

IT-140

W

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.

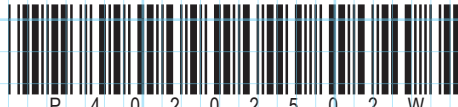
☐ AMENDED RETURN ☐ NONRESIDENT SPECIAL ☐ NONRESIDENT/PART YEAR RESIDENT ☐ FORM WV-8379 FILED AS AN INJURED SPOUSE**FILING STATUS** (CHECK ONE) ☐ 1 SINGLE ☐ 2 HEAD OF HOUSEHOLD ☐ 3 MARRIED, FILING JOINT ☐ 4 MARRIED, FILING SEPARATE ☐ 5 WIDOW(ER) WITH DEPENDENT CHILD  
\*\*Enter spouse's SS# and name in the boxes above**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:
(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
<input type="checkbox"/> Tax Table <input type="checkbox"/> Rate Schedule <input type="checkbox"/> 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 <b>If you owe penalty, enter here:</b>																																																		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 <b>Schedule WV NFA-1</b> )																																																																																																				17	.00																																																																																																		
18. Senior Citizen Tax Credit for property tax paid (MUST include <b>Schedule SCTC-A</b> )																																																																																																				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)																																																																																																																																																																																																							
A. MOTOR VEHICLE PROPERTY TAX																									B. DISABLED VETERAN REAL PROPERTY TAX																									C. SMALL BUSINESS PROPERTY TAX																									21	.00																																																																																																																											
22. Amount paid with original return (amended return only)																																																																																																				22	.00																																																																																																		
23. Payments and Refundable Credits (add lines 15 through 22)																																																																																																				23	.00																																																																																																		
<b>24. Balance Due</b> (line 14 minus line 23). If Line 23 is greater than line 14, complete line 25 ... <b>PAY THIS AMOUNT</b>																																																																																																				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																																																																																																																																																																																																							
A. CHILDREN'S TRUST FUND																									B. WV DEPT. OF VETERANS ASSISTANCE																									C. STATE VETERANS CEMETERY																									26	.00																																																																																																																											
27. Amount of Overpayment to be credited to your next year's estimated tax																																																																																																				27	.00																																																																																																		
<b>28. Refund due to you</b> (line 25 minus line 26 and line 27)..... <b>REFUND</b>																																																																																																				28	.00																																																																																																		
<b>Direct Deposit of Refund</b> <input type="checkbox"/> CHECKING <input type="checkbox"/> 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 <input type="checkbox"/> YES <input type="checkbox"/> 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																																																																																																																																																																														
<b>FOR REFUND, MAIL TO THIS ADDRESS:</b>																																																		<b>FOR BALANCE DUE, MAIL TO THIS ADDRESS:</b>																																																																																																																																																					
WV TAX DIVISION P.O. BOX 1071 CHARLESTON, WV 25324-1071																																																		WV TAX DIVISION P.O. BOX 3694 CHARLESTON, WV 25336-3694																																																																																																																																																					
																																																																																																																																																																																																							
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