

IT-140

REV 8-18 w

West Virginia Personal Income Tax Return

2018

SOCIAL SECURITY NUMBER	400005306	Deceased <input type="checkbox"/> Date of Death:	*SPOUSE'S SOCIAL SECURITY NUMBER	400004017	Deceased <input type="checkbox"/> Date of Death:
LAST NAME	Employed	SUFFIX	YOUR FIRST NAME	Self	MI
SPOUSE'S LAST NAME	Filer	SUFFIX	SPOUSE'S FIRST NAME	Seperate	MI
FIRST LINE OF ADDRESS	456 Business Way		SECOND LINE OF ADDRESS		
CITY	Charleston	STATE	WV	ZIP CODE	25305
TELEPHONE NUMBER	304-888-4512	EMAIL	EXTENDED DUE DATE MM/DD/YYYY		

Amended return
 Check before 4/15/19 if you wish to stop the original debit (amended return only)
 Net Operating Loss
 Nonresident Special
 Nonresident/Part-Year Resident
 Form WV-8379 filed as an injured spouse
 (See instructions on Page 15)

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 (If someone can claim you as a dependent, leave box (a) blank.) Enter "1" in boxes a and b if they apply { Yourself (a) **1**
Spouse (b) **1**

c. List your dependents. If more than five dependents, continue on Schedule DP on page 38.

First name	Last name	Social Security Number	Date of Birth (MM DD YYYY)

d. Additional exemption if surviving spouse (see page 17) Enter total number of dependents (c) **1**

Enter 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**

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1.....	1	60139	.00
2. Additions to income (line 33 of Schedule M).....	2	2463	.00
3. Subtractions from income (line 50 of Schedule M).....	3	32320	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	30282	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 23).....	5		.00
6. Total Exemptions as shown above on Exemption Box (e) 1 x \$2,000	6	2000	.00
7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO	7	28282	.00
8. Income Tax Due (Check One) <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Rate Schedule <input type="checkbox"/> Nonresident/Part-year resident calculation schedule.....	8	1284	.00

TAX DEPT USE ONLY

PAYMENT PLAN	CORR	SCTC	NRSR	HEPTC
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Driver's License #E456321



Personal Income Tax Test #8

<small>PRIMARY LAST NAME SHOWN ON FORM IT-140</small> Employed	<small>SOCIAL SECURITY NUMBER</small> 400005306	8.Total Taxes Due <small>(line 8 from previous page)</small>				
		8	1284	.00		
9. West Virginia Income Tax Withheld (SEE INSTRUCTIONS) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE).....		9	2271	.00		
10. Estimated Tax Payments and Payments with Schedule L		10		.00		
11. Family Tax Credit if applicable (see required schedule on page 38).....		11		.00		
12. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1.....		12		.00		
13. Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1.....		13		.00		
14. Credits from Tax Credit Recap Schedule (see schedule on page 6)		14	438	.00		
15. Amount paid with original return (amended return only)		15		.00		
16. Payments and Credits (add lines 9 through 15)		16	2709	.00		
17. Overpayment previously refunded or credited (amended return only)		17		.00		
18. Total payments and credits (line 16 minus line 17).....		18	2709	.00		
19. Penalty Due from Form IT-210. <input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED If you owe penalty, enter here.....		19		.00		
20. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 9). <input checked="" type="checkbox"/> CHECK IF NO USE TAX DUE.....		20		.00		
21. West Virginia Children's Trust Fund to help prevent child abuse and neglect. Enter the amount of your contribution <input type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$		21		.00		
22. Add line 8 to the total of lines 19, 20, and 21. This is your total amount due.....		22	1284	.00		
23. Balance Due (line 22 minus line 18). If Line 18 is greater than line 22, go to line 24 PAY THIS AMOUNT		23		.00		
24. If line 18 is greater than line 22, subtract line 22 from line 18. This is your total overpayment		24	1425	.00		
25. Amount of overpayment to be credited to your 2019 estimated tax.....		25		.00		
26. Refund due you (line 24 minus line 25)..... REFUND		26	1425	.00		

Direct Deposit of Refund

CHECKING SAVINGS

1257643

ROUTING NUMBER

765432123

ACCOUNT NUMBER

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

I authorize the State Tax Department 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.

304-888-4512

Your Signature _____ Date _____ Spouse's Signature _____ Date _____ Telephone Number _____

Preparer: Check Here if client is requesting that form NOT be e-filed

64554698

Preparer's EIN Signature of preparer other than above Printed Name Date Telephone Number

MAIL TO:	<p>REFUND WV State Tax Department P.O. Box 1071 Charleston, WV 25324-1071</p>	<p>BALANCE DUE WV State Tax Department P.O. Box 3694 Charleston, WV 25336-3694</p>
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- Payment Options:** Returns filed with a balance of tax due may pay through any of the following methods:
- Check or Money Order - Enclose your check or money order with your return.
 - Electronic Payment - May be made by visiting mytaxes.wvtax.gov and clicking on "Pay Personal Income Tax".
 - Credit Card Payment - May be made by visiting the Treasurer's website at: epay.wvsto.com/tax



Modifications to Adjusted Gross Income

2018

Modifications Increasing Federal Adjusted Gross Income			
27. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	27		.00
28. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	28		.00
29. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	29		.00
30. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	30	2463	.00
31. Other income deducted from federal adjusted gross income but subject to state tax.....	31		.00
32. Withdrawals from a WV Prepaid Tuition/SMART529® Savings Plan NOT used for payment of qualifying expenses.....	32		.00
33. TOTAL ADDITIONS (Add lines 27 through 32). Enter here and on Line 2 of Form IT-140.....	33	2463	.00

Modifications Decreasing Federal Adjusted Gross Income		Column A (You)	Column B (Spouse)
34. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax	34	.00	.00
35. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system. Excluding PERS --please see instructions on page 22....	35	.00	.00
36. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System	36	.00	.00
37. Up to \$2,000 of benefits from Federal Retirement Systems (Title 4 USC §111).....	37	.00	.00
Combined amounts of Lines 36 and 37 must not exceed \$2,000.			
38. Military Retirement Modification	38	32320	.00
39. Active Duty Military pay (see instructions on page 22) Must enclose military orders.....	39	.00	.00
40. Active Military Separation (see instructions on page 22) Must enclose military orders and discharge papers	40	.00	.00
41. Refunds of state and local income taxes received and reported as income to the IRS	41	.00	.00
42. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds	42	.00	.00
43. Railroad Retirement Board Income received.....	43	.00	.00
44. Check one: <input type="checkbox"/> Long-Term Care Insurance <input type="checkbox"/> IRC 1341 Repayments <input type="checkbox"/> Autism Modification (instructions on page 22)	44	.00	.00
45. West Virginia "EZ PASS" deduction..... EZ Pass Transponder #	45	.00	.00

Senior citizen or disability	Year of birth 65 or older	Year of disability	(a) Income not included in lines 39 through 45 NOT TO EXCEED 8000.00	(b) Add lines 34 through 38	(c) Subtract (b) from (a) (If less than zero, enter zero)
46. YOU			.00	32320	.00
47. SPOUSE			.00		.00

48. Surviving spouse deduction (see instructions on page 23).....	48	.00	.00
49. Add lines 34 through 48 for each column	49	32320	.00
50. Total Subtractions (line 49, Column A plus line 49, Column B) Enter here and on line 3 of FORM IT-140)	50	32320	.00



This form is used by individuals to summarize tax credits that they claim against their personal income tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both 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 all of 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) return(s) or NIPA-2 schedule in your files.

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE				
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT		
1. Credit for Income Tax paid to another state(s).....	E	1	223	.00
** For what states?				
	ME			
2. Non-family Adoption Credit.....	WV/NFA-1	2		.00
3. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	3		.00
4. WV Environmental Agricultural Equipment Credit.....	WV/AG-1	4		.00
5. WV Military Incentive Credit.....	J	5		.00
6. Neighborhood Investment Program Credit.....	NIPA-2	6		.00
7. Historic Rehabilitated Buildings Investment Credit.....	RBIC	7		.00
8. Qualified Rehabilitated Buildings Investment Credit.....	RBIC-A	8		.00
9. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	9		.00
10. Apprenticeship Training Tax Credit.....	WV/ATTC-1	10		.00
11. Alternative-Fuel Tax Credit.....	AFTC-1	11	215	.00
12. Conceal Carry Gun Permit Credit.....	CCGP-1	12		.00
13. Farm to Food Bank Tax Credit.....		13		.00
14. TOTAL CREDITS — add lines 1 through 13. <i>Enter on Form IT-140, line 14</i>		14	438	.00

****You cannot claim credit for taxes paid to KY, MD, PA, OH, or VA unless your source income is other than wages and/or salaries.**



SCHEDULE H
CERTIFICATION OF PERMANENT AND TOTAL DISABILITY

TAXPAYERS WHO ARE DISABLED DURING 2018 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2018, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2018, read the instructions to determine if you qualify for the income reducing modification allowed on Schedule M.

If you qualify, you must (1) enter the name of and social security number of the disabled taxpayer in the space provided on this form, (2) have a physician complete the remainder of the certification statement and return it to you, (3) enclose the completed certification with your West Virginia personal income tax return, and (4) complete Schedule M to determine your modification.

A COPY OF YOUR FEDERAL SCHEDULE R (PART II) MAY BE SUBSTITUTED FOR THE WEST VIRGINIA SCHEDULE H.

If you have provided the West Virginia State Tax Department with an approved Certification of Permanent and Total Disability for a prior year AND YOUR DISABILITY STATUS DID NOT CHANGE FOR 2018, you do not have to submit this form with your return. However, you must have a copy of your original disability certification should the Department request verification at a later date.

I Certify under penalties of perjury that the taxpayer named below was permanently and totally disabled on or before December 31, 2018.

Name of Disabled Taxpayer	Social Security Number		
Physician's Name	Physician's FEIN Number		
Physician's Street Address			
City	State	Zip Code	
Physicians Signature		Date	
	MM	DD	YYYY

INSTRUCTIONS TO PHYSICIAN COMPLETING DISABILITY STATEMENT

A PERSON IS PERMANENTLY AND TOTALLY DISABLED WHEN HE OR SHE IS UNABLE TO ENGAGE IN ANY SUBSTANTIAL GAINFUL ACTIVITY BECAUSE OF A MENTAL OR PHYSICAL CONDITION AND THAT DISABILITY HAS LASTED OR CAN BE EXPECTED TO LAST CONTINUOUSLY FOR AT LEAST A YEAR, OR CAN BE EXPECTED TO LEAD TO DEATH. IF, IN YOUR OPINION, THE INDIVIDUAL NAMED ON THIS STATEMENT IS PERMANENTLY AND TOTALLY DISABLED DURING 2018, PLEASE CERTIFY SUCH BY ENTERING YOUR NAME, ADDRESS, SIGNATURE, DATE, AND FEIN NUMBER IN THE SPACES PROVIDED ABOVE AND RETURN TO THE INDIVIDUAL.

RESIDENCY STATUS

- Resident
- Non-Resident – did not maintain a residence in West Virginia during the taxable year (NO CREDIT IS ALLOWED)
- Part-Year Resident – maintained a residence in West Virginia for part of the year; check the box which describes your situation and enter the date of your move:

MM	DD	YYYY
- 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

SCHEDULE E
CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

1. INCOME TAX COMPUTED on your 2018 <u> Maine </u> return. Do not report Tax Withheld State Abbreviation			250 .00
2. West Virginia total income tax (line 8 of Form IT-140).....	2		1284 .00
3. Net income derived from above state included in West Virginia total income.....	3		5250 .00
4. Total West Virginia Income (Residents-Form IT-140, line 4. Part-Year Residents-Schedule A, line 26).....	4		30282 .00
5. Limitation of Credit (line 2 multiplied by line 3 divided by line 4).....	5		223.00
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.....	6		23032 .00
7. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 6).....	7		969 .00
8. Limitation of credit (line 2 minus line 7).....	8		315 .00
9. Maximum credit (line 2 minus the sum of lines 2 through 13 of the Tax Credit Recap Schedule).....	9		1069 .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		223 .00

A SEPARATE SCHEDULE E MUST BE COMPLETED FOR EACH STATE FOR WHICH CREDIT IS CLAIMED. YOU MUST MAINTAIN A COPY OF 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. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY OTHER POLITICAL SUBDIVISION OF A STATE OR ANY OTHER COUNTRY.

Personal Income Tax Test #8

		a Employee's social security number 400-00-5306		OMB No. 1545-0008						
b Employer identification number (EIN) 55-0000000			1 Wages, tips, other compensation \$27,819.00		2 Federal income tax withheld					
c Employer's name, address, and ZIP code Wal-Mart Inc 2222 East 75th Street Indianapolis IN 46249-3300			3 Social security wages		4 Social security tax withheld					
			5 Medicare wages and tips		6 Medicare tax withheld					
			7 Social security tips		8 Allocated tips					
d Control number			9 Verification code		10 Dependent care benefits					
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans						
Self Employed 456 Business Way Charleston WV 25305				12a						
				13 <table style="width: 100%; border: none;"> <tr> <td style="border: none;"> Statutory employee <input type="checkbox"/> </td> <td style="border: none;"> Retirement plan <input type="checkbox"/> </td> <td style="border: none;"> Third-party sick pay <input type="checkbox"/> </td> </tr> </table>		Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b	
				Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>				
14 Other		12c								
f Employee's address and ZIP code			12d							
15 State WV	Employer's state ID number	16 State wages, tips, etc. \$27,819.00	17 State income tax \$2,271	18 Local wages, tips, etc.	19 Local income tax	20 Locality name				

Form **W-2** Wage and Tax Statement

2018

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

CORRECTED (if checked)
Personal Income Tax Test #8

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. DFAS 8899 East 56th Street Indianapolis IN 46249-3300			1 Gross distribution \$32,320.00 \$		OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2018</div> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 2 File this copy with your state, city, or local income tax return, when required.									
			2a Taxable amount \$32,320.00 \$													
PAYER'S TIN 55-0000006			RECIPIENT'S TIN 400-00-5306		2b Taxable amount not determined <input type="checkbox"/>				Total distribution <input type="checkbox"/>							
RECIPIENT'S name Self Employed Street address (including apt. no.) 456 Business Way Charleston WV 25305 City or town, state or province, country, and ZIP or foreign postal code			3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$				5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
10 Amount allocable to IRR within 5 years \$			11 1st year of desig. Roth contrib. FATCA filing requirement <input type="checkbox"/>		7 Distribution code(s) IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %		9a Your percentage of total distribution %		9b Total employee contributions \$					
Account number (see instructions)			Date of payment		12 State tax withheld \$ \$		13 State/Payer's state no. WV		14 State distribution \$		15 Local tax withheld \$		16 Name of locality \$		17 Local distribution \$	

FAKE ATTACHMENT

AFTC-1