

2023

WEST VIRGINIA

Personal Income Tax Forms & Instructions



2023 PERSONAL INCOME TAX IS DUE APRIL 15, 2024
WEST VIRGINIA TAX DIVISION

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WEST VIRGINIA PERSONAL INCOME TAX RETURN

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 SPOUSE

FILING 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)																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Dependent First name</th> <th style="width: 30%;">Dependent Last name</th> <th style="width: 20%;">Social Security Number</th> <th style="width: 20%;">Date of Birth (MM DD YYYY)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>				Dependent First name	Dependent Last name	Social Security Number	Date of Birth (MM DD YYYY)																
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 & 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
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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



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 OR QUALIFIED FARMER						
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... PAY THIS AMOUNT	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						
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%; text-align: center; font-size: small;">24A. CHILDREN'S TRUST FUND</td> <td style="width:25%; text-align: center; font-size: small;">24B. 4WV DEPT. OF VETERANS ASSISTANCE</td> <td style="width:25%; text-align: center; font-size: small;">24C. STATE VETERANS CEMETERY</td> <td style="width:25%;"></td> </tr> </table>	24A. CHILDREN'S TRUST FUND	24B. 4WV DEPT. OF VETERANS ASSISTANCE	24C. STATE VETERANS CEMETERY		24	.00
24A. CHILDREN'S TRUST FUND	24B. 4WV DEPT. OF VETERANS ASSISTANCE	24C. STATE VETERANS CEMETERY				
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)..... REFUND	26	.00				

Direct Deposit of Refund CHECKING 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 YES 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: WV TAX DIVISION P.O. BOX 1071 CHARLESTON, WV 25324-1071	FOR BALANCE DUE, MAIL TO THIS ADDRESS: WV TAX DIVISION P.O. BOX 3694 CHARLESTON, WV 25336-3694
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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".



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	Column A (You)		Column B (Spouse)	
(a) West Virginia Teachers' and Public Employees' Retirement	.00		.00	
(b) Federal Retirement Systems (Title 4 USC §111)	.00		.00	
32. Social Security Benefits	You cannot claim this modification if your Federal AGI exceeds \$ 50,000 for SINGLE or MARRIED SEPARATE filers \$100,000 for MARRIED JOINT filers			
(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) <i>Must enclose military orders and discharge papers</i>	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 <i>Annual Statement must be included</i>	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 <i>Annual Statement must be included</i>	42	.00		.00
43. West Virginia Jumpstart Savings Program deposits made (not to exceed \$25000) <i>Annual Statement must be included</i>	43	.00		.00
44. PBGC Modification	Column A (You)		Column B (Spouse)	
(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 no use unless directed.00		.00

Continues on next page



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		.00	
48. Surviving spouse deduction (instructions on page 28)					48	.00	.00
49. Add lines 27 through 48 for each column					49	.00	.00
50. Total Subtractions (line 49, Col A plus line 49, Col B) Enter here and on line 3 of FORM IT-14000	

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 no use unless directed.00
59. TOTAL ADDITIONS (Add lines 51 through 58). Enter here and on Line 2 of Form IT-140	59	.00



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

Note: If you are claiming the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no longer required to enclose the other state(s) return(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or NIPA-2 schedule in your files.

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 (§11-21-8g).....	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

Continues on next page



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
27. TOTAL NON REFUNDABLE CREDITS — add all recap lines. <i>Enter on IT-140 line 9</i>		27	.00



NONRESIDENTS/PART-YEAR RESIDENTS
SCHEDULE OF INCOME

2023

NONRESIDENT 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	.00
25. Income subject to West Virginia Tax but exempt from federal tax.....	25	.00	.00
26. Total West Virginia income (line 24 plus line 25). Enter here and on line 2 on the next page	26	.00	.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):

- | | | |
|---|--|---|
| <input type="checkbox"/> 1 Commonwealth of Kentucky | <input type="checkbox"/> 4 Commonwealth of Pennsylvania | Number of days spent in West Virginia _____ |
| <input type="checkbox"/> 2 State of Maryland | <input type="checkbox"/> 5 Commonwealth of Virginia | Number of days spent in West Virginia _____ |
| <input type="checkbox"/> 3 State of Ohio | <input type="checkbox"/> 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



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



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FAMILY TAX CREDIT

2023

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 <i>This is your Family Tax Credit. Enter this amount on line 2 of Form IT-140 RECAP</i>	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 _____ RETURN. DO NOT REPORT TAX WITHHELD STATE ABBREVIATION	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

IMPORTANT INFORMATION FOR 2023

- The IT-120 has been removed. If you are requesting a waiver or are a qualified farmer, please check the box on the the penalty due line. See page 22 for more information.
- On Schedule A, there are two new boxes on top of page. You must check one of the boxes if you are a Nonresident or Part-year resident. If you mark part year, you must provide the period of West Virginia residency and complete the appropriate columns.
- If you receive an EK-1 you will claim the "income credit" on the new Recap Line (Elective Income Credit for tax paid by a Pass Through Entity) and provide the EK-1 to support the claim.
- **You are required to submit your original withholding documents, such as W-2's, 1099's, K-1's, and NRW-2's. Failure to submit this documentation will result in the disallowance of the withholding amount claimed.**
- Additional municipalities are now subject to the Municipal Use Tax. Visit www.tax.wv.gov for a complete list of West Virginia municipalities that impose a Use tax.
- You can interact with us online at mytaxes.wvtax.gov. Services offered include bill pay and secure communication about your return. Before you call, please use our MyTaxes portal. 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.

AMENDED RETURN

Use the version of Form IT-140 that corresponds to the tax year to be amended and check the “Amended Return” box. These forms and corresponding instructions are available on our website at tax.wv.gov. You must file a West Virginia amended return if any of the following conditions occur:

- To correct a previously filed return; or
- You filed an amended federal income tax return and that change affected your West Virginia tax liability; or
- The Internal Revenue Service made any changes to your federal return (i.e., change in federal adjusted gross income, change in exemptions, etc.). If either you or the Internal Revenue Service make a change to your federal return which causes either 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 are 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.

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

Beginning with 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. See TSD 443 for more information.

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.

See TSD 443 for more information.

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 SMART529TM 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 withdraws from the plan/trust must be reported on Schedule M. For more information regarding participation in this program, contact SMART529TM 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 W-2'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. See TDS TSD 432 for more information.

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. **Taxpayers should note that direct deposit information cannot be added to a return that has already been submitted for that taxable year without amending.**

PENALTIES AND INTEREST

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

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

The law provides that an additional penalty may be imposed for not paying your tax when due. This penalty is one-half of one percent ($\frac{1}{2}$ of 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 or you may call (304) 558-3333 or 1-800-982-8297 for assistance. See TSD 365 for more information.

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

WHO MUST PAY THE UNDERPAYMENT PENALTY?

You may be charged a penalty if you did not have enough West Virginia state income tax withheld from your income or pay enough estimated tax by any of the due dates. This may be true even if you are due a refund when you file your return. The penalty is computed separately for each due date (quarter). You may owe a penalty for an earlier due date (quarter) even if you make large enough payments later to make up the underpayment. You may owe the penalty if you did not pay at least the smaller of 90% of your current year tax liability; or 100% of your prior tax liability (if you filed a prior year return that covered a full 12 months).

EXCEPTIONS TO THE PENALTY

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

1. You had \$0 tax after credit for the prior year and meet ALL of the following conditions:
 - your prior year tax return was (or would have been had you been required to file) for a taxable year of twelve months;
 - you were a citizen or resident of the United States throughout the preceding taxable year;
 - your tax liability for the current year is less than \$5,000.
2. The total tax shown on your current return minus the tax you paid through West Virginia withholding is less than \$600.

If you file your tax return and pay any tax due on or before February 1, no fourth quarter penalty is due.

SPECIAL RULES FOR FARMERS

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

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

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.

WAIVER OF PENALTY

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

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

To request a waiver of the penalty, check the box for and enclose a signed statement explaining the reasons you believe the penalty should be waived (see page 47). If you have documentation substantiating your statement, enclose a copy. The Division will notify you if your request for waiver is not approved.

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 West Virginia Application for Extension of Time to File (WV 4868). This is not an extension to pay.

SIGNATURE

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

WEST VIRGINIA INCOME TAX WITHHELD

Electronic Filing – It is not necessary to submit withholding documents since this information will transmit electronically once entered within the software. 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 15, 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 zero.

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 line 9, 14, 16, 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. Check the box if you are requesting a waiver, or are a qualified farmer. Include a description of what you are requesting on the Request for Estimated Penalty Waiver from page 47.

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. 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 IRS 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 Publication 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
TOTAL INCOME	13,000	13,000

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.

- 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).
- 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).
- 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).
- Mrs. Doe reported her share of the joint savings bond interest on line 27 of Schedule M. Therefore, she enters \$500 in column(d).
- Mr. and Mrs. Doe each subtract column (d) from column (c) to determine their senior citizen deduction.
- 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 47 column (d) from (c) (If less than zero, enter zero)	
You	1949		8000	.00	7500	.00	500	.00
Spouse	1953		8000	.00	500	.00		7500 .00

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
<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; border-radius: 50%; padding: 2px 5px; margin-right: 5px;">STOP</div> <div> If Line A is greater than \$10,000 (\$5,000 if married filing separate returns), you are not eligible for the exclusion. STOP HERE </div> </div>		
B. List the source and amount of your earned income. Enter the total amount on Line B _____		.00
C. Maximum exclusion. Enter \$5,000 if your filing status is married filing separately; otherwise enter \$10,000	C	.00
D. Enter the smaller of the amounts shown on Line A, Line B, or Line C here and on Line 5 of Form IT-140...	D	.00

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.**)

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 (subject to change):

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 be result in denial of the credit. **No substitute SCTC-A's will be accepted.**

IF YOU ARE NOT REQUIRED TO FILE A FEDERAL RETURN:

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)	

Attach completed schedule to decedent's return

NAME OF DECEDENT			NAME OF CLAIMANT		
DATE OF DEATH	SOCIAL SECURITY NUMBER		SOCIAL SECURITY NUMBER		
ADDRESS <i>(permanent residence or domicile at date of death)</i>			ADDRESS		
CITY	STATE	ZIP CODE	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?.....	<input type="checkbox"/>	<input type="checkbox"/>
2(a). Has an administrator or executor been appointed for the estate of the decedent?.....	<input type="checkbox"/>	<input type="checkbox"/>
2(b) If "NO" will one be appointed?.....	<input type="checkbox"/>	<input type="checkbox"/>
<i>If 2(a) or 2(b) is checked "YES", do not file this form. The administrator or executor should file for the refund.</i>		
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?.....	<input type="checkbox"/>	<input type="checkbox"/>
<i>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.</i>		

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.



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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 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 12 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 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 W

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PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

AMENDED RETURN INFORMATION

If you are using this form to file an amended return, provide an explanation of the changes made in the space below. Enclose all supporting forms and schedules for items changed. If you were required to file an amended federal return (Form 1040X), you must enclose a copy of that return. Be sure to include your name and social security number on any enclosures.

REQUEST FOR WAIVER OF ESTIMATED PENALTY

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

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

To request a waiver, please write the reason(s) a waiver is being requested on the lines below. Attach a separate page if more space is needed. Please sign and date your request. If you have documentation substantiating your statement, enclose a copy.

The Division will notify you if your request for waiver was not approved.

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WEST VIRGINIA PERSONAL INCOME TAX RETURN

Form with fields for Social Security Number, Date of Death, Spouse's Social Security Number, Last Name, Suffix, Your First Name, MI, Spouse's Last Name, Spouse's First Name, MI, First Line of Address, Second Line of Address, City, State, ZIP Code, Telephone Number, Email, and Extended Due Date.

* 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 SPOUSE

FILING STATUS (CHECK ONE) 1 SINGLE 2 HEAD OF HOUSEHOLD 3 MARRIED, FILING JOINT 4 MARRIED, FILING SEPARATE 5 WIDOW(ER) WITH DEPENDENT CHILD

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)

Table with columns: 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)

Table with 3 columns: Line number, Description, Amount. Lines 1-8 showing Federal Adjusted Gross Income, Additions to income, Subtractions from income, West Virginia Adjusted Gross Income, Low-Income Earned Income Exclusion, Total Exemptions, West Virginia Taxable Income, and Income Tax Due.

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.)



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 OR QUALIFIED FARMER						
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 ... PAY THIS AMOUNT	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						
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%; padding: 2px;"><small>24A.</small> CHILDREN'S TRUST FUND</td> <td style="width:25%; padding: 2px;"><small>24B.</small> WV DEPT. OF VETERANS ASSISTANCE</td> <td style="width:25%; padding: 2px;"><small>24C.</small> STATE VETERANS CEMETERY</td> <td style="width:25%;"></td> </tr> </table>	<small>24A.</small> CHILDREN'S TRUST FUND	<small>24B.</small> WV DEPT. OF VETERANS ASSISTANCE	<small>24C.</small> STATE VETERANS CEMETERY		24	.00
<small>24A.</small> CHILDREN'S TRUST FUND	<small>24B.</small> WV DEPT. OF VETERANS ASSISTANCE	<small>24C.</small> STATE VETERANS CEMETERY				
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) REFUND	26	.00				

Direct Deposit of Refund CHECKING 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 YES 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: WV TAX DIVISION P.O. BOX 1071 CHARLESTON, WV 25324-1071	FOR BALANCE DUE, MAIL TO THIS ADDRESS: 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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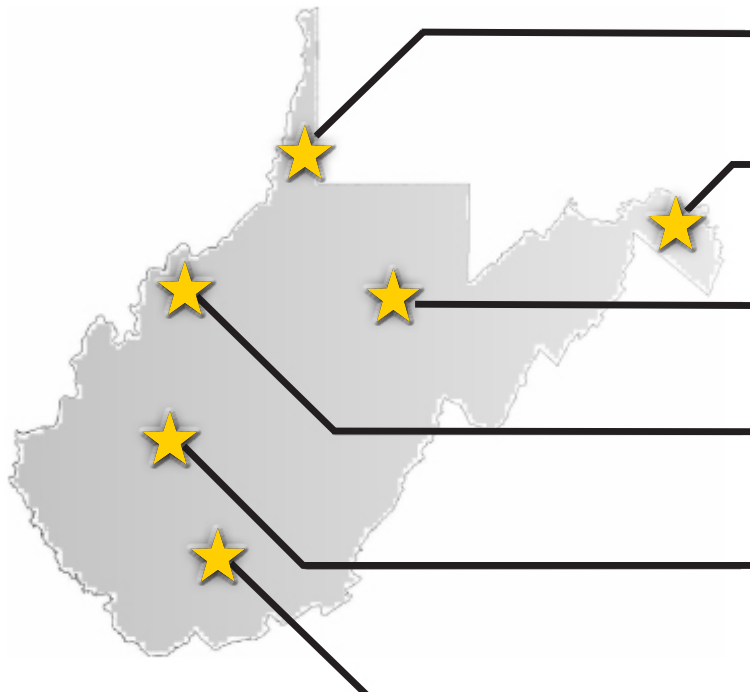
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West Virginia Tax Division
P.O. Box 1071
Charleston, WV 25324-1071

PRST STD
U.S. POSTAGE
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State of WV

State Taxpayer Assistance Locations



Wheeling
40 - 14th St., Suite 101
(304) 238-1152

Martinsburg
397 Mid Atlantic Parkway, Suite 2
(304) 267-0022

Clarksburg
153 W. Main Street
(304) 627-2109

Parkersburg
400 - 5th St., Room 509
(304) 420-4570

Charleston
1001 Lee Street, East
(304) 558-3333

Beckley
407 Neville St., Suite 109
(304) 256-6764

1-800-982-8297

taxhelp@wv.gov

www.tax.wv.gov

If you are due a **REFUND**, mail your return to:

West Virginia Tax Division
P.O. Box 1071
Charleston, WV 25324-1071

If you owe taxes, mail your return to:

West Virginia Tax Division
P.O. Box 3694
Charleston, WV 25336-3694