

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		
SPOUSE'S LAST NAME					SUFFIX		SPOUSE'S FIRST NAME		
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)	<input type="checkbox"/> 1 SINGLE <input type="checkbox"/> 2 HEAD OF HOUSEHOLD <input type="checkbox"/> 3 MARRIED, FILING JOINT <input type="checkbox"/> 4 MARRIED, FILING SEPARATE <input type="checkbox"/> 5 WIDOW(ER) WITH DEPENDENT CHILD <small>**Enter spouse's SS# and name in the boxes above</small>								
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 W

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)								
<table border="1"><tr><td>A. MOTOR VEHICLE PROPERTY TAX</td><td></td><td>B. DISABLED VETERAN REAL PROPERTY TAX</td><td></td><td>C. SMALL BUSINESS PROPERTY TAX</td><td></td></tr></table>	A. MOTOR VEHICLE PROPERTY TAX		B. DISABLED VETERAN REAL PROPERTY TAX		C. SMALL BUSINESS PROPERTY TAX		21	.00
A. MOTOR VEHICLE PROPERTY TAX		B. DISABLED VETERAN REAL PROPERTY TAX		C. SMALL BUSINESS PROPERTY TAX				
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								
<table border="1"><tr><td>A. CHILDREN'S TRUST FUND</td><td></td><td>B. WV DEPT. OF VETERANS ASSISTANCE</td><td></td><td>C. STATE VETERANS CEMETERY</td><td></td></tr></table>	A. CHILDREN'S TRUST FUND		B. WV DEPT. OF VETERANS ASSISTANCE		C. STATE VETERANS CEMETERY		26	.00
A. CHILDREN'S TRUST FUND		B. WV DEPT. OF VETERANS ASSISTANCE		C. STATE VETERANS CEMETERY				
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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