

**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.

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