



West Virginia Amended Income Tax Return - 20_____

IT-140X

(Rev. 07/02)

Or other taxable year beginning _____, 20_____ Ending _____, 20_____

THIS FORM MAY BE USED ONLY FOR TAXABLE YEARS 2000 AND THEREAFTER

A USE LABEL, PRINT OR TYPE	Name (if joint return, give first names and initials of both) _____ Last Name _____		Your Social Security Number 			
	Present home address (number and street, including apartment number, or rural route) _____		Spouse's Social Security Number 			
	City, Town, or Post Office _____ County _____ State _____ Zip Code _____		Your Telephone Number 			
	Your Year of Birth _____ • Spouse's Year of Birth _____ •					

B	RESIDENCY STATUS:	ORIGINAL RETURN	THIS RETURN
	Resident for the entire tax year	<input type="checkbox"/>	<input type="checkbox"/>
	Nonresident/Part-Year Resident filing a West Virginia Nonresident/Part-Year Resident Return (Form IT-140 NR/PY)	<input type="checkbox"/>	<input type="checkbox"/>
	Nonresident filing a West Virginia Nonresident Special Return (Form IT-140 NRS)	<input type="checkbox"/>	<input type="checkbox"/>

C	FILING STATUS:	ORIGINAL RETURN	THIS RETURN
	1. Married Filing Jointly, Head of Household, Single, or Widow(er) with Dependent Child	<input type="checkbox"/> 1	<input type="checkbox"/> 1
	2. Married Filing Separately. Give spouse's social security number above and enter spouse's full name here: _____	<input type="checkbox"/> 2	<input type="checkbox"/> 2

D	EXEMPTIONS:	ORIGINAL RETURN	THIS RETURN
	1. Exemptions claimed on Federal return	<input type="checkbox"/> 1	<input type="checkbox"/> 1
	2. Exemption for Surviving Spouse: Enter year spouse died _____ •	<input type="checkbox"/> 2	<input type="checkbox"/> 2
	3. Total West Virginia Exemptions	<input type="checkbox"/> 3	<input type="checkbox"/> 3

Explain all adjustments using Part II on the back of this return!

1. **Federal Adjusted Gross Income** (attach copy of Federal Form 1040X)
2. **West Virginia Modifications**
3. **West Virginia Adjusted Gross Income** (line 1 plus or minus line 2)
4. **Low Income Earned Income Exclusion** (see instructions)
5. **Exemptions** (see instructions)
6. **West Virginia Taxable Income** (line 3 minus lines 4 and 5)
7. **Tax:** from Rate Schedule ☐, Schedule T ☐ or Part III ☐
NONRESIDENTS/PART-YEAR RESIDENTS MUST USE PART III.
8. **West Virginia Income Tax Withheld**
9. **Estimated Tax Payments and Payments with Schedule L**
10. **Business/Investment/Employment/Non-Family Adoption Credits**
11. **Credit for Income Tax Paid to Other State(s)**
12. **Amount Paid With Previous Return(s)**
13. **Sum of Credits and Payments** (sum of lines 8 through 12)
14. **Refund Received from Previous Return(s)**
15. **Estimated Credit Applied to a Subsequent Tax Year from Previous Return(s)**
16. **Contributions from Previous Return(s)**
17. **Sum of Previous Refunds and Credits** (add lines 14, 15, and 16)
18. **Total Allowable Credits and Payments** (line 13 minus line 17)
19. If line 18 is **LESS** than line 7, column C, enter **BALANCE DUE** (the State)
CHECK HERE ☐ IF PAYMENT BY CREDIT/DEBIT CARD (see instructions)
20. If line 18 is **LARGER** than line 7, column C, enter **OVERPAYMENT**
21. **Amount to be Credited to Next Year's Estimated Tax** (see instructions)
22. **Subtract line 21 from line 20, REFUND (due you)**

	COLUMN A ON ORIGINAL RETURN	COLUMN B NET CHANGE INCREASE OR (DECREASE)	COLUMN C CORRECTED AMOUNT
1			
2			
3			
4			
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12			
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20			
21			
22			

Enclose W-2/S/1099's And Payment ●

MAIL TO: West Virginia State Tax Department, Revenue Division,
P.O. Box 1071, Charleston, WV 25324-1071

DO NOT USE SPACE BELOW

PART I: TAX RATE SCHEDULES

RATE SCHEDULE I		RATE SCHEDULE II	
Single, Married filing jointly, Head of household, and Widow(er) with dependent child		Married filing separately	
Use this schedule if you checked box number 1 under "FILING STATUS"		Use this schedule if you checked box number 2 under "FILING STATUS"	
Less than \$10,000 3% of the taxable income		Less than \$5,000 3% of the taxable income	
At least—	But less than—	At least—	But less than—
\$10,000	\$25,000 \$ 300.00 plus 4% of excess over \$10,000	\$ 5,000	\$12,500 \$ 150.00 plus 4% of excess over \$ 5,000
\$25,000	\$40,000 \$ 900.00 plus 4.5% of excess over \$25,000	\$12,500	\$20,000 \$ 450.00 plus 4.5% of excess over \$12,500
\$40,000	\$60,000 \$1,575.00 plus 6% of excess over \$40,000	\$20,000	\$30,000 \$ 787.50 plus 6% of excess over \$20,000
\$60,000 \$2,775.00 plus 6.5% of excess over \$60,000	\$30,000 \$1,387.50 plus 6.5% of excess over \$30,000

PART II: EXPLANATION OF CHANGES TO INCOME, STATUS, EXEMPTIONS, AND CREDITS

Enter the box or line number from the front of this form for each item you are changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Be sure to include your name and social security number on any attachments.

[illegible]

PART III: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

1.	Tentative Tax (apply the rate schedules above to the amount shown in column C, line 6)	1			
IF YOU WERE SUBJECT TO FEDERAL MINIMUM TAX, USE SCHEDULE T TO CALCULATE YOUR TAX (ATTACH SCHEDULE T TO YOUR RETURN).					
2.	West Virginia Income (include all income during your period of residency and any West Virginia source income during your nonresidency; see the instructions)			2	
3.	Federal Adjusted Gross Income (from column C, line 1)			3	
4.	Tax (multiply line 1 by line 2, and divide the result by line 3; enter here and in Column C, line 7)	4			

My/our initials in the boxes indicate waiver of my/our rights of confidentiality for the purpose of contacting the preparer regarding this return.

SIGN HERE - Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

<div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 10px;"></div> <div style="display: flex; justify-content: space-between;"> Your Signature Date </div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 10px;"></div> <div style="display: flex; justify-content: space-between;"> Signature of preparer other than taxpayer Date </div>	<div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 10px;"></div> <div style="display: flex; justify-content: space-between;"> Spouse's Signature Date </div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 10px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 10px;"></div> <div style="display: flex; justify-content: space-between;"> Address of preparer Telephone </div>
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