

2025

WEST VIRGINIA

Personal Income Tax Forms & Instructions



2025 PERSONAL INCOME TAX IS DUE APRIL 15, 2026
WEST VIRGINIA TAX DIVISION

TABLE OF CONTENTS

2025 Family Tax Credit Tables.....	12
Important Information for 2025	15
Tips on Filing a Paper Return.....	16
General Information.....	17
Form IT-140 Instructions	24
Schedule M Instructions	26
Schedule A Instructions.....	30
Schedule E Instructions.....	33
Senior Citizens Tax Credit Information.....	34
2025 Tax Rate Schedules	35
2025 West Virginia Tax Table	36
Schedule UT Instructions	43
IT-210 Worksheet.....	49
Index.....	53

WEST VIRGINIA PERSONAL INCOME TAX RETURN

2025

SOCIAL SECURITY NUMBER	Deceased <input type="checkbox"/> Date of Death*	**SPOUSE'S SOCIAL SECURITY NUMBER		Deceased <input type="checkbox"/> Date of Death*	
LAST NAME		SUFFIX		YOUR FIRST NAME	MI
SPOUSE'S LAST NAME		SUFFIX		SPOUSE'S FIRST NAME	MI
FIRST LINE OF ADDRESS		SECOND LINE OF ADDRESS			
CITY		STATE		ZIP CODE	
TELEPHONE NUMBER		EMAIL			EXTENDED DUE DATE MM/DD/YYYY

* ONLY INCLUDE A DECEASED TAXPAYER AND THEIR DATE OF DEATH IF IT OCCURRED IN THIS TAX YEAR. FOR THE NEXT TWO YEARS, PLEASE LIST THEM BELOW ON THE SURVIVING SPOUSE EXEMPTION.

AMENDED RETURN NONRESIDENT SPECIAL NONRESIDENT/PART YEAR RESIDENT FORM WV-8379 FILED AS AN INJURED SPOUSE

FILING STATUS (CHECK ONE) 1 SINGLE 2 HEAD OF HOUSEHOLD 3 MARRIED, FILING JOINT 4 MARRIED, FILING SEPARATE **Enter spouse's SS# and name in the boxes above 5 WIDOW(ER) WITH DEPENDENT CHILD

EXEMPTIONS

(a) YOURSELF	To claim an exemption for yourself, enter 1. If someone can claim you as a dependent, leave box (a) blank.			(a)
(b) SPOUSE	To claim an exemption for your spouse, enter 1. They may not be claimed as an exemption by anyone else.			(b)
(c) DEPENDENTS	List your dependents. If over four dependents, continue on Schedule DP on page 49. Enter total number of dependents (c)			
Dependent First name		Dependent Last name		Social Security Number
				Date of Birth (MM DD YYYY)
(d) SURVIVING SPOUSE (See page 21) Decedents SSN		Year Spouse Died:		(d)
(e) Total Exemptions (add boxes a, b, c, and d). Enter here and on line 6 below. If box e is zero, enter \$500 on line 6 below.				(e)

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-A	1	.00
2. Additions to income (line 61 of Schedule M).....	2	.00
3. Subtractions from income (line 52 of Schedule M).....	3	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 29).....	5	.00
6. Total Exemptions as shown above on Exemption Box (e) _____ x \$2,000	6	.00
7. West Virginia Taxable Income (line 4 minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO	7	.00
8. Income Tax Due (Check One)	8	.00

Tax Table Rate Schedule Nonresident/Part-year resident calculation schedule



P 4 0 2 0 2 5 0 1 A

PRIMARY LAST NAME	SOCIAL SECURITY NUMBER							
9. Credits from Tax Credit Recap Schedule (see schedule on page 5)	9	.00						
10. Total Income Tax Due. Line 8 minus 9. If line 9 is greater than line 8, enter 0	10	.00						
11. Overpayment previously refunded or credited (amended return only)	11	.00						
12. Penalty Due from Form IT-210	<input type="checkbox"/> REQUEST WAIVER	<input type="checkbox"/> QUALIFIED FARMER	<input type="checkbox"/> REQUEST ANNUALIZED	<input type="checkbox"/> REQUEST SHORT METHOD	If you owe penalty, enter here:	12	.00	
13. West Virginia Use Tax Due on out-of-state purchases (See Schedule UT on page 44).	<input type="checkbox"/> CHECK IF NO USE TAX DUE					13	.00	
14. Add lines 10 through 13. This is your total amount due.....	14	.00						
15. West Virginia Income Tax Withheld (See instructions page 23)	<input type="checkbox"/> Check if withholding from NRSR (Nonresident Sale of Real Estate)					15	.00	
16. Estimated Tax Payments and Payments with Schedule 4868	16	.00						
17. Non-Family Adoption Tax Credit, if applicable (MUST include Schedule WV NFA-1)	17	.00						
18. Senior Citizen Tax Credit for property tax paid (MUST include Schedule SCTC-A)	18	.00						
19. Homestead Excess Property Tax Credit for property tax paid (include Schedule HEPTC-1 and Class 2 receipt)	19	.00						
20. Build WV Property Value Adjustment Refundable Tax Credit	20	.00						
21. WV Property Tax Adjustment Tax Credits (claim each separately below. Enter sum on line 21)						21	.00	
A. MOTOR VEHICLE PROPERTY TAX	B. DISABLED VETERAN REAL PROPERTY TAX	C. SMALL BUSINESS PROPERTY TAX				22	.00	
22. Amount paid with original return (amended return only)	22	.00						
23. Payments and Refundable Credits (add lines 15 through 22)	23	.00						
24. Balance Due (line 14 minus line 23). If Line 23 is greater than line 14, complete line 25 ...	PAY THIS AMOUNT					24	.00	
25. This is your Total Overpayment. Line 23 minus line 14	25	.00						
26. Enter donation amounts below and enter the sum on Line 26						26	.00	
A. CHILDREN'S TRUST FUND	B. WV DEPT. OF VETERANS ASSISTANCE	C. STATE VETERANS CEMETERY				27	.00	
27. Amount of Overpayment to be credited to your next year's estimated tax	27	.00						
28. Refund due to you (line 25 minus line 26 and line 27).....	REFUND					28	.00	

**Direct Deposit
of Refund**

CHECKING SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.

I authorize the Tax Division to discuss my return with my preparer

YES NO

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

Your Signature

Date

Spouse's Signature

Date

Telephone Number

Signature of preparer other than above

Preparer's EIN

Date

Telephone Number

Preparer's Printed Name

Preparer's Firm

FOR REFUND, MAIL TO THIS ADDRESS: WV TAX DIVISION P.O. BOX 1071 CHARLESTON, WV 25324-1071	FOR BALANCE DUE, MAIL TO THIS ADDRESS: WV TAX DIVISION P.O. BOX 3694 CHARLESTON, WV 25336-3694
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P 4 0 2 0 2 5 0 2 A

**MODIFICATIONS TO
ADJUSTED GROSS INCOME**

2025

Modifications Decreasing Federal Adjusted Gross Income	Column A (You)	Column B (Spouse)
29. 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	29	.00
30. Total amount of any benefit (including survivorship annuities) received from certain federal retirement systems by retired federal law enforcement officers	30	.00
31. Total amount of any benefit (including survivorship annuities) received from WV state or local police, deputy sheriffs' or firemen's retirement system, excluding PERS – see page 26	31	.00
32. Military Retirement Modification	32	.00
33. Other Retirement Modification	Column A (You) Column B (Spouse)	
(a) West Virginia Teachers' and Public Employees' Retirement	.00	.00
(b) Federal Retirement Systems (Title 4 USC §111)	.00	.00
34. 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)00	.00
	33	Add lines 33 (a) and (b). If that sum is greater than \$2,000, enter \$2,000
	34	Multiply 34(c) by 0.65 if your Federal AGI exceeds \$ 50,000 for SINGLE or MARRIED SEPARATE filers \$100,000 for MARRIED JOINT filers Enter 34(c) on Line 34 below.
35. Certain assets held by subchapter S Corporation bank.....	35	.00
36. Certain Active Duty Military pay (See instructions on page 20)	36	.00
If not domiciled in WV, complete Part II of Schedule A instead.		
37. Active Military Separation (see instructions on page 20) <i>Must enclose military orders and discharge papers</i>	37	.00
38. Refunds of state and local income taxes received and reported as income to the IRS ...	38	.00
39. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds <i>Annual Statement must be included</i>	39	.00
40. Railroad Retirement Board Income received	40	.00
41. Long-Term Care Insurance	41	.00
42. IRC 1341 Repayments	42	.00
43. ABLE Act <i>Annual Statement must be included</i>	43	.00
44. West Virginia Jumpstart Savings Program deposits made (not to exceed \$25,000) <i>Annual Statement must be included</i>	44	.00
45. PBGC Modification	Column A (You) Column B (Spouse)	
(a) retirement benefits that would have been paid from your employer-provided plan	.00	.00
(b) retirement benefits actually received from PBGC	.00	.00
	45	Subtract line 45 (b) from (a)
46. Gambling losses (cannot be greater than your gambling winnings)	46	.00
This line is intentionally left blank. Do no use unless directed		.00

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P 4 0 2 0 2 5 0 3 A

MODIFICATIONS TO ADJUSTED GROSS INCOME

2025

Modifications Decreasing Federal Adjusted Gross Income					Column A (You)	Column B (Spouse)
47.	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not included in lines 35 to 46 (NOT TO EXCEED \$8000)	(d) Add lines 29 through 34	Subtract line 47 column (d) from (c) (If less than zero, enter zero)	
	You		.00	.00	.00	.00
Spouse			.00	.00	47	.00
48. Surviving spouse deduction (instructions on page 28)				48	.00	.00
49. Add lines 29 through 48 for each column				49	.00	.00
50. Total Subtractions (line 49, Col A plus line 49, Col B) Enter here and on line 3 of FORM IT-14000

Modifications Increasing Federal Adjusted Gross Income

Do not provide negative amounts in this section.

51. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	51	.00
52. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	52	.00
53. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	53	.00
54. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	54	.00
55. Other income deducted from federal adjusted gross income but subject to state tax	55	.00
56. Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses	56	.00
57. ABLE Act withdrawals NOT used for qualifying expenses	57	.00
58. West Virginia Jumpstart Savings Program withdrawals NOT used for qualifying expenses	58	.00
This line is intentionally left blank. Do no use unless directed.00
59. TOTAL ADDITIONS (Add lines 51 through 58). Enter here and on Line 2 of Form IT-140	59	.00



P 4 0 2 0 2 5 0 4 A

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

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

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT
1. Credit for Income Tax paid to another state(s) (\$11-21-20).....	E	1 .00
2. Family Tax Credit (see page 11) (\$11-21-22).....	FTC-1	2 .00
3. General Economic Opportunity Tax Credit (\$11-13Q).....	EOTC-PIT	3 .00
4. High Technology Manufacturing Business (\$11-13Q-10a).....	EOTC-HTM	4 .00
5. WV Environmental Agricultural Equipment Credit (\$11-13K).....	AG-1	5 .00
6. WV Military Incentive Credit (\$11-24-12).....	J	6 .00
7. Neighborhood Investment Program Credit (\$11-13J).....	NIPA-2	7 .00
8. Historic Rehabilitated Buildings Investment Credit (\$11-24-23a).....	RBIC	8 .00
9. Qualified Residential Rehabilitated Buildings Investment Credit (\$11-21-8g).....	RBIC-A	9 .00
10. Apprenticeship Training Tax Credit (\$11-13W).....	ATTC-1	10 .00
11. Conceal Carry Gun Permit Credit (\$61-7-4).....	CCGP-1	11 .00
12. Farm to Food Bank Tax Credit (\$11-13DD).....		12 .00
13. Downstream Natural Gas Manufacturing Investment Tax Credit (\$11-13GG).....	DNG-2	13 .00
14. Post Coal Mine Site Business Credit (\$11-28).....	PCM-2	14 .00
15. Natural Gas Liquids (\$11-13HH).....	NGL-2	15 .00
16. Donation or Sale of Vehicle to Qualified Charitable Organizations (\$11-13FF).....	DSV-1	16 .00
17. Small Arms And Ammunition Manufacturers Credit (\$11-13KK).....	SAAM-1	17 .00
18. Child and Dependent Care Expenses Credit (\$11-21-26).....	Must have a copy of federal form 2441	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

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P 4 0 2 0 2 5 0 5 A

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
21. Operating Costs of Child Care Facility Tax Credit (§11-21-97)	OCF	21	.00
22. Industrial Advancement Act Tax Credit (§11-13LL)		22	.00
23. West Virginia Film Industry Investment Tax Credit (§11-13X)	WV FIIA-TCS	23	.00
24. Volunteer Firefighter Tax Credit (§11-13JJ)	VFTC-1	24	.00
25. Build WV Property Value Adjustment Tax Credit (§5B-2L)	PVA-2	25	.00
26. Elective Income Credit for tax paid by a Pass-through Entity §11-21-3a and §11-21-20)	<input type="checkbox"/> INCLUDES PRIOR CARRY FORWARD	EK-1	.00
27. TOTAL NON REFUNDABLE CREDITS — add all recap lines. <i>Enter on IT-140 line 9</i>		27	.00



<input type="checkbox"/> NONRESIDENT <input type="checkbox"/> PART-YEAR RESIDENTS (Enter period of West Virginia residency MM/DD/YYYY)		FROM			TO		
(To Be Completed By Nonresidents and Part-Year Residents Only) INCOME		COLUMN A: AMOUNT FROM FEDERAL RETURN		COLUMN B: ALL INCOME DURING PERIOD OF WV RESIDENCY		COLUMN C: WV SOURCE INCOME DURING NONRESIDENT PERIOD	
1. Wages, salaries, tips (withholding documents)	1	.00		.00		.00	
2. Interest	2	.00		.00		.00	
3. Dividends	3	.00		.00		.00	
4. IRAs, pensions and annuities	4	.00		.00		.00	
5. Total taxable Social Security and Railroad Retirement benefits (see line 34 and 40 of Schedule M)	5	.00		.00			
6. Refunds of state and local income tax (see line 38 of Schedule M)	6	.00		.00			
7. Alimony received	7	.00		.00			
8. Business profit (or loss)	8	.00		.00		.00	
9. Capital gains (or losses)	9	.00		.00		.00	
10. Supplemental gains (or losses)	10	.00		.00		.00	
11. Farm income (or loss)	11	.00		.00		.00	
12. Unemployment compensation insurance	12	.00		.00		.00	
13. Other income from federal return (identify source)	13	.00		.00		.00	
14. Total income (add lines 1 through 13)	14	.00		.00		.00	
ADJUSTMENTS							
15. Educator expenses	15	.00		.00		.00	
16. IRA deduction	16	.00		.00		.00	
17. Self-employment tax deduction	17	.00		.00		.00	
18. Self Employed SEP, SIMPLE and qualified plans	18	.00		.00		.00	
19. Self-employment health insurance deduction	19	.00		.00		.00	
20. Penalty for early withdrawal of savings	20	.00		.00		.00	
21. Other adjustments (See instructions page 32)	21	.00		.00		.00	
22. Total adjustments (add lines 15 through 21)	22	.00		.00		.00	
23. Adjusted gross income (subtract line 22 from line 14 in each column)	23	.00		.00		.00	
24. West Virginia income (line 23, Column B plus column C)	24					.00	
25. Income subject to West Virginia Tax but exempt from federal tax.....	25					.00	
26. Total West Virginia income (line 24 plus line 25). Enter here and on line 2 on the next page	26					.00	



P 4 0 2 0 2 5 0 7 A

SCHEDULE A (CONTINUED)

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

1. Tentative Tax (apply the appropriate tax rate schedule on page 35 to the amount shown on line 7, Form IT-140).....	1	.00
2. West Virginia Income (line 26, Schedule A).....	2	.00
3. Federal Adjusted Gross Income (line 1, Form IT-140).....	3	.00
4. Tax (divide line 2 by line 3, round to 4 decimal places and multiply the result by line 1). Enter here and on line 8, Form IT-140	4	.00

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

ELIGIBILITY: Complete this section **ONLY** if **ALL THREE** of the following statements were true for 2025.

- 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 2025, I was a resident of the state shown OR was in West Virginia pursuant to active duty military orders, my only income from sources within West Virginia was from wages and salaries, and such wages and salaries were subject to income taxation by my state of residence.

YOUR STATE OF RESIDENCE (Check one):

<input type="checkbox"/> 1 Commonwealth of Kentucky	<input type="checkbox"/> 4 Commonwealth of Pennsylvania
<input type="checkbox"/> 2 State of Maryland	<input type="checkbox"/> 5 Commonwealth of Virginia
<input type="checkbox"/> 3 State of Ohio	<input type="checkbox"/> 6 Active Military, stationed in West Virginia but not domiciled here (Must enclose military order and DD2058)

Number of days spent in West Virginia _____

(A) Primary Taxpayer's Social Security Number	(B) Spouse's Social Security Number
5	.00
6	.00
7	.00

5. Enter your total West Virginia Income from wages and salaries in the appropriate column

6. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2025

7. Line 6, column A plus line 6, column B. Report this amount on line 15 of Form IT-140



P 4 0 2 0 2 5 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.

If you are claiming the Disabled Veterans Property Credit, you are not eligible to also claim this credit.

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 \$46,950 or less.
- If there are 2 people living in your home, your federal adjusted gross income must be \$63,450 or less.
- If there are 3 people living in your home, your federal adjusted gross income must be \$79,950 or less.
- If there are 4 people living in your home, your federal adjusted gross income must be \$96,450 or less.

**For each additional person add \$16,500.

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 \$46,950 or less.
- If there are 2 people living in your home, your income must be \$63,450 or less.
- If there are 3 people living in your home, your income must be \$79,950 or less.
- If there are 4 people living in your home, your income must be \$96,450 or less.

**For each additional person add \$16,500.

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 2025 (Amount 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 61 of Schedule M	a	.00
b. Enter federal tax-exempt interest income	b	.00
c. Enter amount received in 2025 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



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FAMILY TAX CREDIT

2025

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).....
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 Federal Form 1040 that is not already included on line 2 of Form IT-140).....
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 from Form IT-140, sum of boxes a, b, and c (*This is your Family Size for the Family Tax Credit*).....
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 12. If the exemptions on line 5 are greater than 8, use the table for a family size of 8
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 2 of Form IT-140 RECAP

1		.00
2		.00
3		.00
4		.00
5		
6		
7		.00
8		.00



2025 FAMILY TAX CREDIT TABLES

Table 1: 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	15,650	100%	\$0	21,150	100%	\$0	26,650	100%
\$15,650	\$15,950	90%	\$21,150	\$21,450	90%	\$26,650	\$26,950	90%
\$15,950	\$16,250	80%	\$21,450	\$21,750	80%	\$26,950	\$27,250	80%
\$16,250	\$16,550	70%	\$21,750	\$22,050	70%	\$27,250	\$27,550	70%
\$16,550	\$16,850	60%	\$22,050	\$22,350	60%	\$27,550	\$27,850	60%
\$16,850	\$17,150	50%	\$22,350	\$22,650	50%	\$27,850	\$28,150	50%
\$17,150	\$17,450	40%	\$22,650	\$22,950	40%	\$28,150	\$28,450	40%
\$17,450	\$17,750	30%	\$22,950	\$23,250	30%	\$28,450	\$28,750	30%
\$17,750	\$18,050	20%	\$23,250	\$23,550	20%	\$28,750	\$29,050	20%
\$18,050	\$18,350	10%	\$23,550	\$23,850	10%	\$29,050	\$29,350	10%
\$18,350		0%	\$23,850		0%	\$29,350		0%
								\$34,850

Number of Family Members in Household → 5 6 7 8 or More

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	37,650	100%	\$0	43,150	100%	\$0	48,650	100%
\$37,650	\$37,950	90%	\$43,150	\$43,450	90%	\$48,650	\$48,950	90%
\$37,950	\$38,250	80%	\$43,450	\$43,750	80%	\$48,950	\$49,250	80%
\$38,250	\$38,550	70%	\$43,750	\$44,050	70%	\$49,250	\$49,550	70%
\$38,550	\$38,850	60%	\$44,050	\$44,350	60%	\$49,550	\$49,850	60%
\$38,850	\$39,150	50%	\$44,350	\$44,650	50%	\$49,850	\$50,150	50%
\$39,150	\$39,450	40%	\$44,650	\$44,950	40%	\$50,150	\$50,450	40%
\$39,450	\$39,750	30%	\$44,950	\$45,250	30%	\$50,450	\$50,750	30%
\$39,750	\$40,050	20%	\$45,250	\$45,550	20%	\$50,750	\$51,050	20%
\$40,050	\$40,350	10%	\$45,550	\$45,850	10%	\$51,050	\$51,350	10%
\$40,350		0%	\$45,850		0%	\$51,350		0%
								\$56,850

Table 2: Married Filing Separately

1		2		3		4		
Modified Federal Adjusted Gross Income	Family Credit%	Modified Federal Adjusted Gross Income	Family Credit%	Modified Federal Adjusted Gross Income	Family Credit%	Modified Federal Adjusted Gross Income	Family Credit%	
Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than	Greater Than	Equal To or Less Than	
\$0	7,825	100%	\$0	10,575	100%	\$0	13,325	100%
\$7,825	\$7,975	90%	\$10,575	\$10,725	90%	\$13,325	\$13,475	90%
\$7,975	\$8,125	80%	\$10,725	\$10,875	80%	\$13,475	\$13,625	80%
\$8,125	\$8,275	70%	\$10,875	\$11,025	70%	\$13,625	\$13,775	70%
\$8,275	\$8,425	60%	\$11,025	\$11,175	60%	\$13,775	\$13,925	60%
\$8,425	\$8,575	50%	\$11,175	\$11,325	50%	\$13,925	\$14,075	50%
\$8,575	\$8,725	40%	\$11,325	\$11,475	40%	\$14,075	\$14,225	40%
\$8,725	\$8,875	30%	\$11,475	\$11,625	30%	\$14,225	\$14,375	30%
\$8,875	\$9,025	20%	\$11,625	\$11,775	20%	\$14,375	\$14,525	20%
\$9,025	\$9,175	10%	\$11,775	\$11,925	10%	\$14,525	\$14,675	10%
\$9,175		0%	\$11,925		0%	\$14,675		0%
								\$17,425

Number of Family Members in Household → 5 6 7 8 or More

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	18,825	100%	\$0	21,575	100%	\$0	24,325	100%
\$18,825	\$18,975	90%	\$21,575	\$21,725	90%	\$24,325	\$24,475	90%
\$18,975	\$19,125	80%	\$21,725	\$21,875	80%	\$24,475	\$24,625	80%
\$19,125	\$19,275	70%	\$21,875	\$22,025	70%	\$24,625	\$24,775	70%
\$19,275	\$19,425	60%	\$22,025	\$22,175	60%	\$24,775	\$24,925	60%
\$19,425	\$19,575	50%	\$22,175	\$22,325	50%	\$24,925	\$25,075	50%
\$19,575	\$19,725	40%	\$22,325	\$22,475	40%	\$25,075	\$25,225	40%
\$19,725	\$19,875	30%	\$22,475	\$22,625	30%	\$25,225	\$25,375	30%
\$19,875	\$20,025	20%	\$22,625	\$22,775	20%	\$25,375	\$25,525	20%
\$20,025	\$20,175	10%	\$22,775	\$22,925	10%	\$25,525	\$25,675	10%
\$20,175		0%	\$22,925		0%	\$25,675		0%
								\$28,425

**CERTIFICATION FOR
PERMANENT AND TOTAL DISABILITY**

2025

A person is permanently and totally disabled when he or she is unable to engage in any substantial gainful activity because of a mental or physical condition and that disability has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

TAXPAYER

If you or another individual were certified by a physician as being permanently and totally disabled during the taxable year 2025 OR were the surviving spouse of an individual who had been certified disabled and DIED DURING 2025, a reducing modification to income may be allowed.

To take the modification, enter the name of the disabled taxpayer and social security number on the certificate below. Second, have the physician complete the remainder of the certificate and return to disabled taxpayer. Third, complete Schedule M to determine the modification. Last, enclose the completed certification with the West Virginia personal income tax return.

A copy of the federal Schedule R (Part II) may be substituted for the West Virginia Schedule H.

Note: If an approved Schedule H was provided in a prior year and the disability status did **not** change for 2025, do **not** submit this certification with the return; however, a copy of the original Schedule H or Schedule R (Part II) must be kept should the Tax Division request verification at a later date.

PHYSICIAN

If, in your opinion, the individual named on this certification is permanently and totally disabled during 2025, please certify by entering your name, address and FEIN number. Sign and date the certification.

Note: By signing the certification, you agree that the person is permanently and totally disabled when he or she is unable to engage in any substantial gainful activity because of a mental or physical condition and that disability has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

TAXPAYERS WHO ARE DISABLED DURING 2025 REGARDLESS OF AGE

I certify under penalty of perjury that the taxpayer named below was permanently and totally disabled on or before December 31, 2025.

Name of Disabled Taxpayer

Social Security Number

Physician's Name

Physician's FEIN Number

Physician's Street Address

City

State

Zip Code

Physician's
Signature

[Redacted]

Date

MM

DD

YYYY

Schedule**E**

Form IT-140

CREDIT FOR INCOME TAX PAID TO ANOTHER STATE**2025**

A Separate Schedule E must be completed for each state for which credit is claimed. You must maintain any information or withholding statements provided by the other state tax return in your files. In lieu of a return you may maintain an information statement and the withholding statements provided by the partnership, limited liability company or S-Corporations. No credit is allowed for income tax imposed by a city, township, borough, or any other political subdivision of a state or any other country.

RESIDENCY STATUS

RESIDENT

NONRESIDENT – DID NOT MAINTAIN A RESIDENCE IN WEST VIRGINIA DURING THE TAXABLE YEAR (NO CREDIT IS ALLOWED)

PART-YEAR RESIDENT – MAINTAINED A RESIDENCE IN WEST VIRGINIA FOR PART OF THE YEAR; CHECK THE BOX WHICH DESCRIBES YOUR SITUATION
Part-year residents cannot claim credit for taxes paid to another state unless that state's income is included in WV taxable income on SCHEDULE A.

MOVED INTO WEST VIRGINIA

MOVED OUT OF WEST VIRGINIA, BUT HAD WEST VIRGINIA SOURCE INCOME DURING YOUR NONRESIDENT PERIOD

MOVED OUT OF WEST VIRGINIA AND HAD NO WEST VIRGINIA SOURCE INCOME DURING YOUR NONRESIDENT PERIOD

ENTER THE DATE
OF YOUR MOVE:
MM DD YYYY

1	INCOME TAX COMPUTED ON YOUR 2025 STATE ABBREVIATION	RETURN. DO NOT REPORT TAX WITHHELD	1	.00
2	WEST VIRGINIA TOTAL INCOME TAX DUE (LINE 8 OF FORM IT-140)		2	.00
3	NET INCOME DERIVED FROM ABOVE STATE INCLUDED IN WEST VIRGINIA TOTAL INCOME		3	.00
4	TOTAL WEST VIRGINIA ADJUSTED GROSS INCOME (RESIDENTS-FORM IT-140, LINE 4. PART-YEAR RESIDENTS-SCHEDULE A, LINE 26)		4	.00
5	LIMITATION OF CREDIT (LINE 2 MULTIPLIED BY LINE 3 DIVIDED BY LINE 4)		5	.00
6	RESIDENTS – SUBTRACT LINE 3 FROM LINE 7, FORM IT-140 PART-YEAR RESIDENTS – SUBTRACT LINE 3 FROM LINE 4		6	.00
7	ALTERNATIVE WEST VIRGINIA TOTAL INCOME TAX (APPLY THE TAX RATE SCHEDULE TO THE AMOUNT SHOWN ON LINE 6)		7	.00
8	LIMITATION OF CREDIT (LINE 2 MINUS LINE 7)		8	.00
9	MAXIMUM CREDIT (LINE 2 MINUS THE SUM OF LINES 2 THROUGH 26 OF THE TAX CREDIT RECAP SCHEDULE)		9	.00
10	TOTAL CREDIT (SMALLEST OF LINES 1,2, 5, 8, OR 9) ENTER HERE AND ON LINE 1 OF THE TAX CREDIT RECAP SCHEDULE		10	.00

IMPORTANT INFORMATION FOR 2025

- You are required to submit your original withholding documents, such as W-2's, 1099's, and K-1's. Failure to submit this documentation will result in the disallowance of the withholding amount claimed.
- The Child and Dependent Care Credit can be claimed on Line 18 of Tax Credit Recap Schedule (RECAP). The allowable credit is 50% of the credit taken on Form 2441 of the federal return. Paper filers will need to submit the federal Form 2441 in order to take this credit. If it is not submitted with the return, the credit will be denied.
- Social security benefits that **does not exceed** \$100,000 for married filing joint or \$50,000 single, head of household, widow(er) or married filing separate is still 100% exempt from tax. For taxable year 2025, when the federal adjusted gross income of a married couple filing jointly exceeds \$100,000 or \$50,000 in the case of a single, head of household, widow(er), or married individual filing a separate return, 65% of social benefits received and included in the federal adjusted gross income shall be allowed as a decreasing modification. This deduction may be claimed when the federal adjusted gross income of a married couple filing jointly **exceeds** \$100,000 or \$50,000 in the case of a single, head of household, widow(er), or married individual filing a separate return.
- If you receive an EK-1 you will claim the "income credit" on the new Recap Line (Elective Income Credit for tax paid by a Pass Through Entity) and provide the EK-1 to support the claim.
- **Widowed spouses may now claim Disabled Veteran's Property Tax Credit if the deceased disabled veteran claimed claimed the credit in the prior year. Exceptions do apply see page Page 20.**
- Additional municipalities are now subject to the Municipal Use Tax. Visit www.tax.wv.gov for a complete list of West Virginia municipalities that impose a Use tax.
- You can interact with us online at mytaxes.wvtax.gov. Services offered include bill pay and secure communication about your return. Before you call, please use our MyTaxes portal. Online filing options are available on our website.

RETURNED PAYMENT CHARGE

The Tax Division will recover a \$15.00 fee associated with returned electronic bank transactions. These bank transactions include but are not limited to the following:

- Direct Debit (payment) transactions returned for insufficient funds.
- Stopped payments.
- Bank refusal to authorize payment for any reason.
- Direct Deposit of refunds to closed accounts.
- Direct Deposit of refunds to accounts containing inaccurate or illegible account information.

Paper Checks returned for insufficient funds will incur a \$28.00 fee.

IMPORTANT: THERE ARE STEPS THAT CAN BE TAKEN TO MINIMIZE THE LIKELIHOOD OF A REJECTED FINANCIAL TRANSACTION OCCURRING:

- Be sure that you are using the most current bank routing and account information.
- If you have your tax return professionally prepared, the financial information used from a prior year return often carries over to the current return. It is important to verify your bank routing and account information from a check with your tax preparer. This will ensure the information is accurate and current in the event that a bank account previously used was closed or changed either by you or the financial institution.
- If you prepare your tax return at home using tax preparation software, the financial information used from a prior year return often carries over to the current return. It is important that you verify this information by reviewing the bank routing and account information from a current check. This will ensure the information is accurate and current.
- If you prepare your tax return by hand using a paper return form, be sure that all numbers entered when requesting a direct deposit of refund are clear and legible.
- If making a payment using MyTaxes, be sure that the bank routing and account numbers being used are current.
- If scheduling a delayed debit payment for an electronic return filed prior to the due date, make sure that the bank routing and account numbers being used will be active on the scheduled date.
- Be sure that funds are available in your bank account to cover the payment when checks or delayed debit payments are presented for payment.

TIPS ON FILING A PAPER RETURN

The Tax Division processes E-filed returns more quickly than paper returns. However, if you file a paper return there are several things you can do to speed-up the processing of your return. Faster processing means faster refunds!

- Make sure you have received all W-2s, 1099s, and other tax documents for the 2025 tax year before filing to avoid having to amend.
- Complete your federal income tax return first.
- Do not use prior year forms.
- **SEND all W-2s, 1099s, or K-1s with the Tax return.**
- Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when information on the return is not clear.
- Use BLACK INK. Do not use pencils, colored ink, or markers.
- Do not write in the margins unless specifically instructed to do so.
- Always put entries on the lines, not to the side, above or below the line.
- Do not submit photocopies.
- Lines where no entry is required should be left blank. Do not fill in with zeros.
- Do not use staples.
- **Make sure all required forms and schedules are included with the tax return.**
- Sign your return.
- Write your name and address clearly using BLOCK CAPITAL LETTERS as in the following example:

SMITH	JR	OLIVER	W
Last Name	Suffix	Your First Name	MI
MILLER		AMELIA	H
Spouse's Last Name – Only if different from Last Name above	Suffix	Spouse's First Name	MI
1234 N 5TH ST			
First Line of Address	Second Line of Address		
ANYWHERE	WV	55555	6789
City	State	Zip Code	

- NEVER USE COMMAS when filling in dollar amounts.
- Round off amounts to WHOLE DOLLARS – NO CENTS.
- Do not use parentheses () for a negative number. Use a dark, bold negative sign: -8300 rather than (8300).
- Print your numbers like this: 0 1 2 3 4 5 6 7 8 9 Do not use: 0 1 4 7
- Do not add cents in front of the preprinted zeros on entry lines. Numbers should be entered as shown below:

Federal Adjusted Gross Income	<u>40000 .00</u>
Additions to Income	<u>.00</u>
Subtractions from Income	<u>8000 .00</u>
West Virginia Adjusted Gross Income	<u>32000 .00</u>

GENERAL INFORMATION

WHO MUST FILE

You must file a West Virginia income tax return if:

- You were a resident of West Virginia for the entire taxable year.
- You were a resident of West Virginia for a part of the taxable year (Part-Year Resident).
- You were not a resident of West Virginia at any time during 2025, but your federal adjusted gross income includes income from West Virginia sources (nonresident).

You are required to file a West Virginia return even if you are not required to file a federal return if:

- Your West Virginia adjusted gross income is greater than your allowable deduction for personal exemptions (\$2,000 per exemption, or \$500 if you claim zero exemptions). Your income is to be determined as if you had been required to file a federal return. Your exemptions are to be determined following the rules on page 24.
- You are claiming a SCTC or HEPTC credit
- You are due a refund.

You are not required to file a West Virginia return if you and your spouse are 65 or older and your total income is less than your exemption allowance plus the senior citizen modification. For example, \$2,000 per exemption plus up to \$8,000 of income received by each taxpayer who is 65 or older. However, if you are entitled to a refund you must file a return.

RESIDENCY STATUS

RESIDENT

A **resident** is an individual who:

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

PART-YEAR RESIDENT

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

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

FULL-YEAR NONRESIDENT

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

- A resident of West Virginia who spends less than 30 days of the taxable year in West Virginia, and maintains a permanent place of residence outside West Virginia; or
- A resident of another state who does not maintain a physical presence within West Virginia and does not spend more than 183 days of the taxable year within West Virginia.

SPECIAL NONRESIDENTS

A **Special Nonresident** is an individual who is:

- A resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia for the entire taxable year; and
- Your only source of West Virginia income was from wages and salaries.
- Mark the nonresident special box on the front of the return and complete Part II of Schedule A.

(Nonresidents who DO NOT have West Virginia source income or withholdings are not required to file a West Virginia return.)

IT-140 NRC-COMPOSITE RETURN

Nonresident individuals who are partners in a partnership, shareholders in a S corporation or beneficiaries of an estate or trust that derives income from West Virginia sources may elect to be included on a nonresident composite return. If this election is made, the IT-140NRC is filed by the pass-through entity and eliminates the need for the individual to file a separate nonresident/part-year resident return for income reported on the IT-140NRC. A \$50 processing fee is required for each composite return filed. If a separate individual return is filed, the nonresident must include the West Virginia income derived from the pass-through entity filing the composite return. Credit may be claimed for the share of West Virginia income tax remitted with the composite return. The IT-140NRC is available on our website at tax.wv.gov.

AMENDED RETURN

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

- To correct a previously filed return; or
- You filed an amended federal income tax return and that change affected your West Virginia tax liability; or
- The Internal Revenue Service made any changes to your federal return (i.e., change in federal adjusted gross income, change in exemptions, etc.). If either you or the Internal Revenue Service make a change to your federal return which causes either an increase or decrease in your Federal Adjusted Gross Income, an amended West Virginia return must be filed within ninety (90) days after a final determination for such change is made. A copy of your amended federal income tax return must be enclosed with the West Virginia amended return. WV amended returns cannot be processed until the IRS has processed the amended federal return. **Do not enclose a copy of your original return.**

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

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

An explanation must be provided as to why you are amending your return. Please complete page 42 and submit with the amended return.

NONRESIDENT/PART-YEAR RESIDENT

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

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

WEST VIRGINIA SOURCE INCOME

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

- Real or tangible personal property located in West Virginia;
- Employee services performed in West Virginia;
- A business, trade, profession, or occupation conducted in West Virginia;
- An S corporation in which you are a shareholder;
- Your distributive share of West Virginia partnership income or gain;
- Your share of West Virginia estate or trust income or gain and royalty income;
- West Virginia Unemployment Compensation benefits;
- Prizes awarded by the West Virginia State Lottery.

West Virginia source income of a nonresident does not include the following income even if it was included in your federal adjusted gross income:

- Annuities and pensions;
- Interest, dividends or gains from the sale or exchange of intangible personal property unless they are part of the income you received from conducting a business, trade, profession, or occupation in West Virginia;
- Gambling winnings, other than prizes awarded by the West Virginia State Lottery as described above, unless you are engaged in the business of gambling (file a Schedule C related to gambling activity for federal income tax purposes) and you engage in that business, trade, profession, or occupation in West Virginia.

NONRESIDENTS AND PART-YEAR RESIDENTS MUST FIRST COMPLETE LINES 1 THROUGH 7 OF FORM IT-140,

THEN COMPLETE SCHEDULE A. Income earned outside of West Virginia may not be claimed on Schedule M as other deductions.

Please use Schedule A. To compute tax due, use the calculation worksheet located on page 8.

Instructions for Schedule A can be found on page 30 through page 32.

INCOME.

In Column A of Schedule A, you must enter the amounts from your federal return. Income received while you were a resident of West Virginia must be reported in Column B. Income received from West Virginia sources while a nonresident of West Virginia must be reported in Column C.

ADJUSTMENTS.

The amounts to be shown in each line of Column B and/or Column C of Schedule A are those items that were actually paid or incurred during your period of residency, or paid or incurred as a result of the West Virginia source income during the period of nonresidence. For example, if you made payments to an Individual Retirement Account during the entire taxable year, you may not claim any payments made while a nonresident unless the payments were made from West Virginia source income. However, you may claim the full amount of any payments made during your period of West Virginia residency.

SPECIAL ACCRUALS.

In the case of a taxpayer changing from a RESIDENT to a NONRESIDENT status, the return must include all items of income, gain, or loss accrued to the taxpayer up to the time of his change of residence. This includes any amounts not otherwise includable on the return because of an election to report income on an installment basis. The return must be filed on the accrual basis whether or not that is the taxpayer's established method of reporting.

For example, a taxpayer who moves from West Virginia and sells his West Virginia home or business on an installment plan must report all income from the sale in the year of the sale, even though federal tax is deferred until the income is actually received.

FILING STATUS

There are five (5) filing status categories for state income tax purposes. Your filing status will determine the rate used to calculate your tax.

- Single
- Head of Household
- Married Filing Jointly. You must have filed a joint federal return to be eligible to file a joint state return. If you filed a joint federal return, you may elect to file your state return as either "Married Filing Jointly" using the state's tax Rate Schedule I or as "Married Filing Separately" using Rate Schedule II.
- Married Filing Separately. If you are married but filed separate federal returns, you MUST file separate state returns. If you file separate returns you must use the "Married Filing Separately" tax Rate Schedule II to determine your state tax.
- Widow(er) with a dependent child.

When joint federal but separate state returns are filed, each spouse must report his/her federal adjusted gross income separately as if the federal adjusted gross income of each had been determined on separately filed federal returns.

If one spouse was a resident of West Virginia for the entire taxable year and the other spouse a nonresident for the entire taxable year and they filed a joint federal income tax return, they may choose to file jointly as residents of West Virginia. The total income earned by each spouse for the entire year, regardless of where earned, must be reported on the joint return as taxable to West Virginia. No credit will be allowed for income taxes paid to the other state.

A joint return may not be filed if one spouse changes residence during the taxable year, while the other spouse-maintained status as a resident or nonresident during the entire taxable year.

DECEASED TAXPAYER

A return must be filed for a taxpayer who died during the taxable year. This will serve as notification to close the tax account for the deceased taxpayer. Check the box "DECEASED" and enter the date of death on the line provided. If a joint federal return was filed for the deceased and the surviving spouse, the West Virginia return may be filed jointly. The surviving spouse should write on the signature line for the deceased "filing as surviving spouse". If a refund is expected, a completed Schedule F must be enclosed with the return so the refund can be issued to the surviving spouse or to the decedent's estate. Schedule F may be found on page 41.

EXEMPTIONS

You can no longer claim personal exemptions on your federal income tax return. West Virginia has retained personal exemptions under the same rules applicable under federal law in prior years. The West Virginia personal exemption allowance is \$2,000 per allowable exemption, or \$500 if someone else can claim an exemption for you on their return. See the rules for personal exemptions on page 24.

ITEMIZED DEDUCTIONS

The State of West Virginia does not recognize most itemized deductions for personal income tax purposes. Consequently, the only itemized deductions allowed to be claimed from the federal income tax return are gambling losses.

PROPERTY TAX CREDITS

The Senior Citizen Tax Credit and Homestead Excess Property Tax Credit are available to low-income taxpayers. Some taxpayers may qualify for both. If you qualify for both credits, a state return must be filed to receive the credits, even if you have no federal requirement.

SENIOR CITIZENS TAX CREDIT.

Credit eligibility is restricted to taxpayers who participate in the Homestead Exemption program (administered by the county assessor's office), who incur and pay property taxes and whose federal adjusted gross income is less than 150% of federal poverty guidelines.

The maximum federal adjusted gross income level is \$23,475 for a single person household plus an additional \$8,250 for each additional person in the household (e.g., \$31,725 for a two-person household).

You will receive form WV SCTC-A by mail if you participate in the Homestead Exemption program. If you are only claiming the SCTC-A and are not required to file a tax return, you only need to submit the SCTC-A form. If you are claiming both the SCTC-A and the HEPTC-1 you need to file a state tax return to claim the credits. **If you are claiming the Disabled Veteran Property Tax Credit, you cannot take the Senior Citizen Tax Credit or the Homestead Excess Property Tax Credit.** Additional information can be found on page 34 of this booklet and in Publication TSD-411 which can be found on our website at tax.wv.gov.

HOMESTEAD EXCESS PROPERTY TAX CREDIT.

The Homestead Excess Property Tax Credit provides a refundable credit of up to \$1,000 for low-income property owners whose real property tax, less senior citizen tax credit, paid on your OWNER-OCCUPIED home exceeds 4% of your income (gross household income including social security benefits). Low-income is defined as federal adjusted gross income that is 300% or less of the federal poverty guideline, based upon the number of individuals in the family. Eligibility for the Homestead Exemption program is not necessary to qualify for this credit. Schedule HEPTC-1 on page 9 must be completed in its entirety to determine eligibility to claim the credit. A completed Schedule HEPTC-1 and Class 2 receipt showing payment must be filed with your return to claim the Homestead Excess Property Tax Credit. **If you are claiming the Disabled Veteran Property Tax Credit, you cannot take the Senior Citizen Tax Credit or the Homestead Excess Property Tax Credit.**

DISABLED VETERANS REAL PROPERTY TAX CREDIT

A disabled veteran homeowner may receive a tax credit against the personal income tax for timely paid property tax paid on the homestead. The widow(er) of a disabled veteran who previously claimed this credit may be eligible to claim this credit as long as:

1. The widow(er) has not remarried,
2. The qualifying property has not been reclassified,
3. The qualifying property has not been sold.

If the amount of property tax timely paid exceeds tax amount, the excess will be refunded. If you claim this credit, you are not eligible to claim the Senior Citizens Tax Credit or the Homestead Excess Property Tax Credit. See TSD 455.

MOTOR VEHICLE TAX CREDIT

A credit may be claimed for timely paid personal property taxes on qualified motor vehicles. If the annual tax credit allowed is more than the income tax a refund will be issued for the difference. See TSD 454 on our website for more information.

SMALL BUSINESS PROPERTY TAX CREDIT

A credit of 50% of the personal property tax timely paid for a small business minus personal property tax paid on qualifying vehicles receiving the Motor Vehicle Tax Adjustment Credit of the small business can be taken against income tax liability. To be an eligible small business the personal property must be located in this state with an aggregate appraised value (actual value) of \$1 million or less. See TSD 456 at tax.wv.gov.

MEMBERS OF THE ARMED FORCES AND THEIR SPOUSES

This document has been updated to comply with recent federal updates to the Federal Servicemembers Civil Relief Act (SCRA) following the passage of H.R. 7939 in early 2023.

The Federal Servicemembers Civil Relief Act (SCRA) states that compensation received by a service member and service member's spouse from uniformed service can be taxed only by the state the service member or their spouse elects as their state residency for tax purposes. For service members and their spouses under SCRA, their residence or domicile for the purposes of taxation can be any of the following:

- The residence or domicile of the service member,
- The residence or domicile of the spouse, or
- The permanent duty station of the service member.

For the purposes of taxation, a residence or domicile is the place an individual intends to have as his or her true, fixed and permanent home. If the service member's spouse is present with the service member in their elected state of residence of WV, and that spouse is not considered domiciled in this state, the spouse's income earned while supporting the service member is not subject to WV income tax. In such instances, no return needs to be filed. If an employer withheld WV income tax from spouse wages, a return should be filed as a nonresident with a copy of DD Form 2058, to show the spouse's elected state of residence. If a service member or spouse has WV-sourced income other than military income or wages (such as rents, royalties, etc.), they may be subject to WV tax on that income and required to file a return.

Service members or spouses filing as nonresidents, regardless of their actual state of residence, should check the box next to "Active Military" and include the DD Form 2058 listed in Schedule A, Part II.

Active Duty Military Pay- Certain Types of Duty

There is a decreasing modification for income related to the period of active duty for a resident service member. This is for members of the military called to active duty by the President of the United States when their active duty status is for the purpose of domestic security duty or Operation Enduring Freedom. This modification is available only when called to active duty by an Executive Order of the President of the United States. If you are in the National Guard, this modification is available only when called to duty under Title 10 of the US Code ("Title 10 orders"). This modification is available only for military income that was included in federal adjusted gross income. Since combat pay is normally excluded from federal adjusted gross income, combat income is generally not available for the modification.

Active Military Separation

If you are a West Virginia resident on active duty for at least 30 continuous days and have separated from active military service, your active duty military pay from the armed forces of the United States, the National Guard, or Armed Forces Reserve is an authorized modification decreasing your federal adjusted gross income; however, only to the extent the active duty military pay is included in your federal adjusted gross income for the tax year it was received. A copy of your military orders, DD 214, and W-2 must be included with your return when filed.

See TSD 443 for more information.

CERTAIN STATE AND FEDERAL RETIREMENT SYSTEMS

The modification for pensions and annuities received from the West Virginia Public Employees' Retirement System, the West Virginia Teachers' Retirement System, and Federal Retirement is limited to a maximum of \$2,000 and entered on Schedule M. The State of West Virginia does not impose tax on the retirement income received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system, federal law enforcement retirement, or military retirement, including survivorship annuities. See instructions for Schedule M on page 26.

US RAILROAD RETIREMENT.

The State of West Virginia does not tax this income. All types of United States Railroad Retirement Board benefits, including unemployment compensation, disability and sick pay included on the federal return should be entered on Schedule M. See instructions on page 27.

TAXPAYERS OVER AGE 65 OR DISABLED

An individual, regardless of age, who was certified by a physician as being permanently and totally disabled during the taxable year, or an individual who was 65 before the end of the taxable year may be eligible for certain modifications that will reduce their federal adjusted gross income for West Virginia income tax purposes up to \$8,000. See instructions for Schedule M on page 27 and 28.

SURVIVING SPOUSE

Regardless of age, a surviving spouse of a decedent may be eligible for a modification reducing his/her income up to \$8,000 provided he/she did not remarry before the end of the taxable year. The modification is claimed on Schedule M. The decedent must have attained the age of 65 prior to his/her death or, regardless of age, must have been certified as permanently and totally disabled. See instructions for Schedule M on page 28 to determine if you qualify for this modification. The surviving spouse should write on the signature line for the deceased "filing as surviving spouse".

A surviving spouse who has not remarried at any time before the end of the taxable year for which the return is being filed may claim an additional exemption for the two (2) taxable years following the year of death of his/her spouse.

WEST VIRGINIA COLLEGE SAVINGS PLAN AND PREPAID TUITION TRUST FUNDS

Taxpayers making payments or contributions to programs of the West Virginia Prepaid Tuition Trust and/or West Virginia Savings Plan Trust, operated under the trade names of SMART529 or West Virginia Prepaid College Plan, may be eligible for a decreasing modification on the state return. This deduction can be claimed on Schedule M. Unqualified withdraws from the plan/trust must be reported on Schedule M as an increasing modification. For more information regarding participation in this program, contact SMART529 Service Center at 1-866-574-3542.

GAMBLING LOSS

Gambling losses may be deducted up to the amount of winnings for WV gambling only and only if you itemized on your federal 1040. You will need to submit a copy of pages 1-2 of the 1040, Schedule A from the 1040, and W-2Gs and 1099s issued for gambling winnings. You must attach the support listed above to receive the modification. See TSD 432 for more information.

FILING REQUIREMENTS FOR CHILDREN UNDER AGE 18 WHO HAVE UNEARNED (INVESTMENT) INCOME

Any child under the age of 18 who has investment income and whose parents qualify and elect to report that income on their return, is not required to file a return with the State of West Virginia. This election is made in accordance with federal guidelines.

Any child under the age of 18 whose income is not reported on his/her parent's return must file their own West Virginia return and report all of their income. If the child is claimed as an exemption on their parent's return, he/she must claim zero exemptions on the state return and claim a \$500 personal exemption allowance.

REFUND OF OVERPAYMENT

A return must be filed to obtain a refund of any overpayment. In order to receive a refund of an overpayment of \$2 or less, you must enclose a signed statement with your return requesting that the refund be sent to you. Any unclaimed payments or adjustments that increase overpayment will be applied to the following period unless written request is received for overpayment to be refunded.

DIRECT DEPOSIT

You may have your refund directly deposited into your bank account. To avoid delay of your direct deposit, verify your routing and account numbers from a check before filing your return. Refunds are issued in the form of United States currency. If you choose to have your refund direct deposited, your depositor must be capable of accepting US currency. **Taxpayers should note that direct deposit information cannot be added to a return that has already been submitted for that taxable year without amending.**

PENALTIES AND INTEREST

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

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

The law provides that an additional penalty may be imposed for not paying your tax when due. This penalty is one-half of one percent ($\frac{1}{2}$ of 1%) of the unpaid balance of tax for each month, or part of a month, the tax remains unpaid, up to a maximum of twenty-five percent (25%).

You may access an Interest and Additions to Tax Calculator on our website at tax.wv.gov or you may call (304) 558-3333 or 1-800-982-8297 for assistance. See TSD 365 for more information.

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

PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX

WHO MUST PAY THE UNDERPAYMENT PENALTY?

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

EXCEPTIONS TO THE PENALTY

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

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

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

SPECIAL RULES FOR FARMERS

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

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

If you do not complete the IT-210 the West Virginia Tax Division will calculate the penalty for you. You will receive a notice for the amount of penalty due. To avoid future penalties, you should increase your withholding or begin making quarterly estimated payments for tax year 2026.

WAIVER OF PENALTY

If you are subject to underpayment penalty, all or part of the penalty may be waived if the West Virginia Tax Division determines that reasonable cause has been shown. To request a waiver of the penalty, check the box for and enclose a signed statement explaining the reasons you believe the penalty should be waived. Complete the "Request for Waiver of Estimated Penalty" on page 47. If you have documentation substantiating your statement, enclose a copy. The Division will notify you if your request for waiver is not approved.

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 the taxable year, any overpayments applied from your personal income tax return and any payments made with your West Virginia Application for Extension of Time to File (WV 4868).

EXTENSION OF TIME

If you obtain an extension of time to file your federal income tax return, you are automatically allowed the same extension of time to file your West Virginia income tax return. Enter the date of the federal extension was granted in the appropriate box on page 1 of IT-140. If a federal extension was granted electronically, write "Federal Extension Granted" and the confirmation number at the top of the West Virginia return. A copy of Federal Schedule 4868 must be enclosed with your return. If you only need an extension of time to file the West Virginia return, you must submit a completed West Virginia Application for Extension of Time to File (WV 4868). This is not an extension to pay.

SIGNATURE

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

WEST VIRGINIA INCOME TAX WITHHELD

Electronic Filing – It is not necessary to submit withholding documents since this information will transmit electronically once entered within the software. No need to submit a paper return if confirmation was received.

Paper Filed Returns – Enter the total amount of West Virginia tax withheld as shown on your withholding documents. If you are filing a joint return, be sure to include any withholding for your spouse. **Original withholding documents (W-2's, 1099's, K-1's) must be enclosed with your paper return. Failure to submit this documentation will result in the disallowance of the credit claimed.** Note: Local or municipal fees cannot be claimed as West Virginia income tax withheld. If the withholding source is for a nonresident sale of real estate transaction, a form WV NRSR must be completed and on file with the Tax Division prior to submitting a tax return. On line 15 of your tax return, mark the box, submit Schedule D, and form 8949 or 4797 from your federal return.

FAILURE TO RECEIVE A WITHHOLDING TAX STATEMENT (W-2)

If you fail to receive a withholding tax statement (Form W-2, W-2G, or 1099) from an employer by February 15th, you may file your income tax return using a substitute form. All efforts to obtain a W-2 statement from the payer must be exhausted before a substitute form will be accepted. West Virginia Substitute W-2 (Form WV IT-102-1) must be completed and retained for your records in the same manner as Form W-2 for a period of not less than three years. This information may be obtained from your pay stub(s). DO NOT use federal Form 4852 (Substitute for W-2). It does not provide all the necessary information and WILL NOT be accepted.

PRIOR YEAR TAX LIABILITIES

Taxpayers who have delinquent state or federal tax liabilities may not receive the full amount of their tax refund. If you have an outstanding state or federal tax lien, your refund will be reduced and applied to your past due liability. If a portion of your refund is captured, you will receive a notice and the balance of the refund. Any final unpaid West Virginia personal income tax liabilities may be referred to the United States Treasury Division in order to recover the balance due from your federal income tax refund.

IRS INFORMATION EXCHANGE

The West Virginia Tax Division and the Internal Revenue Service share tax information including results of any audits. Differences, other than those allowed under state law, will be identified and may result in the assessment of a negligence penalty. Taxpayers may be subject to further investigation and future audits.

INJURED SPOUSE

You may be considered an injured spouse if you file a joint return and all or part of your refund was, or is expected to be, applied against your spouse's past due child support payments or a prior year tax liability. You must file an injured spouse allocation form (Form WV-8379) to claim your part of the refund if all three of the following apply:

- You are not required to pay the past due amount;
- You received and reported income (such as wages, taxable interest, etc.) on a joint return; and
- You made and reported payments such as West Virginia tax withheld from your wages or estimated tax payments.

If all of the above apply and you want your share of the joint return refund, you must:

1. **Check** the injured spouse box on the front of the return;
2. **Complete** the West Virginia Injured Spouse Allocation Form, WV-8379; and
3. **Enclose** the completed form with your West Virginia personal income tax return.

DO NOT check the injured spouse box unless you qualify as an injured spouse and have enclosed the completed form with your return. This will cause a delay in the processing of your refund.

TAX DIVISION PROCESSING AND PROCEDURES

The Tax Division has a modern tax system that allows us to better serve you. This system decreases processing time and allows us to contact taxpayers in a timely manner. If a change has been made to your return, you will first receive a letter from us explaining the change. If there is additional tax due, you will receive a Statement of Account. If you disagree with the balance due, return a copy of the statement with your comments and provide any additional schedules to substantiate your claim. You will receive a statement of account on a monthly basis until your outstanding liability is either paid or your account is settled. If you sent us information and receive a second Statement of Account, it may be a timing issue. Please allow sufficient time for mailing and processing of the additional information before you contact us again.

FORM IT-140 INSTRUCTIONS

FORM IS ON PAGES 1-2 & 51-52

The due date for filing your 2025 West Virginia Personal Income Tax return is April 15, 2026, 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. You must complete your federal return before you can begin your state return. It is not necessary to enclose a copy of your federal return with your West Virginia return.

SOCIAL SECURITY NUMBER - Print your social security number as it appears on your social security card.

NAME & ADDRESS - Enter your name and current address in the spaces provided. If you are married and filing a joint return or married filing separate returns, fill in your spouse's name and your spouse's social security number. If the taxpayer or spouse died during the taxable year, check the box by the decedent's social security number and enter date of death on the line provided.

AMENDED RETURN - Enter a check mark in this box if you are filing an amended return. Be sure to use the form corresponding to the tax year being amended. Enclose the reason for amendment with the amended return using the space provided on page 47 of the booklet. You should include a copy of the federal 1040X with the West Virginia amended return. If you previously requested a debit from your account on the original return and it needs to be stopped, please contact Taxpayer Services at (304) 558-3333.

NONRESIDENT SPECIAL - Enter a check mark in this box if you qualify to file as a Special Nonresident (see page 17) and complete Schedule A, Part II found on page 8. DO NOT check the Nonresident/Part-Year Resident box if you are filing as a Special Nonresident.

NONRESIDENT OR PART-YEAR RESIDENT - Enter a check mark in this box if you are filing as a nonresident or part-year resident (See page 18).

INJURED SPOUSE - If filing an injured spouse claim (Form WV-8379), enter a check mark in the Injured Spouse Box (See page 23).

FILING STATUS CHECK ONLY ONE - Your filing status is generally the same filing status shown on your federal return. See page 19 for more information regarding your filing status.

EXEMPTIONS

You can deduct \$2,000 for every exemption claimed in your exemption schedule.

(a) YOU - Enter "1" in box (a) for yourself if you cannot be claimed as a dependent on another person's return.

(b) SPOUSE - Enter "1" in box (b) for your spouse only if your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.

(c) DEPENDENTS - Enter the number of eligible dependents in box (c). Provide the name, SSN and date of birth in the dependent section. If eligible dependents total more than 4, use the Schedule for Additional Dependents found on page 49.

Generally, qualifying dependents must meet the following test:

1. They are related to you (child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them, etc.) or they were a part of your household for the entire year.
2. They were:
 - a. Under the age of 19 at the end of 2025 and were younger than you;
 - b. Under the age of 24 at the end of 2025, a student, and younger than you; or
 - c. Any age and permanently and totally disabled.
3. They did not provide over half of his or her own support for 2025.
4. They didn't file a joint return for 2025 or is filing such a return only to claim a refund of withheld income tax or estimated tax paid.
5. They lived with you for more than half of 2025.

You cannot claim any dependents if you can be claimed as a dependent on another person's return.

(d) SURVIVING SPOUSE - If you are eligible to claim an additional exemption as a surviving spouse, enter the spouse's social security number and year of death and enter "1" in box (d). See page 21 for additional information. A surviving spouse may claim an additional exemption for the two (2) taxable years following the year in which the spouse died, provided he/she has not remarried before the end of the taxable year for which the return is being filed.

(e) TOTAL EXEMPTIONS - Enter the total number of exemptions claimed in boxes (a) through (d).

LINES 1 THROUGH 26 OF FORM IT-140

LINE 1 FEDERAL ADJUSTED GROSS INCOME - Enter your federal adjusted gross income as shown on Federal Form 1040.

LINE 2 ADDITIONS TO INCOME - Enter the Total Additions shown on Schedule M (page 4). See page 29 for additional information.

LINE 3 SUBTRACTIONS FROM INCOME - Enter the Total Subtractions from income shown on Schedule M (page 4). See page 26 for additional information.

LINE 4 WEST VIRGINIA ADJUSTED GROSS INCOME - Enter the result of line 1 plus line 2 minus line 3.

LINE 5 LOW-INCOME EARNED INCOME EXCLUSION - To determine if you qualify for this exclusion, complete the worksheet on page 29 and enter the qualifying exclusion on this line.

LINE 6 EXEMPTIONS - Enter the number of exemptions shown in box e (under "Exemptions" above) and multiply that number by \$2,000. If you claimed zero exemptions, enter \$500 on this line.

LINE 7 WEST VIRGINIA TAXABLE INCOME - Line 4 minus lines 5 and 6 and enter the result on this line. If less than zero, enter zero.

LINE 8 WEST VIRGINIA INCOME TAX - Check the appropriate box to indicate the method you used to calculate your tax.

RESIDENTS

- If your filing status is single, head of household, widow(er) with a dependent child or married filing jointly and your taxable income is less than \$100,000, apply the amount of taxable income shown on line 7 to the Tax Table on page 36 and enter your tax on this line.

- If your filing status is single, head of household, widow(er) with a dependent child or married filing jointly and your taxable income is over \$100,000, use Rate Schedule I on page 35 to compute your tax.
- If your filing status is Married Filing Separately you MUST use RATE SCHEDULE II to compute your tax.

NONRESIDENTS AND PART-YEAR RESIDENTS

- If you are a nonresident or part-year resident of West Virginia, you must first complete lines 1 through 7 of Form IT-140, then complete Schedule A on pages 7 and 8.

LINE 9 CREDITS FROM TAX CREDIT RECAP SCHEDULE - Enter Total Credits shown on last line of the Tax Credit Recap Schedule.

LINE 10 TOTAL INCOME TAX DUE - LINE 8 minus LINE 9. If line 9 is greater than line 8, enter zero.

LINE 11 PREVIOUS REFUND OR CREDIT - Enter the amount of any overpayment previously refunded or credited from your original return (amended returns only).

LINE 12 PENALTY DUE. If line 8 minus line 9, 15,17,18, 19, 20 and 21 is greater than \$600, you may be subject to a penalty for underpayment of tax. The penalty is computed separately for each installment due date. Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when you file your tax return. Check the box if you are requesting a waiver, or are a qualified farmer. Include a description of what you are requesting on the Request for Waiver of Penalty Waiver from page 42.

LINE 13 WEST VIRGINIA USE TAX DUE - Use tax is due on purchases of goods and services in which you did not pay sales tax. If you did not pay sales tax you must report and pay use tax. Use Schedule UT on page 44 to calculate this tax if applicable.

LINE 14 TOTAL AMOUNT DUE. Add lines 10 through 13.

LINE 15 WEST VIRGINIA INCOME TAX WITHHELD - Enter the total amount of West Virginia tax withheld as shown on your withholding documents. If you are filing a joint return, be sure to include any withholding for your spouse. Original withholding documents (W-2's, 1099's, K-1's) must be enclosed with your return. Failure to submit this documentation will result in the disallowance of the credit claimed. Local or municipal fees cannot be claimed as West Virginia income tax withheld. When claiming withholding from NRSR, check the box on line 15 and enclose Schedule D and Form 8949 or 4797 from your federal return. Make sure you have filed your NRSR prior to filing the IT-140.

LINE 16 ESTIMATED TAX PAYMENTS - Enter the total amount of estimated tax payments paid by you (and your spouse) for taxable year 2025. Include any 2023 overpayment you carried forward to 2025 and any payment made with your West Virginia Application for Extension of Time to File (WV 4868).

LINE 17 NON-FAMILY ADOPTION TAX CREDIT - Enter the amount of allowable credit from the West Virginia Non-family Adoption Credit Schedule, NFA-1, found on our website. This schedule must be submitted with Form IT-140 to claim this credit. If the schedule and final court document are not provided, the credit will be denied.

LINE 18 SENIOR CITIZEN TAX CREDIT - Complete Schedule SCTC-A and enter amount of credit from line 2, part III if you are eligible for the credit. Note: You only need to file a return to claim the SCTC-A when you are also claiming the HEPTC-1. If you are not claiming the HEPTC-1, then you do not need to complete a return to claim this credit unless you are required to file a federal return. **If you are claiming the Disabled Veterans Property Tax Credit, you cannot claim the SCTC-A**

LINE 19 HOMESTEAD EXCESS PROPERTY TAX CREDIT - Enter the amount of line 9 from Schedule HEPTC-1 (page 9). The Schedule HEPTC-1 and the Class 2 property tax receipt must be submitted with the tax return. Failure to submit these will result in denial of the credit. **If you are claiming the Disabled Veterans Property Tax Credit, you cannot claim the HEPTC.**

LINE 20 BUILD WV PROPERTY VALUE ADJUSTMENT REFUNDABLE TAX CREDIT - Enter the amount from Schedule PVA-2. The Schedule PVA-2 and a copy of the Certificate from the Office of Economic Development must be submitted with the tax return. Failure to submit these will result in denial of the credit.

LINE 21 WV PROPERTY TAX ADJUSTMENT TAX CREDIT. Enter the amount in the appropriate box for the credit being claimed. The schedule(s) must be submitted with tax return. Failure to submit these will result in denial of credit.

LINE 22 AMOUNT PAID WITH ORIGINAL RETURN - Enter the amount, if any, paid on your original return. (amended returns only)

LINE 23 PAYMENTS AND REFUNDABLE CREDITS - Add lines 15 through 22.

LINE 24 BALANCE DUE - Line 14 minus line 23. This is the total balance due the State. You may make a payment by ACH Debit through MyTaxes at mytaxes.wvtax.gov. This is the fastest way to pay your balance due. If you send a check or money order, write your social security number and "2025 Form IT 140" on it. If Line 23 is greater than line 14, complete line 25.

LINE 25 TOTAL OVERPAYMENT - Line 23 minus line 14.

LINE 26 DONATIONS - If you (and your spouse) wish to make a contribution, enter the total amount of your contribution on line 26. Your overpayment will be reduced, or your payment increased by this amount.

A) **THE WEST VIRGINIA CHILDREN'S TRUST FUND** - Funds community projects that keep children free from abuse and neglect. Examples include public awareness activities, school-based programs, programs for new parents, and family resource centers. To learn more about the West Virginia Children's Trust Fund or to make a direct contribution, visit the website <http://wvcft.org> or write to West Virginia Children's Trust Fund, P.O. Box 3192, Charleston, WV 25332 or call 304-617-0099. Donations made to the West Virginia Children's Trust Fund are tax deductible on your federal income tax return as an itemized deduction.

B) **THE WEST VIRGINIA DIVISION OF VETERANS ASSISTANCE** - Provides nursing home and health care for aged and disabled veterans in the West Virginia Veterans Home.

C) **DONEL C. KINNARD MEMORIAL STATE VETERANS CEMETERY** - Donations fund operation and maintenance of the cemetery.

LINE 27 AMOUNT TO BE CREDITED TO YOUR 2026 ESTIMATED TAX ACCOUNT - Enter the amount of your overpayment you wish to have credited to your 2026 estimated tax. Any unclaimed payments or adjustments that increase overpayment will be applied to the following period unless written request is received for overpayment to be refunded.

LINE 28 REFUND - Line 25 minus line 26 and line 27. This is the amount of your refund. To receive a refund of \$2 or less, you must enclose a signed statement with your return requesting that the refund be sent to you.

SCHEDULE M INSTRUCTIONS

FORM IS ON PAGE 3 & 4.

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

MODIFICATIONS

MODIFICATIONS DECREASING FEDERAL ADJUSTED GROSS INCOME (SUBTRACTIONS FROM INCOME)

If filing a joint return, enter the modification(s) for both you and your spouse in Columns A and B. In cases of joint ownership of income producing tangible or intangible property, each spouse should use the total income multiplied by the relative percentage of ownership. See example on page 28.

LINE 29 INTEREST OR DIVIDENDS ON U.S. OBLIGATIONS - Enter the total income on obligations of the United States and its possessions and bonds or securities from any United States authority, commission or instrumentality that are included in your federal adjusted gross income but exempt from state income tax under federal law. This will include United States Savings Bonds and federal interest dividends paid to shareholders of a regulated investment company under Section 852 of the IRS Code. Include on this line interest earned on West Virginia bonds which are subject to federal tax but exempt from state tax under West Virginia law.

LINE 30 CERTAIN FEDERAL LAW ENFORCEMENT RETIREMENT - If you are a retired federal law enforcement officer or fireman, at least one of the following documents must be submitted as supporting documentation of your eligibility for this reduction; your Summary of Federal Service from FERS; federal form RI 20-124; your Division of Justice ID card issued to you upon your retirement.

LINE 31 ANY WEST VIRGINIA STATE OR LOCAL POLICE, DEPUTY SHERIFFS' OR FIREMEN'S RETIREMENT - Enter the taxable amount of retirement income reported on your federal return which was received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system, regardless of your age. This is the taxable amount of retirement income received from these sources including any survivorship annuities. Subtractions for retirement received from West Virginia Public Employee's Retirement System is limited to \$2,000 and must be claimed on line 33. 1099-R must be included with return.

LINE 32 MILITARY RETIREMENT - Enter the taxable amount reported on your federal return of military retirement income, including survivorship annuities, from the regular Armed Forces, Reserves, and National Guard. 1099-R must be included with return, even if no withholding is to be reported. This amount should not be included on line 33b.

LINE 33 OTHER RETIREMENT MODIFICATIONS - Enter taxable amount of retirement income for the following categories:

a) WEST VIRGINIA TEACHERS' RETIREMENT AND WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT. Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from The West Virginia Teachers' Retirement System and/or The West Virginia Public Employees' Retirement System. Do not enter more than \$2,000. 1099-R must be included with return.

b) FEDERAL RETIREMENT. Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from Federal Retirement and not already deducted on line 30. Do not enter more than \$2,000. 1099-R must be included with return.

(Combined amounts of 33a and 33b must not exceed \$2,000.)

LINE 34 SOCIAL SECURITY BENEFITS - For taxable years beginning on and after January 1, 2022, 100 percent (100%) of the amount of social security benefits received and included in federal adjusted gross income for the taxable year shall be allowed as a decreasing modification from federal adjusted gross income when determining West Virginia taxable income subject to the tax. The deduction may be claimed only when the federal adjusted gross income of a married couple filing a joint return does not exceed \$100,000, or \$50,000 in the case of a single, head of household, widow(er), or a married individual filing a separate return.

Additionally, for taxable year 2025, 65% of social security benefits received and included in the federal adjusted gross income shall be allowed as a decreasing modification when determining West Virginia taxable income. This deduction may be claimed when the federal adjusted gross income of a married couple filing jointly exceeds \$100,000 or \$50,000 in the case of a single, head of household, widow(er), or married individual filing a separate return.

LINE 35 ASSETS HELD BY SUBCHAPTER S CORPORATION. A taxpayer who is a shareholder of an S corporation, or member of a limited liability company, engaged in business as a financial organization as defined in §11-24-3a(a)(14) of the West Virginia State code, may be eligible for a modification under §11-21-12k.

LINE 36 ACTIVE DUTY MILITARY PAY. Military income received while you were a member of the National Guard or Armed Forces Reserves called to active duty in support of the contingency operation as defined in Executive Order 13223 as part of Operation Noble Eagle, Operation Enduring Freedom, Operation Iraqi Freedom, Operation New Dawn, Operation Inherent Resolve, and any other current or future military operations deemed to be part of the Overseas Contingency Operation (OCO). The President's memorandum applies to any West Virginia National Guard and Reserve service members called to active duty in support of the OCO, regardless of whether they are deployed overseas or stateside. If you are not domiciled in West Virginia, instead complete Part II of Schedule A on page 8. Instructions for Part II of Schedule A begin on page 32. See TSD 443 for additional details. Military orders and W-2 must be included with your return.

LINE 37 ACTIVE MILITARY SEPARATION - If you have separated from military service, enter the amount of active duty pay that you received, provided that you were on active duty for thirty continuous days prior to separation. Military orders, DD214, and W-2 must be included with your return.

LINE 38 REFUNDS OF STATE AND LOCAL INCOME TAXES - Enter the amount reported on your federal return only. Only refunds included in your federal adjusted gross income qualify for this modification.

LINE 39 CONTRIBUTIONS TO THE WEST VIRGINIA PREPAID TUITION TRUST/WEST VIRGINIA SAVINGS PLAN TRUST
- Enter any payments paid to the prepaid tuition trust fund/savings plan trust. Annual statement must be submitted to support this deduction. If the annual statement is not submitted the modification will be denied.

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. 1099-RRB from United States Railroad Retirement Board must be included with return. Social Security benefits that are taxable on your federal return are also taxable to West Virginia and should NOT be included on this line.

LINE 41 LONG-TERM CARE INSURANCE - Enter the amount of long-term care insurance premiums. Supporting documentation must be provided. If no supporting documentation is submitted the modification will be denied.

LINE 42 IRC 1341 REPAYMENTS - Enter the amount of money paid back under IRC 1341. Supporting documentation must be provided. If no supporting documentation is submitted the modification will be denied.

If you have received payments in prior years that at the time, appeared to be valid by unrestricted right but at a later date, it was determined that excess payments were made and repayment is now required, then you may be entitled to an adjustment under IRC 1341. The amount of income repaid MUST be more than \$3,000.00 to qualify. Enter the qualifying amount on Schedule M Line 42. For more information, consult IRS Publication 525.

LINE 43 ABLE ACT - Achieving a Better Life Experience - An ABLE account is a tax-favored savings account that can accept contributions for an eligible individual with a disability or who is blind, and who is the designated beneficiary and owner of the account. The account is used to provide for qualified disability expenses. To take this credit on the WV return an annual statement or equivalent document MUST be attached. If the annual statement is not submitted, the credit will be denied. You may be able to claim a credit for the qualified retirement savings contribution (aka Saver's Credit) to your ABLE account before January 1, 2026. See IRS Publication 907 for more information.

LINE 44 WEST VIRGINIA JUMPSTART SAVINGS PROGRAM DEPOSITS MADE - The Jumpstart Saving Program allows West Virginians to save and invest money to help cover the costs of pursuing a trade or occupation through apprenticeship programs or technical schools. You may not claim more than a \$25,000 modification each year. You must include a copy of the annual statement to claim this modification. If the annual statement is not submitted the modification will be denied.

LINE 45 PBGC MODIFICATION - Pension Benefit Guaranty Modification - If you retired under an employer-provided defined benefit plan that terminated prior to or after retirement and the pension plan is covered by a guarantor whose maximum benefit guarantee is less than the maximum benefit to which you were entitled, you may be allowed a reducing modification of the difference between

- (a) the amount you would have received had the plan not terminated and
- (b) the amount actually received from the guarantor. Failure to provide the information in (a) and (b) will delay the processing of your return.

LINE 46 GAMBLING LOSSES - Taxpayers MUST provide the first two pages and Schedule A of the federal return along with W-2G's, 1099's, and/or account summary reflecting the amount wagered and the amount won or lost from online gambling account. If not provided the modification will be disallowed. (Cannot be greater than your gambling winnings).

LINE 47 SENIOR CITIZEN OR DISABILITY DEDUCTION - Taxpayers MUST be at least age 65 OR certified as permanently and totally disabled to receive this deduction. Taxpayers age 65 or older have to enter their year of birth in the space provided and complete boxes (a) through (d) of the table in order to claim the deduction as a Senior Citizen. Joint income must be divided between spouses with regard to their respective percentage of ownership. ONLY THE INCOME OF THE SPOUSE WHO MEETS THE ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE MODIFICATION. See example on the next page.

The Disability Deduction can be claimed by taxpayers under age 65 who have been medically certified as unable to engage in any substantial gainful activity due to physical or mental impairment. If 2025 is the first year of a medically certified disability, you MUST enclose a 2025 West Virginia Schedule H or a copy of Federal Schedule R and enter 2025 as the year the disability began in the space provided. If the disability deduction has been claimed in prior years AND documentation has been submitted with prior claims, then only the year that the disability began, entered in the space provided, is needed to claim the deduction. The Surviving Spouse of a deceased taxpayer may also qualify for a similar modification, see instructions for more information.

Box (c) Enter all income (for each spouse, if joint return) not reported on lines 35 through 48.

Box (d) Add lines 29 through 34 for each spouse and enter on this line.

Subtract BOX (d) from BOX (c) for each. If BOX (d) is larger than BOX(c), enter zero.

EXAMPLE OF SENIOR CITIZEN DEDUCTION CALCULATION

John Doe, age 69, and Mary Doe, age 65, file a joint tax return. In 2025, they received the following income.

	John	Mary
West Virginia Police Retirement	7,000	0
IRA Distributions	4,000	1,000
Wages and Salaries	0	10,000
Interest (jointly held)	1,500	1,500
US Savings Bond Interest	500	500
TOTAL INCOME	13,000	13,000

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

1. Mr. Doe's total income is \$13,000. He claimed no deductions on lines 35 through 46. He enters the maximum amount of \$8,000 in column (c).
2. Mrs. Doe's total income is \$13,000. She claims no deductions on lines 35 through 46 and enters the maximum amount of \$8,000 in column (c).
3. Mr. Doe reported his police pension on line 31 and his share of their joint savings bond interest on line 29. He enters \$7,500 in column (d).
4. Mrs. Doe reported her share of the joint savings bond interest on line 29 of Schedule M. Therefore, she enters \$500 in column(d).
5. Mr. and Mrs. Doe each subtract column (d) from column (c) to determine their senior citizen deduction.
6. Therefore, Mr. Doe enters \$500 in column A and Mrs. Doe enters \$7,500 in column B.

	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not included in lines 35 to 46 (NOT TO EXCEED \$8000)	(d) Add lines 29 through 34		Subtract line 47 column (d) from (c) (If less than zero, enter zero)
You	1956		8000 .00	7500 .00		500 .00
Spouse	1960		8000 .00	500 .00	49	7500 .00

LINE 48 SURVIVING SPOUSE DEDUCTION - The surviving spouse may claim a one-time subtraction from his/her income of **up to \$8,000** for the taxable year following the year of the spouse's death if all of the following conditions are met:

- The decedent was 65 years of age or older OR was certified as permanently and totally disabled prior to his death.
- The surviving spouse did not remarry before the end of the taxable year.
- The total deductions from income shown on lines 29 through 34 and line 49 of Schedule M are **less than \$8,000**.
- If under \$8,000, enter only the difference on the Surviving Spouse Line.
- The combined total of Line 49 and 50 can not exceed \$8,000.

LINE 49 Add lines 29 through 50 for each column and enter the results here.

LINE 50 TOTAL SUBTRACTIONS - Add Columns A and B from line 51. Enter here and on line 3 of Form IT-140.

INCREASING FEDERAL ADJUSTED GROSS INCOME (ADDITIONS TO INCOME)

LINE 51 INTEREST OR DIVIDEND INCOME ON FEDERAL OBLIGATIONS - Enter amount of any interest or dividend income (received by or credited to you during the taxable year) on bonds or securities of any United States authority, commission which the laws of the United States exempt from federal income tax but not from state income tax.

LINE 52 INTEREST OR DIVIDEND ON STATE OR LOCAL BONDS (OTHER THAN WEST VIRGINIA) - Enter the amount of any interest or dividend income on state and local bonds (other than West Virginia and its political subdivisions) received by or credited to you. See Technical Assistance Advisory 1993-002 for more information.

LINE 53 INTEREST ON MONEY BORROWED TO PURCHASE BONDS EARNING EXEMPT WEST VIRGINIA INCOME - Enter the amount of any interest deducted, as a business expense or otherwise, from your federal adjusted gross income in connection with money borrowed to purchase or carry bonds or securities. Income from which is exempt from West Virginia income tax.

LINE 54 LUMP SUM PENSION DISTRIBUTIONS - Enter the amount of any qualifying 402(e) lump sum distributions not included in your federal adjusted gross income that was separately reported and taxed on federal Form 4972.

LINE 55 OTHER INCOME EXCLUDED FROM FEDERAL ADJUSTED GROSS INCOME BUT SUBJECT TO STATE TAX. West Virginia income tax is based on federal adjusted gross income. However, certain income must be added back. For example; income deducted under Section 199 of the Internal Revenue Code. Enclose Schedule K-1(s).

LINE 56 WITHDRAWALS FROM A PREPAID TUITION/SAVINGS PLAN NOT USED FOR PAYMENT OF QUALIFYING EXPENSES. Enter the amount of the West Virginia Prepaid Tuition/Smart 529 withdrawal that was NOT used for qualifying educational expense if you previously deducted these contributions.

LINE 57 ABLE ACT ADDITIONS. Enter any amount withdrawn from an ABLE account that was not used for qualified disability expenses pursuant to 11-21-12j(b).

LINE 58 WEST VIRGINIA JUMPSTART ADDITIONS. West Virginia Jumpstart Savings Program withdrawals not used for qualifying expenses.

LINE 59 TOTAL ADDITIONS. Add lines 53 through 60. Enter the result here and on line 2 of Form IT-140.

WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION WORKSHEET

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

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

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

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

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

A. Enter your Federal Adjusted Gross income from line 1 of Form IT-140

STOP **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 A, Line B, or Line C here and on Line 5 of Form IT-140

A	.00
B	.00
C	.00
D	.00

SCHEDULE A INSTRUCTIONS

FORM IS ON PAGES 7 & 8

RESIDENTS OF KENTUCKY, MARYLAND, OHIO, PENNSYLVANIA AND VIRGINIA

If your only source of income is from wages and salaries, you will only need to complete Part II of Schedule A. Note: Residents of Pennsylvania and Virginia – If you were a domiciliary resident of Pennsylvania or Virginia and spent more than 183 days in West Virginia, you are also considered a resident of West Virginia and must file Form IT-140 as a resident of West Virginia.

MEMBERS OF THE ARMED FORCES AND THEIR SPOUSES

If your domicile is outside West Virginia but you were present in West Virginia in compliance with military orders, and if your only source of income is either from your own or your spouse's wages and salaries, you will only need to complete Part II of Schedule A and include a copy of DD Form 2058 showing your State of Legal Residence.

LINE 1 WAGES SALARIES, AND TIPS

Column A Enter total wages, salaries, tips and other employee compensation reported on your federal income tax return.
Column B Enter the amount received during your period of West Virginia residency.
Column C Enter the amount received from West Virginia source(s) while you were a nonresident of West Virginia.

LINE 2 - 3 INTEREST AND DIVIDEND INCOME

Column A Enter total interest and dividend income reported on your federal income tax return.
Column B Enter the amount received during your period of West Virginia residency.
Column C Enter the amount received from a business, trade, profession or occupation carried on in West Virginia while you were a nonresident of West Virginia.

LINE 4 IRA'S, PENSIONS, AND ANNUITIES.

Column A Enter the total taxable amount of pensions and annuities reported on your federal return.
Column B Enter the taxable amount of any pensions and annuities received during your period of West Virginia residency
Column C Enter income from pensions and annuities derived from or connected with West Virginia sources. NOTE: Pension and annuity income received by a nonresident is NOT subject to West Virginia tax unless the annuity is used as an asset in a business, trade, profession, or occupation in West Virginia.

LINE 5 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS.

Column A Enter the total amount of taxable social security and railroad retirement benefits reported on your federal return.
Column B Enter the amount of taxable social security benefits received during your period of West Virginia residency.
Column C Do NOT enter any amount received while you were a nonresident of West Virginia.

LINE 6 REFUNDS OF STATE AND LOCAL INCOME TAXES

Column A Enter total taxable state and local income tax refunds reported on your federal income tax return.
Column B Enter the amount received during your period of West Virginia residency.
Column C Do not enter any refunds received during the period you were a nonresident of West Virginia.

LINE 7 ALIMONY RECEIVED

Column A Enter total alimony received as reported on your federal income tax return.
Column B Enter the amount received during your period of West Virginia residency.
Column C Do not enter any alimony received while you were a nonresident of West Virginia.

LINE 8 BUSINESS INCOME (INCLUDE BUSINESS PROFIT OR LOSS AND INCOME FROM RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, AND S CORPORATIONS)

Column A Enter the total amount of ALL business income reported on your federal income tax return.
Column B Enter the amount received during your period of West Virginia residency.
Column C Enter any amount derived from West Virginia source(s) while you were a nonresident of West Virginia.

BUSINESS CONDUCTED IN WEST VIRGINIA

A business, trade, profession, or occupation (not including personal services as an employee) is considered to be conducted in West Virginia if you maintain, operate, or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place where your affairs are regularly conducted in West Virginia if it is transacted here with a fair measure of permanency and continuity.

BUSINESS CONDUCTED INSIDE OR OUTSIDE WEST VIRGINIA

If, while a nonresident, a business, trade or profession is conducted inside and outside West Virginia and your accounts clearly reflect income from West Virginia operations, enter the net profit or loss from business conducted within West Virginia on line 8, Column C.

RENT & ROYALTY INCOME

As a nonresident, enter in Column C any rents and royalties from:

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

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

Do not allocate income from real property. Real property must be included in its entirety unless it is located outside of West Virginia, then it must be excluded.

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

PARTNERSHIPS

As a nonresident, enter in Column C your distributive share of partnership income from Schedule K-1 or Form WV PTE-100.

S CORPORATION SHAREHOLDERS

As a nonresident, enter in Column C your pro rata share of income or loss from an electing West Virginia S corporation from Schedule K-1, or Form WV PTE-100.

ESTATES & TRUSTS

Enter in Columns B and C your share of estate or trust income as a part-year resident or a nonresident from West Virginia source(s) obtained from information provided by the fiduciary shown on Schedule K-1, or Form IT-141.

PASSIVE ACTIVITY LOSS LIMITATIONS

A nonresident must recompute any deduction taken on the federal return for passive activity losses to determine the amounts that would be allowed if federal adjusted gross income took into account only those items of income, gain, loss, or deduction derived from or connected with West Virginia source(s).

LINE 9 CAPITAL GAINS OR LOSSES. Capital transactions from West Virginia sources include capital gains or losses derived from real or tangible property located within West Virginia whether or not the property is connected with a business or trade and capital gains or losses from stocks, bonds, and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in West Virginia. Also include your share of any capital gain or loss derived from West Virginia sources from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S corporation of which you are a shareholder. Any capital gains or losses from business property (other than real property) of a business conducted both in and out of West Virginia must be allocated for West Virginia purposes. Gains or losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal basis of property for computing capital gains or losses.

LINE 10 SUPPLEMENTAL GAINS OR LOSSES

Column A	Enter the total of any other gains or losses from the sale or exchange of non-capital assets used in a trade or business reported on your federal return.
Column B	Enter any substantial gain or loss which occurred during your period of West Virginia residency.
Column C	Compute the amount to be reported in this column by applying the federal provisions for determining gains or losses from sale or exchange of other than capital assets to your West Virginia transactions. Non-capital transactions from West Virginia sources are those transactions from your federal return pertaining to property used in connection with a business, trade, profession, or occupation carried on in West Virginia. Also included is your share of any non-capital gains or losses from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S corporation of which you are a shareholder. Use the federal adjusted basis of your property in all computations.

LINE 11 FARM INCOME OR LOSS

Column A	Enter the total amount reported on your federal return.
Column B	Enter the amount that represents farm income or loss during your period of West Virginia residency.
Column C	Enter the amount that represents income or loss from farming activity in West Virginia while you were a nonresident of West Virginia.

LINE 12 UNEMPLOYMENT COMPENSATION

Column A	Enter the total amount reported on your federal return.
Column B	Enter the amount received during your period of West Virginia residency.
Column C	Enter the amount received while a nonresident but derived or resulting from employment in West Virginia.

LINE 13 OTHER INCOME

Column A Enter the total of other income reported on your federal return. Identify each source in the space provided. Enclose additional statements if necessary.

Column B Enter the amount received during your period of West Virginia residency.

Column C Enter the amount derived from or connected with West Virginia sources and received while you were a nonresident of West Virginia.

(**NOTE: If you have special accrual income, it should be included in Columns A and B of this line.**
See page 18 for more information regarding special accruals.)

LINE 14 TOTAL INCOME. Add lines 1 through 13 of each column and enter the result on this line.**LINE 15 THROUGH 20 ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME**

Column A Enter the adjustments to income reported on Federal Form 1040.

Column B Enter any adjustments incurred during your period of West Virginia residency.

Column C Enter any adjustments connected with income from West Virginia sources while you were a nonresident of West Virginia.

The amount shown in Column A for any adjustments must be the same as reported on the federal return. The adjustments should be allocated for Column B and Column C as described above.

LINE 21 OTHER ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME

Column A Enter the adjustments to income reported on Federal Form 1040. These adjustments include: moving expenses for members of the Armed Services, alimony paid, certain business expenses of reservists, performing artists, and fee-basis government officials, health savings account deduction Student loan interest deduction and other deductions.

Column B Enter any adjustments incurred during your period of West Virginia residency.

Column C Enter any adjustments connected with income from West Virginia sources while you were a nonresident of West Virginia

The amount shown in Column A must be the same as reported on the federal return. Include in Column B only the portion of alimony adjusted attributable to the period of West Virginia residency. The adjustments should be allocated for Column B and Column C as described above.

LINE 22 TOTAL ADJUSTMENTS. Enter the total of all adjustments from lines 15 through 21 for each column.**LINE 23 ADJUSTED GROSS INCOME.** Subtract line 22 from line 14 in each column. Enter the result on this line.**LINE 24 WEST VIRGINIA INCOME.** Add Column B and Column C of line 23 and enter the total here.**LINE 25 INCOME SUBJECT TO WEST VIRGINIA TAX BUT EXEMPT FROM FEDERAL TAX.** Enter any income subject to West Virginia tax but not included in federal adjusted gross income. This income will be shown as an addition to federal adjusted gross income on Schedule M.**LINE 26 TOTAL WEST VIRGINIA INCOME.** Add the amounts shown on lines 24 and 25 and enter the total here and on line 2 of Schedule A, Part I, Nonresident/Part-Year Resident Tax Calculation on page 8.**SCHEDULE A, PARTS I AND II****PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION**

Complete lines 1-4 and enter result on IT-140, line 8.

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

Complete Part II only if ALL THREE of the following were true in 2025.

- You were a resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia or you were Active Military personnel stationed in West Virginia and your domicile is outside West Virginia.
- Your only West Virginia source income was from wages and salaries.
- West Virginia income tax was withheld from 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.

Select state of Residence.

Complete Lines 5 -7 and enter the total from Line 7 on 15 of Form IT-140.

SCHEDULE E INSTRUCTIONS

FORM IS ON PAGE 14.

RESIDENTS: Subject to certain limitations, a West Virginia resident may be eligible to claim a credit for income taxes paid to another state. The purpose of this credit is to prevent dual taxation of such income.

PART-YEAR RESIDENTS: Part-year residents may only claim credit for taxes paid to another state on income earned while a WV resident and reported as taxable income to WV on Schedule A.

NONRESIDENTS: Nonresidents are not entitled to a Schedule E credit under any circumstances.

LIMITATIONS: The amount of a Schedule E credit is subject to the following limitations:

- The credit cannot exceed the amount of tax payable to the other state on income also subject to West Virginia tax. This is the amount of income tax computed on the nonresident return filed with the other state.
- The credit cannot exceed the percentage of the West Virginia tax determined by dividing the portion of the taxpayer's West Virginia income subject to taxation in another state by the total amount of the taxpayer's West Virginia income.
- The credit cannot reduce the West Virginia tax due to an amount less than what would have been due if the income subject to taxation by the other state was excluded from the taxpayer's West Virginia income.

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

You must maintain a copy of the other state tax return in your files. This credit is not allowed for income tax imposed by a city, township, borough, or any political subdivision of a state or any other country. Local or municipal fees cannot be claimed. Due to existing reciprocal agreements, West Virginia residents cannot claim the Schedule E credit if the credit claimed is for state income taxes paid on wage and salary or unemployment compensation income earned in Kentucky, Maryland, Ohio, Pennsylvania, or Virginia. However, taxes paid on income derived from sources other than wage and salary or unemployment compensation income is permitted as a Schedule E credit. You may claim credit on your West Virginia Resident Income Tax Return for state income tax paid, as a nonresident for certain states. For a list of states, please see our website.

LINE 1 Enter the tax imposed by the state of nonresidence on income also taxed by this state. Do not use the amount of any tax which may have been withheld from your wages; this does not represent the actual tax paid to the other state. Do not include the amount of any interest, additions to tax, or other penalty which may have been paid with respect to such tax.

LINE 2 Enter the West Virginia total income tax shown on line 8 of Form IT-140.

LINE 3 Enter the net income from the state that is included in your West Virginia total income.

LINE 4 Enter total West Virginia income.

Residents – enter the amount shown on line 4, Form IT-140.

Part-year residents – enter the amount shown on IT-140 Schedule A, line 26.

LINE 5 LIMITATION OF CREDIT. Multiply line 2 by line 3 and divide the result by line 4.

LINE 6 ALTERNATIVE WEST VIRGINIA TAXABLE INCOME. Residents — Subtract line 3 from line 7, Form IT-140. Part-year residents — Subtract line 3 from line 4.

LINE 7 ALTERNATIVE WEST VIRGINIA INCOME TAX. Apply the Tax Rate Schedule to the amount shown on line 6.

LINE 8 LIMITATION OF CREDIT. Subtract line 7 from line 2.

LINE 9 MAXIMUM CREDIT. Line 2 minus the sum of lines 2 through 26 of the Tax Credit Recap Schedule.

LINE 10 TOTAL CREDIT. (THE SMALLEST OF LINES 1, 2, 5, 8, OR 9). Enter amount here and on line 1 of the Tax Credit Recap Schedule.

SPECIAL INSTRUCTIONS FOR WEST VIRGINIA RESIDENTS REGARDING THE FOLLOWING STATES: KENTUCKY, MARYLAND, OHIO, PENNSYLVANIA, VIRGINIA

KENTUCKY, MARYLAND, OR OHIO.

If your income during 2025 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with the state in which taxes were withheld. If you had income from a source other than wages and/or salaries, you are allowed a credit for income taxes paid by completing Schedule E. You must maintain a copy of the other state tax return in your files.

PENNSYLVANIA OR VIRGINIA.

If your income during 2025 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with these states. If you spent more than 183 days in one of these states and are considered an actual resident for tax purposes, or, if you had income from a source other than wages and/or salaries, you are allowed credit for income taxes paid to Pennsylvania or Virginia by completing Schedule E. You must maintain a copy of the other state tax return in your files.

SENIOR CITIZENS TAX CREDIT INFORMATION

If you received a WV SCTC-A in the mail from the West Virginia Tax Division for the Homestead Exemption program administered at the county level, you may be entitled to claim a refundable state income tax credit. The credit is based on the amount of ad valorem property taxes paid (Class II) on the first \$20,000, or portion thereof, of the taxable assessed value over the \$20,000 Homestead Exemption.

The refundable income tax credit eligibility is restricted to those who participate in the Homestead Exemption Program through the County Assessor's office, do not claim the Disabled Veteran's Property Tax Credit, and meet the following criteria:

You must owe and pay a property tax liability on the homestead exemption eligible home (i.e. the assessed value of the eligible home must be greater than \$20,000 prior to the application of the homestead exemption) and;

Your household income must meet the low-income test. Complete Part II of Form SCTC-A to determine your household income for the year.

If you were NOT required to file a federal tax return, do not include social security benefits when calculating your household income.

INCOME WORKSHEET

A. Wages, salaries, tips received	A. _____
B. Interest and dividend income	B. _____
C. Alimony received	C. _____
D. Taxable pensions and annuities	D. _____
E. Unemployment compensation	E. _____
F. Other income (include capital gains, gambling winnings, farm income, etc.)	F. _____
G. Add lines A through F	G. _____
H. Adjustments to income (i. e. alimony paid, IRA, etc.)	H. _____
I. Line G minus line H (calculated Federal Adjusted Gross Income)	I. _____

Compare the amount of your household income to the maximum income which corresponds to the number of people in your household as listed in the table on Form WV SCTC-A. If your income is equal to or less than the maximum income, you are eligible to claim the credit.

# OF PEOPLE IN HOUSEHOLD	150% OF POVERTY GUIDELINES	# OF PEOPLE IN HOUSEHOLD	150% OF POVERTY GUIDELINES
1	\$23,475	3	\$39,975
2	\$31,725	4	\$48,225

**FOR EACH ADDITIONAL PERSON, ADD \$8,250

INSTRUCTIONS

1. Complete Part I of Form SCTC-A by entering your social security number, your spouse's social security number (if filing jointly) and the number of people living in your household. If the Prime or Spouse are deceased, please enter the date of death. Only include the date of death if it is within the current tax year.
2. If you are due a refund and would like it direct deposited, enter the banking information.
3. Complete Part II of the SCTC-A. Check YES if you are required to file a federal return or NO if you are not required to file a federal return. Complete the lines under the box you checked to determine your household income.

IF YOU ARE REQUIRED TO FILE A FEDERAL RETURN:

4. List Allowable Credit amount from Line 2, Part III of Form SCTC-A on Form IT-140, line 18.
5. Complete your West Virginia return according to the instructions given in the SCTC-A.
6. Be sure to submit the original Form SCTC-A from the Tax Division with your completed West Virginia return (Form IT-140). SCTC-A forms created by a tax preparer will result in denial of the credit. **No substitute SCTC-A's will be accepted.**

IF YOU ARE NOT REQUIRED TO FILE A FEDERAL RETURN:

7. Sign and date the original Form SCTC-A you received from the Tax Division and mail it to the address at the bottom of the SCTC instructions.

If you later determine that you are required to file an Individual Income Tax return, form IT-140 MUST be marked and completed as an amended return. Be sure to enter the amount of Senior Citizen Tax Credit refund originally received on Line 11 of the IT-140 to prevent processing delays.

2025 TAX RATE SCHEDULES

RATE SCHEDULE I

Use this schedule if you checked 1 (**Single**), 2 (**Head of household**), 3 (**Married filing joint**), or 5 (**Widow[er] with dependent child**) under "FILING STATUS".

Less than \$10,000.....	2.22% of the taxable income	
At least –	But less than –	
\$10,000	\$25,000	\$222.00 plus 2.96% of excess over \$10,000
\$25,000	\$40,000	\$666.00 plus 3.33% of excess over \$25,000
\$40,000	\$60,000	\$1,165.50 plus 4.44% of excess over \$40,000
\$60,000		\$2,053.50 plus 4.82% of excess over \$60,000

EXAMPLE

With a taxable income of \$117,635

\$ 57,635.00	Income in excess of \$60,000
x .0482	Tax Rate \$60,000 and above
\$ 2,778.01	Tax on excess of \$57,635
+ 2,053.50	Tax on \$60,000
\$ 4,831.51	Total Tax on \$117,635 (Round to nearest whole dollar)

RATE SCHEDULE II

Use this schedule if you checked box 4 (**Married filing separately**) under "FILING STATUS".

Less than \$5,000	2.22% of the taxable income	
At least –	But less than –	
\$ 5,000	\$12,500	\$111.00 plus 2.96% of excess over \$5,000
\$12,500	\$20,000	\$333 plus 3.33% of excess over \$12,500
\$20,000	\$30,000	\$582.75 plus 4.44% of excess over \$20,000
\$30,000		\$1,026.75 plus 4.82% of excess over \$30,000

EXAMPLE

With a taxable income of \$118,460

\$ 88,460.00	Income in excess of \$30,000
x .0482	Tax Rate \$30,000 and above
\$ 4,263.77	Tax on excess of \$88,460
+ 1,026.75	Tax on \$30,000
\$ 5,290.52	Total Tax on \$118,460 (Round to nearest whole dollar)

2025 WEST VIRGINIA TAX TABLE

- Find the income range that applies to the taxable net income you reported on line 7 of your Form IT-140.
- Find the West Virginia tax corresponding to your income range.
- Enter the tax amount on line 8 of Form IT-140.
- If your filing status is Married Filing Separately, you cannot use this table. Use Rate Schedule II on page 35.
- Make sure your taxable income is LESS than and NOT equal to the income shown in the "LESS THAN" column.
- If your taxable income is over \$100,000 refer to the Tax Rate Schedules on page 35.

If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...	
At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...
25	50	\$1	5,900	6,000	\$132	12,000	12,100	\$283	18,100	18,200	\$463
50	75	\$1	6,000	6,100	\$134	12,100	12,200	\$286	18,200	18,300	\$466
75	100	\$2	6,100	6,200	\$137	12,200	12,300	\$289	18,300	18,400	\$469
100	200	\$3	6,200	6,300	\$139	12,300	12,400	\$292	18,400	18,500	\$472
200	300	\$6	6,300	6,400	\$141	12,400	12,500	\$295	18,500	18,600	\$475
300	400	\$8	6,400	6,500	\$143	12,500	12,600	\$297	18,600	18,700	\$478
400	500	\$10	6,500	6,600	\$145	12,600	12,700	\$300	18,700	18,800	\$481
500	600	\$12	6,600	6,700	\$148	12,700	12,800	\$303	18,800	18,900	\$484
600	700	\$14	6,700	6,800	\$150	12,800	12,900	\$306	18,900	19,000	\$487
700	800	\$17	6,800	6,900	\$152	12,900	13,000	\$309	19,000	19,100	\$490
800	900	\$19	6,900	7,000	\$154	13,000	13,100	\$312	19,100	19,200	\$493
900	1,000	\$21	7,000	7,100	\$157	13,100	13,200	\$315	19,200	19,300	\$496
1,000	1,100	\$23	7,100	7,200	\$159	13,200	13,300	\$318	19,300	19,400	\$499
1,100	1,200	\$26	7,200	7,300	\$161	13,300	13,400	\$321	19,400	19,500	\$502
1,200	1,300	\$28	7,300	7,400	\$163	13,400	13,500	\$324	19,500	19,600	\$505
1,300	1,400	\$30	7,400	7,500	\$165	13,500	13,600	\$327	19,600	19,700	\$508
1,400	1,500	\$32	7,500	7,600	\$168	13,600	13,700	\$330	19,700	19,800	\$511
1,500	1,600	\$34	7,600	7,700	\$170	13,700	13,800	\$333	19,800	19,900	\$514
1,600	1,700	\$37	7,700	7,800	\$172	13,800	13,900	\$336	19,900	20,000	\$517
1,700	1,800	\$39	7,800	7,900	\$174	13,900	14,000	\$339	20,000	20,100	\$519
1,800	1,900	\$41	7,900	8,000	\$176	14,000	14,100	\$342	20,100	20,200	\$522
1,900	2,000	\$43	8,000	8,100	\$179	14,100	14,200	\$345	20,200	20,300	\$525
2,000	2,100	\$46	8,100	8,200	\$181	14,200	14,300	\$348	20,300	20,400	\$528
2,100	2,200	\$48	8,200	8,300	\$183	14,300	14,400	\$351	20,400	20,500	\$531
2,200	2,300	\$50	8,300	8,400	\$185	14,400	14,500	\$354	20,500	20,600	\$534
2,300	2,400	\$52	8,400	8,500	\$188	14,500	14,600	\$357	20,600	20,700	\$537
2,400	2,500	\$54	8,500	8,600	\$190	14,600	14,700	\$360	20,700	20,800	\$540
2,500	2,600	\$57	8,600	8,700	\$192	14,700	14,800	\$363	20,800	20,900	\$543
2,600	2,700	\$59	8,700	8,800	\$194	14,800	14,900	\$366	20,900	21,000	\$546
2,700	2,800	\$61	8,800	8,900	\$196	14,900	15,000	\$369	21,000	21,100	\$549
2,800	2,900	\$63	8,900	9,000	\$199	15,000	15,100	\$371	21,100	21,200	\$552
2,900	3,000	\$65	9,000	9,100	\$201	15,100	15,200	\$374	21,200	21,300	\$555
3,000	3,100	\$68	9,100	9,200	\$203	15,200	15,300	\$377	21,300	21,400	\$558
3,100	3,200	\$70	9,200	9,300	\$205	15,300	15,400	\$380	21,400	21,500	\$561
3,200	3,300	\$72	9,300	9,400	\$208	15,400	15,500	\$383	21,500	21,600	\$564
3,300	3,400	\$74	9,400	9,500	\$210	15,500	15,600	\$386	21,600	21,700	\$567
3,400	3,500	\$77	9,500	9,600	\$212	15,600	15,700	\$389	21,700	21,800	\$570
3,500	3,600	\$79	9,600	9,700	\$214	15,700	15,800	\$392	21,800	21,900	\$573
3,600	3,700	\$81	9,700	9,800	\$216	15,800	15,900	\$395	21,900	22,000	\$576
3,700	3,800	\$83	9,800	9,900	\$219	15,900	16,000	\$398	22,000	22,100	\$579
3,800	3,900	\$85	9,900	10,000	\$221	16,000	16,100	\$401	22,100	22,200	\$582
3,900	4,000	\$88	10,000	10,100	\$223	16,100	16,200	\$404	22,200	22,300	\$585
4,000	4,100	\$90	10,100	10,200	\$226	16,200	16,300	\$407	22,300	22,400	\$588
4,100	4,200	\$92	10,200	10,300	\$229	16,300	16,400	\$410	22,400	22,500	\$591
4,200	4,300	\$94	10,300	10,400	\$232	16,400	16,500	\$413	22,500	22,600	\$593
4,300	4,400	\$97	10,400	10,500	\$235	16,500	16,600	\$416	22,600	22,700	\$596
4,400	4,500	\$99	10,500	10,600	\$238	16,600	16,700	\$419	22,700	22,800	\$599
4,500	4,600	\$101	10,600	10,700	\$241	16,700	16,800	\$422	22,800	22,900	\$602
4,600	4,700	\$103	10,700	10,800	\$244	16,800	16,900	\$425	22,900	23,000	\$605
4,700	4,800	\$105	10,800	10,900	\$247	16,900	17,000	\$428	23,000	23,100	\$608
4,800	4,900	\$108	10,900	11,000	\$250	17,000	17,100	\$431	23,100	23,200	\$611
4,900	5,000	\$110	11,000	11,100	\$253	17,100	17,200	\$434	23,200	23,300	\$614
5,000	5,100	\$112	11,100	11,200	\$256	17,200	17,300	\$437	23,300	23,400	\$617
5,100	5,200	\$114	11,200	11,300	\$259	17,300	17,400	\$440	23,400	23,500	\$620
5,200	5,300	\$117	11,300	11,400	\$262	17,400	17,500	\$443	23,500	23,600	\$623
5,300	5,400	\$119	11,400	11,500	\$265	17,500	17,600	\$445	23,600	23,700	\$626
5,400	5,500	\$121	11,500	11,600	\$268	17,600	17,700	\$448	23,700	23,800	\$629
5,500	5,600	\$123	11,600	11,700	\$271	17,700	17,800	\$451	23,800	23,900	\$632
5,600	5,700	\$125	11,700	11,800	\$274	17,800	17,900	\$454	23,900	24,000	\$635
5,700	5,800	\$128	11,800	11,900	\$277	17,900	18,000	\$457	24,000	24,100	\$638
5,800	5,900	\$130	11,900	12,000	\$280	18,000	18,100	\$460	24,100	24,200	\$641

2025 WEST VIRGINIA TAX TABLE

If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...	
At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	
28,180	28,240	\$773	32,380	32,440	\$913	36,580	36,640	\$1,053	40,650	40,700	\$1,195	44,150	44,200	\$1,351	
28,240	28,300	\$775	32,440	32,500	\$915	36,640	36,700	\$1,055	40,700	40,750	\$1,198	44,200	44,250	\$1,353	
28,300	28,360	\$777	32,500	32,560	\$917	36,700	36,760	\$1,057	40,750	40,800	\$1,200	44,250	44,300	\$1,355	
28,360	28,420	\$779	32,560	32,620	\$919	36,760	36,820	\$1,059	40,800	40,850	\$1,202	44,300	44,350	\$1,358	
28,420	28,480	\$781	32,620	32,680	\$921	36,820	36,880	\$1,061	40,850	40,900	\$1,204	44,350	44,400	\$1,360	
28,480	28,540	\$783	32,680	32,740	\$923	36,880	36,940	\$1,063	40,900	40,950	\$1,207	44,400	44,450	\$1,362	
28,540	28,600	\$785	32,740	32,800	\$925	36,940	37,000	\$1,065	40,950	41,000	\$1,209	44,450	44,500	\$1,364	
28,600	28,660	\$787	32,800	32,860	\$927	37,000	37,060	\$1,067	41,000	41,050	\$1,211	44,500	44,550	\$1,366	
28,660	28,720	\$789	32,860	32,920	\$929	37,060	37,120	\$1,069	41,050	41,100	\$1,213	44,550	44,600	\$1,369	
28,720	28,780	\$791	32,920	32,980	\$931	37,120	37,180	\$1,071	41,100	41,150	\$1,215	44,600	44,650	\$1,371	
28,780	28,840	\$793	32,980	33,040	\$933	37,180	37,240	\$1,073	41,150	41,200	\$1,218	44,650	44,700	\$1,373	
28,840	28,900	\$795	33,040	33,100	\$935	37,240	37,300	\$1,075	41,200	41,250	\$1,220	44,700	44,750	\$1,375	
28,900	28,960	\$797	33,100	33,160	\$937	37,300	37,360	\$1,077	41,250	41,300	\$1,222	44,750	44,800	\$1,378	
28,960	29,020	\$799	33,160	33,220	\$939	37,360	37,420	\$1,079	41,300	41,350	\$1,224	44,800	44,850	\$1,380	
29,020	29,080	\$801	33,220	33,280	\$941	37,420	37,480	\$1,081	41,350	41,400	\$1,227	44,850	44,900	\$1,382	
29,080	29,140	\$803	33,280	33,340	\$943	37,480	37,540	\$1,083	41,400	41,450	\$1,229	44,900	44,950	\$1,384	
29,140	29,200	\$805	33,340	33,400	\$945	37,540	37,600	\$1,085	41,450	41,500	\$1,231	44,950	45,000	\$1,386	
29,200	29,260	\$807	33,400	33,460	\$947	37,600	37,660	\$1,087	41,500	41,550	\$1,233	45,000	45,050	\$1,389	
29,260	29,320	\$809	33,460	33,520	\$949	37,660	37,720	\$1,089	41,550	41,600	\$1,235	45,050	45,100	\$1,391	
29,320	29,380	\$811	33,520	33,580	\$951	37,720	37,780	\$1,091	41,600	41,650	\$1,238	45,100	45,150	\$1,393	
29,380	29,440	\$813	33,580	33,640	\$953	37,780	37,840	\$1,093	41,650	41,700	\$1,240	45,150	45,200	\$1,395	
29,440	29,500	\$815	33,640	33,700	\$955	37,840	37,900	\$1,095	41,700	41,750	\$1,242	45,200	45,250	\$1,397	
29,500	29,560	\$817	33,700	33,760	\$957	37,900	37,960	\$1,097	41,750	41,800	\$1,244	45,250	45,300	\$1,400	
29,560	29,620	\$819	33,760	33,820	\$959	37,960	38,020	\$1,099	41,800	41,850	\$1,247	45,300	45,350	\$1,402	
29,620	29,680	\$821	33,820	33,880	\$961	38,020	38,080	\$1,101	41,850	41,900	\$1,249	45,350	45,400	\$1,404	
29,680	29,740	\$823	33,880	33,940	\$963	38,080	38,140	\$1,103	41,900	41,950	\$1,251	45,400	45,450	\$1,406	
29,740	29,800	\$825	33,940	34,000	\$965	38,140	38,200	\$1,105	41,950	42,000	\$1,253	45,450	45,500	\$1,409	
29,800	29,860	\$827	34,000	34,060	\$967	38,200	38,260	\$1,107	42,000	42,050	\$1,255	45,500	45,550	\$1,411	
29,860	29,920	\$829	34,060	34,120	\$969	38,260	38,320	\$1,109	42,050	42,100	\$1,258	45,550	45,600	\$1,413	
29,920	29,980	\$831	34,120	34,180	\$971	38,320	38,380	\$1,111	42,100	42,150	\$1,260	45,600	45,650	\$1,415	
29,980	30,040	\$833	34,180	34,240	\$973	38,380	38,440	\$1,113	42,150	42,200	\$1,262	45,650	45,700	\$1,417	
30,040	30,100	\$835	34,240	34,300	\$975	38,440	38,500	\$1,115	42,200	42,250	\$1,264	45,700	45,750	\$1,420	
30,100	30,160	\$837	34,300	34,360	\$977	38,500	38,560	\$1,117	42,250	42,300	\$1,267	45,750	45,800	\$1,422	
30,160	30,220	\$839	34,360	34,420	\$979	38,560	38,620	\$1,119	42,300	42,350	\$1,269	45,800	45,850	\$1,424	
30,220	30,280	\$841	34,420	34,480	\$981	38,620	38,680	\$1,121	42,350	42,400	\$1,271	45,850	45,900	\$1,426	
30,280	30,340	\$843	34,480	34,540	\$983	38,680	38,740	\$1,123	42,400	42,450	\$1,273	45,900	45,950	\$1,429	
30,340	30,400	\$845	34,540	34,600	\$985	38,740	38,800	\$1,125	42,450	42,500	\$1,275	45,950	46,000	\$1,431	
30,400	30,460	\$847	34,600	34,660	\$987	38,800	38,860	\$1,127	42,500	42,550	\$1,278	46,000	46,050	\$1,433	
30,460	30,520	\$849	34,660	34,720	\$989	38,860	38,920	\$1,129	42,550	42,600	\$1,280	46,050	46,100	\$1,435	
30,520	30,580	\$851	34,720	34,780	\$991	38,920	38,980	\$1,131	42,600	42,650	\$1,282	46,100	46,150	\$1,437	
30,580	30,640	\$853	34,780	34,840	\$993	38,980	39,040	\$1,133	42,650	42,700	\$1,284	46,150	46,200	\$1,440	
30,640	30,700	\$855	34,840	34,900	\$995	39,040	39,100	\$1,135	42,700	42,750	\$1,286	46,200	46,250	\$1,442	
30,700	30,760	\$857	34,900	34,960	\$997	39,100	39,160	\$1,137	42,750	42,800	\$1,288	46,250	46,300	\$1,444	
30,760	30,820	\$859	34,960	35,020	\$999	39,160	39,220	\$1,139	42,800	42,850	\$1,291	46,300	46,350	\$1,446	
30,820	30,880	\$861	35,020	35,080	\$1,001	39,220	39,280	\$1,141	42,850	42,900	\$1,293	46,350	46,400	\$1,449	
30,880	30,940	\$863	35,080	35,140	\$1,003	39,280	39,340	\$1,143	42,900	42,950	\$1,295	46,400	46,450	\$1,451	
30,940	31,000	\$865	35,140	35,200	\$1,005	39,340	39,400	\$1,145	42,950	43,000	\$1,298	46,450	46,500	\$1,453	
31,000	31,060	\$867	35,200	35,260	\$1,007	39,400	39,460	\$1,147	43,000	43,050	\$1,300	46,500	46,550	\$1,455	
31,060	31,120	\$869	35,260	35,320	\$1,009	39,460	39,520	\$1,149	43,050	43,100	\$1,302	46,550	46,600	\$1,457	
31,120	31,180	\$871	35,320	35,380	\$1,011	39,520	39,580	\$1,151	43,100	43,150	\$1,304	46,600	46,650	\$1,460	
31,180	31,240	\$873	35,380	35,440	\$1,013	39,580	39,640	\$1,153	43,150	43,200	\$1,306	46,650	46,700	\$1,462	
31,240	31,300	\$875	35,440	35,500	\$1,015	39,640	39,700	\$1,155	43,200	43,250	\$1,309	46,700	46,750	\$1,464	
31,300	31,360	\$877	35,500	35,560	\$1,017	39,700	39,760	\$1,157	43,250	43,300	\$1,311	46,750	46,800	\$1,466	
31,360	31,420	\$879	35,560	35,620	\$1,019	39,760	39,820	\$1,159	43,300	43,350	\$1,313	46,800	46,850	\$1,469	
31,420	31,480	\$881	35,620	35,680	\$1,021	39,820	39,880	\$1,161	43,350	43,400	\$1,315	46,850	46,900	\$1,471	
31,480	31,540	\$883	35,680	35,740	\$1,023	39,880	39,940	\$1,163	43,400	43,450	\$1,318	46,900	46,950	\$1,473	
31,540	31,600	\$885	35,740	35,800	\$1,025	39,940	40,000	\$1,165	43,450	43,500	\$1,320	46,950	47,000	\$1,475	
31,600	31,660	\$887	35,800	35,860	\$1,027	40,000	40,050	\$1,167	43,500	43,550	\$1,322	47,000	47,050	\$1,477	
31,660	31,720	\$889	35,860	35,920	\$1,029	40,050	40,100	\$1,169	43,550	43,600	\$1,324	47,050	47,100	\$1,480	
31,720	31,780	\$891	35,920	35,980	\$1,031	40,100	40,150	\$1,171	43,600	43,650	\$1,326	47,100	47,150	\$1,482	
31,780	31,840	\$893	35,980	36,040	\$1,033	40,150	40,200	\$1,173	43,650	43,700	\$1,329	47,150	47,200	\$1,484	
31,840	31,900	\$895	36,040	36,100	\$1,035	40,200	40,250	\$1,175	43,700	43,750	\$1,331	47,200	47,250	\$1,486	
31,900	31,960	\$897	36,100	36,160	\$1,037	40,250	40,300	\$1,178	43,750	43,800	\$1,333	47,250	47,300	\$1,489	
31,960	32,020	\$899	36,160	36,220	\$1										

2025 WEST VIRGINIA TAX TABLE

If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...			If your taxable net income is...		
At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...
47,650	47,700	\$1,506	51,150	51,200	\$1,662	54,650	54,700	\$1,817	58,150	58,200	\$1,972	61,650	61,700	\$2,134
47,700	47,750	\$1,508	51,200	51,250	\$1,664	54,700	54,750	\$1,819	58,200	58,250	\$1,975	61,700	61,750	\$2,137
47,750	47,800	\$1,511	51,250	51,300	\$1,666	54,750	54,800	\$1,822	58,250	58,300	\$1,977	61,750	61,800	\$2,139
47,800	47,850	\$1,513	51,300	51,350	\$1,668	54,800	54,850	\$1,824	58,300	58,350	\$1,979	61,800	61,850	\$2,141
47,850	47,900	\$1,515	51,350	51,400	\$1,671	54,850	54,900	\$1,826	58,350	58,400	\$1,981	61,850	61,900	\$2,144
47,900	47,950	\$1,517	51,400	51,450	\$1,673	54,900	54,950	\$1,828	58,400	58,450	\$1,984	61,900	61,950	\$2,146
47,950	48,000	\$1,520	51,450	51,500	\$1,675	54,950	55,000	\$1,830	58,450	58,500	\$1,986	61,950	62,000	\$2,149
48,000	48,050	\$1,522	51,500	51,550	\$1,677	55,000	55,050	\$1,833	58,500	58,550	\$1,988	62,000	62,050	\$2,151
48,050	48,100	\$1,524	51,550	51,600	\$1,679	55,050	55,100	\$1,835	58,550	58,600	\$1,990	62,050	62,100	\$2,154
48,100	48,150	\$1,526	51,600	51,650	\$1,682	55,100	55,150	\$1,837	58,600	58,650	\$1,992	62,100	62,150	\$2,156
48,150	48,200	\$1,528	51,650	51,700	\$1,684	55,150	55,200	\$1,839	58,650	58,700	\$1,995	62,150	62,200	\$2,158
48,200	48,250	\$1,531	51,700	51,750	\$1,686	55,200	55,250	\$1,841	58,700	58,750	\$1,997	62,200	62,250	\$2,161
48,250	48,300	\$1,533	51,750	51,800	\$1,688	55,250	55,300	\$1,844	58,750	58,800	\$1,999	62,250	62,300	\$2,163
48,300	48,350	\$1,535	51,800	51,850	\$1,691	55,300	55,350	\$1,846	58,800	58,850	\$2,001	62,300	62,350	\$2,166
48,350	48,400	\$1,537	51,850	51,900	\$1,693	55,350	55,400	\$1,848	58,850	58,900	\$2,004	62,350	62,400	\$2,168
48,400	48,450	\$1,540	51,900	51,950	\$1,695	55,400	55,450	\$1,850	58,900	58,950	\$2,006	62,400	62,450	\$2,170
48,450	48,500	\$1,542	51,950	52,000	\$1,697	55,450	55,500	\$1,853	58,950	59,000	\$2,008	62,450	62,500	\$2,173
48,500	48,550	\$1,544	52,000	52,050	\$1,699	55,500	55,550	\$1,855	59,000	59,050	\$2,010	62,500	62,550	\$2,175
48,550	48,600	\$1,546	52,050	52,100	\$1,702	55,550	55,600	\$1,857	59,050	59,100	\$2,012	62,550	62,600	\$2,178
48,600	48,650	\$1,548	52,100	52,150	\$1,704	55,600	55,650	\$1,859	59,100	59,150	\$2,015	62,600	62,650	\$2,180
48,650	48,700	\$1,551	52,150	52,200	\$1,706	55,650	55,700	\$1,861	59,150	59,200	\$2,017	62,650	62,700	\$2,182
48,700	48,750	\$1,553	52,200	52,250	\$1,708	55,700	55,750	\$1,864	59,200	59,250	\$2,019	62,700	62,750	\$2,185
48,750	48,800	\$1,555	52,250	52,300	\$1,711	55,750	55,800	\$1,866	59,250	59,300	\$2,021	62,750	62,800	\$2,187
48,800	48,850	\$1,557	52,300	52,350	\$1,713	55,800	55,850	\$1,868	59,300	59,350	\$2,024	62,800	62,850	\$2,190
48,850	48,900	\$1,560	52,350	52,400	\$1,715	55,850	55,900	\$1,870	59,350	59,400	\$2,026	62,850	62,900	\$2,192
48,900	48,950	\$1,562	52,400	52,450	\$1,717	55,900	55,950	\$1,873	59,400	59,450	\$2,028	62,900	62,950	\$2,194
48,950	49,000	\$1,564	52,450	52,500	\$1,719	55,950	56,000	\$1,875	59,450	59,500	\$2,030	62,950	63,000	\$2,197
49,000	49,050	\$1,566	52,500	52,550	\$1,722	56,000	56,050	\$1,877	59,500	59,550	\$2,032	63,000	63,050	\$2,199
49,050	49,100	\$1,568	52,550	52,600	\$1,724	56,050	56,100	\$1,879	59,550	59,600	\$2,035	63,050	63,100	\$2,202
49,100	49,150	\$1,571	52,600	52,650	\$1,726	56,100	56,150	\$1,881	59,600	59,650	\$2,037	63,100	63,150	\$2,204
49,150	49,200	\$1,573	52,650	52,700	\$1,728	56,150	56,200	\$1,884	59,650	59,700	\$2,039	63,150	63,200	\$2,207
49,200	49,250	\$1,575	52,700	52,750	\$1,730	56,200	56,250	\$1,886	59,700	59,750	\$2,041	63,200	63,250	\$2,209
49,250	49,300	\$1,577	52,750	52,800	\$1,733	56,250	56,300	\$1,888	59,750	59,800	\$2,044	63,250	63,300	\$2,211
49,300	49,350	\$1,580	52,800	52,850	\$1,735	56,300	56,350	\$1,890	59,800	59,850	\$2,046	63,300	63,350	\$2,214
49,350	49,400	\$1,582	52,850	52,900	\$1,737	56,350	56,400	\$1,893	59,850	59,900	\$2,048	63,350	63,400	\$2,216
49,400	49,450	\$1,584	52,900	52,950	\$1,739	56,400	56,450	\$1,895	59,900	59,950	\$2,050	63,400	63,450	\$2,219
49,450	49,500	\$1,586	52,950	53,000	\$1,742	56,450	56,500	\$1,897	59,950	60,000	\$2,052	63,450	63,500	\$2,221
49,500	49,550	\$1,588	53,000	53,050	\$1,744	56,500	56,550	\$1,899	60,000	60,050	\$2,055	63,500	63,550	\$2,223
49,550	49,600	\$1,591	53,050	53,100	\$1,746	56,550	56,600	\$1,901	60,050	60,100	\$2,057	63,550	63,600	\$2,226
49,600	49,650	\$1,593	53,100	53,150	\$1,748	56,600	56,650	\$1,904	60,100	60,150	\$2,060	63,600	63,650	\$2,228
49,650	49,700	\$1,595	53,150	53,200	\$1,750	56,650	56,700	\$1,906	60,150	60,200	\$2,062	63,650	63,700	\$2,231
49,700	49,750	\$1,597	53,200	53,250	\$1,753	56,700	56,750	\$1,908	60,200	60,250	\$2,064	63,700	63,750	\$2,233
49,750	49,800	\$1,600	53,250	53,300	\$1,755	56,750	56,800	\$1,910	60,250	60,300	\$2,067	63,750	63,800	\$2,235
49,800	49,850	\$1,602	53,300	53,350	\$1,757	56,800	56,850	\$1,913	60,300	60,350	\$2,069	63,800	63,850	\$2,238
49,850	49,900	\$1,604	53,350	53,400	\$1,759	56,850	56,900	\$1,915	60,350	60,400	\$2,072	63,850	63,900	\$2,240
49,900	49,950	\$1,606	53,400	53,450	\$1,762	56,900	56,950	\$1,917	60,400	60,450	\$2,074	63,900	63,950	\$2,243
49,950	50,000	\$1,608	53,450	53,500	\$1,764	56,950	57,000	\$1,919	60,450	60,500	\$2,076	63,950	64,000	\$2,245
50,000	50,050	\$1,611	53,500	53,550	\$1,766	57,000	57,050	\$1,921	60,500	60,550	\$2,079	64,000	64,050	\$2,248
50,050	50,100	\$1,613	53,550	53,600	\$1,768	57,050	57,100	\$1,924	60,550	60,600	\$2,081	64,050	64,100	\$2,250
50,100	50,150	\$1,615	53,600	53,650	\$1,770	57,100	57,150	\$1,926	60,600	60,650	\$2,084	64,100	64,150	\$2,252
50,150	50,200	\$1,617	53,650	53,700	\$1,773	57,150	57,200	\$1,928	60,650	60,700	\$2,086	64,150	64,200	\$2,255
50,200	50,250	\$1,619	53,700	53,750	\$1,775	57,200	57,250	\$1,930	60,700	60,750	\$2,088	64,200	64,250	\$2,257
50,250	50,300	\$1,622	53,750	53,800	\$1,777	57,250	57,300	\$1,933	60,750	60,800	\$2,091	64,250	64,300	\$2,260
50,300	50,350	\$1,624	53,800	53,850	\$1,779	57,300	57,350	\$1,935	60,800	60,850	\$2,093	64,300	64,350	\$2,262
50,350	50,400	\$1,626	53,850	53,900	\$1,782	57,350	57,400	\$1,937	60,850	60,900	\$2,096	64,350	64,400	\$2,264
50,400	50,450	\$1,628	53,900	53,950	\$1,784	57,400	57,450	\$1,939	60,900	60,950	\$2,098	64,400	64,450	\$2,267
50,450	50,500	\$1,631	53,950	54,000	\$1,786	57,450	57,500	\$1,941	60,950	61,000	\$2,100	64,450	64,500	\$2,269
50,500	50,550	\$1,633	54,000	54,050	\$1,788	57,500	57,550	\$1,944	61,000	61,050	\$2,103	64,500	64,550	\$2,272
50,550	50,600	\$1,635	54,050	54,100	\$1,790	57,550	57,600	\$1,946	61,050	61,100	\$2,105	64,550	64,600	\$2,274
50,600	50,650	\$1,637	54,100	54,150	\$1,793	57,600	57,650	\$1,948	61,100	61,150	\$2,108	64,600	64,650	\$2,276
50,650	50,700	\$1,639	54,150	54,200	\$1,795	57,650	57,700	\$1,950	61,150	61,200	\$2,110	64,650	64,700	\$2,279
50,700	50,750	\$1,642	54,200	54,250	\$1,797	57,700	57,750	\$1,952	61,200	61,250	\$2,113	64,700	64,750	\$2,281
50,750	50,800	\$1,644	54,250	54,300	\$1,799	57,750	57,							

2025 WEST VIRGINIA TAX TABLE

If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...	
At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...
65,150	65,200	\$2,303	68,650	68,700	\$2,472	72,150	72,200	\$2,640	75,650	75,700	\$2,809
65,200	65,250	\$2,305	68,700	68,750	\$2,474	72,200	72,250	\$2,643	75,700	75,750	\$2,811
65,250	65,300	\$2,308	68,750	68,800	\$2,476	72,250	72,300	\$2,645	75,750	75,800	\$2,814
65,300	65,350	\$2,310	68,800	68,850	\$2,479	72,300	72,350	\$2,648	75,800	75,850	\$2,816
65,350	65,400	\$2,313	68,850	68,900	\$2,481	72,350	72,400	\$2,650	75,850	75,900	\$2,819
65,400	65,450	\$2,315	68,900	68,950	\$2,484	72,400	72,450	\$2,652	75,900	75,950	\$2,821
65,450	65,500	\$2,317	68,950	69,000	\$2,486	72,450	72,500	\$2,655	75,950	76,000	\$2,823
65,500	65,550	\$2,320	69,000	69,050	\$2,489	72,500	72,550	\$2,657	76,000	76,050	\$2,826
65,550	65,600	\$2,322	69,050	69,100	\$2,491	72,550	72,600	\$2,660	76,050	76,100	\$2,828
65,600	65,650	\$2,325	69,100	69,150	\$2,493	72,600	72,650	\$2,662	76,100	76,150	\$2,831
65,650	65,700	\$2,327	69,150	69,200	\$2,496	72,650	72,700	\$2,664	76,150	76,200	\$2,833
65,700	65,750	\$2,329	69,200	69,250	\$2,498	72,700	72,750	\$2,667	76,200	76,250	\$2,836
65,750	65,800	\$2,332	69,250	69,300	\$2,501	72,750	72,800	\$2,669	76,250	76,300	\$2,838
65,800	65,850	\$2,334	69,300	69,350	\$2,503	72,800	72,850	\$2,672	76,300	76,350	\$2,840
65,850	65,900	\$2,337	69,350	69,400	\$2,505	72,850	72,900	\$2,674	76,350	76,400	\$2,843
65,900	65,950	\$2,339	69,400	69,450	\$2,508	72,900	72,950	\$2,676	76,400	76,450	\$2,845
65,950	66,000	\$2,341	69,450	69,500	\$2,510	72,950	73,000	\$2,679	76,450	76,500	\$2,848
66,000	66,050	\$2,344	69,500	69,550	\$2,513	73,000	73,050	\$2,681	76,500	76,550	\$2,850
66,050	66,100	\$2,346	69,550	69,600	\$2,515	73,050	73,100	\$2,684	76,550	76,600	\$2,852
66,100	66,150	\$2,349	69,600	69,650	\$2,517	73,100	73,150	\$2,686	76,600	76,650	\$2,855
66,150	66,200	\$2,351	69,650	69,700	\$2,520	73,150	73,200	\$2,689	76,650	76,700	\$2,857
66,200	66,250	\$2,354	69,700	69,750	\$2,522	73,200	73,250	\$2,691	76,700	76,750	\$2,860
66,250	66,300	\$2,356	69,750	69,800	\$2,525	73,250	73,300	\$2,693	76,750	76,800	\$2,862
66,300	66,350	\$2,358	69,800	69,850	\$2,527	73,300	73,350	\$2,696	76,800	76,850	\$2,864
66,350	66,400	\$2,361	69,850	69,900	\$2,529	73,350	73,400	\$2,698	76,850	76,900	\$2,867
66,400	66,450	\$2,363	69,900	69,950	\$2,532	73,400	73,450	\$2,701	76,900	76,950	\$2,869
66,450	66,500	\$2,366	69,950	70,000	\$2,534	73,450	73,500	\$2,703	76,950	77,000	\$2,872
66,500	66,550	\$2,368	70,000	70,050	\$2,537	73,500	73,550	\$2,705	77,000	77,050	\$2,874
66,550	66,600	\$2,370	70,050	70,100	\$2,539	73,550	73,600	\$2,708	77,050	77,100	\$2,877
66,600	66,650	\$2,373	70,100	70,150	\$2,542	73,600	73,650	\$2,710	77,100	77,150	\$2,879
66,650	66,700	\$2,375	70,150	70,200	\$2,544	73,650	73,700	\$2,713	77,150	77,200	\$2,881
66,700	66,750	\$2,378	70,200	70,250	\$2,546	73,700	73,750	\$2,715	77,200	77,250	\$2,884
66,750	66,800	\$2,380	70,250	70,300	\$2,549	73,750	73,800	\$2,717	77,250	77,300	\$2,886
66,800	66,850	\$2,382	70,300	70,350	\$2,551	73,800	73,850	\$2,720	77,300	77,350	\$2,889
66,850	66,900	\$2,385	70,350	70,400	\$2,554	73,850	73,900	\$2,722	77,350	77,400	\$2,891
66,900	66,950	\$2,387	70,400	70,450	\$2,556	73,900	73,950	\$2,725	77,400	77,450	\$2,893
66,950	67,000	\$2,390	70,450	70,500	\$2,558	73,950	74,000	\$2,727	77,450	77,500	\$2,896
67,000	67,050	\$2,392	70,500	70,550	\$2,561	74,000	74,050	\$2,730	77,500	77,550	\$2,898
67,050	67,100	\$2,395	70,550	70,600	\$2,563	74,050	74,100	\$2,732	77,550	77,600	\$2,901
67,100	67,150	\$2,397	70,600	70,650	\$2,566	74,100	74,150	\$2,734	77,600	77,650	\$2,903
67,150	67,200	\$2,399	70,650	70,700	\$2,568	74,150	74,200	\$2,737	77,650	77,700	\$2,905
67,200	67,250	\$2,402	70,700	70,750	\$2,570	74,200	74,250	\$2,739	77,700	77,750	\$2,908
67,250	67,300	\$2,404	70,750	70,800	\$2,573	74,250	74,300	\$2,742	77,750	77,800	\$2,910
67,300	67,350	\$2,407	70,800	70,850	\$2,575	74,300	74,350	\$2,744	77,800	77,850	\$2,913
67,350	67,400	\$2,409	70,850	70,900	\$2,578	74,350	74,400	\$2,746	77,850	77,900	\$2,915
67,400	67,450	\$2,411	70,900	70,950	\$2,580	74,400	74,450	\$2,749	77,900	77,950	\$2,917
67,450	67,500	\$2,414	70,950	71,000	\$2,582	74,450	74,500	\$2,751	77,950	78,000	\$2,920
67,500	67,550	\$2,416	71,000	71,050	\$2,585	74,500	74,550	\$2,754	78,000	78,050	\$2,922
67,550	67,600	\$2,419	71,050	71,100	\$2,587	74,550	74,600	\$2,756	78,050	78,100	\$2,925
67,600	67,650	\$2,421	71,100	71,150	\$2,590	74,600	74,650	\$2,758	78,100	78,150	\$2,927
67,650	67,700	\$2,423	71,150	71,200	\$2,592	74,650	74,700	\$2,761	78,150	78,200	\$2,930
67,700	67,750	\$2,426	71,200	71,250	\$2,595	74,700	74,750	\$2,763	78,200	78,250	\$2,932
67,750	67,800	\$2,428	71,250	71,300	\$2,597	74,750	74,800	\$2,766	78,250	78,300	\$2,934
67,800	67,850	\$2,431	71,300	71,350	\$2,599	74,800	74,850	\$2,768	78,300	78,350	\$2,937
67,850	67,900	\$2,433	71,350	71,400	\$2,602	74,850	74,900	\$2,770	78,350	78,400	\$2,939
67,900	67,950	\$2,435	71,400	71,450	\$2,604	74,900	74,950	\$2,773	78,400	78,450	\$2,942
67,950	68,000	\$2,438	71,450	71,500	\$2,607	74,950	75,000	\$2,775	78,450	78,500	\$2,944
68,000	68,050	\$2,440	71,500	71,550	\$2,609	75,000	75,050	\$2,778	78,500	78,550	\$2,946
68,050	68,100	\$2,443	71,550	71,600	\$2,611	75,050	75,100	\$2,780	78,550	78,600	\$2,949
68,100	68,150	\$2,445	71,600	71,650	\$2,614	75,100	75,150	\$2,783	78,600	78,650	\$2,951
68,150	68,200	\$2,448	71,650	71,700	\$2,616	75,150	75,200	\$2,785	78,650	78,700	\$2,954
68,200	68,250	\$2,450	71,700	71,750	\$2,619	75,200	75,250	\$2,787	78,700	78,750	\$2,956
68,250	68,300	\$2,452	71,750	71,800	\$2,621	75,250	75,300	\$2,790	78,750	78,800	\$2,958
68,300	68,350	\$2,455	71,800	71,850	\$2,623	75,300	75,350	\$2,792	78,800	78,850	\$2,961
68,350	68,400	\$2,457	71,850	71,900	\$2,626	75,350	75,400	\$2,795	78,850	78,900	\$2,963
68,400	68,450	\$2,460	71,900	71,950	\$2,628	75,400	75,450	\$2,797	78,900	78,950	\$2,966
68,450	68,500	\$2,462	71,950	72,000	\$2,631	75,450	75,500	\$2,799	78,950	79,000	\$2,968
68,500	68,550	\$2,464	72,000	72,050	\$2,633	75,500	75,550	\$2,802	79,000	79,050	\$2,971
68,550	68,600	\$2,467	72,050	72,100	\$2,636	75,550	75,600	\$2,804	79,050	79,100	\$2,973
68,600	68,650	\$2,469	72,100	72,150	\$2,638	75,600	75,650	\$2,807	79,100	79,150	\$2,975

2025 WEST VIRGINIA TAX TABLE

If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...		If your taxable net income is...	
At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...	At Least	But Less Than	Your WV Tax is...
82,650	82,700	\$3,146	86,150	86,200	\$3,315	89,650	89,700	\$3,484	93,150	93,200	\$3,653
82,700	82,750	\$3,149	86,200	86,250	\$3,318	89,700	89,750	\$3,486	93,200	93,250	\$3,655
82,750	82,800	\$3,151	86,250	86,300	\$3,320	89,750	89,800	\$3,489	93,250	93,300	\$3,657
82,800	82,850	\$3,154	86,300	86,350	\$3,322	89,800	89,850	\$3,491	93,300	93,350	\$3,660
82,850	82,900	\$3,156	86,350	86,400	\$3,325	89,850	89,900	\$3,493	93,350	93,400	\$3,662
82,900	82,950	\$3,158	86,400	86,450	\$3,327	89,900	89,950	\$3,496	93,400	93,450	\$3,665
82,950	83,000	\$3,161	86,450	86,500	\$3,330	89,950	90,000	\$3,498	93,450	93,500	\$3,667
83,000	83,050	\$3,163	86,500	86,550	\$3,332	90,000	90,050	\$3,501	93,500	93,550	\$3,669
83,050	83,100	\$3,166	86,550	86,600	\$3,334	90,050	90,100	\$3,503	93,550	93,600	\$3,672
83,100	83,150	\$3,168	86,600	86,650	\$3,337	90,100	90,150	\$3,506	93,600	93,650	\$3,674
83,150	83,200	\$3,171	86,650	86,700	\$3,339	90,150	90,200	\$3,508	93,650	93,700	\$3,677
83,200	83,250	\$3,173	86,700	86,750	\$3,342	90,200	90,250	\$3,510	93,700	93,750	\$3,679
83,250	83,300	\$3,175	86,750	86,800	\$3,344	90,250	90,300	\$3,513	93,750	93,800	\$3,681
83,300	83,350	\$3,178	86,800	86,850	\$3,346	90,300	90,350	\$3,515	93,800	93,850	\$3,684
83,350	83,400	\$3,180	86,850	86,900	\$3,349	90,350	90,400	\$3,518	93,850	93,900	\$3,686
83,400	83,450	\$3,183	86,900	86,950	\$3,351	90,400	90,450	\$3,520	93,900	93,950	\$3,689
83,450	83,500	\$3,185	86,950	87,000	\$3,354	90,450	90,500	\$3,522	93,950	94,000	\$3,691
83,500	83,550	\$3,187	87,000	87,050	\$3,356	90,500	90,550	\$3,525	94,000	94,050	\$3,694
83,550	83,600	\$3,190	87,050	87,100	\$3,359	90,550	90,600	\$3,527	94,050	94,100	\$3,696
83,600	83,650	\$3,192	87,100	87,150	\$3,361	90,600	90,650	\$3,530	94,100	94,150	\$3,698
83,650	83,700	\$3,195	87,150	87,200	\$3,363	90,650	90,700	\$3,532	94,150	94,200	\$3,701
83,700	83,750	\$3,197	87,200	87,250	\$3,366	90,700	90,750	\$3,534	94,200	94,250	\$3,703
83,750	83,800	\$3,199	87,250	87,300	\$3,368	90,750	90,800	\$3,537	94,250	94,300	\$3,706
83,800	83,850	\$3,202	87,300	87,350	\$3,371	90,800	90,850	\$3,539	94,300	94,350	\$3,708
83,850	83,900	\$3,204	87,350	87,400	\$3,373	90,850	90,900	\$3,542	94,350	94,400	\$3,710
83,900	83,950	\$3,207	87,400	87,450	\$3,375	90,900	90,950	\$3,544	94,400	94,450	\$3,713
83,950	84,000	\$3,209	87,450	87,500	\$3,378	90,950	91,000	\$3,546	94,450	94,500	\$3,715
84,000	84,050	\$3,212	87,500	87,550	\$3,380	91,000	91,050	\$3,549	94,500	94,550	\$3,718
84,050	84,100	\$3,214	87,550	87,600	\$3,383	91,050	91,100	\$3,551	94,550	94,600	\$3,720
84,100	84,150	\$3,216	87,600	87,650	\$3,385	91,100	91,150	\$3,554	94,600	94,650	\$3,722
84,150	84,200	\$3,219	87,650	87,700	\$3,387	91,150	91,200	\$3,556	94,650	94,700	\$3,725
84,200	84,250	\$3,221	87,700	87,750	\$3,390	91,200	91,250	\$3,559	94,700	94,750	\$3,727
84,250	84,300	\$3,224	87,750	87,800	\$3,392	91,250	91,300	\$3,561	94,750	94,800	\$3,730
84,300	84,350	\$3,226	87,800	87,850	\$3,395	91,300	91,350	\$3,563	94,800	94,850	\$3,732
84,350	84,400	\$3,228	87,850	87,900	\$3,397	91,350	91,400	\$3,566	94,850	94,900	\$3,734
84,400	84,450	\$3,231	87,900	87,950	\$3,399	91,400	91,450	\$3,568	94,900	94,950	\$3,737
84,450	84,500	\$3,233	87,950	88,000	\$3,402	91,450	91,500	\$3,571	94,950	95,000	\$3,739
84,500	84,550	\$3,236	88,000	88,050	\$3,404	91,500	91,550	\$3,573	95,000	95,050	\$3,742
84,550	84,600	\$3,238	88,050	88,100	\$3,407	91,550	91,600	\$3,575	95,050	95,100	\$3,744
84,600	84,650	\$3,240	88,100	88,150	\$3,409	91,600	91,650	\$3,578	95,100	95,150	\$3,747
84,650	84,700	\$3,243	88,150	88,200	\$3,412	91,650	91,700	\$3,580	95,150	95,200	\$3,749
84,700	84,750	\$3,245	88,200	88,250	\$3,414	91,700	91,750	\$3,583	95,200	95,250	\$3,751
84,750	84,800	\$3,248	88,250	88,300	\$3,416	91,750	91,800	\$3,585	95,250	95,300	\$3,754
84,800	84,850	\$3,250	88,300	88,350	\$3,419	91,800	91,850	\$3,587	95,300	95,350	\$3,756
84,850	84,900	\$3,252	88,350	88,400	\$3,421	91,850	91,900	\$3,590	95,350	95,400	\$3,759
84,900	84,950	\$3,255	88,400	88,450	\$3,424	91,900	91,950	\$3,592	95,400	95,450	\$3,761
84,950	85,000	\$3,257	88,450	88,500	\$3,426	91,950	92,000	\$3,595	95,450	95,500	\$3,763
85,000	85,050	\$3,260	88,500	88,550	\$3,428	92,000	92,050	\$3,597	95,500	95,550	\$3,766
85,050	85,100	\$3,262	88,550	88,600	\$3,431	92,050	92,100	\$3,600	95,550	95,600	\$3,768
85,100	85,150	\$3,265	88,600	88,650	\$3,433	92,100	92,150	\$3,602	95,600	95,650	\$3,771
85,150	85,200	\$3,267	88,650	88,700	\$3,436	92,150	92,200	\$3,604	95,650	95,700	\$3,773
85,200	85,250	\$3,269	88,700	88,750	\$3,438	92,200	92,250	\$3,607	95,700	95,750	\$3,775
85,250	85,300	\$3,272	88,750	88,800	\$3,440	92,250	92,300	\$3,609	95,750	95,800	\$3,778
85,300	85,350	\$3,274	88,800	88,850	\$3,443	92,300	92,350	\$3,612	95,800	95,850	\$3,780
85,350	85,400	\$3,277	88,850	88,900	\$3,445	92,350	92,400	\$3,614	95,850	95,900	\$3,783
85,400	85,450	\$3,279	88,900	88,950	\$3,448	92,400	92,450	\$3,616	95,900	95,950	\$3,785
85,450	85,500	\$3,281	88,950	89,000	\$3,450	92,450	92,500	\$3,619	95,950	96,000	\$3,787
85,500	85,550	\$3,284	89,000	89,050	\$3,453	92,500	92,550	\$3,621	96,000	96,050	\$3,790
85,550	85,600	\$3,286	89,050	89,100	\$3,455	92,550	92,600	\$3,624	96,050	96,100	\$3,792
85,600	85,650	\$3,289	89,100	89,150	\$3,457	92,600	92,650	\$3,626	96,100	96,150	\$3,795
85,650	85,700	\$3,291	89,150	89,200	\$3,460	92,650	92,700	\$3,628	96,150	96,200	\$3,797
85,700	85,750	\$3,293	89,200	89,250	\$3,462	92,700	92,750	\$3,631	96,200	96,250	\$3,800
85,750	85,800	\$3,296	89,250	89,300	\$3,465	92,750	92,800	\$3,633	96,250	96,300	\$3,802
85,800	85,850	\$3,298	89,300	89,350	\$3,467	92,800	92,850	\$3,636	96,300	96,350	\$3,804
85,850	85,900	\$3,301	89,350	89,400	\$3,469	92,850	92,900	\$3,638	96,350	96,400	\$3,807
85,900	85,950	\$3,303	89,400	89,450	\$3,472	92,900	92,950	\$3,640	96,400	96,450	\$3,809
85,950	86,000	\$3,305	89,450	89,500	\$3,474	92,950	93,000	\$3,643	96,450	96,500	\$3,812
86,000	86,050	\$3,308	89,500	89,550	\$3,477	93,000	93,050	\$3,645	96,500	96,550	\$3,814
86,050	86,100	\$3,310	89,550	89,600	\$3,479	93,050	93,100	\$3,648	96,550	96,600	\$3,816
86,100	86,150	\$3,313	89,600	89,650	\$3,481	93,100	93,150	\$3,650	96,600	96,650	\$3,819

SCHEDULE OF ADDITIONAL DEPENDENTS

2025

Use this schedule to continue listing dependents. If space is needed for more than 25 dependents, a copy of this form may be obtained from the West Virginia Tax Division's website: tax.wv.gov.



PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

AMENDED RETURN INFORMATION

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

REQUEST FOR WAIVER OF ESTIMATED PENALTY

If you are subject to the underpayment penalty, all or part of the penalty may be waived if the West Virginia Tax Division determines that reasonable cause has been shown. To request a waiver, please write the reason(s) a waiver is being requested on the lines below. Please sign and date your request. If you have documentation substantiating your statement, enclose a copy.

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

SCHEDULE UT INSTRUCTIONS

You owe use tax on the total purchase price of taxable tangible personal property or taxable services (hereinafter called property) that you used, stored, or consumed in West Virginia upon which you have not previously paid West Virginia sales or use tax. The use tax applies to the following: internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks and other purchases of taxable items. **Schedule UT must be filed with IT-140 if the taxpayer is reporting use tax due.**

Examples of reasons you may owe use tax:

1. You purchased property without paying sales tax from a seller outside of West Virginia and you would have paid sales tax if you purchased the property from a West Virginia seller.
2. You purchased property without paying sales tax for resale (to sell to others) or for a nontaxable use. You then used the property in a taxable manner.
3. You purchased property without paying sales tax and later gave the property away free to your customers.

PART I. STATE USE TAX CALCULATION

(includes purchases or lease of tangible personal property or taxable service made using direct pay permit)

LINE 1 Enter the total dollar amount of all purchases made during the 2025 tax year that are subject to the 6% use tax rate.

LINE 3 Multiply the amount on line 1 by the use tax rate on line 2.

PART II. MUNICIPAL USE TAX CALCULATION

You owe municipal use tax on the total purchase price of taxable tangible personal property or taxable services that you used, stored, or consumed in a municipality that has imposed sales and use tax upon which you have not previously paid sales or use tax.

For municipal tax paid in another municipality. West Virginia sales and use tax law provides a credit for sales or use taxes that are properly due and paid to another state or municipality on property or services purchased outside of the State or municipality in which you are located and subsequently stored, used or consumed inside the State or municipality. The credit is allowed against the total of West Virginia state and municipal use taxes imposed on the same property or services purchased in the other state or municipality.

Note: When the combined state and municipal taxes paid to the other state/municipality equals or exceeds the combined West Virginia state and municipal use tax, no entry is required on the West Virginia Purchaser's Use Tax Schedule (Schedule UT) to report the purchase or the credit for tax paid to the other state/municipality on the same purchase. Example: You purchase an item subject to tax in Ohio and pay 7% sales tax (6% state tax and 1% local tax). You live in an area in West Virginia that imposes a 1% municipal use tax with the State rate 6%, for a total 7%. You would not report the purchase on the schedule nor on your Personal Income Tax return since the combined rates are the same in Ohio and the city in West Virginia.

The following example includes a situation a person may encounter with respect to West Virginia state, and municipal sales and use taxes, if they purchase items outside West Virginia or from a different municipality and are required to pay sales or use taxes to the other state and/or municipality. The example provides information on how to use the amount of sales tax paid to the other state as a credit against West Virginia state and municipal use taxes imposed and how to compute and report the West Virginia state and municipal taxes due.

You bring equipment into West Virginia for use in a municipality which imposes municipal sales and use tax. You can determine the West Virginia state and municipal use tax as follows:

USE TAX - STATE

1. Purchase price	\$10,000.00
2. 6.0% West Virginia State use tax (\$10,000 x .06)	600.00
3. Less 4.0% sales/use tax paid to State B (\$10,000 x .04)	(400.00)
4. Net use tax due to West Virginia	200.00
5. Measure of tax (\$200 ÷ .06 tax rate)	\$ 3,333.34

You should include the \$3,333.34 in Part I, line 1 of the West Virginia Purchaser's Use Tax Schedule.

USE TAX - MUNICIPAL

1. Purchase price	\$10,000.00
2. 1.0% Municipality A sales/use tax (\$10,000 x .01)	100.00
3. Less .5% sales/use tax paid to Municipality B (\$10,000 x .005)	(50.00)
4. Net use tax due to municipality A	50.00
5. Measure of tax (\$50 ÷ .01 tax rate)	\$ 5,000.00

You should include the \$5,000 in Part II, line 4b-7b under appropriate municipality.

LINE 4A - 7A. Enter the name of the municipality.

LINE 4B - 7B. Enter total purchases subject to the use tax.

LINE 4C - 7C. Enter the tax rate. See www.tax.wv.gov for a complete list of municipalities and rates.

LINE 4D - 7D. Multiply total purchases by the tax rate and enter total.

LINE 8 Add lines 4d through 7d and enter total.

PART III. TOTAL AMOUNT DUE

LINE 9 Enter total State Use Tax due (from line 3).

LINE 10 Enter total Municipal Use Tax due (from line 8).

LINE 11 Enter total Use Tax due. Add lines 9 and 10 and enter total here and on line 13 of Form IT 140.

INSTRUCTIONS

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

For detailed instructions on the Schedule UT, see page 43.

Part I State Use Tax Calculation

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

Part II Municipal Use Tax Calculation

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

Part III Total Amount Due

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

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



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Attach completed schedule to decedent's return

NAME OF DECEDENT			NAME OF CLAIMANT		
DATE OF DEATH	SOCIAL SECURITY NUMBER		SOCIAL SECURITY NUMBER		
ADDRESS (permanent residence or domicile at date of death)			ADDRESS		
CITY	STATE	ZIP CODE	CITY	STATE	ZIP CODE

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

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

TO BE COMPLETED ONLY IF BOX C ABOVE IS CHECKED

YES NO

- 1. Did the decedent leave a will?.....
- 2(a). Has an administrator or executor been appointed for the estate of the decedent?.....
- 2(b) If "NO" will one be appointed?.....

If 2(a) or 2(b) is checked "YES", do not file this form. The administrator or executor should file for the refund.

- 3. Will you, as the claimant for the estate of the decedent, disburse the refund according to the laws of the state in which the decedent was domiciled or maintained a permanent residence?.....

If "NO", payment of this claim will be withheld pending submission of proof of your appointment as administrator or executor or other evidence showing that you are authorized under state law to receive payment.

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 _____



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B APPLICATION FOR EXTENSION OF TIME TO FILE

File this form to request a six-month extension of time to file your West Virginia Personal Income Tax Return.

Request for extension to file must be filed before the original due date of the return. Extensions received after this date will be denied.

Your return must be filed no later than October 15 after the original due date.

This form is NOT an extension of time to PAY personal income taxes due.

TAX YEAR			
ENDING MM DD YYYY			
TAXPAYER INFORMATION			
SOCIAL SECURITY NUMBER	*SPOUSE'S SOCIAL SECURITY NUMBER		
LAST NAME	SUFFIX	YOUR FIRST NAME	MI
SPOUSE'S LAST NAME	SUFFIX	SPOUSE'S FIRST NAME	MI
FIRST LINE OF ADDRESS	SECOND LINE OF ADDRESS		
CITY	STATE	ZIP CODE	
TELEPHONE NUMBER	EMAIL	EXTENDED DUE DATE MM/DD/YYYY	

CALCULATION		
a. Total income tax liability.....	a.	.00
b. Total payments (West Virginia withholding and/or credit for estimated payments).....	b.	.00
c. Amount of West Virginia personal income tax due (subtract line b from line a).....	c.	.00

NOTE

This form and payment must be filed on or before the due date of the return. A penalty is imposed for late filing/late payment of tax unless reasonable cause can be shown. If you receive an extension of time for federal income purposes and expect to owe no West Virginia income tax, you are not required to file this form. To receive the same extension for state tax purposes, you need only note on your West Virginia Personal Income Tax Return that a federal extension was granted.

Mail this form to:
West Virginia Tax Division
Tax Account Administration
P.O. Box 2585
Charleston, WV 25329-2585

DO NOT CUT OR RESIZE THIS FORM.



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IT-210 WORKSHEET

UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

PART I: FOR ALL FILERS

LINE 1 Enter the amount from line 8 of Form IT-140.

LINE 2 Add the amounts shown on lines 9, 17, 18, 19, 20 and 21 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 15 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. If you are a qualified farmer, multiply line 3 by sixty-six and two-thirds percent (66 2/3%).

LINE 7 Enter your tax after credits from your prior year West Virginia tax return. Your tax after credits will be line 8 reduced by lines 9, 17, 18, 19, 20, and 21 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. Exceptions to the Penalty

PART I: ALL FILERS MUST COMPLETE THIS PART			
1. ENTER YOUR TAX AS SHOWN ON LINE 8 OF FORM IT-140	1		.00
2. ENTER THE CREDITS AGAINST YOUR TAX FROM YOUR RETURN (SEE INSTRUCTIONS)	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 PRIOR YEAR 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

10. IF YOU ARE A QUALIFIED FARMER, CHECK HERE ALSO CHECK THE QUALIFIED FARMER BOX ON THE IT-140 RETURN

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 TO DETERMINE YOUR OPTIONS FOR CALCULATING THE AMOUNT OF UNDERPAYMENT PENALTY

PART II: ANNUALIZED INCOME WORKSHEET

LINE 1 TOTAL INCOME. Calculate your total income through the period indicated at the top of each column. Include any adjustments to income 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 the full amount in each column of any modification to federal adjusted gross income which would be allowed on your current year West Virginia Personal Income Tax Return. Do not annualize this line. Be sure to show any negative figures.

LINE 5 WEST VIRGINIA ADJUSTED GROSS INCOME. Add lines 3 and 4; annualized income plus or minus modifications.

LINE 6 EXEMPTION ALLOWANCE. Multiply the number of exemptions you claimed on your return by \$2,000; if you must claim zero exemptions, enter \$500 on this line.

LINE 7 WEST VIRGINIA TAXABLE INCOME. Subtract line 6 from line 5.

LINE 8 ANNUALIZED TAX. Use the tax tables or rate schedules to determine your tax on the income shown on line 7. If you are filing as a nonresident/part-year resident, multiply the tax figure 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 Enter the amounts from Line 12, Columns 1-3 in each column on this line.

LINE 14 Subtract line 13 from line 12. If less than zero, enter zero.

LINE 15 Enter one-fourth of line 8, Part I, 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. Enter the smaller figure here and on line 1, Part IV of Form IT-210.

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

ANNUALIZED INCOME WORKSHEET	January 1 - March 31	January 1 - May 31	January 1 - August 31	January 1 - December 31
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 1/4 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.

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.

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 PART I, or used PART II (Annualized Income Worksheet).

If you 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.

PART III SHORT METHOD

**Read the instructions on pages 31 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 0.079454	6	.00
7. If the amount on line 5 was paid on or after April 15, 2026, enter zero. If paid prior to April 15 line 5 X number of days paid before April 15 X 0.000336	7	.00
8. Penalty due (subtract line 7 from line 6). Enter here and on the PENALTY DUE line of your personal income tax.....	8	.00

PART IV - REGULAR METHOD

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

SECTION A – CALCULATE 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 Please read the following instructions carefully. Enter the estimated tax payments you made plus any West Virginia income tax withheld from your income.

In column (a), enter all credit carried over from your prior year tax return, any withholding earned on or before April 15, of this year, and any estimated tax payments you made on or before April 15 for the current year tax year.

In column (b), enter the withholding earned and estimated payments made after April 15 and on or before June 15.

In column (c), enter the withholding earned and any estimated payments you made after June 15 and on or before September 15.

In column (d), enter the withholding earned and estimated payments you made after September 15 and on or before January 15.

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

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 I and show otherwise.

Include in your estimated tax payments any overpayment from your prior year West Virginia tax return that you elected to apply to your current year estimated tax. If you filed your return by the due date (including extensions), treat the overpayment as a payment made on April 15.

If you file your return and pay the tax due on or before February 1, 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 18.

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 here. If line 5 is equal to or more than line 4 in any column, enter zero 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.

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.

CAUTION: Read the following instructions before completing Section B.

SECTION B – COMPUTE YOUR PENALTY

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 annual rate can be found in TSD 365.

For January 1, 2025 to December 31, 2025 the rate is 12.25%. The resultant daily rate of 0.000336 is applied to all underpayments.

For January 1, 2026 to December 31, 2026 the rate is 11.5%. The resultant daily rate of 0.000315 is applied to 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 daily rate for that quarter 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 April 15 installment period, the payment you make on June 15, 2025 will first be applied to pay off the April underpayment; any remaining portion of the payment will be applied to the June installment.

Also, apply the following rules:

- Show the West Virginia withholding tax attributable to each regular installment due date; do not list the withholding attributable on or after January 1.
- Any balance due paid on or before the due date 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 the due date, whichever is earlier.

Chart of Total Days Per Rate Period			
Rate Period	Column	Line 10	Blended Daily Rate
Q1	(a)	365	0.000330
Q2	(b)	303	0.000329
Q3	(c)	212	0.000326
Q4	(d)	90	0.000315

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 through 12 in a similar fashion.

LINE 10 Enter in column (a) the total number of days from the due date of the estimated payment to the due date of the return. For Example: If you have an underpayment on line 8, column a, you would enter 364 in column (a) of line 10.

LINE 11 The daily penalty rate is equal to the annual interest rate applied to tax underpayments divided by 365.

For Example: The annual interest rate for underpayments is 12.25% for calendar year 2025, resulting in a daily rate of .000336 and is 11.50% for calendar year 2026, resulting in a daily rate of 0.000315. If the estimated payment remained unpaid until the due date of the return, the average blended daily rate applied would be the blended rate as seen above would apply.

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):

The first payment was enough to reduce the underpayment to zero. There are no further computations for column (a).

No payments. Only one computation is needed. The penalty for column (a) is line 8 multiplied by the number of days until the due date multiplied by line 11.

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 the due date, 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.

PART IV REGULAR METHOD				
SECTION A – FIGURE THE UNDERPAYMENT	(a) April 15*	(b) June 15*	(c) September 15*	(d) January 15*
	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.....	.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.....	.00	.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.....	.00	.00	.00	.00
4. Add lines 2 and 3.....	.00	.00	.00	.00
5. Add lines 7 and 8 of the previous column.....	.00	.00	.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.....	.00	.00	.00	.00
7. If line 6 is zero, subtract line 4 from line 5. Otherwise, enter zero.....	.00	.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.....	.00	.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.....	.00	.00	.00	.00
SECTION B – FIGURE THE PENALTY				

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

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, whichever is earlier.....	(a) April 15*	(b) June 15*	(c) September 15*	(d) January 15*
11. Daily penalty rate for each quarter.. Use rates from chart on page 51.....	10	11		
12. Penalty due for each quarter (line 8 x 10 x 11).....	.00	.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	13			.00

* The exact closing day of each quarter may shift to accommodate weekends or holidays as permitted by code. If unsure, please contact the West Virginia Tax Division to determine the payment deadlines for a certain tax year.

INDEX

A

Amended Return 18, 42

C

Composite Return 17

D

Deceased Taxpayer 19, 21, 22, 27

Dependents 24, 41

Direct Deposit 15, 21

Disability Deduction 21, 27

E

Estimated Tax 22

Exemptions 17, 19, 21, 24

Extension of Time 25, 47

F

Failure to Receive a Withholding Tax Statement (W-2) 23

Family Tax Credit 11, 12

Filing Requirements 17, 21

Filing Status 24

Forms

IT-140 1

Schedule A 7

Schedule DP 41

Schedule E 14

Schedule F 45

Schedule FTC-1 11

Schedule H 13

Schedule HEPTC-1 9

Schedule M 3, 4

Schedule UT 44

WV4868 47

H

Homestead Excess Property Tax Credit 19

I

Income Tax Paid to Another State (Schedule E) 14, 33

Injured Spouse 23, 24

Interest and Additions for Late Payment of Tax 22

IRS Information Exchange 23

Itemized Deductions 19

L

Low-Income Earned Income Exclusion 24, 29

M

Military Retirement Information 26

P

Penalty for Underpayment of Estimated Tax 22

Prior Year Tax Liability 23

Purchaser's Use Tax 43, 44

R

Railroad Retirement Income 20, 27, 30

Refund Information 21

S

Senior Citizens Tax Credit 19, 33

Senior Citizens Tax Deduction 21, 27, 28

Signature Required 22

SMART529 21

Surviving Spouse 19, 21, 22, 24, 27

T

Tax Computation

Nonresident, Part-Year Resident 18, 25, 30

Tax Rate Schedules 35

Tax Table 36

W

Worksheets

Low-Income Earned Income Exclusion 29

Senior Citizen Deduction 28

WV Children's Trust 25

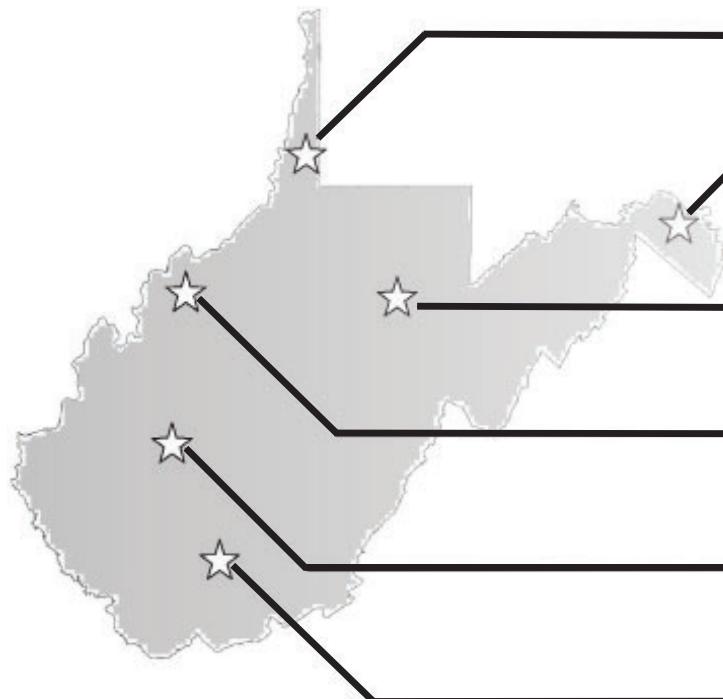
WV College Savings Plan and Prepaid Tuition Trust Fund 21, 27

WV Police, Deputy Sheriffs' or Firemen's Pension, WV Teachers, Public Employees, Military, and Federal Retirement 20, 26

West Virginia Tax Division
P.O. Box 1071
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Clarksburg
153 W. Main Street
(304) 627-2109

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

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

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

1-800-982-8297

taxhelp@wv.gov

www.tax.wv.gov

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

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

If you owe taxes, mail your return to:

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