



West Virginia State Tax Department

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How Do I

Am I a resident of West Virginia and required to pay taxes?

You are considered a resident of West Virginia if you spend more than 30 days in West Virginia with the intent of West Virginia becoming your permanent residence, or if you are a domiciliary resident of Pennsylvania or Virginia and you maintain a physical presence in West Virginia for more than 183 days of the taxable year.

Members of the armed forces are considered to be a West Virginia resident if their state of legal residence (domicile) is West Virginia. If you are domiciled in West Virginia and spent more than 30 days in the state, you must file a resident return and report all of your income to West Virginia.

How do I request a refund?

You should request a refund by filing a properly completed

If I am active military, do I have to file a personal income tax return?

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 a resident return and report all of your income 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 you did not spend more than 30 days in West Virginia and you had income from a West Virginia source, you may be required to file an income tax return with West Virginia like any other Nonresident individual, depending on the type of income received.

A member of the Armed Forces whose state of legal domicile is other than West Virginia is considered to be a Nonresident for income tax

return for the tax year in question and providing all the necessary documentation/schedules.

If you have previously filed a tax return on which you requested the overpayment be carried forward to the next year and you wish to receive a refund instead, you may request the refund by sending a signed letter stating your request. An amended return is not necessary.

How do I file an injured spouse return?

If your spouse owes a debt for which you are not liable and you are expecting a refund from your joint income tax return, you may file as an injured spouse by checking the box on the first page of the return and submitting a completed form [WV/8379 Injured Spouse Allocation form](#).

If I am on disability, how do I claim the modification to my income?

You may claim a modification of up to \$8,000 of your income by completing line 52 of [Schedule M](#) and carrying the total from line 55, schedule M to line 3 of the return. Be sure to list your year of disability on line 52, schedule M. If this is the first year you are claiming the deduction, you must submit a completed [Schedule H](#), signed by your physician to certify that you are permanently and totally disabled.

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.

Will West Virginia accept the Federal extension?

Yes. If you have been approved for a Federal extension, write the extended due date in the appropriate box at the top of the income tax return.

Is there an extension to pay my taxes?

Income tax is due in full by the regular due date of the return, usually April 15th, regardless of whether an extension of time to file has been granted. (There are certain exceptions to the regular deadline for paying tax allowed by the Internal Revenue Service, such as those individuals who are living abroad. If you have been granted a federal extension of time to pay, please provide a written request explaining the circumstances which led to the extension.)

Why do I owe an estimated penalty?

An estimated penalty is owed if you have not paid 90% of the current year's tax after credits or 100% of the previous year's tax after credits in quarterly installments through withholding or estimated tax payments. The quarterly due dates are April 15, June 15,

Do I need to send in my W2s with my personal income tax return?

You do not need to send in your W-2's or 1099's with your personal income tax return. Instead, you must complete form [IT-140W](#), West Virginia Withholding Tax Schedule, and submit it with your return. You should only send your W-2's and/or 1099's if and when specifically requested to do so.

Why do you need me to complete a 140W with my personal income tax return?

When a return is filed by mail (that is, not e-filed), it is scanned and converted to a digital format. W-2's come in many different formats and the print is often very light. These factors make it incompatible with the scanning/conversion process.

How do I qualify for the Senior Citizen Tax Credit?

The Senior Citizen's Tax Credit is available to those homeowners who participate in the Homestead Exemption program, have paid their property tax, and have income which is less than 150% of federal poverty guidelines (based on the number of people in the household). Eligible individuals are sent a packet of forms and instructions for claiming the refund each January. The SCTC-1 form must be submitted with your

September 15, and January 15. If at least two-thirds of your gross income was from farming sources, there are special rules for determining your penalty. Please see the income tax booklet for details.

How do I amend a return?

Use the same form as originally filed (IT-140, IT-141, IT-140NRS, etc.) and mark the amended return box on page 1. Complete the return with the corrected information as if it were the first time being filed. Submit all appropriate schedules (schedule M, IT-140W, Tax Credit Recap Schedule, etc.).

How is a section 529 college savings plan taxed in West Virginia?

Funds withdrawn from a section 529 college savings plan that are not used for educational expenses must be listed as "Other income deducted from federal adjusted gross income but subject to state tax" on schedule M. It is taxed on the same graduated rate schedule as any other income.

What is the individual income tax rate?

For individuals whose filing status is Single, Head of Household, Married Filing Jointly, or Widow(er) with dependent child:

	But less than	Tax
At least		x
\$0	\$10,000	3% of the

personal income tax return in order to claim the credit.

If you would like to apply for or get more information about the Homestead Exemption program, please contact your county assessor's office.

\$10,000	\$25,000	\$300.00	taxable income
			+ 4% of excess over \$10,000

\$25,000	\$40,000	\$900.00	+ 4.5% of excess over \$25,000
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How do I qualify for the Neighborhood Investment Tax Credit?

The Neighborhood Investment Tax Credit is available to those who make charitable contributions to certain nonprofit organizations that are approved by the West Virginia Department of Commerce. Contributors are provided with a credit voucher by the organization stating the amount of the credit to which they are entitled. This credit is claimed on the tax credit recap schedule.

\$40,000	\$60,000	\$1,575.00	+ 6% of excess over \$40,000
\$60,000		\$2,775.00	+ 6.5% of excess over \$60,000

For individuals whose filing status is Married Filing Separately:

How do I claim credit for taxes paid to another state?

You may claim credit for taxes paid to another state by completing [Schedule E](#). It is not required that you submit a copy of the other state's return, but it should be kept in your files and may be requested for clarification purposes.

At least	But less than	Tax	
\$0	\$5,000	3%	of the taxable income
\$5,000	\$12,500	\$150.00	+ 4% of excess over \$5,000

\$12,500	\$20,000	\$450.00	+ 4.5% of excess over \$12,500
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Do I qualify for the Homestead Excess Property Tax Credit?

In order to qualify for the Homestead Excess Property Tax Credit, you must meet certain financial guidelines based on the number of people living in your home,

\$20,000	\$30,000	\$787.50	+ 6% of excess over \$20,000
\$30,000		\$1,387.50	

and you must have paid more than 4% of your income in real property tax on your owner-occupied home located in West Virginia. Complete [Schedule HEPTC-1](#) to determine your eligibility and determine the amount of credit to which you are entitled.

0 + 6.5%
of
excess
over
\$30,000

Why was my family tax credit denied? Or How do I qualify for the family tax credit?

The Family Tax Credit is available for those taxpayers whose income is below a certain threshold based on the number of family members living in the household. Please see schedule [FITC-1](#) and the Family Tax Credit Tables. Please note that there is a different schedule for individuals whose filing status is Married Filing Separately.

If I am a part year resident and my wife is a full year resident, how do we file our personal income tax return?

Married couples with different periods of residency must file separate state income tax returns.

How do I request a penalty waiver?

Requests for waiver of penalties must be made in writing and should include the reason for your request.

How do I obtain a copy of my West Virginia income tax return?

Phone or visit one of our Taxpayer Services offices to obtain a copy of your tax return.

Toll Free: 1-800-982-8297

Location	Phone	Address
Beckley	(304) 256-6764	407 Nevill e Street , Suite 109
Charleston	(304) 558-3333	1124 Smit h Stree t
Clarksburg	(304) 627-2109	200 Wes t Mai n St.
Martinsburg	(304) 267-0022	397 Mid Atlantic Parkway , Suite 2
Parkersburg	(304) 420-4570	400 5th St., Roo m 509
Wheeling	(304) 238-1152	40 14th St. Suit e 101

Why was my refund less than requested?

If your refund was less than you requested, either an adjustment was made to your return, part of the refund was applied to penalties or interest, or the refund was offset to pay another liability. You should have received either a return change letter or an offset letter with information as to the details of your case. If you have not received a letter within 5 days of receiving the reduced refund or if you need help understanding the letter, please contact Taxpayer Services at 1-800-982-8297.

Who do I make checks payable to when submitting a payment?

Make checks payable to:
West Virginia State Tax
Department.

Tax Information and Assistance: (304) 558-3333 or (800) 982-8297

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