

# 2009

# West Virginia Personal Income Tax Forms and Instructions



## NEW FOR TAX YEAR 2009



**IT-140W** - Beginning this year, it is no longer necessary to enclose your W-2, 1099 or other withholding documents with your return. However, you will be required to complete and enclose our new form **IT-140W** in order to be given credit for any West Virginia withholding shown on those documents. If the IT-140W is not enclosed, any credit claimed on your tax return will be disallowed resulting in the delay of your refund. (See page 17)



**Senior Citizen Property Tax Deferment** - Only seniors who are 65 or older and who experienced a property tax increase of at least \$300 on their owner-occupied West Virginia home over the past year may qualify for this deferment if they meet the income criteria. Application and approval must be obtained through their County Assessor to be able to claim the credit. (See page 9)



**Solar Energy Credit** - After July 1, 2009, a new credit became available for any taxpayer who installs a solar energy system on their residential property located in West Virginia. The credit is an amount equal to thirty percent of the cost to purchase and install the system up to a maximum amount of \$2,000. (See page 9)

## ELECTRONIC FILING

More than 60% of West Virginians electronically filed their 2008 income tax returns. Electronic filing is the preferred method for filing and allows the Tax Department to process data more quickly and issue refunds faster with fewer errors. If you filed a paper return for 2008 we encourage you to file electronically this year.

Another way to reduce the time it takes to receive your refund is to have it directly deposited into your bank account. After your return is processed and no errors are discovered, the deposit can be made in less than a week.

## ELECTRONIC SERVICES

**Free Filing** - West Virginia, in partnership with an alliance of tax software companies, offers free electronic filing for those who qualify. To take advantage of this free filing, you **must** access the participating software companies through the West Virginia State Tax Department's website [www.wvtax.gov](http://www.wvtax.gov) using the **Free Income Tax eFile** link.

**Online Filing** - Both state and federal returns may be transmitted at the same time from your home computer. However, with supporting software, you may be able to file the West Virginia return separately.

**Fill-In Forms** - You may complete your return by using web fill-in forms that are available on our website, [www.wvtax.gov](http://www.wvtax.gov). Calculations are automatically done for you in order to minimize mathematical errors.



## FEDERAL TAX CREDIT (EITC)

The Earned Income Tax Credit (EITC) is a refundable Federal Tax Credit for working families with income less than \$43,279 (\$48,279 married filing jointly) with three or more qualifying children. If you are eligible, you may receive money back from the Internal Revenue Service even if you don't owe taxes. Contact the IRS AT 1-800-829-1040 for additional information or see their website [www.irs.gov](http://www.irs.gov).

## VOLUNTEER TAX ASSISTANCE PROGRAMS

**Volunteer Income Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE)** - These programs help older, disabled, low-income and non-English-speaking people complete their state and federal returns. For locations in your area, call the IRS at 1-800-829-1040. If you received a West Virginia and/or federal income tax package in the mail, take them with you when you go for assistance.

## Tips On Filing A Paper Return

The Tax Department can process E-filed returns much quicker than paper returns. However, if you decide to paper file, there are several things you can do that will speed-up the processing of your return. Faster processing means faster refunds.

Before starting your West Virginia return, make sure you have received all W-2's, 1099's and other tax documents for the 2009 tax year.

Complete your federal income tax return before your West Virginia return.

Do not use prior year forms.

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the scanner cannot correctly read the information on the return. **To aid in the scanning process**, be sure to do the following:

- Use **BLACK INK**. Pencils, colored ink, and markers do not scan well.
- Write your name and address clearly using **BLOCK CAPITAL LETTERS** like this

<b>S M I T H</b> <small>Last Name</small>	<input style="width: 100%; height: 15px;" type="text"/> <small>Suffix</small>	<b>J O S E P H</b> <small>Your First Name</small>	<input style="width: 100%; height: 15px;" type="text"/> <small>Suffix</small>
<input style="width: 100%; height: 15px;" type="text"/> <small>Spouse's Last Name - Only if different from Last Name Above</small>	<input style="width: 100%; height: 15px;" type="text"/> <small>Suffix</small>	<b>M A R Y</b> <small>Spouse' First Name</small>	<input style="width: 100%; height: 15px;" type="text"/> <small>Second Line of Address</small>
<b>2 3 7 5 N 7 S T</b> <small>First Line of Address</small>	<input style="width: 100%; height: 15px;" type="text"/> <small>Second Line of Address</small>		
<b>A N Y W H E R E</b> <small>City or Post Office</small>	<b>W V</b> <small>State</small>	<b>5 5 5 5 5</b> <small>Zip Code</small>	

- NEVER USE COMMAS when filling in dollar amounts. They can be read as a "1" by scanners.
- 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: ~~0147~~
- Do not add cents in front of the preprinted zeros on entry lines as shown below.

Federal Adjusted Gross Income	20000.00
Additions to Income	.00
Subtractions from Income	8000.00
West Virginia Adjusted Gross Income	12000.00
- Do not write in the margins.
- Always put entries on the lines, not to the side, above or below the line.
- Do not submit photocopies to the department. Photocopies can cause unreadable entries.
- Lines where no entry is required should be left blank. Do not fill in zeros or zeros with lines through them.
- Do not draw vertical lines in entry fields. They can be read as a "1" by scanners.
- Do not use staples.
- Make sure all required forms and schedules are included with the tax return.
- Sign your return.

### PAYMENT OPTIONS

Returns filed with a balance of tax due may use any of the following payments options:

**Check or Money Order** - If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return. Do not mail a paper copy of your return if you electronically filed.

**Electronic Funds Transfer** - If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment until the tax due date of April 15, 2010.

**Payment by credit card** - Payments may be made through Official Payments Corp. using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Call 1-800-2PAYTAX<sup>SM</sup> or visit [www.officialpayments.com](http://www.officialpayments.com).

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



# General Information

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## 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 2009, but your federal adjusted gross income includes income from West Virginia sources (Nonresident); or
- you were a domiciliary resident of West Virginia but you
  - (a) maintained no permanent place of abode in West Virginia,
  - (b) spent less than 30 days in West Virginia during 2009, **and**
  - (c) maintained a permanent place of abode outside West Virginia (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 and number of exemptions are to be determined as if you had been required to file a federal return.
- 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.

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## What Form To Use

### IT-140 Resident

A **resident** is an individual who:

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

### IT-140 Part-Year Resident

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

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

### IT-140 Full Year Nonresident

A **full year nonresident** is an individual who is:

- a resident of 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; or
- 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.

### IT-140NRS Special Nonresidents

**You must file the special nonresident return (form IT-140NRS) if:**

- you were not a part-year resident of West Virginia; **and**
- you were 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.

### IT-140NRC Composite Return

Nonresident individuals who are partners in a partnership, shareholders in an S-corporation or beneficiaries of an estate or trust who derive income from West Virginia sources may elect to file a nonresident composite income tax return, Form 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.

This form is available on our website at [www.wvtax.gov](http://www.wvtax.gov).

# General Information

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## Amended Return

For tax years beginning after January 1, 2007, use Form IT-140 and mark the "Amended Return" line on the front of the form. For tax years prior to January 1, 2007, use Form IT-140X. This form is available on our web site at [www.wvtax.gov](http://www.wvtax.gov).

You must file a West Virginia Amended Return if any of the following conditions occur:

- (1) To correct a **previously** filed West Virginia return; or
- (2) You filed an amended federal income tax return and that change affected your West Virginia tax liability; or
- (3) The Internal Revenue Service made any change to your federal return (i.e., change in federal adjusted gross income, change in exemptions, etc.).

If a change is made to your federal return, an amended West Virginia return must be filed within ninety (90) days. A copy of your amended federal income tax return must be enclosed with the West Virginia amended return.

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

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

Space is provided on page 28 to explain why you are filing an Amended Return.

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## Nonresident/ Part-year Resident Information

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

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

### West Virginia Source Income

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

- real or tangible personal property located in West Virginia;
- employee services performed in West Virginia;
- a business, trade, profession or occupation conducted in West Virginia;
- a corporation in which you are a shareholder which makes an election under federal tax law to be taxed as an S-corporation;
- 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.

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.

**NONRESIDENTS AND PART-YEAR RESIDENTS MUST FIRST COMPLETE LINES 1 THROUGH 7 OF FORM IT-140, THEN COMPLETE SCHEDULE A. To compute tax due, use the calculation worksheet located below Schedule A. (Line by line instructions for Schedule A can be found on pages 26, 35 and 36.)**

**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. For additional information regarding West Virginia source income, see above.

**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 West Virginia 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 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.

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## 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.

- (1) Single.
- (2) Head of Household.
- (3) 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.
- (4) 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.
- (5) Widow(er) with a dependent child.

When joint federal but separate state returns are filed, each spouse must compute his or her West Virginia 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.

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## Deceased Taxpayer

A return must be filed for a taxpayer who died during the taxable year. Check the box "**DECEASED**" and enter the date of death to the right of the box. 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.

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## Exemptions

The West Virginia personal exemption allowance is \$2,000 per allowable exemption or \$500 for zero exemptions. The number of West Virginia personal exemptions that you are allowed to claim are the same number as your federal exemptions. If you claim zero exemptions on your federal return because you are claimed as a dependent on another person's return, you must claim zero on your West Virginia return.

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## Itemized Deductions

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

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## Senior Citizens Tax Credit

Low-income taxpayers who are eligible for the homestead property tax exemption may be eligible for the Senior Citizens Tax Credit. **YOU MUST FILE A RETURN TO RECEIVE THIS REFUNDABLE CREDIT.**

Credit eligibility is restricted to taxpayers who participate in the Homestead Exemption program, who incur and pay property taxes and whose federal adjusted gross income is less than 150% of federal poverty guidelines. Taxpayers who pay the federal alternative minimum tax **cannot** claim this credit.

The maximum federal adjusted gross income level is \$16,245 for a single person household plus an additional \$5,610 for each additional person in the household (e.g., \$21,855 for a two-person household).

Additional information can be found on page 43 of this booklet and in Publication TSD-411 which can be found on our website at [www.wvtax.gov](http://www.wvtax.gov).

# General Information

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## 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:

- (1) You are not required to pay the past due amount.
- (2) You received and reported income (such as wages, taxable interest, etc.) on a joint return.
- (3) 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 overpayment shown on the joint return refunded, you must:

- (1) **Mark** the injured spouse line on the front of the return.
- (2) **Complete** the West Virginia Injured Spouse Allocation Form, WV-8379.
- (3) **Enclose** the completed form with your West Virginia personal income tax return.

**DO NOT** mark the injured spouse line 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.

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## 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 2009, 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 2009, 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.

### Combat Pay

Combat pay received **during 2009** is not taxable on the federal income tax return. Therefore, it is not taxable on the state return.

### Active Duty Military Pay

Military income received while you were a member of the National Guard or Armed Forces Reserves called to duty pursuant to an Executive Order of the President of the United States is **not** taxable on the West Virginia return. This income is shown on Schedule M, line 43, as a decreasing modification to your federal adjusted gross income.

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### 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 pages 12 and 13.

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### 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, Military Retirement and Federal Retirement is limited to a maximum of \$2,000 and entered on Schedule M. The State of West Virginia does not impose an income tax on the retirement income received from any West Virginia state or local police, deputy sheriffs' or firemens' retirement system, including any survivorship annuities. See instructions for Schedule M on pages 12 and 13.

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### Additional Military Retirement

There is an additional modification for the first \$20,000 of military retirement income to the extent it is included in federal adjusted gross income.

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### US Railroad Retirement

The State of West Virginia does not tax this income. All types of United States Railroad Retirement Board benefits, including unemployment compensation, disability and sick pay included on the federal return should be entered on Schedule M, line 40.

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## 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 specific definitions and line-by-line instructions for Schedule M 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.

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## WV College Savings Plan And Prepaid Tuition Trust Funds

Taxpayers making payments or contributions to programs of the West Virginia Prepaid Tuition Trust and/or West Virginia Savings Plan Trust, operated under the trade names of **SMART529™** or **West Virginia Prepaid College Plan**, may be eligible for a modification reducing the federal adjusted gross income. This deduction can be claimed in the amount and in the year that the contribution is made or the remainder of the reducing modification may be carried forward for a period not to exceed five taxable years beginning in the tax year in which the payment or contribution was made. For more information regarding participation in this program, contact the SMART529™ Service Center at **1-866-574-3542**.

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## 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 parents 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.

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## 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.

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## Direct Deposit

You may have your refund directly deposited into your bank account, providing the return contains no errors or does not require special processing. 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.

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## Payment Of Tax Due

The balance of tax due must be paid in full on or before April 15, 2010. Make your check or money order payable to the **West Virginia State Tax Department**. If your check is returned for "insufficient funds" or "uncollected funds", the Department reserves the right to collect such funds electronically. Payment of tax in the form of a check, money order or funds transferred electronically must be made in the form of United States currency. See page 16 for additional payment options.

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## 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 determined every six months under regulations promulgated by the State Tax Commissioner. The annual rate of interest cannot be less than eight percent (8%).

***The applicable interest rate for taxable year 2009 for tax underpayments is nine and one-half percent (9.5%).***

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 (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 [www.wvtax.gov](http://www.wvtax.gov) or you may call (304) 558-3333 or 1-800-982-8297 for assistance.

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

## General Information

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### Penalty For Underpayment Of Estimated Tax

If your return shows a balance due greater than \$600, you may be subject to a penalty for not prepaying enough personal income tax through withholding and/or quarterly estimated tax payments. The penalty is computed separately for each installment due date. Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when you file your tax return. However, you may be able to reduce or eliminate the penalty by using the annualized income installment method. Use form IT-210 on page 31 to calculate your penalty. Instructions can be found on page 37. If you do not complete form IT-210, the West Virginia State Tax Department 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 tax or begin making quarterly estimated payments for tax year 2010.

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### 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 2009, any overpayments applied from your 2008 personal income tax return and any payments made with your West Virginia Application for Extension of Time to File (Schedule L).

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### 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 on your West Virginia return the date to which the federal extension was granted. If a federal extension was granted electronically, write "Federal Extension Granted" and the confirmation number at the top of the West Virginia return. Enter the extended due date in the appropriate box. A copy of Federal Schedule 4868 must be enclosed with your return. If you need an extension of time for West Virginia purposes but not for federal purposes, or if you expect to owe tax to West Virginia, you must submit a completed West Virginia Application for Extension of Time to File (Schedule L) and pay any tax expected to be due. See page 33.

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### Signature

Your return **MUST** be signed. A joint return must be signed by both husband and wife. 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 also sign on the line provided and enter his/her address and telephone 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".

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### 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). The federal Form 4852 (Substitute for Form W-2) does not provide all the information necessary to process your state return. It **WILL NOT** be accepted in lieu of Form WV/IT-102-1.

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### Prior Year Tax Liabilities

Taxpayers who have delinquent tax liabilities, state or federal, 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 a check for the balance of the refund. Any final unpaid West Virginia personal income tax liabilities may be referred to the United States Treasury Department in order to capture that amount from your federal income tax refund.

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### IRS Information Exchange

The West Virginia State Tax Department 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 so identified will be subject to further investigation and future audits.

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### The American Jobs Creation Act

This Act, in part, is a federal tax benefit that allows a deduction for certain domestic production activities. The deduction is attributable to the qualifying production activities of a partnership or S corporation. West Virginia law does not allow this deduction and any amount deducted under **Section 199 Internal Revenue Code** must be reported as an increasing modification on Schedule M.

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### 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 the amount you would have received had the plan not terminated and the amount actually received from the guarantor. Enclose the completed Schedule PBGC (page 28) and a completed IT-140W. Failure to do so will delay the processing of your return.

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**Senior Citizen Property Tax Deferment**

Only Seniors who received the Homestead Property Tax Exemption at the county level as a result of reaching sixty-five (65) years, who experienced a property tax increase on their Homestead Property of at least \$300 in the past year and who have gross household income of no more than \$25,000 qualify for this deferment. Persons who pay the federal alternative minimum tax are not eligible to claim this credit.

This credit must be preapproved by your County Assessor's Office. In order to find out if you qualify, an application must be submitted to that office in order to determine the amount of your credit. If you have questions regarding the qualification for the deferment/credit, contact your County Assessor.

Senior Citizens who qualify for this credit have the option to receive a refundable personal income tax credit from the State equal to the property tax increase increment or choose to defer their property tax in the identical amount.

For most low-income seniors, the best option available will continue to be the refundable Senior Citizens Tax Credit or the alternative Homestead Excess Property Tax Credit and not the deferment. **Seniors cannot claim more than one of these three credit alternatives.** It is very important that Seniors evaluate these three options carefully before filing their personal income tax return for the year or paying their property tax.

Based upon recent filing statistics, the refundable Senior Citizens Tax Credit is the best option for more than 90% of all eligible households. The Homestead Excess Property Tax Credit is the best option for less than 9% of all eligible households. The Property Tax Deferment Credit is the best option for less than 1% of all eligible households.

**Tax Department Processing And Procedures**

The Tax Department has implemented a modern tax system that allows us to better serve you. This new 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 an additional amount due the State, you will receive a Statement of Account. If you disagree with the amount shown to be 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 such time as your outstanding liability is either paid or your account is settled. If you send 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.

**Solar Energy Tax Credit**

After July 1, 2009, a new credit became available for any taxpayer who installs a solar energy system on their residential property located in West Virginia. The credit is an amount equal to thirty percent of the cost to purchase and install the system up to a maximum amount of \$2,000.

In order to receive the credit for a solar energy system, the system must use solar energy to:

- (1) Generate electricity;
- (2) Heat or cool a structure; or
- (3) Provide hot water for use in the structure or to provide solar process heat.

The system used to provide hot water must derive at least fifty percent of its energy to heat or cool from the sun. However, the available credit does not include a swimming pool, hot tub or any other energy storage medium that has a function other than storage.

If the amount of the available credit exceeds the tax liability for the taxable year, the excess may be carried over and applied as a credit against the tax liability for subsequent years. This credit will not be available for solar energy systems installed after July 1, 2013. **Form WV/SETC** must be completed and enclosed with your tax return in order to receive proper credit.

**Form IT-140 Instructions**

The due date for filing your 2009 West Virginia Personal Income Tax return is April 15, 2010, 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. Your Federal return will contain information which you must enter on the 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. Enter your name and address in the spaces provided.

**Name Address** 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 to the right of the box.

**Amended Return** Enter a check mark on this line if you are filing an amended return. Enter a check mark on both lines if you are filing an amended return reflecting a net operating loss.

**Nonresident or Part-Year Resident** Enter a check mark on this line if you are filing as a nonresident or part-year resident. (See page 3)

**Injured Spouse** Filing an injured spouse claim (Form WV-8379), enter a check mark on the injured spouse line. (See page 6)

# Form IT-140 Instructions

**Exemptions** If your filing status for West Virginia purposes is the same as on your federal return, enter the total number of exemptions claimed on your federal return on line 1. If you claimed zero exemptions on your federal return, you must claim zero exemptions on your state return. If you are married filing a joint federal return but are filing separate state returns, enter the total number of exemptions you would have been entitled to claim if you had filed separate federal returns.

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" on line 2. See page 7 for additional information.

Enter the total number of exemptions claimed on lines 1 and 2 on line 3.

**Filing Status** CHECK ONLY ONE. Your filing status is generally the same filing status shown on your federal return. See page 5 for more information regarding your filing status.

## COMPLETE LINES 1 THROUGH 27 OF FORM IT-140 ACCORDING TO THE FOLLOWING INSTRUCTIONS.

**Line 1** **FEDERAL ADJUSTED GROSS INCOME.** Enter your federal adjusted gross income as shown on Federal Form 1040, Form 1040A or Form 1040EZ.

**Line 2** **ADDITIONS TO INCOME.** Enter the total additions to income shown on line 34 of Schedule M (page 19). See page 12 for additional information.

**Line 3** **SUBTRACTIONS FROM INCOME.** Enter the total subtractions from income shown on line 48 of Schedule M (page 19). See page 12 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 41 and enter the qualifying exclusion on this line.

**Line 6** **EXEMPTIONS.** Enter the number of exemptions shown on Line 3 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 44 and enter your tax on this line. If your taxable income is over \$100,000, use Rate Schedule I on page 46 to compute your tax.

If your filing status is **MARRIED FILING SEPARATELY**, you **MUST** use Rate Schedule II on page 46 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 page 25. Compute your tax by using the tax calculation worksheet located below Schedule A.

If you are subject to the Federal Alternative Minimum Tax, use **Schedule T** on page 20 to compute your total West Virginia income tax.

**Line 9** **FAMILY TAX CREDIT.** Enter the amount of allowable credit, if any, shown on line 8 of the West Virginia Family Tax Credit Worksheet found on page 40.

**Line 10** **ADJUSTED WEST VIRGINIA TAX.** Line 8 minus line 9.

**Line 11** **WEST VIRGINIA USE TAX DUE.** Individual purchaser's use tax is due on the purchase of goods or services when Sales Tax has not been paid. See page 42 for additional information and the worksheet to be used to calculate this tax if applicable.

**Line 12** **TOTAL TAXES DUE.** Line 10 plus line 11.

**Line 13** **WEST VIRGINIA INCOME TAX WITHHELD.** Enter the total amount of West Virginia tax withheld as shown on your Form-IT-140W. If you are filing a joint return, be sure to include any withholding for your spouse. A completed IT-140W must be enclosed with your return. Failure to submit this document will result in the disallowance of the credit claimed. Local or municipal fees cannot be claimed as West Virginia income tax withheld.

## Form IT-140 Instructions (continued)

- Line 14** **ESTIMATED TAX PAYMENTS.** Enter the total amount of estimated tax payments paid by you (and your spouse) for taxable year 2009. Include any 2008 overpayment you carried forward to 2009 and any payment made with your West Virginia Application for Extension of Time to File (Schedule L).
- Line 15** **CREDITS FROM TAX CREDIT RECAP SCHEDULE.** Enter Total Credits shown on line 19 of the Tax Credit Recap Schedule found on page 20.
- Line 16** **AMENDED RETURN ONLY.** Enter the amount, if any, paid on your original return.
- Line 17** **SUM OF PAYMENTS AND CREDITS.** Add lines 13 through 16 and enter the result on this line. Amounts must be entered in lines 13 through 16 to support the amount entered on line 17. If you enter an amount on line 17 without entering anything on lines 13 through 16, the processing of your return will be delayed.
- Line 18** **AMENDED RETURN ONLY.** Enter the amount of any overpayment previously refunded or credited from your original return.
- Line 19** **TOTAL PAYMENTS AND CREDITS.** Line 17 minus line 18.
- Line 20** **BALANCE OF TAX DUE.** If line 12 is greater than line 19, there is a balance of tax due. Subtract line 19 from line 12 and enter the result here.
- Line 21** **PENALTY DUE.** If line 20 is greater than \$600, you may be subject to a penalty for underpayment of tax. The penalty is computed separately for each installment due date. Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when you file your tax return. However, you may be able to reduce or eliminate the penalty by using the annualized income installment method. Check the box on this line if you are requesting a Waiver of Penalty or are enclosing the Annualized Income Worksheet. See page 37 for additional information.
- Line 22.** **BALANCE DUE THE STATE.** Add lines 20 and 21 and enter the result on this line. Write your social security number and "2009 Form IT-140" on your check or money order. The Tax Department may convert your check into an electronic transaction. Receipt of your check is considered your authorization for the Tax Department to convert your check into an ACH Debit entry (electronic withdrawal) to your bank account. Your check information will be captured and reported on your bank statement.
- Line 23.** **OVERPAYMENT.** If line 19 is greater than line 12, there is an overpayment. Subtract line 12 from line 19 and enter the result here. If you have a penalty due shown on line 21, your penalty will reduce the amount of the overpayment.
- Line 24** **AMOUNT TO BE CREDITED TO YOUR 2010 ESTIMATED TAX ACCOUNT.** Enter the amount (all or part) of your overpayment you wish to have credited to your 2010 Estimated Tax account.
- Line 25** **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.
- If you (and your spouse) wish to make a contribution, enter the total amount of your contribution on line 25. Your overpayment will be reduced or your payment increased by this amount. If you do not have an overpayment and want to make a contribution, a check or money order for tax due plus the desired contribution (line 22 plus line 25) must be made payable to the West Virginia State Tax Department and enclosed with your return.
- To learn more about the WV 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 5424, Charleston, West Virginia 25361 or call 304-558-4637.**
- Donations made to the West Virginia Children's Trust Fund are tax deductible on your federal income tax return as an itemized deduction.
- Line 26** **DEDUCTIONS FROM OVERPAYMENT.** Add lines 24 and 25. **This amount will be subtracted from your overpayment to determine your refund.**
- Line 27** **REFUND.** Subtract line 26 from line 23 and enter the result here. 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

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

### *Modifications Increasing Federal Adjusted Gross Income (additions to income).*

- Line 28** **INTEREST OR DIVIDEND INCOME ON FEDERAL OBLIGATIONS.** Enter the 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 or instrumentality which the laws of the United States exempt from federal income tax but not from state income tax.
- Line 29** **INTEREST OR DIVIDEND INCOME ON STATE AND 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.
- Line 30** **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, the income from which is exempt from West Virginia income tax.
- Line 31** **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 32** **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 33** **WITHDRAWALS FROM A PREPAID TUITION / SAVINGS PLAN NOT USED FOR PAYMENT OF QUALIFYING EXPENSES.** Enter the basis amount in a withdrawal from a WV Prepaid Tuition/SMART529 Savings Plan which was spent for **OTHER** than qualifying expenses, if a deduction was previously taken.
- Line 34** **TOTAL ADDITIONS.** Add lines 28 through 33. Enter the result here and on line 2 of Form IT-140.

### *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 14.

- Line 35** **INTEREST OR DIVIDENDS ON UNITED STATES OBLIGATIONS.** Enter the total amount of interest or dividend 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 36** **ANY WEST VIRGINIA STATE OR LOCAL POLICE, DEPUTY SHERIFFS' OR FIREMENS' 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 firemens' retirement system, regardless of your age. This is the taxable amount of retirement income received from these sources, including any survivorship annuities.
- Line 37** **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.**
- Line 38** **MILITARY RETIREMENT AND FEDERAL RETIREMENT.** Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from Military Retirement and/or Federal Retirement. **Do not enter more than \$2,000.**

**Combined amounts of lines 37 and 38 must not exceed \$2,000.**

- Line 39** **MILITARY RETIREMENT MODIFICATION.** There is an additional modification of a maximum of \$20,000. If your pension is equal to or greater than \$22,000, enter \$20,000 here. If the pension is less than \$22,000, enter the total amount of the pension received less the \$2,000 claimed on line 38. In no case should the combined amount (line 38 and line 39) exceed the total amount of military retirement income or \$22,000, whichever is less.

## Schedule M - Instructions (continued)

**Line 40** **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.

**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 41** **REFUNDS OF STATE AND LOCAL INCOME TAXES.** Enter the amount reported on your federal return. Only refunds included in your federal adjusted gross income qualify for this modification.

**Line 42** **CONTRIBUTIONS TO THE WEST VIRGINIA PREPAID TUITION TRUST/WEST VIRGINIA SAVINGS PLAN TRUST.** Enter any payments paid to a prepaid tuition trust fund/savings plan trust, but only to the extent the payments have not been previously allowed as a deduction when arriving at your federal adjusted gross income. The Tax Department may request documentation that supports this deduction.



**Line 43** **OTHER DEDUCTION(S).** Enter here payments for premiums paid for long-term care insurance but only to the extent the payments have not been previously allowed as a deduction when arriving at your federal adjusted gross income. The Tax Department may request documentation that supports this deduction. If the modification is a result of Schedule PBGC, you must enclose the Schedule PBGC with your return.

**Line 44** **WEST VIRGINIA "EZ PASS" DEDUCTION.** Enter the amount, not less than \$25 and not to exceed \$1,200, of any payment for amounts expended for tolls paid electronically through use of a West Virginia Parkways, Economic Development and Tourism Authority PAC card (Parkways Authority Commuter Card) for non-commercial passes for travel on toll roads in West Virginia, not including amounts refunded or reimbursed by an employer. Any amount of qualified tolls paid and eligible for this decreasing modification and not used in the taxable year when paid shall carry forward for up to three (3) years subsequent to the taxable year. Qualified toll payments not used by the end of the carry forward period shall be forfeited.

**Line 45** **SENIOR CITIZEN OR DISABILITY DEDUCTION.** Taxpayers **MUST** be at least age 65 OR certified as permanently and totally disabled during 2009 to receive this deduction. **Taxpayers age 65 or older simply have to enter their year of birth in the space provided in order to claim the deduction as a Senior Citizen.** Joint income must be divided between husband and wife with regard to their respective percentage of ownership. **ONLY THE INCOME OF THE SPOUSE WHO MEETS THE ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE MODIFICATION.** See an example on page 14. 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** 2009 is the first year of a medically certified disability, you **MUST** enclose a 2009 West Virginia **Schedule H or a copy of Federal Schedule R AND enter 2009 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 this modification. See line 46 instructions and page 7 for more information.

**Line 45(a)** Enter all income (for each spouse, if joint return) that has not been reported on lines 35 through 44 of Schedule M.

**Line 45(b)** \$8,000 is the maximum modification allowed for each senior citizen or disabled taxpayer.

**Line 45(c)** Add lines 35 through 39 for each spouse and enter on this line.

**Line 45(d)** Subtract line 45(c) from line 45(b) for each spouse. If line 45(c) is larger than line 45(b), enter zero on line 45(d).

Compare the amounts shown on lines 45(a) and 45(d) for each spouse. Enter the **smaller** of these two amounts on line 45 for that spouse. For example, if one spouse only has \$4,000 in income, then the maximum deduction for that spouse is \$4,000.

**Line 46** **INCOME RECEIVED BY SURVIVING SPOUSE.** A surviving spouse is a taxpayer whose spouse died during the year **prior to the taxable year** for which the annual return is being filed and who has not remarried at any time before the end of that year.

The surviving spouse, regardless of age, of a decedent who was 65 or older OR was certified as permanently and totally disabled prior to his/her death, may take a modification if they received taxable income from any source not included on line 45. This is a one-time modification and must be claimed on the annual income tax return in the year **following the year** in which the death of the spouse occurred. If the total deductions from income shown on lines 35 through 39 and 45 are \$8,000 or more, you are not eligible for an additional modification on line 46.

**Line 47** Add lines 35 through 46 for each column and enter the results here.

**Line 48** **TOTAL SUBTRACTIONS.** Add Columns A and B from line 47 and enter the result here and on line 3 of Form IT-140.

**DO NOT DEDUCT LOTTERY WINNINGS ANYWHERE ON SCHEDULE M.**

### EXAMPLE OF SENIOR CITIZEN DEDUCTION CALCULATION

John Doe, age 69, and Mary Doe, age 65, file a joint tax return. They received the following income in 2009.

	<i>John</i>	<i>Mary</i>
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 (jointly held)	500	500
Total Income	<u>13,000</u>	<u>13,000</u>

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

1. Mr. Doe's total income is \$13,000. However, he reported his police pension on line 36 and his share of their joint savings bond interest on line 35 of Schedule M. Therefore, he reports \$5,500 on line 45(a) of Schedule M (\$13,000 minus \$7,000 minus \$500).
2. Mrs. Doe's total income is also \$13,000. She enters \$12,500 on line 45(a) of Schedule M (\$13,000 less her share of their jointly-held savings bond interest reported (\$500) on line 35).
3. Mr. Doe enters \$7,500 on line 45(c) of Schedule M (\$500 from line 35 plus \$7,000 from line 36). He then subtracts line 45(c) from line 45(b) and enters the result (\$500) on line 45(d).
4. Mrs. Doe enters the \$500 from line 35 on line 45(c). She then subtracts line 45(c) from line 45(b) and enters the result (\$7,500) on line 45(d).
5. Mr. and Mrs. Doe are each allowed the smaller of the amounts shown on line 45(a) and 45(d) as their senior citizen deduction. Therefore, Mr. Doe enters \$500 on line 45 and Mrs. Doe enters \$7,500 on line 45.

	<i>John</i>	<i>Mary</i>
45(a)	5,500	12,500
45(b)	8,000	8,000
45(c)	7,500	500
45(d)	500	7,500

## Schedule T - Instructions

You are required to complete Schedule T if your 2009 federal total tax includes an amount of Alternative Minimum Tax.

The amount to be entered on line 1 of Schedule T is the Federal Alternative Minimum Tax shown on Federal Form 6251.

NOTE: If you received interest income that is specifically exempt from taxation by the West Virginia Code (including interest received from West Virginia Housing Development Authority Bonds) and it is included in your federal base income, you must recompute your Federal Alternative Minimum Tax excluding the nontaxable income for purposes of calculating your West Virginia Minimum Tax. The amount entered on line 1 of Schedule T should be the recomputed Federal Alternative Minimum Tax.

You should check "Schedule T" on line 8 of Form IT-140.

## Schedule E - Instructions

**Residents** Subject to certain limitations, a West Virginia **resident** may be eligible to claim a credit for income taxes paid to another state on income derived from sources within that state. The purpose of this credit is to prevent **dual taxation** of such income.

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

**Part-year residents** **Part-year residents** may only claim credit for taxes paid to another state during their period of West Virginia residency.

**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:

- (A) 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.
- (B) 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.
- (C) 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.

(continued on page 34)

**2009  
FORM IT-140**

**WEST VIRGINIA INCOME TAX RETURN**



Extended Due Date    Fiscal Year Filers ONLY Check Box  Year End     
 MM DD YYYY MM DD YYYY

Deceased Prime  Date of Death   Deceased Spouse  Date of Death

Your Social Security Number    \*\*\*Spouse's Social Security Number

Last Name  Suffix  Your First Name  MI

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

First Line of Address  Second Line of Address

City  State  -  Zip Code

Amended Return See instructions on page 4.  Net Operating Loss  Filing As A Nonresident/Part-Year Resident See instructions on page 3.  Form WV-8379 filed as an injured spouse.

**Exemptions**

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

2. Additional exemption if surviving spouse (See page 7).  
 Enter decedent's SSN     
 Year spouse died

3. TOTAL EXEMPTIONS (add lines 1 and 2). Enter here and on line 6 below. If line 3 is zero, enter \$500 on line 6 below.

**Filing Status. Check only one**

1. Single  4. Married, Filing Jointly

2. Head of Household  5. Widow(er) with dependent child

3. Married, Filing Separately  
 \*\*\*Enter spouse's SS # and name in the boxes above.

Telephone Number

1. Federal Adjusted Gross Income.....	1	.00
2. Additions to Income (line 34 of Schedule M).....	2	.00
3. Subtractions from Income (line 48 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 41).....	5	.00
6. Total Exemptions as shown above on Exemption Line 3 <input type="text"/> x \$2,000.....	6	.00
7. West Virginia Taxable Income (line 4, minus lines 5 and 6) IF LESS THAN ZERO, ENTER ZERO.....	7	.00
8. Income Tax Due (check one) <input type="checkbox"/> Tax Table <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Nonresident/Part-Year Resident Calculation Schedule <input type="checkbox"/> Schedule T	8	.00
9. Family Tax Credit if applicable (see worksheet on page 40).....	9	.00
10. Adjusted West Virginia Tax (line 8 minus line 9).....	10	.00
11. West Virginia Use Tax Due on out-of-state purchases (see worksheet on page 42).....	11	.00
12. Total Taxes Due (line 10 plus line 11) Enter here and on Line 12, Page 16.....	12	.00

● Enclose Payment - Do Not Attach ●



P 4 0 2 0 0 9 0 1 A

2009

WEST VIRGINIA INCOME TAX RETURN

FORM IT-140

PRIMARY LAST NAME SHOWN ON FORM IT-140

NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

SOCIAL SECURITY NUMBER

Table with 3 columns: Line number, Description, and Amount. Includes lines 12 through 27 for taxes, payments, and refunds.

DIRECT DEPOSIT OF REFUND section with fields for TYPE, CHECKING SAVINGS, ROUTING NUMBER, and ACCOUNT NUMBER.

Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Sign Here

Signature and Date fields for taxpayer and preparer.

Mail To: REFUND and BALANCE DUE addresses for WV State Tax Department.



Official Payments Corporation is a private credit card payment service provider. A convenience fee of 2.5% will be charged to your credit/debit card.

PAYMENT OPTIONS

Returns filed with a balance of tax due may use any of the following payment options:

Check or Money Order - If you filed a paper return, enclose your check or money order with your return.

Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account.

Payment by credit card - Payments may be made through Official Payments Corp. using your Visa Card, Discover Card, American Express Card or MasterCard.



P 4 0 2 0 0 9 0 2 A

**2009  
FORM IT-140W**

**WEST VIRGINIA WITHHOLDING TAX SCHEDULE**



\_\_\_\_\_

Last Name

\_\_\_\_\_ - \_\_\_\_\_

Social Security Number

**Do not send W-2s, 1099s, K-1s, WV/NRW-2s or WV/NRSRs with your return. Enter WV withholding information below.**

1	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
1	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p style="text-align: right;"><b>.00</b></p> <p>WV WITHHOLDING</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/ NRW-2                    <input type="checkbox"/> WV/ NRSR             </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
2	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p style="text-align: right;"><b>.00</b></p> <p>WV WITHHOLDING</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/ NRW-2                    <input type="checkbox"/> WV/ NRSR             </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
3	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p style="text-align: right;"><b>.00</b></p> <p>WV WITHHOLDING</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/ NRW-2                    <input type="checkbox"/> WV/ NRSR             </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
4	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p style="text-align: right;"><b>.00</b></p> <p>WV WITHHOLDING</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/ NRW-2                    <input type="checkbox"/> WV/ NRSR             </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>

Total WV withholding tax from column C above ..... **.00**

**If you have WV withholding on both pages 17 and 18, add the totals together and enter the GRAND TOTAL on line 13, form IT-140 or line 2, Form IT-140NRS or line 5, Form IT-140NRC.**



**2009  
FORM IT-140W**

**WEST VIRGINIA WITHHOLDING TAX SCHEDULE**



\_\_\_\_\_

\_\_\_\_\_ - \_\_\_\_\_

Last Name

Social Security Number

**Do not send W-2s, 1099s, K-1s, WV/NRW-2s or WV/NRSRs with your return. Enter WV withholding information below.**

5	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
5	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p style="text-align: right;"><b>.00</b></p> <p>WV WITHHOLDING</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/ NRW-2                    <input type="checkbox"/> WV/ NRSR             </p> <p> <input type="checkbox"/> State Abbreviation From Document Checked Above             </p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
6	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p style="text-align: right;"><b>.00</b></p> <p>WV WITHHOLDING</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/ NRW-2                    <input type="checkbox"/> WV/ NRSR             </p> <p> <input type="checkbox"/> State Abbreviation From Document Checked Above             </p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
7	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p style="text-align: right;"><b>.00</b></p> <p>WV WITHHOLDING</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/ NRW-2                    <input type="checkbox"/> WV/ NRSR             </p> <p> <input type="checkbox"/> State Abbreviation From Document Checked Above             </p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
8	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p style="text-align: right;"><b>.00</b></p> <p>WV WITHHOLDING</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/ NRW-2                    <input type="checkbox"/> WV/ NRSR             </p> <p> <input type="checkbox"/> State Abbreviation From Document Checked Above             </p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
<p>Total WV withholding tax from column C above .....</p> <p><b>If you have WV withholding on both pages 17 and 18, add the totals together and enter the GRAND TOTAL on line 13, form IT-140 or line 2, Form IT-140NRS or line 5, Form IT-140NRC.</b></p>			<b>.00</b>



# 2009 WEST VIRGINIA SCHEDULE M MODIFICATIONS TO ADJUSTED GROSS INCOME



PRIMARY LAST  
NAME SHOWN  
ON FORM IT-140

SOCIAL  
SECURITY  
NUMBER

*If you are claiming a disability modification on line 45, enclose Schedule H (page 27) with this return.*

**Modifications INCREASING Federal Adjusted Gross Income (Additions)**

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

**Modifications DECREASING Federal Adjusted Gross Income (Subtractions)**

Column A (You)

Column B (Spouse)

35. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax .....	35	.00	.00
36. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemens' retirement system .....	36	.00	.00
37. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System. ....	37	.00	.00
38. Up to \$2,000 of benefits received from Military Retirement and Federal Retirement Systems. (Title 4 USC § 111) .....	38	.00	.00
<b>Combined amounts of Lines 37 and 38 must not exceed \$2,000</b>			
39. Military Retirement Modification.....	39	.00	.00
40. Railroad Retirement Income received .....	40	.00	.00
41. Refunds of state and local income taxes received and reported as income to the IRS.	41	.00	.00
42. Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds.....	42	.00	.00
43. Other deduction(s) i.e., Long - Term Care Insurance, PBGC .....	43	.00	.00
44. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed \$1,200....	44	.00	.00

45. Senior citizen or disability deduction (see instructions on page 13)

	YOU	SPOUSE
<b>YEAR OF BIRTH (IF 65 OR OLDER)</b>	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 40px; height: 20px;" type="text"/>
<b>YEAR OF DISABILITY</b>	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 40px; height: 20px;" type="text"/>
(a) Income not included in lines 35 through 44.....	(a) .00	.00
(b) Maximum modification	(b) 8000.00	8000.00
(c) Add lines 35 through 39 above	(c) .00	.00
(d) Subtract line (c) from line (b)	(d) .00	.00

(If less than zero, enter zero)

**Enter smaller of (a) or (d)**

45. (If less than zero, enter zero) Enter smaller of (a) or (d)	45	.00	.00
46. Surviving spouse deduction (see instructions on page 13).....	46	.00	.00
47. Add lines 35 through 46 for each column.....	47	.00	.00
48. TOTAL SUBTRACTIONS (line 47, Column A plus line 47, Column B) Enter here and on line 3 of Form IT-140.....	48	.00	.00



## 2009 WEST VIRGINIA TAX CREDIT RECAP SCHEDULE AND SCHEDULE T

PRIMARY LAST  
NAME SHOWN  
ON FORM IT-140

SOCIAL  
SECURITY  
NUMBER

This form is used by individuals to summarize the tax credits that they claim against their personal income tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both this summary form and the appropriate credit calculation schedule(s) or form(s) **MUST BE ENCLOSED** with your return in order to claim a tax credit.

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE			
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Senior Citizen Tax Credit for Property Tax Paid*..... **Household Size _____	WV/SCTC-1	1	.00
2. Homestead Excess Property Tax Credit*.....	WV/HEPTC-1	2	.00
3. Senior Property Tax Deferral Credit*.....	WV/SPTDC	3	.00
4. Credit for Income Tax Paid to Another State(s) .....	E	4	.00
5. Business Investment and Jobs Expansion Credit .....	BCS-PIT	5	.00
6. General Economic Opportunity Tax Credit .....	WV/EOTC-PIT	6	.00
7. Strategic Research and Development Tax Credit .....	WV/SRDTC-1	7	.00
8. High-Growth Business Investment Tax Credit .....	WV/HGBITC-1	8	.00
9. W. Va. Environmental Agricultural Equipment Credit .....	WV/AG-1	9	.00
10. W. Va. Military Incentive Credit .....	J	10	.00
11. West Virginia Capital Company Credit .....	CCP	11	.00
12. Non-family Adoption Credit .....	WV/NFA-1	12	.00
13. Neighborhood Investment Program Credit .....	WV/NIPA-2	13	.00
14. Historic Rehabilitated Buildings Investment Credit .....	RBIC	14	.00
15. Qualified Rehabilitated Buildings Investment Credit .....	RBIC-A	15	.00
16. West Virginia Film Industry Investment Tax Credit .....	WV/FIIA-TCS	16	.00
17. Apprenticeship Training Tax Credit .....	WV/ATTC-1	17	.00
18. Solar Energy Tax Credit .....	WV/SETC	18	.00
19. TOTAL CREDITS - add lines 1 through 18. <i>Enter on Form WV/IT-140, line 15.</i> .....		19	.00
<p><b>*NOTE: Only one of the credits from lines 1, 2, or 3 can be claimed.</b></p> <p><b>**Household Size is the total number of persons residing in the house.</b></p>			

SCHEDULE T			
1. Federal Alternative Minimum Tax. Enter the amount shown on Federal Form 6251	1	.00	
2. Enter 25% of line 1.....	2	.00	
3. West Virginia Primary Tax (rate schedule applied to amount shown on line 7 of Form IT-140).....	3	.00	
4. West Virginia Minimum Tax (subtract line 3 from line 2; if zero or less, enter zero).....	4	.00	
5. Add lines 3 and 4 (This is your West Virginia tentative tax).....	5	.00	
6. Nonresident/Part-Year Residents <b>only</b> . Multiply line 5 by income percentage from Schedule A (page 25). ..... The income percentage used is the decimal rate determined by dividing line 74 of Schedule A, by line 71, column A, or by using line 6 of Part II of Schedule A, whichever is applicable. ....	6	.00	
7. West Virginia Total Tax. Residents enter line 5 and Nonresidents/Part-Year Residents enter line 6 here and on line 8 of Form IT-140 .....	7	.00	



**2009  
FORM IT-140**

**WEST VIRGINIA INCOME TAX RETURN**



Extended Due Date    Fiscal Year Filers ONLY Check Box  Year End     
 MM DD YYYY MM DD YYYY

Deceased Prime     Deceased Spouse     
 Your Social Security Number Date of Death \*\*\*Spouse's Social Security Number Date of Death

Last Name Suffix Your First Name MI

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

First Line of Address Second Line of Address

City State Zip Code

Amended Return See instructions on page 4.  Net Operating Loss  Filing As A Nonresident/Part-Year Resident See instructions on page 3.  Form WV-8379 filed as an injured spouse.

**Exemptions**

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

2. Additional exemption if surviving spouse (See page 7).  
 Enter decedent's SSN     
 Year spouse died

3. TOTAL EXEMPTIONS (add lines 1 and 2). Enter here and on line 6 below. If line 3 is zero, enter \$500 on line 6 below.

**Filing Status. Check only one**

1. Single  4. Married, Filing Jointly

2. Head of Household  5. Widow(er) with dependent child

3. Married, Filing Separately  
 \*\*\*Enter spouse's SS # and name in the boxes above.

Telephone Number

1. Federal Adjusted Gross Income.....	1	.00
2. Additions to Income (line 34 of Schedule M).....	2	.00
3. Subtractions from Income (line 48 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 41).....	5	.00
6. Total Exemptions as shown above on Exemption Line 3 <input type="text"/> x \$2,000.....	6	.00
7. West Virginia Taxable Income (line 4, minus lines 5 and 6) IF LESS THAN ZERO, ENTER ZERO.....	7	.00
8. Income Tax Due (check one) <input type="checkbox"/> Tax Table <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Nonresident/Part-Year Resident Calculation Schedule <input type="checkbox"/> Schedule T	8	.00
9. Family Tax Credit if applicable (see worksheet on page 40).....	9	.00
10. Adjusted West Virginia Tax (line 8 minus line 9).....	10	.00
11. West Virginia Use Tax Due on out-of-state purchases (see worksheet on page 42).....	11	.00
12. Total Taxes Due (line 10 plus line 11) Enter here and on Line 12, Page 22.....	12	.00

● Enclose Payment - Do Not Attach ●

TAX DEPT USE ONLY  
 PAYMENT PLAN CORR SCTC



P 4 0 2 0 0 9 0 1 A

2009

WEST VIRGINIA INCOME TAX RETURN

FORM IT-140

PRIMARY LAST NAME SHOWN ON FORM IT-140

Blank box for primary last name shown on form IT-140

SOCIAL SECURITY NUMBER

Blank box for social security number

Table with 3 columns: Line number, Description, and Amount. Rows include Total Taxes Due, West Virginia Income Tax Withheld, Estimated Tax Payments, Credits from Tax Credit Recap Schedule, Paid with Original Return, Payments and Credits, Overpayment Previously Refunded or Credited, Total Payments and Credits, Balance of Tax Due, Penalty Due, Balance Due the State, Overpayment, Amount of Overpayment to be Credited to 2010 Estimated Tax, West Virginia Children's Trust Fund, Deductions from your Overpayment, and Refund Due You.

Form section for Direct Deposit or Refund of Refund, including fields for Type (Checking, Savings), Routing Number, and Account Number.

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

Sign Here section with lines for Your Signature, Date, Preparer's Signature, Date, Spouse's Signature, Date, and Preparer's EIN.

Mail To: REFUND and BALANCE DUE sections with addresses for WV State Tax Department in Charleston, WV, and fields for Address of Preparer and Daytime Phone Number.



PAYMENT OPTIONS

Returns filed with a balance of tax due may use any of the following payment options:

Check or Money Order - If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.

Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 15, 2010.

Payment by credit card - Payments may be made through Official Payments Corp. using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Call 1-800-2PAYTAXSM or visit www.officialpayments.com.

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



# 2009 WEST VIRGINIA SCHEDULE M MODIFICATIONS TO ADJUSTED GROSS INCOME



PRIMARY LAST  
NAME SHOWN  
ON FORM IT-140

SOCIAL  
SECURITY  
NUMBER

*If you are claiming a disability modification on line 45, enclose Schedule H (page 27) with this return.*

**Modifications *INCREASING* Federal Adjusted Gross Income (Additions)**

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

**Modifications *DECREASING* Federal Adjusted Gross Income (Subtractions)**

Column A (You)

Column B (Spouse)

35. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax .....	35	.00	.00
36. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemens' retirement system .....	36	.00	.00
37. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System. ....	37	.00	.00
38. Up to \$2,000 of benefits received from Military Retirement and Federal Retirement Systems. (Title 4 USC § 111) .....	38	.00	.00
<b>Combined amounts of Lines 37 and 38 must not exceed \$2,000</b>	39	.00	.00
39. Military Retirement Modification.....	40	.00	.00
40. Railroad Retirement Income received .....	41	.00	.00
41. Refunds of state and local income taxes received and reported as income to the IRS.	42	.00	.00
42. Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds.....	43	.00	.00
43. Other deduction(s) i.e., Long - Term Care Insurance, PBGC .....	44	.00	.00
44. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed \$1,200....	45	.00	.00

45. Senior citizen or disability deduction (see instructions on page 13)

	YOU	SPOUSE
<b>YEAR OF BIRTH (IF 65 OR OLDER)</b>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
<b>YEAR OF DISABILITY</b>	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>
(a) Income not included in lines 35 through 44.....	.00	.00
(b) Maximum modification	<b>8000.00</b>	<b>8000.00</b>
(c) Add lines 35 through 39 above	.00	.00
(d) Subtract line (c) from line (b)	.00	.00

(If less than zero, enter zero)

**Enter smaller of (a) or (d)**

45. (If less than zero, enter zero) <b>Enter smaller of (a) or (d)</b>	45	.00	.00
46. Surviving spouse deduction (see instructions on page 13).....	46	.00	.00
47. Add lines 35 through 46 for each column.....	47	.00	.00
48. TOTAL SUBTRACTIONS (line 47, Column A plus line 47, Column B) Enter here and on line 3 of Form IT-140.....	48	.00	.00



## 2009 WEST VIRGINIA TAX CREDIT RECAP SCHEDULE AND SCHEDULE T

PRIMARY LAST  
NAME SHOWN  
ON FORM IT-140

SOCIAL  
SECURITY  
NUMBER

This form is used by individuals to summarize the tax credits that they claim against their personal income tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both this summary form and the appropriate credit calculation schedule(s) or form(s) **MUST BE ENCLOSED** with your return in order to claim a tax credit.

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE			
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Senior Citizen Tax Credit for Property Tax Paid*..... **Household Size _____	WV/SCTC-1	1	.00
2. Homestead Excess Property Tax Credit*.....	WV/HEPTC-1	2	.00
3. Senior Property Tax Deferral Credit*.....	WV/SPTDC	3	.00
4. Credit for Income Tax Paid to Another State(s) .....	E	4	.00
5. Business Investment and Jobs Expansion Credit .....	BCS-PIT	5	.00
6. General Economic Opportunity Tax Credit .....	WV/EOTC-PIT	6	.00
7. Strategic Research and Development Tax Credit .....	WV/SRDTC-1	7	.00
8. High-Growth Business Investment Tax Credit .....	WV/HGBITC-1	8	.00
9. W. Va. Environmental Agricultural Equipment Credit .....	WV/AG-1	9	.00
10. W. Va. Military Incentive Credit .....	J	10	.00
11. West Virginia Capital Company Credit .....	CCP	11	.00
12. Non-family Adoption Credit .....	WV/NFA-1	12	.00
13. Neighborhood Investment Program Credit .....	WV/NIPA-2	13	.00
14. Historic Rehabilitated Buildings Investment Credit .....	RBIC	14	.00
15. Qualified Rehabilitated Buildings Investment Credit .....	RBIC-A	15	.00
16. West Virginia Film Industry Investment Tax Credit .....	WV/FIIA-TCS	16	.00
17. Apprenticeship Training Tax Credit .....	WV/ATTC-1	17	.00
18. Solar Energy Tax Credit .....	WV/SETC	18	.00
19. TOTAL CREDITS - add lines 1 through 18. <i>Enter on Form WV/IT-140, line 15.</i> .....		19	.00

\*NOTE: Only one of the credits from lines 1, 2, or 3 can be claimed.

\*\*Household Size is the total number of persons residing in the house.

SCHEDULE T			
1. Federal Alternative Minimum Tax. Enter the amount shown on Federal Form 6251	1	.00	
2. Enter 25% of line 1.....	2	.00	
3. West Virginia Primary Tax (rate schedule applied to amount shown on line 7 of Form IT-140).....	3	.00	
4. West Virginia Minimum Tax (subtract line 3 from line 2; if zero or less, enter zero).....	4	.00	
5. Add lines 3 and 4 (This is your West Virginia tentative tax).....	5	.00	
6. Nonresident/Part-Year Residents <b>only</b> . Multiply line 5 by income percentage from Schedule A (page 25). ..... The income percentage used is the decimal rate determined by dividing line 74 of Schedule A, by line 71, column A, or by using line 6 of Part II of Schedule A, whichever is applicable. ....	6	.00	
7. West Virginia Total Tax. Residents enter line 5 and Nonresidents/Part-Year Residents enter line 6 here and on line 8 of Form IT-140 .....	7	.00	



**2009 WEST VIRGINIA SCHEDULE A**  
**TO BE COMPLETED BY NONRESIDENTS AND PART-YEAR RESIDENTS ONLY**

PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

PART-YEAR RESIDENTS: ENTER PERIOD OF WEST VIRGINIA RESIDENCY FROM

MM DD YYYY

TO

MM DD YYYY



INCOME			
	COLUMN A AMOUNT FROM FEDERAL RETURN	COLUMN B ALL INCOME DURING PERIOD OF WEST VIRGINIA RESIDENCY	COLUMN C WEST VIRGINIA SOURCE INCOME DURING NONRESIDENT PERIOD
49. Wages, salaries, tips (complete Form IT-140W).....	49 .00	.00	.00
50. Interest .....	50 .00	.00	.00
51. Dividends.....	51 .00	.00	.00
52. Refunds of state and local income tax (see line 41 of Schedule M).....	52 .00	.00	
53. Alimony received .....	53 .00	.00	
54. Business profit (or loss).....	54 .00	.00	.00
55. Capital gains (or losses).....	55 .00	.00	.00
56. Supplemental gains (or losses).....	56 .00	.00	.00
57. Total taxable pensions and annuities.....	57 .00	.00	.00
58. Farm income (or loss) .....	58 .00	.00	.00
59. Unemployment compensation insurance .....	59 .00	.00	.00
60. Total taxable Social Security and Railroad Retirement benefits (see line 40 of Schedule M for Railroad Retirement benefits) .....	60 .00	.00	
61. Other income from federal return (identify source)	61 .00	.00	.00
62. Total income (add lines 49 through 61).....	62 .00	.00	.00
ADJUSTMENTS			
63. Deductible payments to an IRA.....	63 .00	.00	.00
64. Moving expenses.....	64 .00	.00	.00
65. Self-employment tax deduction.....	65 .00	.00	.00
66. Self-employment health insurance deduction...	66 .00	.00	.00
67. Payments to a Keogh retirement plan.....	67 .00	.00	.00
68. Penalty for early withdrawal of savings.....	68 .00	.00	.00
69. Other adjustments .....	69 .00	.00	.00
70. Total adjustments (add lines 63 through 69).....	70 .00	.00	.00
71. Adjusted gross income (subtract line 70 from line 62 in each column).....	71 .00	.00	.00
72. West Virginia income (line 71, Column B plus line 71, Column C) .....			72 .00
73. Income subject to West Virginia state tax but exempt from federal tax .....	73	.00	
74. Total West Virginia income (line 72 plus line 73). Enter here and on line 2 below.....			74 .00

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION			
1. Tentative Tax (apply the appropriate tax rate schedule on page 46 to the amount shown on line 7, Form IT-140)..... <i>IF YOU WERE SUBJECT TO FEDERAL MINIMUM TAX, USE SCHEDULE T TO CALCULATE YOUR TAX AFTER YOU HAVE DERIVED THE DECIMAL ON LINE 6 BELOW (ENCLOSE SCHEDULE T WITH YOUR RETURN).</i>	1		.00
2. West Virginia Income (line 74, 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..... <b>If you are claiming a federal net operating loss carryback, you must continue to Part II.</b>	4		.00
PART II: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION FOR NET OPERATING LOSS CARRYBACK			
5. Subtract line 2 Part I from your original Federal Adjusted Gross Income (line 1, Form IT-140).....	5		.00
6. Income Percentage (Divide line 5 by line 3 Part I and round the result to four decimal places) Note: Decimal cannot exceed 1.0000.....	6		
7. Multiply line 1 Part I by line 6 .....	7	.00	
8. Subtract line 7 from line 1 Part I.....	8	.00	
9. West Virginia Tax (Enter the smaller of line 4 Part I or line 8 Part II here and on line 8, Form IT-140).....	9		.00

## Schedule A - Instructions

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### Line 49 **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.

**RESIDENTS OF KENTUCKY, MARYLAND, OHIO, PENNSYLVANIA AND VIRGINIA** - wages and salaries received from West Virginia should NOT be reported in Column C.

### Lines 50 and 51 **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 52 **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 53 **ALIMONY RECEIVED.**

Column A - Enter total alimony received 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 54 **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. This definition is not all inclusive. Business is considered to be conducted in West Virginia if it is transacted here with a fair measure of permanency and continuity.

**Business conducted within and without West Virginia.** If, while a nonresident, a business, trade or profession is conducted within and without 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 54, Column C.

If the West Virginia income of the business cannot be determined from your books, explain your method of allocation of profits to West Virginia on a separate sheet.

**Rent and Royalty Income.** As a nonresident, enter in Column C any rents and royalties from:

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

If a business is conducted both within West Virginia and from sources outside West Virginia, attach your method of allocation on a separate sheet.

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

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

(continued on page 35)

# 2009 WEST VIRGINIA SCHEDULE H AND SCHEDULE E

PRIMARY LAST  
NAME SHOWN  
ON FORM IT-140

SOCIAL  
SECURITY  
NUMBER

## TAXPAYERS WHO ARE DISABLED DURING 2009 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2009, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2009, read the instructions to determine if you qualify for the income reducing modification allowed on Schedule M.

If you qualify, you must (1) enter the name and social security number of the disabled taxpayer in the space provided on this form, (2) have a physician complete the remainder of the certification statement and return it to you, (3) enclose the completed certification with your West Virginia personal income tax return, and (4) complete Schedule M to determine your modification.

*A COPY OF YOUR FEDERAL SCHEDULE R (PART II) MAY BE SUBSTITUTED FOR THE WEST VIRGINIA SCHEDULE H.*

If you have provided the West Virginia State Tax Department with an approved Certification of Permanent and Total Disability for a prior year AND YOUR DISABILITY STATUS DID NOT CHANGE FOR 2009, you do not have to submit this form with your return. However, you must have a copy of your original disability certification should the Department request verification at a later date.

**I certify under penalties of perjury that the taxpayer named below was permanently and totally disabled on or before December 31, 2009.**

Name of Disabled Taxpayer

Social Security Number

Physician's Name

MM

DD

YYYY

Physician's Street Address

State

Zip Code

City

Physician's FEIN Number

Physician's Signature

## INSTRUCTIONS TO PHYSICIAN COMPLETING DISABILITY STATEMENT

A person is permanently and totally disabled when he or she is unable to engage in any substantial gainful activity because of a mental or physical condition and that disability has lasted or can be expected to last continuously for at least a year, or can be expected to lead to death. If, in your opinion, the individual named on this statement is permanently and totally disabled during 2009, please certify such by entering your name, address, signature, date and FEIN number in the spaces provided above and return to the individual.

### RESIDENCY STATUS

- Resident
- 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 and enter the date of your move:
  - 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.

MM

DD

YYYY

75. Income tax computed on your 2009 <input style="width: 50px;" type="text"/> return .....	75	.00
<small>STATE ABBREVIATION</small>		
76. West Virginia total income tax (line 10 of Form IT-140).....	76	.00
77. Net income derived from above state included in West Virginia total income.....	77	.00
78. Total West Virginia income ( <b>Residents</b> - Form IT-140, line 4. <b>Part-Year Residents</b> -Schedule A, line 74).....	78	.00
79. Limitation of Credit (line 76 multiplied by line 77 divided by line 78).....	79	.00
80. Alternative West Virginia taxable income <b>Residents</b> - subtract line 77 from line 7, Form IT-140. <b>Part-year residents</b> - subtract line 77 from line 78.....	80	.00
81. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 80)...	81	.00
82. Limitation of credit (line 76 minus line 81).....	82	.00
83. Maximum credit (line 76 minus the sum of lines 5 through 18 of the Tax Credit Recap Schedule).....	83	.00
84. Total credit ( <b>SMALLEST</b> of lines 75, 76, 79, 82 or 83) Enter here and on line 4 of the Tax Credit Recap Schedule. ▶	84	.00

**A SEPARATE SCHEDULE E MUST BE COMPLETED FOR EACH STATE FOR WHICH CREDIT IS CLAIMED. FAILURE TO ATTACH A COPY OF THE OTHER STATE'S RETURN WILL RESULT IN THE CLAIMED CREDIT BEING DISALLOWED. HOWEVER, AN INFORMATION STATEMENT AND THE WITHHOLDING STATEMENTS PROVIDED BY THE PARTNERSHIP, LIMITED LIABILITY COMPANY OR S-CORPORATION WILL BE ACCEPTED IN LIEU OF THE OTHER STATE'S RETURN. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY POLITICAL SUBDIVISION OF A STATE OR ANY OTHER COUNTRY.**

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.

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**WRITTEN REQUEST FOR WAIVER OF ESTIMATED PENALTY**

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**2009 SCHEDULE PBGC MODIFICATION TO ADJUSTED GROSS INCOME WEST VIRGINIA PERSONAL INCOME TAX RETURN**

<b>PRINT OR TYPE</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Last Name	Name (If joint return, give first names and initials of both)				Your Social Security Number		
	<input type="text"/>							<input type="text"/>
	Present home address (number and street, including apartment number, or rural route)							Spouse's Social Security
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	City or Town	County	State	Zip Code			Daytime Telephone Number	

1.	Enter amount of retirement benefits that would have been paid from your employer-provided plan.....	1	<input type="text"/>	<b>.00</b>
2.	Enter amount of retirement benefits actually received from Pension Guaranty Corporation.....	2	<input type="text"/>	<b>.00</b>
3.	Subtract line 2 from line 1 and enter the difference here and on Schedule M, line 43.....	3	<input type="text"/>	<b>.00</b>

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

**2009  
FORM IT-140NRS**

**WEST VIRGINIA SPECIAL NONRESIDENT  
INCOME TAX RETURN**




Last Name

Your First Name

MI

Address

City

Your Social Security Number

If you meet the described conditions, file this return with the West Virginia State Tax Department on or before April 15, 2010 for a refund of West Virginia income taxes withheld from wages and salaries.

State

Zip Code

**Amended  
Return**

CHECK BOX

**NOTE:** Use this form **ONLY** if you were a resident of Kentucky, Virginia, Pennsylvania, Maryland or Ohio during the tax year of 2009, West Virginia source income was from wages and salaries and West Virginia income tax was withheld from such wages and salaries by your employer(s). **You must complete IT-140W to verify West Virginia income tax withheld in order to receive credit.** If you were a resident of a state other than Kentucky, Virginia, Pennsylvania, Maryland or Ohio, you must check the box **Filing As A Nonresident/Part-Year Resident** on Form IT-140 to report any income from West Virginia sources.

If you were a domiciliary resident of Pennsylvania or Virginia and spent more than 183 days within West Virginia during 2009, you are also considered a resident of West Virginia for income tax purposes. Therefore, you are not eligible to file this return and must file Form IT-140 as a resident of West Virginia.

**SPECIFIC INSTRUCTIONS ARE ON THE BACK OF THIS FORM**

I declare that I was not a resident of West Virginia at any time during 2009, I was a resident of the state shown, my only income from sources within West Virginia was from wages and salaries and such wages and salaries were subject to income taxation by my state of residence.

**YOUR STATE OF RESIDENCE** (check one):

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

1. ENTER YOUR TOTAL WEST VIRGINIA INCOME from wages and salaries.....	1	.00
2. ENTER TOTAL AMOUNT OF WEST VIRGINIA INCOME TAX WITHHELD from your wages or salaries paid by your employer in 2009 (Must complete Withholding Tax Schedule, page 17)	2	.00
3. OVERPAYMENT PREVIOUSLY REFUNDED OR CREDITED (AMENDED RETURN ONLY).....	3	.00
4. WEST VIRGINIA CHILDREN'S TRUST FUND to help prevent child abuse and neglect Enter the amount of your contribution: <input type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$ _____	4	.00
5. REFUND DUE YOU (subtract lines 3 and 4 from line 2)..... Refund of \$2 or less will be issued only if a written request is attached to this return.	5	.00

**DIRECT DEPOSIT OF REFUND** TYPE  CHECKING  SAVINGS ROUTING NUMBER  ACCOUNT NUMBER

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

**Sign**

**Here** Your Signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_

**Mail To:**

**REFUND**  
WV State Tax Department  
P.O. Box 1071  
Charleston, WV 25324-1071

Preparer's EIN

Address of Preparer \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_



P 4 0 2 0 0 9 0 7 A

## SPECIFIC INSTRUCTIONS FOR RESIDENTS OF THE FOLLOWING STATES:

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

**KENTUCKY, MARYLAND, OR OHIO RESIDENTS.** If your West Virginia income during 2009 was from wages and/or salaries only, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2009. If you had West Virginia income from a source other than wages and/or salaries, you **must** file the West Virginia Income Tax Return (Form IT-140) and indicate residency status by checking the Nonresident/Part-Year Resident box. You are not allowed a Schedule E credit against your West Virginia income tax whenever your West Virginia income is other than wages and/or salaries. You should apply for the appropriate credit on the income tax return filed with your state of residence.

**PENNSYLVANIA OR VIRGINIA RESIDENTS.** If your West Virginia income during 2009 was from wages and/or salaries only AND YOU DID NOT SPEND MORE THAN 183 DAYS WITHIN WEST VIRGINIA DURING 2009, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2009. If you had West Virginia income from a source other than wages and/or salaries, you **must** file the West Virginia Income Tax Return (Form IT-140) and indicate residency status by checking the Nonresident/Part-Year Resident box. You are not allowed a Schedule E credit against your West Virginia income tax when your West Virginia income is other than wages and/or salaries. You should apply for the appropriate credit on the income tax return filed with your state of residence.

**A domiciliary resident of Pennsylvania or Virginia who spends more than 183 days within West Virginia during 2009 is also a resident of West Virginia for income tax purposes and is required to file a resident return (Form IT-140) with West Virginia. A Schedule E credit would not be allowed on the West Virginia return. You should apply for the appropriate credit on the income tax return filed with your state of residence.**

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

### ***Underpayment Of Estimated Tax By Individuals Annualized Income Worksheet Instructions***

- Line 1** **Total income.** Compute your total income through the period indicated at the top of each column, including any adjustments to income includible in your federal adjusted gross income.
- Line 3** **Annualized income.** Multiply the amount on line 1 by the annualization factors on line 2.
- Line 4** **West Virginia modifications to income.** Enter any modifications to federal adjusted gross income which would be allowed on your 2009 West Virginia personal income tax return. Be sure to show any negative figures.
- Line 5** **West Virginia income.** Combine lines 3 and 4; annualized income plus or minus modifications.
- Line 6** **Exemption allowance.** Multiply the number of exemptions you are allowed to claim by \$2,000; if you must claim zero exemptions, enter \$500 on this line.
- Line 7** **Annualized taxable income.** Subtract line 6 from line 5.
- Line 8** **Tax.** Compute the tax on the taxable income shown on line 7. **If you are not subject to Federal Minimum Tax,** use the tax tables or rate schedules to calculate your tax. **If you are subject to Federal Minimum Tax,** multiply the Federal Minimum Tax by .25, and compare that figure with the tax from the tax tables or rate schedules; the larger of the two figures is your tax. **If you are filing as a nonresident/part-year resident,** multiply the tax figure already calculated by the ratio of your West Virginia income to your federal income.
- Line 9** **Credits against tax.** Show any credits against your West Virginia tax liability except West Virginia income tax withheld and estimated tax payments.
- Line 10** **Tax after credits.** Subtract line 9 from line 8; if line 9 is larger than line 8, enter zero.
- Complete lines 12 through 19 for each column before moving to the next column.**
- Line 12** **Required payments.** Multiply the amount on line 10 by the factor on line 11.
- Line 13** **Previous required installments.** Add the amounts from line 19 of all previous columns and enter the sum.
- Line 14** **Annualized installment.** Subtract line 13 from line 12. If less than zero, enter zero.
- Line 15** Enter one-fourth of line 8, Part 1, of Form IT-210 in each column.
- Line 16** Enter the amount from line 18 of the previous column of this worksheet.
- Line 17** Add lines 15 and 16 and enter the total.
- Line 18** Subtract line 14 from line 17. If less than zero, enter zero.
- Line 19** **Required installment.** Compare lines 14 and 17 and enter the smaller figure here and on line 1, PART IV of Form IT-210.

**2009  
FORM IT-210**

**UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS**  
ENCLOSE THIS FORM WITH YOUR PERSONAL INCOME TAX RETURN



PRIMARY LAST  
NAME SHOWN  
ON FORM IT-140

SOCIAL  
SECURITY  
NUMBER

 -  - 

**PART I: All filers must complete this part**

1. Enter your 2009 tax as shown on line 8 of Form IT-140.....		1	.00
2. Enter the credits against your tax from your return .....	2	.00	
3. Tax after credits (subtract line 2 from line 1) .....	3	.00	
4. Tax withheld .....	4	.00	
5. Subtract line 4 from line 3.....	5	.00	
<b>IF LINE 5 IS LESS THAN \$600, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY</b>			
6. Multiply line 3 by ninety percent (.90) .....	6	.00	
7. Enter the tax after credits from your 2008 return (see instructions) .....	7	.00	
8. Enter the smaller of line 6 or line 7 (If line 7 is zero and line 3 is more than \$5,000, enter the amount shown on line 6) .....	8	.00	

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

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

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

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

**ANNUALIZED INCOME WORKSHEET**

	1/1/09 - 3/31/09	1/1/09 - 5/31/09	1/1/09 - 8/31/09	1/1/09 - 12/31/09
1. Federal adjusted gross income year-to-date .....	.00	.00	.00	.00
2. Annualization amounts .....	4	2.4	1.5	1
3. Annualized income (line 1 X line 2) .....	.00	.00	.00	.00
4. Modifications to income (see instructions) .....	.00	.00	.00	.00
5. West Virginia adjusted gross income (combine lines 3 and 4) .....	.00	.00	.00	.00
6. Exemption allowance .....	.00	.00	.00	.00
7. West Virginia taxable income (see instructions) .....	.00	.00	.00	.00
8. Annualized tax .....	.00	.00	.00	.00
9. Credits against tax .....	.00	.00	.00	.00
<b>DO NOT INCLUDE TAX WITHHELD OR ESTIMATED PAYMENTS!</b>				
10. Subtract line 9 from line 8 (if less than zero, enter zero) .....	.00	.00	.00	.00
11. Applicable percentage.....	22.5%	45%	67.5%	90%
12. Multiply line 10 X line 11 .....	.00	.00	.00	.00
13. Add the amounts in all previous columns of line 12 .....		.00	.00	.00
14. Subtract line 13 from line 12 (if less than zero, enter zero) .....	.00	.00	.00	.00
15. Enter 1/4 of line 8, Part 1, of Form IT-210 in each column .....	.00	.00	.00	.00
16. Enter the amount from line 18 of the previous column of this worksheet .....		.00	.00	.00
17. Add lines 15 and 16 and enter the total .....	.00	.00	.00	.00
18. Subtract line 14 from line 17 (if less than zero, enter zero) .....	.00	.00	.00	
19. Enter the smaller of line 14 or line 17 here and on Form IT-210, Part IV, line 1 .....	.00	.00	.00	.00

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



P 4 0 2 0 0 9 0 8 A

**PART III SHORT METHOD**

Read the instructions on page 38 to see if you can use the short method.

If you checked BOX 11 of PART I or annualized in PART II skip this part and go to PART IV.

1. Enter the amount from line 8 of Part I of IT-210 .....	1	.00
2. Enter the amount from line 4, Part I .....	2	.00
3. Enter the total, if any, of the estimated payments made .....	3	.00
4. Add lines 2 and 3 .....	4	.00
5. Total underpayment for the year (subtract line 4 from line 1). If zero or less, stop here. No penalty due. ....	5	.00
6. Multiply line 5 by .06312 .....	6	.00
7. If the amount on line 5 was paid on or after April 15, 2010, enter zero. If paid prior to April 15, 2010 line 5 X number of days paid before April 15, 2010 X .000260 .....	7	.00
8. Penalty due (subtract line 7 from line 6). Enter here and on the PENALTY DUE line of your personal income tax return .....	8	.00

**PART IV REGULAR METHOD**

**SECTION A — FIGURE YOUR UNDERPAYMENT**

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

	(a) 4/15/09	(b) 6/15/09	(c) 9/15/09	(d) 1/15/10
1	.00	.00	.00	.00
2	.00	.00	.00	.00

**NOTE: Complete lines 3 through 9 of each column before going to the next column.**

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

3		.00	.00	.00
4		.00	.00	.00
5		.00	.00	.00
6	.00	.00	.00	.00
7	.00	.00	.00	.00
8	.00	.00	.00	.00
9	.00	.00	.00	.00

**SECTION B — FIGURE THE PENALTY (Complete lines 10 and 12 for each column before going to the next column)**

**April 15, 2009 - April 15, 2010**

- Number of days FROM the date shown at the top of the column TO the date the amount on line 8 was paid, or 4/15/2010, whichever is earlier.....
- Daily penalty rate for each quarter.....
- Penalty due for each quarter (line 8 x 10 x 11)
- Penalty due (add all the amounts on line 12). Enter here and on the PENALTY DUE line of your personal income tax return (line 21).....

	(a) 4/15/09	(b) 6/15/09	(c) 9/15/09	(d) 1/15/10
10				
11	0.000260	0.000260	0.000260	0.000260
12	.00	.00	.00	.00
13				.00

**2009 SCHEDULE L**



**WEST VIRGINIA APPLICATION FOR EXTENSION OF TIME TO FILE**

**Extended Due Date**     
 MM DD YYYY

- -  
 Your Social Security Number

Last Name Suffix Your First Name MI

- -  
 Spouse's Social Security Number

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

First Line of Address Second Line of Address

-   
 City State Zip Code

a. Total income tax liability .....	\$	<input type="text"/>	<b>.00</b>
b. Total payments (West Virginia withholding and/or credit for estimated payments) .....	\$	<input type="text"/>	<b>.00</b>
c. Amount of West Virginia personal income tax due (subtract line b from line a) .....	\$	<input type="text"/>	<b>.00</b>

**This form is NOT an extension of time to pay personal income taxes due.** File this form to request a six-month extension of time to file your 2009 West Virginia personal income tax return (October 15, 2010). **Note:** This form and payment must be filed on or before the due date of the return (April 15, 2010). 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 tax purposes and expect to owe no West Virginia income tax, you are not required to file this form.** To receive the same extension for state tax purposes, you need only note on your West Virginia personal income tax return that a federal extension was granted. Mail this return to: West Virginia State Tax Department, Internal Auditing Division, P.O. Box 2585, Charleston, WV 25329-2585.



## Schedule E - Instructions (continued from page 14)

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

Failure to enclose a copy of the other state's return will result in the claimed credit being **disallowed**. 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.

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

Alabama	Delaware	Indiana	Michigan	New Hampshire	Oklahoma
Arizona	District of Columbia	Iowa	Minnesota	New Jersey	Oregon
Arkansas	Georgia	Kansas	Mississippi	New Mexico	Rhode Island
California	Hawaii	Louisiana	Missouri	New York	South Carolina
Colorado	Idaho	Maine	Montana	North Carolina	Utah
Connecticut	Illinois	Massachusetts	Nebraska	North Dakota	Vermont
<b>***NOTE: THE LIST ABOVE IS SUBJECT TO CHANGE AT ANY TIME***</b>					
Wisconsin					

- Line 75** 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 76** Enter the West Virginia total income tax shown on line 10 of Form IT-140.
- Line 77** Enter the net income from the state that is included in your West Virginia total income.
- Line 78** Enter total West Virginia income. **NOTE:** Residents – enter the amount shown on line 4, Form IT-140. Part-Year residents - enter the amount shown on Schedule A, line 74, IT-140.
- Line 79** **LIMITATION OF CREDIT.** Multiply line 76 by line 77 and divide the result by line 78.
- Line 80** **ALTERNATIVE WEST VIRGINIA TAXABLE INCOME.** **Residents** - Subtract line 77 from line 7, Form IT-140. **Part-year residents** – Subtract line 77 from line 78.
- Line 81** **ALTERNATIVE WEST VIRGINIA INCOME TAX.** Apply the Tax Rate Schedule to the amount shown on line 80.
- Line 82** **LIMITATION OF CREDIT.** Subtract line 81 from line 76.
- Line 83** **MAXIMUM CREDIT.** Line 76 minus the sum of lines 5 through 18 of the Tax Credit Recap Schedule.
- Line 84** **TOTAL CREDIT (THE SMALLEST OF LINES 75, 76, 79, 82 OR 83).** Enter amount here and on line 4 of the Tax Credit Recap Schedule.

### SPECIAL INSTRUCTIONS FOR THE FOLLOWING STATES:

Kentucky                      Maryland                      Ohio                      Pennsylvania                      Virginia

**KENTUCKY, MARYLAND OR OHIO.** If your income during 2009 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 and attaching a copy of your return. You should also attach a statement explaining the source of income for which the credit is claimed.

**NOTE.** The State of West Virginia is now required to withhold Maryland state tax from the wages of any Maryland resident who works for a West Virginia state government agency. For further information, contact the personnel office of the agency for which you are employed.

**PENNSYLVANIA OR VIRGINIA.** If your income during 2009 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 the Commonwealth of Pennsylvania or Virginia by completing Schedule E and attaching a copy of that state's return, including a statement if you are claiming a Schedule E credit because you were also taxed as a resident. You should also attach a statement explaining the source of income for which the credit is claimed.

**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.

## **Schedule A - Instructions (continued from page 26)**

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

**Estates and 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 55      CAPITAL GAINS OR LOSSES.**

Column A - Enter the total amount of capital gain or loss from the sale or exchange of property, including securities reported on your federal return.

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

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

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

**Line 56      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 supplemental 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 57      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. Pension and annuity income received by a nonresident is NOT subject to West Virginia tax unless the annuity is employed or used as an asset in a business, trade, profession or occupation conducted in West Virginia.

**Line 58      FARM INCOME OR LOSS.**

Column A - Enter 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.

## Schedule A - Instructions (continued)

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- Line 59 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 60 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 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 61 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 5 for more information regarding special accruals.
- Line 62 TOTAL INCOME.**  
Add lines 49 through 61 of each column and enter the result on this line.
- Lines 63 - 69 ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME.**  
Column A - Enter the adjustments to income reported on Federal Form 1040 or 1040A. These adjustments include penalty on early withdrawal of savings, IRA deductions, deductions for self-employment tax 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 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.  
  
Include in Column B only the portion of alimony adjustment attributable to the period of West Virginia residency.
- Line 70 TOTAL ADJUSTMENTS.**  
Enter the total of all adjustments from lines 63 through 69 for each column.
- Line 71 ADJUSTED GROSS INCOME.**  
Subtract line 70 from line 62 in each column and enter the result on this line.
- Line 72 WEST VIRGINIA INCOME.**  
Add Column B and Column C of line 71 and enter the total here.
- Line 73 INCOME SUBJECT TO WEST VIRGINIA STATE TAX BUT EXEMPT FROM FEDERAL TAX.**
- Part-Year Residents Only.** 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 74 TOTAL WEST VIRGINIA INCOME.**  
Add the amounts shown on lines 72 and 73 and enter the total here and on line 2 of the Nonresident/Part-Year Resident Tax Calculation worksheet below the Schedule A.

## Who Must Pay the Underpayment Penalty

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

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

1. 90% of your 2009 tax liability; or
2. 100% of your 2008 tax liability (if you filed a 2008 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 no tax liability for 2008 and you meet ALL the following conditions:
  - your 2008 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 2009 is less than \$5,000.
2. The total tax shown on your 2009 return minus the tax you paid through West Virginia withholding is less than \$600. To determine if you meet this exception, complete lines 1 through 5, PART I. If you meet this exception, you do not have to file Form IT-210.

If you file your tax return and pay any tax due on or before February 1, 2010, no fourth quarter penalty is due. Include the tax paid with your return in column (d) of line 2, PART IV; this will result in no penalty due for the January 15, 2010 installment.

## Special Rules for Farmers

If at least two-thirds of your gross income for 2009 was from farming sources, the following special rules apply:

1. You are only required to make one payment for the taxable year (due January 15, 2010); and
2. The amount of estimated tax required to be paid (line 6) is sixty-six and two-thirds percent (66-2/3%) instead of ninety percent (90%);
3. If you fail to pay your estimated tax by January 15, but you file your return and pay the tax due on or before the first day of March, 2010, no penalty is due.

Mark box 10 in PART I and complete PART III or only column (d) of PART IV to figure your penalty. Be sure to use .02340 instead of .06312 when calculating line 6 of PART III. When using PART IV, carry the entire figure shown on line 8 of PART I to column (d), line 1.

## Waiver of Penalty

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

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

To request a waiver of the penalty, check the box for line 9 in PART I and enclose a signed statement explaining the reasons you believe the penalty should be waived (see page 28 of the return). If you have documentation substantiating your statement, enclose a copy. The Department will notify you if your request for waiver is not approved.

## PART I - FOR ALL FILERS

- Line 1** Enter the amount from line 8 of Form IT-140.
- Line 2** Enter the amount shown on line 9 plus line 15 of Form IT-140.
- Line 3** Subtract line 2 from line 1 and enter the result.
- Line 4** Enter the amount of withholding tax shown on line 13 of Form IT-140.
- Line 5** Subtract line 4 from line 3 and enter the result. ***IF LINE 5 IS LESS THAN \$600, YOU ARE NOT SUBJECT TO THE PENALTY AND NEED NOT FILE FORM IT-210.***
- Line 6** Multiply line 3 by ninety percent (90%) and enter the result.
- Line 7** Enter your tax after credits from your 2008 West Virginia return. Your tax after credits will be line 10 reduced by line 15 of Form IT-140.
- Line 8** Compare the amounts shown on lines 6 and 7. If line 7 is zero and line 3 is more than \$5,000, enter the amount shown on line 6. Otherwise, enter the smaller of line 6 or line 7.

## ***IT-210 - Instructions (continued)***

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### **PART III - SHORT METHOD**

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

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

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

You may not use the short method if:

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

If you can use the short method, complete lines 1 through 5 to compute your total underpayment for the year and lines 6 through 8 to compute your penalty due. If you checked the box for line 10 in PART I because you are a farmer, the figure to use on line 6 is .02340 instead of .06312.

In certain instances, the penalty due may be waived. See Waiver of Penalty (page 37) for more details.

### **PART IV - REGULAR METHOD**

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

#### **Section A - Compute Your Underpayment**

**Line 1** Enter in columns (a) through (d) the amount of your required installment for the due date shown in each column heading. For most taxpayers, this is the amount shown on line 8 of PART I divided by four. If you used PART II, enter the amounts from line 19 of the Annualized Income Worksheet in the appropriate columns.

**Line 2** Enter the estimated tax payments you made plus any West Virginia income tax withheld from your income. In column (a), enter the tax payments you made by April 15, 2009, for the 2009 tax year; in column (b), enter payments you made after April 15, and on or before June 16, 2009; in column (c), enter payments you made after June 15, and on or before September 15, 2009; and in column (d), enter payments you made after September 15, and on or before January 15, 2010.

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

1. For West Virginia income tax withheld, you are considered to have paid one-fourth of these amounts on each payment due date, unless you check the box on line 11 in Part 1 and show otherwise.
2. Include in your estimated tax payments any overpayment from your 2008 West Virginia tax return that you elected to apply to your 2009 estimated tax. If you filed your return by the due date (including extensions), treat the overpayment as a payment made on April 15, 2009.
3. If you file your return and pay the tax due on or before February 1, 2010, include the tax you pay with your return in column (d) of line 2. In this case, you will not owe a penalty for the payment due January 15, 2010.

**Line 3** Enter any overpayment from the previous column on line 3.

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

**Line 5** Add lines 7 and 8 from the previous column and enter the result in each column.

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

**Line 7** Subtract line 4 from line 5 for any column where line 5 is more than line 4; otherwise, enter zero.

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

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

**Section B - Compute Your Penalty**

Caution: Read the following instructions before completing Section B.

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

The rates are established twice during each calendar year, on January 1 and July 1. If an underpayment remains unpaid for more than one rate period, the penalty for that underpayment may be computed using more than one rate. The annual rate is nine and one-half percent (9.5%) for 2009 and will require only one rate for all underpayments.

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

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

Also, apply the following rules:

1. Show the West Virginia withholding tax attributable to each installment due date; do not list the withholding attributable on or after January 1, 2010.
2. Any balance due paid on or before April 15, 2010 with your personal income tax return is considered a payment and should be listed on line 2, column (d). For the payment date, use the date you file your return, or April 15, 2010, whichever is earlier.

**Chart of Total Days Per Rate Period**

<b>Rate Period</b>	<b>Line 10</b>
(a)	365
(b)	303
(c)	212
(d)	90

For example, if you have an underpayment on line 8, column (a), you would enter 365 in column (a) of line 10.

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

**Line 10** Enter in column (a) the total number of days from April 15, 2009 to the date of the first payment. If no payments enter 365.

**Line 11** The daily penalty rate is equal to the annual interest rate applied to tax underpayments divided by 365. **The annual interest rate for underpayments is nine and one-half percent (9.5%) for 2009, resulting in a daily rate of .000260.**

**Line 12** Make the computation requested and enter the result. Note that the computation calls for the "underpayment on line 8". The amount to use as the "underpayment" depends on whether or not a payment is listed.

**If There Is A Payment** - If the payment is more than the underpayment, apply only an amount equal to the underpayment and apply the remainder to the tax due for the next quarter. If the payment is less than your underpayment, the penalty for the remaining underpayment will require a separate computation. Use a separate sheet of paper to show any additional computations. **If There Are No Payments** - The "underpayment" is the entire amount shown on line 8.

**The Following Conditions Determine If Additional Computations Are Needed For Column (a):**

1. The first payment was enough to reduce the underpayment to zero. There are no further computations for column (a).
2. No payments. Only one computation is needed. The penalty for column (a) is line 8 multiplied by the number of days in the chart above multiplied by line 11.
3. The payment did not reduce the underpayment to zero. Compute the penalty on the remaining underpayment on a separate sheet of paper. If additional payments apply, reduce the underpayment for each installment and compute the penalty on the remainder of tax due until paid or April 15, 2010, whichever is earlier.

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

**Columns (b) through (d)**

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

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

## 2009 FAMILY TAX CREDIT TABLES

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

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	\$10,830	100.0%	\$ 0	\$14,570	100.0%	\$ 0	\$18,310	100.0%	\$ 0	\$22,050	100.0%
\$10,830	\$11,130	90.0%	\$14,570	\$14,870	90.0%	\$18,310	\$18,610	90.0%	\$22,050	\$22,350	90.0%
\$11,130	\$11,430	80.0%	\$14,870	\$15,170	80.0%	\$18,610	\$18,910	80.0%	\$22,350	\$22,650	80.0%
\$11,430	\$11,730	70.0%	\$15,170	\$15,470	70.0%	\$18,910	\$19,210	70.0%	\$22,650	\$22,950	70.0%
\$11,730	\$12,030	60.0%	\$15,470	\$15,770	60.0%	\$19,210	\$19,510	60.0%	\$22,950	\$23,250	60.0%
\$12,030	\$12,330	50.0%	\$15,770	\$16,070	50.0%	\$19,510	\$19,810	50.0%	\$23,250	\$23,550	50.0%
\$12,330	\$12,630	40.0%	\$16,070	\$16,370	40.0%	\$19,810	\$20,110	40.0%	\$23,550	\$23,850	40.0%
\$12,630	\$12,930	30.0%	\$16,370	\$16,670	30.0%	\$20,110	\$20,410	30.0%	\$23,850	\$24,150	30.0%
\$12,930	\$13,230	20.0%	\$16,670	\$16,970	20.0%	\$20,410	\$20,710	20.0%	\$24,150	\$24,450	20.0%
\$13,230	\$13,530	10.0%	\$16,970	\$17,270	10.0%	\$20,710	\$21,010	10.0%	\$24,450	\$24,750	10.0%
\$13,530		0.0%	\$17,270		0.0%	\$21,010		0.0%	\$24,750		0.0%

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	\$25,790	100.0%	\$ 0	\$29,530	100.0%	\$ 0	\$33,270	100.0%	\$ 0	\$37,010	100.0%
\$25,790	\$26,090	90.0%	\$29,530	\$29,830	90.0%	\$33,270	\$33,570	90.0%	\$37,010	\$37,310	90.0%
\$26,090	\$26,390	80.0%	\$29,830	\$30,130	80.0%	\$33,570	\$33,870	80.0%	\$37,310	\$37,610	80.0%
\$26,390	\$26,690	70.0%	\$30,130	\$30,430	70.0%	\$33,870	\$34,170	70.0%	\$37,610	\$37,910	70.0%
\$26,690	\$26,990	60.0%	\$30,430	\$30,730	60.0%	\$34,170	\$34,470	60.0%	\$37,910	\$38,210	60.0%
\$26,990	\$27,290	50.0%	\$30,730	\$31,030	50.0%	\$34,470	\$34,770	50.0%	\$38,210	\$38,510	50.0%
\$27,290	\$27,590	40.0%	\$31,030	\$31,330	40.0%	\$34,770	\$35,070	40.0%	\$38,510	\$38,810	40.0%
\$27,590	\$27,890	30.0%	\$31,330	\$31,630	30.0%	\$35,070	\$35,370	30.0%	\$38,810	\$39,110	30.0%
\$27,890	\$28,190	20.0%	\$31,630	\$31,930	20.0%	\$35,370	\$35,670	20.0%	\$39,110	\$39,410	20.0%
\$28,190	\$28,490	10.0%	\$31,930	\$32,230	10.0%	\$35,670	\$35,970	10.0%	\$39,410	\$39,710	10.0%
\$28,490		0.0%	\$32,230		0.0%	\$35,970		0.0%	\$39,710		0.0%

**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 worksheet below.**

### WEST VIRGINIA FAMILY TAX CREDIT WORKSHEET

1. Federal Adjusted Gross Income (Enter the amount from line 1 of Form IT-140.) ..... \_\_\_\_\_
2. Increasing West Virginia Modifications (Enter the amount from line 2 of Form IT-140.) ..... \_\_\_\_\_
3. Tax Exempt Interest Reported on Federal Tax Return  
(Enter the amount shown on line 8b of Federal Form 1040.) ..... \_\_\_\_\_
4. Add lines 1 through 3.  
This is your Modified Federal Adjusted Gross Income for the Family Tax Credit ..... \_\_\_\_\_
5. Enter the number of Exemptions claimed on your Federal Return.  
This is your family size for the Family Tax Credit ..... \_\_\_\_\_  
(Use the large bold number above the table that matches your family size.)
6. Enter the Family Tax Credit Percentage for your family size **and**  
Modified Federal Adjusted Gross Income level from the tables on pages 40 or 41.  
(If the exemptions on line 5 are greater than 8, use the table for a Family Size of 8.) ..... \_\_\_\_\_ %
7. Enter Your Income Tax Due from line 8 of Form IT-140 ..... \_\_\_\_\_
8. Multiply the amount on line 7 by the percentage shown on line 6.  
This is your Family Tax Credit. (Enter this amount on line 9 of Form IT-140.) ..... \_\_\_\_\_

**2009 FAMILY TAX CREDIT TABLES**

**Married Filing Separately (See Worksheet on Page 40)**

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	\$5,415	100.0%	\$ 0	\$7,285	100.0%	\$ 0	\$9,155	100.0%	\$ 0	\$11,025	100.0%
\$5,415	\$5,565	90.0%	\$7,285	\$7,435	90.0%	\$9,155	\$9,305	90.0%	\$11,025	\$11,175	90.0%
\$5,565	\$5,715	80.0%	\$7,435	\$7,585	80.0%	\$9,305	\$9,455	80.0%	\$11,175	\$11,325	80.0%
\$5,715	\$5,865	70.0%	\$7,585	\$7,735	70.0%	\$9,455	\$9,605	70.0%	\$11,325	\$11,475	70.0%
\$5,865	\$6,015	60.0%	\$7,735	\$7,885	60.0%	\$9,605	\$9,755	60.0%	\$11,475	\$11,625	60.0%
\$6,015	\$6,165	50.0%	\$7,885	\$8,035	50.0%	\$9,755	\$9,905	50.0%	\$11,625	\$11,775	50.0%
\$6,165	\$6,315	40.0%	\$8,035	\$8,185	40.0%	\$9,905	\$10,055	40.0%	\$11,775	\$11,925	40.0%
\$6,315	\$6,465	30.0%	\$8,185	\$8,335	30.0%	\$10,055	\$10,205	30.0%	\$11,925	\$12,075	30.0%
\$6,465	\$6,615	20.0%	\$8,335	\$8,485	20.0%	\$10,205	\$10,355	20.0%	\$12,075	\$12,225	20.0%
\$6,615	\$6,765	10.0%	\$8,485	\$8,635	10.0%	\$10,355	\$10,505	10.0%	\$12,225	\$12,375	10.0%
\$6,765		0.0%	\$8,635		0.0%	\$10,505		0.0%	\$12,375		0.0%

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	\$12,895	100.0%	\$ 0	\$14,765	100.0%	\$ 0	\$16,635	100.0%	\$ 0	\$18,505	100.0%
\$12,895	\$13,045	90.0%	\$14,765	\$14,915	90.0%	\$16,635	\$16,785	90.0%	\$18,505	\$18,655	90.0%
\$13,045	\$13,195	80.0%	\$14,915	\$15,065	80.0%	\$16,785	\$16,935	80.0%	\$18,655	\$18,805	80.0%
\$13,195	\$13,345	70.0%	\$15,065	\$15,215	70.0%	\$16,935	\$17,085	70.0%	\$18,805	\$18,955	70.0%
\$13,345	\$13,495	60.0%	\$15,215	\$15,365	60.0%	\$17,085	\$17,235	60.0%	\$18,955	\$19,105	60.0%
\$13,495	\$13,645	50.0%	\$15,365	\$15,515	50.0%	\$17,235	\$17,385	50.0%	\$19,105	\$19,255	50.0%
\$13,645	\$13,795	40.0%	\$15,515	\$15,665	40.0%	\$17,385	\$17,535	40.0%	\$19,255	\$19,405	40.0%
\$13,795	\$13,945	30.0%	\$15,665	\$15,815	30.0%	\$17,535	\$17,685	30.0%	\$19,405	\$19,555	30.0%
\$13,945	\$14,095	20.0%	\$15,815	\$15,965	20.0%	\$17,685	\$17,835	20.0%	\$19,555	\$19,705	20.0%
\$14,095	\$14,245	10.0%	\$15,965	\$16,115	10.0%	\$17,835	\$17,985	10.0%	\$19,705	\$19,855	10.0%
\$14,245		0.0%	\$16,115		0.0%	\$17,985		0.0%	\$19,855		0.0%

**WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION**

**INSTRUCTIONS**

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

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

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

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

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

**WORKSHEET**

a. Enter your Federal Adjusted Gross Income from line 1 of Form IT-140 .....

**If line a is greater than \$10,000 (\$5,000 if married filing separate returns), you are not eligible for the exclusion. STOP HERE.**

b. List the source and amount of your earned income. Enter the total amount on line b

\_\_\_\_\_

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

d. Enter the smaller of the amounts shown on line b and line c here and on line 5 of Form IT-140 .....

a		
b		
c		
d		

## WEST VIRGINIA PURCHASER'S USE TAX

### 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. A credit will be granted for any sales tax paid to another state not to exceed the West Virginia Use Tax liability. This amount cannot exceed 6% of line 1 or 3% of line 2.

### WORKSHEET

1. Taxable Property Or Services Subject to 6% Use Tax .....	\$ _____
2. Taxable Food Subject To 3% Use Tax .....	\$ _____
3. 6 Percent Use Tax (Line 1 X .06) .....	_____
4. 3 Percent Use Tax (Line 2 X .03) .....	_____
5. SUBTOTAL (Add lines 3 and 4) .....	_____
6. Sales/Use Tax Paid To Other States .....	( _____ )
7. Tax Due (Lines 5 minus line 6) Enter here and on line 11 of Form IT-140. ....	_____

## WV/HEPTC-1 WEST VIRGINIA HOMESTEAD EXCESS PROPERTY TAX CREDIT

Beginning with tax year 2008, there is a refundable personal income tax credit for real property taxes paid in excess of your income. The maximum refundable tax credit is \$1,000.00. You must complete the schedule below to determine the amount of your credit. Persons who pay the federal alternative minimum tax are not eligible to claim this credit.

1. Enter the total **West Virginia property tax paid on your owner-occupied home during 2009** .....  
(Enclose a copy of your tax receipt(s) or 1099 statement) \_\_\_\_\_
  
2. Enter your **Federal Adjusted Gross Income** (e.g., form 1040, 1040A or 1040EZ) .....  
  - a. Enter the amount of increasing income modifications reported on line 34 of Schedule M. ....
  - b. Enter federal tax exempt income (line 3, Schedule B, form 1040 or line 3, Schedule 1, form 1040A)..
  - c. Enter amount received in 2009 in the form of earnings replacement insurance  
(e.g., Workers' Compensation benefits) .....
  - d. Enter the amount of Social Security benefits received that are **NOT** included in your  
Federal Adjusted Income .....
  
3. Add amount on lines 2a, 2b, 2c and 2d .....
  
4. Total **Gross Income**: Add amount entered on line 2 and line 3. ....
  
5. Multiply amount on line 4 by 4% (0.04) and enter the result. ....
  
6. Is the amount on line 1 greater than the amount on line 5?  
 **Yes.** Continue to line 7 below  
 **No.** Stop – you are not eligible for this tax credit
  
7. Subtract the amount on line 5 from the amount on line 1 and enter the result or \$1,000, whichever is lower. ....
  
8. Are you eligible for the local homestead property tax exemption?  
 **Yes.** Continue to line 9 below  
 **No.** Carry the amount on line 7 to line 2 of the Tax Credit Recap Schedule.
  
9. Is your federal adjusted gross income (amount on line 2 above) less than \$16,245 for a household of 1 person or \$21,855 for a household of 2 [Add \$5,610 for each additional person in the household]?  
 **Yes.** Continue to line 10 below  
 **No.** Carry the amount on line 7 to line 2 of the Tax Credit Recap Schedule.
  
10. Enter the tax credit amount from your Form WV/SCTC-1 here .....
  
11. If line 7 is greater than line 10, enter the amount on line 7 here and on line 2 of the Tax Credit Recap Schedule (Homestead Excess Property Tax Credit). If line 10 is the greater amount, enter 0 (zero) here and enter the amount on line 10 on line 1 of the Tax Credit Recap Schedule (Senior Citizen Tax Credit for Property Tax Paid).

**NOTE:** You may claim the Senior Citizen Tax Credit for Property Tax Paid **or** the Homestead Excess Property Tax Credit, but not both. If you have elected to participate in the Senior Citizens Property Tax Deferment program you cannot claim either credit.

## Senior Citizens Refundable Credit Information

If you recently received a WV/SCTC-1 in the mail from the West Virginia State Tax Department 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 on the first \$20,000, or portion thereof, of the taxable assessed value over the \$20,000 Homestead Exemption. Persons who pay the federal alternative minimum tax are not eligible to claim this credit.

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:

1. 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;
2. Your Federal Adjusted Gross Income must meet the low-income test. **FEDERAL ADJUSTED GROSS INCOME** means the income reported on your federal tax return (e.g., form 1040, 1040A or 1040EZ).

If you were **NOT** required to file a federal tax return, complete the following income worksheet to determine your income for the year. **DO NOT INCLUDE SOCIAL SECURITY BENEFITS.**

### 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 Federal Adjusted Gross Income or the calculated Federal Adjusted Gross Income (line I above) to the number of people in your household listed on the table below to determine if you meet the low-income test. If your income is equal to or less than the amounts shown below, you may be allowed to claim the credit. Enter the number of people in your household and your income amount in the spaces indicated on the WV/SCTC-1.

People in Household	150% of Poverty Guideline	People in Household	150% of Poverty Guideline
1	\$16,245	3	\$27,465
2	\$21,855	4	\$33,075
<b>**For each additional person, add \$5,610</b>			

If you meet all of the required criteria as listed above, you may claim this refundable credit by completing the West Virginia income tax return (Form IT-140). However, **before** you claim this credit on the Tax Credit Recap schedule, you should complete the worksheet for another available credit called the West Virginia Homestead Excess Property Tax Credit found on page 42 to determine which credit will give you the larger refund. You **cannot** claim both credits. If you have elected to participate in the Senior Citizens Property Tax Deferral program you **cannot** claim this credit.

#### INSTRUCTIONS

If you are entitled to claim the refundable Senior Citizen Tax Credit, you must file the West Virginia tax return to receive your refund.

1. Complete the top half portion of the West Virginia IT-140 (page 15 or 21).
2. On line 1 of the Tax Credit Recap Schedule (page 20 or 24) enter your household size and the amount of credit from the WV/SCTC-1.
3. Enter this same credit amount on lines 15, 17, 19, 23, and 27 of the IT-140 (page 16 or 22).
4. Sign, date your return and enclose form WV/SCTC-1.
5. Mail to the address for "Refund" shown beneath the signature lines (page 16 or 22).

**2009 TAX TABLE**

**BASED ON TAXABLE INCOME**

Taxpayers whose filing status is "1", "2", "4" or "5" with taxable income of \$100,000 or less may use this tax table. **Taxpayers whose filing status is Married Filing Separately cannot use this tax table. Rate Schedule II found on page 46 must be used.** Make sure the taxable income is LESS than and NOT equal to the income shown in the "LESS THAN" column.

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME					
At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is			
0	25	0	7700	7800	233	15700	15800	530	23700	23800	850	29020	29080	1082	33820	33880	1298	38620	38680	1514	42850	42900	1748
25	50	1	7800	7900	236	15800	15900	534	23800	23900	854	29080	29140	1085	33880	33940	1301	38680	38740	1517	42900	42950	1751
50	75	2	7900	8000	239	15900	16000	538	23900	24000	858	29140	29200	1088	33940	34000	1304	38740	38800	1520	42950	43000	1754
75	100	3	8000	8100	242	16000	16100	542	24000	24100	862	29200	29260	1090	34000	34060	1306	38800	38860	1522	43000	43050	1757
100	200	5	8100	8200	245	16100	16200	546	24100	24200	866	29260	29320	1093	34060	34120	1309	38860	38920	1525	43050	43100	1760
200	300	8	8200	8300	248	16200	16300	550	24200	24300	870	29320	29380	1096	34120	34180	1312	38920	38980	1528	43100	43150	1763
300	400	11	8300	8400	251	16300	16400	554	24300	24400	874	29380	29440	1098	34180	34240	1314	38980	39040	1530	43150	43200	1766
400	500	14	8400	8500	254	16400	16500	558	24400	24500	878	29440	29500	1101	34240	34300	1317	39040	39100	1533	43200	43250	1769
500	600	17	8500	8600	257	16500	16600	562	24500	24600	882	29500	29560	1104	34300	34360	1320	39100	39160	1536	43250	43300	1772
600	700	20	8600	8700	260	16600	16700	566	24600	24700	886	29560	29620	1107	34360	34420	1323	39160	39220	1539	43300	43350	1775
<b>700</b>	<b>800</b>	<b>23</b>	<b>8700</b>	<b>8800</b>	<b>263</b>	<b>16700</b>	<b>16800</b>	<b>570</b>	<b>24700</b>	<b>24800</b>	<b>890</b>	<b>29620</b>	<b>29680</b>	<b>1109</b>	<b>34420</b>	<b>34480</b>	<b>1325</b>	<b>39220</b>	<b>39280</b>	<b>1541</b>	<b>43350</b>	<b>43400</b>	<b>1778</b>
800	900	26	8800	8900	266	16800	16900	574	24800	24900	894	29680	29740	1112	34480	34540	1328	39280	39340	1544	43400	43450	1781
900	1000	29	8900	9000	269	16900	17000	578	24900	25000	898	29740	29800	1115	34540	34600	1331	39340	39400	1547	43450	43500	1784
1000	1100	32	9000	9100	272	17000	17100	582	25000	25060	901	29800	29860	1117	34600	34660	1333	39400	39460	1549	43500	43550	1787
1100	1200	35	9100	9200	275	17100	17200	586	25060	25120	904	29860	29920	1120	34660	34720	1336	39460	39520	1552	43550	43600	1790
1200	1300	38	9200	9300	278	17200	17300	590	25120	25180	907	29920	29980	1123	34720	34780	1339	39520	39580	1555	43600	43650	1793
1300	1400	41	9300	9400	281	17300	17400	594	25180	25240	909	29980	30040	1125	34780	34840	1341	39580	39640	1557	43650	43700	1796
1400	1500	44	9400	9500	284	17400	17500	598	25240	25300	912	30040	30100	1128	34840	34900	1344	39640	39700	1560	43700	43750	1799
1500	1600	47	9500	9600	287	17500	17600	602	25300	25360	915	30100	30160	1131	34900	34960	1347	39700	39760	1563	43750	43800	1802
1600	1700	50	9600	9700	290	17600	17700	606	25360	25420	918	30160	30220	1134	34960	35020	1350	39760	39820	1566	43800	43850	1805
<b>1700</b>	<b>1800</b>	<b>53</b>	<b>9700</b>	<b>9800</b>	<b>293</b>	<b>17700</b>	<b>17800</b>	<b>610</b>	<b>25420</b>	<b>25480</b>	<b>920</b>	<b>30220</b>	<b>30280</b>	<b>1136</b>	<b>35020</b>	<b>35080</b>	<b>1352</b>	<b>39820</b>	<b>39880</b>	<b>1568</b>	<b>43850</b>	<b>43900</b>	<b>1808</b>
1800	1900	56	9800	9900	296	17800	17900	614	25480	25540	923	30280	30340	1139	35080	35140	1355	39880	39940	1571	43900	43950	1811
1900	2000	59	9900	10000	299	17900	18000	618	25540	25600	926	30340	30400	1142	35140	35200	1358	39940	40000	1574	43950	44000	1814
2000	2100	62	10000	10100	302	18000	18100	622	25600	25660	928	30400	30460	1144	35200	35260	1360	40000	40050	1577	44000	44050	1817
2100	2200	65	10100	10200	306	18100	18200	626	25660	25720	931	30460	30520	1147	35260	35320	1363	40050	40100	1580	44050	44100	1820
2200	2300	68	10200	10300	310	18200	18300	630	25720	25780	934	30520	30580	1150	35320	35380	1366	40100	40150	1583	44100	44150	1823
2300	2400	71	10300	10400	314	18300	18400	634	25780	25840	936	30580	30640	1152	35380	35440	1368	40150	40200	1586	44150	44200	1826
2400	2500	74	10400	10500	318	18400	18500	638	25840	25900	939	30640	30700	1155	35440	35500	1371	40200	40250	1589	44200	44250	1829
2500	2600	77	10500	10600	322	18500	18600	642	25900	25960	942	30700	30760	1158	35500	35560	1374	40250	40300	1592	44250	44300	1832
2600	2700	80	10600	10700	326	18600	18700	646	25960	26020	945	30760	30820	1161	35560	35620	1377	40300	40350	1595	44300	44350	1835
<b>2700</b>	<b>2800</b>	<b>83</b>	<b>10700</b>	<b>10800</b>	<b>330</b>	<b>18700</b>	<b>18800</b>	<b>650</b>	<b>26020</b>	<b>26080</b>	<b>947</b>	<b>30820</b>	<b>30880</b>	<b>1163</b>	<b>35620</b>	<b>35680</b>	<b>1379</b>	<b>40350</b>	<b>40400</b>	<b>1598</b>	<b>44350</b>	<b>44400</b>	<b>1838</b>
2800	2900	86	10800	10900	334	18800	18900	654	26080	26140	950	30880	30940	1166	35680	35740	1382	40400	40450	1601	44400	44450	1841
2900	3000	89	10900	11000	338	18900	19000	658	26140	26200	953	30940	31000	1169	35740	35800	1385	40450	40500	1604	44450	44500	1844
3000	3100	92	11000	11100	342	19000	19100	662	26200	26260	955	31000	31060	1171	35800	35860	1387	40500	40550	1607	44500	44550	1847
3100	3200	95	11100	11200	346	19100	19200	666	26260	26320	958	31060	31120	1174	35860	35920	1390	40550	40600	1610	44550	44600	1850
3200	3300	98	11200	11300	350	19200	19300	670	26320	26380	961	31120	31180	1177	35920	35980	1393	40600	40650	1613	44600	44650	1853
3300	3400	101	11300	11400	354	19300	19400	674	26380	26440	963	31180	31240	1179	35980	36040	1395	40650	40700	1616	44650	44700	1856
3400	3500	104	11400	11500	358	19400	19500	678	26440	26500	966	31240	31300	1182	36040	36100	1398	40700	40750	1619	44700	44750	1859
3500	3600	107	11500	11600	362	19500	19600	682	26500	26560	969	31300	31360	1185	36100	36160	1401	40750	40800	1622	44750	44800	1862
3600	3700	110	11600	11700	366	19600	19700	686	26560	26620	972	31360	31420	1188	36160	36220	1404	40800	40850	1625	44800	44850	1865
<b>3700</b>	<b>3800</b>	<b>113</b>	<b>11700</b>	<b>11800</b>	<b>370</b>	<b>19700</b>	<b>19800</b>	<b>690</b>	<b>26620</b>	<b>26680</b>	<b>974</b>	<b>31420</b>	<b>31480</b>	<b>1190</b>	<b>36220</b>	<b>36280</b>	<b>1406</b>	<b>40850</b>	<b>40900</b>	<b>1628</b>	<b>44850</b>	<b>44900</b>	<b>1868</b>
3800	3900	116	11800	11900	374	19800	19900	694	26680	26740	977	31480	31540	1193	36280	36340	1409	40900	40950	1631	44900	44950	1871
3900	4000	119	11900	12000	378	19900	20000	698	26740	26800	980	31540	31600	1196	36340	36400	1412	40950	41000	1634	44950	45000	1874
4000	4100	122	12000	12100	382	20000	20100	702	26800	26860	982	31600	31660	1198	36400	36460	1414	41000	41050	1637	45000	45050	1877
4100	4200	125	12100	12200	386	20100	20200	706	26860	26920	985	31660	31720	1201	36460	36520	1417	41050	41100	1640	45050	45100	1880
4200	4300	128	12200	12300	390	20200	20300	710	26920	26980	988	31720	31780	1204	36520	36580	1420	41100	41150	1643	45100	45150	1883
4300	4400	131	12300	12400	394	20300	20400	714	26980	27040	990	31780	31840	1206	36580	36640	1422	41150	41200	1646	45150	45200	1886
4400	4500	134	12400	12500	398	20400	20500	718	27040	27100	993	31840	31900	1209	36640	36700	1425	41200	41250	1649	45200	45250	1889
4500	4600	137	12500	12600	402	20500	20600	722	27100	27160	996	31900	31960	1212	36700	36760	1428	41250	41300	1652	45250	45300	1892
4600	4700	140	12600	12700	406	20600	20700	726	27160														

**2009 TAX TABLE**  
**(continued)**

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME					
At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is			
<b>46850</b>	<b>46900</b>	<b>1988</b>	<b>50850</b>	<b>50900</b>	<b>2228</b>	<b>54850</b>	<b>54900</b>	<b>2468</b>	<b>58850</b>	<b>58900</b>	<b>2708</b>	<b>62850</b>	<b>62900</b>	<b>2962</b>	<b>66850</b>	<b>66900</b>	<b>3222</b>	<b>70850</b>	<b>70900</b>	<b>3482</b>	<b>74850</b>	<b>74900</b>	<b>3742</b>
46900	46950	1991	50900	50950	2231	54900	54950	2471	58900	58950	2711	62900	62950	2965	66900	66950	3225	70900	70950	3485	74900	74950	3745
46950	47000	1994	50950	51000	2234	54950	55000	2474	58950	59000	2714	62950	63000	2968	66950	67000	3228	70950	71000	3488	74950	75000	3748
47000	47050	1997	51000	51050	2237	55000	55050	2477	59000	59050	2717	63000	63050	2972	67000	67050	3232	71000	71050	3492	75000	75050	3752
47050	47100	2000	51050	51100	2240	55050	55100	2480	59050	59100	2720	63050	63100	2975	67050	67100	3235	71050	71100	3495	75050	75100	3755
47100	47150	2003	51100	51150	2243	55100	55150	2483	59100	59150	2723	63100	63150	2978	67100	67150	3238	71100	71150	3498	75100	75150	3758
47150	47200	2006	51150	51200	2246	55150	55200	2486	59150	59200	2726	63150	63200	2981	67150	67200	3241	71150	71200	3501	75150	75200	3761
47200	47250	2009	51200	51250	2249	55200	55250	2489	59200	59250	2729	63200	63250	2985	67200	67250	3245	71200	71250	3505	75200	75250	3765
47250	47300	2012	51250	51300	2252	55250	55300	2492	59250	59300	2732	63250	63300	2988	67250	67300	3248	71250	71300	3508	75250	75300	3768
47300	47350	2015	51300	51350	2255	55300	55350	2495	59300	59350	2735	63300	63350	2991	67300	67350	3251	71300	71350	3511	75300	75350	3771
<b>47350</b>	<b>47400</b>	<b>2018</b>	<b>51350</b>	<b>51400</b>	<b>2258</b>	<b>55350</b>	<b>55400</b>	<b>2498</b>	<b>59350</b>	<b>59400</b>	<b>2738</b>	<b>63350</b>	<b>63400</b>	<b>2994</b>	<b>67350</b>	<b>67400</b>	<b>3254</b>	<b>71350</b>	<b>71400</b>	<b>3514</b>	<b>75350</b>	<b>75400</b>	<b>3774</b>
47400	47450	2021	51400	51450	2261	55400	55450	2501	59400	59450	2741	63400	63450	2998	67400	67450	3258	71400	71450	3518	75400	75450	3778
47450	47500	2024	51450	51500	2264	55450	55500	2504	59450	59500	2744	63450	63500	3001	67450	67500	3261	71450	71500	3521	75450	75500	3781
47500	47550	2027	51500	51550	2267	55500	55550	2507	59500	59550	2747	63500	63550	3004	67500	67550	3264	71500	71550	3524	75500	75550	3784
47550	47600	2030	51550	51600	2270	55550	55600	2510	59550	59600	2750	63550	63600	3007	67550	67600	3267	71550	71600	3527	75550	75600	3787
47600	47650	2033	51600	51650	2273	55600	55650	2513	59600	59650	2753	63600	63650	3011	67600	67650	3271	71600	71650	3531	75600	75650	3791
47650	47700	2036	51650	51700	2276	55650	55700	2516	59650	59700	2756	63650	63700	3014	67650	67700	3274	71650	71700	3534	75650	75700	3794
47700	47750	2039	51700	51750	2279	55700	55750	2519	59700	59750	2759	63700	63750	3017	67700	67750	3277	71700	71750	3537	75700	75750	3797
47750	47800	2042	51750	51800	2282	55750	55800	2522	59750	59800	2762	63750	63800	3020	67750	67800	3280	71750	71800	3540	75750	75800	3800
47800	47850	2045	51800	51850	2285	55800	55850	2525	59800	59850	2765	63800	63850	3024	67800	67850	3284	71800	71850	3544	75800	75850	3804
<b>47850</b>	<b>47900</b>	<b>2048</b>	<b>51850</b>	<b>51900</b>	<b>2288</b>	<b>55850</b>	<b>55900</b>	<b>2528</b>	<b>59850</b>	<b>59900</b>	<b>2768</b>	<b>63850</b>	<b>63900</b>	<b>3027</b>	<b>67850</b>	<b>67900</b>	<b>3287</b>	<b>71850</b>	<b>71900</b>	<b>3547</b>	<b>75850</b>	<b>75900</b>	<b>3807</b>
47900	47950	2051	51900	51950	2291	55900	55950	2531	59900	59950	2771	63900	63950	3030	67900	67950	3290	71900	71950	3550	75900	75950	3810
47950	48000	2054	51950	52000	2294	55950	56000	2534	59950	60000	2774	63950	64000	3033	67950	68000	3293	71950	72000	3553	75950	76000	3813
48000	48050	2057	52000	52050	2297	56000	56050	2537	60000	60050	2777	64000	64050	3037	68000	68050	3297	72000	72050	3557	76000	76050	3817
48050	48100	2060	52050	52100	2300	56050	56100	2540	60050	60100	2780	64050	64100	3040	68050	68100	3300	72050	72100	3560	76050	76100	3820
48100	48150	2063	52100	52150	2303	56100	56150	2543	60100	60150	2783	64100	64150	3043	68100	68150	3303	72100	72150	3563	76100	76150	3823
48150	48200	2066	52150	52200	2306	56150	56200	2546	60150	60200	2786	64150	64200	3046	68150	68200	3306	72150	72200	3566	76150	76200	3826
48200	48250	2069	52200	52250	2309	56200	56250	2549	60200	60250	2789	64200	64250	3049	68200	68250	3310	72200	72250	3570	76200	76250	3830
48250	48300	2072	52250	52300	2312	56250	56300	2552	60250	60300	2793	64250	64300	3053	68250	68300	3313	72250	72300	3573	76250	76300	3833
48300	48350	2075	52300	52350	2315	56300	56350	2555	60300	60350	2796	64300	64350	3056	68300	68350	3316	72300	72350	3576	76300	76350	3836
<b>48350</b>	<b>48400</b>	<b>2078</b>	<b>52350</b>	<b>52400</b>	<b>2318</b>	<b>56350</b>	<b>56400</b>	<b>2558</b>	<b>60350</b>	<b>60400</b>	<b>2799</b>	<b>64350</b>	<b>64400</b>	<b>3059</b>	<b>68350</b>	<b>68400</b>	<b>3319</b>	<b>72350</b>	<b>72400</b>	<b>3579</b>	<b>76350</b>	<b>76400</b>	<b>3839</b>
48400	48450	2081	52400	52450	2321	56400	56450	2561	60400	60450	2803	64400	64450	3063	68400	68450	3323	72400	72450	3583	76400	76450	3843
48450	48500	2084	52450	52500	2324	56450	56500	2564	60450	60500	2806	64450	64500	3066	68450	68500	3326	72450	72500	3586	76450	76500	3846
48500	48550	2087	52500	52550	2327	56500	56550	2567	60500	60550	2809	64500	64550	3069	68500	68550	3329	72500	72550	3589	76500	76550	3849
48550	48600	2090	52550	52600	2330	56550	56600	2570	60550	60600	2812	64550	64600	3072	68550	68600	3332	72550	72600	3592	76550	76600	3852
48600	48650	2093	52600	52650	2333	56600	56650	2573	60600	60650	2816	64600	64650	3076	68600	68650	3336	72600	72650	3596	76600	76650	3856
48650	48700	2096	52650	52700	2336	56650	56700	2576	60650	60700	2819	64650	64700	3079	68650	68700	3339	72650	72700	3599	76650	76700	3859
48700	48750	2099	52700	52750	2339	56700	56750	2579	60700	60750	2822	64700	64750	3082	68700	68750	3342	72700	72750	3602	76700	76750	3862
48750	48800	2102	52750	52800	2342	56750	56800	2582	60750	60800	2825	64750	64800	3085	68750	68800	3345	72750	72800	3605	76750	76800	3865
48800	48850	2105	52800	52850	2345	56800	56850	2585	60800	60850	2829	64800	64850	3089	68800	68850	3349	72800	72850	3609	76800	76850	3869
<b>48850</b>	<b>48900</b>	<b>2108</b>	<b>52850</b>	<b>52900</b>	<b>2348</b>	<b>56850</b>	<b>56900</b>	<b>2588</b>	<b>60850</b>	<b>60900</b>	<b>2832</b>	<b>64850</b>	<b>64900</b>	<b>3092</b>	<b>68850</b>	<b>68900</b>	<b>3352</b>	<b>72850</b>	<b>72900</b>	<b>3612</b>	<b>76850</b>	<b>76900</b>	<b>3872</b>
48900	48950	2111	52900	52950	2351	56900	56950	2591	60900	60950	2835	64900	64950	3095	68900	68950	3355	72900	72950	3615	76900	76950	3875
48950	49000	2114	52950	53000	2354	56950	57000	2594	60950	61000	2838	64950	65000	3098	68950	69000	3358	72950	73000	3618	76950	77000	3878
49000	49050	2117	53000	53050	2357	57000	57050	2597	61000	61050	2842	65000	65050	3102	69000	69050	3362	73000	73050	3622	77000	77050	3882
49050	49100	2120	53050	53100	2360	57050	57100	2600	61050	61100	2845	65050	65100	3105	69050	69100	3365	73050	73100	3625	77050	77100	3885
49100	49150	2123	53100	53150	2363	57100	57150	2603	61100	61150	2848	65100	65150	3108	69100	69150	3368	73100	73150	3628	77100	77150	3888
49150	49200	2126	53150	53200	2366	57150	57200	2606	61150	61200	2851	65150	65200	3111	691								

**2009 TAX TABLE (continued)**

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME					
At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is			
78850	78900	4002	81550	81600	4177	84250	84300	4353	86950	87000	4528	89650	89700	4704	92350	92400	4879	95050	95100	5055	97750	97800	5230
78900	78950	4005	81600	81650	4181	84300	84350	4356	87000	87050	4532	89700	89750	4707	92400	92450	4883	95100	95150	5058	97800	97850	5234
78950	79000	4008	81650	81700	4184	84350	84400	4359	87050	87100	4535	89750	89800	4710	92450	92500	4886	95150	95200	5061	97850	97900	5237
79000	79050	4012	81700	81750	4187	84400	84450	4363	87100	87150	4538	89800	89850	4714	92500	92550	4889	95200	95250	5065	97900	97950	5240
79050	79100	4015	81750	81800	4190	84450	84500	4366	87150	87200	4541	89850	89900	4717	92550	92600	4892	95250	95300	5068	97950	98000	5243
79100	79150	4018	81800	81850	4194	84500	84550	4369	87200	87250	4545	89900	89950	4720	92600	92650	4896	95300	95350	5071	98000	98050	5247
79150	79200	4021	81850	81900	4197	84550	84600	4372	87250	87300	4548	89950	90000	4723	92650	92700	4899	95350	95400	5074	98050	98100	5250
79200	79250	4025	81900	81950	4200	84600	84650	4376	87300	87350	4551	90000	90050	4727	92700	92750	4902	95400	95450	5078	98100	98150	5253
79250	79300	4028	81950	82000	4203	84650	84700	4379	87350	87400	4554	90050	90100	4730	92750	92800	4905	95450	95500	5081	98150	98200	5256
79300	79350	4031	82000	82050	4207	84700	84750	4382	87400	87450	4558	90100	90150	4733	92800	92850	4909	95500	95550	5084	98200	98250	5260
79350	79400	4034	82050	82100	4210	84750	84800	4385	87450	87500	4561	90150	90200	4736	92850	92900	4912	95550	95600	5087	98250	98300	5263
79400	79450	4038	82100	82150	4213	84800	84850	4389	87500	87550	4564	90200	90250	4740	92900	92950	4915	95600	95650	5091	98300	98350	5266
79450	79500	4041	82150	82200	4216	84850	84900	4392	87550	87600	4567	90250	90300	4743	92950	93000	4918	95650	95700	5094	98350	98400	5269
79500	79550	4044	82200	82250	4220	84900	84950	4395	87600	87650	4571	90300	90350	4746	93000	93050	4922	95700	95750	5097	98400	98450	5273
79550	79600	4047	82250	82300	4223	84950	85000	4398	87650	87700	4574	90350	90400	4749	93050	93100	4925	95750	95800	5100	98450	98500	5276
79600	79650	4051	82300	82350	4226	85000	85050	4402	87700	87750	4577	90400	90450	4753	93100	93150	4928	95800	95850	5104	98500	98550	5279
79650	79700	4054	82350	82400	4229	85050	85100	4405	87750	87800	4580	90450	90500	4756	93150	93200	4931	95850	95900	5107	98550	98600	5282
79700	79750	4057	82400	82450	4233	85100	85150	4408	87800	87850	4584	90500	90550	4759	93200	93250	4935	95900	95950	5110	98600	98650	5286
79750	79800	4060	82450	82500	4236	85150	85200	4411	87850	87900	4587	90550	90600	4762	93250	93300	4938	95950	96000	5113	98650	98700	5289
79800	79850	4064	82500	82550	4239	85200	85250	4415	87900	87950	4590	90600	90650	4766	93300	93350	4941	96000	96050	5117	98700	98750	5292
79850	79900	4067	82550	82600	4242	85250	85300	4418	87950	88000	4593	90650	90700	4769	93350	93400	4944	96050	96100	5120	98750	98800	5295
79900	79950	4070	82600	82650	4246	85300	85350	4421	88000	88050	4597	90700	90750	4772	93400	93450	4948	96100	96150	5123	98800	98850	5299
79950	80000	4073	82650	82700	4249	85350	85400	4424	88050	88100	4600	90750	90800	4775	93450	93500	4951	96150	96200	5126	98850	98900	5302
80000	80050	4077	82700	82750	4252	85400	85450	4428	88100	88150	4603	90800	90850	4779	93500	93550	4954	96200	96250	5130	98900	98950	5305
80050	80100	4080	82750	82800	4255	85450	85500	4431	88150	88200	4606	90850	90900	4782	93550	93600	4957	96250	96300	5133	98950	99000	5308
80100	80150	4083	82800	82850	4259	85500	85550	4434	88200	88250	4610	90900	90950	4785	93600	93650	4961	96300	96350	5136	99000	99050	5312
80150	80200	4086	82850	82900	4262	85550	85600	4437	88250	88300	4613	90950	91000	4788	93650	93700	4964	96350	96400	5139	99050	99100	5315
80200	80250	4090	82900	82950	4265	85600	85650	4441	88300	88350	4616	91000	91050	4792	93700	93750	4967	96400	96450	5143	99100	99150	5318
80250	80300	4093	82950	83000	4268	85650	85700	4444	88350	88400	4619	91050	91100	4795	93750	93800	4970	96450	96500	5146	99150	99200	5321
80300	80350	4096	83000	83050	4272	85700	85750	4447	88400	88450	4623	91100	91150	4798	93800	93850	4974	96500	96550	5149	99200	99250	5325
80350	80400	4099	83050	83100	4275	85750	85800	4450	88450	88500	4626	91150	91200	4801	93850	93900	4977	96550	96600	5152	99250	99300	5328
80400	80450	4103	83100	83150	4278	85800	85850	4454	88500	88550	4629	91200	91250	4805	93900	93950	4980	96600	96650	5156	99300	99350	5331
80450	80500	4106	83150	83200	4281	85850	85900	4457	88550	88600	4632	91250	91300	4808	93950	94000	4983	96650	96700	5159	99350	99400	5334
80500	80550	4109	83200	83250	4285	85900	85950	4460	88600	88650	4636	91300	91350	4811	94000	94050	4987	96700	96750	5162	99400	99450	5338
80550	80600	4112	83250	83300	4288	85950	86000	4463	88650	88700	4639	91350	91400	4814	94050	94100	4990	96750	96800	5165	99450	99500	5341
80600	80650	4116	83300	83350	4291	86000	86050	4467	88700	88750	4642	91400	91450	4818	94100	94150	4993	96800	96850	5169	99500	99550	5344
80650	80700	4119	83350	83400	4294	86050	86100	4470	88750	88800	4645	91450	91500	4821	94150	94200	4996	96850	96900	5172	99550	99600	5347
80700	80750	4122	83400	83450	4298	86100	86150	4473	88800	88850	4649	91500	91550	4824	94200	94250	5000	96900	96950	5175	99600	99650	5351
80750	80800	4125	83450	83500	4301	86150	86200	4476	88850	88900	4652	91550	91600	4827	94250	94300	5003	96950	97000	5178	99650	99700	5354
80800	80850	4129	83500	83550	4304	86200	86250	4480	88900	88950	4655	91600	91650	4831	94300	94350	5006	97000	97050	5182	99700	99750	5357
80850	80900	4132	83550	83600	4307	86250	86300	4483	88950	89000	4658	91650	91700	4834	94350	94400	5009	97050	97100	5185	99750	99800	5360
80900	80950	4135	83600	83650	4311	86300	86350	4486	89000	89050	4662	91700	91750	4837	94400	94450	5013	97100	97150	5188	99800	99850	5364
80950	81000	4138	83650	83700	4314	86350	86400	4489	89050	89100	4665	91750	91800	4840	94450	94500	5016	97150	97200	5191	99850	99900	5367
81000	81050	4142	83700	83750	4317	86400	86450	4493	89100	89150	4668	91800	91850	4844	94500	94550	5019	97200	97250	5195	99900	99950	5370
81050	81100	4145	83750	83800	4320	86450	86500	4496	89150	89200	4671	91850	91900	4847	94550	94600	5022	97250	97300	5198	99950	100000	5373
81100	81150	4148	83800	83850	4324	86500	86550	4499	89200	89250	4675	91900	91950	4850	94600	94650	5026	97300	97350	5201			
81150	81200	4151	83850	83900	4327	86550	86600	4502	89250	89300	4678	91950	92000	4853	94650	94700	5029	97350	97400	5204			
81200	81250	4155	83900	83950	4330	86600	86650	4506	89300	89350	4681	92000	92050	4857	94700	94750	5032	97400	97450	5208			
81250	81300	4158	83950	84000	4333	86650	86700	4509	89350	89400	4684	92050	92100	4860	94750	94800	5035	97450	97500	5211			
81300	81350	4161	84000	84050	4337	86700	86750	4512	89400	89450	4688	92100	92150	4863	94800	94850	5039	97500	97550	5214			
81350	81400	4164	84050	84100	4340	86750	86800	4515															

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## AUTOMATED INFORMATION & INTERNET SERVICES

Our Interactive Voice Response System, which is available 24 hours a day, can be used to check the status of your refund and request forms or publications and get tax information. Beginning March 1, 2010, you can check on your refund by calling (304) 344-2068 or toll-free 1-800-422-2075 from your touch tone phone or access the Tax Department's website at [www.wvtax.gov](http://www.wvtax.gov), click on "Where's my refund?", then follow the instructions. When checking the status of your refund, you will be asked to provide the social security number listed first on the return and the dollar amount of the refund.

Only one inquiry may be made within a seven day period. You must allow adequate time for your return to be received and processed before you check the status of your refund. Due to the large volume of paper returns the Tax Department receives around April 15th, processing may be slowed down and your refund may not be issued as promptly as if you had filed earlier in the year or electronically. To assure that you receive your refund in as few days as possible, we encourage you to E-file your return.

Answers to a number of Frequently Asked Questions may be found on our website or, if you are unable to find your answer, you may email us at [wvtaxaid@tax.state.wv.us](mailto:wvtaxaid@tax.state.wv.us). Please allow us 10 to 15 working days to provide you with a response.

**West Virginia State Tax Department**  
**P. O. Box 1071**  
**Charleston, West Virginia 25324-1071**

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**PAID**  
State of WV

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**MAILING ADDRESSES PERSONAL INCOME TAX RETURNS**

Returns due a **REFUND** mail to:

West Virginia State Tax Department  
PO Box 1071  
Charleston, WV 25324-1071

**BALANCE DUE** returns mail to:

West Virginia State Tax Department  
PO Box 3694  
Charleston, WV 25336-3694

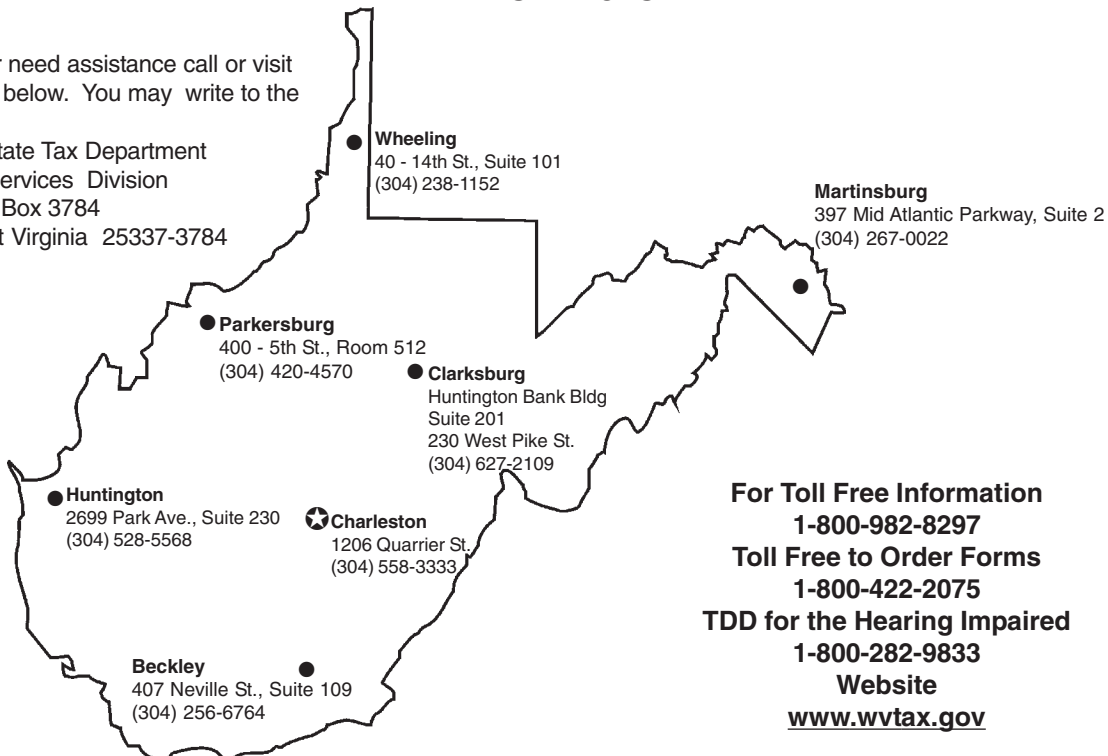
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**FREE TAXPAYER SERVICES**

If you have questions or need assistance call or visit any of our offices shown below. You may write to the

West Virginia State Tax Department  
Taxpayer Services Division  
P. O. Box 3784  
Charleston, West Virginia 25337-3784



**For Toll Free Information**  
**1-800-982-8297**  
**Toll Free to Order Forms**  
**1-800-422-2075**  
**TDD for the Hearing Impaired**  
**1-800-282-9833**  
**Website**  
**[www.wvtax.gov](http://www.wvtax.gov)**