West Virginia Personal Income Tax

FORMS & INSTRUCTIONS

Your 2012 Personal Income Tax Return is due April 15, 2013



West Virginia State Tax Department

The West Virginia State Tax Department in 2012 saw another successful tax season. We processed Ine West Virginia State 1ax Department in 2012 saw another successful tax season. We processed more than 85,176 returns and issued more than \$200,400,000 in refunds. We want to build on that success in 2012 Dear Taxpayer,

success in 2013.

We have some changes to share. If you are eligible for the Homestead Exemption Program because of view and claim the Senior Citizens Definedable Income Tour Conditions of view and claim the Senior Citizens Definedable Income Tour Conditions of view and claim the Senior Citizens Definedable Income Tour Conditions of view and claim the Senior Citizens Definedable Income Tour Conditions of view and claim the Senior Citizens Definedable Income Tour Conditions of view and claim the Senior Citizens Definedable Income Tour Conditions of view and claims the Senior Citizens Definedable Income Tour Conditions of view and claims the Senior Citizens Definedable Income Tour Conditions of view and vie of your age or because of disability and claim the Senior Citizens Refundable Income Tax Credit, which the Homestead Except Property Tax Credit on the Senior Citizens Refundable Income Tax Credit, and the Homestead Except Property Tax Credit on the Senior Citizens Refundable Income Tax Credit on the Senior Citizens Refundable In or your age or because or disability and claim the Senior Citizens Kerundable Income 1ax Credit, you might be entitled to the Homestead Excess Property Tax Credit on top of the Senior Could be about the Homestead Excess Property Tax Credit on top of the Senior Credit In the past you had to about the most beneficial credit. you might be entitled to the Homestead Excess Property Tax Credit on top of the Senior Citizen
Tax Credit. In the past, you had to choose the most beneficial credit. See our instructions to see if

you qualify.

Also, the Non-Family Adoption Credit has increased from \$2,000 to \$4,000. More than 70 percent of 2011 returns were received electronically, and our efforts to strengthen that More than /U percent of ZU11 returns were received electronically, and our errorts to strengthen that number continue. I encourage you to use one of the many programs available to file online. It saves time money and paper R-fling outs processing costs and it means quicker refunds for taxonical time money and paper R-fling outs processing costs and it means quicker refunds for taxonical time money and paper R-fling outs processing costs and it means quicker refunds for taxonical time money and paper R-fling outs processing costs and it means quicker refunds for taxonical time money and paper R-fling outs processing costs and it means quicker refunds for taxonical time. number continue. I encourage you to use one of the many programs available to file online. It saves time, money and paper. E-filing cuts processing costs, and it means quicker refunds for taxpayers like

For many taxpayers, e-filing is free. West Virginia continues an agreement with Free File Alliance Fach Free For many taxpayers, e-filing is free. West Virginia taxpayers to file online at no charge Fach Free File Alliance For many taxpayers, e-filing is free. West Virginia continues an agreement with Free File Alliance member companies, allowing qualified West Virginia taxpayers to file online at no charge. Each Free member companies, allowing qualified West Virginia taxpayers to file online at no charge. Each Free member companies, allowing qualified West Virginia taxpayers. To find out if vource elimibility requirements for its program. member companies, allowing qualined vivest virginia taxpayers to the online at no charge. Each Free File Alliance member sets eligibility requirements for its program. To find out if you're eligible, visit the Free Income Tay F.-File section at virginia VIVI as you're the Free Income Tay F.-File section at virginia vivia v

The Tax Department provides free assistance to all taxpayers each weekday. Call (800) 982-8297, e-mail TaxWVTaxAid@nnr grov or vicit union WV/Tax grov to learn more and find the locations for the Free Income Tax E-File section at www.WVTax.gov. The Tax Department provides tree assistance to all taxpayers each weekday. Call (800) 982-8291, e-mail TaxWVTaxAid@wv.gov or visit www.WVTax.gov to learn more and find the locations for Taxword Springs Division against the state.

Every day, we work to improve and expand the services you deserve. When you file a return, you are investing in West Virginia's fixture and we have to show our approximation by making the grand of the services. Every day, we work to improve and expand the services you deserve. when you me a return, you are investing in West Virginia's future, and we hope to show our appreciation by making the process as Taxpayer Services Division offices throughout the state. easy and efficient as possible.

State Tax Commissioner Sincerely,



New for 2012

For tax years beginning on or after January 1, 2012, taxpayers with low income may be eligible to claim both the Senior Citizen Tax Credit and the Homestead Excess Property Tax Credit. The credit amounts must be entered on lines 13 and 14 of the IT-140 and no longer need to be entered on the Tax Credit Recap Schedule. For more information regarding the income guidelines for the Senior Citizen Tax Credit and Homestead Excess Property Tax Credit, please see Schedule SCTC-1 and HEPTC-1. Both Schedule HEPTC-1 and Schedule SCTC-1 must be filed with the IT-140.

Amended Return instructions have been updated and should reduce the processing time of returns.

Official Payments will no longer process online payments made to the West Virginia State Tax Department. To make payments online please go to www.wvtax.gov.

Schedule NFA-1 – The Nonfamily Adoption Credit has increased to \$4,000. It can be taken for the year of the adoption of each nonfamily child, as long as the child is younger than 18. The taxpayer can choose to take this credit over a period of three years.

Schedule ATTC-1 – The Apprenticeship Training Tax Credit has increased. For years beginning on and after Jan. 1, 2012, the credit will be \$2 per hour multiplied by the total number of hours an apprentice works during the tax year for the taxpayer. The credit amount for each apprentice will not exceed \$2,000, or 50 percent of actual wages paid during that year for the apprenticeship, whichever is less.

Schedule UT – The West Virginia Purchaser's Use Tax is a tax on the use of tangible personal property or services in West Virginia when sales tax has not been paid. The Use Tax applies to the following: Internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating outside the state, TV shopping network purchases and other taxable item purchases. An additional calculation on Part 1 of Schedule UT relates to the Food Tax reduction. Food purchases made between Jan. 1, 2012, and June 30, 2012, are calculated at 2 percent. Food purchases made between July 1, 2012, and Dec. 31, 2012, are calculated at 1 percent. For detailed instructions, see page 14.

TIPS ON FILING A PAPER RETURN

The State Tax Department processes E-filed returns more quickly than paper returns. However, if you file a paper return there are several things you can do to speed-up the processing of your return. Faster processing means faster refunds!

- Make sure you have received all W-2s, 1099s, and other tax documents for the 2012 tax year.
- Complete your federal income tax return <u>first</u>.
- Do not use prior year forms.

You must submit the IT-140W with your signed tax return, even if you have no withholding. DO NOT SEND W-2s, 1099s, K-1s or WV-NRW2s

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when information on the return is not clear.

Use BLACK INK. Do not use pencils, colored ink, or markers.

Write your name and address clearly using BLOCK CAPITAL LETTERS as in the following example:

SMITH	SR	JASON	Р		
Last Name	Suffix	Your First Name	MI		
Spouse's Last Name – Only if different from Last Name above	Suffix	Spouse's First Name			
2375 N 7TH ST					
First Line of Address		Second Line of Address			
ANYWHERE		WV 55555 - 5555			
City		State Zip Code			

- NEVER USE COMMAS when filling in dollar amounts.
- Round off amounts to WHOLE DOLLARS NO CENTS.
- Do not use parentheses () for a negative number. Use a dark, bold negative sign: -8300 rather than (8300).
- Print your numbers like this: 0 | 2 3 4 5 6 7 8

Do not use: **0 1 4 7**

Do not add cents in front of the preprinted zeros on entry lines as shown below:

Federal Adjusted Gross	
Income	20000.00
Additions to Income	.00
Subtractions from Income	8000.00
West Virginia Adjusted Gross	
Income	12000.00

- Do not write in the margins.
- Always put entries on the lines, not to the side, above or below the line.
- Do not submit photocopies to the Department.
- Lines where no entry is required should be left blank. Do not fill in with zeros.
- Do not use staples.
- Make sure all required forms and schedules are included with the tax return.
- Sign your return.

IT-140

w West Virginia Personal Income Tax Return **REV 10-12** Check box ONLY if you Extended Year End Due Date are a fiscal year filer DD YYYY MM DD MM YYYY Deceased Deceased SOCIAL *SPOUSE'S SOCIAL Prime Spouse **SECURITY** SECURITY NUMBER **NUMBER** Date of Death Date of Death Last Name Suffix Your First Name MI Spouse's Last Name - Only if different from Last Name above Suffix Spouse's First Name MI First Line of Address Second Line of Address Zip Code City State Telephone Number: Filing as a nonresident/part-year resident Check before 4/15/13 if you wish to stop the **Net Operating** Form WV-8379 filed as (See instructions on Page 15) return Loss an injured spouse original debit (amended return only) **Exemptions** Single Exemptions claimed on your federal return (see instructions if you marked Filing Status 3) Head of Household Additional exemption if surviving spouse (see Filing Status page 20) Married, Filing Separately *Enter spouse's SS# and name in the Enter decedents SSN: (Check One) boxes above Year Spouse Died: Married, Filing Jointly Total Exemptions (add lines 1 & 2). Enter here and 3 Widow(er) with dependent child on line 6 below. If line 3 is zero, enter \$500 on line 6 below 1 1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1..... .00 2 2. Additions to income (line 38 of Schedule M)..... .00 3. Subtractions from income (line 53 of Schedule M)..... 3 .00 4 West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3)..... .00 5 5. Low-Income Earned Income Exclusion (see worksheet on page 24)..... .00 6 Total Exemptions as shown above on Exemption Line 3 x \$2,00000 7 7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO00 Income Tax Due (Check One)

	TAX [DEPT USE	ONLY	
PAYMENT PLAN	CORR	SCTC	NRSR	HEPTC



.00

.00

.00

8

9

Jax Table ☐ Rate Schedule ☐ Nonresident/Part-year resident calculation schedule.....

9. Family Tax Credit if applicable (see required schedule on page 44).....

10. Total Taxes Due (line 8 minus line 9).....

PRIMARY LAST NAME SHOWN ON FORM IT-140		SOCIAL SECURITY NUMBER				
10. Total Taxes Due (from previous page)			10	.00		
11. West Virginia Income Tax Withheld (MUST COMPLETE WITHHOLDING TAX						
RESIDENT SALE OF REAL ESTATE)CHECK	FILED EVEN IF YOU ARE NOT CLAIMING TAX WITHHELD) CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE)					
12. Estimated Tax Payments and Payments with Schedule L			12	.00		
13. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1			13	.00		
14. Homestead Excess Property Tax Credit for property tax paid from Schedule	HEPTC-1	14	.00			
15. Credits from Tax Credit Recap Schedule (see schedule on page 10)			15	.00		
16. Amount paid with original return (amended return only)			16	.00		
17. Payments and Credits (add lines 11 through 16)			17	.00		
18. Overpayment previously refunded or credited (amended return only)			18	.00		
19. Total payments and credits (line 17 minus line 18)			19	.00		
20. Penalty Due from Form IT-210. CHECK IF REQUESTING WAIVER/ANNUAL	IZED WORKSHEET ATTACHED If yo	ou owe penalty, enter here	20	.00		
21. Subtract line 20 from line 19 and enter total, (if line 20 is larger, subtract 19	from 20 add to line 10 and ente	r on line 22)	21	.00		
22. Balance of Income Tax Due (line 10 minus line 21). If line 21 is greater than	ı line 10, skip to line 23		22	.00		
23. If line 21 is greater than line 10, subtract line 10 from line 21. This is your in	come tax overpayment		23	.00		
24. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT or to line 25. If this amount is less than line 23, skip to line 26			24	.00		
25. Subtract line 23 from line 24 and add line 22, this is the total balance of ta	25	.00				
26. Subtract line 24 from line 23, this is your total overpayment			26	.00		
27. Amount of overpayment to be credited to your 2013 estimated tax			27	.00		
28. West Virginia Children's Trust Fund to help prevent child abuse and neglection	ct.					
Enter the amount of your contribution \$5 \$25 \$25 \$100			28	.00		
29. Deductions from your overpayment (Add lines 27 and 28)			29	.00		
30. Refund due you (subtract line 29 from line 26)		REFUND	30	.00		
31. Total amount due the State (line 25 plus line 28) PAY THIS AMOUNT		\$	31	.00		
Direct Deposit of Refund Under penalties of perjury, I declare that I have examined this retubelief, it is true, correct and complete. I authorize the State Tax De		es and statements,	and to	CCOUNT NUMBER the best of my knowledge and YES NO		
Your Signature Date	Spouse's Signature	Date		Telephone Number		
Signature of preparer other than above Date	Address			Telephone Number		
Ognition of property onto their above Date	, 1001000		MAIL	·		
client is	requesting that	REFUND State Tax Departme P.O. Box 1071 eston, WV 25324-1	ent	WV State Tax Department P.O. Box 3694 Charleston, WV 25336-3694		

Payment Options

Returns filed with a balance of tax due may use any of the following payment options:

- Check or Money Order If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.
- Electronic Funds Transfer If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 15, 2013.
- Payment by credit card Payments may be made using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Visit www.wvtax.gov.



IT-140W

REV. 10-12

w West Virginia Withholding Tax Schedule 2012



Do NOT send W-2's, 1099's, K-1's and/or WV/NRW-2's with your return **Enter WV withholding information below.**

THIS FORM MUST BE FILED EVEN IF YOU HAVE NO INCOME OR WITHHOLDING

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIA SECURI NUMBE	TY
A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	Name Social Security Number .00 Income Subject to WV WITHHOLDING	.00 WV WITHHOLDING Check the appropriate box W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only
A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	Name Social Security Number .00 Income Subject to WV WITHHOLDING	.00 WV WITHHOLDING Check the appropriate box W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only
A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
		.00
Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name	Name Social Security Number	WV WITHHOLDING Check the appropriate box
Employer or Payer Name Address	Social Security Number	Check the appropriate box W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)
Employer or Payer Name Address City, State, ZIP	Social Security Number .00 Income Subject to WV WITHHOLDING	Check the appropriate box W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only C — WV Tax Withheld .000 WV WITHHOLDING Check the appropriate box
Employer or Payer Name Address City, State, ZIP A — Employer or Payer Information Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2	Social Security Number .00 Income Subject to WV WITHHOLDING B — Employee or Taxpayer Information Name	Check the appropriate box W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only C — WV Tax Withheld .00

If you have WV withholding on multiple pages, add the totals together and enter the GRAND total on line 11, Form IT-140

Total WV tax withheld from column C above.....



.00

IT-140W

REV. 10-12

w West Virginia Withholding Tax Schedule 2012



Do NOT send W-2's, 1099's, K-1's and/or WV/NRW-2's with your return **Enter WV withholding information below.**

THIS FORM MUST BE FILED EVEN IF YOU HAVE NO INCOME OR WITHHOLDING

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIA SECURI NUMBE	TY
A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	Name Social Security Number .00 Income Subject to WV WITHHOLDING	.00 WV WITHHOLDING Check the appropriate box W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only
A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	Name Social Security Number .00 Income Subject to WV WITHHOLDING	.00 WV WITHHOLDING Check the appropriate box W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only
A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
		.00
Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name	Name Social Security Number	WV WITHHOLDING Check the appropriate box
Employer or Payer Name Address	Social Security Number	Check the appropriate box W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)
Employer or Payer Name Address City, State, ZIP	Social Security Number .00 Income Subject to WV WITHHOLDING	Check the appropriate box W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only C — WV Tax Withheld .000 WV WITHHOLDING Check the appropriate box
Employer or Payer Name Address City, State, ZIP A — Employer or Payer Information Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2	Social Security Number .00 Income Subject to WV WITHHOLDING B — Employee or Taxpayer Information Name	Check the appropriate box W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only C — WV Tax Withheld .00

If you have WV withholding on multiple pages, add the totals together and enter the GRAND total on line 11, Form IT-140

Total WV tax withheld from column C above.....



.00

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

W

Modifications to Adjusted Gross Income

2012

PRIMARY LAST NAME SHOWN ON FORM IT-140 SOCIAL SECURITY NUMBER

Modifications Increasing Fede	ral /	Adjusted Gros	s Income				
32. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax					32	.00	
33. Interest or dividend income on state and local bonds other than bonds from West Virginia sources					33	.00	
34. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax					34	.00	
35. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax					35	.00	
36. Other income deducted from federal	adjus	sted gross income	but subject to state	tax		36	.00
37. Withdrawals from a WV Prepaid Tuition	on/SN	MART529 [©] Savings	Plan NOT used for	payn	nent of qualifying expenses	37	.00
38. TOTAL ADDITIONS (Add lines 32 thr	ough	37). Enter here an	d on Line 2 of Forr	n IT-1	40	38	.00
Modifications Decreasing Fed	eral	Adjusted Gros	ss Income		Column A (You)		Column B (Spouse)
39. Interest or dividends received on Uni included in federal adjusted gross inc				39		00	.00
40. Total amount of any benefit (including							
any West Virginia state or local police system				40		00	.00
41. Up to \$2,000 of benefits received fro System and West Virginia Public Em				41	_	00	.00
42. Up to \$2,000 of benefits from Military	Reti	rement and Federa	al Retirement	42		00	.00
Systems (Title 4 USC § 111) Combined amounts of Lines 41							
43. Military Retirement Modification			•	43		00	.00
44. Railroad Retirement Board Income re				44		00	.00
45. Autism Modification				45		00	.00
46. Refunds of state and local income taxes rece	eived a	and reported as income	to the IRS	46		00	.00
47. Contributions to the West Virginia Pr	epaid	Tuition/Savings Pl	an Trust Funds	47		00	.00
48. Other deduction(s) i.e., Long-term ca	re in	surance, PBGC		48		00	.00
49. West Virginia "EZ PASS" deduction. Total of	colum	n A and B cannot excee	ed \$1,200	49		00	.00
50. Senior citizen or disability deduction	(see	instructions on pag	e 23)				
		YOU	SPOUSE				
YEAR OF BIRTH (IF 65 OR OLDER)							
YEAR OF DISABILITY							
(a) Income not included in lines 39 through 49	(a)	.00	.00				
(b) Maximum modification	(b)	8000.00	8000.00				
(c) Add lines 39 through 43 above	(c)	.00	.00				
(d) Subtract line (c) from line (b)	(d)	.00	.00				
(If less than zero, enter zero)		Enter the smal	ler of (a) or (d)	50		00	.00
51. Surviving spouse deduction (see inst	truction	ons on page 23)		51		00	.00
52. Add lines 39 through 51 for each colu	ımn .			52		00	.00
53. Total Subtractions (line 52, Column A plus line 52, Column B) Enter here and on line 3 of Form IT-140			53		00		





Tax Credit Recap Schedule



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

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 EN-CLOSED 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 www.wvtax.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		
Credit for Income Tax paid to another state(s)	Е	1	.00		
** For what states?					
2. Non-family Adoption Credit	WV/NFA-1	2	.00		
Business Investment and Jobs Expansion Credit	BCS-PIT	3	.00		
General Economic Opportunity Tax Credit	WV/EOTC-PIT	4	.00		
Strategic Research and Development Tax Credit	WV/SRDTC-1	5	.00		
6. High-Growth Business Investment Tax Credit	WV/HGBITC-1	6	.00		
7. WV Environmental Agricultural Equipment Credit	WV/AG-1	7	.00		
WV Military Incentive Credit	J	8	.00		
9. West Virginia Capital Company Credit	CCP	9	.00		
10. Neighborhood Investment Program Credit	NIPA-2	10	.00		
11. Historic Rehabilitated Buildings Investment Credit	RBIC	11	.00		
12. Qualified Rehabilitated Buildings Investment Credit	RBIC-A	12	.00		
13. West Virginia Film Industry Investment Tax Credit	WV/FIIA-TCS	13	.00		
14. Apprenticeship Training Tax Credit	WV/ATTC-1	14	.00		
15. Solar Energy Tax Credit	WV/SETC	15	.00		
16. Alternative-Fuel Tax Credit	AFTC-1	16	.00		
17. Commercial Patent Incentives Tax Credit	CPITC-1	17	.00		
18. TOTAL CREDITS — add lines 1 through 17. Enter on Form IT-140, line 15			.00		
**You cannot claim if you are a resident of KY, MD, PA, OH, or VA unless your source of income is other than wages and/or salaries.					

IT-140

w West Virginia Personal Income Tax Return **REV 10-12** Check box ONLY if you Extended Year End Due Date are a fiscal year filer DD YYYY MM DD MM YYYY Deceased Deceased SOCIAL *SPOUSE'S SOCIAL Prime Spouse **SECURITY** SECURITY NUMBER **NUMBER** Date of Death Date of Death Last Name Suffix Your First Name MI Spouse's Last Name - Only if different from Last Name above Suffix Spouse's First Name MI First Line of Address Second Line of Address Zip Code City State Telephone Number: Filing as a nonresident/part-year resident Check before 4/15/13 if you wish to stop the **Net Operating** Form WV-8379 filed as (See instructions on Page 15) return Loss an injured spouse original debit (amended return only) **Exemptions** Single Exemptions claimed on your federal return (see instructions if you marked Filing Status 3) Head of Household Additional exemption if surviving spouse (see Filing Status page 20) Married, Filing Separately *Enter spouse's SS# and name in the Enter decedents SSN: (Check One) boxes above Year Spouse Died: Married, Filing Jointly Total Exemptions (add lines 1 & 2). Enter here and 3 Widow(er) with dependent child on line 6 below. If line 3 is zero, enter \$500 on line 6 below. 1 1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1..... .00 2 2. Additions to income (line 38 of Schedule M)..... .00 3. Subtractions from income (line 53 of Schedule M)..... 3 .00 4 West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3)..... .00 5 Low-Income Earned Income Exclusion (see worksheet on page 24)..... .00 6 Total Exemptions as shown above on Exemption Line 3 x \$2,00000 7 7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO00 Income Tax Due (Check One) 8 .00 Jax Table ☐ Rate Schedule ☐ Nonresident/Part-year resident calculation schedule.....

	TAX [DEPT USE	ONLY	
PAYMENT PLAN	CORR	SCTC	NRSR	HEPTC



.00

.00

9

9. Family Tax Credit if applicable (see required schedule on page 44).....

10. Total Taxes Due (line 8 minus line 9).....

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER			
10. Total Taxes Due (from previous page)		10	.00	
11. West Virginia Income Tax Withheld (MUST COMPLETE WITHHOLDING TAX SCHEDULE FILED EVEN IF YOU ARE NOT CLAIMING TAX WITHHELD) CHECK HERE IF WITH	;, FORM IT-140W; <u>MUST BE</u> HHOLDING IS FROM NRSR (NON	44	00	
RESIDENT SALE OF REAL ESTATE)		11	.00	
12. Estimated Tax Payments and Payments with Schedule L		12 13	.00	
13. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1		14	.00	
14. Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1		15	.00	
15. Credits from Tax Credit Recap Schedule (see schedule on page 10)				
16. Amount paid with original return (amended return only)		16 17	.00	
17. Payments and Credits (add lines 11 through 16)			.00	
18. Overpayment previously refunded or credited (amended return only)		18	.00	
19. Total payments and credits (line 17 minus line 18)		19	.00	
20. Penalty Due from Form IT-210. CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHE	ET ATTACHED If you owe penalty, enter here	20	.00	
21. Subtract line 20 from line 19 and enter total, (if line 20 is larger, subtract 19 from 20 add to	line 10 and enter on line 22)	21	.00	
22. Balance of Income Tax Due (line 10 minus line 21). If line 21 is greater than line 10, skip to	line 23	22	.00	
23. If line 21 is greater than line 10, subtract line 10 from line 21. This is your income tax overp	payment	23	.00	
24. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 13). If thi to line 25. If this amount is less than line 23, skip to line 26	24	.00		
25. Subtract line 23 from line 24 and add line 22, this is the total balance of tax due	25. Subtract line 23 from line 24 and add line 22, this is the total balance of tax due			
26. Subtract line 24 from line 23, this is your total overpayment		26	.00	
27. Amount of overpayment to be credited to your 2013 estimated tax		27	.00	
28. West Virginia Children's Trust Fund to help prevent child abuse and neglect.				
Enter the amount of your contribution \$5 \$25 \$100 Other \$		28	.00	
29. Deductions from your overpayment (Add lines 27 and 28)		29	.00	
30. Refund due you (subtract line 29 from line 26)	REFUND	30	.00	
31. Total amount due the State (line 25 plus line 28) PAY THIS AMOUNT	\$	31	.00	
Direct Deposit CHECKING SAVINGS	NG NUMBER nying schedules and statements,	and to	ACCOUNT NUMBER the best of my knowledge and YES NO	
Your Signature Date Spouse's Signature	ature Date		Telephone Number	
Signature of preparer other than above Date Address			Telephone Number	
Preparer: Check here client is requesting the form NOT be e-filed	REFUND e if WV State Tax Department		BALANCE DUE WV State Tax Department P.O. Box 3694 Charleston, WV 25336-3694	

Payment Options

Returns filed with a balance of tax due may use any of the following payment options:

- Check or Money Order If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.
- Electronic Funds Transfer If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 15, 2013.
- Payment by credit card Payments may be made using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Visit www.wvtax.gov.



West Virginia Purchaser's Use Tax Schedule

2012

PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

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 14.

Part I State Use Tax Calculation

1. Food purchases subject to state use tax (January 1, 2012 – June 30, 2012)	\$ x .02	\$
2. Food purchases subject to state use tax (July 1, 2012 – December 31, 2012)	\$ x .01	\$
3. All other purchases subject to state use tax	\$ x .06	\$
4. Total State Use Tax (add lines 1 through 3 and enter on line 10)	\$	

Part II Municipal Use Tax Calculation

	nicipal Code from table below)		City/Town Name		urchases Subject to Municipal Use Tax	(ente	Tax Rate from table below)	(P	Municipal Tax Due urchases multiplied by rate)
5a		5b		5c	\$	5d		5e	\$
6a		6b		6c	\$	6d		6e	\$
7a		7b		7c	\$	7d		7e	\$
8a		8b		8c	\$	8d		8e	\$
9. Total Municipal Use Tax (add lines 5e through 8e and enter on line 11)				\$					

Part III Total Amount Due

10. Total State Use Tax due (from line 4)	10	\$
11. Total Municipal Use Tax due (from line 9)	11	\$
12. Total Use Tax Due (add lines 10 & 11 and enter total here and on line 24 of Form IT-140)	12	\$

Residents of the following municipalities are subject to the municipal use tax. Enter applicable municipal code in line 5a through 8a and applicable rate in line 5d through 8d.

Municipality	Code	Rate
Huntington	06020	.01
Williamstown	54232	.01



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 <u>must</u> be filed with IT-140 if the taxpayer is reporting use tax due.

Examples of reasons you may owe use tax:

- 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.
- 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.
- 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 tang ble personal property or taxable service made using direct pay permit)

- Line 1 Enter the total dollar amount of food purchases made during January 1, 2012 to June 30, 2012 that are subject to the 2% use tax rate.
- Line 2 Enter the total dollar amount of food purchases made during July 1, 2012 to December 31, 2012 that are subject to the 1% use tax rate.
- Line 3 Enter the total dollar amount of all other purchases made during the 2012 tax year that are subject to the 6% use tax rate.
- **Line 4** Add lines 1 through 3. This is your total state use tax.

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.

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:

USE TAX – STATE	
Purchase price	\$10,000.00
2. 6.0% West Virginia State use tax (\$10,000 x .06)	600.00
3. Less 4.0% sales/use tax paid to State B (\$10,000 x .04)	(400.00)
4. Net use tax due to West Virginia	200.00
5. Measure of tax (\$200 ÷ .06 tax rate)	\$ 3,333.34

You should include the \$3,333.34 in Part I, line 3 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 x .01)	100.00		
3. Less .5% sales/use tax paid to Municipality B (\$10,000 x .005)	(50.00)		
4. Net use tax due to municipality A	50.00		
5. Measure of tax (\$50 ÷ .01 tax rate) \$ 5,000.00			
You should include the \$5,000 in Part II, line 5c-8c under appropriate municipality.			

Line 5a – 8a – Enter the municipal code from the chart at the bottom of the schedule, page 13.

Line 5b - 8b - Enter the name of the municipality.

Line 5c - 8c - Enter total purchases subject to the use tax.

Line 5d - 8d - Enter the tax rate from the chart at the bottom of the schedule, page 13.

Line 5e – 8e – Multiply total purchases by the tax rate and enter total.

Line 9 - Add lines 5e through 8e and enter total.

PART III. TOTAL AMOUNT DUE

Line 10 – Enter total State Use Tax due (from line 4).

Line 11 - Enter total Municipal Use Tax due (from line 9).

Line 12 – Enter total Use Tax due. Add lines 10 and 11 and enter total here and on line 24 of Form IT 140.

If you calculate an overpayment of your Personal Income Tax on Form IT 140, simply deduct the amount of Use Tax due from the amount of overpayment by following the instructions for Form IT-140. If your overpayment is reduced for any reason, the Use Tax will be billed separately from your Personal Income Tax account.

GENERAL INFORMATION

Who Must File

You must file a West Virginia income tax return if:

- $\Diamond \;\; \text{You were a resident of West Virginia for the entire taxable year.}$
- You were a resident of West Virginia for a part of the taxable year (Part-Year Resident)
- ♦ You were not a resident of West Virginia at any time during 2012, but your federal adjusted gross income includes income from West Virginia sources (nonresident).

Certain persons that are not deemed residents, although domiciled in West Virginia, are residents for income tax purposes unless all three of the following conditions are met:

- a. Maintained no permanent place of abode in West Virginia,
- b. Spent less than 30 days in West Virginia during 2012, and
- Maintained a permanent place of abode outside West Virginia (nonresident).

You are required to file a West Virginia return even though you may not be required to file a federal return if:

- ♦ Your West Virginia adjusted gross income is greater than your allowable deduction for personal exemptions (\$2,000 per exemption, or \$500 if you claim zero exemptions). Your income and number of exemptions are to be determined as if you had been required to file a federal return.
- ♦ If you are claiming a SCTC or HEPTC credit you are required to file a WV return in order to receive the credit.
- ♦ You are due a refund.

You are not required to file a West Virginia return if you and your spouse are 65 or older and your total income is less than your exemption allowance plus the senior citizen modification. For example, \$2,000 per exemption plus up to \$8,000 of income received by each taxpayer who is 65 or older. However, if you are entitled to a refund you must file a return.

What Form to Use

IT-140 Resident

A **resident** is an individual who:

- ♦ Spends more than 30 days in West Virginia with the intent of West Virginia becoming his/her permanent residence; or
- Maintains a physical presence in West Virginia for more than 183 days
 of the taxable year, even though he/she may also be considered a resident
 of another state.

IT-140 Part-Year Resident

A part-year resident is an individual who changes his/her residence either:

- ◊ From West Virginia to another state, or
- ♦ From another state to West Virginia during the taxable year.

IT-140

Full-Year Nonresident

A **full-year nonresident** is an individual who is:

- A resident of another state who does not maintain a physical presence within West Virginia and does not spend more than 183 days of the taxable year within West Virginia; or
- ♦ A resident of West Virginia who spends less than 30 days of the taxable year in West Virginia, and maintains a permanent place of residence outside West Virginia.

IT-140NRS Special Nonresidents

You must file the special nonresident return (form IT-140NRS) if:

◊ You were not a part-year resident of West Virginia; and

- ♦ You were a resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia for the entire taxable year; and
- ♦ Your only source of West Virginia income was from wages and salaries.

IT-140NRC Composite Return

Nonresident individuals who are partners in a partnership, shareholders in a S corporation or beneficiaries of an estate or trust that derives income from West Virginia sources may elect to be included on a nonresident composite return. If the election is made, the IT-140NRC is filed by the pass-through entity and eliminates the need for the individual to file a separate nonresident/part-year resident return for income reported on the NRC. A \$50 processing fee is required for each composite return filed.

If a separate individual return is filed, the nonresident must include the West Virginia income derived from the pass-through entity filing the composite return. Credit may be claimed for the share of West Virginia income tax remitted with the composite return.

This form is available on our website at www.wvtax.gov.

Amended Return

For tax years beginning after January 1, 2007, use the version of Form IT-140 that corresponds to the tax year to be amended and check the "Amended Return" box. For tax years prior to January 1, 2007, use Form IT-140X. These forms and corresponding instructions are available on our website at www.wvtax.gov.

You must file a West Virginia amended return if any of the following conditions occur:

- ◊ To correct a previously filed return; or
- ♦ You filed an amended federal income tax return and that change affected your West Virginia tax liability; or
- ♦ The Internal Revenue Service made any changes to your federal return (i.e., change in federal adjusted gross income, change in exemptions, etc.).

If a change is made to your federal return, an amended West Virginia return must be filed within ninety (90) days. A copy of your amended federal income tax return must be enclosed with the West Virginia amended return. **Do not enclose a copy of your original return.**

If you are changing your filing status from married filing jointly to married filing separately or from married filing separately to married filing jointly, you must do so in compliance with federal guidelines. If your original return was filed jointly and you are amending to file separately, your spouse must also file an amended separate return.

If the amended return is filed after the due date, interest and penalty for late payment will be charged on any additional tax due. An additional penalty will be assessed if you fail to report any change to your federal return within the prescribed time.

Space is provided on page 42 to explain why you are filing an amended return.

Nonresident/Part-year Resident Information

A part-year resident is subject to West Virginia tax on the following:

- ♦ Taxable income received from **ALL** sources while a resident of West Virginia;
- West Virginia source income earned during the period of nonresidence; and
- ♦ Applicable special accruals.

West Virginia Source Income

The West Virginia source income of a nonresident is derived from the following sources included in your federal adjusted gross income:

- ♦ Real or tangible personal property located in West Virginia;
- ♦ Employee services performed in West Virginia;
- ♦ A business, trade, profession, or occupation conducted in West Virginia;
- ♦ A S corporation in which you are a shareholder;
- ♦ Your distributive share of West Virginia partnership income or gain;
- Your share of West Virginia estate or trust income or gain and royalty income;
- ♦ West Virginia Unemployment Compensation benefits.

West Virginia source income of a nonresident does not include the following income even if it was included in your federal adjusted gross income:

- ♦ Annuities and pensions;
- Interest, dividends or gains from the sale or exchange of intangible personal property unless they are part of the income you received from conducting a business, trade, profession, or occupation in West Virginia.

NONRESIDENTS AND PART-YEAR RESIDENTS MUST FIRST COMPLETE LINES 1 THROUGH 7 OF FORM IT-140, THEN COMPLETE SCHEDULE A. Income earned outside of West Virginia may not be claimed on Schedule M or as other deductions. Please use Schedule A. To compute tax due, use the calculation worksheet located on page 40. (Line by line instructions for Schedule A can be found on pages 24, 25, and 26.)

Income

In Column A of Schedule A, you must enter the amounts from your federal return. Income received while you were a resident of West Virginia must be reported in Column B. Income received from West Virginia sources while a nonresident of West Virginia must be reported in Column C.

Adjustments

The amounts to be shown in each line of Column B and/or Column C of Schedule A are those items that were actually paid or incurred during your period of residency, or paid or incurred as a result of the West Virginia source income during the period of nonresidence. For example, if you made payments to an Individual Retirement Account during the entire taxable year, you may not claim any payments made while a nonresident unless the payments were made from West Virginia source income. However, you may claim the full amount of any payments made during your period of West Virginia residency.

Special Accruals

In the case of a taxpayer changing from a RESIDENT to a NONRESIDENT status, the return must include all items of income, gain, or loss accrued to the taxpayer up to the time of his change of residence. This includes any amounts not otherwise includible on the return because of an election to report income on an installment basis. The return must be filed on the accrual basis whether or not that is the taxpayer's established method of reporting.

For example, a taxpayer who moves from West Virginia and sells his West Virginia home on an installment plan must report all income from the sale in the year of the sale, even though federal tax is deferred until the income is actually received.

FILING STATUS

There are five (5) filing status categories for state income tax purposes. Your filing status will determine the rate used to calculate your tax.

- 1. Single
- 2. Head of Household
- 3. Married Filing Separately. If you are married but filed separate federal returns, you MUST file separate state returns. If you file separate returns you must use the "Married Filing Separately" tax Rate Schedule II to determine your state tax.
- 4. Married Filing Jointly. You must have filed a joint federal return to be eligible to file a joint state return. If you filed a joint federal return, you may elect to file your state return as either "Married Filing Jointly" using the state's tax Rate Schedule I or as "Married Filing Separately" using Rate Schedule II.
- 5. Widow(er) with a dependent child.

When joint federal but separate state returns are filed, each spouse must compute his/her West Virginia adjusted gross income separately as if the federal adjusted gross income of each had been determined on separately filed federal returns.

If one spouse was a resident of West Virginia for the entire taxable year and the other spouse a nonresident for the entire taxable year and they filed a joint federal income tax return, they may choose to file jointly as residents of West Virginia. The total income earned by each spouse for the entire year, regardless of where earned, must be reported on the joint return as taxable to West Virginia. No credit will be allowed for income taxes paid to the other state.

A joint return may not be filed if one spouse changes residence during the taxable year, while the other spouse maintained status as a resident or nonresident during the entire taxable year.

Deceased Taxpayer

A return must be filed for a taxpayer who died during the taxable year. Check the box "DECEASED" and enter the date of death on the line provided. If a joint federal return was filed for the deceased and the surviving spouse, the West Virginia return may be filed jointly. The surviving spouse should write on the signature line for the deceased "filing as surviving spouse". If a refund is expected, a completed Schedule F must be enclosed with the return so the refund can be issued to the surviving spouse or to the decedent's estate.

EXEMPTIONS

The West Virginia personal exemption allowance is \$2,000 per allowable exemption or \$500 for zero exemptions. The number of West Virginia personal exemptions that you are allowed to claim are the same number as your federal exemptions. If you claim zero exemptions on your federal return because you are claimed as a dependent on another person's return, you must claim zero on your West Virginia return. If you are a Surviving Spouse, see the surviving spouse section on page 17 for additional instructions regarding exemptions.

Itemized Deductions

The State of West Virginia does not recognize itemized deductions for personal income tax purposes. Consequently, itemized deductions claimed on the federal income tax return cannot be carried to the West Virginia return. Gambling losses claimed as itemized deductions on the federal income tax return cannot be deducted on the West Virginia tax return. Consequently, there is no provision in the West Virginia Code to offset gambling winnings with gambling losses.

SENIOR CITIZENS TAX CREDIT

Low-income taxpayers who are eligible for the Homestead Property Tax Exemption may be eligible for the Senior Citizens Tax Credit. YOU MUST FILE A RETURN TO RECEIVE THIS REFUNDABLE CREDIT.

Credit eligibility is restricted to taxpayers who participate in the Homestead Exemption program, who incur and pay property taxes and whose federal adjusted gross income is less than 150% of federal poverty guidelines.

The maximum federal adjusted gross income level is \$16,755 for a single person household plus an additional \$5,940 for each additional person in the household (e.g., \$22,695 for a two-person household).

Additional information can be found on page 31 of this booklet and in Publication TSD-411 which can be found on our website at www.wvtax.gov.

Spouses of United States Military Service Members

Effective for taxable year 2009, spouses of military service members may be exempt from West Virginia income tax on wages received from services performed in West Virginia if all three of the following conditions are met:

- The service member is present in West Virginia in compliance with military orders;
- ♦ The spouse is in West Virginia solely to be with the service member; and
- ♦ The spouse maintains domicile in another state.

It is not a requirement for both spouses to have the same state of domicile, nor in the case of border installations, live in the state where the service member is stationed. Eligible spouses wishing to claim this exemption from income tax may file a revised Form IT-104 with the spouse's employer and must also attach a copy of their "spouse military identification card" when providing this form to their employer.

Any refunds for taxable year 2012 may be claimed on a properly filed IT-140 indicating "Non Resident Military Spouse" above the title on the first page. Military spouses should indicate the amount of their wages included in their federal adjusted gross income as a decreasing modification on line 48 of the West Virginia Schedule M. A copy of their State of Legal Residence Certificate, form DD2058, must be enclosed with their return when it is filed.

Nonresident military service members and their spouses may be liable for West Virginia income tax on other types of West Virginia income such as business income, interest income, unemployment compensation, etc. These types of income are reported on the Schedule A (see pages 39 & 40).

Members of the Armed Forces

If your legal residence was West Virginia at the time you entered military service, assignment to duty outside the state does not change your West Virginia residency status. You must file your return and pay the tax due in the same manner as any other resident individual unless you did not maintain a physical presence in West Virginia for more than 30 days during the taxable year.

If, during 2012, you spent more than 30 days in West Virginia, you are considered to be a West Virginia resident for income tax purposes and must file a resident return and report all of your income to West Virginia.

If there is no West Virginia income tax withheld from your military income, you may find it necessary to make quarterly estimated tax payments using Form IT-140ES.

If, during 2012, you did not spend more than 30 days in West Virginia and had income from a West Virginia source, you may be required to file an income tax return with West Virginia as any other nonresident individual, depending upon the type of income received.

A member of the Armed Forces who is domiciled outside West Virginia is considered to be a nonresident of West Virginia for income tax purposes; therefore, his/her military compensation is not taxable to West Virginia even though he/she is stationed in West Virginia and maintains a permanent place of abode therein.

Combat Pay

Combat pay received during 2012 is not taxable on the federal income tax return. Therefore, it is not taxable on the state return.

Active Duty Military Pay

Military income received while you were a member of the National Guard or Armed Forces Reserves called to duty pursuant to an Executive Order of the President of the United States is not taxable on the West Virginia return. This income is shown on Schedule M, line 48, as a decreasing modification to your federal adjusted gross income. A copy of your military orders must be included with the return when it is filed.

Additional Military Retirement

There is an additional modification for the first \$20,000 of military retirement income to the extent it is included in federal adjusted gross income.

CERTAIN STATE AND FEDERAL RETIREMENT SYSTEMS

The modification for pensions and annuities received from the West Virginia Public Employees' Retirement System, the West Virginia Teachers' Retirement System, Military Retirement, and Federal Retirement is limited to a maximum of \$2,000 and entered on Schedule M. The State of West Virginia does not impose income tax on the retirement income received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system, including any survivorship annuities. See instructions for Schedule M on pages 22 and 23.

US RAILROAD RETIREMENT

The State of West Virginia does not tax this income. All types of United States Railroad Retirement Board benefits, including unemployment compensation, disability and sick pay included on the federal return should be entered on Schedule M, line 44.

Taxpayers over age 65 or Disabled

An individual, regardless of age, who was certified by a physician as being permanently and totally disabled during the taxable year, or an individual who was 65 before the end of the taxable year may be eligible for certain modifications that will reduce their federal adjusted gross income for West Virginia income tax purposes up to \$8,000. See instructions for Schedule M on pages 22 and 23.

Surviving Spouse

Regardless of age, a surviving spouse of a decedent may be eligible for a modification reducing his/her income up to \$8,000 provided he/she did not remarry before the end of the taxable year. The modification is claimed on Schedule M. The decedent must have attained the age of 65 prior to his/her death or, regardless of age, must have been certified as permanently and totally disabled. See specific definitions and line-by-line instructions for Schedule M to determine if you qualify for this modification. The surviving spouse should write on the signature line for the deceased "filing as surviving spouse".

A surviving spouse who has not remarried at any time before the end of the taxable year for which the return is being filed may claim an additional exemption for the two (2) taxable years following the year of death of his/her spouse.

WV College Savings Plan and Prepaid Tuition Trust Funds

Taxpayers making payments or contributions to programs of the West Virginia Prepaid Tuition Trust and/or West Virginia Savings Plan Trust, operated under the trade names of SMART529TM or West Virginia Prepaid College Plan, may be eligible for a modification reducing the federal adjusted gross income. This deduction can be claimed in the amount and in the year that the contribution is made or the remainder of the reducing modification may be carried forward for a period not to exceed five taxable years beginning in the tax year in which the payment or contribution was made. For more information regarding participation in this program, contact SMART529TM Service Center at 1-866-574-3542.

Filing Requirements for Children Under Age 18 Who Have Unearned (Investment) Income

Any child under the age of 18 who has investment income and whose parents qualify and elect to report that income on their return, is not required to file a return with the State of West Virginia. This election is made in accordance with federal guidelines.

Any child under the age of 18 whose income is not reported on his/her parent's return must file their own West Virginia return and report all of their income. If the child is claimed as an exemption on their parent's

return, he/she must claim zero exemptions on the state return and claim a \$500 personal exemption allowance.

REFUND OF OVERPAYMENT

A return must be filed to obtain a refund of any overpayment. In order to receive a refund of an overpayment of \$2 or less, you must enclose a signed statement with your return requesting that the refund be sent to you.

DIRECT DEPOSIT

You may have your refund directly deposited into your bank account. To avoid delay of your direct deposit, verify your routing and account numbers from a check before filing your return. Refunds are issued in the form of United States currency. If you choose to have your refund direct deposited, your depositor must be capable of accepting US currency.

Penalties and Interest

Interest must be added to any tax due that is not paid by the due date of the return even if an extension of time for filing has been granted. The rate of interest will be determined every six months under regulations promulgated by the State Tax Commissioner. The annual rate of interest cannot be less than eight percent (8%).

The applicable interest rate for taxable year 2012 for tax underpayments is nine and one-half percent (9.5%).

Penalties (i.e. Additions to Tax) for late filing can be avoided by sending in your return by the due date. The law provides that a penalty of five percent (5%) of the tax due for each month, or part of a month, may be imposed for the late filing of the return up to a maximum of twenty-five (25%) unless reasonable cause can be shown for the delay.

The law provides that an additional penalty may be imposed for not paying your tax when due. This penalty is one-half of one percent (½ of 1%) of the unpaid balance of tax for each month, or part of a month, the tax remains unpaid, up to a maximum of twenty-five percent (25%).

You may access an Interest and Additions to Tax Calculator on our website at www.wvtax.gov or you may call (304) 558-3333 or 1-800-982-8297

for assistance.

The West Virginia Tax Crimes and Penalties Act imposes severe penalties for failing to file a return or pay any tax when due, or for making a false return or certification. The mere fact that the figures reported on your state return are taken from your federal return will not relieve you from the imposition of penalties because of negligence or for filing a false or fraudulent return. The statute of limitations for prosecuting these offenses is three years after the offense was committed.

Penalty For Underpayment of Estimated Tax

If your return shows a balance due greater than \$600, you may be subject to a penalty for not prepaying enough personal income tax through withholding and/or quarterly estimated tax payments. The penalty is computed separately for each installment date. Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when you file your tax return. However, you may be able to reduce or eliminate the penalty by using the annualized income installment method. Use Form IT-210 on page 49 to calculate your penalty. Instructions can be found on page 28. If you do not complete form IT-210, the West Virginia State Tax Department will calculate the penalty for you. You will receive a notice for the amount of penalty due.

To avoid future penalties, you should increase your withholding or begin making quarterly estimated payments for tax year 2013.

CREDIT FOR ESTIMATED TAX

You must make quarterly estimated tax payments if your estimated tax liability (your estimated tax reduced by any state tax withheld from your income) is at least \$600, unless that liability is less than ten (10%) of your estimated tax. The total estimated tax credit to be claimed on your return is the sum of the payments made with the quarterly installments for taxable year 2012, any overpayments applied from your 2011 personal income tax return and any payments made with your West Virginia Application for Extension of Time to File (Schedule L).

Extension of Time

If you obtain an extension of time to file your federal income tax return, you are automatically allowed the same extension of time to file your West Virginia income tax return. Enter on your West Virginia return the date to which the federal extension was granted. If a federal extension was granted electronically, write "Federal Extension Granted" and the confirmation number at the top of the West Virginia return. Enter the extended due date in the appropriate box. A copy of Federal Schedule 4868 must be enclosed with your return. If you need an extension of time for West Virginia purposes but not for federal purposes, or if you expect to owe tax to West Virginia, you must submit a completed West Virginia Application for Extension of Time to File (Schedule L) and pay any tax expected to be due. See page 47.

SIGNATURE

Your return MUST be signed. A joint return must be signed by both husband and wife. If you and your spouse (if filing a joint return) do not sign the return, it will not be processed. If the return is prepared by an authorized agent of the taxpayer, the agent must also sign on the line provided and enter his/her address and telephone number. If a joint federal return was filed for a deceased taxpayer, the surviving spouse should write on the signature line for the deceased "filing as surviving spouse".

Failure to Receive a Withholding Tax Statement (W-2)

If you fail to receive a withholding tax statement (Form W-2, W-2G, or

1099) from an employer by February 15th, you may file your income tax return using a substitute form. All efforts to obtain a W-2 statement from the payer must be exhausted before a substitute form will be accepted. West Virginia Substitute W-2 (Form WV/IT-102-1) must be completed and retained for your records in the same manner as Form W-2 for a period of not less than three years. This information may be obtained from your pay stub(s). The federal Form 4852 (Substitute for Form W-2) does not provide all the information necessary to process your state return. It WILL NOT be accepted in lieu of Form WV/IT-102-1.

Prior Year Tax Liabilities

Taxpayers who have delinquent tax liabilities, state or federal, may not receive the full amount of their tax refund. If you have an outstanding state or federal tax lien, your refund will be reduced and applied to your past due liability. If a portion of your refund is captured, you will receive a notice and a check for the balance of the refund. Any final unpaid West Virginia personal income tax liabilities may be referred to the United States Treasury Department in order to capture that amount from your federal income tax refund.

IRS Information Exchange

The West Virginia State Tax Department and the Internal Revenue Service share tax information including results of any audits. Differences, other than those allowed under state law, will be identified and may result in the assessment of a negligence penalty. Taxpayers so identified will be subject to further investigation and future audits.

The American Jobs Creation Act

This Act, in part, is a federal tax benefit that allows a deduction for certain domestic production activities. The deduction is attributable to the qualifying production activities of a partnership or S corporation. West Virginia law does not allow this deduction and any amount deducted under Section 199 Internal Revenue Code must be reported as an increasing modification on Schedule M.

Pension Benefit Guaranty Modification

If you retired under an employer-provided defined benefit plan that terminated prior to or after retirement and the pension plan is covered by a guarantor whose maximum benefit guarantee is less than the maximum benefit to which you were entitled, you may be allowed a reducing modification of the difference between the amount you would have received had the plan not terminated and the amount actually received from the guarantor. Enclose the completed Schedule PBGC (page 42) and a completed IT-140W. Failure to do so will delay the processing of your return.

Homestead Excess Property Tax Credit

The Homestead Excess Property Tax Credit provides a refundable credit of up to \$1,000 for low income property owners whose real property tax, less senior citizen tax credit, paid on your OWNER-OCCUPIED home exceeds 4% of your income (gross household income including social security benefits). Low income is defined as federal adjusted gross income that is 300% or less of the federal poverty guideline, based upon the number of individuals in the family. Completing the Schedule HEPTC-1 on page 43 will determine eligibility to claim the credit.

Injured Spouse

You may be considered an injured spouse if you file a joint return and all or part of your refund was, or is expected to be, applied against your spouse's

past due child support payments or a prior year tax liability. You must file an injured spouse allocation form (Form WV-8379) to claim your part of the refund if all three of the following apply:

- ♦ You are not required to pay the past due amount;
- ♦ You received and reported income (such as wages, taxable interest, etc.) on a joint return; and
- ◊ You made and reported payments such as West Virginia tax withheld from your wages or estimated tax payments.

If all of the above apply and you want your share of the overpayment shown on the joint return refund, you must:

- 1. Check the injured spouse box on the front of the return;
- Complete the West Virginia Injured Spouse Allocation Form, WV-8379; and
- 3. Enclose the completed form with your West Virginia personal income tax return

DO NOT check the injured spouse box unless you qualify as an injured spouse and have enclosed the completed form with your return. This will cause a delay in the processing of your refund.

Tax Department Processing and Procedures

The Tax Department has implemented a modern tax system that allows us to better serve you. This new system decreases processing time and allows us to contact taxpayers in a timely manner. If a change has been made to your return you will first receive a letter from us explaining the change. If there is an additional amount due the State, you will receive a Statement of Account. If you disagree with the amount shown to be due, return a copy of the statement with your comments and provide any additional schedules to substantiate your claim. You will receive a statement of account on a monthly basis until such time as your outstanding liability is either paid or your account is settled. If you sent us information and receive a second statement of account, it may be a timing issue. Please allow sufficient time for mailing and processing of the additional information before you contact us again.

FORM IT-140 Instructions

The due date for filing your 2012 West Virginia Personal Income Tax return is April 15, 2013, unless you have a valid extension of time to file. The starting point for the West Virginia income tax return is your federal adjusted gross income. Therefore, you must complete your federal return before you can begin your state return. It is not necessary to enclose a copy of your federal return with your West Virginia return.

Social Security Number

Print your social security number as it appears on your social security card.

Name & Address

Enter your name and address in the spaces provided. If you are married and filing a joint return or married filing separate returns, fill in your spouse's name and your spouse's social security number. If the taxpayer or spouse died during the taxable year, check the box by the decedent's social security number and enter date of death on the line provided.

Amended Return

Enter a check mark in this box if you are filing an amended return. Enter a check mark in both boxes if you are filing an amended return reflecting a net operating loss. Be sure that the correct form corresponding the amending year is used. Enclose the reason for amendment with the amended return using the space provided on page 42 of the booklet. It may also be necessary to include a copy of the federal 1040X with the West Virginia amended return.

Delayed Debit Cancel

You should check this box if you are filing an Amended return and wish to stop the original delayed debit transaction from occurring. This will only work if your original balance due was set as a delayed debit and the amended return you are filing is prior to this delayed date.

\overline{NOL}

Check this box if you are filing an Amended return resulting from a Net Operating Loss. A copy of federal Form 1040X or federal Form 1045 **must** accompany the WV amended return to avoid delays in processing net operating loss claims.

Nonresident or Part-Year Resident

Enter a check mark in this box if you are filing as a non-resident or part-year resident (See page 15).

Injured Spouse

If filing an injured spouse claim (Form WV-8379), enter a check mark in the Injured Spouse Box (See page 19).

FILING STATUS

CHECK ONLY ONE. Your filing status is generally the same filing status shown on your federal return. See page 16 for more information regarding your filing status.

Exemptions

If your filing status for West Virginia purposes is the same as on your federal return, enter the total number of exemptions claimed on your federal return on line 1. If you claim zero exemptions on your federal return, you must claim zero exemptions on your state return. If you are married filing a joint federal return but are filing separate state returns, enter the total number of exemptions you would have been entitled to claim if you had filed separate federal returns.

If you are eligible to claim an additional exemption as a surviving spouse, enter the spouse's social security number and year of death and enter "1" on line 2. See page 17 for additional information.

Enter the total number of exemptions claimed on lines 1 and 2 on line 3.

Complete Lines 1 through 31 OF FORM IT-140 ACCORDING TO THE FOLLOWING INSTRUCTIONS



FEDERAL ADJUSTED GROSS INCOME. Enter your federal adjusted gross income as shown on Federal Form 1040, 1040A or Form 1040EZ.



ADDITIONS TO INCOME. Enter the total additions shown on line 38 of Schedule M (page 9). See page 22 for additional information.



SUBTRACTIONS FROM INCOME. Enter the total subtractions from income shown on line 53 of Schedule M (page 9). See page 22 for additional information.



WEST VIRGINIA ADJUSTED GROSS INCOME. Enter the result of line 1 plus line 2 minus line 3.



LOW-INCOME EARNED INCOME EXCLUSION. To determine if you qualify for this exclusion, complete the worksheet on page 24 and enter the qualifying exclusion on this line.



EXEMPTIONS. Enter the number of exemptions shown on Line 3 above (under "Exemptions") and multiply that number by \$2,000. If you claimed zero exemptions, enter \$500 on this line.



WEST VIRGINIA TAXABLE INCOME. Line 4 minus lines 5 and 6 and enter the result on this line. If less than zero, enter zero.



WEST VIRGINIA INCOME TAX. Check the appropriate box to indicate the method you used to calculate your tax.

RESIDENTS-If your filing status is single, head of household, widow(er) with a dependent child or married filing jointly and your taxable income is less than \$100,000, apply the amount of taxable income shown on line 7 to the Tax Table on page 33 and enter your tax on this line. If your taxable income is over \$100,000, use Rate Schedule I on page 38 to compute your tax.

If your filing status is MARRIED FILING SEPARATELY, you MUST use Rate Schedule II on page 38 to compute your tax.

NONRESIDENTS AND PART-YEAR RESIDENTS-If you are a nonresident or part-year resident of West Virginia, you must first complete lines 1 through 7 of Form IT-140, then complete Schedule A on page 39.



FAMILY TAX CREDIT. Enter the amount of allowable credit, if any, shown on line 8 of the West Virginia Family Tax Credit Schedule found on page 44. This schedule must be

attached to Form IT-140 to claim this credit.



TOTAL TAXES DUE. Line 8 minus line 9.



WEST VIRGINIA INCOME TAX WITHHELD. Enter the total amount of West Virginia tax withheld as shown on your Form IT-140W. If you are filing a joint return, be sure

to include any withholding for your spouse. A completed IT-140W must be enclosed with your return. Failure to submit this document will result in the disallowance of the credit claimed. Local or municipal fees cannot be claimed as West Virginia income tax withheld. When claiming withholding from NRSR, federal Schedule D must be submitted. If withholdings is from sale of real estate, please check the box on line 11 and enclose Schedule D from your federal return.



ESTIMATED TAX PAYMENTS. Enter the total amount of estimated tax payments paid by you (and your spouse) for taxable year 2012. Include any 2011 overpayment you

carried forward to 2012 and any payment made with your West Virginia Application for Extension of Time to File (Schedule L).



SENIOR CITIZEN TAX CREDIT. Complete Schedule SCTC and enter amount of credit from line 2, part II if you are eligible for the credit.



HOMESTEAD EXCESS PROPERTY TAX CREDIT. Enter the amount of line 9 from Schedule HEPTC-1 (page 43).



CREDITS FROM TAX CREDIT RECAP SCHEDULE.

Enter Total Credits shown on line 18 of the Tax Credit Recap Schedule found on page 10.



AMOUNT PAID WITH ORIGINAL RETURN. Enter the amount, if any, paid on your original return.



SUM OF PAYMENTS AND CREDITS. Add lines 11 through 16 and enter the result on this line. Amount must be entered in lines 11 through 16 to support the amount entered

on line 17. If you enter any amount on line 17 without entering anything on lines 11 through 16, the processing of your return will be delayed.



PREVIOUS REFUND OR CREDIT. Enter the amount of any overpayment previously refunded or credited from your original return. If line 18 (previous refund) is larger than line 17 (your payments and credits), subtract line 17 from line 18 and add line 10, and 20 enter on line 22 (this is your Balance of Tax Due).



TOTAL PAYMENTS AND CREDITS. Line 17 minus line 18.



PENALTY DUE. If line 10 minus line 19 is greater than \$600, you may be subject to a penalty for underpayment of tax. The penalty is computed separately for each installment due date.

Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when you file your tax return. However, you may be able to reduce or eliminate the penalty by using the annualized income installment method. Check the box on this line if you are requesting a Waiver of Penalty or are enclosing the Annualized Income Worksheet. See page 28 for additional information.



Subtract line 20 from line 19 and enter the dollar amount here. If line 20 is larger than line 19, subtract line 19 from line 20 and enter the dollar amount here. Schedule UT must be filed with the return if Use Tax due is reported.



BALANCE OF INCOME TAX DUE. Subtract line 21 from line 10. If line 21 is greater than line 10, skip to line 23.



INCOME TAX OVERPAYMENT. Subtract line 10 from line 21. This is your income tax overpayment.



WEST VIRGINIA USE TAX DUE. Individual purchaser's use tax is due on the purchase of goods or services when Sales Tax has not been paid. See page 13 for additional information and the worksheet to be used to calculate this tax if applicable.



TOTAL BALANCE OF TAX DUE. Subtract line 23 from line 24 and add line 22.



TOTAL OVERPAYMENT. Subtract line 24 from line 23.



AMOUNT TO BE CREDITED TO YOUR 2013 ESTIMATED TAX ACCOUNT. Enter the amount (all or part) of your overpayment you wish to have credited to your 2013 estimated tax account.



THE WEST VIRGINIA CHILDREN'S TRUST FUND funds community projects that keep children free from abuse

and neglect. Examples include public awareness activities, school based programs, programs for new parents, and family resource centers.

If you (and your spouse) wish to make a contribution, enter the total amount of your contribution on line 28. Your overpayment will be reduced or your payment increased by this amount.

To learn more about the WV Children's Trust Fund or to make a direct contribution, visit the website http://wvctf.org or write to West Virginia Children's Trust Fund, P.O. Box 3192, Charleston, WV 25332 or call 304-558-4637.

Donations made to the West Virginia Children's Trust Fund are tax deductible on your federal income tax return as an itemized deduction.



DEDUCTIONS FROM OVERPAYMENT. Add lines 27 and 28. This amount will be subtracted from your overpayment to determine your refund.



REFUND. Subtract line 29 from line 26 and enter the result here. This is the amount of your refund. To receive a refund of \$2 or less, you must enclose a signed statement with your return

requesting that the refund be sent to you.



BALANCE DUE THE STATE. Add line 25 and line 28 and enter the amount here. This is the total balance due the State. Write your social security number and "2012 Form IT-140"

on your check or money order. The Tax Department may convert your check into an electronic transaction. Receipt of your check is considered your authorization for the Tax Department to convert your check into an ACH Debit entry (electronic withdrawal) to your bank account. Your check information will be captured and reported on your bank statement.

FORM IT-140W INSTRUCTIONS

You must enclose the IT-140W with your return even if you have no income or withholding.

- A Employer or Payer information:
 - ♦ Enter WV Employer ID number located next to box 15 on your W-2, the name and address of the company from which you received the W-2, 1099, K-1, or WV-NRW-2.
- B Employee or Taxpayer Information:
 - ◊ Enter your name or spouse's name. Make sure the Social Security Number(s) agree with your statements and are correct.
- C WV Tax Withheld:

- ♦ Enter the amount of West Virginia Tax Withheld from:
- ♦ W-2, line 17
- ♦ 1099R, line 12
- ♦ K-1, line 8 (WV only)
- ♦ NRW-2, WV only
- $\Diamond\;$ Check the source of withholding, then enter the state abbreviation.
- ♦ Check the box that identifies the tax statement type.

City, State, ZIP	Income Subject to WV WITHHOLDING	Enter WV withholding Only
ANY CITY, OH 12345	10000.00	Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)
229 ANY STREET		W-2 1099 K-1 WV/NRW-2
Employer or Payer Name	Social Security Number	Crieck the appropriate box
ABC COMPANY	55555555	Check the appropriate box
Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2	Name	WV WITHHOLDING
123456789	JASON SMITH	2000.00
1 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld

Schedule M Instructions

Complete Schedule M to report increasing or decreasing modifications to your federal adjusted gross income.

Taxpayers who are at least age 65 OR are certified as permanently and totally disabled during 2012 are eligible to receive a deduction of up to \$8,000 of their taxable income. Joint income must be divided between husband and wife with regard to their respective percentage of ownership. ONLY INCOME OF THE SPOUSE WHO MEETS ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE **DEDUCTION**. See example on page 23.

The Senior Citizen Deduction can be claimed by taxpayers who were at

least age 65 on December 31, 2012. Eligible taxpayers MUST enter their year of birth in the space provided and complete lines 50(a) through 50(d) to determine the amount of the deduction.

The **Disability Deduction** can be claimed by taxpayers under age 65 who have been medically certified as unable to engage in any substantial gainful activity due to physical or mental impairment. If 2012 is the first year of a medically certified disability, you MUST enclose a 2012 West Virginia Schedule H or a copy of Federal Schedule R. If the Disability Deduction has been claimed in prior years AND documentation has been submitted with prior claims, then no additional documentation is necessary. Eligible taxpayers MUST enter the year the disability began in the space provided and complete lines 50(a) through 50(d) to determine the amount of credit.

Modifications Increasing Federal Adjusted Gross Income (Additions to Income)

INTEREST OR DIVIDEND INCOME ON FEDERAL OBLIGATIONS. Enter amount of any interest or dividend income (received by or credited to you during the taxable year) on bonds or securities of any United States authority, commission or instrumentality which the laws of the United States exempt from federal income tax but not from state income tax.

INTEREST OR DIVIDEND ON STATE OR LOCAL BONDS (OTHER THAN WEST VIRGINIA). Enter the amount of any interest or dividend income on state and local bonds (other than West Virginia and its political subdivisions) received by or credited to you.

INTEREST ON MONEY BORROWED TO PURCHASE BONDS EARNING EXEMPT WEST VIRGINIA INCOME. Enter the amount of any interest deducted, as a business expense or otherwise, from your federal adjusted gross income in connection with money borrowed to purchase or carry bonds or securities, the income from which is exempt from West Virginia income tax.

LUMP SUM PENSION DISTRIBUTIONS. Enter the amount of any qualifying 402(e) lump sum distributions not included in your federal adjusted gross income that was separately reported and taxed on federal Form 4972.

OTHER INCOME EXCLUDED FROM FEDERAL ADJUSTED GROSS INCOME BUT SUBJECT TO STATE TAX. West Virginia income tax is based on federal adjusted gross income. However, certain income must be added back. For example; income deducted under Section 199 of the Internal Revenue Code. Enclose Schedule K-1(s).

WITHDRAWALS FROM A PREPAID TUITION/SAVINGS PLAN NOT USED FOR PAYMENT OF QUALIFYING EXPENSES. Enter the basis amount in a withdrawal from a WV Prepaid Tuition/SMART529® Savings Plan which was spent for OTHER than qualifying expenses, if a deduction was previously taken.

TOTAL ADDITIONS. Add lines 32 through 37. Enter the result here and on line 2 of Form IT-140.

Modifications Decreasing Federal Adjusted Gross Income (Subtractions from Income)

If filing a joint return, enter the modification(s) for both you and your spouse in Columns A and B. In cases of joint ownership of income producing tangible or intangible property, each spouse should use the total income multiplied by the relative percentage of ownership. See example on page 23.

OBLIGATIONS. Enter the total income on obligations of the United States and its possessions and bonds or securities from any United States authority, commission or instrumentality that are included in your federal adjusted gross income but exempt from state income tax under federal law. This will include United States Savings Bonds and federal interest dividends paid to shareholders of a regulated investment company under Section 852 of the IRS Code. Include on this

INTEREST OR DIVIDENDS ON UNITED STATES

line interest earned on West Virginia bonds which are subject to federal tax but exempt from state tax under West Virginia law.

ANY WEST VIRGINIA STATE OR LOCAL POLICE, DEPUTYSHERIFFS'OR FIREMEN'S RETIREMENT.

Enter the taxable amount of retirement income reported on your federal return which was received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system, regardless of your age. This is the taxable amount of retirement income received from these sources including any survivorship annuities.

WEST VIRGINIA TEACHERS' RETIREMENT AND WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT. Regardless of age, enter the taxable amount

of retirement income (not to exceed \$2,000) reported on your federal return received from The West Virginia Teachers' Retirement System and/or The West Virginia Public Employees' Retirement System. Do not enter more than \$2,000.

MILITARY RETIREMENT AND FEDERAL RETIREMENT. Regardless of age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return received from Military Retirement and/or Federal Retirement. Do not enter more than \$2,000.

Combined amounts of Lines 41 and 42 must not exceed \$2,000.

military retirement income or \$22,000, whichever is less.

MILITARY RETIREMENT MODIFICATION. There is an additional modification of a maximum \$20,000. If your pension is equal to or greater than \$22,000, enter \$20,000 here. If the pension is less than \$22,000, enter the total amount of the pension received less the \$2,000 claimed on line 42. In no case should the combined amount (line 42 and line 43) exceed the total amount of

RAILROAD RETIREMENT. Enter the amount(s) of income received from the United States Railroad Retirement Board including unemployment compensation, disability and sick pay that is included in your federal adjusted gross income. West Virginia does not impose tax on this income.

Social Security benefits that are taxable on your federal return are also taxable to West Virginia and should NOT be included on this line.

AUTISM MODIFICATION. For tax years beginning January 1, 2011 a modification was created reducing federal adjusted gross income in the amount of any qualifying contribution to a qualified trust maintained for the benefit of a child with autism. Any established trust must first be approved by the West Virginia Children with Autism Trust Board. The modification is claimed on line 45 of Schedule M with maximum amounts of \$1,000.00 per individual filer and persons who are married but filing separately and \$2,000 per year for persons married and filing a joint income tax return.

REFUNDS OF STATE AND LOCAL INCOME TAXES.
Enter the amount reported on your federal return only. Only refunds included in your federal adjusted gross income qualify for this modification.

CONTRIBUTIONS TO THE WEST VIRGINIA PREPAID TUITION TRUST/WEST VIRGINIA SAVINGS PLAN TRUST. Enter any payments paid to the

prepaid tuition trust fund/savings plan trust, but only to the extent the payments have not been previously allowed as a deduction when arriving at your federal adjusted gross income. The Tax Department may request documentation that supports this deduction.

OTHER DEDUCTION(S) Enter here payments for premiums paid for long-term care insurance but only to the extent that payments have not been previously allowed as a deduction when arriving at your federal adjusted gross income. The Tax

Department may request documentation that supports this deduction. If the modification is a result of Schedule PBGC (page 42), you must enclose the Schedule PBGC with your return.

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WEST VIRGINIA "EZ PASS" DEDUCTION. Enter the amount, not less than \$25 and not to exceed \$1,200, of any payment for amounts expended for tolls paid electronically

through use of a West Virginia Parkways, Economic Development and

Tourism Authority PAC card (Parkways Authority Commuter Card) for noncommercial passes for travel on toll roads in West Virginia, not including amounts refunded or reimbursed by



an employer. Any amount of qualified tolls paid and eligible for this decreasing modification and not used in the taxable year when paid shall carryforward for up to three (3) years subsequent to the taxable year. Qualified toll payments not used by the end of the carry forward period shall be forfeited.



SENIOR CITIZEN OR DISABILITY DEDUCTION.

Taxpayers MUST be at least age 65 OR certified as permanently and totally disabled during 2012 to receive this deduction. Taxpayers age 65 or older have to enter their year of birth in the space provided and complete lines (a) through (d) of the table in order to claim the deduction as a Senior Citizen. Joint income must be divided between husband and wife with regard to their respective percentage of ownership. ONLY THE INCOME OF THE SPOUSE WHO MEETS THE ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE MODIFICATION. See an example on page 23. The Disability Deduction can be claimed by taxpayers under age 65 who have been medically certified as unable to engage in any substantial gainful activity due to physical or mental impairment. IF 2012 is the first year of a medically certified disability, you MUST enclose a 2012 West Virginia Schedule H or a copy of Federal Schedule R and enter 2012 as the year the disability began in the space provided. IF the disability deduction has been claimed in prior years AND documentation has been submitted with prior claims, then only the year that the disability began, entered in the space provided, is needed to claim the deduction. The Surviving Spouse of a deceased taxpayer may also qualify for this modification. See line 51 instructions for more information.



Enter all income (for each spouse, if joint return) that has not been reported on lines 39 through 49 of Schedule M.



\$8,000 is the maximum modification allowed for each senior citizen or disabled taxpayer.



Add lines 39 through 43 for each spouse and enter on this line.



Subtract line 50(c) from line 50(b) for each spouse. If line 50(c) is larger than line 50(b), enter zero on line 50(d).

Compare the amounts shown on lines 50(a) and 50(d) for each spouse. Enter the smaller of these two amounts on line 50 for that spouse. For example, if one spouse only has \$4,000 in income, then the maximum deduction for that spouse is \$4,000.



INCOME RECEIVED BY SURVIVING SPOUSE. A surviving spouse is a taxpayer whose spouse died during the year prior to the taxable year for which the annual return is being

The surviving spouse, regardless of age, of a decedent who was 65 or older OR was certified as permanently and totally disabled prior to his/her death, may take a modification if they received taxable income from any source not included on line 50. This is a one-time modification and must be claimed on the annual income tax return in the year following the year in which the death of the spouse occurred. If the total deductions from income shown on lines 39 through 43 and 50 are \$8,000 or more, you are not eligible for an additional modification on line 51. The total of lines 50 and 51 cannot exceed \$8,000.

filed and who has not remarried at any time before the end of that year.



Add lines 39 through 51 for each column and enter the results here.



TOTAL SUBTRACTIONS. Add Columns A and B from line 52 and enter the result here and on line 3 of Form IT-140.

EXAMPLE OF SENIOR CITIZEN DEDUCTION CALCULATION

John Doe, age 69, and Mary Doe, age 65, file a joint tax return. They received the following income in 2012.

	John	Mary
West Virginia Police Retirement	7,000	0
IRA Distributions	4,000	1,000
Wages and Salaries	0	10,000
Interest (jointly held)	1,500	1,500
US Savings Bond Interest	500	500
Total Income	13,000	13,000

Their federal adjusted gross income which they report on line 1 of their West Virginia IT-140 is \$26,000. Property which John and Mary hold jointly is split between them according to their percentage of ownership. In this case, each taxpayer owned 50% of the joint income.

- 1. Mr. Doe's total income is 13,000. However, he reported his police pension on line 40 and his share of their joint savings bond interest on line 39 of Schedule M. Therefore, he reports \$5,500 on line 50(a) of Schedule M (\$13,000 minus \$7,000 minus \$500).
- Mrs. Doe's total income is also \$13,000. She enters \$12,500 on line 50(a) of Schedule M (\$13,000 less her share of their jointly-held savings bond interest reported [\$500] on line 39).
- 3. Mr. Doe enters \$7,500 on line 50(c) of Schedule M (\$500 from line 39 plus \$7,000 from line 40). He then subtracts line 50(c) from line 50(b) and enters the result (\$500) on line 50(d).
- 4. Mrs. Doe enters the \$500 from line 39 on line 50(c). She then subtracts line 50(c) from line 50(b) and enters the result (\$7,500) on line 50(d).
- 5. Mr. and Mrs. Doe are each allowed the smaller of the amounts shown on line 50(a) and 50(d) as their senior citizen deduction. Therefore, Mr. Doe enters \$500 on line 50 and Mrs. Doe enters \$7,500 on line 50.

	Jonn	wary
50(a)	5,500	12,500
50(b)	8,000	8,000
50(c)	7,500	500
50(d)	500	7,500

WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION WORKSHEET

INSTRUCTIONS

You may be elig ble to claim the low-income exclusion if you received earned income (see definition) during the taxable year and:

- 1. Your filing status is single, married filing jointly, head of household or widow(er) with a dependent child and your federal adjusted gross income is \$10,000 or less; or
- 2. Your filing status is married filing separately and your federal adjusted gross income is \$5,000 or less.

This exclusion may be taken even if you are claimed as a dependent on someone else's return.

EARNED INCOME includes wages, salaries, tips, and other employee compensation. Earned income also includes any net taxable earnings from self-employment reported on the federal Schedule C.

EARNED INCOME does NOT include interest, dividends, and retirement income in the form of pensions or annuities and any other income that is not employee compensation. Earned income does not include income received for services provided by an individual while he or she is an inmate at a penal institution.

WORKSHEET

A. Enter your Federal Adjusted Gross income from line 1 of Form IT-140	Α	.00
If Line A is greater than \$10,000 (\$5,000 if married filing separate returns), you are not eligible for the exclusion. STOP HERE		
B. List the source and amount of your earned income. Enter the total amount on Line B		
	В	.00
C. Maximum exclusion. Enter \$5,000 if your filing status is married filing separately; otherwise enter \$10,000	С	.00
D. Enter the smaller of the amounts shown on Line A, Line B, or Line C here and on Line 5 of Form IT-140	D	.00

SCHEDULE A INSTRUCTIONS



WAGES SALARIES, AND TIPS.

<u>Column A</u> – Enter total wages, salaries, tips and other employee compensation reported on your federal income tax return.

<u>Column B</u> – Enter the amount received during your period of West Virginia residency.

<u>Column C</u> – Enter the amount received from West Virginia source(s) while you were a nonresident of West Virginia.

RESIDENTS OF KENTUCKY, MARYLAND, OHIO, PENNSYLVANIA AND VIRGINIA – wages and salaries received from West Virginia should NOT be reported in Column C.



INTEREST AND DIVIDEND INCOME

<u>Column A</u> – Enter total interest and dividend income reported on your federal income tax return.

<u>Column B</u> – Enter the amount received during your period of West Virginia residency.

<u>Column C</u> – Enter the amount received from a business, trade, profession or occupation carried on in West Virginia while you were a nonresident of West Virginia.



REFUNDS OF STATE AND LOCAL INCOME TAXES

<u>Column A</u> – Enter total taxable state and local income tax refunds reported on your federal income tax return.

Column B – Enter the amount received during your period of West Virginia

residency.

<u>Column C</u> – Do not enter any refunds received during the period you were a nonresident of West Virginia.



ALIMONY RECEIVED.

<u>Column A</u> – Enter total alimony received reported on your federal income tax return.

<u>Column B</u> – Enter the amount received during your period of West Virginia residency.

<u>Column C</u> – Do not enter any alimony received while you were a nonresident of West Virginia.



BUSINESS INCOME (include business profit or loss and income from rents, royalties, partnerships, estates, trusts, and S corporations)

<u>Column A</u> – Enter the total amount of ALL business income reported on your federal income tax return.

<u>Column B</u> – Enter the amount received during your period of West Virginia residency.

 $\underline{\text{Column C}}$ – Enter any amount derived from West Virginia source(s) while you were a nonresident of West Virginia.

Business Conducted in West Virginia

A business, trade, profession, or occupation (not including personal services as an employee) is considered to be conducted in West Virginia if you maintain, operate, or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place where your affairs are regularly conducted in West Virginia if it is transacted here with a fair measure of permanency and continuity.

Business Conducted Within and Without West Virginia

If, while a nonresident, a business, trade or profession is conducted within and without West Virginia and your accounts clearly reflect income from West Virginia operations, enter the net profit or loss from business conducted within West Virginia on line 59, Column C.

Rent & Royalty Income

As a nonresident, enter in Column C any rents and royalties from:

- Real property located in West Virginia, whether or not the property is used in connection with a business;
- ◊ Tangible personal property not used in business if such property is located in West Virginia; and
- ♦ Tangible and intangible personal property used in or connected with a business, trade, profession, or occupation conducted in West Virginia.

If a business is conducted both within West Virginia and from sources outside West Virginia, attach your method of allocation on a separate sheet.

Do not allocate income from real property. Real property must be included in its entirety. Real property located outside West Virginia must be excluded.

Report in Column C your share of rent and royalty income from a partnership of which you are a member shown on Form WV/SPF-100 or from an estate or trust of which you are a beneficiary shown on Form IT-141.

Partnerships

As a nonresident, enter in Column C your distributive share of partnership income from Form NRW-2, Schedule K-1, or Form WV/SPF-100.

S Corporation Shareholders

As a nonresident, enter in Column C your pro rata share of income or loss from an electing West Virginia S corporation from Form NRW-2, Schedule K-1, or Form WV/SPF-100

Estates & Trusts

Enter in Columns B and C your share of estate or trust income as a partyear resident or a nonresident from West Virginia source(s) obtained from information provided by the fiduciary shown on Form NRW-2, Schedule K-1, or Form IT-141.

Passive Activity Loss Limitations

A nonresident must recompute any deduction taken on the federal return for passive activity losses to determine the amounts that would be allowed if federal adjusted gross income took into account only those items of income, gain, loss, or deduction derived from or connected with West Virginia source(s).



CAPITAL GAINS OR LOSSES.

<u>Column A</u> – Enter the total amount of capital gain or loss from the sale or exchange of property, including securities reported on your federal return.

 $\underline{\text{Column B}}$ – Enter any capital gain or loss which occurred during your period of West Virginia residency.

<u>Column C</u> – Compute the amount to be reported as capital gain or loss from West Virginia sources in accordance with federal provisions for determining capital gains or losses and deductions for capital loss carryover from West Virginia sources to the extent included in computing your federal adjusted gross income and enter in this column.

Capital transactions from West Virginia sources include capital gains or losses derived from real or tangible property located within West Virginia whether or not the property is connected with a business or trade and capital gains or losses from stocks, bonds, and other intangible personal

property used in or connected with a business, trade, profession, or occupation carried on in West Virginia. Also include your share of any capital gain or loss derived from West Virginia sources from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S corporation of which you are a shareholder. Any capital gains or losses from business property (other than real property) of a business conducted both in and out of West Virginia must be allocated for West Virginia purposes. Gains or losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal basis of property for computing capital gains or losses.



SUPPLEMENTAL GAINS OR LOSSES.

<u>Column A</u> – Enter the total of any other gains or losses from the sale or exchange of non-capital assets used in a trade or business reported on your federal return.

<u>Column B</u> – Enter any substantial gain or loss which occurred during your period of West Virginia residency.

<u>Column C</u> – Compute the amount to be reported in this column by applying the federal provisions for determining gains or losses from sale or exchange of other than capital assets to your West Virginia transactions.

Non-capital transactions from West Virginia sources are those transactions from your federal return pertaining to property used in connection with a business, trade, profession, or occupation carried on in West Virginia. Also included is your share of any non-capital gains or losses from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S corporation of which you are a shareholder. Use the federal adjusted basis of your property in all computations.



PENSIONS AND ANNUITIES.

 $\underline{\text{Column }A}$ – Enter the total taxable amount of pensions and annuities reported on your federal return.

<u>Column B</u> – Enter the taxable amount of any pensions and annuities received during your period of West Virginia residency.

<u>Column C</u> – Enter income from pensions and annuities derived from or connected with West Virginia sources. Pension and annuity income received by a nonresident is NOT subject to West Virginia tax unless the annuity is employed or used as an asset in a business, trade, profession, or occupation in West Virginia.



FARM INCOME OR LOSS.

 $\underline{\text{Column } A}$ – Enter the total amount reported on your federal return.

<u>Column B</u> –Enter the amount that represents farm income or loss during your period of West Virginia residency.

<u>Column C</u> – Enter the amount that represents income or loss from farming activity in West Virginia while you were a nonresident of West Virginia.



UNEMPLOYMENT COMPENSATION.

Column A – Enter the total amount reported on your federal return.

<u>Column B</u> – Enter the amount received during your period of West Virginia residency.

<u>Column C</u> – Enter the amount received while a nonresident, but derived or resulting from employment in West Virginia.



SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS.

Column A – Enter the total amount of taxable social security and railroad retirement benefits reported on your federal return.

Column B – Enter the amount received during your period of West Virginia residency.

Column C - Do NOT enter any amount received while you were a nonresident of West Virginia.



OTHER INCOME

<u>Column A</u> – Enter the total of other income reported on your federal return. Identify each source in the space provided. Enclose additional statements if necessary.

Column B – Enter the amount received during your period of West Virginia residency.

Column C - Enter the amount derived from or connected with West Virginia sources and received while you were a nonresident of

NOTE: If you have special accrual income, it should be included in Columns A and B of this line. See page 16 for more information regarding special accruals.



TOTAL INCOME Add lines 54 through 66 of each column and enter the result on this line.



FEDERAL INCLUDED IN ADJUSTED GROSS INCOME

Column A – Enter the adjustments to income reported on Federal Form 1040 or 1040A. These adjustments include penalty on early withdrawal of savings, IRA deductions, deductions for self-employment tax, and other deductions.

Column B - Enter any adjustments incurred during your period of West Virginia residency.

Column C - Enter any adjustments connected with income from West Virginia sources while you were a nonresident of West Virginia.

The amount shown in Column A for any adjustments must be the same as reported on the federal return. The adjustments should be allocated for Column B and Column C as described above.

Include in Column B only the portion of alimony adjusted attributable to the period of West Virginia residency.



TOTAL ADJUSTMENTS. Enter the total of all adjustments from lines 68 through 74 for each column.



ADJUSTED GROSS INCOME. Subtract line 75 from line 67 in each column and enter the result on this line.



WEST VIRGINIA INCOME. Add Column B and Column C of line 76 and enter the total here.



INCOME SUBJECT TO WEST VIRGINIA STATE TAX BUT EXEMPT FROM FEDERAL TAX.

Enter any income subject to West Virginia tax but not included in federal adjusted gross income. This income will be shown as an addition to federal adjusted gross income on Schedule M.



TOTAL WEST VIRGINIA INCOME. Add the amounts shown on lines 77 and 78 and enter the total here and on line 2 of the Nonresident/Part-Year Resident Tax Calculation worksheet on the page after the Schedule A.

CHEDULE E INSTRUCTIONS

Residents

Subject to certain limitations, a West Virginia resident may be eligible to claim a credit for income taxes paid to another state. The purpose of this credit is to prevent dual taxation of such income.

Note: Income from "guaranteed payments" shown on a W-2 as wages but taxed as business income on the Ohio income tax return qualifies for the Schedule E credit. See Publication TSD-422 for additional information.

Part-Year Residents

Part-year residents may only claim credit for taxes paid to another state during their period of West Virginia residency.

Nonresidents

Nonresidents are not entitled to a Schedule E credit under any circumstances.

Limitations

The amount of a Schedule E credit is subject to the following limitations:

- ♦ The credit cannot exceed the amount of tax payable to the other state on income also subject to West Virginia tax. This is the amount of income tax computed on the nonresident return filed with the other state.
- ♦ The credit cannot exceed the percentage of the West Virginia tax determined by dividing the portion of the taxpayer's West Virginia income subject to taxation in another state by the total amount of the

taxpayer's West Virginia income.

♦ The credit cannot reduce the West Virginia tax due to an amount less than what would have been due if the income subject to taxation by the other state was excluded from the taxpayer's West Virginia income.

A separate Schedule E must be completed and attached for each state for which you are claiming a credit.

You must maintain a copy of the other state tax return in your files. This credit is not allowed for income tax imposed by a city, township, borough, or any political subdivision of a state or any other country. Local or municipal fees cannot be claimed. Due to existing reciprocal agreements, West Virginia residents cannot claim the Schedule E credit if the credit claimed is for state income taxes paid on wage and salary or unemployment compensation income earned in Kentucky, Maryland, Ohio, Pennsylvania, or Virginia. However, taxes paid on income derived from sources other than wage and salary or unemployment compensation income is permitted as a Schedule E credit.

You may claim credit on your West Virginia Resident Income Tax Return for state income tax paid, as a nonresident, to ONLY the following states:

Alabama	Minnesota	Idaho	Oklahoma
Arizona	Mississippi	Illinois	Oregon
Arkansas	Missouri	Indiana	Rhode Island

California Montana Iowa South Carolina Colorado Nebraska Kansas Utah New Hampshire Connecticut Louisiana Vermont Maine Wisconsin Delaware New Jersey

District of Columbia New Mexico Massachusetts
Georgia New York Michigan
Hawaii North Carolina North Dakota

NOTE: THE LIST ABOVE IS SUBJECT TO CHANGE ANY TIME

Enter the tax imposed by the state of nonresidence on income also taxed by this state. Do not use the amount of any tax which may have been withheld from your wages; this does not represent the actual tax paid to the other state. Do not include the amount of any interest, additions to tax, or other penalty which may have been paid with respect to such tax.



Enter the West Virginia total income tax shown on line 10 of Form IT-140.



Enter the net income from the state that is included in your West Virginia total income.



Enter total West Virginia income. NOTE: Residents – enter the amount shown on line 4, Form IT-140. Part-year residents – enter the amount shown on Schedule A, line 79, IT-140.



LIMITATION OF CREDIT. Multiply line 81 by line 82 and divide the result by line 83.



ALTERNATIVE WEST VIRGINIA TAXABLE INCOME Residents — Subtract line 82 from line 7, Form IT-140. Part-year residents — Subtract line 82 from line 83.



ALTERNATIVE WEST VIRGINIA INCOME TAX. Apply the Tax Rate Schedule to the amount shown on line 85.

LIMITATION OF CREDIT. Subtract line 86 from line 81.



MAXIMUM CREDIT. Line 81 minus the sum of lines 2 through 17 of the Tax Credit Recap Schedule.



TOTAL CREDIT (THE SMALLEST OF LINES 80, 81, 84, 87, OR 88). Enter amount here and on line 1 of the tax Credit Recap Schedule.

Special Instructions for West Virginia Residents Regarding the Following States:

- ♦ Kentucky
- ♦ Maryland
- ♦ Ohio
- ◊ Pennsylvania
- ◊ Virginia

KENTUCKY, MARYLAND, OR OHIO

If your income during 2012 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with the state in which taxes were withheld. If you had income from a source other than wages and/or salaries, you are allowed a credit for income taxes paid by completing Schedule E. You must maintain a copy of the other state tax return in your files.

PENNSYLVANIA OR VIRGINIA

If your income during 2012 was from wages and/or salaries only, you may not claim a Schedule E credit. In order to receive a refund of the erroneously withheld tax, you must file a return with these states. If you spent more than 183 days in one of these states and are considered an actual resident for tax purposes, or, if you had income from a source other than wages and/or salaries, you are allowed credit from income taxes paid to the Commonwealth of Pennsylvania or Virginia by completing Schedule E. You must maintain a copy of the other state tax return in your files.

SPECIAL NOTE: You may be relieved from having another state's income tax withheld from your wages. Contact your employer or the other state's taxing authority for additional information.

Specific Instructions for Form IT-140NRS

Important Notice: These instructions are based upon those statutes and reciprocity practices in effect at the time of printing. Amendments may occur that would cause these instructions to change.

KENTUCKY, MARYLAND OR OHIO RESIDENTS

If your West Virginia income during 2012 was from wages and/or salaries only, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2012. If you had West Virginia income from a source other than wages and/or salaries, you must file the West Virginia Income Tax Return (Form IT-140) and indicate residency status by checking the Nonresident/Part-Year Resident box. You are not allowed a Schedule E credit against your West Virginia income tax whenever your West Virginia income is other than wages and/or salaries. You should apply for the appropriate credit on the income tax return filed with your state of residence.

NOTE: The State of West Virginia is now required to withhold Maryland state tax from the wages of any Maryland resident who works for a West Virginia state government agency. For further information, contact the personnel office of the agency for which you are employed.

PENNSYLVANIA OR VIRGINIA RESIDENTS

If your West Virginia income during 2012 was from wages and/or salaries only AND YOU DID NOT SPEND MORE THAN 183 DAYS WITHIN West Virginia DURING 2012, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2012. If you had West Virginia income from a source other than wages and/or salaries, you must file the West Virginia Income Tax Return (Form IT-140) and indicate residency status by checking the Nonresident/Part-Year Resident box. You are not allowed a Schedule E credit against your West Virginia income tax when your West Virginia income is other than wages and/or salaries. You should apply for the appropriate credit on the income tax return filed with your state of residence

A domiciliary resident of Pennsylvania or Virginia who spends more than 183 days within West Virginia during 2012 is also a resident of West Virginia for income tax purposes and is required to file a resident return (Form IT-140) with West Virginia. A Schedule E credit would not be allowed on the West Virginia return. You should apply for the

appropriate credit on the income tax return filed with your state of residence.

SPECIAL NOTE: Residents of these states may be relieved from filing an annual claim for refund of West Virginia taxes withheld from their

wages and/or salaries by requesting Form WV/IT-104 (West Virginia Certificate of Nonresidence) from their employer. Form WV/IT-104 may be completed and returned to the employer who would then be authorized to stop withholding West Virginia income tax on wages and /or salaries earned in this state.

INSTRUCTIONS

Who Must Pay the **Underpayment Penalty?**

You may be charged a penalty if you did not have enough West Virginia state income tax withheld from your income or pay enough estimated tax by any of the due dates. This may be true even if you are due a refund when you file your return. The penalty is computed separately for each due date (quarter). You may owe a penalty for an earlier due date (quarter) even if you make large enough payments later to make up the underpayment.

You may owe the penalty if you did not pay at least the smaller of:

- 1. 90% of your 2012 tax liability; or
- 2. 100% of your 2011 tax liability (if you filed a 2011 return that covered a full 12 months).

Exceptions to the Penalty

You will not have to pay any penalty if either of these exceptions apply:

- 1. You had no tax liability for 2011 and meet ALL of the following conditions:
 - your 2011 tax return was (or would have been had you been required to file) for a taxable year of twelve months;
 - you were a citizen or resident of the United States throughout the preceding taxable year;
 - your tax liability for 2012 is less than \$5,000.
- 2. The total tax shown on your 2012 return minus the tax you paid through West Virginia withholding is less than \$600. To determine if you meet this exception, complete lines 1 through 5, PART I. If you meet this exception, you do not have to file Form IT-210.

If you file your tax return and pay any tax due on or before February 1, 2013, no fourth quarter penalty is due. Include the tax paid with your return in column (d) of line 2, PART IV; this will result in no penalty due for the January 15, 2013 installment.

Special Rules for Farmers

If at least two-thirds of your gross income for 2012 was from farming sources, the following special rules apply:

- 1. You are only required to make one payment for the taxable year (due January 15, 2013).
- 2. The amount of estimated tax required to be paid (line 6) is sixty-six and two-thirds percent (66-2/3%) instead of ninety percent (90%).
- 3. If you fail to pay your estimated tax by January 15, but you file your return and pay the tax due on or before the first day of March, 2013, no penalty is due.

Mark box 10 in PART I and complete PART III or only column (d) of PART IV to figure your penalty. Be sure to use .02340 instead of .06312 when calculating line 6 of PART III. When using PART IV, carry the entire figure shown on line 8 of PART I to column (d), line 1.

Waiver of Penalty

If you are subject to underpayment penalty, all or part of the penalty will be waived if the West Virginia State Tax Department determines that:

- 1. The penalty was caused by reason of casualty or disaster;
- 2. The penalty was caused by unusual circumstances which makes imposing the penalty unfair or inequitable.

To request a waiver of the penalty, check the box for line 9 in PART I and enclose a signed statement explaining the reasons you believe the penalty should be waived (see page 42 of the return). If you have documentation substantiating your statement, enclose a copy. The Department will notify you if your request for waiver is not approved.

Part I -FOR ALL F_{ILERS}



Enter the amount from line 10 of Form IT-140.



Add the amounts shown on line 13, 14, and line 15 of Form IT-140.



Subtract line 2 from line 1 and enter the result.



Enter the amount of withholding tax shown on line 11 of Form IT-140.



Subtract line 4 from line 3 and enter the result. If line 5 is less than \$600, you are not subject to the penalty and need not file form IT-210.



Multiply line 3 by ninety percent (90%) and enter the result.



Enter your tax after credits from your 2011 West Virginia return. Your tax after credits will be line 10 reduced by lines 13 and 14 of Form IT-140.



Compare the amounts shown on lines 6 and 7. If line 7 is zero and line 3 is more than \$5,000, enter the amount shown on line 6. Otherwise, enter the smaller of line 6 or line 7.

$\overline{P_{ART~II}}$ – Annualized Income Worksheet Instructions

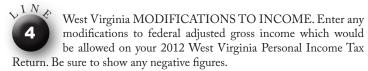


TOTAL INCOME. Compute your total income through the period indicated at the top of each column, including any adjustments to income includible in your federal adjusted gross income.



ANNUALIZED INCOME. Multiply the amount on line 1 by the annualization factors on line 2.

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West Virginia INCOME. Combine lines 3 and 4; annualized income plus or minus modifications.

line 5.

EXEMPTION ALLOWANCE. Multiply the number of

ANNUALIZED TAXABLE INCOME. Subtract line 6 from

exemptions you are allowed to claim by \$2,000; if you must claim zero exemptions, enter \$500 on this line.

TAX. Compute the tax on the taxable income shown on line 7. Use the tax tables or rate schedules to calculate your tax. If you are filing as a nonresident/part-year resident, multiply the tax figure already calculated by the ratio of your West Virginia income to your federal income.

CREDITS AGAINST TAX. Show any credits against your West Virginia tax liability except West Virginia income tax withheld and estimated tax payments.

TAX AFTER CREDITS. Subtract line 9 from line 8; if line 9 is larger than line 8, enter zero.

COMPLETE LINES 12 THROUGH 19 FOR EACH COLUMN BEFORE MOVING TO THE NEXT COLUMN.

REQUIRED PAYMENTS. Multiply the amount on line 10 by the factor on line 11.

PREVIOUS REQUIRED INSTALLMENTS. Add the amounts from line 19 of all previous columns and enter the sum.

ANNUALIZED INSTALLMENT. Subtract line 13 from line 12. If less than zero, enter zero.

Enter one-fourth of line 8, Part 1, of Form IT-210 in each column.

Enter the amount from line 18 of the previous column of this worksheet.

Add lines 15 and 16 and enter the total.



Subtract line 14 from line 17. If less than zero, enter zero.



REQUIRED INSTALLMENT. Compare lines 14 and 17 and enter the smaller figure here and on line 1, PART IV of Form IT-210.

Part III – Short Method

You may use the short method to figure your penalty only if:

- 1. You made no estimated tax payments (or your only payments were West Virginia income tax withheld); or
- 2. You paid estimated tax and the payments were made in four equal installments on the due dates.

NOTE: If any of your payments were made earlier than the due date, you may use the short method to calculate your penalty; however, using the short method may cause you to pay a higher penalty (if the payments were only a few days early, the difference is likely to be very small).

You may NOT use the short method if:

- 1. You made any estimated tax payments late; or
- 2. You checked the box on line 11 PART I, or used PART II (Annualized Income Worksheet).

If you can use the short method, complete lines 1 through 5 to compute your total underpayment for the year and lines 6 through 8 to compute your penalty due. If you checked the box for line 10 in PART I, because you are a farmer, the figure to use on line 6 is .02340 instead of .06312.

Part IV – Regular Method

Use the regular method to compute your penalty if you are not eligible to use the short method.

Section A - Compute Your Underpayment

Enter in columns (a) through (d) the amount of your required installment for the due date shown in each column heading. For most taxpayers, this is the amount shown on line 8 of PART I divided by four. If you used PART II, enter the amounts from line 19 of the Annualized Income Worksheet in the appropriate columns.

Enter the estimated tax payments you made plus any West Virginia income tax withheld from your income. In column (a), enter the tax payments you made by April 15, 2012, for the 2012 tax year; in column (b), enter payments you made after April 15 and on or before June 15, 2012; in column (c), enter payments you made after June 15, and on or before September 15, 2012; and in column (d), enter payments you made after September 15, and on or before January 15, 2013.

When calculating your payment dates and the amounts to enter on line 2 of each column, apply the following rules:

- 1. For West Virginia income tax withheld, you are considered to have paid one-fourth of these amounts on each payment due date, unless you check the box on line 11 in Part I and show otherwise.
- 2. Include in your estimated tax payments any overpayment from your 2011 West Virginia tax return that you elected to apply to your 2012 estimated tax. If you filed your return by the due date (including extensions), treat the overpayment as a payment made on April 15, 2012.
- 3. If you file your return and pay the tax due on or before February 1, 2013, include the tax you pay with your return in column (d) of line 2. In this case, you will not owe a penalty for the payment due January 15, 2013.



Enter any overpayment from the previous column on line 3.



Add lines 2 and 3 in each column and enter the result on line 4.



Add lines 7 and 8 from the previous column and enter the result in each column.



Subtract line 5 from line 4 in each column and enter the result on line 6. If line 5 is equal to or more than line 4 in any column, enter zero on line 6 in that column.



Subtract line 4 from line 5 for any column where line 5 is more than line 4; otherwise, enter zero.



Subtract line 6 from line 1 for any column where line 1 is more than line 6; otherwise, enter zero. If line 8 is zero for all payment periods, you do not owe a penalty. However, if you checked any

box in PART I, you must file Form IT-210 with your return.



Subtract line 1 from line 6 for any column for which line 6 is more than line 1; otherwise, enter zero. Be sure to enter the amount from line 9 on line 3 of the next column.

Section B - Compute Your Penalty

CAUTION: Read the following instructions before completing Section B. Compute the penalty by applying the appropriate rate against each underpayment on line 8. The penalty is computed for the number of days that the underpayment remains unpaid.

The rates are established twice during each calendar year, on January 1 and July 1. If an underpayment remains unpaid for more than one rate period, the penalty for that underpayment may be computed using more than one rate. The annual rate is nine and one-half percent (9.5%) for 2012 and will require only one rate for all underpayments.

Use line 10 to compute the number of days the underpayment remains unpaid. Use line 12 to compute the actual penalty amount by applying the proper rate to the underpayment for the number of days it was unpaid.

Each payment must be applied to the oldest outstanding underpayment. It does not matter if you designate a payment for a later period. For example, if you have an underpayment for April 15 installment period, the payment you make June 15 will first be applied to pay off the April 15 underpayment; any remaining portion of the payment will be applied to the June 15 installment.

Also, apply the following rules:

- 1. Show the West Virginia withholding tax attributable to each installment due date; do not list the withholding attributable on or after January 1, 2013.
- 2. Any balance due paid on or before April 15, 2013 with your personal income tax return is considered a payment and should be listed on line 2, column (d). For the payment date, use the date you file your return, or April 15, 2013, which ever is earlier.

Chart of Total Days Per Rate Period

Rate Period	Line 10
(a)	365
(b)	303
(c)	212
(d)	90

For example, if you have an underpayment on line 8, column (a), you would enter 365 in column (a) of line 10.

The following line-by-line instructions apply only to column (a) of

Section B. If there is an underpayment shown in any other column on line 8, complete lines 10 and 12 in a similar fashion.



Enter in column (a) the total number of days from April 15, 2012 to the date of the first payment. If no payments enter 365.



The daily penalty rate is equal to the annual interest rate applied to tax underpayments divided by 365. The annual interest rate for underpayments is nine and one-half percent (9.5%) for 2012, resulting in a daily rate of .000260.



Make the computation requested and enter the result. Note that the computation calls for the "underpayment on line 8". The amount to use as the "underpayment" depends on whether or not a payment is listed.

If there is a payment - if the payment is more than the underpayment, apply only an amount equal to the underpayment and apply the remainder to the tax due for the next quarter. If the payment is less than your underpayment, the penalty for the remaining underpayment will require a separate computation. Use a separate sheet of paper to show any additional computations.

If there are no payments - the "underpayment" is the entire amount shown on line 8.

The following conditions determine if additional computations are needed for Column (a):

- 1. The first payment was enough to reduce the underpayment to zero. There are no further computations for column (a):
- 2. No payments. Only one computation is needed. The penalty for column (a) is line 8 multiplied by the number of days in the chart on this page multiplied by line 11.
- 3. The payment did not reduce the underpayment to zero. Compute the penalty on the remaining underpayment on a separate sheet of paper. If additional payments apply, reduce the underpayment for each installment and compute the penalty on the remainder of tax due until paid or April 15, 2013, whichever is earlier.

Enter the total penalty calculation on line 12 and proceed to the next column.

Columns (b) through (d)

To complete columns (b) through (d), use the same procedures as for column (a). However, apply only those payments in each column which have not been used in a previous column.



Add all figures from line 12. Enter the sum on line 13 and on the appropriate PENALTY DUE line of your personal income tax return.

If you recently received a WV/SCTC-1 in the mail from the West Virginia State Tax Department for the Homestead Exemption program administered at the county level, you may be entitled to claim a refundable state income tax credit. The credit is based on the amount of ad valorem property taxes paid on the first \$20,000, or portion thereof, of the taxable assessed value over the \$20,000 Homestead Exemption. Persons who pay the federal alternative minimum tax are not eligible to claim this credit.

The refundable income tax credit eligibility is restricted to those who participate in the Homestead Exemption Program through the County Assessor's office and meet the following criteria:

- 1. You must owe and pay a property tax liability on the homestead exemption eligible home (i.e. the assessed value of the eligible home must be greater than \$20,000 prior to the application of the homestead exemption) and;
- 2. Your Federal Adjusted Gross Income must meet the low-income test. FEDERAL ADJUSTED GROSS INCOME means the income reported on your federal tax return (e.g., Form 1040, 1040A, or 1040EZ).

If you were NOT required to file a federal tax return, complete the following income worksheet to determine your income for the year. Do not include social security benefits.

INCOME WORKSHEET											
A. Wages, salaries, tips received	A										
B. Interest and dividend income	B										
C. Alimony received	C										
D. Taxable pensions and annuities	D										
E. Unemployment compensation	E										
F. Other income (include capital gains, gambling winnings, farm income, etc.)	F										
G. Add lines A through F.	G										
H. Adjustments to income (i.e. alimony paid, IRA, etc.)	H										
I. Line G minus line H (calculated Federal Adjusted Gross Income)	I										

Compare the amount of your Federal Adjusted Gross Income or the calculated Federal Adjusted Gross Income (line I above) to the number of people in your household listed on the table below to determine if you meet the low-income test. If your income is equal to or less than

the amounts shown below, you may be allowed to claim the credit. Enter the number of people in your household and your income amount in the spaces indicated on the WV/SCTC-1

# of People in Household	150% of Poverty Guidelines	# of People in Household	150% of Poverty Guidelines
1	\$16,755	3	\$28,635
2	\$22,695	4	\$34,575

** For each additional Person, add \$5,940

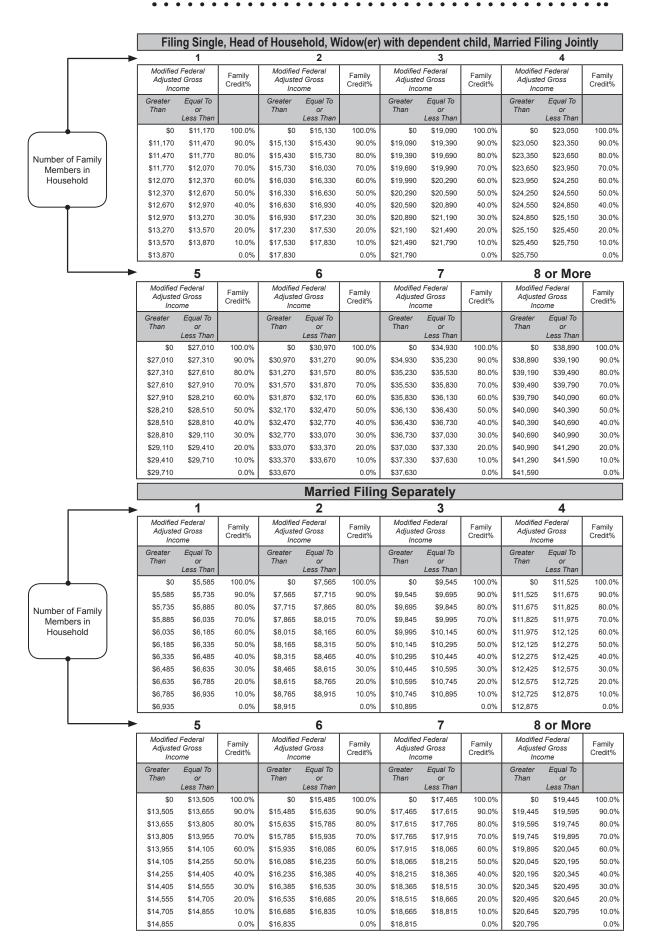
If you meet all of the required criteria as listed above, you may claim this refundable credit by completing the West Virginia income tax return (Form IT-140).

INSTRUCTIONS

If you are entitled to claim the refundable Senior Citizen Tax Credit, you must file the West Virginia tax return to receive your refund.

- 1. Complete the top half portion of the West Virginia IT-140 (page 5 or 11).
- 2. Enter the credit amount from your SCTC-1 on lines 13, 17, 19, 21, 23, 26 and 30 of the IT-140 (page 6 or 12).
- 3. Sign and date your return and enclose Form SCTC-1.
- 4. Mail to the address for "Refund" shown beneath the signature lines (page 6 or 12).

2012 FAMILY TAX CREDIT TABLES



INSTRUCTIONS:

- 1. Find the income range that applies to the taxable net income you reported on line 7 of your Form IT-140.
- 2. Find the West Virginia tax corresponding to your income range.

- Enter the tax amount on line 8 of Form IT-140
 If your filing status is Married Filing Separately, you cannot use this table. Use Rate Schedule II on page 38.
 Make sure your taxable income is LESS than and NOT equal to the income shown in the "LESS THAN" column.
- 6. If your taxable income is over \$100,000 refer to the Tax Rate Schedules at the end of the tax tables.

If your tax			If your tax			If your tax			If your tax			If your taxable net income is		
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
25	50	1	5,900	6,000	179	12,000	12,100	382	18,100	18,200	626	24,200	24,300	870
50	75	2	6,000	6,100	182	12,100	12,200	386	18,200	18,300	630	24,300	24,400	874
75	100 200	3	6,100 6,200	6,200	185 188	12,200	12,300	390 394	18,300	18,400	634 638	24,400	24,500	878 882
100 200	300	5 8	6,300	6,300 6,400	191	12,300 12,400	12,400 12,500	394	18,400 18,500	18,500 18,600	642	24,500 24,600	24,600 24,700	886
300	400	11	6,400	6,500	194	12,500	12,600	402	18,600	18,700	646	24,700	24,800	890
400	500	14	6,500	6,600	197	12,600	12,700	406	18,700	18,800	650	24,800	24,900	894
500	600	17	6,600	6,700	200	12,700	12,800	410	18,800	18,900	654	24,900	25,000	898
600	700	20	6,700	6,800	203	12,800	12,900	414	18,900	19,000	658	25,000	25,060	901
700	800	23	6,800	6,900	206	12,900	13,000	418	19,000	19,100	662	25,060	25,120	904
800	900	26	6,900	7,000	209	13,000	13,100	422	19,100	19,200	666	25,120	25,180	907
900	1,000 1,100	29 32	7,000 7,100	7,100 7,200	212 215	13,100 13,200	13,200 13,300	426 430	19,200 19,300	19,300 19,400	670 674	25,180 25,240	25,240 25,300	909 912
1,100	1,100	35	7,100	7,200	218	13,300	13,400	434	19,400	19,500	678	25,300	25,360	915
1,200	1,300	38	7,300	7,400	221	13,400	13,500	438	19,500	19,600	682	25,360	25,420	918
1,300	1,400	41	7,400	7,500	224	13,500	13,600	442	19,600	19,700	686	25,420	25,480	920
1,400	1,500	44	7,500	7,600	227	13,600	13,700	446	19,700	19,800	690	25,480	25,540	923
1,500	1,600	47	7,600	7,700	230	13,700	13,800	450	19,800	19,900	694	25,540	25,600	926
1,600	1,700	50	7,700	7,800	233	13,800	13,900	454	19,900	20,000	698	25,600	25,660	928
1,700	1,800	53	7,800	7,900	236	13,900	14,000	458	20,000	20,100	702	25,660	25,720	931
1,800	1,900	56	7,900	8,000	239	14,000	14,100	462	20,100	20,200	706	25,720	25,780	934
1,900 2,000	2,000 2,100	59 62	8,000 8,100	8,100 8,200	242 245	14,100 14,200	14,200 14,300	466 470	20,200 20,300	20,300 20,400	710 714	25,780 25,840	25,840 25,900	936 939
2,100	2,100	65	8,200	8,300	243	14,200	14,300	470	20,300	20,400	714	25,900	25,960	939
2,200	2,300	68	8,300	8,400	251	14,400	14,500	478	20,500	20,600	722	25,960	26,020	945
2,300	2,400	71	8,400	8,500	254	14,500	14,600	482	20,600	20,700	726	26,020	26,080	947
2,400	2,500	74	8,500	8,600	257	14,600	14,700	486	20,700	20,800	730	26,080	26,140	950
2,500	2,600	77	8,600	8,700	260	14,700	14,800	490	20,800	20,900	734	26,140	26,200	953
2,600	2,700	80	8,700	8,800	263	14,800	14,900	494	20,900	21,000	738	26,200	26,260	955
2,700	2,800	83	8,800	8,900	266	14,900	15,000	498	21,000	21,100	742	26,260	26,320	958
2,800	2,900	86	8,900	9,000	269	15,000	15,100	502	21,100	21,200	746	26,320	26,380	961
2,900 3,000	3,000 3,100	89 92	9,000 9,100	9,100 9,200	272 275	15,100 15,200	15,200 15,300	506 510	21,200 21,300	21,300 21,400	750 754	26,380 26,440	26.440 26,500	963 966
3,100	3,200	95	9,200	9,300	278	15,300	15,400	510	21,400	21,500	7 54 758	26,440	26,560	969
3,200	3,300	98	9,300	9,400	281	15,400	15,500	514	21,500	21,600	762	26,560	26,620	972
3,300	3,400	101	9,400	9,500	284	15,500	15,600	522	21,600	21,700	766	26,620	26,680	974
3,400	3,500	104	9,500	9,600	287	15,600	15,700	526	21,700	21,800	770	26,680	26,740	977
3,500	3,600	107	9,600	9,700	290	15,700	15,800	530	21,800	21,900	774	26,740	26,800	980
3,600	3,700	110	9,700	9,800	293	15,800	15,900	534	21,900	22,000	778	26,800	26,860	982
3,700	3,800	113	9,800	9,900	296	15,900	16,000	538	22,000	22,100	782	26,860	26,920	985
3,800	3,900	116	9,900	10,000	299	16,000	16,100	542	22,100	22,200	786	26,920	26,980	988
3,900 4,000	4,000 4,100	119 122	10,000 10,100	10,100 10,200	302 306	16,100 16,200	16,200 16,300	546 550	22,200 22,300	22,300 22,400	790 794	26,980 27,040	27,040 27,100	990 993
4,000	4,100	125	10,100	10,200	310	16,300	16,400	554	22,400	22,500	794	27,040	27,160	996
4,200	4,300	128	10,300	10,400	314	16,400	16,500	558	22,500	22,600	802	27,160	27,220	999
4,300	4,400	131	10,400	10,500	318	16,500	16,600	562	22,600	22,700	806	27,220	27,280	1,001
4,400	4,500	134	10,500	10,600	322	16,600	16,700	566	22,700	22,800	810	27,280	27,340	1,004
4,500	4,600	137	10,600	10,700	326	16,700	16,800	570	22,800	22,900	814	27,340	27,400	1,007
4,600	4,700	140	10,700	10,800	330	16,800	16,900	574	22,900	23,000	818	27,400	27,460	1,009
4,700	4,800	143	10,800	10,900	334	16,900	17,000	578	23,000	23,100	822	27,460	27,520	1,012
4,800	4,900	146	10,900	11,000	338	17,000	17,100	582	23,100	23,200	826	27,520	27,580	1,015
4,900 5,000	5,000 5,100	149 152	11,000 11,100	11,100 11,200	342 346	17,100 17,200	17,200 17,300	586 590	23,200 23,300	23,300 23,400	830 834	27,580 27,640	27,640 27,700	1,017 1,020
5,000	5,100	152	11,100	11,300	350	17,200	17,400	590	23,400	23,500	838	27,700	27,760	1,020
5,200	5,300	158	11,300	11,400	354	17,400	17,500	598	23,500	23,600	842	27,760	27,820	1,025
5,300	5,400	161	11,400	11,500	358	17,500	17,600	602	23,600	23,700	846	27,820	27,880	1,028
5,400	5,500	164	11,500	11,600	362	17,600	17,700	606	23,700	23,800	850	27,880	27,940	1,031
5,500	5,600	167	11,600	11,700	366	17,700	17,800	610	23,800	23,900	854	27,940	28,000	1,034
5,600	5,700	170	11,700	11,800	370	17,800	17,900	614	23,900	24,000	858	28,000	28,060	1,036
5,700	5,800	173	11,800	11,900	374	17,900	18,000	618	24,000	24,100	862	28,060	28,120	1,039
5,800	5,900	176	11,900	12,000	378	18,000	18,100	622	24,100	24,200	866	28,120	28,180	1,042

2012 West Virginia Tax Table

If your taxable net income is			If your taxable net income is			If your taxable net income is			If your tax			If your tax		
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
28,180	28,240	1,044	32,380	32,440	1,233	36,580	36,640	1,422	40,650	40,700	1,616	44,150	44,200	1,826
28,240	28,300	1,047	32,440	32,500	1,236	36,640	36,700	1,425	40,700	40,750	1,619	44,200	44,250	1,829
28,300 28,360	28,360 28,420	1,050 1,053	32,500 32,560	32,560 32,620	1,239 1,242	36,700 36,760	36,760 36,820	1,428 1,431	40,750 40,800	40,800 40,850	1,622 1,625	44,250 44,300	44,300 44,350	1,832 1,835
28,420	28,480	1,055	32,620	32,680	1,244	36,820	36,880	1,433	40,850	40,900	1,628	44,350	44,400	1,838
28,480	28,540	1,058	32,680	32,740	1,247	36,880	36,940	1,436	40,900	40,950	1,631	44,400	44,450	1,841
28,540	28,600	1,061	32,740	32,800	1,250	36,940	37,000	1,439	40,950	41,000	1,634	44,450	44,500	1,844
28,600 28,660	28,660 28,720	1,063 1,066	32,800 32,860	32,860 32,920	1,252 1,255	37,000 37,060	37,060 37,120	1,441 1,444	41,000 41,050	41,050 41,100	1,637 1,640	44,500 44,550	44,550 44,600	1,847 1,850
28,720	28,780	1,060	32,800	32,920	1,255	37,000	37,120	1,444	41,030	41,100	1,640	44,600	44,650	1,853
28,780	28,840	1,071	32,980	33,040	1,260	37,180	37,240	1,449	41,150	41,200	1,646	44,650	44,700	1,856
28,840	28,900	1,074	33,040	33,100	1,263	37,240	37,300	1,452	41,200	41,250	1,649	44,700	44,750	1,859
28,900	28,960	1,077	33,100	33,160	1,266	37,300	37,360	1,455	41,250	41,300	1,652	44,750	44,800	1,862
28,960 29,020	29,020 29,080	1,080 1,082	33,160 33,220	33,220 33,280	1,269 1,271	37,360 37,420	37,420 37,480	1,458 1,460	41,300 41,350	41,350 41,400	1,655 1,658	44,800 44,850	44,850 44,900	1,865 1,868
29,080	29,140	1,085	33,280	33,340	1,274	37,480	37,540	1,463	41,400	41,450	1,661	44,900	44,950	1,871
29,140	29,200	1,088	33,340	33,400	1,277	37,540	37,600	1,466	41,450	41,500	1,664	44,950	45,000	1,874
29,200	29,260	1,090	33,400	33,460	1,279	37,600	37,660	1,468	41,500	41,550	1,667	45,000	45,050	1,877
29,260 29,320	29,320 29,380	1,093 1,096	33,460 33,520	33,520 33,580	1,282 1,285	37,660 37,720	37,720 37,780	1,471 1,474	41,550 41,600	41,600 41,650	1,670 1,673	45,050 45,100	45,100 45,150	1,880 1,883
29,380	29,440	1,098	33,580	33,640	1,287	37,720	37,760	1,474	41,650	41,700	1,676	45,150 45,150	45,130	1,886
29,440	29,500	1,101	33,640	33,700	1,290	37,840	37,900	1,479	41,700	41,750	1,679	45,200	45,250	1,889
29,500	29,560	1,104	33,700	33,760	1,293	37,900	37,960	1,482	41,750	41,800	1,682	45,250	45,300	1,892
29,560	29,620	1,107	33,760	33,820	1,296	37,960	38,020	1,485	41,800	41,850	1,685	45,300	45,350	1,895
29,620 29,680	29,680 29,740	1,109 1,112	33,820 33,880	33,880 33,940	1,298 1,301	38,020 38,080	38,080 38,140	1,487 1,490	41,850 41,900	41,900 41,950	1,688 1,691	45,350 45,400	45,400 45,450	1,898 1,901
29,740	29,800	1,115	33,940	34,000	1,304	38,140	38,200	1,493	41,950	42,000	1,694	45,450	45,500	1,904
29,800	29,860	1,117	34,000	34,060	1,306	38,200	38,260	1,495	42,000	42,050	1,697	45,500	45,550	1,907
29,860	29,920	1,120	34,060	34,120	1,309	38,260	38,320	1,498	42,050	42,100	1,700	45,550	45,600	1,910
29,920 29,980	29,980 30,040	1,123 1,125	34,120 34,180	34,180 34,240	1,312 1,314	38,320 38,380	38,380 38,440	1,501 1,503	42,100 42,150	42,150 42,200	1,703 1,706	45,600 45,650	45,650 45,700	1,913 1,916
30,040	30,100	1,123	34,160	34,300	1,314	38,440	38,500	1,505	42,130	42,250	1,700	45,700	45,750	1,919
30,100	30,160	1,131	34,300	34,360	1,320	38,500	38,560	1,509	42,250	42,300	1,712	45,750	45,800	1,922
30,160	30,220	1,134	34,360	34,420	1,323	38,560	38,620	1,512	42,300	42,350	1,715	45,800	45,850	1,925
30,220 30,280	30,280 30,340	1,136	34,420 34,480	34,480 34,540	1,325 1,328	38,620 38,680	38,680 38,740	1,514 1,517	42,350 42,400	42,400 42,450	1,718	45,850 45,900	45,900 45,950	1,928 1,931
30,280	30,340	1,139 1,142	34,460	34,600	1,326	38,740	38,800	1,517	42,400	42,450	1,721 1,724	45,900 45,950	46,000	1,931
30,400	30,460	1,144	34,600	34,660	1,333	38,800	38,860	1,522	42,500	42,550	1,727	46,000	46,050	1,937
30,460	30,520	1,147	34,660	34,720	1,336	38,860	38,920	1,525	42,550	42,600	1,730	46,050	46,100	1,940
30,520	30,580	1,150	34,720	34,780	1,339	38,920	38,980	1,528	42,600	42,650	1,733	46,100	46,150	1,943
30,580 30,640	30,640 30,700	1,152 1,155	34,780 34,840	34,840 34,900	1,341 1,344	38,980 39,040	39,040 39,100	1,530 1,533	42,650 42,700	42,700 42,750	1,736 1,739	46,150 46,200	46,200 46,250	1,946 1,949
30,700	30,760	1,158	34,900	34,960	1,347	39,100	39,160	1,536	42,750	42,800	1,742	46,250	46,300	1,952
30,760	30,820	1,161	34,960	35,020	1,350	39,160	39,220	1,539	42,800	42,850	1,745	46,300	46,350	1,955
30,820	30,880	1,163	35,020	35,080	1,352	39,220	39,280	1,541	42,850	42,900	1,748	46,350	46,400	1,958
30,880 30,940	30,940 31,000	1,166 1,169	35,080 35,140	35,140 35,200	1,355 1,358	39,280 39,340	39,340 39,400	1,544 1,547	42,900 42,950	42,950 43,000	1,751 1,754	46,400 46,450	46,450 46,500	1,961 1,964
31,000	31,060	1,109	35,140	35,260	1,360	39,400	39,460	1,547	42,950	43,000	1,754	46,500	46,550	1,964
31,060	31,120	1,174	35,260	35,320	1,363	39,460	39,520	1,552	43,050	43,100	1,760	46,550	46,600	1,970
31,120	31,180	1,177	35,320	35,380	1,366	39,520	39,580	1,555	43,100	43,150	1,763	46,600	46,650	1,973
31,180	31,240	1,179	35,380	35,440	1,368	39,580	39,640	1,557	43,150	43,200	1,766	46,650	46,700	1,976
31,240 31,300	31,300 31,360	1,182 1,185	35,440 35,500	35,500 35,560	1,371 1,374	39,640 39,700	39,700 39,760	1,560 1,563	43,200 43,250	43,250 43,300	1,769 1,772	46,700 46,750	46,750 46,800	1,979 1,982
31,360	31,420	1,188	35,560	35,620	1,374	39,760	39,820	1,566	43,230	43,350	1,772	46,750	46,850	1,982
31,420	31,480	1,190	35,620	35,680	1,379	39,820	39,880	1,568	43,350	43,400	1,778	46,850	46,900	1,988
31,480	31,540	1,193	35,680	35,740	1,382	39,880	39,940	1,571	43,400	43,450	1,781	46,900	46,950	1,991
31,540	31,600	1,196	35,740	35,800	1,385	39,940	40,000	1,574	43,450	43,500	1,784	46,950	47,000	1,994
31,600 31,660	31,660 31,720	1,198 1,201	35,800 35,860	35,860 35,920	1,387 1,390	40,000 40,050	40,050 40,100	1,577 1,580	43,500 43,550	43,550 43,600	1,787 1,790	47,000 47,050	47,050 47,100	1,997 2,000
31,720	31,780	1,204	35,920	35,980	1,393	40,100	40,150	1,583	43,600	43,650	1,793	47,100	47,150	2,003
31,780	31,840	1,206	35,980	36,040	1,395	40,150	40,200	1,586	43,650	43,700	1,796	47,150	47,200	2,006
31,840	31,900	1,209	36,040	36,100	1,398	40,200	40,250	1,589	43,700	43,750	1,799	47,200	47,250	2,009
31,900 31,960	31,960 32,020	1,212 1,215	36,100 36,160	36,160 36,220	1,401 1,404	40,250 40,300	40,300 40,350	1,592 1,595	43,750 43,800	43,800 43,850	1,802 1,805	47,250 47,300	47,300 47,350	2,012 2,015
32,020	32,020	1,215	36,220	36,280	1,404	40,300	40,350	1,595	43,850	43,900	1,808	47,300	47,400	2,015
32,080	32,140	1,220	36,280	36,340	1,409	40,400	40,450	1,601	43,900	43,950	1,811	47,400	47,450	2,021
32,140	32,200	1,223	36,340	36,400	1,412	40,450	40,500	1,604	43,950	44,000	1,814	47,450	47,500	2,024
32,200	32,260 32,320	1,225 1,228	36,400 36,460	36,460 36,520	1,414 1,417	40,500 40,550	40,550 40,600	1,607 1,610	44,000	44,050	1,817	47,500 47,550	47,550 47,600	2,027
32,260		1 778	3h 4hii	3h 5711	1/1/	40 550	40 600	1 670	44,050	44,100	1,820	4/550	4 (600)	2,030

2012 West Virginia Tax Table

If your taxable net income is			If your taxable net income is			If your taxable net income is			If your tax			If your taxable net income is		
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
47,650	47,700	2,036	51,150	51,200	2,246	54,650	54,700	2,456	58,150	58,200	2,666	61,650	61,700	2,884
47,700	47,750	2,039	51,200	51,250	2,249	54,700	54,750	2,459	58,200	58,250	2,669	61,700	61,750	2,887
47,750	47,800	2,042	51,250	51,300	2,252	54,750	54,800	2,462	58,250	58,300	2,672	61,750	61,800	2,890
47,800 47,850	47,850 47,900	2,045 2,048	51,300 51,350	51,350 51,400	2,255 2,258	54,800 54,850	54,850 54,900	2,465 2,468	58,300 58,350	58,350 58,400	2,675 2,678	61,800 61,850	61,850 61,900	2,894 2,897
47,900	47,950	2,040	51,400	51,450	2,261	54,900	54,950	2,471	58,400	58,450	2,681	61,900	61,950	2,900
47,950	48,000	2,054	51,450	51,500	2,264	54,950	55,000	2,474	58,450	58,500	2,684	61,950	62,000	2,903
48,000	48,050	2,057	51,500	51,550	2,267	55,000	55,050	2,477	58,500	58,550	2,687	62,000	62,050	2,907
48,050	48,100	2,060	51,550	51,600	2,270	55,050	55,100	2,480	58,550	58,600	2,690	62,050	62,100	2,910
48,100	48,150	2,063	51,600	51,650	2,273	55,100	55,150	2,483	58,600	58,650	2,693	62,100	62,150	2,913
48,150	48,200	2,066 2,069	51,650	51,700	2,276	55,150	55,200	2,486	58,650	58,700	2,696 2,699	62,150	62,200	2,916
48,200 48,250	48,250 48,300	2,069	51,700 51,750	51,750 51,800	2,279 2,282	55,200 55,250	55,250 55,300	2,489 2,492	58,700 58,750	58,750 58,800	2,702	62,200 62,250	62,250 62,300	2,920 2,923
48,300	48,350	2,072	51,800	51,850	2,285	55,300	55,350	2,495	58,800	58,850	2,702	62,300	62,350	2,926
48,350	48,400	2,078	51,850	51,900	2,288	55,350	55,400	2,498	58,850	58,900	2,708	62,350	62,400	2,929
48,400	48,450	2,081	51,900	51,950	2,291	55,400	55,450	2,501	58,900	58,950	2,711	62,400	62,450	2,933
48,450	48,500	2,084	51,950	52,000	2,294	55,450	55,500	2,504	58,950	59,000	2,714	62,450	62,500	2,936
48,500	48,550	2,087	52,000	52,050	2,297	55,500	55,550	2,507	59,000	59,050	2,717	62,500	62,550	2,939
48,550	48,600	2,090	52,050	52,100	2,300	55,550	55,600	2,510	59,050	59,100	2,720	62,550	62,600	2,942
48,600 48,650	48,650 48,700	2,093 2,096	52,100 52,150	52,150 52,200	2,303 2,306	55,600 55,650	55,650 55,700	2,513 2,516	59,100 59,150	59,150 59,200	2,723 2,726	62,600 62,650	62,650 62,700	2,946 2,949
48,700	48,750	2,099	52,200	52,250	2,309	55,700	55,750	2,519	59,200	59,250	2,729	62,700	62,750	2,952
48,750	48,800	2,102	52,250	52,300	2,312	55,750	55,800	2,522	59,250	59,300	2,732	62,750	62,800	2,955
48,800	48,850	2,105	52,300	52,350	2,315	55,800	55,850	2,525	59,300	59,350	2,735	62,800	62,850	2,959
48,850	48,900	2,108	52,350	52,400	2,318	55,850	55,900	2,528	59,350	59,400	2,738	62,850	62,900	2,962
48,900	48,950	2,111	52,400	52,450	2,321	55,900	55,950	2,531	59,400	59,450	2,741	62,900	62,950	2,965
48,950	49,000	2,114	52,450	52,500	2,324	55,950	56,000	2,534	59,450	59,500	2,744	62,950	63,000	2,968
49,000 49,050	49,050 49,100	2,117 2,120	52,500 52,550	52,550 52,600	2,327 2,330	56,000 56,050	56,050 56,100	2,537 2,540	59,500 59,550	59,550 59,600	2,747 2,750	63,000 63,050	63,050 63,100	2,972 2,975
49,100	49,150	2,123	52,600	52,650	2,333	56,100	56,150	2,543	59,600	59,650	2,753	63,100	63,150	2,978
49,150	49,200	2,126	52,650	52,700	2,336	56,150	56,200	2,546	59,650	59,700	2,756	63,150	63,200	2,981
49,200	49,250	2,129	52,700	52,750	2,339	56,200	56,250	2,549	59,700	59,750	2,759	63,200	63,250	2,985
49,250	49,300	2,132	52,750	52,800	2,342	56,250	56,300	2,552	59,750	59,800	2,762	63,250	63,300	2,988
49,300	49,350	2,135	52,800	52,850	2,345	56,300	56,350	2,555	59,800	59,850	2,765	63,300	63,350	2,991
49,350 49,400	49,400 49,450	2,138 2,141	52,850 52,900	52,900 52,950	2,348 2,351	56,350 56,400	56,400 56,450	2,558 2,561	59,850 59,900	59,900 59,950	2,768 2,771	63,350 63,400	63,400 63,450	2,994 2,998
49,450	49,450	2,141	52,950	53,000	2,351	56,450	56,500	2,564	59,950	60,000	2,771	63,450	63,500	3,001
49,500	49,550	2,147	53,000	53,050	2,357	56,500	56,550	2,567	60,000	60,050	2,777	63,500	63,550	3,004
49,550	49,600	2,150	53,050	53,100	2,360	56,550	56,600	2,570	60,050	60,100	2,780	63,550	63,600	3,007
49,600	49,650	2,153	53,100	53,150	2,363	56,600	56,650	2,573	60,100	60,150	2,783	63,600	63,650	3,011
49,650	49,700	2,156	53,150	53,200	2,366	56,650	56,700	2,576	60,150	60,200	2,786	63,650	63,700	3,014
49,700	49,750	2,159	53,200	53,250	2,369	56,700	56,750	2,579	60,200	60,250	2,790	63,700	63,750	3,017
49,750 49,800	49,800 49,850	2,162 2,165	53,250	53,300	2,372 2,375	56,750	56,800 56,850	2,582 2,585	60,250 60,300	60,300 60,350	2,793 2,796	63,750	63,800	3,020 3,024
49,850	49,850	2,165	53,300 53,350	53,350 53,400	2,375	56,800 56,850	56,900	2,588	60,350	60,400	2,790	63,800 63,850	63,850 63,900	3,024
49,900	49,950	2,171	53,400	53,450	2,381	56,900	56,950	2,591	60,400	60,450	2,803	63,900	63,950	3,030
49,950	50,000	2,174	53,450	53,500	2,384	56,950	57,000	2,594	60,450	60,500	2,806	63,950	64,000	3,033
50,000	50,050	2,177	53,500	53,550	2,387	57,000	57,050	2,597	60,500	60,550	2,809	64,000	64,050	3,037
50,050	50,100	2,180	53,550	53,600	2,390	57,050	57,100	2,600	60,550	60,600	2,812	64,050	64,100	3,040
50,100	50,150	2,183	53,600	53,650	2,393	57,100	57,150	2,603	60,600	60,650	2,816	64,100	64,150	3,043
50,150 50,200	50,200 50,250	2,186 2,189	53,650 53,700	53,700 53,750	2,396 2,399	57,150 57,200	57,200 57,250	2,606 2,609	60,650 60,700	60,700 60,750	2,819 2,822	64,150 64,200	64,200 64,250	3,046 3,050
50,250	50,300	2,109	53,750	53,800	2,402	57,250	57,300	2,612	60,750	60,800	2,825	64,250	64,300	3,053
50,300	50,350	2,195	53,800	53,850	2,405	57,300	57,350	2,615	60,800	60,850	2,829	64,300	64,350	3,056
50,350	50,400	2,198	53,850	53,900	2,408	57,350	57,400	2,618	60,850	60,900	2,832	64,350	64,400	3,059
50,400	50,450	2,201	53,900	53,950	2,411	57,400	57,450	2,621	60,900	60,950	2,835	64,400	64,450	3,063
50,450	50,500	2,204	53,950	54,000	2,414	57,450	57,500	2,624	60,950	61,000	2,838	64,450	64,500	3,066
50,500	50,550	2,207	54,000	54,050	2,417	57,500	57,550	2,627	61,000	61,050	2,842	64,500	64,550	3,069
50,550	50,600	2,210	54,050	54,100	2,420	57,550 57,600	57,600	2,630	61,050	61,100	2,845	64,550	64,600	3,072
50,600 50,650	50,650 50,700	2,213 2,216	54,100 54,150	54,150 54,200	2,423 2,426	57,600 57,650	57,650 57,700	2,633 2,636	61,100 61,150	61,150 61,200	2,848 2,851	64,600 64,650	64,650 64,700	3,076 3,079
50,700	50,750	2,210	54,190	54,250	2,429	57,700	57,750	2,639	61,190	61,250	2,855	64,700	64,750	3,079
50,750	50,800	2,222	54,250	54,300	2,432	57,750	57,800	2,642	61,250	61,300	2,858	64,750	64,800	3,085
50,800	50,850	2,225	54,300	54,350	2,435	57,800	57,850	2,645	61,300	61,350	2,861	64,800	64,850	3,089
50,850	50,900	2,228	54,350	54,400	2,438	57,850	57,900	2,648	61,350	61,400	2,864	64,850	64,900	3,092
50,900	50,950	2,231	54,400	54,450	2,441	57,900	57,950	2,651	61,400	61,450	2,868	64,900	64,950	3,095
50,950	51,000	2,234	54,450	54,500	2,444	57,950	58,000	2,654	61,450	61,500	2,871	64,950	65,000	3,098
51,000	51,050	2,237 2,240	54,500 54,550	54,550 54,600	2,447 2,450	58,000 58,050	58,050 58,100	2,657 2,660	61,500 61,550	61,550 61,600	2,874 2,877	65,000 65,050	65,050 65,100	3,102 3,105
51,050	51,100													

2012 West Virginia Tax Table

If your taxable net income is			If your taxable net income is			If your taxable net income is			If your tax	able net		If your tax		
At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is	At Least	But Less Than	Your WV Tax is
65,150	65,200	3,111	68,650	68,700	3,339	72,150	72,200	3,566	75,650	75,700	3,794	79,150	79,200	4,021
65,200 65,250	65,250 65,300	3,115 3,118	68,700 68,750	68,750 68,800	3,342 3,345	72,200 72,250	72,250 72,300	3,570 3,573	75,700 75,750	75,750 75,800	3,797 3,800	79,200 79,250	79,250 79,300	4,025 4,028
65,300	65,350	3,110	68,800	68,850	3,349	72,300	72,300	3,576	75,750	75,850	3,804	79,230	79,350	4,026
65,350	65,400	3,124	68,850	68,900	3,352	72,350	72,400	3,579	75,850	75,900	3,807	79,350	79,400	4,034
65,400	65,450	3,128	68,900	68,950	3,355	72,400	72,450	3,583	75,900	75,950	3,810	79,400	79,450	4,038
65,450	65,500	3,131	68,950	69,000	3,358	72,450	72,500	3,586	75,950	76,000	3,813	79,450	79,500	4,041
65,500 65,550	65,550 65,600	3,134 3,137	69,000 69,050	69,050 69,100	3,362 3,365	72,500 72,550	72,550 72,600	3,589 3,592	76,000 76,050	76,050 76,100	3,817 3,820	79,500 79,550	79,550 79,600	4,044 4,047
65,600	65,650	3,141	69,100	69,150	3,368	72,600	72,650	3,596	76,100	76,150	3,823	79,600	79,650	4,051
65,650	65,700	3,144	69,150	69,200	3,371	72,650	72,700	3,599	76,150	76,200	3,826	79,650	79,700	4,054
65,700	65,750	3,147	69,200	69,250	3,375	72,700	72,750	3,602	76,200	76,250	3,830	79,700	79,750	4,057
65,750 65,800	65,800 65,850	3,150 3,154	69,250 69,300	69,300 69,350	3,378 3,381	72,750 72,800	72,800 72,850	3,605 3,609	76,250 76,300	76,300 76,350	3,833 3,836	79,750 79,800	79,800 79,850	4,060 4,064
65,850	65,900	3,157	69,350	69,400	3,384	72,850	72,900	3,612	76,350	76,400	3,839	79,850	79,900	4,067
65,900	65,950	3,160	69,400	69,450	3,388	72,900	72,950	3,615	76,400	76,450	3,843	79,900	79,950	4,070
65,950	66,000	3,163	69,450	69,500	3,391	72,950	73,000	3,618	76,450	76,500	3,846	79,950	80,000	4,073
66,000	66,050	3,167	69,500	69,550	3,394	73,000	73,050	3,622	76,500	76,550	3,849	80,000	80,050	4,077
66,050 66,100	66,100 66,150	3,170 3,173	69,550 69,600	69,600 69,650	3,397 3,401	73,050 73,100	73,100 73,150	3,625 3,628	76,550 76,600	76,600 76,650	3,852 3,856	80,050 80,100	80,100 80,150	4,080 4,083
66,150	66,200	3,176	69,650	69,700	3,404	73,150	73,200	3,631	76,650	76,700	3,859	80,150	80,200	4,086
66,200	66,250	3,180	69,700	69,750	3,407	73,200	73,250	3,635	76,700	76,750	3,862	80,200	80,250	4,090
66,250	66,300	3,183	69,750	69,800	3,410	73,250	73,300	3,638	76,750	76,800	3,865	80,250	80,300	4,093
66,300 66,350	66,350 66,400	3,186 3,189	69,800 69,850	69,850 69,900	3,414 3,417	73,300 73,350	73,350 73,400	3,641 3,644	76,800 76,850	76,850 76,900	3,869 3,872	80,300 80,350	80,350 80,400	4,096 4,099
66,400	66,450	3,193	69,900	69,950	3,420	73,400	73,450	3,648	76,900	76,950	3,875	80,400	80,450	4,103
66,450	66,500	3,196	69,950	70,000	3,423	73,450	73,500	3,651	76,950	77,000	3,878	80,450	80,500	4,106
66,500	66,550	3,199	70,000	70,050	3,427	73,500	73,550	3,654	77,000	77,050	3,882	80,500	80,550	4,109
66,550 66,600	66,600	3,202 3,206	70,050	70,100	3,430	73,550 73,600	73,600	3,657	77,050	77,100	3,885 3,888	80,550	80,600	4,112
66,650	66,650 66,700	3,200	70,100 70,150	70,150 70,200	3,433 3,436	73,650	73,650 73,700	3,661 3,664	77,100 77,150	77,150 77,200	3,891	80,600 80,650	80,650 80,700	4,116 4,119
66,700	66,750	3,212	70,200	70,250	3,440	73,700	73,750	3,667	77,200	77,250	3,895	80,700	80,750	4,122
66,750	66,800	3,215	70,250	70,300	3,443	73,750	73,800	3,670	77,250	77,300	3,898	80,750	80,800	4,125
66,800	66,850	3,219	70,300	70,350	3,446	73,800	73,850	3,674	77,300	77,350	3,901	80,800	80,850	4,129
66,850 66,900	66,900 66,950	3,222 3,225	70,350 70,400	70,400 70,450	3,449 3,453	73,850 73,900	73,900 73,950	3,677 3,680	77,350 77,400	77,400 77,450	3,904 3,908	80,850 80,900	80,900 80,950	4,132 4,135
66,950	67,000	3,228	70,450	70,500	3.456	73,950	74,000	3,683	77,450	77,500	3,911	80,950	81,000	4,138
67,000	67,050	3,232	70,500	70,550	3,459	74,000	74,050	3,687	77,500	77,550	3,914	81,000	81,050	4,142
67,050	67,100	3,235	70,550	70,600	3,462	74,050	74,100	3,690	77,550	77,600	3,917	81,050	81,100	4,145
67,100 67,150	67,150 67,200	3,238 3,241	70,600 70,650	70,650 70,700	3,466 3,469	74,100 74,150	74,150 74,200	3,693 3,696	77,600 77,650	77,650 77,700	3,921 3,924	81,100 81,150	81,150 81,200	4,148 4,151
67,200	67,250	3,241	70,700	70,700	3,469	74,150	74,250	3,700	77,700	77,750	3,924	81,200	81,250	4,151 4,155
67,250	67,300	3,248	70,750	70,800	3,475	74,250	74,300	3,703	77,750	77,800	3,930	81,250	81,300	4,158
67,300	67,350	3,251	70,800	70,850	3,479	74,300	74,350	3,706	77,800	77,850	3,934	81,300	81,350	4,161
67,350	67,400	3,254	70,850	70,900	3,482	74,350	74,400	3,709	77,850	77,900	3,937	81,350	81,400	4,164
67,400 67,450	67,450 67,500	3,258 3,261	70,900 70,950	70,950 71,000	3,485 3,488	74,400 74,450	74,450 74,500	3,713 3,716	77,900 77,950	77,950 78,000	3,940 3,943	81,400 81,450	81,450 81,500	4,168 4,171
67,500	67,550	3,264	71,000	71,050	3,492	74,500	74,550	3,719	78,000	78,050	3,947	81,500	81,550	4,174
67,550	67,600	3,267	71,050	71,100	3,495	74,550	74,600	3,722	78,050	78,100	3,950	81,550	81,600	4,177
67,600	67,650	3,271	71,100	71,150	3,498	74,600	74,650	3,726	78,100	78,150	3,953	81,600	81,650	4,181
67,650	67,700	3,274	71,150	71,200	3,501	74,650	74,700	3,729	78,150	78,200	3,956	81,650	81,700	4,184
67,700 67,750	67,750 67,800	3,277 3,280	71,200 71,250	71,250 71,300	3,505 3,508	74,700 74,750	74,750 74,800	3,732 3,735	78,200 78,250	78,250 78,300	3,960 3,963	81,700 81,750	81,750 81,800	4,187 4,190
67,800	67,850	3,284	71,300	71,350	3,511	74,800	74,850	3,739	78,300	78,350	3,966	81,800	81,850	4,194
67,850	67,900	3,287	71,350	71,400	3,514	74,850	74,900	3,742	78,350	78,400	3,969	81,850	81,900	4,197
67,900	67,950	3,290	71,400	71,450	3,518	74,900	74,950	3,745	78,400	78,450	3,973	81,900	81,950	4,200
67,950 68,000	68,000 68,050	3,293 3,297	71,450 71,500	71,500 71,550	3,521 3,524	74,950 75,000	75,000 75,050	3,748 3,752	78,450 78,500	78,500 78,550	3,976 3,979	81,950 82,000	82,000 82,050	4,203 4,207
68,050	68,100	3,300	71,550	71,600	3,527	75,050	75,100	3,755	78,550	78,600	3,982	82,050	82,100	4,210
68,100	68,150	3,303	71,600	71,650	3,531	75,100	75,150	3,758	78,600	78,650	3,986	82,100	82,150	4,213
68,150	68,200	3,306	71,650	71,700	3,534	75,150	75,200	3,761	78,650	78,700	3,989	82,150	82,200	4,216
68,200	68,250	3,310	71,700	71,750	3,537	75,200	75,250	3,765	78,700	78,750	3,992	82,200	82,250	4,220
68,250 68,300	68,300 68,350	3,313 3,316	71,750 71,800	71,800 71,850	3,540 3,544	75,250 75,300	75,300 75,350	3,768 3,771	78,750 78,800	78,800 78,850	3,995 3,999	82,250 82,300	82,300 82,350	4,223 4,226
68,350	68,400	3,319	71,850	71,900	3,547	75,350	75,400	3,774	78,850	78,900	4,002	82,350	82,400	4,229
68,400	68,450	3,323	71,900	71,950	3,550	75,400	75,450	3,778	78,900	78,950	4,005	82,400	82,450	4,233
68,450	68,500	3,326	71,950	72,000	3,553	75,450	75,500	3,781	78,950	79,000	4,008	82,450	82,500	4,236
68,500 68,550	68,550 68,600	3,329 3,332	72,000 72,050	72,050 72,100	3,557 3,560	75,500 75,550	75,550 75,600	3,784 3,787	79,000 79,050	79,050 79,100	4,012 4,015	82,500 82,550	82,550 82,600	4,239 4,242
00,000	00,000	3,336	72,050	72,100	3,563	75,600	75,650	3,767	79,050	79,100	4,015	82,600	82,650	4,242

2012 WEST VIRGINIA TAX TABLE

Least L T 82,650 82,700 82,750 82,800 82,850 82,950 83,000 83,150 83,150 83,200 83,250 83,350 83,350 83,450 83,550 83,500 83,550 83,650	- 1	Your WV Tax is 4,249 4,252 4,255 4,265 4,265 4,268 4,272 4,275 4,278 4,285 4,288 4,291 4,294 4,298 4,301 4,304	## Section		Your WV Tax is 4,476 4,480 4,483 4,486 4,499 4,493 4,496 4,499 4,500 4,500 4,512 4,515 4,515	89,650 89,700 89,750 89,850 89,950 89,950 90,000 90,050 90,100 90,250 90,250		Your WV Tax is 4,704 4,707 4,710 4,714 4,717 4,720 4,723 4,727 4,730 4,733 4,736	93,150 93,200 93,250 93,350 93,450 93,550 93,550 93,650 93,650		Your WV Tax is 4,931 4,935 4,938 4,941 4,948 4,951 4,954 4,957 4,961	96,650 96,700 96,750 96,850 96,800 96,850 96,950 97,000 97,050 97,1150	_	Your WV Tax is 5,159 5,162 5,165 5,169 5,172 5,175 5,178 5,182 5,185 5,188
Reast L T 82,650 82,700 82,750 82,800 82,850 82,950 83,050 83,050 83,150 83,200 83,250 83,350 83,350 83,400 83,450 83,550 83,650	Ress Fhan 82,700 82,800 82,850 82,950 83,000 83,050 83,150 83,250 83,350 83,450 83,450 83,550 83,650 83,650 83,650	WV Tax is 4,249 4,252 4,255 4,262 4,265 4,268 4,272 4,275 4,278 4,285 4,288 4,291 4,294 4,298 4,301 4,304	86,150 86,200 86,250 86,300 86,350 86,400 86,450 86,550 86,600 86,550 86,700 86,750 86,800 86,850 86,900	Less Than 86,200 86,250 86,300 86,350 86,400 86,450 86,550 86,650 86,650 86,750 86,850 86,850 86,850 86,900	WV Tax is 4,476 4,480 4,483 4,486 4,499 4,493 4,496 4,499 4,502 4,506 4,509 4,512 4,515 4,519	89,650 89,700 89,750 89,850 89,850 89,950 90,000 90,050 90,100 90,150 90,250	Less Than 89,700 89,750 89,850 89,850 89,950 90,000 90,050 90,150 90,200	WV Tax is 4,704 4,707 4,710 4,714 4,717 4,720 4,723 4,727 4,730 4,733	93,150 93,200 93,250 93,300 93,350 93,400 93,450 93,550 93,600	Less Than 93,200 93,250 93,300 93,350 93,440 93,450 93,550 93,600	WV Tax is 4,931 4,935 4,938 4,941 4,944 4,948 4,951 4,954 4,957 4,961	96,650 96,700 96,750 96,800 96,850 96,9900 96,950 97,000 97,050 97,100	Less Than 96,700 96,750 96,800 96,850 96,990 96,950 97,000 97,050 97,150	WV Tax is 5,159 5,162 5,165 5,169 5,172 5,175 5,178 5,182 5,185 5,188
82,650 82,700 82,750 82,800 82,850 82,900 82,950 83,000 83,050 83,100 83,150 83,200 83,250 83,300 83,350 83,400 83,450 83,550 83,600 83,650	82,700 82,750 82,800 82,850 82,900 82,950 83,000 83,050 83,150 83,250 83,250 83,350 83,450 83,450 83,550 83,650	4,249 4,252 4,255 4,259 4,262 4,265 4,268 4,272 4,275 4,278 4,281 4,285 4,288 4,291 4,294 4,298 4,301 4,304	86,200 86,250 86,300 86,350 86,400 86,450 86,550 86,600 86,550 86,600 86,700 86,750 86,800 86,850 86,800	86,200 86,250 86,300 86,350 86,400 86,450 86,550 86,650 86,650 86,750 86,750 86,850 86,850 86,900	4,476 4,480 4,483 4,486 4,489 4,493 4,496 4,499 4,502 4,506 4,509 4,512 4,515 4,519	89,700 89,750 89,800 89,850 89,950 90,000 90,050 90,150 90,250	89,700 89,750 89,800 89,850 89,900 89,950 90,000 90,050 90,100 90,150	4,704 4,707 4,710 4,714 4,717 4,720 4,723 4,727 4,730 4,733	93,200 93,250 93,300 93,350 93,400 93,450 93,500 93,550 93,600	93,200 93,250 93,300 93,350 93,400 93,450 93,500 93,550 93,600	4,931 4,935 4,938 4,941 4,944 4,948 4,951 4,954 4,957 4,961	96,700 96,750 96,800 96,850 96,900 96,950 97,000 97,050 97,100	96,700 96,750 96,800 96,850 96,900 96,950 97,000 97,050 97,100 97,150	5,159 5,162 5,165 5,169 5,172 5,175 5,178 5,182 5,185 5,188
82,700 82,750 82,800 82,850 82,900 82,950 83,000 83,050 83,100 83,150 83,200 83,250 83,300 83,350 83,400 83,450 83,500 83,550 83,600 83,650	82,750 82,800 82,850 82,900 82,950 83,000 83,150 83,150 83,250 83,250 83,350 83,450 83,450 83,550 83,650 83,650	4,252 4,255 4,259 4,262 4,268 4,272 4,275 4,278 4,285 4,288 4,291 4,294 4,294 4,301 4,304	86,200 86,250 86,300 86,350 86,400 86,450 86,550 86,600 86,550 86,600 86,700 86,750 86,800 86,850 86,800	86,250 86,300 86,350 86,400 86,450 86,550 86,650 86,650 86,650 86,750 86,850 86,850 86,850	4,480 4,483 4,486 4,489 4,493 4,499 4,502 4,506 4,509 4,512 4,515 4,519	89,700 89,750 89,800 89,850 89,950 90,000 90,050 90,150 90,250	89,750 89,800 89,850 89,900 89,950 90,000 90,050 90,100 90,150 90,200	4,707 4,710 4,714 4,717 4,720 4,723 4,727 4,730 4,733	93,200 93,250 93,300 93,350 93,400 93,450 93,500 93,550 93,600	93,250 93,300 93,350 93,400 93,450 93,500 93,550 93,600	4,935 4,938 4,941 4,944 4,948 4,951 4,954 4,957 4,961	96,700 96,750 96,800 96,850 96,900 96,950 97,000 97,050 97,100	96,750 96,800 96,850 96,900 96,950 97,000 97,050 97,150	5,162 5,165 5,169 5,172 5,175 5,178 5,182 5,185 5,188
82,750 82,800 82,850 82,900 82,950 83,000 83,050 83,100 83,150 83,200 83,250 83,300 83,350 83,400 83,450 83,550 83,600 83,650	82,800 82,850 82,950 83,000 83,050 83,150 83,250 83,250 83,350 83,450 83,450 83,550 83,650 83,650	4,255 4,259 4,262 4,265 4,268 4,272 4,275 4,278 4,281 4,285 4,288 4,291 4,294 4,298 4,301 4,304	86,250 86,300 86,350 86,400 86,450 86,550 86,650 86,750 86,750 86,750 86,850 86,850 86,850	86,300 86,350 86,400 86,450 86,550 86,550 86,650 86,650 86,750 86,750 86,850 86,850 86,900	4,480 4,483 4,486 4,489 4,493 4,499 4,502 4,506 4,509 4,512 4,515 4,519	89,750 89,800 89,850 89,950 90,000 90,050 90,100 90,150 90,200 90,250	89,800 89,850 89,900 89,950 90,000 90,050 90,100 90,150 90,200	4,710 4,714 4,717 4,720 4,723 4,727 4,730 4,733	93,250 93,300 93,350 93,400 93,450 93,500 93,550 93,600	93,300 93,350 93,400 93,450 93,550 93,600	4,938 4,941 4,944 4,948 4,951 4,954 4,957 4,961	96,750 96,800 96,850 96,900 96,950 97,000 97,050 97,100	96,800 96,850 96,900 96,950 97,000 97,050 97,100 97,150	5,165 5,169 5,172 5,175 5,178 5,182 5,185 5,188
82,800 82,850 82,900 82,950 83,050 83,150 83,250 83,250 83,350 83,450 83,450 83,450 83,550 83,650	82,850 82,900 82,950 83,000 83,050 83,150 83,250 83,250 83,350 83,450 83,450 83,550 83,650 83,650	4,259 4,262 4,265 4,268 4,272 4,275 4,278 4,281 4,288 4,291 4,294 4,298 4,301 4,304	86,300 86,350 86,400 86,450 86,550 86,650 86,650 86,700 86,750 86,850 86,850 86,850	86,350 86,400 86,450 86,500 86,550 86,600 86,650 86,750 86,750 86,800 86,850 86,900	4,486 4,489 4,493 4,496 4,502 4,506 4,509 4,512 4,515 4,519	89,800 89,850 89,900 89,950 90,000 90,050 90,100 90,150 90,200 90,250	89,850 89,900 89,950 90,000 90,050 90,100 90,150 90,200	4,714 4,717 4,720 4,723 4,727 4,730 4,733	93,300 93,350 93,400 93,450 93,500 93,550 93,600	93,350 93,400 93,450 93,500 93,550 93,600	4,941 4,944 4,948 4,951 4,954 4,957 4,961	96,800 96,850 96,900 96,950 97,000 97,050 97,100	96,850 96,900 96,950 97,000 97,050 97,100 97,150	5,169 5,172 5,175 5,178 5,182 5,185 5,188
82,850 82,900 82,950 83,000 83,050 83,150 83,200 83,250 83,350 83,350 83,400 83,450 83,550 83,650	82,900 82,950 83,000 83,050 83,150 83,250 83,250 83,350 83,450 83,400 83,450 83,550 83,650 83,650	4,262 4,265 4,268 4,272 4,275 4,278 4,281 4,285 4,288 4,291 4,294 4,298 4,301 4,304	86,350 86,400 86,450 86,550 86,650 86,650 86,700 86,750 86,850 86,850 86,900	86,400 86,450 86,500 86,550 86,600 86,650 86,700 86,750 86,800 86,850 86,900	4,489 4,493 4,496 4,499 4,502 4,506 4,509 4,512 4,515 4,519	89,850 89,900 89,950 90,000 90,050 90,100 90,150 90,200 90,250	89,900 89,950 90,000 90,050 90,100 90,150 90,200	4,717 4,720 4,723 4,727 4,730 4,733	93,350 93,400 93,450 93,500 93,550 93,600	93,400 93,450 93,500 93,550 93,600	4,944 4,948 4,951 4,954 4,957 4,961	96,850 96,900 96,950 97,000 97,050 97,100	96,900 96,950 97,000 97,050 97,100 97,150	5,172 5,175 5,178 5,182 5,185 5,188
82,900 82,950 83,000 83,050 83,100 83,150 83,200 83,250 83,300 83,350 83,400 83,450 83,500 83,550 83,600	82,950 83,000 83,050 83,150 83,150 83,250 83,250 83,350 83,450 83,400 83,450 83,500 83,550 83,650	4,265 4,268 4,272 4,275 4,278 4,281 4,285 4,288 4,291 4,294 4,298 4,301 4,304	86,400 86,450 86,500 86,550 86,600 86,650 86,700 86,750 86,800 86,850 86,900	86,450 86,550 86,550 86,650 86,650 86,750 86,750 86,850 86,850 86,900	4,493 4,496 4,499 4,502 4,506 4,509 4,512 4,515 4,519	89,900 89,950 90,000 90,050 90,100 90,150 90,200 90,250	89,950 90,000 90,050 90,100 90,150 90,200	4,720 4,723 4,727 4,730 4,733	93,400 93,450 93,500 93,550 93,600	93,450 93,500 93,550 93,600	4,948 4,951 4,954 4,957 4,961	96,900 96,950 97,000 97,050 97,100	96,950 97,000 97,050 97,100 97,150	5,175 5,178 5,182 5,185 5,188
82,950 83,000 83,050 83,150 83,150 83,250 83,250 83,350 83,450 83,450 83,550 83,600	83,000 83,050 83,100 83,150 83,200 83,250 83,350 83,350 83,400 83,450 83,550 83,650 83,650	4,268 4,272 4,275 4,278 4,281 4,285 4,288 4,291 4,294 4,298 4,301 4,304	86,450 86,500 86,550 86,600 86,650 86,700 86,750 86,800 86,850 86,900	86,500 86,550 86,600 86,650 86,700 86,750 86,800 86,850 86,900	4,496 4,499 4,502 4,506 4,509 4,512 4,515 4,519	89,950 90,000 90,050 90,100 90,150 90,200 90,250	90,000 90,050 90,100 90,150 90,200	4,723 4,727 4,730 4,733	93,450 93,500 93,550 93,600	93,500 93,550 93,600	4,951 4,954 4,957 4,961	96,950 97,000 97,050 97,100	97,000 97,050 97,100 97,150	5,178 5,182 5,185 5,188
83,050 83,100 83,150 83,250 83,250 83,300 83,350 83,450 83,450 83,550 83,600	83,100 83,200 83,250 83,350 83,350 83,400 83,450 83,500 83,550 83,600 83,650	4,275 4,278 4,281 4,285 4,288 4,291 4,294 4,298 4,301 4,304	86,550 86,600 86,650 86,700 86,750 86,800 86,850 86,900	86,600 86,650 86,700 86,750 86,800 86,850 86,900	4,502 4,506 4,509 4,512 4,515 4,519	90,050 90,100 90,150 90,200 90,250	90,100 90,150 90,200	4,730 4,733	93,550 93,600	93,600	4,957 4,961	97,050 97,100	97,100 97,150	5,185 5,188
83,100 83,150 83,200 83,250 83,300 83,350 83,400 83,450 83,500 83,650	83,150 83,200 83,250 83,300 83,350 83,400 83,450 83,500 83,550 83,600 83,650	4,278 4,281 4,285 4,288 4,291 4,294 4,298 4,301 4,304	86,600 86,650 86,700 86,750 86,800 86,850 86,900	86,650 86,700 86,750 86,800 86,850 86,900	4,506 4,509 4,512 4,515 4,519	90,100 90,150 90,200 90,250	90,150 90,200	4,733	93,600		4,961	97,100	97,150	5,188
83,150 83,200 83,250 83,300 83,350 83,400 83,450 83,550 83,650	83,200 83,250 83,300 83,350 83,400 83,450 83,500 83,550 83,600 83,650	4,281 4,285 4,288 4,291 4,294 4,298 4,301 4,304	86,650 86,700 86,750 86,800 86,850 86,900	86,700 86,750 86,800 86,850 86,900	4,509 4,512 4,515 4,519	90,150 90,200 90,250	90,200			93,650				
83,200 83,250 83,300 83,350 83,400 83,450 83,550 83,650	83,250 83,300 83,350 83,400 83,450 83,500 83,550 83,600 83,650	4,285 4,288 4,291 4,294 4,298 4,301 4,304	86,700 86,750 86,800 86,850 86,900	86,750 86,800 86,850 86,900	4,512 4,515 4,519	90,200 90,250		4,730		93,700	4,964			5,191
83,250 83,300 83,350 83,400 83,450 83,550 83,550 83,600	83,300 83,350 83,400 83,450 83,500 83,550 83,600 83,650	4,288 4,291 4,294 4,298 4,301 4,304	86,750 86,800 86,850 86,900	86,800 86,850 86,900	4,515 4,519	90,250		4,740	93,700	93,750	4,967	97,190	97,250	5,191
83,350 83,400 83,450 83,500 83,550 83,600	83,400 83,450 83,500 83,550 83,600 83,650	4,294 4,298 4,301 4,304	86,850 86,900	86,900		00.000	90,300	4,743	93,750	93,800	4,970	97,250	97,300	5,198
83,400 83,450 83,500 83,550 83,600	83,450 83,500 83,550 83,600 83,650	4,298 4,301 4,304	86,900			90,300	90,350	4,746	93,800	93,850	4,974	97,300	97,350	5,201
83,450 83,500 83,550 83,600 83,650	83,500 83,550 83,600 83,650	4,301 4,304		86 950	4,522	90,350	90,400	4,749	93,850	93,900	4,977	97,350	97,400	5,204
83,500 83,550 83,600 83,650	83,550 83,600 83,650	4,304	00,930	87,000	4,525 4,528	90,400 90,450	90,450 90,500	4,753 4,756	93,900 93,950	93,950 94,000	4,980 4,983	97,400 97,450	97,450 97,500	5,208 5,211
83,550 83,600 83,650	83,600 83,650		87,000	87,050	4,532	90,430	90,550	4,750	93,930	94,000	4,983	97,430	97,550	5,211
83,650		4,307	87,050	87,100	4,535	90,550	90,600	4,762	94,050	94,100	4,990	97,550	97,600	5,217
·	92 700	4,311	87,100	87,150	4,538	90,600	90,650	4,766	94,100	94,150	4,993	97,600	97,650	5,221
		4,314	87,150	87,200	4,541	90,650	90,700	4,769	94,150	94,200	4,996	97,650	97,700	5,224
	83,750	4,317	87,200	87,250	4,545	90,700	90,750	4,772	94,200	94,250	5,000 5,003	97,700	97,750	5,227
	83,800 83,850	4,320 4,324	87,250 87,300	87,300 87,350	4,548 4,551	90,750 90,800	90,800 90,850	4,775 4,779	94,250 94,300	94,300 94,350	5,003	97,750 97,800	97,800 97,850	5,230 5,234
	83,900	4,327	87,350	87,400	4,554	90,850	90,900	4,782	94,350	94,400	5,009	97,850	97,900	5,237
	83,950	4,330	87,400	87,450	4,558	90,900	90,950	4,785	94,400	94,450	5,013	97,900	97,950	5,240
	84,000	4,333	87,450	87,500	4,561	90,950	91,000	4,788	94,450	94,500	5,016	97,950	98,000	5,243
	84,050	4,337	87,500	87,550	4,564	91,000	91,050	4,792	94,500	94,550	5,019	98,000	98,050	5,247
	84,100 84,150	4,340 4,343	87,550 87,600	87,600 87,650	4,567 4,571	91,050 91,100	91,100 91,150	4,795 4,798	94,550 94,600	94,600 94,650	5,022 5,026	98,050 98,100	98,100 98,150	5,250 5,253
	84,200	4,346	87,650	87,700	4,574	91,150	91,200	4,801	94,650	94,700	5,029	98,150	98,200	5,256
·	84,250	4,350	87,700	87,750	4,577	91,200	91,250	4,805	94,700	94,750	5,032	98,200	98,250	5,260
	84,300	4,353	87,750	87,800	4,580	91,250	91,300	4,808	94,750	94,800	5,035	98,250	98,300	5,263
	84,350	4,356	87,800	87,850	4,584	91,300	91,350	4,811	94,800	94,850	5,039	98,300	98,350	5,266
	84,400 84,450	4,359 4,363	87,850 87,900	87,900 87,950	4,587 4,590	91,350 91,400	91,400 91,450	4,814 4,818	94,850 94,900	94,900 94,950	5,042 5,045	98,350 98,400	98,400 98,450	5,269 5,273
	84,500	4,366	87,950	88,000	4,593	91,450	91,500	4,821	94,950	95,000	5,048	98,450	98,500	5,276
	84,550	4,369	88,000	88,050	4,597	91,500	91,550	4,824	95,000	95,050	5,052	98,500	98,550	5,279
	84,600	4,372	88,050	88,100	4,600	91,550	91,600	4,827	95,050	95,100	5,055	98,550	98,600	5,282
	84,650	4,376	88,100	88,150	4,603	91,600	91,650	4,831	95,100	95,150	5,058	98,600	98,650	5,286
	84,700 84,750	4,379 4,382	88,150 88,200	88,200 88,250	4,606 4,610	91,650 91,700	91,700 91,750	4,834 4,837	95,150 95,200	95,200 95,250	5,061 5,065	98,650 98,700	98,700 98,750	5,289 5,292
	84,800	4,385	88,250	88,300	4,613	91,750	91,730	4,840	95,200	95,300	5,068	98,750	98,800	5,292
	84,850	4,389	88,300	88,350	4,616	91,800	91,850	4,844	95,300	95,350	5,071	98,800	98,850	5,299
84,850	84,900	4,392	88,350	88,400	4,619	91,850	91,900	4,847	95,350	95,400	5,074	98,850	98,900	5,302
	84,950	4,395	88,400	88,450	4,623	91,900	91,950	4,850	95,400	95,450	5,078	98,900	98,950	5,305
	85,000 85,050	4,398 4,402	88,450	88,500	4,626 4,629	91,950	92,000 92,050	4,853 4,857	95,450 95,500	95,500 95,550	5,081 5,084	98,950 99,000	99,000 99,050	5,308 5,312
	85,100	4,402	88,500 88,550	88,550 88,600	4,632	92,000 92,050	92,030	4,860	95,550	95,600	5,087	99,050	99,030	5,312
	85,150	4,408	88,600	88,650	4,636	92,100	92,150	4,863	95,600	95,650	5,091	99,100	99,150	5,318
	85,200	4,411	88,650	88,700	4,639	92,150	92,200	4,866	95,650	95,700	5,094	99,150	99,200	5,321
	85,250	4,415	88,700	88,750	4,642	92,200	92,250	4,870	95,700	95,750	5,097	99,200	99,250	5,325
	85,300 85,350	4,418 4,421	88,750	88,800 88,850	4,645 4,649	92,250 92,300	92,300 92,350	4,873 4,876	95,750 95,800	95,800 95,850	5,100 5,104	99,250 99,300	99,300 99,350	5,328 5,331
	85,400	4,421	88,800 88,850	88,900	4,652	92,350	92,330	4,879	95,850	95,900	5,104	99,350	99,400	5,334
	85,450	4,428	88,900	88,950	4,655	92,400	92,450	4,883	95,900	95,950	5,110	99,400	99,450	5,338
85,450	85,500	4,431	88,950	89,000	4,658	92,450	92,500	4,886	95,950	96,000	5,113	99,450	99,500	5,341
	85,550	4,434	89,000	89,050	4,662	92,500	92,550	4,889	96,000	96,050	5,117	99,500	99,550	5,344
	85,600	4,437	89,050	89,100	4,665	92,550	92,600	4,892	96,050	96,100	5,120	99,550	99,600	5,347 5,351
	85,650 85,700	4,441 4,444	89,100 89,150	89,150 89,200	4,668 4,671	92,600 92,650	92,650 92,700	4,896 4,899	96,100 96,150	96,150 96,200	5,123 5,126	99,600 99,650	99,650 99,700	5,351 5,354
•	85,750	4,444	89,200	89,250	4,671	92,700	92,750	4,902	96,200	96,250	5,130	99,700	99,750	5,354
	85,800	4,450	89,250	89,300	4,678	92,750	92,800	4,905	96,250	96,300	5,133	99,750	99,800	5,360
	85,850	4,454	89,300	89,350	4,681	92,800	92,850	4,909	96,300	96,350	5,136	99,800	99,850	5,364
	85,900	4,457	89,350	89,400	4,684	92,850	92,900	4,912	96,350	96,400	5,139	99,850	99,900	5,367
	85,950	4,460	89,400 89,450	89,450	4,688	92,900	92,950	4,915	96,400	96,450	5,143	99,900	99,950	5,370 5,373
	86,000 86,050	4,463 4,467	89,450 89,500	89,500 89,550	4,691 4,694	92,950 93,000	93,000 93,050	4,918 4,922	96,450 96,500	96,500 96,550	5,146 5,149	99,950	100,000	5,373
	86,100	4,407	89,550	89,600	4,697	93,050	93,100	4,925	96,550	96,600	5,152			
	86,150	4,473	89,600	89,650	4,701	93,100	93,150	4,928	96,600	96,650	5,156			

Rate Schedule I

Use this schedule if you checked 1 (Single), 2 (Head of household), 5 (Widow[er] with dependent child), or 4 (Married filing jointly) under "FILING STATUS".

		Less than \$10,000
	But less than -	At least –
\$300.00 plus 4% of excess over \$10,000	\$25,000	\$ 10,000
\$900.00 plus 4.5% of excess over \$25,000	\$40,000	\$25,000
\$1,575.00 plus 6% of excess over \$40,000	\$60,000	\$40,000
\$2,775.00 plus 6.5% of excess over \$60.000		\$60,000

		EXAMPLE
		With a taxable income of \$117,635
\$	57,635.00	Income in excess of \$60,000
х	.065	Tax Rate \$60,000 and above
\$	3,746.28	Tax on excess of \$57,635
+	2,775.00	Tax on \$60,000
\$	6,521.00	Total Tax on \$117,635 (Round to nearest whole dollar)

Rate Schedule II

Use this schedule if you checked box 3 (Married filing separately) under "FILING STATUS".

		Less than \$5,000
	But less than -	At least –
\$150.00 plus 4% of excess over \$5,000	\$12,500	\$ 5,000
\$450.00 plus 4.5% of excess over \$12,500	\$20,000	\$12,500
\$787.50 plus 6% of excess over \$20,000	\$30,000	\$20,000
\$1,387.50 plus 6.5% of excess over \$30.000		\$30,000

		EXAMPLE
		With a taxable income of \$118,460
\$	88,460.00	Income in excess of \$30,000
х	.065	Tax Rate \$30,000 and above
\$	5,750.00	Tax on excess of \$88,460
+	1,387.50	Tax on \$30,000
\$	7,138.00	Total Tax on \$118,460 (Round to nearest whole dollar)

SCHEDULE A (FORM IT-140) W

Nonresidents/Part-Year Residents Schedule of Income

2012

PRIMARY LAST NAME SHOWN ON FORM IT-140						SOCIAL SECURIT NUMBER			
PART-YEAR RESIDENTS: ENTER PERIOD OF WEST VIRGINIA RESIDENCY	FROM:	MM	DD	YYYY	TO:	MM	DD	YYYY	

WEST VIRGINIA RESIDENCY MM I	DD	YYYY	MM DD YY	YY
		HEDULE A		
(To Be Completed By I	Nonresi	dents and Part-Year	Residents Only)	
INCOME		001111111		1
	or 168-75	COLUMN A AMOUNT FROM FEDERAL RETURN leductions from Form 1040 040A not itemized on lines 3 should be totaled and red on line 74.	COLUMN B ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C WV SOURCE INCOME DURING NONRESIDENT PERIOD
54. Wages, salaries, tips (complete Form IT-140W)	54	.00	.00	.00
55. Interest	55	.00	.00	.00
56. Dividends	56	.00	.00	.00
57. Refunds of state and local income tax (see line 46 of Schedule M)	57	.00	.00	
58. Alimony received	58	.00	.00	
59. Business profit (or loss)	59	.00	.00	.00
60. Capital gains (or losses)	60	.00	.00	.00
61. Supplemental gains (or losses)	61	.00	.00	.00
62. Total taxable pensions and annuities	62	.00	.00	.00
63. Farm income (or loss)	63	.00	.00	.00
64. Unemployment compensation insurance	64	.00	.00	.00
65. Total taxable Social Security and Railroad Retirement benefits (see line of Schedule M for Railroad Retirement benefits)		.00	.00	
66. Other income from federal return (identify source)	66	.00	.00	.00
67. Total income (add lines 54 through 66)	67	.00	.00	.00
ADJUSTMENTS				
68. IRA deduction	68	.00	.00	.00
69. Moving expenses	69	.00	.00	.00
70. Self-employment tax deduction	70	.00	.00	.00
71. Self-employment health insurance deduction	71	.00	.00	.00
72. Self Employed SEP, SIMPLE and qualified plans	72	.00	.00	.00
73. Penalty for early withdrawal of savings	73	.00	.00	.00
74. Other adjustments	74	.00	.00	.00
75. Total adjustments (add lines 68 through 74)	75	.00	.00	.00
76. Adjusted gross income (subtract line 75 from line 67 in eacolumn	ach 76	.00	.00	.00
77. West Virginia income (line 76, Column B plus line 76, column	umn C)			.00
78. Income subject to West Virginia state tax but exempt from	n federal ta	ax 78	.00	
79. Total West Virginia income (line 77 plus line 78). Enter he	ere and on	line 2 on the next page	79	.00



W

2012

PRIMARY LAST NAME SHOWN ON FORM IT-140 SOCIAL SECURITY NUMBER

COLLEGE A (CONTINUED)		
SCHEDULE A (CONTINUED)		
PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION		
1. Tentative Tax (apply the appropriate tax rate schedule on page 38 to the amount shown on line 7, Form IT-140)	1	.00
2. West Virginia Income (line 79, 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. If you are claiming a federal net operating loss carryback, you must continue to Part II	4	.00
PART II: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION FOR NET OPERAT	ΓIN	G LOSS CARRYBACK
Subtract line 2 Part I from your original Federal Adjusted Gross Income (line 1, Form IT-140)	5	.00
6. Income Percentage (Divide line 5 by line 3 Part I and round the result to four decimal places) Note: Decimal cannot exceed 1.0000	6	•
7. Multiply line 1 Part I by line 6	7	.00
8. Subtract line 7 from line 1 Part I	8	.00
9. West Virginia Tax (Enter the smaller of line 4 Part I or line 8 Part II here and on line 8, Form IT-140)	9	.00

SCHEDULES

H & E

(FORM IT-140) W

Certification for Permanent and Total Disability and Credit for Income Tax Paid to Another State

2012

	RY LAST NAME WN ON FORM IT-140							SOCIAL SECURITY NUMBER		
SCHEDULE H PERMANENT AND TOTAL DISABILITY	If you were certificertified disabled If you qualify, you of the certification determine your m A COPY OF YOU If you have provided to NOT CHANC request verification.	ied by a physician as b and DIED DURING 20 must (1) enter the nam n statement and return nodification. JR FEDERAL SCHEDU ded the West Virginia S GE FOR 2012, you do n on at a later date.	eing permane 12, read the ir le of and socia it to you, (3) LE R (PART I tate Tax Depa ot have to sub	Instructions to determine if you all security number of the disable enclose the completed certification. If MAY BE SUBSTITUTED FOurtment with an approved Certification of the security of the	g the taxable y qualify for the led taxpayer in cation with you OR THE WEST dification of Per However, you	year 20 income the sp r Wesi VIRGI maner must h	012 e re pac t V	2, OR you were the surviving educing modification allowed be provided on this form, (2) high irginia personal income tax A SCHEDULE H. and Total Disability for a priope a copy of your original disa	g spouse on Sch ave a pl return, a year Al bility cel	e of an individual who had been
SCHEDULE H	Name of Disabled Taxpayer Social Security Number									
SCHE PERMA		Phy	sician's Nar	me				Physician's FE	IN Nui	mber
CERTIFICATION OF		Physicia	n's Street A	ddress						
CATI			City					State	Zip Code	
ERTIFI	Physicians Signature				DateN		M	M DD		YYYY
	LASTED OR CAN BE	NENTLY AND TOTALLY DISAE EXPECTED TO LAST CONTIN	BLED WHEN HE ON NOUSLY FOR AT		Y SUBSTANTIAL G	AINFUL.	ACT	TIVITY BECAUSE OF A MENTAL OR N YOUR OPINION, THE INDIVIDUAL	NAMED (CONDITION AND THAT DISABILITY HAS ON THIS STATEMENT IS PERMANENTLY /E AND RETURN TO THE INDIVIDUAL.
SCHEDULE E FOR INCOME TAX PAID TO ANOTHER STATE	Part-Year date of yo	Resident – maintain ur move: MM into West Virginia out of West Virginia	DD but had W	ence in West Virginia durence in West Virginia for YYYY /est Virginia source incomo West Virginia source in	ing the taxal part of the y me during yo	ole ye rear; o	ear che	eck the box which desc		our situation and enter the
O AN	80. INCOME	TAX COMPUTED o	n your 2012		eturn. Do no	t repo	ort	Tax Withheld		00
HE E	81 Moet Virgi	nia total incomo to	(line 10 of	State Abbreviation Form IT-140)					80	.00
SCHEDULE IE TAX PAID	_			luded in West Virginia to					82	.00
SCH. E TA				_					83	.00
MOC	83. Total West Virginia Income (Residents–Form IT-140, line 4. Part-Year Residents-Schedule A, line 79)								84	.00
R N	85 Alternative	West Virginia taxa	hle income	Residents – subtract li	ne 82 from li	ne 7	F	orm IT-140		
	oo. Alternative	, vvest viigiilla taxa	DIC IIICOITIC					line 83	85	.00
CREDIT	86. Alternative	e West Virginia total	income tax	(Apply the Tax Rate Sc	nedule to the	e amo	our	nt shown on line 85)	86	.00
S	87. Limitation	of credit (line 81 mi	nus line 86)					87	.00
	88. Maximum	credit (line 81 minu	s the sum o	of lines 2 through 17 of the	ne Tax Credi	t Rec	ар	Schedule)	88	.00
				84, 87, or 88) enter here a					89	.00
	FILES. IN LIEU OF COMPANY OR S-C	A RETURN YOU MAY N	MAINTA N AN II CREDIT IS NO	NFORMATION STATEMENT AN	D THE WITHHO	OLDING	G S	STATEMENTS PROVIDED BY	THE PA	R STATE TAX RETURN IN YOUR RTNERSHIP, LIMITED LIAB LITY GH, OR ANY OTHER POLITICAL

SOCIAL
SECURITY
NUMBER

AMENDED RETURN INFORMATION

		0 .	MI IMI ONMATION				
If you are using this form to file an an below. Enclose all supporting forms a federal return (Form 1040X), you must security number on any enclosures.	ind schedule	es for ite	ems changed. If you we	re r	equired to file an amended		
			OF ESTIMATED PE				
If you are subject to the underpayment penalty, a 1. The penalty was caused by reason of c 2. The penalty was caused by unusual cir To request a waiver, please write the reason(s) a Please sign and date your request. If you have do your request for waiver was not approved.	casualty or disast cumstances whit waiver is being	ter; ich makes requested	imposing the penalty unfair or lon the lines below. Attach a se	ineq epara	uitable. ate page if more space is needed.		
		_					
	_ _		_				
SCHEDULE PBGC			usted Gross Income		9M19		
(FORM IT-140)	West Virgini	ia Person	al Income Tax Return				
Last Nama		Ei∞.	st Name		Vour Social Society Number		
Last Name	(if joint ret		st name st names and initials of both)		Your Social Security Number		
	. , ,		,				
Present home address (number and stre		Spouse's Social Security Number					
City or Town	County	State	Zip Code		Daytime Telephone Number		
1. Enter amount of retirement benefits that would	1	.00					
2. Enter amount of retirement benefits actually re-	ceived from Pen	sion Rene	efit Guaranty Corporation	2	.00		
and an		2.0 20110	and a second component of the second comments	_	.00		
2. Cubirost line 2 from line 4 and outsetter 199	noo here ee d	انداد معام ۲۰۰	M line 40	2	22		
3. Subtract line 2 from line 1 and enter the differe				3	.00		
To receive this modification to	no Schodule	PRGC	must be completed and	T Ar	aciosod with the return		



Homestead Excess Property Tax Credit

2012

PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL SECURITY NUMBER

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 attached to Form IT-140, the credit will be disallowed.

Part I – Determine if your income falls within the financial guidelines needed to take 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 fo If there is only 1 person living in your home, your federal adjusted gross income must be \$33,510 If there are 2 people living in your home, your federal adjusted gross income must be \$45,390 or If there are 3 people living in your home, your federal adjusted gross income must be \$57,270 or If there are 4 people living in your home, your federal adjusted gross income must be \$69,150 or **For each additional person add \$11,880. NO – your income less social security benefits must meet the following guidelines for you to qualify for the lifthere is only 1 person living in your home, your income must be \$33,510 or less. If there are 2 people living in your home, your income must be \$45,390 or less. If there are 3 people living in your home, your income must be \$57,270 or less. If there are 4 people living in your home, your income must be \$69,150 or less. If there are 4 people living in your home, your income must be \$69,150 or less. **For each additional person add \$11,880.	or le less. less. less.	ess.
Part II – Determine the amount of your credit (complete this Part only if your income falls within	the a	bove guidelines)
Enter the total West Virginia property tax paid on your OWNER-OCCUPIED home during 2012	1	.00
2. If eligible for the Senior Citizens 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 (from form 1040, 1040A or 1040EZ)	4	.00
a. Enter the amount of increasing income modifications reported on line 38 of Schedule M	а	.00
b. Enter federal tax exempt income (Schedule B, Form 1040 or Schedule 1, Form 1040A)	b	.00
c. Enter amount received in 2012 in the form of earnings replacement insurance (Workers' Compensation Benefits)	С	.00
d. Enter the amount of Social Security benefits 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? Yes. Continue to line 9 below No. Stop — you are not elig ble 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 14 of IT-140	9	.00



Family Tax Credit Schedule FTC-1

2012

PRIMARY LAST NAME SHOWN ON FORM IT-140 SOCIAL SECURITY NUMBER

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 attached to Form IT-140, the credit will be disallowed.

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 on your federal return (<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 32. 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 This is your Family Tax Credit. Enter this amount on line 9 of Form IT-140	8	.00

IT-140NRS REV. 9-12

West Virginia Special Nonresident Income Tax Return 2012

·			
Last Name	_	Your Social	Security Number
			eet the descr bed conditions, file
First Name MI	_		with the West Virginia State Tax t on or before April 15, 2013 for a
		refund of \	Vest Virginia income taxes withheld and salaries
Address		nom wages	s and salanes
			Amended
City State		Zip Code	Return (check box)
NOTE: Use this form ONLY if you were a resident of Kentucky, Virginia, Pennsylvania, Marylai source income was from wages and salaries and West Virginia income tax was withheld from sucomplete IT-140W to verify West Virginia income tax withheld in order to receive credit. Virginia, Pennsylvania, Maryland, or Ohio, you must check the box Filing as a Nonresident/Part-Y West Virginia sources. If you were a domicilary resident of Pennsylvania or Virginia and spent more than 183 days withing resident of West Virginia for income tax purposes. Therefore, you are not eligible to file this return and the salary of the	uch w If you /ear R in We	ages and sa u were a re Resident on est Virginia o	alaries by your employer(s). You must sident of a state other than Kentucky, Form IT-140 to report any income from uring 2012, you are also considered a
SPECIFIC INSTRUCTIONS ARE ON THE BACK	(AN	D PAGE 2	27
I declare that I was not a resident of West Virginia any time during 2012, I was a resident of the st Virginia was from wages and salaries, and such wages and salaries were subject to income taxat			
YOUR STATE OF RESIDENCE (Check one	e):		
1. Commonwealth of Kentucky			
2. State of Maryland			
3. State of Ohio4. Commonwealth of Virginia Number of days spent in West V	/iraini	a	
5. Commonwealth of Pennsylvania Number of days spent in West V	•		
Enter your total West Virginia income from wages and salaries		1	.00
2. Enter total amount of West Virginia Income Tax Withheld from your wages and salaries paid b			00
employer in 2012 (Must complete Withholding tax schedule, page 7)		2	.00
Overpayment previously refunded or credited (Amended Return Only)		3	.00
4. West Virginia Children's Trust Fund to help prevent child abuse and neglect			
Enter the amount of your contribution \$5 \$25 \$100 Other \$		4	.00
Refund Due You (subtract lines 3 and 4 from line 2) Refund of \$2 or less will be issued only if a written request is attached to this form		5	.00
Direct			
Deposit CHECKING SAVINGS ROUTING NUMBER			ACCOUNT NUMBER
of Refund Under penalties of perjury, I declare that I have examined this return, accompanying schedules ar	nd sta	itements. ar	
belief, it is true, correct and complete. I authorize the State Tax Department to discuss my return v			YES NO
Your Signature Date			Telephone Number
Signature of preparer other than above Date Address			Daytime Phone Number
	REFUI	ND M	AIL TO: BALANCE DUE
Preparer: Check here if WV State		Department	WV State Tax Department P.O. Box 3694



Charleston, WV 25324-1071 Charleston, WV 25336-3694

form NOT be e-filed

SPECIFIC INSTRUCTIONS FOR IT-140NRS

Important Notice: These instructions are based upon those statutes and reciprocity practices in effect at the time of printing. Amendments may occur that would cause these instructions to change.

KENTUCKY, MARYLAND OR OHIO RESIDENTS

If your West Virginia income during 2012 was from wages and/or salaries only, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2012. If you had West Virginia income from a source other than wages and/or salaries, you must file the West Virginia Income Tax Return (Form IT-140) and indicate residency status by checking the Nonresident/Part-Year Resident box. You are not allowed a Schedule E credit against your West Virginia income tax whenever your West Virginia income is other than wages and/or salaries. You should apply for the appropriate credit on the income tax return filed with your state of residence.

PENNSYLVANIA OR VIRGINIA RESIDENTS

If your West Virginia income during 2012 was from wages and/or salaries only AND YOU DID NOT SPEND MORE THAN 183 DAYS WITHIN WEST VIRGINIA DURING 2012, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2012. If you had West Virginia income from a source other than wages and/or salaries, you must file the West Virginia Income Tax Return (Form IT-140) and indicate residency status by checking the Nonresident/Part-Year Resident box. You are not allowed a Schedule E credit against your West Virginia income tax when your West Virginia income is other than wages and/or salaries. You should apply for the appropriate credit on the income tax return filed with your state of residence.

A domiciliary resident of Pennsylvania or Virginia who spends more than 183 days within West Virginia during 2012 is also a resident of West Virginia for income tax purposes and is required to file a resident return (Form IT-140) with West Virginia. A Schedule E credit would not be allowed on the West Virginia return. You should apply for the appropriate credit on the income tax return filed with your state of residence.

SPECIAL NOTE: Residents of these states may be relieved from filing an annual claim for refund of West Virginia taxes withheld from their wages and/or salaries by requesting Form WV/IT-104 (West Virginia Certificate of Nonresidence) from their employer. Form WV/IT-104 may be completed and returned to the employer who would then be authorized to stop withholding West Virginia income tax on wages and/or salaries earned in this state.



Application for Extension of Time to File

2012

			MM	DD	YYYY		
SOCIAL SECURITY NUMBER		*SPOUSE'S SO SECURITY NUM					
Last Name	Suffi	x	Your	First Name		MI	
Spouse's Last Name – Only if different from Last Name above	Suffi	x	Spouse's First Name				
First Line of Address			Se	cond Line of Address	S		
				_			
City		State	Zip (Code			
a. Total income tax liability				a.		.00	
b. Total payments (West Virginia withholding and/or credit for estil	b.		.00				
c. Amount of West Virginia personal income tax due (subtract line	C.		.00				

This form is NOT an extension of time to pay personal income taxes due. File this form to request a six month extension of time to file your 2012 West Virginia Personal Income Tax Return (October 15, 2013). NOTE: This form and payment must be filed on or before the due date of the return (April 15, 2013). 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



Underpayment of Estimated Tax by Individuals (Enclose this form with your Personal Income Tax Return)

2012

REV. 3-12 W (Enclo	se this form with your I	Personal In	come Tax F	Return)				
PRIMARY LAST NAME SHOWN ON FORM IT-140			SOCIA SECUR NUMB	RITY				
PART I: All filers must complete this part								
1. Enter your 2012 tax as shown on line 10 of Form	IT-140				1	.00		
2. Enter the credits against your tax from your retur	n	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, D	OO NOT COMPLETE THI	S FORM! YO	OU ARE NOT	SUBJECT TO	THE PE	NALTY.		
6. Multiply line 3 by ninety percent (.90)		6		.00				
7. Enter the tax after credits from your 2011 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	e amount sho	wn on line 6)	8	.00		
REFER TO THE INSTRUCTIONS TO DETER!	MINE YOUR OPTIONS F	OR CALCUI	ATING THE	AMOUNT OF U	NDERPA	AYMENT PENALTY.		
DETERMINE YOUR PENALTY BY COMPLETING PART II, PART III, OR PART IV.								
9. If you are requesting a waiver of the penalty calc	culated, check here and a	ttach your wi	itten request	(see form on pa	ige 42)			
10. If you are a qualified farmer, 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 INCO	ME WORKSHEET to con	npute your (underpayme	nt and penalty,	complete	e the worksheet below.		
ANNUALIZED INCOME WORKSHEET	1/1/12 – 3/31/12	1/1/12 –	5/31/12	1/1/12 – 8/3	1/12	1/1/12 – 12/31/12		
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		
9. Credits against tax	.00		.00		.00	.00		
DO NOT INCLUDE TAX WITHHELD OR ESTIMATED PAYMENTS!								
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								

NOTE: The sum of all columns for line 19 should equal line 8, Part I, of IT-210.

16. Enter the amount from line 18 of the previous column of this worksheet.....

17. Add lines 15 and 16 and enter total.....

18. Subtract line 14 from line 17 (if less than zero, enter zero).....

19. Enter the smaller of line 14 or line 17 here

and on Form IT-210, Part IV, line 1.....



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		PART III SHORT	METH	IOD				
Read the instructions on pages 28 & 29 to see if y	ou can				or annualized in PA	ART II ski	p this part and go to PAF	RT IV.
1. Enter the amount from line 8 of Part I of IT						1	F F 30	.00
2. Enter the amount from line 4. Part I			_		.00			
3. Enter the total, if any, of the estimated payments made								
4. Add lines 2 and 3				l		4		.00
5. Total underpayment for the year (subtract						5		.00
• • • • • • • • • • • • • • • • • • • •		,	•			6		.00
6. Multiply line 5 by .06312								
Penalty due (subtract line 7 from line 6). Enter here a				nme tay return		8		.00
6. Ferially due (Subtract line 7 from line 0). Enter nere	and on	the PENALT I DOL line of your person	Orial IIIC	Jille lax reluiri		0		.00
		PART IV REGULA	R MET	THOD				
(a) (b) (c) (d)								
SECTION A – FIGURE THE UNDERPAYMENT		4/15/12	6	6/15/12	9/15/1:	2	1/15/13	
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								
l in each column	1	.00		.00		.00		.00
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	.00		.00		.00)	.00
NOTE: Complete Lines 3 through 9 before	e goin	ng to the next column.					1	
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. Add lines 7 and 8 of the previous column	5			.00		.00)	.00
Subtract line 5 from line 4. If zero or less, enter zero. For column (a) only, enter the amount from line 2		.00		00				00
7. If line 6 is zero, subtract line 4 from line 5.	6	.00		.00		.00	,	.00
Otherwise, enter zero	7	.00		.00	.0)	.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		.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: Comple	te Lir	nes 10 through 12 for each	colum	n before going	to the next co	lumn		
10. Number of days FROM the date shown at the top of the column TO the date the amount on		(a) 4/15/12	6	(b) 5/15/12	(c) 9/15/1	2	(d) 1/15/13	
line 8 was paid, or 4/15/2013, whichever is earlier	10							
Daily penalty rate for each quarter	11	0.000260	0.	000260	0.00026	60	0.000260	
12. Penalty due for each quarter (line 8 x 10 x 11)	12	.00		.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 20)......

13

.00





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West Virginia State Tax Department PO Box 3694 Charleston, WV 25336-3694

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