

SOCIAL SECURITY NUMBER XXX XX XXXX Deceased Date of Death: MMDDYYYY

*SPOUSE'S SOCIAL SECURITY NUMBER XXX XX XXXX Deceased Date of Death: MMDDYYYY

LAST NAME SUFFIX XXX YOUR FIRST NAME MI

SPOUSE'S LAST NAME SUFFIX XXX SPOUSE'S FIRST NAME MI

FIRST LINE OF ADDRESS SECOND LINE OF ADDRESS

CITY STATE XX ZIP CODE XXXXX XXXX

TELEPHONE NUMBER XXX XXX XXXX EMAIL XXXXXXXXXXXXXXXXXXXXX EXTENDED DUE DATE MM/DD/YYYY XX XX XXXX

Amended return Check before 4/15/21 if you wish to stop the original debit (amended return only) Nonresident Special Nonresident/Part-Year Resident Form WV-8379 filed as an injured spouse

FILING STATUS
(Check One)

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

<input checked="" type="checkbox"/> (a) Yourself <input checked="" type="checkbox"/> (b) Spouse
--

c. List your dependents. If more than five dependents, continue on Schedule DP on page 40.

	First name	Last name	Social Security Number	Date of Birth (MM DD YYYY)
1 <input checked="" type="checkbox"/> Single				
2 <input checked="" type="checkbox"/> Head of Household				
3 <input checked="" type="checkbox"/> Married, Filing Joint				
4 <input checked="" type="checkbox"/> Married, Filing Separate				
*Enter spouse's SS# and name in the boxes above				
5 <input checked="" type="checkbox"/> Widow(er) with dependent child				

d. Additional exemption if surviving spouse (see page 17) Enter total number of dependents (c)
 Enter decedent's SSN: XXX-XX-XXXX Year Spouse Died: YYYY (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-1	1	XXXXXXXXXXXXXX	.00
2. Additions to income (line 55 of Schedule M)	2	XXXXXXXXXXXXXX	.00
3. Subtractions from income (line 48 of Schedule M)	3	XXXXXXXXXXXXXX	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3)	4	XXXXXXXXXXXXXX	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 23)	5	XXXXXXXXXXXXXX	.00
6. Total Exemptions as shown above on Exemption Box (e) _____ x \$2,000	6	XXXXXXXXXXXXXX	.00
7. West Virginia Taxable Income (line 4 minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO	7	XXXXXXXXXXXXXX	.00
8. Income Tax Due (Check One)	8	XXXXXXXXXXXXXX	.00

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

TAX DEPT USE ONLY

PAY PLAN COR SCTC NRSR HEPTC

MUST INCLUDE WITHHOLDING FORMS WITH THIS RETURN (W-2s, 1099s, Etc.)



PRIMARY LAST NAME SHOWN ON FORM IT-140 XXXXXXXXXXXXXXXX

SOCIAL SECURITY NUMBER XXXXXXXXXXXX

8.Total Taxes Due (line 8 from previous page) 8 XXXXXXXXXXXX .00

9. Credits from Tax Credit Recap Schedule (see schedule on page 5) (now includes the Family Tax Credit) 9 XXXXXXXXXXXX .00

10. Line 8 minus 9. If line 9 is greater than line 8, enter 0 10 XXXXXXXXXXXX .00

11. Overpayment previously refunded or credited (amended return only) 11 XXXXXXXXXXXX .00

12. Penalty Due from Form IT-210 CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED If you owe penalty, enter here 12 XXXXXXXXXXXX .00

13. West Virginia Use Tax Due on out-of-state purchases (See Schedule UT on page 9). CHECK IF NO USE TAX DUE 13 XXXXXXXXXXXX .00

14. Add lines 10 through 13. This is your total amount due 14 XXXXXXXXXXXX .00

15. West Virginia Income Tax Withheld (See instructions) Check if withholding from NRSR (Nonresident Sale of Real Estate) 15 XXXXXXXXXXXX .00

16. Estimated Tax Payments and Payments with Schedule 4868 16 XXXXXXXXXXXX .00

17. Non-Family Adoption Tax Credit if applicable (include Schedule WV NFA-1) 17 XXXXXXXXXXXX .00

18. Senior Citizen Tax Credit for property tax paid (include Schedule SCTC-1) 18 XXXXXXXXXXXX .00

19. Homestead Excess Property Tax Credit for property tax paid (include Schedule HEPTC-1) 19 XXXXXXXXXXXX .00

20. Amount paid with original return (amended return only) 20 XXXXXXXXXXXX .00

21. Payments and Refundable Credits (add lines 15 through 20) 21 XXXXXXXXXXXX .00

22. Balance Due (line 14 minus line 21). If Line 21 is greater than line 14, complete line 23 PAY THIS AMOUNT 22 XXXXXXXXXXXX .00

23. Line 21 minus line 14. This is your overpayment 23 XXXXXXXXXXXX .00

24. Donations of part or all of line 23. Indicate below and enter the sum of columns 24A, 24B, and 24C on Line 24

24A. WEST VIRGINIA CHILDREN'S TRUST FUND

24B. WEST VIRGINIA DEPARTMENT OF VETERANS ASSISTANCE

24C. DONEL C. KINNARD MEMORIAL STATE VETERANS CEMETERY

XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX 24 XXXXXXXXXXXX .00

25. Amount of Overpayment to be credited to your 2021 estimated tax 25 XXXXXXXXXXXX .00

26. Refund due to you (line 23 minus line 24 and line 25) REFUND 26 XXXXXXXXXXXX .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 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.

Your Signature Date Spouse's Signature Date Telephone Number

Preparer: Check HERE if client is requesting that form NOT be e-filed Preparer's EIN Signature of preparer other than above Date Telephone Number

Preparer's Printed Name Preparer's Firm

FOR REFUND, MAIL TO THIS ADDRESS: WV STATE TAX DEPARTMENT P.O. BOX 1071 CHARLESTON, WV 25324-1071 FOR BALANCE DUE, MAIL TO THIS ADDRESS: WV STATE TAX DEPARTMENT P.O. BOX 3694 CHARLESTON, WV 25336-3694

Payment Options: Returns filed with a balance of tax due may pay through any of the following methods: Check or Money Order payable to the WV State Tax Department - Enclose check or money order with your return. Electronic Payment - May be made by visiting mytaxes.wvtx.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

2020

Modifications Decreasing Federal Adjusted Gross Income		Column A (You)	Column B (Spouse)	Column A (You)	Column B (Spouse)
27.	Interest or dividends received on United States or West Virginia obligations, or allowance for government obligation income, included in federal adjusted gross income but exempt from state tax	27	.00		.00
28.	Total amount of any benefit (including survivorship annuities) received from certain federal retirement systems by retired federal law enforcement officers	28	.00		.00
29.	Total amount of any benefit (including survivorship annuities) received from WV state or local police, deputy sheriffs' or firemen's retirement system, WV DNR. Excluding PERS—see page 22	29	.00		.00
30.	Military Retirement Modification	30	.00		.00
31.	Other Retirement Modification				
	(a) West Virginia Teachers' and Public Employees' Retirement	.00	.00	Add lines 31 (a) and (b). If that sum is greater than \$2000, enter \$2000	
	(b) Federal Retirement Systems (Title 4 USC §111)	.00	.00	31	.00
32.	Certain assets held by subchapter S Corporation bank	32			
33.	Social Security Benefits Modification				
	(a) Social Security Benefits	.00	.00	You cannot claim this modification if your Federal AGI exceeds \$50,000 for SINGLE or MARRIED SEPARATE filers \$100,000 for MARRIED JOINT filers	
	(b) Benefits exempt for Federal tax purposes	.00	.00	Multiply 33 (c) by 0.35	
	(c) Benefits taxable for Federal tax purposes	.00	.00	33	.00
34.	Active Duty Military pay for personnel with West Virginia Domicile (See instructions on page 22)	34	.00		.00
35.	Active Military Separation (see instructions on page 22) Must enclose military orders and discharge papers	35	.00		.00
36.	Refunds of state and local income taxes received and reported as income to the IRS ...	36	.00		.00
37.	Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds	37	.00		.00
38.	Railroad Retirement Board Income received	38	.00		.00
39.	Long-Term Care Insurance	39	.00		.00
40.	IRC 1341 Repayments	40	.00		.00
41.	Autism Modification (instructions on page 22)	41	.00		.00
42.	ABLE Act	42	.00		.00
43.	PBGC Modification				
	(a) retirement benefits that would have been paid from your employer-provided plan	.00	.00	Subtract line 43 (b) from (a)	
	(b) retirement benefits actually received from PBGC	.00	.00	43	.00
44.	Qualified Opportunity Zone business income	44	.00		.00
45.	(a) Year of birth (65 or older) (b) Year of disability (c) Income not included in lines 32 to 44 (NOT TO EXCEED \$8000) (d) Add lines 27 through 31			Subtract line 45 column (d) from (c) (If less than zero, enter zero)	
	You	.00	.00		
	Spouse	.00	.00	45	.00
46.	Surviving spouse deduction (instructions on page 23)	46	.00		.00

Modifications Decreasing Federal Adjusted Gross Income
Continues on next page



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Modifications to Adjusted Gross Income

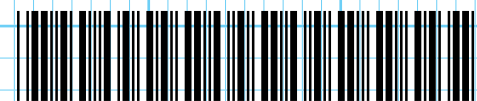
2020

Modifications Decreasing Federal Adjusted Gross Income

	Column A (You)	Column B (Spouse)
47. Add lines 27 through 46 for each column	47	.00
48.Total Subtractions (line 47, Col A plus line 47,Col B) Enter here and on line 3 of FORM IT-140.	48	.00

Modifications Increasing Federal Adjusted Gross Income

49. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	49	.00
50. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	50	.00
51. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	51	.00
52. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	52	.00
53. Other income deducted from federal adjusted gross income but subject to state tax.....	53	.00
54. Withdrawals from a WV Prepaid Tuition/SMART529© Savings Plan NOT used for payment of qualifying expenses	54	.00
55. ABLE ACT withdrawals not used for qualifying expenses	55	.00
56.TOTAL ADDITIONS (Add lines 49 through 55). Enter here and on Line 2 of Form IT-140	56	.00



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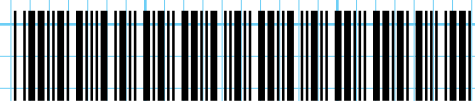
This form is used by individuals to summarize tax credits that they claim against their personal income tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both this summary form and the appropriate 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.

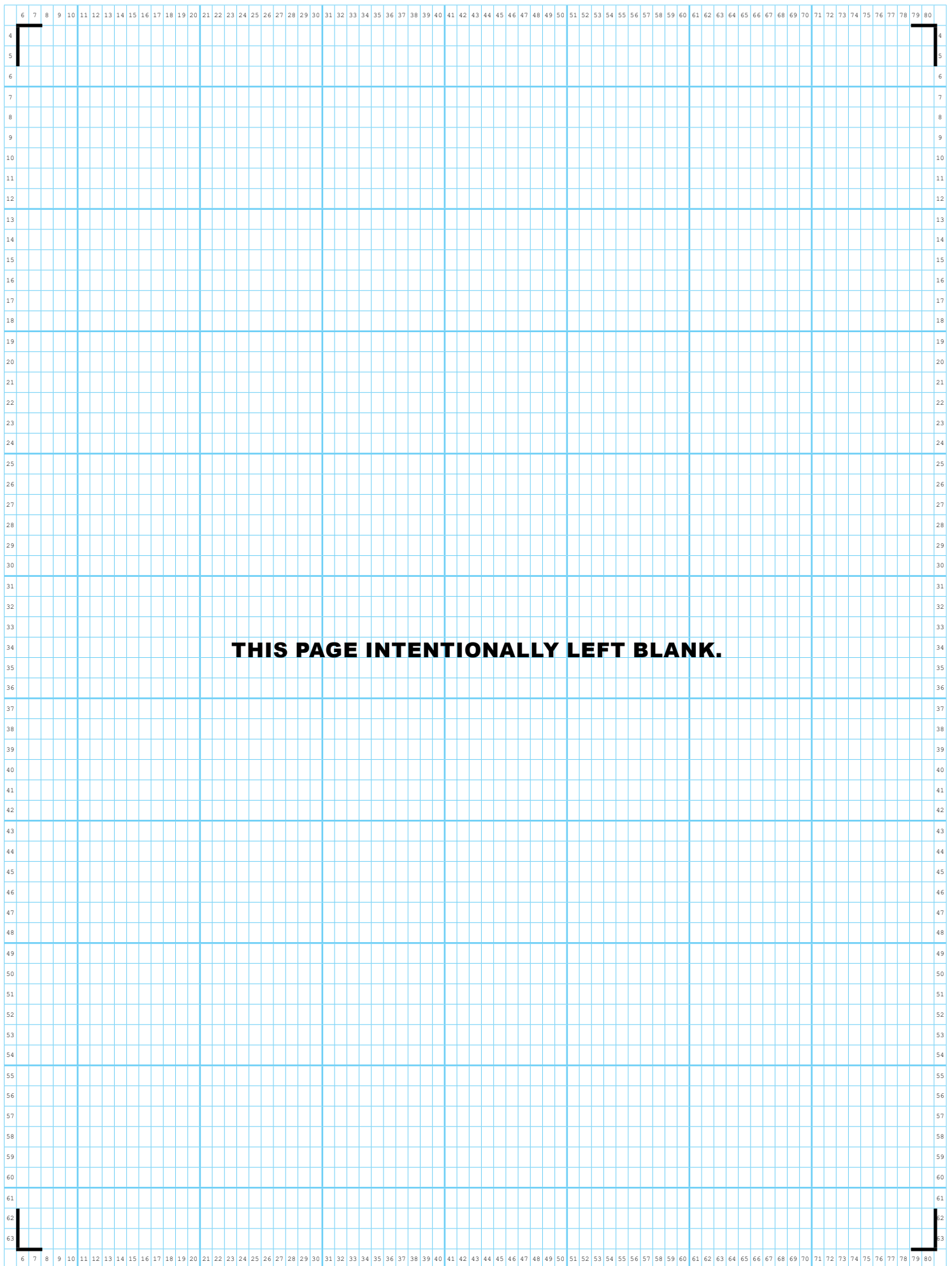
WEST VIRGINIA TAX CREDIT RECAP SCHEDULE

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Credit for Income Tax paid to another state(s)	E	1	.00
** For what states?			
2. Family Tax Credit (see page 39).....	FTC-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. Apprenticeship Training Tax Credit.....	WV ATTC-1	9	.00
10. Alternative-Fuel Tax Credit.....	AFTC-1	10	.00
11. Conceal Carry Gun Permit Credit.....	CCGP-1	11	.00
12. Farm to Food Bank Tax Credit.....		12	.00
13. Downstream Natural Gas Manufacturing Investment Tax Credit	DNG- 2	13	.00
14. Post Coal Mine Site Business Credit	PCM-2	14	.00
15. TOTAL CREDITS — add lines 1 through 14. <i>Enter on Form IT-140, line 9</i>		15	.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.**



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NAME OF DECEDENT, DATE OF DEATH, ADDRESS, SOCIAL SECURITY NUMBER, NAME OF CLAIMANT, SOCIAL SECURITY NUMBER, ADDRESS, 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*

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

TO BE COMPLETED ONLY IF BOX C ABOVE IS CHECKED

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 _____

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



TAXPAYERS WHO ARE DISABLED DURING 2020 REGARDLESS OF AGE

If you were certified by a physician as being permanently and totally disabled during the taxable year 2020, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2020, 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 2020, 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, 2020.

SCHEDULE H
CERTIFICATION OF PERMANENT AND TOTAL DISABILITY

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 2020, 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
- 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 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 2020 _____ return. Do not report Tax Withheld
State Abbreviation

1	.00
---	-----

2. West Virginia total income tax (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 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. 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	.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 15 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
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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.

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 10.

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	\$	

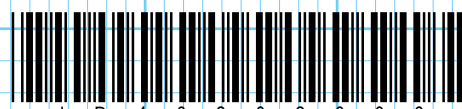
Part II Municipal Use Tax Calculation

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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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.**

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:

Examples of reasons you may owe use tax:

1. You purchased property without paying sales tax from a seller outside of West Virginia. 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 2020 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.

USE TAX – STATE	
1. Purchase price	\$10,000.00
2. 6.0% West Virginia State use tax ($\$10,000 \times .06$)	600.00
3. Less 4.0% sales/use tax paid to State B ($\$10,000 \times .04$)	(400.00)
4. Net use tax due to West Virginia	200.00
5. Measure of tax ($\$200 \div .06$ 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 ($\$10,000 \times .01$)	100.00
3. Less .5% sales/use tax paid to Municipality B ($\$10,000 \times .005$)	(50.00)
4. Net use tax due to municipality A	50.00
5. Measure of tax ($\$50 \div .01$ 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.

**SCHEDULE
A**
(FORM IT-140)

**Nonresidents/Part-Year Residents
Schedule of Income**

2020

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

(To Be Completed By Nonresidents and Part-Year Residents Only)
INCOME

COLUMN A: AMOUNT FROM FEDERAL RETURN
COLUMN B: ALL INCOME DURING PERIOD OF WV RESIDENCY
COLUMN C: WV SOURCE INCOME DURING NONRESIDENT PERIOD

1. Wages, salaries, tips (withholding documents).....	1	.00	.00	.00
2. Interest	2	.00	.00	.00
3. Dividends	3	.00	.00	.00
4. IRAs, pensions and annuities	4	.00	.00	.00
5. Total taxable Social Security and Railroad Retirement benefits (see line 33 and 38 of Schedule M)	5	.00	.00	
6. Refunds of state and local income tax (see line 36 of Schedule M)	6	.00	.00	
7. Alimony received	7	.00	.00	
8. Business profit (or loss)	8	.00	.00	.00
9. Capital gains (or losses)	9	.00	.00	.00
10. Supplemental gains (or losses)	10	.00	.00	.00
11. Farm income (or loss)	11	.00	.00	.00
12. Unemployment compensation insurance	12	.00	.00	.00
13. Other income from federal return (identify source)	13	.00	.00	.00
14. Total income (add lines 1 through 13)	14	.00	.00	.00

ADJUSTMENTS

15. Educator expenses	15	.00	.00	.00
16. IRA deduction	16	.00	.00	.00
17. Self-employment tax deduction	17	.00	.00	.00
18. Self Employed SEP, SIMPLE and qualified plans...	18	.00	.00	.00
19. Self-employment health insurance deduction	19	.00	.00	.00
20. Penalty for early withdrawal of savings	20	.00	.00	.00
21. Other adjustments (See instructions page 25)	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 state 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



SCHEDULE A (CONTINUED)

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

1. Tentative Tax (apply the appropriate tax rate schedule on page 37 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 2020.

- 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.

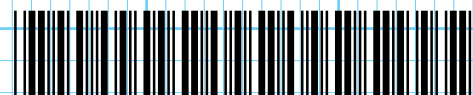
NOTE: If you were a resident of any state other than Kentucky, Ohio, Maryland, Pennsylvania, or Virginia, you are ineligible to complete Part II. You must check the box Filing as Nonresident or Filing as a Part-Year Resident and Complete Schedule A and Part I to report any income from West Virginia sources.

I declare that I was not a resident of West Virginia at any time during 2020, 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):

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

	(A) Primary Taxpayer's Social Security Number	(B) Spouse's Social Security Number
5. Enter your total West Virginia Income from wages and salaries in the appropriate column	5	.00
6. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2020.....	6	.00
7. Line 6, column A plus line 6 column B. Report this amount on line 15 of Form IT-140.....	7	.00



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IMPORTANT INFORMATION FOR 2020

- **You are required to submit your original withholding documents, such as W-2's, 1099's, K-1's, and NRW-2's.** Failure to submit this documentation will result in the disallowance of the withholding amount claimed.
- 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 now 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. At this time, we do not offer online filing through that portal. Online filing options are available on our website.

RETURNED PAYMENT CHARGE

The Tax Department will recover a \$15.00 fee associated with returned 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.
- Checks returned for insufficient funds will incur a \$28.00 fee.

The fee charged for returned or rejected payments will be to recover only the amount charged to the State Tax Department by the financial institutions.

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 as a step saver. It is important that you verify this information with your tax preparer by reviewing the bank routing and account information from a current check. 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 as a step saver. 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 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 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.

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

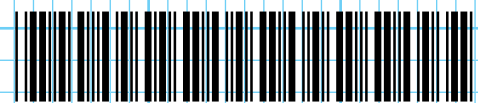
If this schedule is not enclosed with Form IT-140, the credit will be disallowed.

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

- Check here if you were required to pay Federal Alternative Minimum Tax.**
Are you required to file a federal return?
- YES** – Your federal adjusted gross income reported to the IRS must meet the following guidelines for you to qualify for this credit:
- ▶ If there is only 1 person living in your home, your federal adjusted gross income must be \$38,280 or less.
 - ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$51,720 or less.
 - ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$65,160 or less.
 - ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$78,600 or less.
- **For each additional person add \$13,440.
- 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 \$38,280 or less.
 - ▶ If there are 2 people living in your home, your income must be \$51,720 or less.
 - ▶ If there are 3 people living in your home, your income must be \$65,160 or less.
 - ▶ If there are 4 people living in your home, your income must be \$78,600 or less.
- **For each additional person add \$13,440.

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

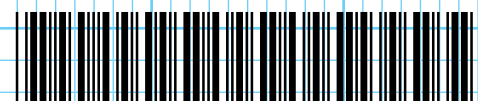
1. Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2020.....	1	.00
2. If eligible for the Senior Citizen Tax Credit enter allowable credit from line 2 of Form SCTC-1.....	2	.00
3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit).....	3	.00
4. Enter your Federal Adjusted Gross Income	4	.00
a. Enter the amount of increasing income modifications reported on line 55 of Schedule M.....	a	.00
b. Enter federal tax-exempt interest income	b	.00
c. Enter amount received in 2020 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
5. Add amounts on lines 4a, 4b, 4c, and 4d.....	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



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

1. Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140).....	1		.00
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140).....	2		.00
3. Tax-exempt interest reported on federal tax return (enter the amount shown on Federal Form 1040 that is not already included on line 2 of Form IT-140).....	3		.00
4. Add lines 1 through 3. <i>This is your Modified Federal Adjusted Gross Income for the Family Tax Credit.</i>	4		.00
5. Enter the number of exemptions claimed from Form IT-140, sum of boxes a, b, and c (<i>This is your Family Size for the Family Tax Credit</i>).....	5		
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 31. If the exemptions on line 5 are greater than 8, use the table for a family size of 8	6		
7. Enter your income tax due from line 8 of Form IT-140.....	7		.00
8. Multiply the amount on line 7 by the percentage shown on line 6 <i>This is your Family Tax Credit. Enter this amount on line 2 of Form IT-140 RECAP</i>	8		.00



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SCHEDULE
DP
(FORM IT-140)

Schedule of Additional Dependents

2020

Use this schedule to continue listing dependents. If space is needed for more than 18 dependents, a copy of this form may be obtained from the West Virginia State Tax Department's website: tax.wv.gov.

First Name	Last Name	Social Security Number	Date of Birth MM DD YYYY



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Application for Extension of Time to File

2020

File this form to request a six-month extension of time to file your 2020 West Virginia Personal Income Tax Return
 Your return must be filed no later than October 15, 2021.

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

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 (April 15, 2021). 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 return to:
West Virginia State Tax Department
Tax Account Administration Division
 P.O. Box 2585
 Charleston, WV 25329-2585

This form must be complete and submitted in full.

DO NOT BE CUT OR RESIZE THIS FORM.



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PART I: All filers must complete this part

1. Enter your 2020 tax as shown on line 8 of Form IT-140.....	1		.00
2. Enter the credits against your tax from your return.....	2		.00
3. Tax after credits (subtract line 2 from line 1).....	3		.00
4. Tax withheld.....	4		.00
5. Subtract line 4 from line 3.....	5		.00

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

6. Multiply line 3 by ninety percent (.90).....	6		.00
7. Enter the tax after credits from your 2019 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

REFER TO THE INSTRUCTIONS TO DETERMINE YOUR OPTIONS FOR CALCULATING THE AMOUNT OF UNDERPAYMENT PENALTY.

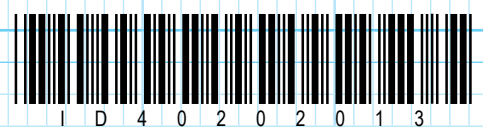
DETERMINE YOUR PENALTY BY COMPLETING PART II, PART III, OR PART IV.

9. If you are requesting a waiver of the penalty calculated, check here and attach your written request (see form on page 47).....
10. If you are a qualified farmer (see instructions for income on page 27), check here.....
11. If you used Part IV on the reverse side 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.....

PART II: If you are using the ANNUALIZED INCOME WORKSHEET to compute your underpayment and penalty, complete the worksheet below.

ANNUALIZED INCOME WORKSHEET	1/1/20 – 3/31/20	1/1/20 – 5/31/20	1/1/20 – 8/31/20	1/1/20 – 12/31/20
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).....	XXXXXXXXXX .00	XXXXXXXXXX .00	XXXXXXXXXX .00	XXXXXXXXXX .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 12		.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

Read the instructions on pages 28 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 .05376.....	6		.00
7. If the amount on line 5 was paid on or after April 15, 2021, enter zero. If paid prior to April 15, 2021 line 5 X number of days paid before April 15, 2021 X .000253.....	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

SECTION A - FIGURE THE UNDERPAYMENT

	(a) 4/15/20	(b) 7/15/20	(c) 9/15/20	(d) 1/15/21
1. If you are using the annualized method, enter the amounts from line 19 of the Annualized Income Worksheet; otherwise, enter 1/4 of line 8 of PART I in each column.....	1	.00	.00	.00
2. Estimated tax paid and tax withheld (see instructions). For column (a) only, enter the amount from line 2 on line 6. If line 2 is equal to or more than line 1 for all payment periods, stop here; you do not owe any penalty.....	2	XXXXXXXXXX .00	XXXXXXXXXX .00	XXXXXXXXXX .00
NOTE: Complete Lines 3 through 9 before going to the next column.				
3. Enter the amount, if any, from line 9 of the previous column.....	3		.00	.00
4. Add lines 2 and 3.....	4		.00	.00
5. Add lines 7 and 8 of the previous column.....	5		.00	.00
6. Subtract line 5 from line 4. If zero or less, enter zero. For column (a) only, enter the amount from line 2.....	6	.00	.00	.00
7. If line 6 is zero, subtract line 4 from line 5. Otherwise, enter zero.....	7	.00	.00	.00
8. UNDERPAYMENT. If line 1 is equal to or more than line 6, subtract line 6 from line 1, enter the result here and go to line 3 of the next column. Otherwise, go to line 9.....	8	.00	.00	.00
9. OVERPAYMENT. If line 6 is more than line 1, subtract line 1 from line 6, enter the result here and go to line 3 of the next column.....	9	.00	.00	.00

SECTION B - FIGURE THE PENALTY

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

	(a) 7/15/20	(b) 7/15/20	(c) 9/15/20	(d) 1/15/21
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 4/15/2021, whichever is earlier.....	10			
11. Daily penalty rate for each quarter.....	11	0.000253	0.000253	0.000253
12. Penalty due for each quarter (line 8 x 10 x 11).....	12	.00	.00	.00
13. Penalty due (add all amounts on line 12). Enter here and on the PENALTY DUE line of your personal income tax return (line 12)	13			.00



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