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.

WRITTEN REQUEST FOR WAIVER OF ESTIMATED PENALTY

2009
SCHEDULE PBGC

MODIFICATION TO ADJUSTED GROSS INCOME
WEST VIRGINIA PERSONAL INCOME TAX RETURN

PRINT OR TYPE

Last Name | Name (If joint return, give first names and initials of both) | Your Social Security Number

Present home address (number and street, including apartment number, or rural route) | Spouse's Social Security

City or Town | County | State | Zip Code | Daytime Telephone Number

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

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