100	18,200	626	24,200	24,300	870
50	75	2	6,000	6,100	182	12,100	12,200	386	18,200	18,300	630	24,300	24,400	874
75	100	3	6,100	6,200	185	12,200	12,300	390	18,300	18,400	634	24,400	24,500	878
100 200	200 300	5 8	6,200 6,300	6,300 6,400	188 191	12,300 12,400	12,400 12,500	394 398	18,400 18,500	18,500 18,600	638 642	24,500 24,600	24,600 24,700	882 886
300	400	11	6,400	6,500	191	12,400	12,600	402	18,600	18,700	646	24,700	24,700	890
400	500	14	6,500	6,600	197	12,600	12,700	406	18,700	18,800	650	24,800	24,900	894
500	600	17	6,600	6,700	200	12,700	12,800	410	18,800	18,900	654	24,900	25,000	898
600	700	20	6,700	6,800	203	12,800	12,900	414	18,900	19,000	658	25,000	25,060	901
700	800	23	6,800	6,900	206	12,900	13,000	418	19,000	19,100	662	25,060	25,120	904
800	900	26	6,900	7,000	209	13,000	13,100	422	19,100	19,200	666	25,120	25,180	907
900 1,000	1,000 1,100	29 32	7,000 7,100	7,100 7,200	212 215	13,100 13,200	13,200 13,300	426 430	19,200 19,300	19,300 19,400	670 674	25,180 25,240	25,240 25,300	909 912
1,100	1,100	35	7,100	7,200	218	13,200	13,400	434	19,400	19,500	678	25,300	25,360	915
1,200	1,300	38	7,300	7,400	221	13,400	13,500	438	19,500	19,600	682	25,360	25,420	918
1,300	1,400	41	7,400	7,500	224	13,500	13,600	442	19,600	19,700	686	25,420	25,480	920
1,400	1,500	44	7,500	7,600	227	13,600	13,700	446	19,700	19,800	690	25,480	25,540	923
1,500	1,600	47	7,600	7,700	230	13,700	13,800	450	19,800	19,900	694	25,540	25,600	926
1,600	1,700	50	7,700	7,800	233	13,800	13,900	454	19,900	20,000	698	25,600	25,660	928
1,700 1,800	1,800 1,900	53 56	7,800 7,900	7,900 8,000	236 239	13,900 14,000	14,000 14,100	458 462	20,000 20,100	20,100 20,200	702 706	25,660 25,720	25,720 25,780	931 934
1,900	2,000	59	8,000	8,100	242	14,000	14,100	462	20,100	20,200	710	25,720	25,760	934
2,000	2,100	62	8,100	8,200	245	14,200	14,300	470	20,300	20,400	714	25,840	25,900	939
2,100	2,200	65	8,200	8,300	248	14,300	14,400	474	20,400	20,500	718	25,900	25,960	942
2,200	2,300	68	8,300	8,400	251	14,400	14,500	478	20,500	20,600	722	25,960	26,020	945
2,300	2,400	71	8,400	8,500	254	14,500	14,600	482	20,600	20,700	726	26,020	26,080	947
2,400	2,500	74	8,500	8,600	257	14,600	14,700	486	20,700	20,800	730	26,080	26,140	950
2,500	2,600	77	8,600	8,700	260	14,700	14,800	490	20,800	20,900	734	26,140	26,200	953
2,600 2,700	2,700 2,800	80 83	8,700 8,800	8,800 8,900	263 266	14,800 14,900	14,900 15,000	494 498	20,900 21,000	21,000 21,100	738 742	26,200 26,260	26,260 26,320	955 958
2,800	2,900	86	8,900	9,000	269	15,000	15,100	502	21,100	21,100	742	26,320	26,320	961
2,900	3,000	89	9,000	9,100	272	15,100	15,200	506	21,200	21,300	750	26,380	26,440	963
3,000	3,100	92	9,100	9,200	275	15,200	15,300	510	21,300	21,400	754	26,440	26,500	966
3,100	3,200	95	9,200	9,300	278	15,300	15,400	514	21,400	21,500	758	26,500	26,560	969
3,200	3,300	98	9,300	9,400	281	15,400	15,500	518	21,500	21,600	762	26,560	26,620	972
3,300	3,400	101	9,400	9,500	284	15,500	15,600	522	21,600	21,700	766	26,620	26,680	974
3,400	3,500	104 107	9,500 9,600	9,600 9,700	287 290	15,600	15,700	526 530	21,700	21,800	770	26,680 26,740	26,740	977 980
3,500 3,600	3,600 3,700	110	9,700	9,700	290	15,700 15,800	15,800 15,900	534	21,800 21,900	21,900 22,000	774 778	26,800	26,800 26,860	980
3,700	3,800	113	9,800	9,900	296	15,900	16,000	538	22,000	22,100	782	26,860	26,920	985
3,800	3,900	116	9,900	10,000	299	16,000	16,100	542	22,100	22,200	786	26,920	26,980	988
3,900	4,000	119	10,000	10,100	302	16,100	16,200	546	22,200	22,300	790	26,980	27,040	990
4,000	4,100	122	10,100	10,200	306	16,200	16,300	550	22,300	22,400	794	27,040	27,100	993
4,100	4,200	125	10,200	10,300	310	16,300	16,400	554	22,400	22,500	798	27,100	27,160	996
4,200	4,300	128	10,300	10,400	314	16,400	16,500	558	22,500	22,600	802	27,160	27,220	999
4,300 4,400	4,400 4,500	131 134	10,400 10,500	10,500 10,600	318 322	16,500 16,600	16,600 16,700	562 566	22,600 22,700	22,700 22,800	806 810	27,220 27,280	27,280 27,340	1,001 1,004
4,400	4,600	134	10,600	10,700	326	16,700	16,700	570	22,700	22,900	814	27,260	27,400	1,004
4,600	4,700	140	10,700	10,800	330	16,800	16,900	574	22,900	23,000	818	27,400	27,460	1,009
4,700	4,800	143	10,800	10,900	334	16,900	17,000	578	23,000	23,100	822	27,460	27,520	1,012
4,800	4,900	146	10,900	11,000	338	17,000	17,100	582	23,100	23,200	826	27,520	27,580	1,015
4,900	5,000	149	11,000	11,100	342	17,100	17,200	586	23,200	23,300	830	27,580	27,640	1,017
5,000	5,100	152	11,100	11,200	346	17,200	17,300	590	23,300	23,400	834	27,640	27,700	1,020
5,100	5,200	155	11,200	11,300	350	17,300	17,400	594	23,400	23,500	838	27,700	27,760	1,023
5,200 5,300	5,300 5,400	158 161	11,300 11,400	11,400 11,500	354 358	17,400 17,500	17,500 17,600	598 602	23,500 23,600	23,600 23,700	842 846	27,760 27,820	27,820 27,880	1,026 1,028
5,300	5,400	164	11,500	11,600	362	17,500 17,600	17,800	606	23,700	23,800	850	27,820	27,000	1,028
5,500	5,600	167	11,600	11,700	366	17,700	17,700	610	23,800	23,900	854	27,940	28,000	1,031
5,600	5,700	170	11,700	11,800	370	17,800	17,900	614	23,900	24,000	858	28,000	28,060	1,036
5,700	5,800	173	11,800	11,900	374	17,900	18,000	618	24,000	24,100	862	28,060	28,120	1,039
5,800	5,900	176	11,900	12,000	378	18,000	18,100	622	24,100	24,200	866	28,120	28,180	1,042

				2022	WES	T VIR	GIN	A TA	X TA	BLE				
If your tax			If your tax			If your tax			If your tax			If your tax		
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
28,180	28,240	1,044	32,380	32,440	1,233	36,580	36,640	1,422	40,650	40,700	1,616	44,150	44,200	1,826
28,240	28,300	1,047	32,440	32,500	1,236	36,640	36,700	1,425	40,700	40,750	1,619	44,200	44,250	1,829
28,300	28,360	1,050	32,500	32,560	1,239	36,700	36,760	1,428	40,750	40,800	1,622	44,250	44,300	1,832
28,360 28,420	28,420 28,480	1,053 1,055	32,560 32,620	32,620 32,680	1,242 1,244	36,760 36,820	36,820 36,880	1,431 1,433	40,800 40,850	40,850 40,900	1,625 1,628	44,300 44,350	44,350 44,400	1,835 1,838
28,480	28,540	1,058	32,680	32,740	1,247	36,880	36,940	1,436	40,900	40,950	1,631	44,400	44,450	1,841
28,540	28,600	1,061	32,740	32,800	1,250	36,940	37,000	1,439	40,950	41,000	1,634	44,450	44,500	1,844
28,600	28,660	1,063	32,800	32,860	1,252	37,000	37,060	1,441	41,000	41,050	1,637	44,500	44,550	1,847
28,660 28,720	28,720 28,780	1,066 1,069	32,860 32,920	32,920 32,980	1,255 1,258	37,060 37,120	37,120 37,180	1,444 1,447	41,050 41,100	41,100 41,150	1,640 1,643	44,550 44,600	44,600 44,650	1,850 1,853
28,780	28,840	1,009	32,980	33,040	1,260	37,120	37,100	1,447	41,150	41,130	1,646	44,650	44,700	1,856
28,840	28,900	1,074	33,040	33,100	1,263	37,240	37,300	1,452	41,200	41,250	1,649	44,700	44,750	1,859
28,900	28,960	1,077	33,100	33,160	1,266	37,300	37,360	1,455	41,250	41,300	1,652	44,750	44,800	1,862
28,960	29,020	1,080	33,160	33,220	1,269	37,360	37,420	1,458	41,300	41,350	1,655	44,800	44,850	1,865
29,020 29,080	29,080	1,082	33,220	33,280	1,271	37,420	37,480	1,460	41,350	41,400	1,658	44,850	44,900	1,868
29,080	29,140 29,200	1,085 1,088	33,280 33,340	33,340 33,400	1,274 1,277	37,480 37,540	37,540 37,600	1,463 1,466	41,400 41,450	41,450 41,500	1,661 1,664	44,900 44,950	44,950 45,000	1,871 1,874
29,200	29,260	1,090	33,400	33,460	1,279	37,600	37,660	1,468	41,500	41,550	1,667	45,000	45,050	1,877
29,260	29,320	1,093	33,460	33,520	1,282	37,660	37,720	1,471	41,550	41,600	1,670	45,050	45,100	1,880
29,320	29,380	1,096	33,520	33,580	1,285	37,720	37,780	1,474	41,600	41,650	1,673	45,100	45,150	1,883
29,380	29,440	1,098	33,580	33,640	1,287	37,780	37,840	1,476	41,650	41,700	1,676	45,150	45,200	1,886
29,440 29,500	29,500 29,560	1,101 1,104	33,640 33,700	33,700 33,760	1,290 1,293	37,840 37,900	37,900 37,960	1,479 1,482	41,700 41,750	41,750 41,800	1,679 1,682	45,200 45,250	45,250 45,300	1,889 1,892
29,560	29,500	1,104	33,760	33,820	1,293	37,960	38,020	1,485	41,730	41,800	1,685	45,230	45,350	1,895
29,620	29,680	1,109	33,820	33,880	1,298	38,020	38,080	1,487	41,850	41,900	1,688	45,350	45,400	1,898
29,680	29,740	1,112	33,880	33,940	1,301	38,080	38,140	1,490	41,900	41,950	1,691	45,400	45,450	1,901
29,740	29,800	1,115	33,940	34,000	1,304	38,140	38,200	1,493	41,950	42,000	1,694	45,450	45,500	1,904
29,800	29,860	1,117	34,000	34,060	1,306	38,200	38,260	1,495	42,000	42,050	1,697	45,500	45,550	1,907
29,860 29,920	29,920 29,980	1,120 1,123	34,060 34,120	34,120 34,180	1,309 1,312	38,260 38,320	38,320 38,380	1,498 1,501	42,050 42,100	42,100 42,150	1,700 1,703	45,550 45,600	45,600 45,650	1,910 1,913
29,980	30,040	1,125	34,180	34,240	1,314	38,380	38,440	1,503	42,150	42,200	1,706	45,650	45,700	1,916
30,040	30,100	1,128	34,240	34,300	1,317	38,440	38,500	1,506	42,200	42,250	1,709	45,700	45,750	1,919
30,100	30,160	1,131	34,300	34,360	1,320	38,500	38,560	1,509	42,250	42,300	1,712	45,750	45,800	1,922
30,160	30,220	1,134	34,360	34,420	1,323	38,560	38,620	1,512	42,300	42,350	1,715	45,800	45,850	1,925
30,220 30,280	30,280 30,340	1,136 1,139	34,420 34,480	34,480 34,540	1,325 1,328	38,620 38,680	38,680 38,740	1,514 1,517	42,350 42,400	42,400 42,450	1,718 1,721	45,850 45,900	45,900 45,950	1,928 1,931
30,340	30,400	1,142	34,540	34,600	1,331	38,740	38,800	1,520	42,450	42,500	1,724	45,950	46,000	1,934
30,400	30,460	1,144	34,600	34,660	1,333	38,800	38,860	1,522	42,500	42,550	1,727	46,000	46,050	1,937
30,460	30,520	1,147	34,660	34,720	1,336	38,860	38,920	1,525	42,550	42,600	1,730	46,050	46,100	1,940
30,520	30,580	1,150	34,720	34,780	1,339	38,920	38,980	1,528	42,600	42,650	1,733	46,100	46,150	1,943
30,580 30,640	30,640 30,700	1,152 1,155	34,780 34,840	34,840 34,900	1,341 1,344	38,980 39,040	39,040 39,100	1,530 1,533	42,650 42,700	42,700 42,750	1,736 1,739	46,150 46,200	46,200 46,250	1,946 1,949
30,700	30,760	1,158	34,900	34,960	1,344	39,100	39,160	1,536	42,750	42,800	1,742	46,250	46,300	1,949
30,760	30,820	1,161	34,960	35,020	1,350	39,160	39,220	1,539	42,800	42,850	1,745	46,300	46,350	1,955
30,820	30,880	1,163	35,020	35,080	1,352	39,220	39,280	1,541	42,850	42,900	1,748	46,350	46,400	1,958
30,880	30,940	1,166	35,080	35,140	1,355	39,280	39,340	1,544	42,900	42,950	1,751	46,400	46,450	1,961
30,940 31,000	31,000 31,060	1,169 1,171	35,140 35,200	35,200 35,260	1,358 1,360	39,340 39,400	39,400 39,460	1,547 1,549	42,950 43,000	43,000 43,050	1,754 1,757	46,450 46,500	46,500 46,550	1,964 1,967
31,060	31,120	1,174	35,260	35,320	1,363	39,460	39,520	1,549	43,050	43,100	1,760	46,550	46,600	1,907
31,120	31,180	1,177	35,320	35,380	1,366	39,520	39,580	1,555	43,100	43,150	1,763	46,600	46,650	1,973
31,180	31,240	1,179	35,380	35,440	1,368	39,580	39,640	1,557	43,150	43,200	1,766	46,650	46,700	1,976
31,240	31,300	1,182	35,440	35,500	1,371	39,640	39,700	1,560	43,200	43,250	1,769	46,700	46,750	1,979
31,300 31,360	31,360 31,420	1,185 1,188	35,500 35,560	35,560 35,620	1,374 1,377	39,700 39,760	39,760 39,820	1,563 1,566	43,250 43,300	43,300 43,350	1,772 1,775	46,750 46,800	46,800 46,850	1,982 1,985
31,420	31,480	1,190	35,620	35,680	1,377	39,820	39,880	1,568	43,350	43,400	1,778	46,850	46,900	1,988
31,480	31,540	1,193	35,680	35,740	1,382	39,880	39,940	1,571	43,400	43,450	1,781	46,900	46,950	1,991
31,540	31,600	1,196	35,740	35,800	1,385	39,940	40,000	1,574	43,450	43,500	1,784	46,950	47,000	1,994
31,600	31,660	1,198	35,800	35,860	1,387	40,000	40,050	1,577	43,500	43,550	1,787	47,000	47,050	1,997
31,660 31,720	31,720 31,780	1,201 1,204	35,860 35,920	35,920 35,980	1,390 1,393	40,050 40,100	40,100 40,150	1,580 1,583	43,550 43,600	43,600 43,650	1,790 1,793	47,050 47,100	47,100 47,150	2,000 2,003
31,720	31,840	1,204	35,980	36,040	1,395	40,100	40,130	1,586	43,650	43,700	1,796	47,100 47,150	47,130	2,006
31,840	31,900	1,209	36,040	36,100	1,398	40,200	40,250	1,589	43,700	43,750	1,799	47,200	47,250	2,009
31,900	31,960	1,212	36,100	36,160	1,401	40,250	40,300	1,592	43,750	43,800	1,802	47,250	47,300	2,012
31,960	32,020	1,215	36,160	36,220	1,404	40,300	40,350	1,595	43,800	43,850	1,805	47,300	47,350	2,015
32,020	32,080	1,217	36,220	36,280	1,406	40,350	40,400	1,598	43,850	43,900	1,808	47,350 47,400	47,400	2,018
32,080 32,140	32,140 32,200	1,220 1,223	36,280 36,340	36,340 36,400	1,409 1,412	40,400 40,450	40,450 40,500	1,601 1,604	43,900 43,950	43,950 44,000	1,811 1,814	47,400 47,450	47,450 47,500	2,021 2,024
32,200	32,260	1,225	36,400	36,460	1,414	40,500	40,550	1,607	44,000	44,050	1,817	47,500	47,550	2,024
32,260	32,320	1,228	36,460	36,520	1,417	40,550	40,600	1,610	44,050	44,100	1,820	47,550	47,600	2,030
32,320	32,380	1,231	36,520	36,580	1,420	40,600	40,650	1,613	44,100	44,150	1,823	47,600	47,650	2,033

2022 WEST VIRGINIA TAX TABLE

If your tax			If your tax		WES	If your tax			If your taxable net income is			If your taxable net income is		
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
47,650	47,700	2,036	51,150	51,200	2,246	54,650	54,700	2,456	58,150	58,200	2,666	61,650	61,700	2,884
47,700	47,750	2,039	51,130	51,200	2,249	54,700	54,750	2,459	58,200	58,250	2,669	61,700	61,750	2,887
47,750	47,800	2,042	51,250	51,300	2,252	54,750	54,800	2,462	58,250	58,300	2,672	61,750	61,800	2,890
47,800	47,850	2,045	51,300	51,350	2,255	54,800	54,850	2,465	58,300	58,350	2,675	61,800	61,850	2,894
47,850	47,900	2,048	51,350	51,400	2,258	54,850	54,900	2,468	58,350	58,400	2,678	61,850	61,900	2,897
47,900	47,950	2,051	51,400	51,450	2,261	54,900	54,950	2,471	58,400	58,450	2,681	61,900	61,950	2,900
47,950 48,000	48,000 48,050	2,054 2,057	51,450 51,500	51,500 51,550	2,264 2,267	54,950 55,000	55,000 55,050	2,474 2,477	58,450 58,500	58,500 58,550	2,684 2,687	61,950 62,000	62,000 62,050	2,903 2,907
48,050	48,100	2,060	51,550	51,600	2,207	55,050	55,100	2,477	58,550	58,600	2,690	62,050	62,100	2,910
48,100	48,150	2,063	51,600	51,650	2,273	55,100	55,150	2,483	58,600	58,650	2,693	62,100	62,150	2,913
48,150	48,200	2,066	51,650	51,700	2,276	55,150	55,200	2,486	58,650	58,700	2,696	62,150	62,200	2,916
48,200	48,250	2,069	51,700	51,750	2,279	55,200	55,250	2,489	58,700	58,750	2,699	62,200	62,250	2,920
48,250 48,300	48,300 48,350	2,072 2,075	51,750	51,800	2,282 2,285	55,250	55,300	2,492 2,495	58,750 58,800	58,800	2,702 2,705	62,250 62,300	62,300 62,350	2,923
48,300 48,350	48,400	2,075	51,800 51,850	51,850 51,900	2,285	55,300 55,350	55,350 55,400	2,495	58,850	58,850 58,900	2,705	62,350	62,400	2,926 2,929
48,400	48,450	2,081	51,900	51,950	2,291	55,400	55,450	2,501	58,900	58,950	2,711	62,400	62,450	2,933
48,450	48,500	2,084	51,950	52,000	2,294	55,450	55,500	2,504	58,950	59,000	2,714	62,450	62,500	2,936
48,500	48,550	2,087	52,000	52,050	2,297	55,500	55,550	2,507	59,000	59,050	2,717	62,500	62,550	2,939
48,550	48,600	2,090	52,050	52,100	2,300	55,550	55,600	2,510	59,050	59,100	2,720	62,550	62,600	2,942
48,600	48,650	2,093	52,100	52,150	2,303	55,600	55,650	2,513	59,100	59,150	2,723	62,600	62,650	2,946
48,650 48,700	48,700 48,750	2,096 2,099	52,150 52,200	52,200 52,250	2,306 2,309	55,650 55,700	55,700 55,750	2,516 2,519	59,150 59,200	59,200 59,250	2,726 2,729	62,650 62,700	62,700 62,750	2,949 2,952
48,750	48,800	2,102	52,250	52,300	2,312	55,750	55,800	2,522	59,250	59,300	2,729	62,750	62,800	2,955
48,800	48,850	2,105	52,300	52,350	2,315	55,800	55,850	2,525	59,300	59,350	2,735	62,800	62,850	2,959
48,850	48,900	2,108	52,350	52,400	2,318	55,850	55,900	2,528	59,350	59,400	2,738	62,850	62,900	2,962
48,900	48,950	2,111	52,400	52,450	2,321	55,900	55,950	2,531	59,400	59,450	2,741	62,900	62,950	2,965
48,950	49,000	2,114	52,450	52,500	2,324	55,950	56,000	2,534	59,450	59,500	2,744	62,950	63,000	2,968
49,000 49,050	49,050 49,100	2,117	52,500 52,550	52,550 52,600	2,327 2,330	56,000	56,050	2,537 2,540	59,500	59,550 59,600	2,747 2,750	63,000 63,050	63,050 63,100	2,972 2,975
49,050	49,100	2,120 2,123	52,550	52,650	2,333	56,050 56,100	56,100 56,150	2,540	59,550 59,600	59,650	2,750	63,100	63,150	2,975
49,150	49,200	2,126	52,650	52,700	2,336	56,150	56,200	2,546	59,650	59,700	2,756	63,150	63,200	2,981
49,200	49,250	2,129	52,700	52,750	2,339	56,200	56,250	2,549	59,700	59,750	2,759	63,200	63,250	2,985
49,250	49,300	2,132	52,750	52,800	2,342	56,250	56,300	2,552	59,750	59,800	2,762	63,250	63,300	2,988
49,300	49,350	2,135	52,800	52,850	2,345	56,300	56,350	2,555	59,800	59,850	2,765	63,300	63,350	2,991
49,350	49,400	2,138 2,141	52,850	52,900 52,950	2,348	56,350	56,400	2,558 2,561	59,850 59,900	59,900	2,768 2,771	63,350 63,400	63,400	2,994
49,400 49,450	49,450 49,500	2,141	52,900 52,950	52,950	2,351 2,354	56,400 56,450	56,450 56,500	2,564	59,900	59,950 60,000	2,771	63,450	63,450 63,500	2,998 3,001
49,500	49,550	2,147	53,000	53,050	2,357	56,500	56,550	2,567	60,000	60,050	2,777	63,500	63,550	3,004
49,550	49,600	2,150	53,050	53,100	2,360	56,550	56,600	2,570	60,050	60,100	2,780	63,550	63,600	3,007
49,600	49,650	2,153	53,100	53,150	2,363	56,600	56,650	2,573	60,100	60,150	2,783	63,600	63,650	3,011
49,650	49,700	2,156	53,150	53,200	2,366	56,650	56,700	2,576	60,150	60,200	2,786	63,650	63,700	3,014
49,700	49,750	2,159	53,200	53,250 53,300	2,369 2,372	56,700	56,750	2,579 2,582	60,200 60,250	60,250	2,790 2,793	63,700 63,750	63,750 63,800	3,017 3,020
49,750 49,800	49,800 49,850	2,162 2,165	53,250 53,300	53,350	2,372	56,750 56,800	56,800 56,850	2,585	60,300	60,300 60,350	2,793	63,800	63,850	3,020
49,850	49,900	2,168	53,350	53,400	2,378	56,850	56,900	2,588	60,350	60,400	2,799	63,850	63,900	3,027
49,900	49,950	2,171	53,400	53,450	2,381	56,900	56,950	2,591	60,400	60,450	2,803	63,900	63,950	3,030
49,950	50,000	2,174	53,450	53,500	2,384	56,950	57,000	2,594	60,450	60,500	2,806	63,950	64,000	3,033
50,000	50,050	2,177	53,500	53,550	2,387	57,000	57,050	2,597	60,500	60,550	2,809	64,000	64,050	3,037
50,050	50,100	2,180	53,550	53,600	2,390	57,050	57,100	2,600	60,550	60,600	2,812	64,050	64,100	3,040
50,100 50,150	50,150 50,200	2,183 2,186	53,600 53,650	53,650 53,700	2,393 2,396	57,100 57,150	57,150 57,200	2,603 2,606	60,600 60,650	60,650 60,700	2,816 2,819	64,100 64,150	64,150 64,200	3,043 3,046
50,200	50,250	2,189	53,700	53,750	2,399	57,100	57,250	2,609	60,700	60,750	2,822	64,200	64,250	3,050
50,250	50,300	2,192	53,750	53,800	2,402	57,250	57,300	2,612	60,750	60,800	2,825	64,250	64,300	3,053
50,300	50,350	2,195	53,800	53,850	2,405	57,300	57,350	2,615	60,800	60,850	2,829	64,300	64,350	3,056
50,350	50,400	2,198	53,850	53,900	2,408	57,350	57,400	2,618	60,850	60,900	2,832	64,350	64,400	3,059
50,400	50,450	2,201	53,900	53,950	2,411	57,400	57,450	2,621	60,900	60,950	2,835	64,400	64,450	3,063
50,450 50,500	50,500 50,550	2,204 2,207	53,950 54,000	54,000 54,050	2,414 2,417	57,450 57,500	57,500 57,550	2,624 2,627	60,950 61,000	61,000 61,050	2,838 2,842	64,450 64,500	64,500 64,550	3,066 3,069
50,550	50,600	2,210	54,000	54,030	2,417	57,550	57,600	2,630	61,000	61,100	2,845	64,550	64,600	3,009
50,600	50,650	2,213	54,100	54,150	2,423	57,600	57,650	2,633	61,100	61,150	2,848	64,600	64,650	3,076
50,650	50,700	2,216	54,150	54,200	2,426	57,650	57,700	2,636	61,150	61,200	2,851	64,650	64,700	3,079
50,700	50,750	2,219	54,200	54,250	2,429	57,700	57,750	2,639	61,200	61,250	2,855	64,700	64,750	3,082
50,750	50,800	2,222	54,250	54,300	2,432	57,750	57,800	2,642	61,250	61,300	2,858	64,750	64,800	3,085
50,800 50,850	50,850 50,900	2,225 2,228	54,300 54,350	54,350 54,400	2,435 2,438	57,800 57,850	57,850 57,900	2,645 2,648	61,300 61,350	61,350 61,400	2,861 2,864	64,800 64,850	64,850 64,900	3,089 3,092
50,900	50,900	2,226	54,350	54,450	2,436	57,850	57,950	2,646	61,400	61,450	2,868	64,900	64,950	3,092
50,950	51,000	2,234	54,450	54,500	2,444	57,950	58,000	2,654	61,450	61,500	2,871	64,950	65,000	3,098
51,000	51,050	2,237	54,500	54,550	2,447	58,000	58,050	2,657	61,500	61,550	2,874	65,000	65,050	3,102
51,050	51,100	2,240	54,550	54,600	2,450	58,050	58,100	2,660	61,550	61,600	2,877	65,050	65,100	3,105
51,100	51,150	2,243	54,600	54,650	2,453	58,100	58,150	2,663	61,600	61,650	2,881	65,100	65,150	3,108

			2022 WEST VIRGINIA TAX TABLE											
If your tax			If your tax	able net		If your tax	able net		If your tax	able net		If your tax		
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
65,150	65,200	3,111	68,650	68,700	3,339	72,150	72,200	3,566	75,650	75,700	3,794	79,150	79,200	4,021
65,200	65,250	3,115	68,700	68,750	3,342	72,200	72,250	3,570	75,700	75,750	3,797	79,200	79,250	4,025
65,250 65,300	65,300 65,350	3,118 3,121	68,750 68,800	68,800 68,850	3,345 3,349	72,250 72,300	72,300 72,350	3,573 3,576	75,750 75,800	75,800 75,850	3,800 3,804	79,250 79,300	79,300 79,350	4,028 4,031
65,350	65,400	3,124	68,850	68,900	3,352	72,350	72,400	3,579	75,850	75,900	3,807	79,350	79,400	4,034
65,400	65,450	3,128	68,900	68,950	3,355	72,400	72,450	3,583	75,900	75,950	3,810	79,400	79,450	4,038
65,450	65,500	3,131	68,950	69,000	3,358	72,450	72,500	3,586	75,950	76,000	3,813	79,450	79,500	4,041
65,500 65,550	65,550 65,600	3,134 3,137	69,000 69,050	69,050 69,100	3,362 3,365	72,500 72,550	72,550 72,600	3,589 3,592	76,000 76,050	76,050 76,100	3,817 3,820	79,500 79,550	79,550 79,600	4,044 4,047
65,600	65,650	3,141	69,100	69,150	3,368	72,600	72,650	3,596	76,100	76,150	3,823	79,600	79,650	4,051
65,650	65,700	3,144	69,150	69,200	3,371	72,650	72,700	3,599	76,150	76,200	3,826	79,650	79,700	4,054
65,700 65,750	65,750	3,147	69,200	69,250	3,375	72,700	72,750	3,602	76,200	76,250	3,830 3,833	79,700	79,750	4,057
65,750 65,800	65,800 65,850	3,150 3,154	69,250 69,300	69,300 69,350	3,378 3,381	72,750 72,800	72,800 72,850	3,605 3,609	76,250 76,300	76,300 76,350	3,833	79,750 79,800	79,800 79,850	4,060 4,064
65,850	65,900	3,157	69,350	69,400	3,384	72,850	72,900	3,612	76,350	76,400	3,839	79,850	79,900	4,067
65,900	65,950	3,160	69,400	69,450	3,388	72,900	72,950	3,615	76,400	76,450	3,843	79,900	79,950	4,070
65,950	66,000	3,163 3,167	69,450	69,500 69,550	3,391 3,394	72,950	73,000	3,618 3,622	76,450 76,500	76,500	3,846 3,849	79,950	80,000	4,073
66,000 66,050	66,050 66,100	3,170	69,500 69,550	69,600	3,394	73,000 73,050	73,050 73,100	3,625	76,500	76,550 76,600	3,852	80,000 80,050	80,050 80,100	4,077 4,080
66,100	66,150	3,173	69,600	69,650	3,401	73,100	73,150	3,628	76,600	76,650	3,856	80,100	80,150	4,083
66,150	66,200	3,176	69,650	69,700	3,404	73,150	73,200	3,631	76,650	76,700	3,859	80,150	80,200	4,086
66,200	66,250	3,180 3,183	69,700	69,750	3,407	73,200	73,250	3,635	76,700	76,750	3,862 3,865	80,200	80,250	4,090
66,250 66,300	66,300 66,350	3,186	69,750 69,800	69,800 69,850	3,410 3,414	73,250 73,300	73,300 73,350	3,638 3,641	76,750 76,800	76,800 76,850	3,869	80,250 80,300	80,300 80,350	4,093 4,096
66,350	66,400	3,189	69,850	69,900	3,417	73,350	73,400	3,644	76,850	76,900	3,872	80,350	80,400	4,099
66,400	66,450	3,193	69,900	69,950	3,420	73,400	73,450	3,648	76,900	76,950	3,875	80,400	80,450	4,103
66,450 66,500	66,500	3,196 3,199	69,950	70,000 70,050	3,423	73,450	73,500	3,651 3,654	76,950 77,000	77,000	3,878 3,882	80,450	80,500	4,106
66,550	66,550 66,600	3,199	70,000 70,050	70,050	3,427 3,430	73,500 73,550	73,550 73,600	3,657	77,000	77,050 77,100	3,885	80,500 80,550	80,550 80,600	4,109 4,112
66,600	66,650	3,206	70,100	70,150	3,433	73,600	73,650	3,661	77,100	77,150	3,888	80,600	80,650	4,116
66,650	66,700	3,209	70,150	70,200	3,436	73,650	73,700	3,664	77,150	77,200	3,891	80,650	80,700	4,119
66,700 66,750	66,750 66,800	3,212 3,215	70,200 70,250	70,250 70,300	3,440 3,443	73,700 73,750	73,750 73,800	3,667 3,670	77,200 77,250	77,250 77,300	3,895 3,898	80,700 80,750	80,750 80,800	4,122 4,125
66,800	66,850	3,219	70,230	70,350	3,446	73,730	73,850	3,674	77,300	77,300	3,901	80,800	80,850	4,123
66,850	66,900	3,222	70,350	70,400	3,449	73,850	73,900	3,677	77,350	77,400	3,904	80,850	80,900	4,132
66,900	66,950	3,225	70,400	70,450	3,453	73,900	73,950	3,680	77,400	77,450	3,908	80,900	80,950	4,135
66,950 67,000	67,000 67,050	3,228 3,232	70,450 70,500	70,500 70,550	3,456 3,459	73,950 74,000	74,000 74,050	3,683 3,687	77,450 77,500	77,500 77,550	3,911 3,914	80,950 81,000	81,000 81,050	4,138 4,142
67,050	67,100	3,235	70,550	70,600	3,462	74,000	74,030	3,690	77,550	77,600	3,917	81,050	81,100	4,142
67,100	67,150	3,238	70,600	70,650	3,466	74,100	74,150	3,693	77,600	77,650	3,921	81,100	81,150	4,148
67,150	67,200	3,241	70,650	70,700	3,469	74,150	74,200	3,696	77,650	77,700	3,924	81,150	81,200	4,151
67,200 67,250	67,250 67,300	3,245 3,248	70,700 70,750	70,750 70,800	3,472 3,475	74,200 74,250	74,250 74,300	3,700 3,703	77,700 77,750	77,750 77,800	3,927 3,930	81,200 81,250	81,250 81,300	4,155 4,158
67,300	67,350	3,251	70,730	70,850	3,479	74,300	74,350	3,706	77,730	77,850	3,934	81,300	81,350	4,161
67,350	67,400	3,254	70,850	70,900	3,482	74,350	74,400	3,709	77,850	77,900	3,937	81,350	81,400	4,164
67,400	67,450	3,258	70,900	70,950	3,485	74,400	74,450	3,713	77,900	77,950	3,940	81,400	81,450	4,168
67,450 67,500	67,500 67,550	3,261 3,264	70,950 71,000	71,000 71,050	3,488 3,492	74,450 74,500	74,500 74,550	3,716 3,719	77,950 78,000	78,000 78,050	3,943 3,947	81,450 81,500	81,500 81,550	4,171 4,174
67,550	67,600	3,267	71,050	71,100	3,495	74,550	74,600	3,722	78,050	78,100	3,950	81,550	81,600	4,177
67,600	67,650	3,271	71,100	71,150	3,498	74,600	74,650	3,726	78,100	78,150	3,953	81,600	81,650	4,181
67,650	67,700	3,274	71,150	71,200	3,501	74,650	74,700	3,729	78,150	78,200	3,956	81,650	81,700	4,184
67,700 67,750	67,750 67,800	3,277 3,280	71,200 71,250	71,250 71,300	3,505 3,508	74,700 74,750	74,750 74,800	3,732 3,735	78,200 78,250	78,250 78,300	3,960 3,963	81,700 81,750	81,750 81,800	4,187 4,190
67,800	67,850	3,284	71,300	71,350	3,511	74,800	74,850	3,739	78,300	78,350	3,966	81,800	81,850	4,194
67,850	67,900	3,287	71,350	71,400	3,514	74,850	74,900	3,742	78,350	78,400	3,969	81,850	81,900	4,197
67,900	67,950	3,290	71,400	71,450	3,518	74,900	74,950	3,745	78,400	78,450	3,973	81,900	81,950	4,200
67,950 68,000	68,000 68,050	3,293 3,297	71,450 71,500	71,500 71,550	3,521 3,524	74,950 75,000	75,000 75,050	3,748 3,752	78,450 78,500	78,500 78,550	3,976 3,979	81,950 82,000	82,000 82,050	4,203 4,207
68,050	68,100	3,300	71,550	71,600	3,527	75,050	75,100	3,755	78,550	78,600	3,982	82,050	82,100	4,210
68,100	68,150	3,303	71,600	71,650	3,531	75,100	75,150	3,758	78,600	78,650	3,986	82,100	82,150	4,213
68,150	68,200	3,306	71,650	71,700	3,534	75,150	75,200	3,761	78,650	78,700	3,989	82,150	82,200	4,216
68,200 68,250	68,250 68,300	3,310 3,313	71,700 71,750	71,750 71,800	3,537 3,540	75,200 75,250	75,250 75,300	3,765 3,768	78,700 78,750	78,750 78,800	3,992 3,995	82,200 82,250	82,250 82,300	4,220 4,223
68,300	68,350	3,316	71,800	71,850	3,544	75,300	75,350	3,771	78,800	78,850	3,999	82,300	82,350	4,226
68,350	68,400	3,319	71,850	71,900	3,547	75,350	75,400	3,774	78,850	78,900	4,002	82,350	82,400	4,229
68,400	68,450	3,323	71,900	71,950	3,550	75,400	75,450	3,778	78,900	78,950	4,005	82,400	82,450	4,233
68,450 68,500	68,500 68,550	3,326 3,329	71,950 72,000	72,000 72,050	3,553 3,557	75,450 75,500	75,500 75,550	3,781 3,784	78,950 79,000	79,000 79,050	4,008 4,012	82,450 82,500	82,500 82,550	4,236 4,239
68,550	68,600	3,332	72,050	72,100	3,560	75,550	75,600	3,787	79,050	79,100	4,015	82,550	82,600	4,242
68,600	68,650	3,336	72,100	72,150	3,563	75,600	75,650	3,791	79,100	79,150	4,018	82,600	82,650	4,246

2022 WEST VIRGINIA TAX TABLE

If your tax			If your tax	able net		If your tax	able net		If your taxable net income is			If your taxable net		
income			income			income						income is		
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
82,650	82,700	4,249	86,150	86,200	4,476	89,650	89,700	4,704	93,150	93,200	4,931	96,650	96,700	5,159
82,700	82,750	4,252	86,200	86,250	4,480	89,700	89,750	4,707	93,200	93,250	4,935	96,700	96,750	5,162
82,750	82,800	4,255	86,250	86,300	4,483	89,750	89,800	4,710	93,250	93,300	4,938	96,750	96,800	5,165
82,800 82,850	82,850 82,900	4,259 4,262	86,300 86,350	86,350 86,400	4,486 4,489	89,800 89,850	89,850 89,900	4,714 4,717	93,300 93,350	93,350 93,400	4,941 4,944	96,800 96,850	96,850 96,900	5,169 5,172
82,900	82,950	4,265	86,400	86,450	4,409	89,900	89,950	4,717	93,400	93,450	4,948	96,900	96,950	5,172
82,950	83,000	4,268	86,450	86,500	4,496	89,950	90,000	4,723	93,450	93,500	4,951	96,950	97,000	5,178
83,000	83,050	4,272	86,500	86,550	4,499	90,000	90,050	4,727	93,500	93,550	4,954	97,000	97,050	5,182
83,050 83,100	83,100 83,150	4,275 4,278	86,550 86,600	86,600 86,650	4,502 4,506	90,050 90,100	90,100 90,150	4,730 4,733	93,550 93,600	93,600 93,650	4,957 4,961	97,050 97,100	97,100 97,150	5,185 5,188
83,150	83,200	4,270	86,650	86,700	4,500	90,150	90,200	4,736	93,650	93,700	4,964	97,100	97,130	5,100
83,200	83,250	4,285	86,700	86,750	4,512	90,200	90,250	4,740	93,700	93,750	4,967	97,200	97,250	5,195
83,250	83,300	4,288	86,750	86,800	4,515	90,250	90,300	4,743	93,750	93,800	4,970	97,250	97,300	5,198
83,300 83,350	83,350 83,400	4,291 4,294	86,800 86,850	86,850 86,900	4,519 4,522	90,300 90,350	90,350 90,400	4,746 4,749	93,800 93,850	93,850 93,900	4,974 4,977	97,300 97,350	97,350 97,400	5,201 5,204
83,400	83,450	4,298	86,900	86,950	4,525	90,400	90,450	4,753	93,900	93,950	4,980	97,400	97,450	5,204
83,450	83,500	4,301	86,950	87,000	4,528	90,450	90,500	4,756	93,950	94,000	4,983	97,450	97,500	5,211
83,500	83,550	4,304	87,000	87,050	4,532	90,500	90,550	4,759	94,000	94,050	4,987	97,500	97,550	5,214
83,550 83,600	83,600 83,650	4,307 4,311	87,050 87,100	87,100 87,150	4,535 4,538	90,550 90,600	90,600 90,650	4,762 4,766	94,050 94,100	94,100 94,150	4,990 4,993	97,550 97,600	97,600 97,650	5,217 5,221
83,650	83,700	4,314	87,150	87,130	4,541	90,650	90,700	4,769	94,150	94,130	4,996	97,650	97,700	5,224
83,700	83,750	4,317	87,200	87,250	4,545	90,700	90,750	4,772	94,200	94,250	5,000	97,700	97,750	5,227
83,750	83,800	4,320	87,250	87,300	4,548	90,750	90,800	4,775	94,250	94,300	5,003	97,750	97,800	5,230
83,800 83,850	83,850 83,900	4,324 4,327	87,300 87,350	87,350 87,400	4,551 4,554	90,800 90,850	90,850 90,900	4,779 4,782	94,300 94,350	94,350 94,400	5,006 5,009	97,800 97,850	97,850 97,900	5,234 5,237
83,900	83,950	4,330	87,400	87,450	4,558	90,900	90,950	4,785	94,400	94,450	5,013	97,900	97,950	5,240
83,950	84,000	4,333	87,450	87,500	4,561	90,950	91,000	4,788	94,450	94,500	5,016	97,950	98,000	5,243
84,000	84,050	4,337	87,500	87,550	4,564	91,000	91,050	4,792	94,500	94,550	5,019	98,000	98,050	5,247
84,050 84,100	84,100 84,150	4,340 4,343	87,550 87,600	87,600 87,650	4,567 4,571	91,050 91,100	91,100 91,150	4,795 4,798	94,550 94,600	94,600 94,650	5,022 5,026	98,050 98,100	98,100 98,150	5,250 5,253
84,150	84,200	4,345	87,650	87,700	4,571	91,100	91,130	4,790	94,650	94,700	5,020	98,100	98,200	5,255 5,256
84,200	84,250	4,350	87,700	87,750	4,577	91,200	91,250	4,805	94,700	94,750	5,032	98,200	98,250	5,260
84,250	84,300	4,353	87,750	87,800	4,580	91,250	91,300	4,808	94,750	94,800	5,035	98,250	98,300	5,263
84,300 84,350	84,350 84,400	4,356 4,359	87,800 87,850	87,850 87,900	4,584 4,587	91,300 91,350	91,350 91,400	4,811 4,814	94,800 94,850	94,850 94,900	5,039 5,042	98,300 98,350	98,350 98,400	5,266 5,269
84,400	84,450	4,363	87,900	87,950	4,587	91,350	91,400	4,818	94,650	94,950	5,042	98,400	98,450	5,269
84,450	84,500	4,366	87,950	88,000	4,593	91,450	91,500	4,821	94,950	95,000	5,048	98,450	98,500	5,276
84,500	84,550	4,369	88,000	88,050	4,597	91,500	91,550	4,824	95,000	95,050	5,052	98,500	98,550	5,279
84,550 84,600	84,600 84,650	4,372 4,376	88,050 88,100	88,100 88,150	4,600 4,603	91,550 91,600	91,600 91,650	4,827 4,831	95,050 95,100	95,100 95,150	5,055 5,058	98,550 98,600	98,600 98,650	5,282 5,286
84,650	84,700	4,376	88,150	88,200	4,606	91,650	91,700	4,834	95,100 95,150	95,130	5,061	98,650	98,700	5,289
84,700	84,750	4,382	88,200	88,250	4,610	91,700	91,750	4,837	95,200	95,250	5,065	98,700	98,750	5,292
84,750	84,800	4,385	88,250	88,300	4,613	91,750	91,800	4,840	95,250	95,300	5,068	98,750	98,800	5,295
84,800 84,850	84,850	4,389 4,392	88,300	88,350 88,400	4,616	91,800 91,850	91,850 91,900	4,844 4,847	95,300	95,350 95,400	5,071 5,074	98,800	98,850 98,900	5,299
84,900	84,900 84,950	4,392	88,350 88,400	88,450	4,619 4,623	91,900	91,950	4,850	95,350 95,400	95,450	5,074	98,850 98,900	98,950	5,302 5,305
84,950	85,000	4,398	88,450	88,500	4,626	91,950	92,000	4,853	95,450	95,500	5,081	98,950	99,000	5,308
85,000	85,050	4,402	88,500	88,550	4,629	92,000	92,050	4,857	95,500	95,550	5,084	99,000	99,050	5,312
85,050 85,100	85,100 85,150	4,405 4,408	88,550 88,600	88,600 88,650	4,632 4,636	92,050 92,100	92,100 92,150	4,860 4,863	95,550 95,600	95,600 95,650	5,087 5,091	99,050 99,100	99,100 99,150	5,315
85,150	85,200	4,408	88,650	88,700	4,639	92,100	92,130	4,866	95,650	95,700	5,091	99,100	99,130	5,318 5,321
85,200	85,250	4,415	88,700	88,750	4,642	92,200	92,250	4,870	95,700	95,750	5,097	99,200	99,250	5,325
85,250	85,300	4,418	88,750	88,800	4,645	92,250	92,300	4,873	95,750	95,800	5,100	99,250	99,300	5,328
85,300	85,350 85,400	4,421	88,800	88,850 88,900	4,649	92,300	92,350	4,876 4,879	95,800	95,850	5,104 5,107	99,300	99,350 99,400	5,331
85,350 85,400	85,400 85,450	4,424 4,428	88,850 88,900	88,950	4,652 4,655	92,350 92,400	92,400 92,450	4,879	95,850 95,900	95,900 95,950	5,107	99,350 99,400	99,400	5,334 5,338
85,450	85,500	4,431	88,950	89,000	4,658	92,450	92,500	4,886	95,950	96,000	5,113	99,450	99,500	5,341
85,500	85,550	4,434	89,000	89,050	4,662	92,500	92,550	4,889	96,000	96,050	5,117	99,500	99,550	5,344
85,550	85,600	4,437	89,050	89,100	4,665	92,550	92,600	4,892	96,050	96,100	5,120	99,550	99,600	5,347
85,600 85,650	85,650 85,700	4,441 4,444	89,100 89,150	89,150 89,200	4,668 4,671	92,600 92,650	92,650 92,700	4,896 4,899	96,100 96,150	96,150 96,200	5,123 5,126	99,600 99,650	99,650 99,700	5,351 5,354
85,700	85,750	4,447	89,200	89,250	4,675	92,700	92,750	4,902	96,200	96,250	5,130	99,700	99,750	5,357
85,750	85,800	4,450	89,250	89,300	4,678	92,750	92,800	4,905	96,250	96,300	5,133	99,750	99,800	5,360
85,800 85,850	85,850 85,000	4,454	89,300 80,350	89,350 89,400	4,681	92,800	92,850	4,909 4,912	96,300 96,350	96,350	5,136 5,130	99,800	99,850 99,900	5,364 5,367
85,850 85,900	85,900 85,950	4,457 4,460	89,350 89,400	89,400	4,684 4,688	92,850 92,900	92,900 92,950	4,912	96,350 96,400	96,400 96,450	5,139 5,143	99,850 99,900	99,900	5,367 5,370
85,950	86,000	4,463	89,450	89,500	4,691	92,950	93,000	4,918	96,450	96,500	5,146	99,950	100,000	5,373
86,000	86,050	4,467	89,500	89,550	4,694	93,000	93,050	4,922	96,500	96,550	5,149			
86,050 86,100	86,100 86,150	4,470 4,473	89,550 89,600	89,600 89,650	4,697 4,701	93,050 93,100	93,100 93,150	4,925 4,928	96,550 96,600	96,600 96,650	5,152 5,156			
50,100	55,150	1, 7,773	55,000	55,050	4,701	55,100	55,150	7,320	55,000	55,050	0,100			

2022 FAMILY TAX CREDIT TABLES

	Table	1: Filina	Single, I	Head of H	lousehol		v(er) with	depend	ent child	, Married	Filing Jo	ointly
	<u> </u>	1	J	1044 01 11	2	<u>u, 111u01</u>	7(01) 171111	3	<u> </u>	,aa	4	, <u>y</u>
	Modified Adjusted Inco	d Gross	Family Credit%	Modified Adjusted Inco	Gross	Family Credit%	Modified I Adjusted Incor	Gross	Family Credit%	Modified I Adjusted Incom	Gross	Family Credit%
	Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than	
	\$0	\$13,590	100%	\$0	\$18,310	100%	\$0	\$23,030	100%	\$0	\$27,750	100%
	\$13,590	\$13,890	90%	\$18,310	\$18,610	90%	\$23,030	\$23,330	90%	\$27,750	\$28,050	90%
Number of Family	\$13,890	\$14,190	80%	\$18,610	\$18,910	80%	\$23,330	\$23,630	80%	\$28,050	\$28,350	80%
Members in	\$14,190	\$14,490	70%	\$18,910	\$19,210	70%	\$23,630	\$23,930	70%	\$28,350	\$28,650	70%
Household	\$14,490 \$14,790	\$14,790 \$15,090	60% 50%	\$19,210 \$19,510	\$19,510 \$19,810	60% 50%	\$23,930 \$24,230	\$24,230 \$24,530	60% 50%	\$28,650 \$28,950	\$28,950 \$29,250	60% 50%
	\$14,790	\$15,390	40%	\$19,310	\$20,110	40%	\$24,230	\$24,830	40%	\$29,250	\$29,250	40%
	\$15,390	\$15,690	30%	\$20,110	\$20,410	30%	\$24,830	\$25,130	30%	\$29,550	\$29,850	30%
	\$15,690	\$15,990	20%	\$20,410	\$20,710	20%	\$25,130	\$25,430	20%	\$29,850	\$30,150	20%
	\$15,990	\$16,290	10%	\$20,710	\$21,010	10%	\$25,430	\$25,730	10%	\$30,150	\$30,450	10%
	\$16,290		0%	\$21,010		0%	\$25,730		0%	\$30,450		0%
<u> </u>	→	5			6			7			or More	
	Modified Adjusted Incol	d Gross	Family Credit%	Modified Adjusted Incol	Gross	Family Credit%	Modified I Adjusted Incor	Gross	Family Credit%	Modified F Adjusted Incor	Gross	Family Credit%
	Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than	
	\$0	\$32,470	100%	\$0	\$37,190	100%	\$0	\$41,910	100%	\$0	\$46,630	100%
	\$32,470	\$32,770	90%	\$37,190	\$37,490	90%	\$41,910	\$42,210	90%	\$46,630	\$46,930	90%
	\$32,770	\$33,070	80%	\$37,490	\$37,790	80%	\$42,210	\$42,510	80%	\$46,930	\$47,230	80%
	\$33,070 \$33,370	\$33,370 \$33,670	70% 60%	\$37,790 \$38,090	\$38,090 \$38,390	70% 60%	\$42,510 \$42,810	\$42,810 \$43,110	70% 60%	\$47,230 \$47,530	\$47,530 \$47,830	70% 60%
	\$33,670	\$33,970	50%	\$38,390	\$38,690	50%	\$42,810	\$43,410	50%	\$47,830	\$48,130	50%
	\$33,970	\$34,270	40%	\$38,690	\$38,990	40%	\$43,410	\$43,710	40%	\$48,130	\$48,430	40%
	\$34,270	\$34,570	30%	\$38,990	\$39,290	30%	\$43,710	\$44,010	30%	\$48,430	\$48,730	30%
	\$34,570	\$34,870	20%	\$39,290	\$39,590	20%	\$44,010	\$44,310	20%	\$48,730	\$49,030	20%
	\$34,870	\$35,170	10%	\$39,590	\$39,890	10%	\$44,310	\$44,610	10%	\$49,030	\$49,330	10%
	\$35,170		0%	\$39,890		0%	\$44,610		0%	\$49,330		0%
					Table 2:	Married	Filing Sep	parately				
	—	1			Table 2:	Married	Filing Sep	parately 3			4	
	Modified Adjusted Incol	Federal Gross	Family Credit%	Modified Adjusted Inco	2 Federal I Gross	Family Credit%	Filing Sep Modified Incor	3 Federal	Family Credit%	Modified F Adjusted Incon	Federal Gross	Family Credit%
	Adjusted	Federal Gross		Modified Adjusted	2 Federal I Gross	Family	Modified I	3 Federal		Adjusted	Federal Gross	
	Adjusted Inco	Federal I Gross me Equal To or		Modified Adjusted Inco	Federal I Gross me Equal To or	Family	Modified I Adjusted Incor Greater	Federal Gross me Equal To		Adjusted Incon Greater	Federal Gross me Equal To or	
	Adjusted Income	Federal of Gross me Equal To or Less Than \$6,795 \$6,945	100% 90%	Modified Adjusted Inco. Greater Than \$0 \$9,155	Federal I Gross me Equal To or Less Than \$9,155 \$9,305	Family Credit%	Modified i Adjusted Incor Greater Than \$0 \$11,515	3 Federal Gross me Equal To or Less Than \$11,515 \$11,665	100% 90%	Adjusted Income Greater Than \$0 \$13,875	Federal Gross me Equal To or Less Than \$13,875 \$14,025	100% 90%
Number of Family	Adjusted Inco. Greater Than \$0 \$6,795 \$6,945	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095	100% 90% 80%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305	Equal To or Less Than \$9,155 \$9,305 \$9,455	Family Credit% 100% 90% 80%	Modified Incor Greater Than \$0 \$11,515 \$11,665	### Tederal Gross me ### Equal To	Credit ⁶ % 100% 90% 80%	Adjusted Income Greater Than \$0 \$13,875 \$14,025	Federal Gross me Equal To or Less Than \$13,875 \$14,025 \$14,175	100% 90% 80%
Members in	### Adjusted Inco. Greater Than	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245	100% 90% 80% 70%	Modified Adjusted Incol Greater Than \$0 \$9,155 \$9,305 \$9,455	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605	Family Credit% 100% 90% 80% 70%	Modified Adjusted Incor Greater Than \$0 \$11,515 \$11,665 \$11,815	3 Federal Gross me Equal To or Less Than \$11,515 \$11,665 \$11,815 \$11,965	Credit ⁶ % 100% 90% 80% 70%	Adjusted Income Greater Than \$0 \$13,875 \$14,025 \$14,175	Federal Gross me Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325	100% 90% 80% 70%
	Adjusted Inco. Greater Than \$0 \$6,795 \$6,945	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095	100% 90% 80%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305	Equal To or Less Than \$9,155 \$9,305 \$9,455	Family Credit% 100% 90% 80%	Modified Incor Greater Than \$0 \$11,515 \$11,665	### Tederal Gross me ### Equal To	Credit ⁶ % 100% 90% 80%	Adjusted Income Greater Than \$0 \$13,875 \$14,025	Federal Gross me Equal To or Less Than \$13,875 \$14,025 \$14,175	100% 90% 80%
Members in	### Adjusted Inco. Greater Than	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395	100% 90% 80% 70% 60%	Modified Adjusted Incol Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755	Family Credit% 100% 90% 80% 70% 60%	Modified Adjusted Incor Greater Than \$0 \$11,515 \$11,665 \$11,815 \$11,965	3 Federal Gross me Equal To or Less Than \$11,515 \$11,665 \$11,815 \$11,965 \$12,115	100% 90% 80% 70% 60%	### Adjusted Incom Greater Than	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325 \$14,475	100% 90% 80% 70% 60%
Members in	Adjusted Incol Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545	100% 90% 80% 70% 60% 50%	Modified Adjusted Incol Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,755	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905	Family Credit% 100% 90% 80% 70% 60% 50%	Modified Adjusted Incor Greater Than \$0 \$11,515 \$11,665 \$11,815 \$11,965 \$12,115	3 Federal Gross me Equal To or Less Than \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265	100% 90% 80% 70% 60% 50%	Adjusted Incor Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625	100% 90% 80% 70% 60% 50% 40% 30%
Members in	Adjusted Incol Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995	100% 90% 80% 70% 60% 50% 40% 30% 20%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,205	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,205 \$10,355	Family Credit% 100% 90% 80% 70% 60% 50% 40% 30% 20%	Modified I Adjusted Incor Greater Than \$0 \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,565	3 Federal Gross me Equal To or Less Than \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,565 \$12,715	100% 90% 80% 70% 60% 50% 40% 30% 20%	Adjusted Incon Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925	Federal Gross me Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075	100% 90% 80% 70% 60% 50% 40% 30% 20%
Members in	Adjusted Incol Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845	100% 90% 80% 70% 60% 50% 40% 30% 20% 10%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,205 \$10,355	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,205	Family Credit% 100% 90% 80% 70% 60% 50% 40% 30% 20% 10%	Modified I Adjusted Incor Greater Than \$0 \$11,515 \$11,665 \$11,1965 \$12,115 \$12,265 \$12,415 \$12,565 \$12,715	3 Federal Gross me Equal To or Less Than \$11,515 \$11,665 \$11,815 \$12,115 \$12,265 \$12,415 \$12,565	100% 90% 80% 70% 60% 40% 30% 20% 10%	Adjusted Incon Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,625 \$14,775 \$14,925	100% 90% 80% 70% 60% 50% 40% 30% 20% 10%
Members in	Adjusted Inco. Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995	100% 90% 80% 70% 60% 50% 40% 30% 20%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,205	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,205 \$10,355	Family Credit% 100% 90% 80% 70% 60% 50% 40% 30% 20%	Modified I Adjusted Incor Greater Than \$0 \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,565	3 Federal Gross me Equal To or Less Than \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,565 \$12,715	100% 90% 80% 70% 60% 50% 40% 30% 20%	Adjusted Incor. Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225	100% 90% 80% 70% 60% 50% 40% 20% 10%
Members in	Adjusted Incol Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145	100% 90% 80% 70% 60% 50% 40% 30% 20% 10%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,205 \$10,355 \$10,505	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,205 \$10,505	Family Credit% 100% 90% 80% 70% 60% 50% 40% 30% 20% 10%	Modified Incor Adjusted Incor Greater Than \$0 \$11,515 \$11,665 \$11,815 \$112,115 \$12,265 \$12,415 \$12,265 \$12,715 \$12,865 Modified Adjusted	3 Federal Gross ne Equal To or Less Than \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,265 \$12,715 \$12,865	100% 90% 80% 70% 60% 40% 30% 20% 10%	Adjusted Incor Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 Modified I Adjusted	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,475 \$14,475 \$14,475 \$14,475 \$14,475 \$14,525 \$14,775 \$14,925 \$15,075 \$15,225	100% 90% 80% 70% 60% 50% 40% 20% 10%
Members in	Adjusted Inco. Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145 Modified Adjusted Inco. Greater	Federal of Gross me Equal To or Less Than \$6,795	Credit% 100% 90% 80% 70% 60% 40% 30% 20% 10% 0%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$10,055 \$10,205 \$10,355 \$10,505 Modified Adjusted Inco. Greater	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,205 \$10,505	Family Credit% 100% 90% 80% 70% 60% 50% 40% 20% 10% 0%	Modified I Adjusted Incor Greater Than \$0 \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,565 \$12,715 \$12,865 Modified I Adjusted Incor Greater	3 Federal Gross me Equal To or Less Than \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,565 \$12,715 \$12,865 7 Federal Gross me Equal To	100% 90% 80% 70% 60% 50% 40% 30% 20% 0%	Adjusted Incor Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 Modified I Adjusted Incor Greater	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,925 \$15,075 \$15,225 \$ Or More Federal Gross me Equal To	100% 90% 80% 70% 60% 50% 40% 30% 20% 0%
Members in	Adjusted Incol Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145 Modified Adjusted Incol Incol	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,845 \$7,995 \$8,145	Credit% 100% 90% 80% 70% 60% 40% 30% 20% 10% 0%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,055 \$10,505	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,055 \$10,505	Family Credit% 100% 90% 80% 70% 60% 50% 40% 20% 10% 0%	Modified Adjusted Incor	3 Federal Gross me Equal To or Less Than \$11,515 \$11,665 \$11,815 \$12,115 \$12,265 \$12,415 \$12,265 \$12,715 \$12,865 7 Federal Gross me	100% 90% 80% 70% 60% 50% 40% 30% 20% 0%	Adjusted Incor Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 **Modified I Adjusted Incor Incor Incor Incor **Modified I Adjusted Incor Inc	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 Or More Federal Gross me	100% 90% 80% 70% 60% 50% 40% 30% 20% 0%
Members in	Adjusted Inco. Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145 Modified Adjusted Inco. Greater	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145	Credit% 100% 90% 80% 70% 60% 40% 30% 20% 10% 0%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$10,055 \$10,205 \$10,355 \$10,505 Modified Adjusted Inco. Greater	2 Federal Gross me	Family Credit% 100% 90% 80% 70% 60% 50% 40% 20% 10% 0%	Modified I Adjusted Incor Greater Than \$0 \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,565 \$12,715 \$12,865 Modified I Adjusted Incor Greater	3 Federal Gross ne Equal To or Less Than \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,565 \$12,715 \$12,865 7 Federal Gross ne Equal To or	100% 90% 80% 70% 60% 50% 40% 30% 20% 0%	Adjusted Incor Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 Modified I Adjusted Incor Greater	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 Or More Equal To or	100% 90% 80% 70% 60% 50% 40% 30% 20% 0%
Members in	Adjusted Incol Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,895 \$7,845 \$7,995 \$8,145 Modified Adjusted Incol Greater Than \$0 \$16,235	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145 Federal of Gross me Equal To or Less Than \$16,235 \$16,385	Credit% 100% 90% 80% 70% 60% 50% 40% 30% 0% Family Credit%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,905 \$10,055 \$10,205 \$10,355 \$10,505 Modified Adjusted Inco. Greater Than \$0 \$18,595	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,205 \$10,505	Family Credit% 100% 90% 80% 70% 60% 40% 30% 20% 10% 0% Family Credit%	Modified Adjusted Incor	3 Federal Gross ne Equal To or Less Than \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,865 7 Federal Gross ne Equal To or Less Than \$20,955 \$21,105	Credit% 100% 90% 80% 70% 60% 40% 30% 20% 10% Credit%	Adjusted Incor Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$15,025 Modified I Adjusted Incor Greater Than \$0 \$23,315	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,475 \$14,475 \$14,475 \$14,475 \$14,625 \$14,775 \$15,225 Or More Federal Gross me Equal To or Less Than \$23,315 \$23,465	Tendit% 100% 90% 80% 70% 60% 50% 40% 20% 10% 0% Family Credit%
Members in	Adjusted Incol Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145 Modified Adjusted Incol Greater Than \$0 \$16,235 \$16,385	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145 Federal or Gross me Equal To or Less Than \$16,235 \$16,385 \$16,355	Credit% 100% 90% 80% 70% 60% 40% 30% 20% 0% Family Credit% 100% 90% 80%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,905 \$10,055 \$10,205 \$10,355 \$10,505 Modified Adjusted Inco. Greater Than \$0 \$18,595 \$18,745	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,055 \$10,505	Family Credit% 100% 90% 80% 70% 60% 40% 30% 10% 0% Family Credit%	Modified Incor Adjusted Incor Greater Than \$0 \$11,515 \$11,665 \$11,1965 \$12,115 \$12,265 \$12,415 \$12,565 \$12,715 \$12,865 Modified Incor Greater Than \$0 \$20,955 \$21,105	### Tederal Gross ne ### Equal To or Less Than \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,265 \$12,715 \$12,865 #### ### Tederal Gross ne #### Equal To or Less Than \$20,955 \$21,105 \$21,255	Credit% 100% 90% 80% 70% 60% 50% 40% 20% 0% Family Credit% 100% 90% 80%	Adjusted Incor Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 **Modified I Adjusted Incor Greater Than \$0 \$23,315 \$23,465	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 Or More Federal Gross me Equal To or Less Than \$23,315 \$23,465 \$23,615	Tendit% 100% 90% 80% 70% 60% 50% 40% 30% 10% 0% 100% 90% 80%
Members in	Adjusted Incol Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145 Modified Adjusted Incol Greater Than \$0 \$16,235 \$16,385 \$16,535	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,845 \$7,895 \$8,145 Federal of Gross me Equal To or Less Than \$16,235 \$16,385 \$16,535 \$16,685	Credit% 100% 90% 80% 70% 60% 40% 30% 20% 0% Family Credit% 100% 90% 80% 70%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$10,055 \$10,055 \$10,505 Modified Adjusted Inco. Greater Than \$0 \$18,595 \$18,745 \$18,895	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$10,055 \$10,055 \$10,505 6 Federal Gross me Equal To or Less Than \$18,595 \$18,745 \$18,895 \$19,045	Family Credit% 100% 90% 80% 70% 40% 30% 10% 0% Family Credit%	Modified Incor Greater Than \$0 \$11,515 \$11,665 \$11,1965 \$12,115 \$12,265 \$12,415 \$12,865 Modified Incor Greater Than \$0 \$20,955 \$21,105 \$21,255	3 Federal Gross me Equal To or Less Than \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,865 7 Federal Gross me Equal To or Less Than \$20,955 \$21,105 \$21,255 \$21,405	Credit% 100% 90% 80% 70% 60% 50% 40% 30% 20% 0% Family Credit% 100% 90% 80% 70%	Adjusted Incor Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 **Modified Incor Greater Than \$0 \$23,315 \$23,465 \$23,615	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 Or More Federal Gross me Equal To or Less Than \$23,315 \$23,465 \$23,615 \$23,765	Credit% 100% 90% 80% 70% 60% 50% 40% 30% 20% 0% 10% Credit%
Members in	Adjusted Incol Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145 Modified Adjusted Incol Greater Than \$0 \$16,235 \$16,385 \$16,535 \$16,685	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145 Federal or Gross me Equal To or Less Than \$16,235 \$16,385 \$16,885 \$16,885 \$16,885	Credit% 100% 90% 80% 70% 60% 40% 30% 20% 10% 0% Family Credit% 100% 90% 80% 70% 60%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$10,055 \$10,055 \$10,505 Modified Adjusted Inco. Greater Than \$0 \$18,595 \$18,745 \$18,895 \$19,045	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$10,055 \$10,205 \$10,205 \$10,355 \$10,505 Federal Gross me Equal To or Less Than \$18,595 \$18,745 \$18,895 \$19,045 \$19,195	Family Credit% 100% 90% 80% 70% 60% 40% 20% 10% 0% Family Credit%	Modified I Adjusted Incor Greater Than \$0 \$11,515 \$11,665 \$11,1965 \$12,115 \$12,265 \$12,415 \$12,865 Modified I Adjusted Incor Greater Than \$0 \$20,955 \$21,105 \$21,255 \$21,405	3 Federal Gross me Equal To or Less Than \$11,515 \$11,665 \$11,815 \$12,165 \$12,115 \$12,265 \$12,415 \$12,565 \$12,715 \$12,865 7 Federal Gross me Equal To or Less Than \$20,955 \$21,105 \$21,255 \$21,405 \$21,555	Credit% 100% 90% 80% 70% 60% 50% 40% 0% 10% Credit% Family Credit% 100% 90% 80% 70% 60%	Adjusted Incor Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 **Modified H Adjusted Incor Greater Than \$0 \$23,315 \$23,465 \$23,615 \$23,765	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$15,025 Or More Federal Gross ne Equal To or Less Than \$23,315 \$23,465 \$23,765 \$23,915	Credit% 100% 90% 80% 70% 60% 50% 40% 30% 20% 0% Family Credit% 100% 90% 80% 70% 60%
Members in	Adjusted Incol Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$7,845 \$7,995 \$8,145 Modified Adjusted Incol Greater Than \$0 \$16,235 \$16,385 \$16,535	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,845 \$7,895 \$8,145 Federal of Gross me Equal To or Less Than \$16,235 \$16,385 \$16,535 \$16,685	Credit% 100% 90% 80% 70% 60% 40% 30% 20% 0% Family Credit% 100% 90% 80% 70%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$10,055 \$10,055 \$10,505 Modified Adjusted Inco. Greater Than \$0 \$18,595 \$18,745 \$18,895	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$10,055 \$10,055 \$10,505 6 Federal Gross me Equal To or Less Than \$18,595 \$18,745 \$18,895 \$19,045	Family Credit% 100% 90% 80% 70% 60% 40% 30% 10% 0% Family Credit%	Modified Incor Greater Than \$0 \$11,515 \$11,665 \$11,1965 \$12,115 \$12,265 \$12,415 \$12,865 Modified Incor Greater Than \$0 \$20,955 \$21,105 \$21,255	3 Federal Gross me Equal To or Less Than \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,865 7 Federal Gross me Equal To or Less Than \$20,955 \$21,105 \$21,255 \$21,405	Credit% 100% 90% 80% 70% 60% 50% 40% 30% 20% 0% Family Credit% 100% 90% 80% 70%	Adjusted Incor Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 **Modified Incor Greater Than \$0 \$23,315 \$23,465 \$23,615	Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 Or More Federal Gross me Equal To or Less Than \$23,315 \$23,465 \$23,615 \$23,765	Credit% 100% 90% 80% 70% 60% 50% 40% 30% 20% 0% 10% Credit%
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Members in	Adjusted Incol Greater Than \$0 \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$8,145 Modified Adjusted Incol Greater Than \$0 \$16,235 \$16,385 \$16,885 \$16,885 \$16,985	Federal of Gross me Equal To or Less Than \$6,795 \$6,945 \$7,095 \$7,245 \$7,395 \$7,545 \$7,695 \$8,145 Federal of Gross me Equal To or Less Than \$16,235 \$16,385 \$16,885 \$16,885 \$16,985 \$17,135	Credit% 100% 90% 80% 70% 60% 40% 30% 20% 10% 0% Family Credit% 100% 90% 80% 70% 60% 50% 40%	Modified Adjusted Inco. Greater Than \$0 \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$10,055 \$10,205 \$10,355 \$10,505 Modified Adjusted Inco. Greater Than \$0 \$18,595 \$18,745 \$18,895 \$19,045 \$19,195 \$19,345	2 Federal Gross me Equal To or Less Than \$9,155 \$9,305 \$9,455 \$9,605 \$9,755 \$9,905 \$10,055 \$10,205 \$10,505 6 Federal Gross me Equal To or Less Than \$18,595 \$18,745 \$18,895 \$19,045 \$19,195 \$19,345 \$19,495	Family Credit% 100% 90% 80% 70% 60% 40% 10% 0% Family Credit% 100% 90% 80% 70% 60% 40%	Modified I Adjusted Incor Greater Than \$0 \$11,515 \$11,665 \$11,815 \$11,965 \$12,115 \$12,265 \$12,415 \$12,265 \$12,715 \$12,865 Modified I Adjusted Incor Greater Than \$0 \$20,955 \$21,105 \$21,255 \$21,405 \$21,555 \$21,705	### Tequal To or Less Than ### Tequal To 1.515 ### \$11,615 ### \$11,615 ### \$11,615 ### \$11,615 ### \$11,615 ### \$12,155 ### \$12,155 ### \$12,155 ### \$21,255 ### \$21,255 ### \$	Family Credit% 100% 90% 80% 70% 60% 40% 30% 20% 10% 0% 10% 60% 50% 40% 40%	Adjusted Incor Greater Than \$0 \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$15,075 \$15,225 **Modified Incor Greater Than \$0 \$23,315 \$23,465 \$23,615 \$23,765 \$23,915 \$24,065	Federal Gross me Equal To or Less Than \$13,875 \$14,025 \$14,175 \$14,325 \$14,475 \$14,625 \$14,775 \$14,925 \$15,075 \$15,225 Or More Federal Gross me Equal To or Less Than \$23,315 \$23,465 \$23,615 \$23,765 \$23,915 \$24,065 \$24,215	Family Credit% 100% 90% 80% 70% 60% 50% 40% 0% 100% 90% 80% 70% 60% 50% 40%
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WEST VIRGINIA PURCHASER'S USE TAX SCHEDULE

2022

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 42.

Part I	State	Use	Tax	Calculation
	Ctuto	-	·	Gaigaiation

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

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

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 13 of Form IT-140)	11	\$



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

SCHEDULE UT INSTRUCTIONS

You owe use tax on the total purchase price of taxable tangible personal property or taxable services (hereinafter called property) that you used, stored, or consumed in West Virginia upon which you have not previously paid West Virginia sales or use tax. The use tax applies to the following: internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks and other purchases of taxable items. Schedule UT <u>must</u> be filed with IT-140 if the taxpayer is reporting use tax due.

Examples of reasons you may owe use tax:

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

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

- Line 1 Enter the total dollar amount of all purchases made during the 2022 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 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 1 of the West Virginia Purchaser's Use Tax Schedule.

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USE IAX 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	4b-7b under

appropriate municipality.

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

 $\label{line 4b - 7b} \textbf{Line 4b - 7b} - \textbf{Enter total purchases subject to the use tax}.$

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

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

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

PART III. TOTAL AMOUNT DUE

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

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

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

WV4868 Form IT-140 W APPLICATION FOR EXTENSION OF TIME TO FILE

File this form to request a six-month extension of time to file your West Virginia Personal Income Tax Return.

Request for extension to file must be filed before the original due date of the return. Extensions received after this date will be denied.

Your return must be filed no later than October 17 after the original due date.

This form is NOT an extension of time to <u>PAY</u> personal income taxes due.

	TAX YEAR								
ENDING MM DD YYYY									
			TAXPAYER I	NFORMA	TION				
SOCIAL SECURITY NUMBER				*SPOUSE'S SECURITY					
LAST NAME				SUFFIX		YOUR FIRST NAME			MI
SPOUSE'S LAST NAME				SUFFIX		SPOUSE'S FIRST NAME			MI
FIRST LINE OF ADDRESS				SECOND ADDR					
CITY				STATE		ZIP CODE			
TELEPHONE NUMBER		EMAIL				EX	FENDED DUE DATE MM/DD/YYYY		

CALCULATION		
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

NOTE

This form and payment must be filed on or before the due date of the return. 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 form to:

West Virginia Tax Division **Tax Account Administration**

P.O. Box 2585 Charleston, WV 25329-2585

This form must be complete and submitted in full.

DO NOT CUT OR RESIZE THIS FORM.



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IT-210 Rev 09/2022 W UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS 2022

(Enclose all pages of the IT-210 with your Personal Income Tax Return)

PART I: ALL FILERS MUST COMPLETE THIS PART							
1. Enter your 2022 tax as shown on line 8 of Form IT-140	n line 8 of Form IT-140				.00		
Enter the credits against your tax from your return	2		00				
Tax after credits (subtract line 2 from line 1)	1)				.00		
4. Tax withheld	4		00				
5. Subtract line 4 from line 3	Subtract line 4 from line 3						
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 2021 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		
9. If you are requesting a waiver of the penalty calculated, check here and attach	. VOL	r written request (see form	on na	ane 49)	П		
10. If you are a qualified farmer (see instructions for income on page 30), check he					_		
	11. If you used Part IV 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						
REFER TO THE INSTRUCTIONS ON PAGE 30 THROUGH 32 TO DETERMINE YOUR OPTIONS							

FOR CALCULATING THE AMOUNT OF UNDERPAYMENT PENALTY. INCLUDE ALL PAGES OF THIS FORM WITH YOUR PERSONAL INCOME TAX RETURN.

PART II: IF YOU ARE USING THE ANNUALIZED INCOME WORKSHEET TO COMPUTE YOUR UNDERPAYMENT AND PENALTY, COMPLETE THE WORKSHEET BELOW.

ANNUALIZED INCOME WORKSHEET	1/1/22 – 3/31/22	1/1/22 – 5/31/22	1/1/22 – 8/31/22	1/1/22- 12/31/22	
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	
Credits against tax DO NOT INCLUDE TAX WITHHELD OR ESTIMATED PAYMENTS!	.00	.00	.00	.00	
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 I, 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		
Subtract line 14 Horn line 17 (in less trial zero, enter zero) 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.



IT-210 Rev 09/2022 W UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS 2022

PART III SHORT METHOD Read the instructions on pages 31 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..... .00 2. Enter the amount from line 4, Part I..... .00 .00 3. Enter the total, if any, of the estimated payments made..... 3 4. Add lines 2 and 3..... .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 0.05194..... 6 .00 7. If the amount on line 5 was paid on or after April 18, 2023, enter zero. If paid prior to April 18, 2023 line 5 X number of days paid before April 18, 2023 X 0.00021200 8. Penalty due (subtract line 7 from line 6). Enter here and on the PENALTY DUE line of your personal income tax.... 8 .00

IT-210 W UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS 2022

	PART IV REGULAR METHOD							
SECTION A – FIGURE THE UNDERPAYMENT		(a) 4/15/22	(b) 6/15/22	(c) 9/15/22	(d) 1/18/23			
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	.00			
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	.00			
NOTE: Complete Lines 3 through 9 before going to the next column.								
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			
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			
UNDERPAYMENT. If line 1 is equal to or more	,	.00						
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			
3110 11100, go o iiio 0			100	100	100			
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	e Lir	nes 10 through 12 for e	ach column before going	to the next column				
Number of days FROM the date shown at the top of the column TO the date the amount on		(a) 4/15/22	(b) 6/15/22	(c) 9/15/212	(d) 1/18/23			
line 8 was paid, or 4/15/2023, whichever is earlier	10							
11. Daily penalty rate for each quarter	11	0.000212	0.000212	0.000212	0.000212			
12. Penalty due for each quarter (line 8 x 10 x 11)	12	.00	.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 12) 13 .00								



PRIMARY LAST NAME
SHOWN ON FORM
IT 140

SOCIAL
SECURITY
NUMBER

AMENDED RETURN INFORMATION

If you are using this form to file an amended return, provide an explanation of the changes made in the space below. Enclose all 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 Tax Division 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 Division will notify you if your request for waiver was not approved.
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w WEST VIRGINIA PERSONAL INCOME TAX RETURN 2022

SOCIAL SECURITY NUMBER	Deceased Date of Death	*	**SPOU SOCIAL SE NUME	ECURITY			Deceased Date of D	eath*	
LAST NAME			SUFFIX		YOUR FIRST NAME				МІ
SPOUSE'S LAST NAME			SUFFIX		SPOUSE'S FIRST NAME				МІ
FIRST LINE OF ADDRESS			SECONE OF ADD		IVAIVIL				
CITY			STATE		ZIP CODE				
TELEPHONE NUMBER	EMAIL						EXTENI DUE D MM/DD/Y	ATE	
AMEND	* ONLY INLCLUDE A DECEASED TAXPAYER AND THEIR DATE OF DEATH IF IT OCCURRED IN THIS TAX YEAR. FOR THE NEXT TWO YEARS, PLEASE LIST THEM BELOW ON THE SURVIVING SPOUSE EXPEMPTION.								
AMENDED RETURN NONRESIDENT SPECIAL NONRESIDENT/PART YEAR RESIDENT FORM WV-8379 FI LED AS AN INJURED SPOUSE FILING STATUS 1 SINGLE 2 HEAD OF 3 MARRIED, 4 MARRIED, FILING SEPARATE 5 WIDOW(ER) WITH									
(CHEC	K ONE) HOUS	SEHOLD FILING JO					in the boxes above		DENT CHILD
(a) YOURSEL		ourself, enter 1. If some	eone can	claim y	ou as a de	pendent, lea	ave box (a) bla	ınk.)	(a)
(b) SPOUSE	To claim an exemption for y	our spouse, enter 1. Th	ey may n	ot be cl	aimed as a	an exemptic	n by anyone e	else.	(b)
(c) DEPENDE	List your dependents. If over	four dependents, continu	e on Sche	edule DF	on page 1	1. Enter tota	al number of d	ependents	(c)
	Dependent First name	Depende	nt Last n	ame		Social Sec	urity Number	Date of Birt	h (MM DD YYYY)
(d) SURVIVIN	G SPOUSE (See page 21) Decedents SSN			Year Spo	ouse Died:				(d)
(e) Total Ex	emptions (add boxes a, b, c, and d).	Enter here and on line 6	below. If	f box e i	s zero, en	ter \$500 on	line 6 below.		(e)
1. Federa	I Adjusted Gross Income or income to c	aim senior citizen tax c	redit from	Sched	ule SCTC-	A 1			.00
2. Additio	ns to income (line 58 of Schedule M)					2			.00
									.00
	·							.00	
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3)						_			
5. Low-In	come Earned Income Exclusion (see wo				5			.00	
6. Total E	xemptions as shown above on Exemptic	2,000			6			.00	
	irginia Taxable Income (line 4 minus line	•			7			.00	
	e Tax Due (Check One) ∢ Table	resident/Part-year reside				8			.00
	calc	ulation schedule NCLUDE WITH		ING					
PAY PLAN		S WITH THIS F							

PRIMARY LAST NAME		SOCIAL SECURITY NUMBER		8.Total Taxes Due (line 8 from previous page)	8	.00
9. Credits from Ta	ax Credit Recap Schedule (se	ee schedule on page 5)		9	.00
10. Line 8 minus 9	10	.00				
11. Overpayment previously refunded or credited (amended return only)						.00
CHECK IF REQUESTING WAIVER/ANNUALIZED						
12. Penalty Due from Form IT-210 WORKSHEET ATTACHED If you owe penalty, enter here 13. West Virginia Use Tax Due on out-of-state purchases						.00
(See Schedule L	JT on page 41).	ar smaller	CHECK IF NO	USE TAX DUE	13	.00
4. Add lines 10 th	nrough 13. This is your total a	mount due			14	.00
I5. West Virginia I	ncome Tax Withheld (See ins	structions page 22)	Check if w (Nonresident	ithholding from NRSR Sale of Real Estate)	15	.00
6. Estimated Tax	Payments and Payments wit	h Schedule 4868			16	.00
7. Non-Family Ad	doption Tax Credit if applicable	e (include Schedule W	V NFA-1)		17	.00
8. Senior Citizen	Tax Credit for property tax pa	id (include Schedule S	CTC-A)		18	.00
9. Homestead Ex	ccess Property Tax Credit for	property tax paid (inclu	de Schedule HEP	C-1 and Class II receipt)	19	.00
20. Amount paid v	vith original return (amended	return only)			20	.00
21. Payments and	Refundable Credits (add line	es 15 through 20)			21	.00
22. Balance Due	(line 14 minus line 21). If Line 21 is	greater than line 14, comple	ete line 23 PA	Y THIS AMOUNT	22	.00
	line 14. This is your overpayr				23	.00
24. Indicate donat	ions from line 23. Enter below		columns 24A, 24		25	
24A. CHILDREN'S TRUST FUND	24B. WV DEPT. OF VE ASSISTAN		24C. STATE VETERANS CEMETERY		24	.00
25 Amount of Ove	erpayment to be credited to y	our 2023 estimated tax	,		25	.00
	you (line 23 minus line 24 and			REFUND		.00
Direct Deposi of Refund PLEASE REVIE	,	SAVINGS	ROUTING NU			OUNT NUMBER
	, ,, ,		J	s, and to the best of mv know	ledge and	d belief, it is true, correct and complete
ur Signature	Date	Spouse	e's Signature	Date		Telephone Number
Preparer: Check HERE if client is requesting NOT						
☐ to efile	Preparer's EIN Signate	ure of preparer other than above	ve	Date		Telephone Number
	Prepare ID, MAIL TO THIS ADDRESS: WY TAX DIVISION P.O. BOX 1071 LESTON, WV 25324-1071	r's Firm FOR BALANCE DUE, MAII WY TAX DIV P.O. BOX CHARLESTON, W	/ISION 3694			
Payment Op Check or M Electronic P	tions: Returns filed with a balance of ta oney Order payable to the WV Tax Divisio ayment - May be made by visiting mytaxe Payment - May be made by visiting the T	ix due may pay through any of the n - Enclose check or money orders.wvtax.gov and clicking on "Pay	ne following methods: er with your return. y Personal Income Tax".			

P 4 0 2 0 2 2 0 2 W

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1-800-982-8297	taxhelp@wv.	gov www.tax.wv.gov
If you are due a REFUND , mail yo	our return to:	If you owe taxes, mail your return to:
West Virginia Tax Division P.O. Box 1071	on	West Virginia Tax Division P.O. Box 3694
Charleston, WV 25324-10	071	Charleston, WV 25336-3694

State Taxpayer Assistance Locations

