IT-140 REV 06-22

B WEST VIRGINIA PERSONAL INCOME TAX RETURN

ECURITY	Deceased		OUSE'S SECURITY		Deceased	
IUMBER	Date of Death*		MBER		Date of De	ath*
ST NAME		SUFFIX	YOUR FIRST NAME			MI
POUSE'S ST NAME		SUFFIX	SPOUSE' FIRST NAME	S		МІ
RST LINE ADDRESS			ND LINE DRESS			
CITY		STATE	ZIP COE	DE		
LEPHONE NUMBER	EMAIL				EXTEND DUE DA MM/DD/YY	TE
* ONLY INLCLUDE A I	DECEASED TAXPAYER AND THEIR DATE OF DEATH	HIF IT OCCURRED IN THIS TAX YEA	R. FOR THE NEXT TWO Y	EARS, PLEASE LIST THEM		
AMENDED RETURN	NONRESIDENT SPECIAL	NONRESIDENT/PART YEAR	RESIDENT	FORM WV-8379 FI LI	ED AS AN INJU	JRED SPOUSE
ILING STATUS (CHECK ONE)	1 SINGLE 2 HEAD OF HOUSEHOLD	3 MARRIED, FILING JOINT	4 MARRIED, FIL	ING SEPARATE e's SS# and name in the	e boxes above	5 WIDOW(ER) W
XEMPTIONS						
YOURSELF To	o claim an exemption for yourself,	enter 1. If someone car	n claim you as a d	dependent, leave	box (a) blar	nk.) (a)
SPOUSE To	o claim an exemption for your spo	use, enter 1. They may	not be claimed a	s an exemption by	/ anvone els	se. (b)
	st your dependents. If over four dep		, ,			
Dependen	t First name	Dependent Last	name	Social Security	Number	Date of Birth (MM DD
SURVIVING SPOUSE (S	Gee page 21) Decedents SSN		Year Spouse Died			
	dee page 21) Decedents SSN and boxes a, b, c, and d). Enter he	ere and on line 6 below.	Year Spouse Died		6 below.	(d) (e)
		ere and on line 6 below.			6 below.	
Total Exemptions (a			If box e is zero, e	enter \$500 on line	6 below.	
Total Exemptions (a	add boxes a, b, c, and d). Enter he	ior citizen tax credit from	If box e is zero, e	enter \$500 on line	6 below.	(e)
Total Exemptions (a Federal Adjusted Gro Additions to income (add boxes a, b, c, and d). Enter he	ior citizen tax credit from	If box e is zero, e	enter \$500 on line	6 below.	(e)
Total Exemptions (a Federal Adjusted Gro Additions to income (i	add boxes a, b, c, and d). Enter he ass Income or income to claim sen	ior citizen tax credit from	If box e is zero, e	c-A 1 2	6 below.	(e)
Total Exemptions (a Federal Adjusted Gro Additions to income (I Subtractions from inc West Virginia Adjuste	add boxes a, b, c, and d). Enter he ass Income or income to claim sen line 58 of Schedule M)	nior citizen tax credit from	If box e is zero, e	c-A 1 2	6 below.	(e)
Federal Adjusted Gro Additions to income (i Subtractions from inc West Virginia Adjuste Low-Income Earned I	add boxes a, b, c, and d). Enter he ass Income or income to claim sen line 58 of Schedule M)	minus line 3)	If box e is zero, e	2	6 below.	(e)
Federal Adjusted Gro Additions to income (I Subtractions from inc West Virginia Adjuste Low-Income Earned I Total Exemptions as s	add boxes a, b, c, and d). Enter he ass Income or income to claim sendine 58 of Schedule M)	minus line 3)on page 25)	If box e is zero, e	2	6 below.	(e)
Federal Adjusted Gro Additions to income (I Subtractions from inc West Virginia Adjuste Low-Income Earned I Total Exemptions as s	add boxes a, b, c, and d). Enter he ass Income or income to claim sendine 58 of Schedule M)	minus line 3)on page 25)	If box e is zero, e m Schedule SCTo	2	6 below.	(e)
Federal Adjusted Gro Additions to income (I Subtractions from inc West Virginia Adjuste Low-Income Earned I Total Exemptions as s West Virginia Taxable Income Tax Due (Che	add boxes a, b, c, and d). Enter he ass Income or income to claim sendine 58 of Schedule M)	minus line 3)	If box e is zero, e m Schedule SCTo	2	6 below.	(e)

PRIMARY		SOCIAL SECURITY	8.Total Taxes	Due	
LAST NAME		NUMBER	(line 8 from previou	us page) 8	.00
9. Credits from Tax C	redit Recap Sche	edule (see schedule on page s	5)	9	.00
10. Line 8 minus 9. If li	ne 9 is greater th	an line 8, enter 0		10	.00
11. Overpayment prev	iously refunded o	r credited (amended return or	nly)	11	.00
12. Penalty Due from F	orm IT 210	HECK IF REQUESTING WAIVER/	ANNUALIZED If you owe penalty, enter	here 12	.00
13. West Virginia Use (See Schedule UT on			CHECK IF NO USE TAX DUE		.00
				10	.00
14. Add lines 10 tillou	gn 13. This is you	ir total amount due		DOD	
5. West Virginia Incor	ne Tax Withheld	(See instructions page 22)	Check if withholding from N (Nonresident Sale of Real Estate)	15	.00
6. Estimated Tax Pay	ments and Paym	ents with Schedule 4868		16	.00
7. Non-Family Adopti	on Tax Credit if a	pplicable (include Schedule V	/V NFA-1)	17	.00
18. Senior Citizen Tax	Credit for propert	y tax paid (include Schedule	SCTC-A)	18	.00
19. Homestead Excess	s Property Tax Cr	redit for property tax paid (inclu	ide Schedule HEPTC-1 and Class II re	ceipt) 19	.00
20. Amount paid with o	original return (am	nended return only)		20	.00
					.00
		Line 21 is greater than line 14, comp			.00
			columns 24A, 24B, and 24C on Lin		.00
24A. CHILDREN'S TRUST FUND		24B. DEPT. OF VETERANS ASSISTANCE	24C. STATE VETERANS CEMETERY	24	.00
5. Amount of Overpa	yment to be creat	ted to your 2023 estimated ta	<u> </u>	25	.00
	line 23 minus line	24 and line 25)	REFUN	ID 26	.00
Direct Deposit of Refund PLEASE REVIEW YO	CHECKIN		ROUTING NUMBER RECT ACCOUNT INFORMATION MAY RESI		T NUMBER URNED PAYMENT CHARGE.
authorize the Tax Division to		7	NO edules, and statements, and to the best of m	v knowledge and hal	ief it is true correct and complete
naci penally of perjuly, I de	Sciale trial i flave exal	mines uno retain, accompanying scri	odulos, and statements, and to the best of III	v miowieuge and bel	on, it is true, correct and complete
ur Signature		Date Spous	e's Signature	Date	Telephone Number
Preparer: Check HERE if client is requesting NOT					
to efile Pi	eparer's EIN	Signature of preparer other than about	vve	Date	Telephone Number
reparer's Printed Name		Preparer's Firm			
FOR REFUND, MA	AIL TO THIS ADDRES AX DIVISION BOX 1071		VISION		
CHARLEST	ON, WV 25324-1071	CHARLESTON, Valance of tax due may pay through any of	VV 25336-3694		
Check or Money (order navable to the WV	Tax Division - Enclose check or money ord ting mytaxes wytax gov and clicking on "Pa isiting the Treasurer's website at: epay.wys	ler with your return		

Schedule M Form IT-140 B

MODIFICATIONS TO ADJUSTED GROSS INCOME

2022

Modifications Decreasing Federal Adjusted Gro	oss Income		Column A (You)	Column B (Spouse)		
27. Interest or dividends received on United States or We allowance for government obligation income, included in fed but exempt from state tax	st Virginia obligations, o eral adjusted gross incom	or e 27	.00	00.		
28. Total amount of any benefit (including survivorship annuit federal retirement systems by retired federal law enforcements	ies) received from certai ent officers	n . 28	.00	00.		
29. Total amount of any benefit (including survivorship ann state or local police, deputy sheriffs' or firemen's retiremen – see page 23	t system, Excluding PER	Sza	.00	00.		
30. Military Retirement Modification		30	.00	00.		
31. Other Retirement Modification Column A (You)	Column B (Spouse)					
(a) West Virginia Teachers' and Public Employees' Retirement .00	.00	0	Add lines 31 (a) and (b). If that s	um is greater than \$2000, enter \$2000		
(b)Federal Retirement Systems (Title 4 USC §111) .00	.00	o 31	.00	00.00		
32. Social Security Benefits				n this modification if		
(a) TOTAL Social Security Benefits00	.00	0	your Federal AGI exceeds \$ 50,000 for SINGLE or MARRIED SEPARATE filers			
(b) Benefits exempt for Federal tax purposes .00	.00	0	\$100,000 for MARRIED	OINT filers		
(c) Benefits taxable for Federal tax purposes (line a minus line	b)	. 32	.0	00.		
33. Certain assets held by subchapter S Corporation bank		33	.00	0 .00		
34. Active Duty Military pay for personnel with West Virginia Do (See instructions on page 18)	micile	. 34	.00	.00		
35. Active Military Separation (see instructions on page 18) Must enclose military orders and discharge papers		35	.00	00.		
36. Refunds of state and local income taxes received and report	ted as income to the IRS.	. 36	.00	00.		
37. Contributions to the West Virginia Prepaid Tuition/Savings F Annual Statement must be included	Plan Trust Funds	37	.00	0 .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 19)		41	.00	.00		
42. ABLE Act Annual Statement must be included		42	.00	.00		
43. West Virginia Jumpstart Savings Program deposits made (r Annual Statement must be included	not to exceed \$25000)	43	.00	.00		
44. PBGC Modification						
(a) retirement benefits that would have been paid from your employer-provided plan	.00	0	Subtract line 44 (b) from (a)			
(b) retirement benefits actually received from PBGC .00	.00	o 44	.00	00.		
45. Qualified Opportunity Zone business income		·· 45	.00	.00		

Modifications Decreasing Federal Adjusted Gross Income Continues on next page



Schedule M Form IT-140 B MODIFICATIONS TO ADJUSTED GROSS INCOME

Modifi	ications Dec	creasing F	ederal Adjusted Gros	s Income		Col	umn A (You)	Column B (Spouse
	(a) Year of	(b) Year of	(c) Income not included	(d) Add				
46.	birth (65 or older)	disability	in lines 33 to 45 (NOT TO EXCEED \$8000)	lines 27 through 32				column (d) from (c) ero, enter zero)
You			.00		.00		.00	
Spouse			.00		.00	46		.0
47. Surv	viving spouse de	eduction (instr	uctions on page 26)			47	.00	.0
48. Add	lines 27 through	h 47 for each	column			48	.00	.0
49.Tot	al Subtractio	ons (line 48. (Col A plus line 48,Col B) Ent	er here and on line	3 of F	ORM IT-14	10	.0

Modifications <i>Increasing</i> Federal Adjusted Gross Income		
Do not provide negative amounts in this section.		
50. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	50	.00
51. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	51	.00
52. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	52	.00
53. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	53	.00
54. Other income deducted from federal adjusted gross income but subject to state tax	54	.00
55. Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses	55	.00
56. ABLE ACT withdrawals NOT used for qualifying expenses	56	.00
57. West Virginia Jumpstart Savings Program withdrawals NOT used for qualifying expenses	57	.00
58.TOTAL ADDITIONS (Add lines 50 through 57). Enter here and on Line 2 of Form IT-140	58	.00



TAX CREDIT RECAP SCHEDULE

2022

Both this summary form and the appropriate credit calculation schedule(s) or form(s) must be enclosed with your return 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.

See additional instructions on page 33.

TAX CREDIT	SCHEDULE	APPLIC	CABLE CREDIT
Credit for Income Tax paid to another state(s) (§11-21-20)	. E	1	.0
(3 2 20)	**You cannot claim for	taxes paid to KY,	MD, OH, PA or VA for
** For what states?	withholding	gs from wages and	I salaries.
2. Family Tax Credit (see page 6) (§11-21-22)	. FTC-1	2	.0
3. General Economic Opportunity Tax Credit (§11-13Q)	. EOTC-PIT	3	.0
I. High Technology Manufacturing Business (§11-13Q-10a)	EOTC-HTM	4	.0
5. WV Environmental Agricultural Equipment Credit (§11-13K)	. AG-1	5	.0
6. WV Military Incentive Credit (§11-24-12)		6	.0
7. Neighborhood Investment Program Credit (§11-13J)		7	.0
Historic Rehabilitated Buildings Investment Credit (§11-24-23a)		8	.0
Qualified Residential Rehabilitated Buildings Investment Credit (§11-24-23a)		9	.0
Apprenticeship Training Tax Credit (§11-13W)		10	.0
11. Alternative-Fuel Tax Credit (§11-6D)	. AFTC-1	11	.0
12. Conceal Carry Gun Permit Credit (§61-7-4)		12	.0
13. Farm to Food Bank Tax Credit (§11-13DD)		13	.0
14. Downstream Natural Gas Manufacturing Investment Tax Credit (§11-13GG)	. DNG- 2	14	.0
15. Post Coal Mine Site Business Credit (§11-28)	. PCM-2	15	.0
16. Natural Gas Liquids (§11-13HH)	NGL-2	16	.0
17. Donation or Sale of Vehicle to Qualified Charitable Organizations (§11-13FF)	. DSV-1	17	.0
18. Small Arms And Ammunition Manufacturers Credit (§11-13KK)	SAAM-1	18	.0
19. West Virginia Jumpstart Savings Program Credit (Employer Use Only) (§11-24-10a)	JSP- 1	19	.0
20. Capital Investment in Child-Care Property Tax Credit (§11-21-97)	. CIP	20	.0
21. Operating Costs of Child Care Property Tax Credit (§11-21-97)	OCF	21	.0
22. Industrial Advancement Act Tax Credit		22	.0
23.TOTAL NON REFUNDABLE CREDITS — add all recap lines above.	Enter on IT-140 line 9	23	.0



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 42.

	01.1				4 4
Part i	State	use	ıax Ça	aicui	iation

	Amount of purchases subject to West Virginia Use Tax	1	\$
	2. West Virginia Use Tax Rate	2	.06
.9	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 Subj Municipal Use			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 th	rough 7d and enter here and o	n line 10)	8	\$

Part III Total Amount Due

	9.	Total	state Use Tax due (from line 3)	9	\$
13	10.	Total	Municipal Use Tax due (from line 8)	10	\$
14	П				
15	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.

Schedule A Form IT-140 B

NONRESIDENTS/PART-YEAR RESIDENTS SCHEDULE OF INCOME

Enter period of West Virginia		ency MM/DD/YYYY	MM/DD	
(To Be Completed By Nonresidents and Part-Year Residents Only INCOME) AN	COLUMN A: MOUNT FROM FEDERAL RETURN	COLUMN B: ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C: WV SOURCE INCOME DURING NONRESIDENT PERIOD
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
Total taxable Social Security and Railroad Retireme benefits (see line 32 and 38 of Schedule M)		.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 28)	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)		.00	.00	.00
		. West Virginia income (line 23, Column B plus co		.00
		Income subject to West Vi	25	.00
P 4 0 2 0 2 2 0 7 A	26	. Total West Virginia income Enter here and on line 2 c		.00

Schedule A Form IT-140 B

NONRESIDENTS/PART-YEAR RESIDENTS SCHEDULE OF INCOME

1 0111111 1110	GOTTE GET OF	TTOON		
	SCHEDULE A (C	UNITHO	JED)	
PART I: NONRESIDENT/PAR	T-YEAR RESIDENT TAX CALC	II ATION		
TAKT I. NONKEOIDEN IN AN	TEAN ILEGIDENT TAX GALO	JEAHON		
Tentative Tax (apply the appropriat	e tax rate schedule on page 34 to the amo	unt shown c	on line 7, Form IT-140) 1	.00
2. West Virginia Income (line 26, Sch	edule A)		2	.00
	ne 1, Form IT-140)			.00
4. Tax (divide line 2 by line 3, round Enter here and on line 8, Form IT-	to 4 decimal places and multiply the resul 140	t by line 1).	4	.00
	DENT INCOME FOR RESIDENT	S OF RE	CIPROCAL STATES	
		tomonto vuo	ro true for 2022	
	ONLY if ALL THREE of the following sta			
OR a member of the military a Your only West Virginia source	of Kentucky, Maryland, Ohio, Pennsylvan assigned to active duty in West Virginia wl e income was from wages and salaries. withheld from such wages and salaries b	nose domic	le is outside West Virginia	
	resident of Pennsylvania or Virginia and Form IT-140 as a resident of West Virgin		e than 183 days in West Virgin	ia, you are also considered a
NOTE: If you were a resident of any II. You must check the box Filing as from West Virginia sources.	/ state other than Kentucky, Ohio, Mary s Nonresident or Filing as a Part-Year F	land, Penr Resident ar	nsylvania, or Virginia, you are nd Complete Schedule A and	e ineligible to complete Part Part I to report any income
	5 Wast Vissinia at any time during 2000		aident ef the etete electric	Duran in Mant Virginia
pursuant to active duty military ord	of West Virginia at any time during 2022 Hers, my only income from sources wit	., ı was a re nin West V	irginia was from wages and	salaries, and such wages
	e taxation by my state of residence.			
	YOUR STATE OF RESIDE	NCE (Chec	ck one):	
1 Commonwealth of Kentucky	4 Commonwealth of Pennsylvania	Number	of days spent in West Virginia	
2 State of Maryland	5 Commonwealth of Virginia	Number	of days spent in West Virginia	
3 State of Ohio	6 Active Military, stationed in West Vi	ginia but no	ot domiciled here (Must enclose	e military order and DD2058)
			(A)	(B)
			Primary Taxpayer's Social Security Number	Spouse's Social Security Number
Enter your total West Virginia Income	e from wages and salaries in the appropriate	column 5	.00	.00
			.00	.00
6. Enter total amount of West Virgi salaries paid by your employer in	nia Income Tax withheld from your wag	es and 6	.00	.00
7. Line 6, column A plus line 6 colum	n B. Report this amount on line 15 of For	m IT-140	7	.00

В

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.

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 \$40,770 or less. If there are 2 people living in your home, your federal adjusted gross income must be \$54,930 or less. If there are 3 people living in your home, your federal adjusted gross income must be \$69,090 or less. If there are 4 people living in your home, your federal adjusted gross income must be \$83,250 or less. **For each additional person add \$14,160. NO – Your income less social security benefits must meet the following guidelines for you to qualify for this credit:	
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 \$40,770 or less. If there are 2 people living in your home, your federal adjusted gross income must be \$54,930 or less. If there are 3 people living in your home, your federal adjusted gross income must be \$69,090 or less. If there are 4 people living in your home, your federal adjusted gross income must be \$83,250 or less. **For each additional person add \$14,160.	
 ▶ If there is only 1 person living in your home, your federal adjusted gross income must be \$40,770 or less. ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$54,930 or less. ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$69,090 or less. ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$83,250 or less. **For each additional person add \$14,160. 	
 ▶ If there is only 1 person living in your home, your federal adjusted gross income must be \$40,770 or less. ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$54,930 or less. ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$69,090 or less. ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$83,250 or less. **For each additional person add \$14,160. 	
 ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$69,090 or less. ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$83,250 or less. **For each additional person add \$14,160. 	
► If there are 4 people living in your home, your federal adjusted gross income must be \$83,250 or less. **For each additional person add \$14,160.	
**For each additional person add \$14,160.	
NO - Your income less social security benefits must meet the following guidelines for you to qualify for this credit:	
h If there is only 4 nerson living in your home your income must be \$40.770 or lose	
 ▶ If there is only 1 person living in your home, your income must be \$40,770 or less. ▶ If there are 2 people living in your home, your income must be \$54,930 or less. 	
► If there are 3 people living in your home, your income must be \$69,090 or less.	
▶ If there are 4 people living in your home, your income must be \$83,250 or less.	
**For each additional person add \$14,160.	
Part II - Determine the amount of your credit (complete this Part only if your income falls within the above guidelines)	
Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2022	
(Calculation to be used is after discount and before interest is added)	.00
(Gaisdian) to 55 accept to another and policy interior to accept t	.00
2. If eligible for the Senior Citizen Tax Credit enter allowable credit from line 2 of Form SCTC-A	.00
3. Subtract line 2 from line 1 and enter total (Total of property tax less Senior Citizen Tax Credit)	.00
5. Substituti in 2 in sin in a sin	.00
4. Enter your Federal Adjusted Gross Income	.00
<u> </u>	.00
a. Enter the amount of increasing income modifications reported on line 58 of Schedule M	.00
a. End the ansam of hereasing mounts included to posted on the od of conclude Millions	.00
b. Enter federal tax-exempt interest income	.00
	.00
c. Enter amount received in 2022 in the form of earnings replacement insurance (Workers' Compensation Benefits)	.00
	.00
d. Enter the amount of Social Security benefits, including SSI and SSDI, received that are NOT included in your Federal Adjusted Gross Income	.00
your rederal Adjusted Gross Income	.00
a Enter the income of all individuals living in the household but would file a congrete toy return	00
e. Enter the income of all individuals living in the household but would file a separate tax return e	.00
5. Add amounts on lines 4a. 4b. 4c. 4d. and 4e	00
5. Add amounts on lines 4a, 4b, 4c, 4d, and 4e	.00
6. Total Gross Income: Add amount entered on line 4 and line 5	.00
6. Total Gross Income: Add amount entered on line 4 and line 5	.00
7. Multiply amount on line 6 by 4% (0.04)	.00
8. Is the amount on line 3 greater than the amount on line 7?	
Yes. Continue to line 9 below 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	.00
Wile Siles St. 1112 15 SILI 177	.00



FAMILY TAX CREDIT

2022

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)	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. This is your Modified Federal Adjusted Gross Income for the Family Tax Credit	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</i>		
for the Family Tax Credit)	5	
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level		
from the tables on page 40. If the exemptions on line 5 are greater than 8, use the table for a family size of 8	6	
7. Enter your income tay due from line 8 of Form IT-140		
1 21131 904 1105110 427 443 11011 1110 0 011 0111 11 140	/	.00
3. 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	8	.00
	2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140)	2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140)

Sch	redule	
	DP	В

SCHEDULE OF ADDITIONAL DEPENDENTS

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.

First Name	Last Name	Social Security Number	Date of Birth
			
	+++++++++++++++++++++++++++++++++++++++		
			
			

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PART I: ALL FILERS MUST COMPLETE THIS PART								
1. Enter your 2022 tax as shown on line 8 of Form IT-140			1		.00			
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		00			
5. Subtract line 4 from line 3					.00			
IF LINE 5 IS LESS THAN \$600, DO NOT COMPLETE TH	S FORM. YOU ARE	NOT SUBJECT T	O THE PE	ENALTY.				
6. Multiply line 3 by ninety percent (.90)	6	.00						
7. Enter the tax after credits from your 2021 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 amoun	t shown on line 6)	8		.00			
9. If you are requesting a waiver of the penalty calculated, check here and	attach vaur verittan ra	ruset (oos form on	222 10)					
10. If you are a qualified farmer (see instructions for income on page 30), ch11. If you used Part IV to apply the tax withheld to the period								
than in equal amounts on the payment due dates, check here								
REFER TO THE INSTRUCTIONS ON PAGE 30 T FOR CALCULATING THE AMOUNT OF UNDER								
THIS FORM WITH YOUR PERS				AGES OF				

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B UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

2022

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

ANNUALIZED INCOME WORKSHEET	1/1/22 – 3/31/22	1/1/22 – 5/31/22	1/1/22 – 8/31/22	1/1/22- 12/31/22		
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		
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 ¼ 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.

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	PART IV REGULAR METHOD								
	SECTION A – FIGURE THE UNDERPAYMENT		(a) 4/15/22	(b) 6/15/2	22	(c) 9/15/22		(d) 1/18/23	
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		.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	2	.00		.00		.00		.00
	do not owe any penalty				.00		.00		.00
	NOTE: Complete Lines 3 through 9 before	going	to the next column.						
3	8. Enter the amount, if any, from line 9 of the previous column	3			.00		.00		.00
4	Add lines 2 and 3	4			.00		.00		.00
5	5. Add lines 7 and 8 of the previous column	5			.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	6	.00		.00		.00		.00
7	7. If line 6 is zero, subtract line 4 from line 5. Otherwise, enter zero	7	.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	8	.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	9	.00		.00		.00		.00
	SECTION B - FIGURE THE PENALTY								
	NOTE: Complet	e Lines	10 through 12 for	each column be	fore going to	the next colum	nn		
1	Number of days FROM the date shown at the top of the column TO the date the amount on		(a) 4/15/22	(b) 6/15/2	22	(c) 9/15/212		(d) 1/18/23	
	line 8 was paid, or 4/15/2023, whichever is earlier	10							
1	Daily penalty rate for each quarter	11	0.000212	0.0002	12	0.000212		0.000212	
1	2. Penalty due for each quarter (line 8 x 10 x 11)	12	.00		.00		.00		.00
_1	13. Penalty due (add all amounts on line 12)	Enter he	ere and on the PENALT	Y DUE line of your	personal income	tax return (line 12)	13		.00

Schedule F Form IT-140

STATEMENT OF CLAIMANT TO REFUND DUE DECEASED TAXPAYER

Α	Attach completed schedule	e to decedent's return	n e e e e e e e e e e e e e e e e e e e					
	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				
4 5	CITY	STATE	ZIP	CITY	STATE	ZIP CODE		
	am filing this statement				ATTACH	A LIST TO THI	S SCH	ED-
			fund based on a joint return			ONTAINING TH		
			t certificate showing your ap other than above. Complete	pointment.	ING SPOUSE AND CHILDREN O			
2 -		certificate or proof of	f death*					
		10 BE C	OMPLETED ONLY I	F BOX C ABOVE IS CHE	CKED		YES	NO
5							120	110
	Did the decedent lea	ave a will?						
	2(a). Has an administrato	r or executor been ap	ppointed for the estate of the	decedent?				
	2(b) If "NO" will one be a	ppointed?					.	
	If 2(a) or 2(b) is che	ecked "YES", do not	t file this form. The admini	strator or executor should file fo	or the refund.			
	Will you, as the clair	mant for the estate of t	the decedent, disburse the	refund according to the laws of the	state in which	the decedent		
				retains according to the laws of the				
				ion of proof of your appointment te law to receive payment.	t as administr	ator or execu-		
7								
			SIGNATURE AN	ID VERIFICATION				
			overpaid by, or on beha	If of the decedent and declare	under penalt	ies of perjury,	that I	have
1 e	examined this claim and	d to the best of my	knowledge and belief, it	is true, correct and complete.				
3								
6 _								
, S	Signature of claimant _			Date _				
8			6	u 5::: (5 (
				om the Division of Defense no er of the Division of Defense.	tifying the ne	xt of kin of dea	ath wr	nile in
4								
				1 1881 1881 111 818				
1								
3								
6	7 8 9 10 11 12 13 14 15 16 17 18	19 20 21 22 23 24 25 26 27 28 29	9 30 31 32 33 34 35 36 37 38 39 40 41 42	13-44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	60 61 62 63 64 65 66	67 68 69 70 71 72 73 74	75 76 77 7	78 79 80