

WEST VIRGINIA  
PERSONAL INCOME TAX RETURN

2023

SOCIAL SECURITY NUMBER	Deceased <input type="checkbox"/> Date of Death*	**SPOUSE'S SOCIAL SECURITY NUMBER	Deceased <input type="checkbox"/> Date of Death*
LAST NAME	SUFFIX	YOUR FIRST NAME	MI
SPOUSE'S LAST NAME	SUFFIX	SPOUSE'S FIRST NAME	MI
FIRST LINE OF ADDRESS	SECOND LINE OF ADDRESS		
CITY	STATE	ZIP CODE	
TELEPHONE NUMBER	EMAIL	EXTENDED DUE DATE MM/DD/YYYY	

\* ONLY INCLUDE 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 EXEMPTION.

☐ AMENDED RETURN ☐ NONRESIDENT SPECIAL ☐ NONRESIDENT/PART YEAR RESIDENT ☐ FORM WV-8379 FI LED AS AN INJURED SPOUSEFILING STATUS  
(CHECK ONE)☐ 1 SINGLE ☐ 2 HEAD OF HOUSEHOLD ☐ 3 MARRIED, FILING JOINT ☐ 4 MARRIED, FILING SEPARATE ☐ 5 WIDOW(ER) WITH DEPENDENT CHILD  
\*\*Enter spouse's SS# and name in the boxes above

## EXEMPTIONS

(a) YOURSELF	To claim an exemption for yourself, enter 1. If someone can claim you as a dependent, leave box (a) blank.)	(a)	
(b) SPOUSE	To claim an exemption for your spouse, enter 1. They may not be claimed as an exemption by anyone else.	(b)	
(c) DEPENDENTS	List your dependents. If over four dependents, continue on Schedule DP on page 49. Enter total number of dependents	(c)	
Dependent First name	Dependent Last name	Social Security Number	Date of Birth (MM DD YYYY)
(d) SURVIVING SPOUSE	(See page 21) Decedents SSN	Year Spouse Died:	(d)
(e) Total Exemptions	(add boxes a, b, c, and d). Enter here and on line 6 below. If box e is zero, enter \$500 on line 6 below.		(e)

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-A

1 .00

2. Additions to income (line 59 of Schedule M).....

2 .00

3. Subtractions from income (line 50 of Schedule M).....

3 .00

4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....

4 .00

5. Low-Income Earned Income Exclusion (see worksheet on page 29).....

5 .00

6. Total Exemptions as shown above on Exemption Box (e) \_\_\_\_\_ x \$2,000 .....

6 .00

7. West Virginia Taxable Income (line 4 minus lines 5 &amp; 6) IF LESS THAN ZERO, ENTER ZERO .....

7 .00

8. Income Tax Due (Check One) .....

8 .00


☐ Tax Table ☐ Rate Schedule ☐ Nonresident/Part-year resident calculation schedule

## TAX DEPT USE ONLY

PAY PLAN COR SCTC NRSR HEPTC

☐ ☐ ☐ ☐ ☐**MUST INCLUDE WITHHOLDING  
FORMS WITH THIS RETURN  
(W-2s, 1099s, Etc.)**

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PRIMARY LAST NAME		SOCIAL SECURITY NUMBER				
9. Credits from Tax Credit Recap Schedule (see schedule on page 5 )		9	.00			
10. Total Income Tax Due. Line 8 minus 9. If line 9 is greater than line 8, enter 0		10	.00			
11. Overpayment previously refunded or credited (amended return only)		11	.00			
Penalty Due <input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED						
12. West Virginia Use Tax Due on out-of-state purchases (See Schedule UT on page 44). <input type="checkbox"/> CHECK IF NO USE TAX DUE		12	.00			
13. Add lines 10 through 12. This is your total amount due.		13	.00			
14. West Virginia Income Tax Withheld (See instructions page 23) <input type="checkbox"/> Check if withholding from NRSR (Nonresident Sale of Real Estate)		14	.00			
15. Estimated Tax Payments and Payments with Schedule 4868		15	.00			
16. Non-Family Adoption Tax Credit, if applicable (include Schedule WV NFA-1)		16	.00			
17. Senior Citizen Tax Credit for property tax paid (include Schedule SCTC-A)		17	.00			
18. Homestead Excess Property Tax Credit for property tax paid (include Schedule HEPTC-1 and Class 2 receipt)		18	.00			
19. Build WV Property Value Adjustment Refundable Tax Credit		19	.00			
20. Amount paid with original return (amended return only)		20	.00			
21. Payments and Refundable Credits (add lines 14 through 20)		21	.00			
22. Balance Due (line 13 minus line 21). If Line 21 is greater than line 13, complete line 23 ... <b>PAY THIS AMOUNT</b>		22	.00			
23. Line 21 minus line 13. This is your overpayment		23	.00			
24. Indicate donations from line 24. Enter below and enter the sum of columns 24A, 24B, and 24C on Line 24						
24A. CHILDREN'S TRUST FUND	24B. DEPT. OF VETER- ANS ASSISTANCE	24C. STATE VETERANS CEMETERY	24	.00		
25. Amount of Overpayment to be credited to your 2024 estimated tax.		25	.00			
26. Refund due to you (line 23 minus line 24 and line 25)..... <b>REFUND</b>		26	.00			
Direct Deposit of Refund <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS						
		ROUTING NUMBER	ACCOUNT NUMBER			
PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.						
I authorize the Tax Division to discuss my return with my preparer <input type="checkbox"/> YES <input type="checkbox"/> NO						
Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of mv knowledge and belief, it is true, correct and complete.						
Your Signature		Date	Spouse's Signature	Date	Telephone Number	
<input type="checkbox"/> Preparer: Check HERE if client is requesting NOT to efile		Preparer's EIN		Signature of preparer other than above	Date	Telephone Number
Preparer's Printed Name		Preparer's Firm				
FOR REFUND, MAIL TO THIS ADDRESS:		FOR BALANCE DUE, MAIL TO THIS ADDRESS:				
WV TAX DIVISION P.O. BOX 1071 CHARLESTON, WV 25324-1071		WV TAX DIVISION P.O. BOX 3694 CHARLESTON, WV 25336-3694				
Payment Options: Returns filed with a balance of tax due may pay through any of the following methods: • Check or Money Order payable to the WV Tax Division - Enclose check or money order with your return. • Electronic Payment - May be made by visiting mytaxes.wvtax.gov and clicking on "Pay Personal Income Tax".						
						
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MODIFICATIONS TO  
ADJUSTED GROSS INCOME

2023

Modifications Decreasing Federal Adjusted Gross Income		Column A (You)		Column B (Spouse)	
27. Interest or dividends received on United States or West Virginia obligations, or allowance for government obligation income, included in federal adjusted gross income but exempt from state tax	27		.00		.00
28. Total amount of any benefit (including survivorship annuities) received from certain federal retirement systems by retired federal law enforcement officers	28		.00		.00
29. Total amount of any benefit (including survivorship annuities) received from WV state or local police, deputy sheriffs' or firemen's retirement system, Excluding PERS - see page 26	29		.00		.00
30. Military Retirement Modification	30		.00		.00
31. Other Retirement Modification					
(a) West Virginia Teachers' and Public Employees' Retirement		Column A (You)		Column B (Spouse)	
			.00		.00
(b) Federal Retirement Systems (Title 4 USC §111)			.00		.00
32. Social Security Benefits					
(a) TOTAL Social Security Benefits.			.00		.00
(b) Benefits exempt for Federal tax purposes			.00		.00
(c) Benefits taxable for Federal tax purposes (line a minus line b)	32		.00		.00
33. Certain assets held by subchapter S Corporation bank	33		.00		.00
34. Certain Active Duty Military pay (See instructions on page 20) If not domiciled in WV, complete Part II of Schedule A instead.	34		.00		.00
35. Active Military Separation (see instructions on page 20) Must enclose military orders and discharge papers	35		.00		.00
36. Refunds of state and local income taxes received and reported as income to the IRS	36		.00		.00
37. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds Annual Statement must be included	37		.00		.00
38. Railroad Retirement Board Income received	38		.00		.00
39. Long-Term Care Insurance	39		.00		.00
40. IRC 1341 Repayments	40		.00		.00
41. Autism Modification (instructions on page 21)	41		.00		.00
42. ABLE Act Annual Statement must be included	42		.00		.00
43. West Virginia Jumpstart Savings Program deposits made (not to exceed \$25000) Annual Statement must be included	43		.00		.00
44. PBGC Modification					
(a) retirement benefits that would have been paid from your employer-provided plan			.00		.00
(b) retirement benefits actually received from PBGC			.00		.00
45. Qualified Opportunity Zone business income	45		.00		.00
46. Gambling losses (cannot be greater than your gambling winnings)	46		.00		.00
This line is intentionally left blank. Do not use unless directed.			.00		.00

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MODIFICATIONS  
TO ADJUSTED GROSS INCOME

2023

Modifications Decreasing Federal Adjusted Gross Income						Column A (You)		Column B (Spouse)	
47.	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not included in lines 33 to 46 (NOT TO EXCEED \$8000)		(d) Add lines 27 through 32	Subtract line 47 column (d) from (c) (If less than zero, enter zero)			
You				.00	.00		.00		
Spouse				.00	.00	47			.00
48. Surviving spouse deduction (instructions on page 28) .....						48	.00		.00
49. Add lines 27 through 48 for each column .....						49	.00		.00
<b>50. Total Subtractions</b> (line 49, Col A plus line 49, 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.		
51. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax .....	51	.00
52. Interest or dividend income on state and local bonds other than bonds from West Virginia sources .....	52	.00
53. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax .....	53	.00
54. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax .....	54	.00
55. Other income deducted from federal adjusted gross income but subject to state tax .....	55	.00
56. Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses .....	56	.00
57. ABLE ACT withdrawals NOT used for qualifying expenses .....	57	.00
58. West Virginia Jumpstart Savings Program withdrawals NOT used for qualifying expenses .....	58	.00
This line is intentionally left blank. Do not use unless directed. ....		.00
<b>59. TOTAL ADDITIONS</b> (Add lines 51 through 58). Enter here and on Line 2 of Form IT-140 .....	59	.00



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**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](http://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.**

TAX CREDIT						SCHEDULE		APPLICABLE CREDIT			
1. Credit for Income Tax paid to another state(s) (§11-21-20).....						E		1		.00	
** For what states?											**You cannot claim for taxes paid to KY, MD, OH, PA or VA for withholdings from wages and salaries.
2. Family Tax Credit (see page 11) (§11-21-22).....						FTC-1		2		.00	
3. General Economic Opportunity Tax Credit (§11-13Q).....						EOTC-PIT		3		.00	
4. High Technology Manufacturing Business (§11-13Q-10a).....						EOTC-HTM		4		.00	
5. WV Environmental Agricultural Equipment Credit (§11-13K).....						AG-1		5		.00	
6. WV Military Incentive Credit (§11-24-12).....						J		6		.00	
7. Neighborhood Investment Program Credit (§11-13J).....						NIPA-2		7		.00	
8. Historic Rehabilitated Buildings Investment Credit (§11-24-23a).....						RBIC		8		.00	
9. Qualified Residential Rehabilitated Buildings Investment Credit (§11-24-23a).....						RBIC-A		9		.00	
10. Apprenticeship Training Tax Credit (§11-13W).....						ATTC-1		10		.00	
11. Alternative-Fuel Tax Credit (§11-6D).....						AFTC-1		11		.00	
12. Conceal Carry Gun Permit Credit (§61-7-4).....						CCGP-1		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	

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TAX CREDIT	SCHEDULE	APPLICABLE CREDIT		
21. Operating Costs of Child Care Property Tax Credit (\$11-21-97).....	OCF	21		.00
22. Industrial Advancement Act Tax Credit (\$11-13LL) .....		22		.00
23. West Virginia Film Industry Investment Tax Credit (\$11-13X) .....	WV FIIA-TCS	23		.00
24. Volunteer Firefighter Tax Credit (\$11-13JJ) .....	VFTC-1	24		.00
25. Build WV Property Value Adjustment Tax Credit (\$5B-2L) .....	PVA-2	25		.00
26. Elective Income Credit for tax paid by a pass through entity (\$11-21-3a and §11-21-20) .....	EK-1	26		.00
<b>27. TOTAL NON REFUNDABLE CREDITS</b> — add all recap lines. <i>Enter on IT-140 line 9</i> .....				.00



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<input type="checkbox"/> NONRESIDENT	<input type="checkbox"/> PART-YEAR RESIDENTS (Enter period of West Virginia residency MM/DD/YYYY)	FROM				TO			
--------------------------------------	--	------	--	--	--	----	--	--	--

(To Be Completed By Nonresidents and Part-Year Residents Only) INCOME	COLUMN A: AMOUNT FROM FEDERAL RETURN		COLUMN B: ALL INCOME DURING PERIOD OF WV RESIDENCY		COLUMN C: WV SOURCE INCOME DURING NONRESIDENT PERIOD	
1. 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
5. Total taxable Social Security and Railroad Retirement benefits (see line 32 and 38 of Schedule M) .....	5	.00		.00		
6. 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

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 32) .....	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 (CONTINUED)

## PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

1. Tentative Tax (apply the appropriate tax rate schedule on page 35 to the amount shown on line 7, Form IT-140).....	1		.00
2. West Virginia Income (line 26, Schedule A).....	2		.00
3. Federal Adjusted Gross Income (line 1, Form IT-140).....	3		.00
4. Tax (divide line 2 by line 3, round to 4 decimal places and multiply the result by line 1). Enter here and on line 8, Form IT-140 .....	4		.00

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

**ELIGIBILITY:** Complete this section **ONLY** if **ALL THREE** of the following statements were true for 2023.

- You were EITHER a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia  
**OR** a member of the military assigned to active duty in West Virginia whose domicile is outside West Virginia
- Your only West Virginia source income was from wages and salaries.
- West Virginia income tax was withheld from such wages and salaries by your employer(s).

If you were a non-military, 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.

**NOTE:** If you were a resident of any state other than Kentucky, Ohio, Maryland, Pennsylvania, or Virginia, you are ineligible to complete Part II. You must check the box Filing as Nonresident or Filing as a Part-Year Resident and Complete Schedule A and Part I to report any income from West Virginia sources.

I declare that I was not a resident of West Virginia at any time during 2023, I was a resident of the state shown **OR** was in West Virginia pursuant to active duty military orders, my only income from sources within West Virginia was from wages and salaries, and such wages and salaries were subject to income taxation by my state of residence.

## YOUR STATE OF RESIDENCE (Check one):

- ☐ 1 Commonwealth of Kentucky      ☐ 4 Commonwealth of Pennsylvania      Number of days spent in West Virginia \_\_\_\_\_
- ☐ 2 State of Maryland      ☐ 5 Commonwealth of Virginia      Number of days spent in West Virginia \_\_\_\_\_
- ☐ 3 State of Ohio      ☐ 6 Active Military, stationed in West Virginia but not domiciled here (Must enclose military order and DD2058)

		(A) Primary Taxpayer's Social Security Number	(B) Spouse's Social Security Number
5. Enter your total West Virginia Income from wages and salaries in the appropriate column	5	.00	.00
6. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2023 .....	6	.00	.00
7. Line 6, column A plus line 6 column B. Report this amount on line 15 of Form IT-140 .....	7		.00



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

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

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

- ☐ **Check here if you were required to pay Federal Alternative Minimum Tax.**  
Are you required to file a federal return?
- ☐ **YES** – Your federal adjusted gross income reported to the IRS must meet the following guidelines for you to qualify for this credit:
- ▶ If there is only 1 person living in your home, your federal adjusted gross income must be \$43,740 or less.
  - ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$59,160 or less.
  - ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$74,580 or less.
  - ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$90,000 or less.
- \*\*For each additional person add \$15,420.
- ☐ **NO** – Your income less social security benefits must meet the following guidelines for you to qualify for this credit:
- ▶ If there is only 1 person living in your home, your income must be \$43,740 or less.
  - ▶ If there are 2 people living in your home, your income must be \$59,160 or less.
  - ▶ If there are 3 people living in your home, your income must be \$74,580 or less.
  - ▶ If there are 4 people living in your home, your income must be \$90,000 or less.
- \*\*For each additional person add \$15,420.

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

1. Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2023 (Calculation to be used is after discount and before interest is added) .....	1	.00
2. If eligible for the Senior Citizen Tax Credit enter allowable credit from line 2 of Form SCTC-A. ....	2	.00
3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit) .....	3	.00
4. Enter your Federal Adjusted Gross Income .....	4	.00
a. Enter the amount of increasing income modifications reported on line 59 of Schedule M .....	a	.00
b. Enter federal tax-exempt interest income .....	b	.00
c. Enter amount received in 2023 in the form of earnings replacement insurance (Workers' Compensation Benefits) .....	c	.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	.00
e. Enter the income of all individuals living <u>in the household</u> but would file a separate tax return .....	e	.00
5. Add amounts on lines 4a, 4b, 4c, 4d, and 4e .....	5	.00
6. Total Gross Income: Add amount entered on line 4 and line 5 .....	6	.00
7. Multiply amount on line 6 by 4% (0.04) .....	7	.00
8. Is the amount on line 3 greater than the amount on line 7? <input type="checkbox"/> Yes. Continue to line 9 below <input type="checkbox"/> No. Stop — you are not eligible for this tax credit		
9. Subtract the amount on line 7 from the amount on line 3 and enter the result or \$1,000 whichever is lower and enter on line 18 of IT-140 .....	9	.00



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.**

1. Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140).....	1		.00
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140).....	2		.00
3. Tax-exempt interest reported on federal tax return (enter the amount shown on Federal Form 1040 that is not already included on line 2 of Form IT-140).....	3		.00
4. Add lines 1 through 3. <i>This is your Modified Federal Adjusted Gross Income for the Family Tax Credit</i> .....	4		.00
5. Enter the number of exemptions claimed 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 12. 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 <b><i>This is your Family Tax Credit. Enter this amount on line 2 of Form IT-140 RECAP</i></b> .....	8		.00



# 2023 FAMILY TAX CREDIT TABLES

**Table 1: Filing Single, Head of Household, Widow(er) with dependent child, Married Filing Jointly**

Number of Family Members in Household	1			2			3			4		
	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		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	\$14,580	100%	\$0	\$19,720	100%	\$0	\$24,860	100%	\$0	\$30,000	100%
	\$14,580	\$14,880	90%	\$19,720	\$20,020	90%	\$24,860	\$25,160	90%	\$30,000	\$30,300	90%
	\$14,880	\$15,180	80%	\$20,020	\$20,320	80%	\$25,160	\$25,460	80%	\$30,300	\$30,600	80%
	\$15,180	\$15,480	70%	\$20,320	\$20,620	70%	\$25,460	\$25,760	70%	\$30,600	\$30,900	70%
	\$15,480	\$15,780	60%	\$20,620	\$20,920	60%	\$25,760	\$26,060	60%	\$30,900	\$31,200	60%
	\$15,780	\$16,080	50%	\$20,920	\$21,220	50%	\$26,060	\$26,360	50%	\$31,200	\$31,500	50%
	\$16,080	\$16,380	40%	\$21,220	\$21,520	40%	\$26,360	\$26,660	40%	\$31,500	\$31,800	40%
	\$16,380	\$16,680	30%	\$21,520	\$21,820	30%	\$26,660	\$26,960	30%	\$31,800	\$32,100	30%
	\$16,680	\$16,980	20%	\$21,820	\$22,120	20%	\$26,960	\$27,260	20%	\$32,100	\$32,400	20%
	\$16,980	\$17,280	10%	\$22,120	\$22,420	10%	\$27,260	\$27,560	10%	\$32,400	\$32,700	10%
	\$17,280		0%	\$22,420		0%	\$27,560		0%	\$32,700		0%

Number of Family Members in Household	5			6			7			8 or More		
	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		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	\$35,140	100%	\$0	\$40,280	100%	\$0	\$45,420	100%	\$0	\$50,560	100%
	\$35,140	\$35,440	90%	\$40,280	\$40,580	90%	\$45,420	\$45,720	90%	\$50,560	\$50,860	90%
	\$35,440	\$35,740	80%	\$40,580	\$40,880	80%	\$45,720	\$46,020	80%	\$50,860	\$51,160	80%
	\$35,740	\$36,040	70%	\$40,880	\$41,180	70%	\$46,020	\$46,320	70%	\$51,160	\$51,460	70%
	\$36,040	\$36,340	60%	\$41,180	\$41,480	60%	\$46,320	\$46,620	60%	\$51,460	\$51,760	60%
	\$36,340	\$36,640	50%	\$41,480	\$41,780	50%	\$46,620	\$46,920	50%	\$51,760	\$52,060	50%
	\$36,640	\$36,940	40%	\$41,780	\$42,080	40%	\$46,920	\$47,220	40%	\$52,060	\$52,360	40%
	\$36,940	\$37,240	30%	\$42,080	\$42,380	30%	\$47,220	\$47,520	30%	\$52,360	\$52,660	30%
	\$37,240	\$37,540	20%	\$42,380	\$42,680	20%	\$47,520	\$47,820	20%	\$52,660	\$52,960	20%
	\$37,540	\$37,840	10%	\$42,680	\$42,980	10%	\$47,820	\$48,120	10%	\$52,960	\$53,260	10%
	\$37,840		0%	\$42,980		0%	\$48,120		0%	\$53,260		0%

**Table 2: Married Filing Separately**

Number of Family Members in Household	1			2			3			4		
	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		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	\$7,290	100%	\$0	\$9,860	100%	\$0	\$12,430	100%	\$0	\$15,000	100%
	\$7,290	\$7,440	90%	\$9,860	\$10,010	90%	\$12,430	\$12,580	90%	\$15,000	\$15,150	90%
	\$7,440	\$7,590	80%	\$10,010	\$10,160	80%	\$12,580	\$12,730	80%	\$15,150	\$15,300	80%
	\$7,590	\$7,740	70%	\$10,160	\$10,310	70%	\$12,730	\$12,880	70%	\$15,300	\$15,450	70%
	\$7,740	\$7,890	60%	\$10,310	\$10,460	60%	\$12,880	\$13,030	60%	\$15,450	\$15,600	60%
	\$7,890	\$8,040	50%	\$10,460	\$10,610	50%	\$13,030	\$13,180	50%	\$15,600	\$15,750	50%
	\$8,040	\$8,190	40%	\$10,610	\$10,760	40%	\$13,180	\$13,330	40%	\$15,750	\$15,900	40%
	\$8,190	\$8,340	30%	\$10,760	\$10,910	30%	\$13,330	\$13,480	30%	\$15,900	\$16,050	30%
	\$8,340	\$8,490	20%	\$10,910	\$11,060	20%	\$13,480	\$13,630	20%	\$16,050	\$16,200	20%
	\$8,490	\$8,640	10%	\$11,060	\$11,210	10%	\$13,630	\$13,780	10%	\$16,200	\$16,350	10%
	\$8,640		0%	\$11,210		0%	\$13,780		0%	\$16,350		0%

Number of Family Members in Household	5			6			7			8 or More		
	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		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	\$17,570	100%	\$0	\$20,140	100%	\$0	\$22,710	100%	\$0	\$25,280	100%
	\$17,570	\$17,720	90%	\$20,140	\$20,290	90%	\$22,710	\$22,860	90%	\$25,280	\$25,430	90%
	\$17,720	\$17,870	80%	\$20,290	\$20,440	80%	\$22,860	\$23,010	80%	\$25,430	\$25,580	80%
	\$17,870	\$18,020	70%	\$20,440	\$20,590	70%	\$23,010	\$23,160	70%	\$25,580	\$25,730	70%
	\$18,020	\$18,170	60%	\$20,590	\$20,740	60%	\$23,160	\$23,310	60%	\$25,730	\$25,880	60%
	\$18,170	\$18,320	50%	\$20,740	\$20,890	50%	\$23,310	\$23,460	50%	\$25,880	\$26,030	50%
	\$18,320	\$18,470	40%	\$20,890	\$21,040	40%	\$23,460	\$23,610	40%	\$26,030	\$26,180	40%
	\$18,470	\$18,620	30%	\$21,040	\$21,190	30%	\$23,610	\$23,760	30%	\$26,180	\$26,330	30%
	\$18,620	\$18,770	20%	\$21,190	\$21,340	20%	\$23,760	\$23,910	20%	\$26,330	\$26,480	20%
	\$18,770	\$18,920	10%	\$21,340	\$21,490	10%	\$23,910	\$24,060	10%	\$26,480	\$26,630	10%
	\$18,920		0%	\$21,490		0%	\$24,060		0%	\$26,630		0%

CERTIFICATION FOR  
PERMANENT AND TOTAL DISABILITY

**2023**

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 2023 OR were the surviving spouse of an individual who had been certified disabled and DIED DURING 2023, 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 2023, 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 2023, 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.

**TAXPAYERS WHO ARE DISABLED DURING 2023 REGARDLESS OF AGE**

*I certify under penalties of perjury that the taxpayer named below was permanently and totally disabled on or before December 31, 2023.*

\_\_\_\_\_  
Name of Disabled Taxpayer

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Physician's Name

\_\_\_\_\_  
Physician's FEIN Number

\_\_\_\_\_  
Physician's Street Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip Code

Physicians  
Signature

Date

\_\_\_\_\_  
MM

\_\_\_\_\_  
DD

\_\_\_\_\_  
YYYY

**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**
☐ RESIDENT

☐ 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 2023 <u>STATE ABBREVIATION</u> RETURN. <b>DO NOT REPORT TAX WITHHELD</b>	1		.00
2	WEST VIRGINIA TOTAL INCOME TAX DUE (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 ADJUSTED GROSS 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 26 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

Attach completed schedule to decedent's return

NAME OF DECEDENT		NAME OF CLAIMANT	
DATE OF DEATH	SOCIAL SECURITY NUMBER	SOCIAL SECURITY NUMBER	
ADDRESS (permanent residence or domicile at date of death)		ADDRESS	
CITY	STATE	ZIP CODE	

## I am filing this statement as (check only one box):

- A. ☐ Surviving wife or husband, claiming a refund based on a joint return
- B. ☐ Administrator or executor. Attach a court certificate showing your appointment.
- C. ☐ 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\*

ATTACH A LIST TO THIS SCHEDULE CONTAINING THE NAME AND ADDRESS OF THE SURVIVING SPOUSE AND CHILDREN OF THE DECEDENT.

## TO BE COMPLETED ONLY IF BOX C ABOVE IS CHECKED

YES NO

1. 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.**
3. 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.

Signature of claimant \_\_\_\_\_ Date \_\_\_\_\_

\*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.



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

Examples of reasons you may owe use tax:

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

## PART I. STATE USE TAX CALCULATION

(includes purchases or lease of tangible personal property or taxable service made using direct pay permit)

LINE 1 Enter the total dollar amount of all purchases made during the 2023 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.

### USE TAX – MUNICIPAL

1. Purchase price	\$10,000.00
2. 1.0% Municipality A sales/use tax (\$10,000 x .01)	100.00
3. Less .5% sales/use tax paid to Municipality B (\$10,000 x .005)	(50.00)
4. Net use tax due to municipality A	50.00
5. Measure of tax (\$50 ÷ .01 tax rate)	\$ 5,000.00

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

LINE 4A - 7A. Enter the name of the municipality.

LINE 4B - 7B. Enter total purchases subject to the use tax.

LINE 4C - 7C. Enter the tax rate. See [www.tax.wv.gov](http://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.

**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 43.

**Part I State Use Tax Calculation**

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

**Part II Municipal Use Tax Calculation**

City/Town Name*	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 \$	7c	7d \$
8. Total Municipal Use Tax (add lines 4d through 7d and 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 12 of Form IT-140) →	11	\$

**\*Visit [www.tax.wv.gov](http://www.tax.wv.gov) for a complete list of West Virginia municipalities that impose a Use Tax.**





## 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 PAY personal income taxes due.**

TAX YEAR					
ENDING MM DD YYYY					
TAXPAYER INFORMATION					
SOCIAL SECURITY NUMBER			*SPOUSE'S SOCIAL SECURITY NUMBER		
LAST NAME			SUFFIX	YOUR FIRST NAME	MI
SPOUSE'S LAST NAME			SUFFIX	SPOUSE'S FIRST NAME	MI
FIRST LINE OF ADDRESS			SECOND LINE OF ADDRESS		
CITY			STATE	ZIP CODE	
TELEPHONE NUMBER		EMAIL		EXTENDED 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.**



P 4 0 0 1 2 2 0 1 F

SOCIAL  
SECURITY  
NUMBER

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.

[illegible]

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.**

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



# IMPORTANT INFORMATION FOR 2023

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- **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](http://www.tax.wv.gov) for a complete list of West Virginia municipalities that impose a Use tax.
- You can interact with us online at [mytaxes.wvtax.gov](http://mytaxes.wvtax.gov). Services offered include bill pay and secure communication about your return. Before you call, please use our MyTaxes 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.

### **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 2023 tax year.
- Complete your federal income tax return first.
- Do not use prior year forms.
- **SEND all W-2s, 1099s, K-1s or WV NRW-2s with the Tax return.**
- 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 your return.
- Write your name and address clearly using BLOCK CAPITAL LETTERS as in the following example:

SMITH	JR	WAYLON	W
Last Name	Suffix	Your First Name	MI
MILLER		AMELIA	H
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 1 2 3 4 5 6 7 8 9 Do not use: 0 1 4 7
- Do not add cents in front of the preprinted zeros on entry lines. Numbers should be entered as shown below:

Federal Adjusted Gross Income	<u>40000 .00</u>
Additions to Income	<u>.00</u>
Subtractions from Income	<u>8000 .00</u>
West Virginia Adjusted Gross Income	<u>32000 .00</u>

# 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 2023, 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 24.
- 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

### 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.

### 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.

### 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.

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

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

### 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](http://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](http://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 an 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. WV amended returns cannot be processed until the IRS has processed the amended federal 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.

- An explanation must be provided as to why you are amending your return. Please complete page 47 and submit with the 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;
- An 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 8. (Instructions for Schedule A can be found on pages 30 through 32.)**

### 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. This will serve as notification to close the tax account for the deceased taxpayer. 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 41.

## 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 24.

## ITEMIZED DEDUCTIONS

The State of West Virginia does not recognize most itemized deductions for personal income tax purposes. Consequently, the only itemized deductions allowed to be claimed from the federal income tax return is 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 \$21,870 for a single person household plus an additional \$7,710 for each additional person in the household (e.g., \$29,580 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 34 of this booklet and in Publication TSD-411 which can be found on our website at [tax.wv.gov](http://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 9 must be completed in its entirety to determine eligibility to claim the credit. A completed Schedule HEPTC-1 and Class 2 receipt showing payment must be filed with your 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; and
- The spouse maintains domicile in another state.

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 2023 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 Schedule A (see pages 7 & 8).

## 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 2023, 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 2023, 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 2023 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 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 26.

### **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. See instructions on page 27.

## **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 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 27 and 28.

## **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 Schedule M on page 28 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 SMART529<sup>TM</sup> or West Virginia Prepaid College Plan, may be eligible for a modification on the state return. This deduction can be claimed on Schedule M. Unqualified withdrawals from the plan/trust must be reported on Schedule M. For more information regarding participation in this program, contact SMART529<sup>TM</sup> Service Center at 1-866-574-3542.

## **GAMBLING LOSS**

Gambling losses may be deducted up to the amount of winnings and only if you itemized on your federal 1040. Both of these criteria must be met in order to be eligible to deduct the loss. You will need to submit a copy of pages 1-2 of the 1040, Schedule A from the 1040, and copies of the W2's.

For tax years 2020-2022, you may file an amended return to claim gambling losses. Report the gambling losses on the Autism Modification Line of Schedule M. You must attach the same support listed above to receive the credit.

## **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. Any unclaimed payments or adjustments that increase overpayment will be applied to the following period unless written request is received for overpayment to be refunded.

## 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](http://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 1%) 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](http://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. 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 2024.

## 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.

## 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 2023, any overpayments applied from your 2022 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 on page 1 of IT-140. 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, you must submit a completed

## 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. No need to submit a paper return if confirmation was received.

**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, 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 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 2023 West Virginia Personal Income Tax return is April 16, 2024, 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 47 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 17) and complete Schedule A, Part II found on page 8. 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 18).

**INJURED SPOUSE** - If filing an injured spouse claim (Form WV-8379), enter a check mark in the Injured Spouse Box (See page 23).

**Filing Status CHECK ONLY ONE** - Your filing status is generally the same filing status shown on your federal return. See page 19 for more information regarding your filing status.

## EXEMPTIONS

You can deduct \$2,000 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 49.

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 2023 and were younger than you;
  - b. Under the age of 24 at the end of 2023, 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 2023.
4. They didn't file a joint return for 2023 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 2023.

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 21 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 Schedule M (page 4). See page 29 for additional information.

**LINE 3** SUBTRACTIONS FROM INCOME. Enter the Total Subtractions from income shown on Schedule M (page 4). See page 26 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 29 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 36 and enter your tax on this line.
- If your filing status is single, head of household, widow(er) with a dependent child or married filing jointly and your taxable income is over \$100,000, use Rate Schedule I on page 35 to compute your tax.
- If your filing status is Married Filing Separately you MUST use RATE SCHEDULE II 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 7 and 8.

**LINE 9** CREDITS FROM TAX CREDIT RECAP SCHEDULE. Enter Total Credits shown on last line of the Tax Credit Recap Schedule

**LINE 10** TOTAL INCOME TAX DUE. LINE 8 minus LINE 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. (amended returns only)

**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.

**LINE 12** 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 44 to calculate this tax if applicable.

**LINE 13** TOTAL AMOUNT DUE. Add lines 10 through 13.

**LINE 14** 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 or 4797 from your federal return. Make sure you have filed your NRSR prior to filing the IT-140.

**LINE 15** ESTIMATED TAX PAYMENTS. Enter the total amount of estimated tax payments paid by you (and your spouse) for taxable year 2023. Include any 2022 overpayment you carried forward to 2023 and any payment made with your West Virginia Application for Extension of Time to File (WV 4868).

**LINE 16** 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 and final court document are not provided, the credit will be denied.

**LINE 17** 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 18** HOMESTEAD EXCESS PROPERTY TAX CREDIT. Enter the amount of line 9 from Schedule HEPTC-1 (page 9). The Schedule HEPTC-1 and the Class 2 property tax receipt must be submitted with the tax return. Failure to submit these will result in denial of the credit.

**LINE 19** BUILD WV PROPERTY VALUE ADJUSTMENT REFUNDABLE TAX CREDIT. Enter the amount of line 21 from Schedule PVA-2. The Schedule PVA-2 and a copy of the Certificate from the Office of Economic Development 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. (amended returns only)

**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. You may make a payment by ACH Debit through MyTaxes at [mytaxes.wvtax.gov](http://mytaxes.wvtax.gov). This is the fastest way to pay your balance due. If you send a check or money order, write your social security number and 2023 Form IT 140 on it. 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. 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.

24A) 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.

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

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

**LINE 25** AMOUNT TO BE CREDITED TO YOUR 2024 ESTIMATED TAX ACCOUNT. Enter the amount of your overpayment you wish to have credited to your 2024 estimated tax account. Any unclaimed payments or adjustments that increase overpayment will be applied to the following period unless written request is received for overpayment to be refunded.

**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 2023 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, 2023. Eligible taxpayers MUST enter their year of birth in the space provided and complete all boxes on lines 47. 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 28.

**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, Head of Household, 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 8. Instructions for Part II of Schedule A begin on page 32. 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 21).
- 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 than \$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) the amount you would have received had the plan not terminated and
- (b) the amount actually received from the guarantor. Failure to provide the information in (a) and (b) will delay the processing of your return.
- LINE 45 QUALIFIED OPPORTUNITY ZONE BUSINESS INCOME** - You must include a copy of IRS 8996.
- LINE 46 GAMBLING LOSSES** - Taxpayers MUST provide the first two pages and Schedule A of the federal return along with all W-2G's, if not provided the modification will be disallowed. (Cannot be greater than your gambling winnings)
- LINE 47 SENIOR CITIZEN OR DISABILITY DEDUCTION** - Taxpayers MUST be at least age 65 OR certified as permanently and totally disabled during 2023 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 on the next page.
- 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 2023 is the first year of a medically certified disability, you MUST enclose a 2023 West Virginia Schedule H or a copy of Federal Schedule R and enter 2023 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 instructions for more information.
- Box (c) Enter all income (for each spouse, if joint return) not reported on lines 33 through 46
- Box (d) Add lines 27 through 32 for each spouse and enter on this line.
- Line 47 Subtract BOX (d) from BOX (c) for each. If BOX (d) is larger than BOX(c), enter zero on Line 47.



**EXAMPLE OF SENIOR CITIZEN DEDUCTION CALCULATION**

John Doe, age 69, and Mary Doe, age 65, file a joint tax return. In 2023, they received the following income.

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

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

1. Mr. Doe's total income is \$13,000. He claimed no deductions on lines 33 through 46. He enters the maximum amount of \$8000 in column(c).
2. Mrs. Doe's total income is \$13,000. She claims no deductions on lines 33 through 46 and enters the maximum amount of \$8000 in column(c).
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).
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).
5. Mr. and Mrs. Doe each subtract column (d) from column (c) to determine their senior citizen deduction.
6. Therefore, Mr. Doe enters \$500 in column A and Mrs. Doe enters \$7,500 in column B.

	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not included in lines 33 to 46 (NOT TO EXCEED \$8000)	(d) Add lines 27 through 32	Subtract line 46 column (d) from (c) (If less than zero, enter zero)		
<b>You</b>	1949		8000 .00	7500 .00	<b>500</b>	<b>.00</b>	
<b>Spouse</b>	1953		8000 .00	500 .00			<b>7500 .00</b>

**LINE 48 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 47 of Schedule M are less than \$8,000.

**LINE 49** Add lines 27 through 48 for each column and enter the results here.

**LINE 50 TOTAL SUBTRACTIONS** - Add Columns A and B from line 49. Enter here and on line 3 of Form IT-140.

## WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION WORKSHEET

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.

A. Enter your Federal Adjusted Gross income from line 1 of Form IT-140.....

A	.00
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**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

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B	.00
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C. Maximum exclusion. Enter \$5,000 if your filing status is married filing separately; otherwise enter \$10,000

C	.00
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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
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## INCREASING FEDERAL ADJUSTED GROSS INCOME (ADDITIONS TO INCOME)

- LINE 51** 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.
- LINE 52** 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.
- LINE 53** INTEREST ON MONEY BORROWED TO PURCHASE BONDS EARNING EXEMPT WEST VIRGINIA INCOME - Enter the amount of any interest deducted, as a business expense or otherwise, from your federal adjusted gross income in connection with money borrowed to purchase or carry bonds or securities. Income from which is exempt from West Virginia income tax.
- LINE 54** 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 55** 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 56** 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 57** 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).
- LINE 58** WEST VIRGINIA JUMPSTART ADDITIONS. West Virginia Jumpstart Savings Program withdrawals not used for qualifying expenses.
- LINE 59** TOTAL ADDITIONS. Add lines 51 through 58. Enter the result here and on line 2 of Form IT-140.

# SCHEDULE A INSTRUCTIONS

FORM IS ON PAGES 7 & 8

## 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 - 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 unless it is located outside of West Virginia, then it 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.** 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 18 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 8.

## **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 14.

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

**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.

**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 26 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 2023 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 2023 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. )



# 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	B. _____
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.)	H. _____
I. Line G minus line H (calculated Federal Adjusted Gross Income)	I. _____

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	\$21,870	3	\$37,290
2	\$29,580	4	\$45,000

**\*\*FOR EACH ADDITIONAL PERSON, ADD \$7,710**

## INSTRUCTIONS

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.
2. 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 51 & 52), 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 result in denial of the credit. **No substitute SCTC-A's will be accepted.**

### IF YOU ARE NOT REQUIRED TO FILE A FEDERAL RETURN:

7. 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.

# 2023 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.....	2.36% of the taxable income
At least – But less than –	
\$ 10,000 \$25,000	\$236.00 plus 3.15% of excess over \$10,000
\$25,000 \$40,000	\$708.50 plus 3.54% of excess over \$25,000
\$40,000 \$60,000	\$1,239.50 plus 4.72% of excess over \$40,000
\$60,000	\$2,183.50 plus 5.12% of excess over \$60,000

### EXAMPLE

With a taxable income of \$117,635

\$	57,635.00	Income in excess of \$60,000
x	.0512	Tax Rate \$60,000 and above
\$	2,950.91	Tax on excess of \$57,635
+	2,183.50	Tax on \$60,000
\$	5,134.41	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 .....	2.36% of the taxable income
At least – But less than –	
\$ 5,000 \$12,500	\$118.00 plus 3.15% of excess over \$5,000
\$12,500 \$20,000	\$354.25 plus 3.54% of excess over \$12,500
\$20,000 \$30,000	\$619.75 plus 4.72% of excess over \$20,000
\$30,000	\$1,091.75 plus 5.12% of excess over \$30,000

### EXAMPLE

With a taxable income of \$118,460

\$	88,460.00	Income in excess of \$30,000
x	.0512	Tax Rate \$30,000 and above
\$	4,529.15	Tax on excess of \$88,460
+	1,091.75	Tax on \$30,000
\$	5,620.90	Total Tax on \$118,460 (Round to nearest whole dollar)



# 2023 WEST VIRGINIA TAX TABLE

1. Find the income range that applies to the taxable net income you reported on line 7 of your Form IT-140.
2. Find the West Virginia tax corresponding to your income range.
3. Enter the tax amount on line 8 of Form IT-140.
4. If your filing status is Married Filing Separately, you cannot use this table. Use Rate Schedule II on page 35.
5. Make sure your taxable income is LESS than and NOT equal to the income shown in the "LESS THAN" column.
6. If your taxable income is over \$100,000 refer to the Tax Rate Schedules on page 35.

If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			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...	At Least	But Less Than	Your WV Tax is...
25	50	\$1	5,900	6,000	\$140	12,000	12,100	\$301	18,100	18,200	\$493	24,200	24,300	\$685			
50	75	\$1	6,000	6,100	\$143	12,100	12,200	\$304	18,200	18,300	\$496	24,300	24,400	\$688			
75	100	\$2	6,100	6,200	\$145	12,200	12,300	\$307	18,300	18,400	\$499	24,400	24,500	\$691			
100	200	\$4	6,200	6,300	\$148	12,300	12,400	\$310	18,400	18,500	\$502	24,500	24,600	\$694			
200	300	\$6	6,300	6,400	\$150	12,400	12,500	\$313	18,500	18,600	\$505	24,600	24,700	\$697			
300	400	\$8	6,400	6,500	\$152	12,500	12,600	\$316	18,600	18,700	\$508	24,700	24,800	\$701			
400	500	\$11	6,500	6,600	\$155	12,600	12,700	\$319	18,700	18,800	\$512	24,800	24,900	\$704			
500	600	\$13	6,600	6,700	\$157	12,700	12,800	\$323	18,800	18,900	\$515	24,900	25,000	\$707			
600	700	\$15	6,700	6,800	\$159	12,800	12,900	\$326	18,900	19,000	\$518	25,000	25,060	\$710			
700	800	\$18	6,800	6,900	\$162	12,900	13,000	\$329	19,000	19,100	\$521	25,060	25,120	\$712			
800	900	\$20	6,900	7,000	\$164	13,000	13,100	\$332	19,100	19,200	\$524	25,120	25,180	\$714			
900	1,000	\$22	7,000	7,100	\$166	13,100	13,200	\$335	19,200	19,300	\$527	25,180	25,240	\$716			
1,000	1,100	\$25	7,100	7,200	\$169	13,200	13,300	\$338	19,300	19,400	\$531	25,240	25,300	\$718			
1,100	1,200	\$27	7,200	7,300	\$171	13,300	13,400	\$342	19,400	19,500	\$534	25,300	25,360	\$720			
1,200	1,300	\$30	7,300	7,400	\$173	13,400	13,500	\$345	19,500	19,600	\$537	25,360	25,420	\$722			
1,300	1,400	\$32	7,400	7,500	\$176	13,500	13,600	\$348	19,600	19,700	\$540	25,420	25,480	\$724			
1,400	1,500	\$34	7,500	7,600	\$178	13,600	13,700	\$351	19,700	19,800	\$543	25,480	25,540	\$727			
1,500	1,600	\$37	7,600	7,700	\$181	13,700	13,800	\$354	19,800	19,900	\$546	25,540	25,600	\$729			
1,600	1,700	\$39	7,700	7,800	\$183	13,800	13,900	\$357	19,900	20,000	\$549	25,600	25,660	\$731			
1,700	1,800	\$41	7,800	7,900	\$185	13,900	14,000	\$360	20,000	20,100	\$553	25,660	25,720	\$733			
1,800	1,900	\$44	7,900	8,000	\$188	14,000	14,100	\$364	20,100	20,200	\$556	25,720	25,780	\$735			
1,900	2,000	\$46	8,000	8,100	\$190	14,100	14,200	\$367	20,200	20,300	\$559	25,780	25,840	\$737			
2,000	2,100	\$48	8,100	8,200	\$192	14,200	14,300	\$370	20,300	20,400	\$562	25,840	25,900	\$739			
2,100	2,200	\$51	8,200	8,300	\$195	14,300	14,400	\$373	20,400	20,500	\$565	25,900	25,960	\$741			
2,200	2,300	\$53	8,300	8,400	\$197	14,400	14,500	\$376	20,500	20,600	\$568	25,960	26,020	\$744			
2,300	2,400	\$55	8,400	8,500	\$199	14,500	14,600	\$379	20,600	20,700	\$571	26,020	26,080	\$746			
2,400	2,500	\$58	8,500	8,600	\$202	14,600	14,700	\$382	20,700	20,800	\$575	26,080	26,140	\$748			
2,500	2,600	\$60	8,600	8,700	\$204	14,700	14,800	\$386	20,800	20,900	\$578	26,140	26,200	\$750			
2,600	2,700	\$63	8,700	8,800	\$207	14,800	14,900	\$389	20,900	21,000	\$581	26,200	26,260	\$752			
2,700	2,800	\$65	8,800	8,900	\$209	14,900	15,000	\$392	21,000	21,100	\$584	26,260	26,320	\$754			
2,800	2,900	\$67	8,900	9,000	\$211	15,000	15,100	\$395	21,100	21,200	\$587	26,320	26,380	\$756			
2,900	3,000	\$70	9,000	9,100	\$214	15,100	15,200	\$398	21,200	21,300	\$590	26,380	26,440	\$758			
3,000	3,100	\$72	9,100	9,200	\$216	15,200	15,300	\$401	21,300	21,400	\$594	26,440	26,500	\$761			
3,100	3,200	\$74	9,200	9,300	\$218	15,300	15,400	\$405	21,400	21,500	\$597	26,500	26,560	\$763			
3,200	3,300	\$77	9,300	9,400	\$221	15,400	15,500	\$408	21,500	21,600	\$600	26,560	26,620	\$765			
3,300	3,400	\$79	9,400	9,500	\$223	15,500	15,600	\$411	21,600	21,700	\$603	26,620	26,680	\$767			
3,400	3,500	\$81	9,500	9,600	\$225	15,600	15,700	\$414	21,700	21,800	\$606	26,680	26,740	\$769			
3,500	3,600	\$84	9,600	9,700	\$228	15,700	15,800	\$417	21,800	21,900	\$609	26,740	26,800	\$771			
3,600	3,700	\$86	9,700	9,800	\$230	15,800	15,900	\$420	21,900	22,000	\$612	26,800	26,860	\$773			
3,700	3,800	\$89	9,800	9,900	\$232	15,900	16,000	\$423	22,000	22,100	\$616	26,860	26,920	\$775			
3,800	3,900	\$91	9,900	10,000	\$235	16,000	16,100	\$427	22,100	22,200	\$619	26,920	26,980	\$778			
3,900	4,000	\$93	10,000	10,100	\$238	16,100	16,200	\$430	22,200	22,300	\$622	26,980	27,040	\$780			
4,000	4,100	\$96	10,100	10,200	\$241	16,200	16,300	\$433	22,300	22,400	\$625	27,040	27,100	\$782			
4,100	4,200	\$98	10,200	10,300	\$244	16,300	16,400	\$436	22,400	22,500	\$628	27,100	27,160	\$784			
4,200	4,300	\$100	10,300	10,400	\$247	16,400	16,500	\$439	22,500	22,600	\$631	27,160	27,220	\$786			
4,300	4,400	\$103	10,400	10,500	\$250	16,500	16,600	\$442	22,600	22,700	\$634	27,220	27,280	\$788			
4,400	4,500	\$105	10,500	10,600	\$253	16,600	16,700	\$445	22,700	22,800	\$638	27,280	27,340	\$790			
4,500	4,600	\$107	10,600	10,700	\$256	16,700	16,800	\$449	22,800	22,900	\$641	27,340	27,400	\$792			
4,600	4,700	\$110	10,700	10,800	\$260	16,800	16,900	\$452	22,900	23,000	\$644	27,400	27,460	\$795			
4,700	4,800	\$112	10,800	10,900	\$263	16,900	17,000	\$455	23,000	23,100	\$647	27,460	27,520	\$797			
4,800	4,900	\$114	10,900	11,000	\$266	17,000	17,100	\$458	23,100	23,200	\$650	27,520	27,580	\$799			
4,900	5,000	\$117	11,000	11,100	\$269	17,100	17,200	\$461	23,200	23,300	\$653	27,580	27,640	\$801			
5,000	5,100	\$119	11,100	11,200	\$272	17,200	17,300	\$464	23,300	23,400	\$657	27,640	27,700	\$803			
5,100	5,200	\$122	11,200	11,300	\$275	17,300	17,400	\$468	23,400	23,500	\$660	27,700	27,760	\$805			
5,200	5,300	\$124	11,300	11,400	\$279	17,400	17,500	\$471	23,500	23,600	\$663	27,760	27,820	\$807			
5,300	5,400	\$126	11,400	11,500	\$282	17,500	17,600	\$474	23,600	23,700	\$666	27,820	27,880	\$809			
5,400	5,500	\$129	11,500	11,600	\$285	17,600	17,700	\$477	23,700	23,800	\$669	27,880	27,940	\$812			
5,500	5,600	\$131	11,600	11,700	\$288	17,700	17,800	\$480	23,800	23,900	\$672	27,940	28,000	\$814			
5,600	5,700	\$133	11,700	11,800	\$291	17,800	17,900	\$483	23,900	24,000	\$675	28,000	28,060	\$816			
5,700	5,800	\$136	11,800	11,900	\$294	17,900	18,000	\$486	24,000	24,100	\$679	28,060	28,120	\$818			
5,800	5,900	\$138	11,900	12,000	\$297	18,000	18,100	\$490	24,100	24,200	\$682	28,120	28,180	\$820			

# 2023 WEST VIRGINIA TAX TABLE

If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			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...	At Least	But Less Than	Your WV Tax is...
28,180	28,240	\$822	32,380	32,440	\$971	36,580	36,640	\$1,119	40,650	40,700	\$1,271	44,150	44,200	\$1,437			
28,240	28,300	\$824	32,440	32,500	\$973	36,640	36,700	\$1,122	40,700	40,750	\$1,274	44,200	44,250	\$1,439			
28,300	28,360	\$826	32,500	32,560	\$975	36,700	36,760	\$1,124	40,750	40,800	\$1,276	44,250	44,300	\$1,441			
28,360	28,420	\$829	32,560	32,620	\$977	36,760	36,820	\$1,126	40,800	40,850	\$1,278	44,300	44,350	\$1,444			
28,420	28,480	\$831	32,620	32,680	\$979	36,820	36,880	\$1,128	40,850	40,900	\$1,281	44,350	44,400	\$1,446			
28,480	28,540	\$833	32,680	32,740	\$981	36,880	36,940	\$1,130	40,900	40,950	\$1,283	44,400	44,450	\$1,448			
28,540	28,600	\$835	32,740	32,800	\$984	36,940	37,000	\$1,132	40,950	41,000	\$1,286	44,450	44,500	\$1,451			
28,600	28,660	\$837	32,800	32,860	\$986	37,000	37,060	\$1,134	41,000	41,050	\$1,288	44,500	44,550	\$1,453			
28,660	28,720	\$839	32,860	32,920	\$988	37,060	37,120	\$1,136	41,050	41,100	\$1,290	44,550	44,600	\$1,455			
28,720	28,780	\$841	32,920	32,980	\$990	37,120	37,180	\$1,139	41,100	41,150	\$1,293	44,600	44,650	\$1,458			
28,780	28,840	\$843	32,980	33,040	\$992	37,180	37,240	\$1,141	41,150	41,200	\$1,295	44,650	44,700	\$1,460			
28,840	28,900	\$845	33,040	33,100	\$994	37,240	37,300	\$1,143	41,200	41,250	\$1,297	44,700	44,750	\$1,463			
28,900	28,960	\$848	33,100	33,160	\$996	37,300	37,360	\$1,145	41,250	41,300	\$1,300	44,750	44,800	\$1,465			
28,960	29,020	\$850	33,160	33,220	\$998	37,360	37,420	\$1,147	41,300	41,350	\$1,302	44,800	44,850	\$1,467			
29,020	29,080	\$852	33,220	33,280	\$1,001	37,420	37,480	\$1,149	41,350	41,400	\$1,304	44,850	44,900	\$1,470			
29,080	29,140	\$854	33,280	33,340	\$1,003	37,480	37,540	\$1,151	41,400	41,450	\$1,307	44,900	44,950	\$1,472			
29,140	29,200	\$856	33,340	33,400	\$1,005	37,540	37,600	\$1,153	41,450	41,500	\$1,309	44,950	45,000	\$1,474			
29,200	29,260	\$858	33,400	33,460	\$1,007	37,600	37,660	\$1,156	41,500	41,550	\$1,311	45,000	45,050	\$1,477			
29,260	29,320	\$860	33,460	33,520	\$1,009	37,660	37,720	\$1,158	41,550	41,600	\$1,314	45,050	45,100	\$1,479			
29,320	29,380	\$862	33,520	33,580	\$1,011	37,720	37,780	\$1,160	41,600	41,650	\$1,316	45,100	45,150	\$1,481			
29,380	29,440	\$865	33,580	33,640	\$1,013	37,780	37,840	\$1,162	41,650	41,700	\$1,319	45,150	45,200	\$1,484			
29,440	29,500	\$867	33,640	33,700	\$1,015	37,840	37,900	\$1,164	41,700	41,750	\$1,321	45,200	45,250	\$1,486			
29,500	29,560	\$869	33,700	33,760	\$1,018	37,900	37,960	\$1,166	41,750	41,800	\$1,323	45,250	45,300	\$1,488			
29,560	29,620	\$871	33,760	33,820	\$1,020	37,960	38,020	\$1,168	41,800	41,850	\$1,326	45,300	45,350	\$1,491			
29,620	29,680	\$873	33,820	33,880	\$1,022	38,020	38,080	\$1,170	41,850	41,900	\$1,328	45,350	45,400	\$1,493			
29,680	29,740	\$875	33,880	33,940	\$1,024	38,080	38,140	\$1,173	41,900	41,950	\$1,330	45,400	45,450	\$1,496			
29,740	29,800	\$877	33,940	34,000	\$1,026	38,140	38,200	\$1,175	41,950	42,000	\$1,333	45,450	45,500	\$1,498			
29,800	29,860	\$879	34,000	34,060	\$1,028	38,200	38,260	\$1,177	42,000	42,050	\$1,335	45,500	45,550	\$1,500			
29,860	29,920	\$882	34,060	34,120	\$1,030	38,260	38,320	\$1,179	42,050	42,100	\$1,337	45,550	45,600	\$1,503			
29,920	29,980	\$884	34,120	34,180	\$1,032	38,320	38,380	\$1,181	42,100	42,150	\$1,340	45,600	45,650	\$1,505			
29,980	30,040	\$886	34,180	34,240	\$1,035	38,380	38,440	\$1,183	42,150	42,200	\$1,342	45,650	45,700	\$1,507			
30,040	30,100	\$888	34,240	34,300	\$1,037	38,440	38,500	\$1,185	42,200	42,250	\$1,345	45,700	45,750	\$1,510			
30,100	30,160	\$890	34,300	34,360	\$1,039	38,500	38,560	\$1,187	42,250	42,300	\$1,347	45,750	45,800	\$1,512			
30,160	30,220	\$892	34,360	34,420	\$1,041	38,560	38,620	\$1,190	42,300	42,350	\$1,349	45,800	45,850	\$1,514			
30,220	30,280	\$894	34,420	34,480	\$1,043	38,620	38,680	\$1,192	42,350	42,400	\$1,352	45,850	45,900	\$1,517			
30,280	30,340	\$896	34,480	34,540	\$1,045	38,680	38,740	\$1,194	42,400	42,450	\$1,354	45,900	45,950	\$1,519			
30,340	30,400	\$899	34,540	34,600	\$1,047	38,740	38,800	\$1,196	42,450	42,500	\$1,356	45,950	46,000	\$1,522			
30,400	30,460	\$901	34,600	34,660	\$1,049	38,800	38,860	\$1,198	42,500	42,550	\$1,359	46,000	46,050	\$1,524			
30,460	30,520	\$903	34,660	34,720	\$1,052	38,860	38,920	\$1,200	42,550	42,600	\$1,361	46,050	46,100	\$1,526			
30,520	30,580	\$905	34,720	34,780	\$1,054	38,920	38,980	\$1,202	42,600	42,650	\$1,363	46,100	46,150	\$1,529			
30,580	30,640	\$907	34,780	34,840	\$1,056	38,980	39,040	\$1,204	42,650	42,700	\$1,366	46,150	46,200	\$1,531			
30,640	30,700	\$909	34,840	34,900	\$1,058	39,040	39,100	\$1,207	42,700	42,750	\$1,368	46,200	46,250	\$1,533			
30,700	30,760	\$911	34,900	34,960	\$1,060	39,100	39,160	\$1,209	42,750	42,800	\$1,370	46,250	46,300	\$1,536			
30,760	30,820	\$913	34,960	35,020	\$1,062	39,160	39,220	\$1,211	42,800	42,850	\$1,373	46,300	46,350	\$1,538			
30,820	30,880	\$916	35,020	35,080	\$1,064	39,220	39,280	\$1,213	42,850	42,900	\$1,375	46,350	46,400	\$1,540			
30,880	30,940	\$918	35,080	35,140	\$1,066	39,280	39,340	\$1,215	42,900	42,950	\$1,378	46,400	46,450	\$1,543			
30,940	31,000	\$920	35,140	35,200	\$1,069	39,340	39,400	\$1,217	42,950	43,000	\$1,380	46,450	46,500	\$1,545			
31,000	31,060	\$922	35,200	35,260	\$1,071	39,400	39,460	\$1,219	43,000	43,050	\$1,382	46,500	46,550	\$1,547			
31,060	31,120	\$924	35,260	35,320	\$1,073	39,460	39,520	\$1,221	43,050	43,100	\$1,385	46,550	46,600	\$1,550			
31,120	31,180	\$926	35,320	35,380	\$1,075	39,520	39,580	\$1,224	43,100	43,150	\$1,387	46,600	46,650	\$1,552			
31,180	31,240	\$928	35,380	35,440	\$1,077	39,580	39,640	\$1,226	43,150	43,200	\$1,389	46,650	46,700	\$1,555			
31,240	31,300	\$930	35,440	35,500	\$1,079	39,640	39,700	\$1,228	43,200	43,250	\$1,392	46,700	46,750	\$1,557			
31,300	31,360	\$933	35,500	35,560	\$1,081	39,700	39,760	\$1,230	43,250	43,300	\$1,394	46,750	46,800	\$1,559			
31,360	31,420	\$935	35,560	35,620	\$1,083	39,760	39,820	\$1,232	43,300	43,350	\$1,396	46,800	46,850	\$1,562			
31,420	31,480	\$937	35,620	35,680	\$1,086	39,820	39,880	\$1,234	43,350	43,400	\$1,399	46,850	46,900	\$1,564			
31,480	31,540	\$939	35,680	35,740	\$1,088	39,880	39,940	\$1,236	43,400	43,450	\$1,401	46,900	46,950	\$1,566			
31,540	31,600	\$941	35,740	35,800	\$1,090	39,940	40,000	\$1,238	43,450	43,500	\$1,404	46,950	47,000	\$1,569			
31,600	31,660	\$943	35,800	35,860	\$1,092	40,000	40,050	\$1,241	43,500	43,550	\$1,406	47,000	47,050	\$1,571			
31,660	31,720	\$945	35,860	35,920	\$1,094	40,050	40,100	\$1,243	43,550	43,600	\$1,408	47,050	47,100	\$1,573			
31,720	31,780	\$947	35,920	35,980	\$1,096	40,100	40,150	\$1,245	43,600	43,650	\$1,411	47,100	47,150	\$1,576			
31,780	31,840	\$950	35,980	36,040	\$1,098	40,150	40,200	\$1,248	43,650	43,700	\$1,413	47,150	47,200	\$1,578			
31,840	31,900	\$952	36,040	36,100	\$1,100	40,200	40,250	\$1,250	43,700	43,750	\$1,415	47,200	47,250	\$1,581			
31,900	31,960	\$954	36,100	36,160	\$1,103	40,250	40,300	\$1,252	43,750	43,800	\$1,418	47,250	47,300	\$1,583			
31,960	32,020	\$956	36,160	36,220	\$1,105	40,300	40,350	\$1,255	43,800	43,850	\$1,420	47,300	47,350	\$1,585			
32,020	32,080	\$958	36,220	36,280	\$1,107	40,350	40,400	\$1,257	43,850	43,900	\$1,422	47,350	47,400	\$1,588			
32,080	32,140	\$960	36,280	36,340	\$1,109	40,400	40,450	\$1,260	43,900	43,950	\$1,425	47,400	47,450	\$1,590			
32,140	32,200	\$962	36,340	36,400	\$1,111	40,450	40,500	\$1,262	43,950	44,000	\$1,427	47,450	47,500	\$1,592			
32,200	32,260	\$964	36,400	36,460	\$1,113	40,500	40,550	\$1,264	44,000	44,050	\$1,429	47,500	47,550	\$1,595			
32,260	32,320	\$967	36,460	36,520	\$1,115												

# 2023 WEST VIRGINIA TAX TABLE

If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			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...	At Least	But Less Than	Your WV Tax is...
47,650	47,700	\$1,602	51,150	51,200	\$1,767	54,650	54,700	\$1,932	58,150	58,200	\$2,097	61,650	61,700	\$2,269			
47,700	47,750	\$1,604	51,200	51,250	\$1,769	54,700	54,750	\$1,935	58,200	58,250	\$2,100	61,700	61,750	\$2,272			
47,750	47,800	\$1,606	51,250	51,300	\$1,772	54,750	54,800	\$1,937	58,250	58,300	\$2,102	61,750	61,800	\$2,274			
47,800	47,850	\$1,609	51,300	51,350	\$1,774	54,800	54,850	\$1,939	58,300	58,350	\$2,104	61,800	61,850	\$2,277			
47,850	47,900	\$1,611	51,350	51,400	\$1,776	54,850	54,900	\$1,942	58,350	58,400	\$2,107	61,850	61,900	\$2,280			
47,900	47,950	\$1,614	51,400	51,450	\$1,779	54,900	54,950	\$1,944	58,400	58,450	\$2,109	61,900	61,950	\$2,282			
47,950	48,000	\$1,616	51,450	51,500	\$1,781	54,950	55,000	\$1,946	58,450	58,500	\$2,112	61,950	62,000	\$2,285			
48,000	48,050	\$1,618	51,500	51,550	\$1,783	55,000	55,050	\$1,949	58,500	58,550	\$2,114	62,000	62,050	\$2,287			
48,050	48,100	\$1,621	51,550	51,600	\$1,786	55,050	55,100	\$1,951	58,550	58,600	\$2,116	62,050	62,100	\$2,290			
48,100	48,150	\$1,623	51,600	51,650	\$1,788	55,100	55,150	\$1,953	58,600	58,650	\$2,119	62,100	62,150	\$2,292			
48,150	48,200	\$1,625	51,650	51,700	\$1,791	55,150	55,200	\$1,956	58,650	58,700	\$2,121	62,150	62,200	\$2,295			
48,200	48,250	\$1,628	51,700	51,750	\$1,793	55,200	55,250	\$1,958	58,700	58,750	\$2,123	62,200	62,250	\$2,297			
48,250	48,300	\$1,630	51,750	51,800	\$1,795	55,250	55,300	\$1,960	58,750	58,800	\$2,126	62,250	62,300	\$2,300			
48,300	48,350	\$1,632	51,800	51,850	\$1,798	55,300	55,350	\$1,963	58,800	58,850	\$2,128	62,300	62,350	\$2,303			
48,350	48,400	\$1,635	51,850	51,900	\$1,800	55,350	55,400	\$1,965	58,850	58,900	\$2,130	62,350	62,400	\$2,305			
48,400	48,450	\$1,637	51,900	51,950	\$1,802	55,400	55,450	\$1,968	58,900	58,950	\$2,133	62,400	62,450	\$2,308			
48,450	48,500	\$1,640	51,950	52,000	\$1,805	55,450	55,500	\$1,970	58,950	59,000	\$2,135	62,450	62,500	\$2,310			
48,500	48,550	\$1,642	52,000	52,050	\$1,807	55,500	55,550	\$1,972	59,000	59,050	\$2,137	62,500	62,550	\$2,313			
48,550	48,600	\$1,644	52,050	52,100	\$1,809	55,550	55,600	\$1,975	59,050	59,100	\$2,140	62,550	62,600	\$2,315			
48,600	48,650	\$1,647	52,100	52,150	\$1,812	55,600	55,650	\$1,977	59,100	59,150	\$2,142	62,600	62,650	\$2,318			
48,650	48,700	\$1,649	52,150	52,200	\$1,814	55,650	55,700	\$1,979	59,150	59,200	\$2,145	62,650	62,700	\$2,320			
48,700	48,750	\$1,651	52,200	52,250	\$1,817	55,700	55,750	\$1,982	59,200	59,250	\$2,147	62,700	62,750	\$2,323			
48,750	48,800	\$1,654	52,250	52,300	\$1,819	55,750	55,800	\$1,984	59,250	59,300	\$2,149	62,750	62,800	\$2,326			
48,800	48,850	\$1,656	52,300	52,350	\$1,821	55,800	55,850	\$1,986	59,300	59,350	\$2,152	62,800	62,850	\$2,328			
48,850	48,900	\$1,658	52,350	52,400	\$1,824	55,850	55,900	\$1,989	59,350	59,400	\$2,154	62,850	62,900	\$2,331			
48,900	48,950	\$1,661	52,400	52,450	\$1,826	55,900	55,950	\$1,991	59,400	59,450	\$2,156	62,900	62,950	\$2,333			
48,950	49,000	\$1,663	52,450	52,500	\$1,828	55,950	56,000	\$1,994	59,450	59,500	\$2,159	62,950	63,000	\$2,336			
49,000	49,050	\$1,665	52,500	52,550	\$1,831	56,000	56,050	\$1,996	59,500	59,550	\$2,161	63,000	63,050	\$2,338			
49,050	49,100	\$1,668	52,550	52,600	\$1,833	56,050	56,100	\$1,998	59,550	59,600	\$2,163	63,050	63,100	\$2,341			
49,100	49,150	\$1,670	52,600	52,650	\$1,835	56,100	56,150	\$2,001	59,600	59,650	\$2,166	63,100	63,150	\$2,344			
49,150	49,200	\$1,673	52,650	52,700	\$1,838	56,150	56,200	\$2,003	59,650	59,700	\$2,168	63,150	63,200	\$2,346			
49,200	49,250	\$1,675	52,700	52,750	\$1,840	56,200	56,250	\$2,005	59,700	59,750	\$2,171	63,200	63,250	\$2,349			
49,250	49,300	\$1,677	52,750	52,800	\$1,842	56,250	56,300	\$2,008	59,750	59,800	\$2,173	63,250	63,300	\$2,351			
49,300	49,350	\$1,680	52,800	52,850	\$1,845	56,300	56,350	\$2,010	59,800	59,850	\$2,175	63,300	63,350	\$2,354			
49,350	49,400	\$1,682	52,850	52,900	\$1,847	56,350	56,400	\$2,012	59,850	59,900	\$2,178	63,350	63,400	\$2,356			
49,400	49,450	\$1,684	52,900	52,950	\$1,850	56,400	56,450	\$2,015	59,900	59,950	\$2,180	63,400	63,450	\$2,359			
49,450	49,500	\$1,687	52,950	53,000	\$1,852	56,450	56,500	\$2,017	59,950	60,000	\$2,182	63,450	63,500	\$2,361			
49,500	49,550	\$1,689	53,000	53,050	\$1,854	56,500	56,550	\$2,019	60,000	60,050	\$2,185	63,500	63,550	\$2,364			
49,550	49,600	\$1,691	53,050	53,100	\$1,857	56,550	56,600	\$2,022	60,050	60,100	\$2,187	63,550	63,600	\$2,367			
49,600	49,650	\$1,694	53,100	53,150	\$1,859	56,600	56,650	\$2,024	60,100	60,150	\$2,190	63,600	63,650	\$2,369			
49,650	49,700	\$1,696	53,150	53,200	\$1,861	56,650	56,700	\$2,027	60,150	60,200	\$2,192	63,650	63,700	\$2,372			
49,700	49,750	\$1,699	53,200	53,250	\$1,864	56,700	56,750	\$2,029	60,200	60,250	\$2,195	63,700	63,750	\$2,374			
49,750	49,800	\$1,701	53,250	53,300	\$1,866	56,750	56,800	\$2,031	60,250	60,300	\$2,198	63,750	63,800	\$2,377			
49,800	49,850	\$1,703	53,300	53,350	\$1,868	56,800	56,850	\$2,034	60,300	60,350	\$2,200	63,800	63,850	\$2,379			
49,850	49,900	\$1,706	53,350	53,400	\$1,871	56,850	56,900	\$2,036	60,350	60,400	\$2,203	63,850	63,900	\$2,382			
49,900	49,950	\$1,708	53,400	53,450	\$1,873	56,900	56,950	\$2,038	60,400	60,450	\$2,205	63,900	63,950	\$2,384			
49,950	50,000	\$1,710	53,450	53,500	\$1,876	56,950	57,000	\$2,041	60,450	60,500	\$2,208	63,950	64,000	\$2,387			
50,000	50,050	\$1,713	53,500	53,550	\$1,878	57,000	57,050	\$2,043	60,500	60,550	\$2,210	64,000	64,050	\$2,390			
50,050	50,100	\$1,715	53,550	53,600	\$1,880	57,050	57,100	\$2,045	60,550	60,600	\$2,213	64,050	64,100	\$2,392			
50,100	50,150	\$1,717	53,600	53,650	\$1,883	57,100	57,150	\$2,048	60,600	60,650	\$2,216	64,100	64,150	\$2,395			
50,150	50,200	\$1,720	53,650	53,700	\$1,885	57,150	57,200	\$2,050	60,650	60,700	\$2,218	64,150	64,200	\$2,397			
50,200	50,250	\$1,722	53,700	53,750	\$1,887	57,200	57,250	\$2,053	60,700	60,750	\$2,221	64,200	64,250	\$2,400			
50,250	50,300	\$1,724	53,750	53,800	\$1,890	57,250	57,300	\$2,055	60,750	60,800	\$2,223	64,250	64,300	\$2,402			
50,300	50,350	\$1,727	53,800	53,850	\$1,892	57,300	57,350	\$2,057	60,800	60,850	\$2,226	64,300	64,350	\$2,405			
50,350	50,400	\$1,729	53,850	53,900	\$1,894	57,350	57,400	\$2,060	60,850	60,900	\$2,228	64,350	64,400	\$2,408			
50,400	50,450	\$1,732	53,900	53,950	\$1,897	57,400	57,450	\$2,062	60,900	60,950	\$2,231	64,400	64,450	\$2,410			
50,450	50,500	\$1,734	53,950	54,000	\$1,899	57,450	57,500	\$2,064	60,950	61,000	\$2,233	64,450	64,500	\$2,413			
50,500	50,550	\$1,736	54,000	54,050	\$1,901	57,500	57,550	\$2,067	61,000	61,050	\$2,236	64,500	64,550	\$2,415			
50,550	50,600	\$1,739	54,050	54,100	\$1,904	57,550	57,600	\$2,069	61,050	61,100	\$2,239	64,550	64,600	\$2,418			
50,600	50,650	\$1,741	54,100	54,150	\$1,906	57,600	57,650	\$2,071	61,100	61,150	\$2,241	64,600	64,650	\$2,420			
50,650	50,700	\$1,743	54,150	54,200	\$1,909	57,650	57,700	\$2,074	61,150	61,200	\$2,244	64,650	64,700	\$2,423			
50,700	50,750	\$1,746	54,200	54,250	\$1,911	57,700	57,750	\$2,076	61,200	61,250	\$2,246	64,700	64,750	\$2,425			
50,750	50,800	\$1,748	54,250	54,300	\$1,913	57,750	57,800	\$2,078	61,250	61,300	\$2,249	64,750	64,800	\$2,428			
50,800	50,850	\$1,750	54,300	54,350	\$1,916	57,800	57,850	\$2,081	61,300	61,350	\$2,251	64,800	64,850	\$2,431			
50,850	50,900	\$1,753	54,350	54,400	\$1,918	57,850	57,900	\$2,083	61,350	61,400	\$2,254	64,850	64,900	\$2,433			
50,900	50,950	\$1,755	54,400	54,450	\$1,920	57,900	57,950	\$2,086	61,400	61,450	\$2,256	64,900	64,950	\$2,436			
50,950	51,000	\$1,758	54,450	54,500	\$1,923	57,950	58,000	\$2,088	61,450	61,500	\$2,259	64,950	65,000	\$2,438			
51,000	51,050	\$1,760	54,500	54,550	\$1,925	58,000											

# 2023 WEST VIRGINIA TAX TABLE

If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			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...	At Least	But Less Than	Your WV Tax is...
65,150	65,200	\$2,448	68,650	68,700	\$2,628	72,150	72,200	\$2,807	75,650	75,700	\$2,986	79,150	79,200	\$3,165			
65,200	65,250	\$2,451	68,700	68,750	\$2,630	72,200	72,250	\$2,809	75,700	75,750	\$2,989	79,200	79,250	\$3,168			
65,250	65,300	\$2,454	68,750	68,800	\$2,633	72,250	72,300	\$2,812	75,750	75,800	\$2,991	79,250	79,300	\$3,170			
65,300	65,350	\$2,456	68,800	68,850	\$2,635	72,300	72,350	\$2,815	75,800	75,850	\$2,994	79,300	79,350	\$3,173			
65,350	65,400	\$2,459	68,850	68,900	\$2,638	72,350	72,400	\$2,817	75,850	75,900	\$2,996	79,350	79,400	\$3,176			
65,400	65,450	\$2,461	68,900	68,950	\$2,640	72,400	72,450	\$2,820	75,900	75,950	\$2,999	79,400	79,450	\$3,178			
65,450	65,500	\$2,464	68,950	69,000	\$2,643	72,450	72,500	\$2,822	75,950	76,000	\$3,001	79,450	79,500	\$3,181			
65,500	65,550	\$2,466	69,000	69,050	\$2,646	72,500	72,550	\$2,825	76,000	76,050	\$3,004	79,500	79,550	\$3,183			
65,550	65,600	\$2,469	69,050	69,100	\$2,648	72,550	72,600	\$2,827	76,050	76,100	\$3,007	79,550	79,600	\$3,186			
65,600	65,650	\$2,472	69,100	69,150	\$2,651	72,600	72,650	\$2,830	76,100	76,150	\$3,009	79,600	79,650	\$3,188			
65,650	65,700	\$2,474	69,150	69,200	\$2,653	72,650	72,700	\$2,832	76,150	76,200	\$3,012	79,650	79,700	\$3,191			
65,700	65,750	\$2,477	69,200	69,250	\$2,656	72,700	72,750	\$2,835	76,200	76,250	\$3,014	79,700	79,750	\$3,193			
65,750	65,800	\$2,479	69,250	69,300	\$2,658	72,750	72,800	\$2,838	76,250	76,300	\$3,017	79,750	79,800	\$3,196			
65,800	65,850	\$2,482	69,300	69,350	\$2,661	72,800	72,850	\$2,840	76,300	76,350	\$3,019	79,800	79,850	\$3,199			
65,850	65,900	\$2,484	69,350	69,400	\$2,664	72,850	72,900	\$2,843	76,350	76,400	\$3,022	79,850	79,900	\$3,201			
65,900	65,950	\$2,487	69,400	69,450	\$2,666	72,900	72,950	\$2,845	76,400	76,450	\$3,024	79,900	79,950	\$3,204			
65,950	66,000	\$2,489	69,450	69,500	\$2,669	72,950	73,000	\$2,848	76,450	76,500	\$3,027	79,950	80,000	\$3,206			
66,000	66,050	\$2,492	69,500	69,550	\$2,671	73,000	73,050	\$2,850	76,500	76,550	\$3,030	80,000	80,050	\$3,209			
66,050	66,100	\$2,495	69,550	69,600	\$2,674	73,050	73,100	\$2,853	76,550	76,600	\$3,032	80,050	80,100	\$3,211			
66,100	66,150	\$2,497	69,600	69,650	\$2,676	73,100	73,150	\$2,856	76,600	76,650	\$3,035	80,100	80,150	\$3,214			
66,150	66,200	\$2,500	69,650	69,700	\$2,679	73,150	73,200	\$2,858	76,650	76,700	\$3,037	80,150	80,200	\$3,216			
66,200	66,250	\$2,502	69,700	69,750	\$2,681	73,200	73,250	\$2,861	76,700	76,750	\$3,040	80,200	80,250	\$3,219			
66,250	66,300	\$2,505	69,750	69,800	\$2,684	73,250	73,300	\$2,863	76,750	76,800	\$3,042	80,250	80,300	\$3,222			
66,300	66,350	\$2,507	69,800	69,850	\$2,687	73,300	73,350	\$2,866	76,800	76,850	\$3,045	80,300	80,350	\$3,224			
66,350	66,400	\$2,510	69,850	69,900	\$2,689	73,350	73,400	\$2,868	76,850	76,900	\$3,048	80,350	80,400	\$3,227			
66,400	66,450	\$2,512	69,900	69,950	\$2,692	73,400	73,450	\$2,871	76,900	76,950	\$3,050	80,400	80,450	\$3,229			
66,450	66,500	\$2,515	69,950	70,000	\$2,694	73,450	73,500	\$2,873	76,950	77,000	\$3,053	80,450	80,500	\$3,232			
66,500	66,550	\$2,518	70,000	70,050	\$2,697	73,500	73,550	\$2,876	77,000	77,050	\$3,055	80,500	80,550	\$3,234			
66,550	66,600	\$2,520	70,050	70,100	\$2,699	73,550	73,600	\$2,879	77,050	77,100	\$3,058	80,550	80,600	\$3,237			
66,600	66,650	\$2,523	70,100	70,150	\$2,702	73,600	73,650	\$2,881	77,100	77,150	\$3,060	80,600	80,650	\$3,240			
66,650	66,700	\$2,525	70,150	70,200	\$2,704	73,650	73,700	\$2,884	77,150	77,200	\$3,063	80,650	80,700	\$3,242			
66,700	66,750	\$2,528	70,200	70,250	\$2,707	73,700	73,750	\$2,886	77,200	77,250	\$3,065	80,700	80,750	\$3,245			
66,750	66,800	\$2,530	70,250	70,300	\$2,710	73,750	73,800	\$2,889	77,250	77,300	\$3,068	80,750	80,800	\$3,247			
66,800	66,850	\$2,533	70,300	70,350	\$2,712	73,800	73,850	\$2,891	77,300	77,350	\$3,071	80,800	80,850	\$3,250			
66,850	66,900	\$2,536	70,350	70,400	\$2,715	73,850	73,900	\$2,894	77,350	77,400	\$3,073	80,850	80,900	\$3,252			
66,900	66,950	\$2,538	70,400	70,450	\$2,717	73,900	73,950	\$2,896	77,400	77,450	\$3,076	80,900	80,950	\$3,255			
66,950	67,000	\$2,541	70,450	70,500	\$2,720	73,950	74,000	\$2,899	77,450	77,500	\$3,078	80,950	81,000	\$3,257			
67,000	67,050	\$2,543	70,500	70,550	\$2,722	74,000	74,050	\$2,902	77,500	77,550	\$3,081	81,000	81,050	\$3,260			
67,050	67,100	\$2,546	70,550	70,600	\$2,725	74,050	74,100	\$2,904	77,550	77,600	\$3,083	81,050	81,100	\$3,263			
67,100	67,150	\$2,548	70,600	70,650	\$2,728	74,100	74,150	\$2,907	77,600	77,650	\$3,086	81,100	81,150	\$3,265			
67,150	67,200	\$2,551	70,650	70,700	\$2,730	74,150	74,200	\$2,909	77,650	77,700	\$3,088	81,150	81,200	\$3,268			
67,200	67,250	\$2,553	70,700	70,750	\$2,733	74,200	74,250	\$2,912	77,700	77,750	\$3,091	81,200	81,250	\$3,270			
67,250	67,300	\$2,556	70,750	70,800	\$2,735	74,250	74,300	\$2,914	77,750	77,800	\$3,094	81,250	81,300	\$3,273			
67,300	67,350	\$2,559	70,800	70,850	\$2,738	74,300	74,350	\$2,917	77,800	77,850	\$3,096	81,300	81,350	\$3,275			
67,350	67,400	\$2,561	70,850	70,900	\$2,740	74,350	74,400	\$2,920	77,850	77,900	\$3,099	81,350	81,400	\$3,278			
67,400	67,450	\$2,564	70,900	70,950	\$2,743	74,400	74,450	\$2,922	77,900	77,950	\$3,101	81,400	81,450	\$3,280			
67,450	67,500	\$2,566	70,950	71,000	\$2,745	74,450	74,500	\$2,925	77,950	78,000	\$3,104	81,450	81,500	\$3,283			
67,500	67,550	\$2,569	71,000	71,050	\$2,748	74,500	74,550	\$2,927	78,000	78,050	\$3,106	81,500	81,550	\$3,286			
67,550	67,600	\$2,571	71,050	71,100	\$2,751	74,550	74,600	\$2,930	78,050	78,100	\$3,109	81,550	81,600	\$3,288			
67,600	67,650	\$2,574	71,100	71,150	\$2,753	74,600	74,650	\$2,932	78,100	78,150	\$3,112	81,600	81,650	\$3,291			
67,650	67,700	\$2,576	71,150	71,200	\$2,756	74,650	74,700	\$2,935	78,150	78,200	\$3,114	81,650	81,700	\$3,293			
67,700	67,750	\$2,579	71,200	71,250	\$2,758	74,700	74,750	\$2,937	78,200	78,250	\$3,117	81,700	81,750	\$3,296			
67,750	67,800	\$2,582	71,250	71,300	\$2,761	74,750	74,800	\$2,940	78,250	78,300	\$3,119	81,750	81,800	\$3,298			
67,800	67,850	\$2,584	71,300	71,350	\$2,763	74,800	74,850	\$2,943	78,300	78,350	\$3,122	81,800	81,850	\$3,301			
67,850	67,900	\$2,587	71,350	71,400	\$2,766	74,850	74,900	\$2,945	78,350	78,400	\$3,124	81,850	81,900	\$3,304			
67,900	67,950	\$2,589	71,400	71,450	\$2,768	74,900	74,950	\$2,948	78,400	78,450	\$3,127	81,900	81,950	\$3,306			
67,950	68,000	\$2,592	71,450	71,500	\$2,771	74,950	75,000	\$2,950	78,450	78,500	\$3,129	81,950	82,000	\$3,309			
68,000	68,050	\$2,594	71,500	71,550	\$2,774	75,000	75,050	\$2,953	78,500	78,550	\$3,132	82,000	82,050	\$3,311			
68,050	68,100	\$2,597	71,550	71,600	\$2,776	75,050	75,100	\$2,955	78,550	78,600	\$3,135	82,050	82,100	\$3,314			
68,100	68,150	\$2,600	71,600	71,650	\$2,779	75,100	75,150	\$2,958	78,600	78,650	\$3,137	82,100	82,150	\$3,316			
68,150	68,200	\$2,602	71,650	71,700	\$2,781	75,150	75,200	\$2,960	78,650	78,700	\$3,140	82,150	82,200	\$3,319			
68,200	68,250	\$2,605	71,700	71,750	\$2,784	75,200	75,250	\$2,963	78,700	78,750	\$3,142	82,200	82,250	\$3,321			
68,250	68,300	\$2,607	71,750	71,800	\$2,786	75,250	75,300	\$2,966	78,750	78,800	\$3,145	82,250	82,300	\$3,324			
68,300	68,350	\$2,610	71,800	71,850	\$2,789	75,300	75,350	\$2,968	78,800	78,850	\$3,147	82,300	82,350	\$3,327			
68,350	68,400	\$2,612	71,850	71,900	\$2,792	75,350	75,400	\$2,971	78,850	78,900	\$3,150	82,350	82,400	\$3,329			
68,400	68,450	\$2,615	71,900	71,950	\$2,794	75,400	75,450	\$2,973	78,900	78,950	\$3,152	82,400	82,450	\$3,332			
68,450	68,500	\$2,617	71,950	72,000	\$2,797	75,450	75,500	\$2,976	78,950	79,000	\$3,155	82,450	82,500	\$3,334			
68,500	68,550	\$2,620	72,000	72,050	\$2,799	75,500											

# 2023 WEST VIRGINIA TAX TABLE

If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			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...	At Least	But Less Than	Your WV Tax is...
82,650	82,700	\$3,344	86,150	86,200	\$3,524	89,650	89,700	\$3,703	93,150	93,200	\$3,882	96,650	96,700	\$4,061			
82,700	82,750	\$3,347	86,200	86,250	\$3,526	89,700	89,750	\$3,705	93,200	93,250	\$3,885	96,700	96,750	\$4,064			
82,750	82,800	\$3,350	86,250	86,300	\$3,529	89,750	89,800	\$3,708	93,250	93,300	\$3,887	96,750	96,800	\$4,066			
82,800	82,850	\$3,352	86,300	86,350	\$3,531	89,800	89,850	\$3,711	93,300	93,350	\$3,890	96,800	96,850	\$4,069			
82,850	82,900	\$3,355	86,350	86,400	\$3,534	89,850	89,900	\$3,713	93,350	93,400	\$3,892	96,850	96,900	\$4,072			
82,900	82,950	\$3,357	86,400	86,450	\$3,536	89,900	89,950	\$3,716	93,400	93,450	\$3,895	96,900	96,950	\$4,074			
82,950	83,000	\$3,360	86,450	86,500	\$3,539	89,950	90,000	\$3,718	93,450	93,500	\$3,897	96,950	97,000	\$4,077			
83,000	83,050	\$3,362	86,500	86,550	\$3,542	90,000	90,050	\$3,721	93,500	93,550	\$3,900	97,000	97,050	\$4,079			
83,050	83,100	\$3,365	86,550	86,600	\$3,544	90,050	90,100	\$3,723	93,550	93,600	\$3,903	97,050	97,100	\$4,082			
83,100	83,150	\$3,368	86,600	86,650	\$3,547	90,100	90,150	\$3,726	93,600	93,650	\$3,905	97,100	97,150	\$4,084			
83,150	83,200	\$3,370	86,650	86,700	\$3,549	90,150	90,200	\$3,728	93,650	93,700	\$3,908	97,150	97,200	\$4,087			
83,200	83,250	\$3,373	86,700	86,750	\$3,552	90,200	90,250	\$3,731	93,700	93,750	\$3,910	97,200	97,250	\$4,089			
83,250	83,300	\$3,375	86,750	86,800	\$3,554	90,250	90,300	\$3,734	93,750	93,800	\$3,913	97,250	97,300	\$4,092			
83,300	83,350	\$3,378	86,800	86,850	\$3,557	90,300	90,350	\$3,736	93,800	93,850	\$3,915	97,300	97,350	\$4,095			
83,350	83,400	\$3,380	86,850	86,900	\$3,560	90,350	90,400	\$3,739	93,850	93,900	\$3,918	97,350	97,400	\$4,097			
83,400	83,450	\$3,383	86,900	86,950	\$3,562	90,400	90,450	\$3,741	93,900	93,950	\$3,920	97,400	97,450	\$4,100			
83,450	83,500	\$3,385	86,950	87,000	\$3,565	90,450	90,500	\$3,744	93,950	94,000	\$3,923	97,450	97,500	\$4,102			
83,500	83,550	\$3,388	87,000	87,050	\$3,567	90,500	90,550	\$3,746	94,000	94,050	\$3,926	97,500	97,550	\$4,105			
83,550	83,600	\$3,391	87,050	87,100	\$3,570	90,550	90,600	\$3,749	94,050	94,100	\$3,928	97,550	97,600	\$4,107			
83,600	83,650	\$3,393	87,100	87,150	\$3,572	90,600	90,650	\$3,752	94,100	94,150	\$3,931	97,600	97,650	\$4,110			
83,650	83,700	\$3,396	87,150	87,200	\$3,575	90,650	90,700	\$3,754	94,150	94,200	\$3,933	97,650	97,700	\$4,112			
83,700	83,750	\$3,398	87,200	87,250	\$3,577	90,700	90,750	\$3,757	94,200	94,250	\$3,936	97,700	97,750	\$4,115			
83,750	83,800	\$3,401	87,250	87,300	\$3,580	90,750	90,800	\$3,759	94,250	94,300	\$3,938	97,750	97,800	\$4,118			
83,800	83,850	\$3,403	87,300	87,350	\$3,583	90,800	90,850	\$3,762	94,300	94,350	\$3,941	97,800	97,850	\$4,120			
83,850	83,900	\$3,406	87,350	87,400	\$3,585	90,850	90,900	\$3,764	94,350	94,400	\$3,944	97,850	97,900	\$4,123			
83,900	83,950	\$3,408	87,400	87,450	\$3,588	90,900	90,950	\$3,767	94,400	94,450	\$3,946	97,900	97,950	\$4,125			
83,950	84,000	\$3,411	87,450	87,500	\$3,590	90,950	91,000	\$3,769	94,450	94,500	\$3,949	97,950	98,000	\$4,128			
84,000	84,050	\$3,414	87,500	87,550	\$3,593	91,000	91,050	\$3,772	94,500	94,550	\$3,951	98,000	98,050	\$4,130			
84,050	84,100	\$3,416	87,550	87,600	\$3,595	91,050	91,100	\$3,775	94,550	94,600	\$3,954	98,050	98,100	\$4,133			
84,100	84,150	\$3,419	87,600	87,650	\$3,598	91,100	91,150	\$3,777	94,600	94,650	\$3,956	98,100	98,150	\$4,136			
84,150	84,200	\$3,421	87,650	87,700	\$3,600	91,150	91,200	\$3,780	94,650	94,700	\$3,959	98,150	98,200	\$4,138			
84,200	84,250	\$3,424	87,700	87,750	\$3,603	91,200	91,250	\$3,782	94,700	94,750	\$3,961	98,200	98,250	\$4,141			
84,250	84,300	\$3,426	87,750	87,800	\$3,606	91,250	91,300	\$3,785	94,750	94,800	\$3,964	98,250	98,300	\$4,143			
84,300	84,350	\$3,429	87,800	87,850	\$3,608	91,300	91,350	\$3,787	94,800	94,850	\$3,967	98,300	98,350	\$4,146			
84,350	84,400	\$3,432	87,850	87,900	\$3,611	91,350	91,400	\$3,790	94,850	94,900	\$3,969	98,350	98,400	\$4,148			
84,400	84,450	\$3,434	87,900	87,950	\$3,613	91,400	91,450	\$3,792	94,900	94,950	\$3,972	98,400	98,450	\$4,151			
84,450	84,500	\$3,437	87,950	88,000	\$3,616	91,450	91,500	\$3,795	94,950	95,000	\$3,974	98,450	98,500	\$4,153			
84,500	84,550	\$3,439	88,000	88,050	\$3,618	91,500	91,550	\$3,798	95,000	95,050	\$3,977	98,500	98,550	\$4,156			
84,550	84,600	\$3,442	88,050	88,100	\$3,621	91,550	91,600	\$3,800	95,050	95,100	\$3,979	98,550	98,600	\$4,159			
84,600	84,650	\$3,444	88,100	88,150	\$3,624	91,600	91,650	\$3,803	95,100	95,150	\$3,982	98,600	98,650	\$4,161			
84,650	84,700	\$3,447	88,150	88,200	\$3,626	91,650	91,700	\$3,805	95,150	95,200	\$3,984	98,650	98,700	\$4,164			
84,700	84,750	\$3,449	88,200	88,250	\$3,629	91,700	91,750	\$3,808	95,200	95,250	\$3,987	98,700	98,750	\$4,166			
84,750	84,800	\$3,452	88,250	88,300	\$3,631	91,750	91,800	\$3,810	95,250	95,300	\$3,990	98,750	98,800	\$4,169			
84,800	84,850	\$3,455	88,300	88,350	\$3,634	91,800	91,850	\$3,813	95,300	95,350	\$3,992	98,800	98,850	\$4,171			
84,850	84,900	\$3,457	88,350	88,400	\$3,636	91,850	91,900	\$3,816	95,350	95,400	\$3,995	98,850	98,900	\$4,174			
84,900	84,950	\$3,460	88,400	88,450	\$3,639	91,900	91,950	\$3,818	95,400	95,450	\$3,997	98,900	98,950	\$4,176			
84,950	85,000	\$3,462	88,450	88,500	\$3,641	91,950	92,000	\$3,821	95,450	95,500	\$4,000	98,950	99,000	\$4,179			
85,000	85,050	\$3,465	88,500	88,550	\$3,644	92,000	92,050	\$3,823	95,500	95,550	\$4,002	99,000	99,050	\$4,182			
85,050	85,100	\$3,467	88,550	88,600	\$3,647	92,050	92,100	\$3,826	95,550	95,600	\$4,005	99,050	99,100	\$4,184			
85,100	85,150	\$3,470	88,600	88,650	\$3,649	92,100	92,150	\$3,828	95,600	95,650	\$4,008	99,100	99,150	\$4,187			
85,150	85,200	\$3,472	88,650	88,700	\$3,652	92,150	92,200	\$3,831	95,650	95,700	\$4,010	99,150	99,200	\$4,189			
85,200	85,250	\$3,475	88,700	88,750	\$3,654	92,200	92,250	\$3,833	95,700	95,750	\$4,013	99,200	99,250	\$4,192			
85,250	85,300	\$3,478	88,750	88,800	\$3,657	92,250	92,300	\$3,836	95,750	95,800	\$4,015	99,250	99,300	\$4,194			
85,300	85,350	\$3,480	88,800	88,850	\$3,659	92,300	92,350	\$3,839	95,800	95,850	\$4,018	99,300	99,350	\$4,197			
85,350	85,400	\$3,483	88,850	88,900	\$3,662	92,350	92,400	\$3,841	95,850	95,900	\$4,020	99,350	99,400	\$4,200			
85,400	85,450	\$3,485	88,900	88,950	\$3,664	92,400	92,450	\$3,844	95,900	95,950	\$4,023	99,400	99,450	\$4,202			
85,450	85,500	\$3,488	88,950	89,000	\$3,667	92,450	92,500	\$3,846	95,950	96,000	\$4,025	99,450	99,500	\$4,205			
85,500	85,550	\$3,490	89,000	89,050	\$3,670	92,500	92,550	\$3,849	96,000	96,050	\$4,028	99,500	99,550	\$4,207			
85,550	85,600	\$3,493	89,050	89,100	\$3,672	92,550	92,600	\$3,851	96,050	96,100	\$4,031	99,550	99,600	\$4,210			
85,600	85,650	\$3,496	89,100	89,150	\$3,675	92,600	92,650	\$3,854	96,100	96,150	\$4,033	99,600	99,650	\$4,212			
85,650	85,700	\$3,498	89,150	89,200	\$3,677	92,650	92,700	\$3,856	96,150	96,200	\$4,036	99,650	99,700	\$4,215			
85,700	85,750	\$3,501	89,200	89,250	\$3,680	92,700	92,750	\$3,859	96,200	96,250	\$4,038	99,700	99,750	\$4,217			
85,750	85,800	\$3,503	89,250	89,300	\$3,682	92,750	92,800	\$3,862	96,250	96,300	\$4,041	99,750	99,800	\$4,220			
85,800	85,850	\$3,506	89,300	89,350	\$3,685	92,800	92,850	\$3,864	96,300	96,350	\$4,043	99,800	99,850	\$4,223			
85,850	85,900	\$3,508	89,350	89,400	\$3,688	92,850	92,900	\$3,867	96,350	96,400	\$4,046	99,850	99,900	\$4,225			
85,900	85,950	\$3,511	89,400	89,450	\$3,690	92,900	92,950	\$3,869	96,400	96,450	\$4,048	99,900	99,950	\$4,228			
85,950	86,000	\$3,513	89,450	89,500	\$3,693	92,950	93,000	\$3,872	96,450	96,500	\$4,051	99,950	100,000	\$4,230			
86,000	86,050	\$3,516	89,500	89,550	\$3,695	93,000</											