

Modifications Decreasing Federal Adjusted Gross Income		Column A (You)	Column B (Spouse)
27. Interest or dividends received on United States or West Virginia obligations, or allowance for government obligation income, included in federal adjusted gross income but exempt from state tax	27	.00	.00
28. Total amount of any benefit (including survivorship annuities) received from certain federal retirement systems by retired federal law enforcement officers	28	.00	.00
29. Total amount of any benefit (including survivorship annuities) received from WV state or local police, deputy sheriffs' or firemen's retirement system, Excluding PERS - see page 23	29	.00	.00
30. Military Retirement Modification	30	.00	.00
31. Other Retirement Modification			
(a) West Virginia Teachers' and Public Employees' Retirement		.00	.00
(b) Federal Retirement Systems (Title 4 USC §111)	31	.00	.00
32. Social Security Benefits			
(a) TOTAL Social Security Benefits.		.00	.00
(b) Benefits exempt for Federal tax purposes		.00	.00
(c) Benefits taxable for Federal tax purposes (line a minus line b)	32	.00	.00
33. Certain assets held by subchapter S Corporation bank	33	.00	.00
34. Active Duty Military pay for personnel with West Virginia Domicile (See instructions on page 18)	34	.00	.00
35. Active Military Separation (see instructions on page 18) Must enclose military orders and discharge papers	35	.00	.00
36. Refunds of state and local income taxes received and reported as income to the IRS ...	36	.00	.00
37. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds Annual Statement must be included	37	.00	.00
38. Railroad Retirement Board Income received	38	.00	.00
39. Long-Term Care Insurance	39	.00	.00
40. IRC 1341 Repayments	40	.00	.00
41. Autism Modification (instructions on page 19)	41	.00	.00
42. ABLE Act Annual Statement must be included	42	.00	.00
43. West Virginia Jumpstart Savings Program deposits made (not to exceed \$25000) Annual Statement must be included	43	.00	.00
44. PBGC Modification			
(a) retirement benefits that would have been paid from your employer-provided plan		.00	.00
(b) retirement benefits actually received from PBGC	44	.00	.00
45. Qualified Opportunity Zone business income	45	.00	.00

Modifications Decreasing Federal Adjusted Gross Income
Continues on next page



Modifications Decreasing Federal Adjusted Gross Income					Column A (You)	Column B (Spouse)	
	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not included in lines 33 to 45 (NOT TO EXCEED \$8000)	(d) Add lines 27 through 32	Subtract line 46 column (d) from (c) (If less than zero, enter zero)		
46.							
You			.00	.00	.00		
Spouse			.00	.00		.00	
47.	Surviving spouse deduction (instructions on page 26)				47	.00	.00
48.	Add lines 27 through 47 for each column				48	.00	.00
49.	Total Subtractions (line 48, Col A plus line 48, Col B) Enter here and on line 3 of FORM IT-14000

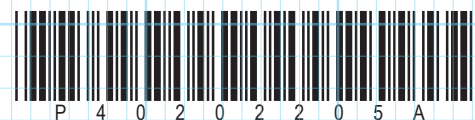
Modifications Increasing Federal Adjusted Gross Income		
Do not provide negative amounts in this section.		
50.	Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	.00
51.	Interest or dividend income on state and local bonds other than bonds from West Virginia sources00
52.	Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	.00
53.	Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	.00
54.	Other income deducted from federal adjusted gross income but subject to state tax00
55.	Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses	.00
56.	ABLE ACT withdrawals NOT used for qualifying expenses00
57.	West Virginia Jumpstart Savings Program withdrawals NOT used for qualifying expenses00
58.	TOTAL ADDITIONS (Add lines 50 through 57). Enter here and on Line 2 of Form IT-14000



P 4 0 2 0 2 2 0 4 A

Both this summary form and the appropriate credit calculation schedule(s) or form(s) must be enclosed with your return to claim a tax credit. Information for these tax credits may be obtained by visiting our website at tax.wv.gov or by calling the Taxpayer Services Division at 1-800-982-8297.
See additional instructions on page 33.

WEST VIRGINIA TAX CREDIT RECAP			
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Credit for Income Tax paid to another state(s) (§11-21-20).....	E	1	.00
** For what states?	**You cannot claim for taxes paid to KY, MD, OH, PA or VA for withholdings from wages and salaries.		
2. Family Tax Credit (see page 6) (§11-21-22).....	FTC-1	2	.00
3. General Economic Opportunity Tax Credit (§11-13Q).....	EOTC-PIT	3	.00
4. High Technology Manufacturing Business (§11-13Q-10a).....	EOTC-HTM	4	.00
5. WV Environmental Agricultural Equipment Credit (§11-13K).....	AG-1	5	.00
6. WV Military Incentive Credit (§11-24-12).....	J	6	.00
7. Neighborhood Investment Program Credit (§11-13J).....	NIPA-2	7	.00
8. Historic Rehabilitated Buildings Investment Credit (§11-24-23a).....	RBIC	8	.00
9. Qualified Residential Rehabilitated Buildings Investment Credit (§11-24-23a).....	RBIC-A	9	.00
10. Apprenticeship Training Tax Credit (§11-13W).....	ATTC-1	10	.00
11. Alternative-Fuel Tax Credit (§11-6D).....	AFTC-1	11	.00
12. Conceal Carry Gun Permit Credit (§61-7-4).....	CCGP-1	12	.00
13. Farm to Food Bank Tax Credit (§11-13DD).....		13	.00
14. Downstream Natural Gas Manufacturing Investment Tax Credit (§11-13GG).....	DNG- 2	14	.00
15. Post Coal Mine Site Business Credit (§11-28).....	PCM-2	15	.00
16. Natural Gas Liquids (§11-13HH).....	NGL-2	16	.00
17. Donation or Sale of Vehicle to Qualified Charitable Organizations (§11-13FF).....	DSV-1	17	.00
18. Small Arms And Ammunition Manufacturers Credit (§11-13KK).....	SAAM-1	18	.00
19. West Virginia Jumpstart Savings Program Credit (Employer Use Only) (§11-24-10a).....	JSP- 1	19	.00
20. Capital Investment in Child-Care Property Tax Credit (§11-21-97).....	CIP	20	.00
21. Operating Costs of Child Care Property Tax Credit (§11-21-97).....	OCF	21	.00
22. Industrial Advancement Act Tax Credit		22	.00
23. TOTAL NON REFUNDABLE CREDITS — add all recap lines above. <i>Enter on IT-140 line 9</i>		23	.00



INSTRUCTIONS

Purchaser's Use Tax is a tax on the use of tangible personal property or services in West Virginia where Sales Tax has not been paid. Use Tax applies to the following: internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks, and other purchases of taxable items. For detailed instructions on the Schedule UT, see page 42.

Part I State Use Tax Calculation

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

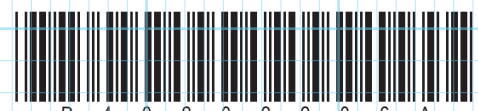
Part II Municipal Use Tax Calculation

City/Town Name*	Purchases Subject to Municipal Use Tax	Tax Rate	Municipal Tax Due (Purchases multiplied by rate)
4a	4b \$	4c	4d \$
5a	5b \$	5c	5d \$
6a	6b \$	6c	6d \$
7a	7b \$	7c	7d \$
8. Total Municipal Use Tax (add lines 4d through 7d and enter here and on line 10)			8 \$

Part III Total Amount Due

9. Total State Use Tax due (from line 3).....	9	\$
10. Total Municipal Use Tax due (from line 8).....	10	\$
11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 13 of Form IT-140) →	11	\$

***Visit www.tax.wv.gov for a complete list of West Virginia municipalities that impose a Use Tax.**



P 4 0 2 0 2 2 0 6 A

NONRESIDENTS/PART-YEAR RESIDENTS
SCHEDULE OF INCOME

2022

PART-YEAR RESIDENTS: FROM: TO:
Enter period of West Virginia residency MM/DD/YYYY MM/DD/YYYY

(To Be Completed By Nonresidents and Part-Year Residents Only) INCOME	COLUMN A: AMOUNT FROM FEDERAL RETURN	COLUMN B: ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C: WV SOURCE INCOME DURING NONRESIDENT PERIOD
1. Wages, salaries, tips (withholding documents)	1 .00	.00	.00
2. Interest	2 .00	.00	.00
3. Dividends	3 .00	.00	.00
4. IRAs, pensions and annuities	4 .00	.00	.00
5. Total taxable Social Security and Railroad Retirement benefits (see line 32 and 38 of Schedule M)	5 .00	.00	
6. Refunds of state and local income tax (see line 36 of Schedule M)	6 .00	.00	
7. Alimony received	7 .00	.00	
8. Business profit (or loss)	8 .00	.00	.00
9. Capital gains (or losses)	9 .00	.00	.00
10. Supplemental gains (or losses)	10 .00	.00	.00
11. Farm income (or loss)	11 .00	.00	.00
12. Unemployment compensation insurance	12 .00	.00	.00
13. Other income from federal return (identify source)	13 .00	.00	.00
14. Total income (add lines 1 through 13)	14 .00	.00	.00
ADJUSTMENTS			
15. Educator expenses	15 .00	.00	.00
16. IRA deduction	16 .00	.00	.00
17. Self-employment tax deduction	17 .00	.00	.00
18. Self Employed SEP, SIMPLE and qualified plans	18 .00	.00	.00
19. Self-employment health insurance deduction	19 .00	.00	.00
20. Penalty for early withdrawal of savings	20 .00	.00	.00
21. Other adjustments (See instructions page 28)	21 .00	.00	.00
22. Total adjustments (add lines 15 through 21)	22 .00	.00	.00
23. Adjusted gross income (subtract line 22 from line 14 in each column)	23 .00	.00	.00
24. West Virginia income (line 23, Column B plus column C)	24 .00		.00
25. Income subject to West Virginia Tax but exempt from federal tax.....	25 .00		.00
26. Total West Virginia income (line 24 plus line 25). Enter here and on line 2 on the next page	26 .00		.00



SCHEDULE A (CONTINUED)

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

1. Tentative Tax (apply the appropriate tax rate schedule on page 34 to the amount shown on line 7, Form IT-140).....	1		.00
2. West Virginia Income (line 26, Schedule A).....	2		.00
3. Federal Adjusted Gross Income (line 1, Form IT-140).....	3		.00
4. Tax (divide line 2 by line 3, round to 4 decimal places and multiply the result by line 1). Enter here and on line 8, Form IT-140	4		.00

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

ELIGIBILITY: Complete this section **ONLY** if **ALL THREE** of the following statements were true for 2022.

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

If you were a non-military, domiciliary resident of Pennsylvania or Virginia and spent more than 183 days in West Virginia, you are also considered a resident of West Virginia and must file Form IT-140 as a resident of West Virginia.

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

I declare that I was not a resident of West Virginia at any time during 2022, I was a resident of the state shown OR was in West Virginia pursuant to active duty military orders, my only income from sources within West Virginia was from wages and salaries, and such wages and salaries were subject to income taxation by my state of residence.

YOUR STATE OF RESIDENCE (Check one):

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

	(A) Primary Taxpayer's Social Security Number	(B) Spouse's Social Security Number	
5. Enter your total West Virginia Income from wages and salaries in the appropriate column	5	.00	.00
6. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2022	6	.00	.00
7. Line 6, column A plus line 6 column B. Report this amount on line 15 of Form IT-140	7		.00



P 4 0 2 0 2 2 0 8 A

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

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

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

Check here if you were required to pay Federal Alternative Minimum Tax.

Are you required to file a federal return?

YES – Your federal adjusted gross income reported to the IRS must meet the following guidelines for you to qualify for this credit:

- ▶ If there is only 1 person living in your home, your federal adjusted gross income must be \$40,770 or less.
- ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$54,930 or less.
- ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$69,090 or less.
- ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$83,250 or less.

**For each additional person add \$14,160.

NO – Your income less social security benefits must meet the following guidelines for you to qualify for this credit:

- ▶ If there is only 1 person living in your home, your income must be \$40,770 or less.
- ▶ If there are 2 people living in your home, your income must be \$54,930 or less.
- ▶ If there are 3 people living in your home, your income must be \$69,090 or less.
- ▶ If there are 4 people living in your home, your income must be \$83,250 or less.

**For each additional person add \$14,160.

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

1. Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2022 (Calculation to be used is after discount and before interest is added)	1	.00
2. If eligible for the Senior Citizen Tax Credit enter allowable credit from line 2 of Form SCTC-A.	2	.00
3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit)	3	.00
4. Enter your Federal Adjusted Gross Income	4	.00
a. Enter the amount of increasing income modifications reported on line 58 of Schedule M	a	.00
b. Enter federal tax-exempt interest income	b	.00
c. Enter amount received in 2022 in the form of earnings replacement insurance (Workers' Compensation Benefits)	c	.00
d. Enter the amount of Social Security benefits, including SSI and SSDI, received that are NOT included in your Federal Adjusted Gross Income	d	.00
e. Enter the income of all individuals living <u>in the household</u> but would file a separate tax return	e	.00
5. Add amounts on lines 4a, 4b, 4c, 4d, and 4e	5	.00
6. Total Gross Income: Add amount entered on line 4 and line 5	6	.00
7. Multiply amount on line 6 by 4% (0.04)	7	.00
8. Is the amount on line 3 greater than the amount on line 7? <input type="checkbox"/> Yes. Continue to line 9 below <input type="checkbox"/> No. Stop — you are not eligible for this tax credit		
9. Subtract the amount on line 7 from the amount on line 3 and enter the result or \$1,000 whichever is lower and enter on line 19 of IT-140	9	.00



P 4 0 2 0 2 2 0 9 A

FAMILY TAX CREDIT

2022

A Family Tax Credit is available to certain individuals or families that may reduce or eliminate their West Virginia personal income tax. You may be entitled to this credit if you meet certain income limitations and family size. Individuals who file their income tax return with zero exemptions cannot claim the credit. Persons who pay the federal alternative minimum tax are not eligible to claim this credit. In order to determine if you are eligible for this credit, complete the schedule below and attach to Form IT-140. If filing status is married filing separate use Family Tax Credit Table 2.

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

1. Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140).....	1	.00
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140).....	2	.00
3. Tax-exempt interest reported on federal tax return (enter the amount shown on Federal Form 1040 that is not already included on line 2 of Form IT-140).....	3	.00
4. Add lines 1 through 3. <i>This is your Modified Federal Adjusted Gross Income for the Family Tax Credit</i>	4	.00
5. Enter the number of exemptions claimed from Form IT-140, sum of boxes a, b, and c (<i>This is your Family Size for the Family Tax Credit</i>).....	5	
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 40. If the exemptions on line 5 are greater than 8, use the table for a family size of 8	6	
7. Enter your income tax due from line 8 of Form IT-140.....	7	.00
8. Multiply the amount on line 7 by the percentage shown on line 6 <i>This is your Family Tax Credit. Enter this amount on line 2 of Form IT-140 RECAP</i>	8	.00



P 4 0 2 0 2 2 1 0 A

(Enclose all pages of the IT-210 with your Personal Income Tax Return)

PART I: ALL FILERS MUST COMPLETE THIS PART

1. Enter your 2022 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

IF LINE 5 IS LESS THAN \$600, DO NOT COMPLETE THIS FORM. YOU ARE NOT SUBJECT TO THE PENALTY.

6. Multiply line 3 by ninety percent (.90).....	6		.00
7. Enter the tax after credits from your 2021 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

- 9. If you are requesting a waiver of the penalty calculated, check here and attach your written request (see form on page 49).....
- 10. If you are a qualified farmer (see instructions for income on page 30), check here.....
- 11. If you used Part IV 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.....

REFER TO THE INSTRUCTIONS ON PAGE 30 THROUGH 32 TO DETERMINE YOUR OPTIONS FOR CALCULATING THE AMOUNT OF UNDERPAYMENT PENALTY. INCLUDE ALL PAGES OF THIS FORM WITH YOUR PERSONAL INCOME TAX RETURN.

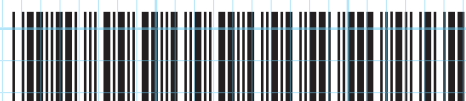


P 4 0 2 0 2 2 1 2 A

PART II: IF YOU ARE USING THE ANNUALIZED INCOME WORKSHEET TO COMPUTE YOUR UNDERPAYMENT AND PENALTY, COMPLETE THE WORKSHEET BELOW.

ANNUALIZED INCOME WORKSHEET	1/1/22 – 3/31/22	1/1/22 – 5/31/22	1/1/22 – 8/31/22	1/1/22 – 12/31/22
1. Federal adjusted gross income year-to-date.....	.00	.00	.00	.00
2. Annualized 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..... DO NOT INCLUDE TAX WITHHELD OR ESTIMATED PAYMENTS!	.00	.00	.00	.00
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 by line 11.....	.00	.00	.00	.00
13. Add the amounts in all previous columns of line 19		.00	.00	.00
14. Subtract line 13 from line 12 (if less than zero, enter zero)	.00	.00	.00	.00
15. Enter ¼ of line 8, Part I, 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 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 2 2 1 3 A

PART IV REGULAR METHOD

	(a) 4/15/22	(b) 6/15/22	(c) 9/15/22	(d) 1/18/23
SECTION A – FIGURE THE UNDERPAYMENT				
1. 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.....	1	.00	.00	.00
2. 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.....	2	.00	.00	.00
NOTE: Complete Lines 3 through 9 before going to the next column.				
3. Enter the amount, if any, from line 9 of the previous column.....	3		.00	.00
4. Add lines 2 and 3.....	4		.00	.00
5. Add lines 7 and 8 of the previous column.....	5		.00	.00
6. Subtract line 5 from line 4. If zero or less, enter zero. For column (a) only, enter the amount from line 2.....	6	.00	.00	.00
7. If line 6 is zero, subtract line 4 from line 5. Otherwise, enter zero.....	7	.00	.00	.00
8. 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.....	8	.00	.00	.00
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.....	9	.00	.00	.00

SECTION B – FIGURE THE PENALTY

NOTE: Complete Lines 10 through 12 for each column before going to the next column

	(a) 4/15/22	(b) 6/15/22	(c) 9/15/212	(d) 1/18/23
10. Number of days FROM the date shown at the top of the column TO the date the amount on line 8 was paid, or 4/15/2023, whichever is earlier.....	10			
11. Daily penalty rate for each quarter.....	11	0.000212	0.000212	0.000212
12. Penalty due for each quarter (line 8 x 10 x 11).....	12	.00	.00	.00
13. Penalty due (add all amounts on line 12). Enter here and on the PENALTY DUE line of your personal income tax return (line 12)	13			.00



P 4 0 2 0 2 2 1 4 A

Attach completed schedule to decedent's return

Form with fields for NAME OF DECEDENT, DATE OF DEATH, ADDRESS, SOCIAL SECURITY NUMBER, and NAME OF CLAIMANT, SOCIAL SECURITY NUMBER, ADDRESS.

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

- A. Surviving wife or husband, claiming a refund based on a joint return
B. Administrator or executor. Attach a court certificate showing your appointment.
C. Claimant for the estate of the decedent, other than above. Complete the rest of this schedule and attach a copy of the death certificate or proof of death*

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

TO BE COMPLETED ONLY IF BOX C ABOVE IS CHECKED

Questions 1, 2(a), 2(b), and 3 regarding will, administrator, and disbursement of refund with YES/NO checkboxes.

SIGNATURE AND VERIFICATION

I hereby make request for refund of taxes overpaid by, or on behalf of the decedent and declare under penalties of perjury, that I have examined this claim and to the best of my knowledge and belief, it is true, correct and complete.

Signature of claimant _____ Date _____

*May be the original of an authentic copy of a telegram or letter from the Division of Defense notifying the next of kin of death while in active service, or a death certificate issued by the appropriate officer of the Division of Defense.



P 4 0 2 0 2 2 1 5 A