

IT-140

REV 5-13

F

West Virginia Personal Income Tax Return

2013

Extended
Due Date

MM

DD

YYYY

Check box ONLY if you
are a fiscal year filer ☐

Year End

MM

DD

YYYY

SOCIAL
SECURITY
NUMBER☐ Deceased
Prime*SPOUSE'S SOCIAL
SECURITY NUMBER☐ Deceased
Spouse

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

City

State

Zip Code

Telephone Number: ☐ Amended
return☐ Check before 4/15/14 if you wish to stop the
original debit (amended return only)☐ Net Operating
Loss☐ Filing as a nonresident/part-year resident
(See instructions on Page 15)☐ Form WV-8379 filed as
an injured spouseFiling Status
(Check One)1 ☐ Single2 ☐ Head of Household3 ☐ Married, Filing Joint4 ☐ Married, Filing Separate *Enter spouse's SS# and name in the
boxes above5 ☐ Widow(er) with dependent child

Exemptions

1. Exemptions claimed on your federal return (see
instructions if you marked Filing Status 4)2. Additional exemption if surviving spouse (see
page 20)
Enter decedent's SSN: Year Spouse Died: 3. Total Exemptions (add lines 1 & 2). Enter here and
on line 6 below. If line 3 is zero, enter \$500 on line
6 below.

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1.....
2. Additions to income (line 38 of Schedule M).....
3. Subtractions from income (line 54 of Schedule M).....
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....
5. Low-Income Earned Income Exclusion (see worksheet on page 24).....
6. Total Exemptions as shown above on Exemption Line 3 x \$2,000
7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO
8. Income Tax Due (Check One)
☐ Tax 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).....**

1	.00
2	.00
3	.00
4	.00
5	.00
6	.00
7	.00
8	.00
9	.00
10	.00

TAX DEPT USE ONLY

PAYMENT
PLAN☐

CORR

☐

SCTC

☐

NRSR

☐

HEPTC

☐

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, FORM IT-140W; <u>MUST BE FILED EVEN IF YOU ARE NOT CLAIMING TAX WITHHELD</u>) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE).....	11	.00
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. <input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET 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 overpayment.....	23	.00
24. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 13). If this amount is greater than line 23, go on 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	.00
26. Subtract line 24 from line 23, this is your total overpayment	26	.00
27. Amount of overpayment to be credited to your 2014 estimated tax.....	27	.00
28. West Virginia Children's Trust Fund to help prevent child abuse and neglect. Enter the amount of your contribution <input type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> 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).....	30	.00
31. Total amount due the State (line 25 plus line 28) PAY THIS AMOUNT.....	31	.00

**Direct
Deposit
of Refund**

☐ CHECKING ☐ SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer. ☐ YES ☐ NO

Your Signature

Date

Spouse's Signature

Date

Telephone Number

Signature of preparer other than above

Date

Address

Telephone Number

Preparer's EIN

☐ Preparer: Check here if client is requesting that form NOT be e-filed

REFUND
WV State Tax Department
P.O. Box 1071
Charleston, WV 25324-1071

MAIL TO: 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, 2014.
- Payment by credit card - Payments may be made using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Visit www.wvtax.gov.



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

Modifications *Increasing* Federal Adjusted Gross 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 adjusted gross income but subject to state tax.....	36	.00
37. Withdrawals from a WV Prepaid Tuition/SMART529® Savings Plan NOT used for payment of qualifying expenses	37	.00
38. TOTAL ADDITIONS (Add lines 32 through 37). Enter here and on Line 2 of Form IT-140.....	38	.00

Modifications Decreasing Federal Adjusted Gross Income

Column A (You)

Column B (Spouse)

39. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax				39	.00	.00
40. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system				40	.00	.00
41. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System				41	.00	.00
42. Up to \$2,000 of benefits from Military Retirement and Federal Retirement Systems (Title 4 USC § 111)				42	.00	.00
Combined amounts of Lines 41 and 42 must not exceed \$2,000						
43. Military Retirement Modification				43	.00	.00
44. Railroad Retirement Board Income received.....				44	.00	.00
45. Pension Benefit Guaranty Corporation.....				45	.00	.00
46. Refunds of state and local income taxes received and reported as income to the IRS				46	.00	.00
47. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds ...				47	.00	.00
48. Active duty military pay – see instructions on page 22.....				48	.00	.00
49. Other deduction(s) i.e., long-term care insurance, autism modification.....				49	.00	.00
50. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed \$1,200.....				50	.00	.00
51. Senior citizen or disability deduction (see instructions on page 23)						
	YOU		SPOUSE			
YEAR OF BIRTH (IF 65 OR OLDER)						
YEAR OF DISABILITY						
(a) Income not included in lines 39 through 50	(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 smaller of (a) or (d)				51	.00	.00
52. Surviving spouse deduction (see instructions on page 23).....				52	.00	.00
53. Add lines 39 through 52 for each column				53	.00	.00
54. Total Subtractions (line 53, Column A plus line 53, Column B) Enter here and on line 3 of Form IT-140				54	.00	



PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

AMENDED RETURN INFORMATION

If you are using this form to file an amended return, provide an explanation of the changes made in the space below. Enclose all supporting forms and schedules for items changed. If you were required to file an amended federal return (Form 1040X), you must enclose a copy of that return. Be sure to include your name and social security number on any enclosures.

REQUEST FOR WAIVER OF ESTIMATED PENALTY

If you are subject to the 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, please write the reason(s) a waiver is being requested on the lines below. Attach a separate page if more space is needed. Please sign and date your request. If you have documentation substantiating your statement, enclose a copy. **The Department will notify you if your request for waiver was not approved.**

SCHEDULE
PBGC
(FORM IT-140)

Modification to Adjusted Gross Income West Virginia Personal Income Tax Return

2013

Last Name		First Name (if joint return, give first names and initials of both)		Your Social Security Number	
Present home address (number and street, including apartment number, or rural route)				Spouse's Social Security Number	
City or Town	County	State	Zip Code	Daytime Telephone Number	
1. Enter amount of retirement benefits that would have been paid from your employer-provided plan.....				1	.00
2. Enter amount of retirement benefits actually received from Pension Benefit Guaranty Corporation.....				2	.00
3. Subtract line 2 from line 1 and enter the difference here and on Schedule M, line 45.....				3	.00

To receive this modification, the Schedule PBGC must be completed and enclosed with the return.