

2003

West Virginia



Personal Income Tax Resident/Nonresident/Part-Year Resident Forms and Instructions

ELECTRONIC FILING

In tax year 2002, over 235,000 West Virginians filed their returns electronically. It's fast, accurate, and the preferred method for tax filing. Refunds can be sent in less than half the time as compared to paper returns. Balance due filers can also transmit worry free returns and no payments are due until April 15. Tax preparers throughout the state offer electronic filing. See "Tax Return Preparation" in the yellow pages for a preparer near you.

ON-LINE FILING

Options for Electronic Funds Withdrawal! West Virginians, who **e-file** their state balance due tax return, will have a choice of payment dates when using **Electronic Funds Withdrawal**. Now you can choose to have the funds electronically withdrawn from your checking or savings account at the same time you e-file your return or elect to have it withdrawn automatically on April 15. No checks to write and your payment will not get lost in the mail.

Taxpayers will once again be able to file their state and federal tax returns electronically from their home computer. This method of filing requires a computer, a modem, Internet access and/or specific approved software. Both state and federal returns must be transmitted at the same time. Free services may be available to those who qualify. Visit our web site, <http://www.state.wv.us/taxdiv>, for more information.

DIRECT DEPOSIT

You may have your refund deposited directly into your bank account, providing the return contains no errors or does not require special processing. Taxpayers electing **Direct Deposit** will receive their refunds faster and more reliably than mailed paper checks.

CREDIT CARD INFORMATION

Payment By Credit Card:

You may now pay your balance due by using your Visa® Card, Discover® Card, American Express® Card or MasterCard®.

Credit card payments may be made by telephone. Call 1-800-2PAYTAXSM or over the Internet by visiting www.officialpayments.com and clicking on the "Payment Center" link. Enter Jurisdiction Code 5700 when prompted. The internet option is available to everyone.

Both options will be processed by Official Payments Corporation, a private credit card payment services provider. A convenience fee of 2.5% will be charged to your credit/debit card. The State will not receive this fee. You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction, you will be given a confirmation number, which you should keep for your record.

PAYMENT SERVICES PROVIDED BY:

OFFICIAL PAYMENTS CORP.



PAYMENT CARDS ACCEPTED



1-800-2PAY-TAXSM

www.officialpayments.com

VISIT OUR WEB SITE

<http://www.state.wv.us/taxdiv>

USE YOUR COMPUTER FOR:

- Forms and Instruction Download
- Refund Inquiry
- Electronic Services



NEW FOR 2003 . . .

- (1) Change in Military Exclusion
- (2) Senior Citizens Credit for Property Taxes Paid
- (3) Federal Offset Program
- (4) State Income Tax Levy Program

West Virginia State Tax Department
P. O. Box 1071
Charleston, West Virginia 25324-1071

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Who is a Resident?

A resident is a person 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.

Who is a Nonresident?

A nonresident for income tax purposes is any individual who is:

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

Who is a Part-Year Resident?

A taxpayer who changes his residence either:

- from West Virginia to another state, or
- from another state to West Virginia during the taxable year.

Obtaining Forms & Information

Forms and instructions may be obtained by written request to:

**West Virginia State Tax Department
Taxpayer Services Division
P.O. Box 3784
Charleston, West Virginia 25337-3784
<http://www.state.wv.us/taxdiv>**

Substitute Forms

Any tax forms (or related schedules) that are intended to replace the personal income tax forms that are printed by the West Virginia State Tax Department may be obtained at our website. All reproduced, substitute, and photocopied forms must have a 1-1/8" bottom right margin for departmental use.

When and Where to File

You should file your West Virginia income tax return on or before April 15, 2004, if you file on a calendar year basis. If you file on a fiscal year basis, you must file by the fifteenth day of the fourth month following the close of your taxable year. All returns should be mailed to:

**West Virginia State Tax Department
P.O. Box 1071
Charleston, West Virginia 25324-1071**

Federal Return not Required

You are required to file a West Virginia return even though you are not required to file a federal

WHICH FORM TO USE...

You Must use Resident Form (IT-140) if:

You were a resident of West Virginia for the entire taxable year.

Nonresident/Part-Year Resident Form (IT-140NR/PY) - You MUST use the "Nonresident/Part-Year Resident Form" if:

- (1) You were a resident of West Virginia for part of the taxable year (Part-Year Resident); or
- (2) You were never a resident of West Virginia during 2003, but you did receive income from West Virginia sources; or
- (3) You were a resident of West Virginia but did not spend more than 30 days within the State of West Virginia.

Special Nonresident Form (IT-140NRS) - You may use the "Special Nonresident Form" if:

You were a resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia and your only source of West Virginia income is from wages and salaries.

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.

Rounding to Whole Dollars

You **must** round off cents to the nearest whole dollar on your return and schedules. Drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. **For example: \$1.49 becomes \$1 and \$3.50 becomes \$4.**

Extension of Time

Whenever 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. You must enter on your return the date to which the extension was granted. A copy of federal Schedule 4868 must be attached to your return. If you need an extension of time for West Virginia purposes but not for federal purposes, or if you expect to owe an additional tax due to West Virginia, you must submit a completed Schedule L (**Application for Extension of Time to File**) and pay any tax expected to be due. Refer to Schedule L for additional instructions.

Note: An extension of time to file is not an extension of time to pay any tax due. Any tax reasonably expected to be due must be paid with the application for extension. Late payments of tax(es) will result in the assessment of interest and penalties on any amount not paid on or before April 15, 2004.

Students

If you are claimed as an exemption on another person's return you must claim zero exemptions on your West Virginia return. Your personal exemption allowance is limited to \$500.

If your federal adjusted gross income for the calendar year will not exceed \$10,000, (\$5,000 if married filing separately), you may ask your employer for a **WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION CERTIFICATE**, Form WV/IT-104.1. Upon receipt of the completed certificate, your employer will discontinue withholding West Virginia income tax.

Filing Requirements for Children Under Age 14 Who Have Unearned (Investment) Income

Any child under the age of 14, 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 14 whose income is not reported on his/her parent's return must file his/her own West Virginia return and report all of his/her 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.

Filing Status

Your filing status determines your tax rate. There are three (3) filing status categories for state income tax purposes; they are:

- (1) Single, head of household or widow(er) with dependent child.
- (2) 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" (see item 3).
- (3) Married filing separately. If you are married but filed separate federal returns, you **MUST** file separate state returns. If you filed a joint federal return, you may elect to file joint or separate state returns. If

DO YOU OWE A PRIOR YEAR TAX?

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 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.

you file separate returns you must follow the filing instructions found under the paragraphs headed **“Married Taxpayers: Joint or Separate Returns”** and use the “Married filing separately” tax rate Schedule II to determine your state tax.

Married Taxpayers: Joint or Separate Returns

If one spouse was a resident of West Virginia for the entire taxable year and the other spouse was a nonresident for the entire taxable year and they filed a joint federal income tax return, they may choose to file as residents of West Virginia on a joint return. The total income earned by each spouse for the entire year, regardless of where it was earned, must be reported on the joint return as taxable to West Virginia.

If one spouse was a resident for the entire taxable year and the other spouse is a part-year resident of West Virginia, they must file separate returns. The spouse who is a resident for the entire year should report their income on the IT-140 resident return and the spouse who is a part-year resident must use the IT-140NR/PY.

Taxpayers who are married but file separate returns must calculate their tax using **RATE SCHEDULE II**. Any taxpayer who is married but filing separate returns and claims more than one personal exemption must complete Schedule G to document his or her personal exemptions.

Exemptions

The West Virginia personal exemption allowance is \$2,000 per allowable exemption or \$500 for zero exemptions. Your West Virginia personal exemptions are the same as your federal exemptions. If you claim zero 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.

Low-Income Earned Income Exclusion

You may be eligible to claim the low-income earned 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, retirement income in the form of pen-

sions or annuities, and any other income that is not employee compensation. Also, earned income does not include income received for services provided by an individual while he or she is an inmate at a penal institution.

Complete the Low-Income Earned Income Exclusion Worksheet on page 9 to determine if you qualify for these exclusions.

Deceased Taxpayer’s Return

A return must be filed for a taxpayer who died during the taxable year. The word **“DECEASED”** and the date of death should appear after his/her first name. If a joint federal return was filed for the deceased and the surviving spouse, the West Virginia return may be filed jointly for them. If a refund is expected, a completed Schedule F must be attached to the return so that the refund can be issued to the surviving spouse or to the decedent’s estate.

Surviving Spouse

Provided that he/she did not remarry before the end of the taxable year and regardless of age, a surviving spouse of a decedent may be eligible for a modification reducing his/her income up to \$8,000. 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 to determine if you qualify for this modification.

A surviving spouse, that 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 the death of his/her spouse.

Examples: (1) If your spouse died during 2003, you may claim an additional exemption for taxable years 2004 and 2005. (2) If your spouse died during 2002, you may claim an additional exemption for taxable years 2003 and 2004. (3) If your spouse died during 2001, you may claim an additional exemption for taxable years 2002 and 2003.

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:

- (1) If you are not required to pay the past due amount.
- (2) You received and reported income (such as wages, taxable interest, etc.) on a joint return.
- (3) 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 refund shown on the joint return refunded, you must:

- (1) **Check** the injured spouse box on the front of the return.
- (2) **Complete** the West Virginia Injured Spouse Allocation Form, WV-8379.

- (3) **Attach** the completed form to the back of the West Virginia personal income tax form you are filing.

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

Persons Permanently and Totally Disabled or 65 Years of Age and Older

An individual, regardless of age, who was certified as being permanently and totally disabled during the taxable year, or an individual who attained the age of 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. Read carefully the definitions and line-by-line instructions to determine if you qualify for this modification.

West Virginia Police, Deputy Sheriff’s or Firemen’s Pension

The State of West Virginia does not impose an income tax on the retirement income received from any West Virginia state or local police, deputy sheriff’s or firemen’s retirement system, including any survivorship annuities. A full deduction is allowed by completing Schedule M.

United States Railroad Retirement Income

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 federal Form 1040 should be entered on Schedule M.

West Virginia Teachers Retirement, West Virginia Public Employees Retirement and Federal Retirement

The modification for pensions and annuities received from the West Virginia Public Employees Retirement System, the West Virginia Teachers Retirement System and Federal Retirement is limited to a maximum of \$2,000 and should be reported on Schedule M.

Military Retirement

The Tax Code provides two separate decreasing modifications for military retirement pensions, one for a maximum of \$2,000 and another for a maximum of \$20,000. Therefore, military retirees may claim a decreasing modification of \$22,000 or the total amount of military pension, whichever is less.

Senior Citizens Tax Credit

Low-income taxpayers who are eligible for the homestead property tax exemption are eligible for the Senior Citizens Tax Credit which is a refundable credit beginning in tax year 2003.

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.

West Virginia 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 SMART529™ or West Virginia Prepaid College Plan, may be eligible for a modification reducing the federal adjusted gross income. This deduction can only be claimed in the amount and in the year that the contribution is made. 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 was made. For more information regarding participation in this program, contact the SMART529™ Service Center at 1-866-574-3542.

Lump Sum Pension Distributions

Taxpayers who receive a lump sum pension distribution and elect 5 or 10-year averaging (federal Form 4972) must report this income as an increasing modification (addition) on Schedule M.

Members of the Armed Forces

If your legal residence was in 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 2003, you did NOT meet this condition, you are considered to be a West Virginia resident for income tax purposes, and must file a resident return.

If, during 2003, you did meet this condition 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.

Withholding of West Virginia income tax may not apply to payments made by the United States for service in the Armed Forces. To keep your tax payments current, you may find it necessary to make quarterly estimated tax payments using Form IT-140ES.

Withholding for National Guard or United States Reserve Forces

Members of the National Guard and the United States Reserve Forces may now elect to have West Virginia withholding taxes deducted from their pay. To obtain the necessary withholding forms, contact your personnel director.

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 in its entirety and attached to your income tax return in the same manner as Form W-2. 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.

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 percent (10%) of your estimated tax. The total estimated tax credit to be claimed is the sum of the payments made with the quarterly installments for taxable year 2003, any overpayments applied from your 2002 personal income tax return, and any payments made with your West Virginia *Application for Extension of Time to File* (Schedule L).

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 attach a signed statement to your return requesting that the refund be sent to you.

Payment of Tax Due

The balance of tax due must be paid in full on or before April 15, 2004. Make your check or money order payable to the **West Virginia State Tax Department**. If your check is returned for "insufficient funds" or "uncollected funds" the West Virginia State Tax Department reserves the right to collect such funds electronically.

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 quarterly estimated tax payments. Use Form IT-210 to calculate your penalty. 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 of Adjustment for the amount of penalty due.

To avoid future penalties, you may want to start making quarterly estimated payments for 2004.

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 inter-

est cannot be less than eight percent (8%). *The applicable interest rate for taxable year 2003 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 a penalty of five percent (5%) of the tax due for each month, or part of a month, the return is late up to a maximum of twenty-five percent (25%) unless you can show reasonable cause for the delay.

The law also provides an additional penalty for not paying tax when due. This penalty is one-half of one percent (1/2 of 1%) of the unpaid amount for each month or part of a month the tax remains unpaid, up to a maximum of twenty-five percent (25%).

The West Virginia Tax Crimes and Penalties Act makes penalties more severe 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 you report 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 has been extended to three years after the offense was committed.

Amended Return Required

You must file a West Virginia Amended Return, Form IT-140X if any of the following conditions occur:

- (1) To correct a previously filed West Virginia return; or
- (2) You file an amended federal income tax return and that change affected your West Virginia tax liability; or
- (3) The Internal Revenue Service makes any change 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 return must be filed within ninety (90) days. Indicate on the return which tax year you are amending. If a remittance accompanied your original return, a copy of your cancelled check or money order should be attached to the amended form.

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.

IRS Information Exchange

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

COMPLETE YOUR FEDERAL RETURN FIRST!

The income shown on your federal return is the income to be entered on your West Virginia return, **unless** you are married filing separate returns. Married taxpayers filing separate returns should see page 31 for additional instructions.

SPECIAL NOTE: Throughout these instructions you will find statements requiring the completion of Schedule M when reporting a modification to your federal adjusted gross income. You may disregard that requirement if your modification is for reasons **OTHER THAN** those entered on lines 39 or 40 of Schedule M and can be clearly described on lines 2 and 3.

SECTION A — Name(s) and Address. If you received a booklet with a label bearing this information, check it carefully. Make any necessary corrections on the label and place it in this section after you have checked your completed return. Using the label permits faster processing of your return. If you did not receive a label, be sure to type or print your name(s) and address legibly in the spaces provided.

Social Security Number(s). Enter your social security number as it appears on your social security card.

Injured Spouse. If you are filing an injured spouse claim (Form WV-8379), check the injured spouse box **and** see page 4 for additional instructions.

Year of Birth. Enter the year in which you and your spouse, if joint return, were born. If 65 or older during 2003 see page 8, instructions for Schedule M, line 39.

Your Telephone Number. An internal auditor will be able to speak with you if there is a problem with your return.

SECTION B — Filing Status. CHECK ONLY ONE, according to the type of return you are filing.

If you are married but filing separate returns enter your spouse's name in the space provided in Section B and his/her social security number in Section A. For special instructions for married taxpayers filing separate returns, see page 31.

SECTION C — Exemptions.

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

(Box 2) If you are eligible to claim an additional exemption as a surviving spouse, list year of spouse's death and enter "1" in Box 2. See page 4 to determine if you are eligible for this exemption.

(Box 3) If you claimed an exemption in Box 2, add Boxes 1 and 2 and enter the result in Box 3. Otherwise, enter in Box 3 the number of federal exemptions claimed in Box 1.

COMPLETE LINES 1 THROUGH 22 of Form IT-140 according to the following line-by-line instructions.

Line 1. FEDERAL ADJUSTED GROSS INCOME. Enter your federal adjusted gross income as shown on federal Form 1040, line 34; 1040A, line 21; or 1040EZ, line 4, depending upon which federal form you file.

Line 2. ADDITIONS TO INCOME (see page 8). Enter the total additions to income shown on line 29 of Schedule M. *If the addition can be clearly described in the space provided, you do NOT need to file Schedule M.*

Line 3. SUBTRACTIONS FROM INCOME. Enter the total subtractions from income shown on line 42 of Schedule M. *If your subtraction is for an item other than lines 39 or 40 of Schedule M and can be clearly described in the space provided, you do NOT need to file Schedule M.*

Line 4. WEST VIRGINIA ADJUSTED GROSS INCOME. Enter the result of line 1 plus line 2 minus line 3.

Line 5. LOW-INCOME EARNED INCOME EXCLUSION. To determine if you qualify for this exclusion, please refer to page 4 of this booklet. If you are eligible for the exclusion, complete the worksheet on page 9.

Line 6. EXEMPTIONS. Enter the number of exemptions claimed in Box 3 of Section C and multiply that number by \$2,000. If you claimed zero exemptions, enter \$500 on line 6. Married taxpayers filing separate returns see page 31 for additional instructions.

Line 7. WEST VIRGINIA TAXABLE INCOME. Subtract lines 5 and 6 from line 4 and enter the result on line 7. If less than zero, enter zero.

Line 8. WEST VIRGINIA INCOME TAX. If you have marked filing status "1" or "2" in Section B **AND** your taxable income is less than \$100,000, apply the Tax Tables beginning on page 33 to the amount of taxable income shown on line 7 and enter your tax on line 8. If your taxable income is over \$100,000, use Rate Schedule I, found on page 35 to compute your tax.

If you have marked filing status "3" (**MARRIED FILING SEPARATELY**) in Section B, use Rate Schedule II, found on page 35 to compute your tax.

If you are subject to the Federal Alternative Minimum Tax, use Schedule T to compute your total West Virginia income tax.

You must also use Schedule T to compute your tax if you made a withdrawal from a medical savings account which was NOT used for payment of qualifying medical expenses.

CHECK THE APPROPRIATE BOX TO INDICATE IF YOU CALCULATED YOUR TAX FROM THE TAX TABLE, THE RATE SCHEDULE, OR SCHEDULE T.

Line 9. WEST VIRGINIA INCOME TAX WITHHELD. Enter the amount of West Virginia tax withheld from your wages, pensions, etc. If you are filing a joint return, be sure to include the withholding on your spouse's income. A legible withholding tax statement (Form W-2 or Form 1099) received from each payer must be

enclosed and must agree with the total amount reported on line 9. Failure to verify withholding will result in the disallowance of credit claimed.

Line 10. ESTIMATED TAX PAYMENTS. Enter the total amount of estimated tax payments paid by you (and spouse, if joint return) for taxable year 2003. Be sure to claim any 2002 overpayment that you had applied to your 2003 estimated tax, and any payment made with your West Virginia Application for Extension of Time to File (Schedule L).

Line 11. SENIOR CITIZEN TAX CREDIT FOR PROPERTY TAX PAID. If the amount of your federal adjusted gross income, as reported on Line 1, is equal to or less than 150% of the federal poverty guideline, enter the amount of allowable credit from Form WV/SCTC-1. This maximum federal adjusted gross income level is \$13,470 for a single person household plus an additional \$4,710 for each additional person in your household (e.g., \$18,180 for a two person household).

Line 12. TAX CREDITS/EMPLOYMENT/NONFAMILY ADOPTION CREDIT. If you are claiming one or more of the credits enter the total of such credits on line 12. You must complete and attach the appropriate West Virginia schedule(s) to support the credit(s) claimed. (See TSD-110).

Line 13. INCOME TAX PAID TO OTHER STATE(S). Enter the total amount shown on line 53 of Schedule E. Schedule E must be completed in accordance with the instructions found on page 32. A completed Schedule E and a true copy of the income tax return filed with the state for which you are claiming credit **MUST** be attached to Form IT-140. Failure to provide these documents will result in any claimed credit being disallowed.

Line 14. SUM OF PAYMENTS AND CREDITS. Add lines 9 through 13 and enter the result on line 14.

Line 15. BALANCE OF TAX DUE. If line 14 is less than line 8, subtract line 14 from line 8 and enter the result on line 15 as your balance of tax due.

Line 16. PENALTY DUE. If line 15 is more than \$600, you may be subject to penalty for underpayment of estimated tax. You should complete Form IT-210 to determine the penalty due.

Enter the penalty shown on line 15 or line 28 of your completed IT-210. This form must be attached to your return if you marked any of the boxes in PART 1. **If box D is marked, you must attach the Annualized Income Worksheet.** Form IT-210 is on pages 23 & 24; the instructions begin on page 26.

If you are requesting a Waiver of Penalty or attaching an Annualized Worksheet, you must check the box provided on this line.

Line 17. BALANCE DUE THE STATE. Add lines 15 and 16 and enter the result on line 17. A check or money order for the total balance due must be made payable to the **West Virginia State Tax Department** and enclosed with your return. Be sure to write your social security number and "2003 Form IT-140" on your check or money order. Use your credit card! It's easy. Just call 1-800-2Pay-TaxSM or access on the Internet at www.officialpayments.com. Both

options are provided by Official Payments Corp., a private credit card payment services provider. A convenience fee of 2.5% will be charged to your credit card by the provider. The State receives no part of the fee and a confirmation number will be given for your record.

Line 18. OVERPAYMENT. If the sum of your payments and credits (line 14) is larger than your tax (line 8), enter the difference as the overpayment of your tax.

IF YOU DO NOT HAVE AN OVERPAYMENT, DO NOT COMPLETE LINES 19 THROUGH 22.

Line 19. AMOUNT TO BE CREDITED TO YOUR 2004 ESTIMATED TAX ACCOUNT. Enter the amount of your overpayment you wish to have credited to your 2004 Estimated Tax account.

Line 20. WEST VIRGINIA CHILDREN'S TRUST FUND. The West Virginia Children's Trust Fund funds community programs to help prevent child abuse and neglect. If you (and your spouse, if a joint return) wish to have any amount deducted from your overpayment and credited to this Fund, enter your total contribution on line 20.

If you do not have an overpayment and want to make a contribution to this program:

1. Enter the amount of your contribution on line 20. A check or money order for the total amount (line 20 plus line 17) must be made payable to the **West Virginia State Tax Department** and enclosed with your return; or
2. Send your check or money order directly to;

**West Virginia Children's Trust Fund
P.O. Box 5424
Charleston, West Virginia 25361**

Line 21. DEDUCTIONS FROM YOUR OVERPAYMENT. Add lines 19 and 20. *This amount*

will be subtracted from your overpayment to determine your refund.

Line 22. REFUND. Subtract line 21 from line 18 and enter the result as the amount of refund due you. In order to receive a refund of \$2 or less, you must attach a signed statement to your return requesting that the refund be sent to you.

DIRECT DEPOSIT. If you wish to have your refund directly deposited into your bank account, see instructions on page 12.

SIGNATURE. SIGN YOUR RETURN. A joint return must be signed by both husband and wife even though only one had income. If you and your spouse (if joint return) do **NOT** sign your 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 below the signature.

If you wish for the Department to contact your preparer regarding this return, check the box on the line provided.

INSTRUCTIONS FOR SCHEDULE M IT-140

Schedule M must be completed when your West Virginia adjusted gross income is not the same as your federal adjusted gross income for the taxable year. It does not have to be completed if your only income was from wages, salaries, tips or other employee compensation. However, if you report a modification other than those listed on lines 39 or 40, you do not have to complete Schedule M if the modification can be clearly described in the spaces provided on lines 2 and 3 of Form IT-140.

IMPORTANT - These definitions apply to the modifications on lines 39 and 40:

- **PERMANENTLY AND TOTALLY DISABLED:** An individual (regardless of age) is permanently and totally disabled if he/she is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months.
- **SURVIVING SPOUSE:** A taxpayer whose spouse died during the year prior to the taxable year for which the annual return is being filed and who has not remarried at any time before the end of the year for which the annual return is being filed.

If you claim a modification on line 39 for being permanently and totally disabled during 2003 OR on line 40 as the surviving spouse of a taxpayer who was permanently and totally disabled prior to his/her death, you **MUST** attach a 2003 West Virginia Schedule H. **A copy of federal Schedule R or a previously filed West**

Virginia Schedule H may be substituted for the 2003 Schedule H.

If you are disabled **AND OVER 65**, you are not required to complete Schedule H. **However, be certain that your year of birth appears on the front of Form IT-140.**

If you claim a modification other than those shown on Schedule M, it must be explained on line 2 or 3 of your return.

Winnings from the West Virginia Lottery Commission must be included in your West Virginia taxable income. Do not deduct lottery winnings anywhere on Schedule M or on line 3 of your return.

- I. Modifications Increasing Federal Adjusted Gross Income (additions to income).**

Line 23. INTEREST OR DIVIDEND INCOME ON FEDERAL OBLIGATIONS. Enter the 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.

Line 24. INTEREST OR DIVIDEND INCOME ON STATE AND 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 you or credited to you.

Line 25. 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.

Line 26. LUMP SUM PENSION DISTRIBUTIONS. Enter the amount of any qualifying 402(e) lump sum distributions which were not included in your federal adjusted gross income but were separately reported and taxed on federal Form 4972 (5 or 10-year averaging).

Line 27. OTHER INCOME EXCLUDED FROM FEDERAL ADJUSTED GROSS INCOME BUT SUBJECT TO STATE TAX. West Virginia income tax is based on federal adjusted gross income determined by existing law at the beginning of the taxable year. If Congress changes federal tax law to exclude certain income from 2003 federal adjusted gross income after May 31, 2003, you must enter the amount of that income on line 27 of Schedule M.

Line 28. WITHDRAWALS FROM A MEDICAL SAVINGS ACCOUNT NOT USED FOR PAYMENT OF QUALIFYING MEDICAL EXPENSES. Enter the amount of any withdrawal you made from a qualified medical savings account which was spent for **OTHER** than qualifying medical expenses.

Any amount entered on this line may also be subject to a twenty percent (20%) surtax (Schedule T, page 22).

Line 29. TOTAL ADDITIONS. Add lines 23 through 28. Enter the result here and on line 2 of Form IT-140.

II. Modifications Decreasing Federal Adjusted Gross Income (subtractions from income).

NOTE: YOU MUST COMPLETE THIS SECTION OF SCHEDULE M LINE-BY-LINE. If a certain line does not apply to you, leave it blank and go on to the next line. If you are 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.

Line 30. INTEREST OR DIVIDENDS ON UNITED STATES OBLIGATIONS. Enter the total amount of interest or dividend income on obligations of the United States and its possessions, bonds or securities from any United States authority, commission or instrumentality to the extent includible 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. Also include on this line interest earned on West Virginia bonds which is subject to federal tax but is exempt from state tax under West Virginia law.

Line 31. ANY WEST VIRGINIA STATE OR LOCAL POLICE, DEPUTY SHERIFF'S OR FIREMEN'S RETIREMENT. Enter the taxable amount of retirement income reported on your federal return which was received from a West Virginia state or local police, deputy sheriff's 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, which is included in your federal adjusted gross income.

Line 32. WEST VIRGINIA TEACHERS RETIREMENT, WEST VIRGINIA PUBLIC EMPLOYEES RETIREMENT AND FEDERAL RETIREMENT. Regardless of your age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return which was received from (A) The West Virginia Teachers Retirement System, (B) The West Virginia Public Employees Retirement System and (C) Federal Retirement. **Do not enter more than \$2,000.**

Line 33. MILITARY RETIREMENT MODIFICATION. There are two separate decreasing modifications for military retirees, one for a maximum \$2,000 and another for a maximum of \$20,000. Enter \$22,000 or the total amount of the military pension, **whichever** is less.

Line 34. 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.

You must attach a completed Schedule PBGC (page 20) and a copy of 1099R provided by the guarantor.

Failure to do so will delay the processing of your return.

Line 35. INCOME INCLUDIBLE IN FEDERAL ADJUSTED GROSS INCOME BUT EXEMPT FROM STATE TAX BY FEDERAL LAW. Enter the amount(s) of income received from the United States Railroad Retirement Board including unemployment compensation, disability and sick pay which is included in your federal adjusted gross income. West Virginia does not impose tax on this income.

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

Line 36. REFUNDS OF STATE AND LOCAL INCOME TAXES. Enter the amount reported on line 10 of your federal Form 1040. Only refunds included in your federal adjusted gross income are subject to this modification.

Line 37. CONTRIBUTIONS TO THE WEST VIRGINIA PREPAID TUITION TRUST FUND AND/OR WEST VIRGINIA SAVINGS PLAN TRUST. Enter the amount of your payments. See page 5 for additional information regarding these college savings trusts.

Line 38. OTHER DEDUCTION(S). Enter here payment(s) for premiums paid for long-term care insurance, but only to the extent the amount is not already allowable as a deduction when arriving at your federal adjusted gross income.

Also enter on this line, contributions made to a West Virginia Medical Savings Account.

Line 39. SENIOR CITIZEN OR DISABILITY DEDUCTION. Taxpayers **MUST** be age 65 or older or certified as permanently and totally disabled during 2003 to receive this deduction. If you and/or your spouse meet these requirements, complete line 39. If you are filing a joint return, your income must be allocated on line 39 according to which spouse actually received it. Joint income should be divided between husband and wife in the ratio of their respective percentage of ownership.

Line 39(a). Enter all income (for each spouse, if joint return) which has not been reported on lines 30 through 38 of Schedule M.

Line 39(b). \$8,000 is the maximum modification allowed for each senior citizen or disabled taxpayer under state law.

Line 39(c). Enter the total shown for each spouse as deductions from lines 30 through 33 of Schedule M. Your maximum deduction on line 39(b) is reduced by this amount.

Line 39(d). Subtract line 39(c) from line 39(b) for each spouse. If line 39(c) is larger than line 39(b), enter zero on line 39(d).

Compare the amounts shown on lines 39(a) and 39(d) for each spouse. Enter the smaller of these two amounts on line 39 for that spouse. **ONLY THE INCOME OF THE SPOUSE WHO MEETS THE ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE REDUCING INCOME MODIFICATION.** If one spouse only has \$4,000 in income, then the maximum deduction for that spouse is \$4,000.

Line 40. INCOME RECEIVED BY SURVIVING SPOUSE. If you are the surviving spouse (regardless of age) of a decedent who had attained the age of 65 OR was certified as permanently and totally disabled (regardless of age) prior to his/her death, you may take a modification if you receive taxable income from any source not included on line 39. 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 your total deductions from income shown on lines 30 through 33 and 39 are \$8,000 or more, you are not eligible for an additional modification on line 40. If you meet these qualifications, complete the worksheet to calculate your deduction. An example of the surviving spouse calculation appears on page 9.

Line 41. Add lines 30 through 40 for each column and enter the results here.

Line 42. TOTAL SUBTRACTIONS. Combine Columns A and B from line 41 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 2003.

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

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

- Mr. Doe's total income is \$13,000. However, he reported his police pension on line 31 and his share of their joint savings bond interest on line 30 of Schedule M. Therefore, he reports \$5,500 on line 39(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 39(a) of Schedule M (\$13,000 less her share of their jointly-held savings bond interest reported (\$500) on line 30).
- Mr. Doe enters \$7,500 on line 39(c) of Schedule M (\$500 from line 30 plus \$7,000 from line 31). He then subtracts line 39(c) from line 39(b) and enters the result (\$500) on line 39(d).
- Mrs. Doe enters the \$500 from line 30 on line 39(c). She then subtracts line 39(c) from line 39(b) and enters the result (\$7,500) on line 39(d).
- Mr. and Mrs. Doe are each allowed the smaller of the amounts shown on line 39(a) and 39(d) as their senior citizen deduction. Therefore, Mr. Doe enters \$500 on line 39 and Mrs. Doe enters \$7,500 on line 39.

	<i>John</i>	<i>Mary</i>
39(a)	\$5,500	\$12,500
39(b)	8,000	8,000
39(c)	7,500	500
39(d)	500	7,500

SURVIVING SPOUSE WORKSHEET	
A. Enter the amount on line 1 (federal adjusted gross income) which is attributed to you	A. _____
B. Sum of lines 30 through 38 of Schedule M	B. _____
C. Line A minus line B	C. _____
D. Maximum modification	D. <u>\$8,000.00</u>
E. Sum of lines 30 through 33 and 39 of Schedule M .	E. _____
F. Line D minus line E (if less than zero, enter zero) ...	F. _____
G. Enter the smaller of line C or line F here and on line 40 of Schedule M	G. _____

EXAMPLE OF SURVIVING SPOUSE DEDUCTION	
<p>Bill Smith, age 45, was certified during 2002 as being permanently and totally disabled. Mr. Smith died on August 3, 2002. His wife, Mary, age 42, was employed the entire year of 2003 and earned \$7,200. She also received a pension from her husband's former employer due to his death in the amount of \$1,200. She would report the total of her income during 2003 (\$8,400) on line (A) of the worksheet. The amounts entered on lines (B) and (E) are zero. Therefore, line (C) would be \$8,400 and line (F) would be \$8,000. Since the amount on line (F) is smaller than the amount on line (C), Mrs. Smith enters \$8,000 on line (G) and on line 40 of Schedule M. It should be noted that Mrs. Smith must submit a completed Schedule H, the physician's statement certifying her husband's disability during 2002.</p>	<p>Mary Smith</p> <p>(A) \$8,400</p> <p>(B) 0</p> <p>(C) 8,400</p> <p>(D) 8,000</p> <p>(E) 0</p> <p>(F) 8,000</p> <p>(G) 8,000</p>

LOW-INCOME EARNED INCOME EXCLUSION WORKSHEET

<p>a. Enter your federal adjusted gross income from line 1 of Form IT-140 or line 2 of Form IT-140NR/PY</p> <p><i>If line a is greater than \$10,000 (\$5,000 if married filing separate returns), you are not eligible for the exclusion. STOP HERE and enter zero on line 5 of Form IT-140 or line 6 of Form IT-140NR/PY.</i></p> <p>b. List the source and amount of your earned income. Enter the total amount on line b (see page 4 for additional information).</p> <p>_____</p> <p>c. Maximum exclusion. Enter \$5,000 for "married filing separately" otherwise, enter \$10,000</p> <p>d. Enter the smaller of the amounts shown on line b and line c here and on line 5 of Form IT-140 or line 6 of Form IT-140NR/PY</p>	<table border="1"> <tr> <td style="width: 20px;">a</td> <td style="width: 100px;"></td> <td style="width: 50px;"></td> </tr> <tr> <td>b</td> <td></td> <td></td> </tr> <tr> <td>c</td> <td></td> <td></td> </tr> <tr> <td>d</td> <td></td> <td></td> </tr> </table>	a			b			c			d		
a													
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Who Must File a Return

Except for residents of those states practicing reciprocity with West Virginia, nonresident individuals who have West Virginia source income for the taxable year must file Form IT-140NR/PY. West Virginia source income is the portion of federal adjusted gross income derived from or connected with West Virginia sources. A return must also be filed by any nonresident individual entitled to obtain a refund of West Virginia tax withheld or West Virginia estimated tax paid.

Which Form to Use

A nonresident taxpayer must file his West Virginia income tax return on either the Nonresident Form IT-140NR/PY or on the Special Nonresident Form IT-140NRS.

File the Nonresident/Part-Year Resident Return (Form IT-140NR/PY) if:

- you were a resident of West Virginia for a part of the taxable year (Part-Year Resident); or
- you were not a resident of West Virginia at any time during 2003, but your federal adjusted gross income includes income from West Virginia sources (Nonresident); or
- you were a domiciliary resident of West Virginia but you (a) maintained no permanent place of abode in West Virginia,

(b) spent no more than 30 days in West Virginia during 2003, and (c) maintained a permanent place of abode outside West Virginia (Nonresident).

Nonresidents Electing to file on a Composite Return

Nonresident individuals who are partners in a partnership, shareholders in an S-corporation, or beneficiaries of an estate or trust, that derives income from West Virginia sources may elect to file a nonresident composite income tax return. A \$50 processing fee is required for each composite return filed. Form IT-140NRC must be used to file a composite return.

If a separate return is filed, the nonresident must include in that return the West Virginia income derived from the pass-through entity filing the composite return, and may claim credit for his or her share of West Virginia income tax remitted with the composite return.

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 is from wages and salaries.

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. This includes income from:

- real or tangible personal property located in West Virginia;
- employee services performed in West Virginia;
- a business, trade, profession or occupation carried on in West Virginia;
- a corporation in which you are a shareholder which makes election under federal tax law to be taxed as an S-corporation;
- your distributive share of West Virginia partnership income or gain; and
- your share of West Virginia estate or trust income or gain.

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 carrying on a business, trade, profession or occupation in West Virginia.

INSTRUCTIONS FOR PART-YEAR RESIDENTS**FOLLOW THESE INSTRUCTIONS IF YOU HAD A CHANGE IN YOUR STATE OF RESIDENCE DURING THE TAXABLE YEAR.****Joint Return**

A joint return may be filed by a husband and wife **only** if the periods of residence and non-residence are the same for each. A joint return **may not** be filed by a husband and wife 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.

Income

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

- Taxable income received from **ALL** sources while a legal resident of West Virginia;
- West Virginia source income earned during the period of nonresidence; and

- Applicable special accruals.

If you were a resident of West Virginia for a portion of the year, enter all income received while you were a West Virginia resident in Column B of Schedule A, regardless of where you earned the income. Any West Virginia source income received when you were a nonresident will be properly entered in Column C. These entries may not be the same as those reported on your federal return.

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. In other words the return (Form IT-140NR/PY) 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.

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 West Virginia residency, or paid or incurred as a result of the West Virginia source income during the period of nonresidence. For example, a taxpayer who made payments to an Individual Retirement Account may not claim any payments made while a nonresident unless the payments were made from West Virginia source income. However, he may claim the full amount of any payment made during his period of West Virginia residency.

STEP 3

Method of Tax Calculation. West Virginia nonresident and part-year resident taxpayers now calculate their West Virginia tax liability based on their federal adjusted gross income, just as full year resident taxpayers do. To calculate their West Virginia tax, these taxpayers must first compute their "tentative tax", which is based on their total federal adjusted gross income less their state exemption allowance. This "tentative tax" is then multiplied by the "income percentage" which is the ratio of their West Virginia income divided by their federal adjusted gross income. This method of calculation assures that nonresident West Virginia taxpayers are taxed at a rate appropriate for their total income, but only on the portion of their income from West Virginia sources.

Taxable income is your federal adjusted gross income less your exemption allowance, +/- Schedule M modifications and any applicable Low-Income Earned Income Exclusion.

Tentative tax is the rate schedule applied to your taxable income.

Income percentage is your West Virginia adjusted gross income divided by your federal adjusted gross income (rounded to four places).

West Virginia income tax is your tentative tax multiplied by your income percentage.

For example, John Doe had \$10,000 in West Virginia source income. Mr. Doe's federal adjusted gross income was \$56,000, and he claimed three exemptions and head of household filing status on his federal return. Mr. Doe would calculate his tentative tax based on his federal adjusted gross income (\$56,000) less his exemption allowance (\$2,000 multiplied by three, or \$6,000). Mr. Doe's tentative tax is \$2,175 (the rate schedule on page 35 applied to \$50,000 (\$56,000 minus \$6,000)). Then, Mr. Doe would compute his income percentage (0.1786) by dividing his West Virginia income (\$10,000) by his federal adjusted gross income (\$56,000). To arrive at his West Virginia income tax, Mr. Doe must then multiply his tentative tax (\$2,175) by his income percentage (0.1786). Thus, Mr. Doe would report \$388.00 as his West Virginia tax on line 11 of Form IT-140NR/PY.

STEP 1

Complete your federal return first. Next complete Schedule A on the back of Form IT-140NR/PY by following the instructions beginning on page 28 of this booklet.

To complete Schedule A, you must determine which income from your federal return is subject to West Virginia personal income tax. Any income you received while you were a West Virginia resident must be shown in Column B of Schedule A. Any income you received from West Virginia sources while you lived outside West Virginia must be reported in Column C of Schedule A. For more information on determining your West Virginia source income, see the instructions on page 10.

STEP 2

Complete the top section of the return by entering your name(s), address, social security number(s), filing status and exemptions.

Name(s) and Address. Your return will be processed faster if you use the mailing label. Do not attach it until you have completed your return. Draw a line through any errors and print the corrections on the label. If you did not receive a label, type or print legibly your name(s), and address in the spaces provided.

Social Security Number(s). Enter your social security number as it appears on your social security card.

Deceased Taxpayer. When filing a return for a taxpayer who is deceased, enter the decedent's first name and date of death.

If you do not have a mailing label, enter the following information on the lines at the top of the return for the taxpayer:

- Name and mailing address of the person filing the return;
- Decedent's name and date of death (show both first names if filing a joint return);
- Permanent home address (if different from mailing address);
- Taxpayer's social security number(s); and
- West Virginia county of residence on December 31, 2003, or the last day the residence was occupied in the case of part-year residents.

Injured Spouse. If you are filing an injured spouse claim (Form WV-8379), check the injured spouse box **and** see page 4 for additional instructions.

Year of Birth. Enter the year(s) in which you and your spouse, if joint return, were born. If 65 or older during 2003, see page 31 instructions for Schedule M, line 68.

Telephone Number. By giving your telephone number, an internal auditor can speak with you, if necessary, which could speed up the processing of your return.

Filing Status (Block I). CHECK ONLY ONE BOX, according to the type of return you are filing. If you are married but filing separate returns, enter your spouse's name in the space provided in Block I and his/her social security number in the space provided. See page 4 for more information on married taxpayers filing separate returns.

Exemptions (Block II). Line 1 — If your filing status is the same on your West Virginia return as on your federal return, enter the total number of exemptions claimed on your federal return. If you are married filing a joint federal return but separate West Virginia returns, enter the total number of exemptions you would have been entitled to claim if you had filed separate federal returns.

Line 2 — If you are eligible to claim an additional exemption as a surviving spouse, list the year of spouse's death and enter "1" in Box 2. See page 4 to determine if you are eligible for this exemption.

Line 3 — Enter total number of exemptions shown in boxes 1 and 2.

Complete Form IT-140 NR/PY according to the following instructions.

Line 1. TOTAL WEST VIRGINIA INCOME. Enter the amount shown on Schedule A, line 51, Column C.

Line 2. FEDERAL ADJUSTED GROSS INCOME. Enter the amount shown on Schedule A, line 48, Column A. If you had income subject to West Virginia tax but exempt from federal tax as a result of a special accrual, that income must be included in the amount reported on Line 2.

Lines 3 and 4. MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME. If you are claiming modifications to your federal adjusted gross income, you must attach a completed Schedule M. When completing Schedule M:

- **Do not** include any special accrual income reported on line 2.
- **Do not** include income earned from another state while you were a nonresident of West Virginia.
- **Do not** include winnings from the West Virginia Lottery. Lottery winnings are fully taxable to the State of West Virginia.

Enter the total additions to income shown on line 58 of Schedule M on line 3. Enter the total subtractions shown on line 71 of Schedule M on line 4.

Line 5. MODIFIED ADJUSTED GROSS INCOME. Enter the result of line 2 plus line 3 minus line 4.

Line 6. LOW-INCOME EARNED INCOME EXCLUSION. To determine if you qualify for this exclusion, please refer to page 4 of this booklet if you are eligible for this exclusion complete the worksheet on page 9.

Line 7. EXEMPTION ALLOWANCE. Enter the number of exemptions claimed in Block II and multiply that number by \$2,000 (amount allowed for each exemption for West Virginia income tax purposes). If you claimed zero exemptions, enter \$500 on line 7. Married taxpayers filing separate returns, see page 4 for additional instructions.

Line 8. TAXABLE INCOME. Subtract lines 6 and 7 from line 5 and enter the result on line 8. If less than zero, enter zero.

Line 9. TENTATIVE TAX. Calculate your tentative tax as if you were a resident for the entire year by using the 2003 RATE SCHEDULES on page 35. Enter the result on line 9. If you are subject to the Federal Alternative Minimum Tax OR if you reported income from a medical savings account on line 57 of Schedule M, you must use Schedule T to compute your West Virginia income tax. Check the box if you used Schedule T to calculate your tax and enter the amount from Schedule T on line 9. See "Method of Tax Calculation" above.

Line 10. INCOME PERCENTAGE. To figure your income percentage, divide the amount on line 1 by the amount on line 2. **Carry your result to four decimal places.**

Line 11. WEST VIRGINIA INCOME TAX. Multiply line 9 by line 10 and enter the result on line 11.

Line 12. WEST VIRGINIA INCOME TAX WITHHELD. Enter the amount of West Virginia income tax withheld from your income. If you and your spouse are filing a joint return on Form IT-140NR/PY, enter the combined total of West Virginia income tax withheld on line 12. A legible withholding tax statement (Form W-2, W-2G, NRW-2 or 1099) received from each employer or organization must be enclosed and must agree with the total amount reported on line 12. Failure to enclose all statements will result in the disallowance of any unverified withholding credit claimed.

Line 13. ESTIMATED TAX PAYMENTS. Enter the total amount of estimated tax payments made by you (and spouse, if joint return) for taxable year 2003. Be sure to claim any 2002 overpayment that you had applied to your 2003 estimated tax, and any payment made with your West Virginia Application for Extension of Time to File (Schedule L).

Line 14. SENIOR CITIZEN TAX CREDIT FOR PROPERTY TAX PAID. If the amount of your federal adjusted gross income, as reported on Line 2, is equal to or less than 150% of the federal poverty guideline, enter the amount of allowable credit from Form WV/SCTC-1. This maximum federal adjusted gross income level is \$13,470 for a single person household plus an additional \$4,710 for each additional person in your household (e.g., \$18,180 for a two person household).

Line 15. TAX CREDITS/EMPLOYMENT/NONFAMILY ADOPTION CREDITS. If you are claiming one or more of the credits listed enter the total of such credits on line 15. You must complete and attach the appropriate West Virginia schedule(s) to support the credit(s) claimed (See TSD-110).

Line 16. CREDIT FOR INCOME TAX PAID OTHER STATE(S). See instructions, page 32, to determine if you are eligible to claim a Schedule E credit. Enter the total amount shown on line 81 of Schedule E. A completed Schedule E and a copy of the income tax return filed with the state for which you are claiming credit **MUST** be attached to your Form IT-140NR/PY. Failure to do so will result in any claimed credit being disallowed.

Line 17. SUM OF PAYMENTS AND CREDITS. Enter the total of the applicable credits against your tax (sum of lines 12 through 16).

Line 18. BALANCE OF TAX DUE. If your total tax (line 11) is larger than your total tax credits (line 17), enter the difference on line 18 as the balance of tax due.

Line 19. PENALTY DUE. If line 18 is more than \$600, you may be subject to penalty for underpayment of estimated tax. Complete Form IT-210 to determine the penalty due.

Enter the penalty shown on line 15 or line 28 of your completed IT-210. This form must be attached to your return if you marked any of the boxes in PART 1. **If box D is marked, you must attach the Annualized Income Worksheet.**

If you are requesting a Waiver of Penalty or attaching an Annualized Worksheet, you must check the box provided on this line.

Line 20. BALANCE DUE THE STATE. Add lines 18 and 19 and enter the result on line 20. A remittance for the balance due, made payable to the **West Virginia State Tax Department**, must be enclosed with the return. Be sure to write your social security number and "2003 Form IT-140NR/PY" on your check or money order. Use your credit card! It's easy. Just call 1-800-2Pay-TaxSM or access on the internet at www.officialpayments.com. Both options are provided by Official Payments Corp., a private credit card payment services provider. A convenience fee of 2.5% will be charged to your credit card by the provider. The State receives no part of the fee and a confirmation number will be given for your record.

Line 21. OVERPAYMENT. If your total credits (line 17) are larger than your tax (line 11), enter the difference as the overpayment due you.

IF YOU DO NOT HAVE AN OVERPAYMENT, DO NOT COMPLETE LINES 22 THROUGH 25.

Line 22. AMOUNT TO BE CREDITED TO YOUR 2004 ESTIMATED TAX ACCOUNT. Enter the amount of your overpayment you wish to have credited to your 2004 Estimated Tax account.

Line 23. WEST VIRGINIA CHILDREN'S TRUST FUND funds community programs to help prevent child abuse and neglect. If you (and your spouse, if a joint return) wish to have any amount deducted from your overpayment and credited to this fund, enter your total contribution on line 23.

If you do not have an overpayment and want to make a contribution to this program:

1. Enter the amount of your contribution on line 23. A check or money order for the total amount (line 23 plus line 20) must be made payable to the **West Virginia State Tax Department** and enclosed with your return; or
2. Send your check or money order directly to;

**West Virginia Children's Trust Fund
P.O. Box 5424
Charleston, West Virginia 25361**

Line 24. DEDUCTIONS FROM YOUR OVERPAYMENT. Add lines 22 and 23. THIS AMOUNT WILL BE SUBTRACTED FROM YOUR OVERPAYMENT TO DETERMINE YOUR REFUND.

Line 25. REFUND. Subtract Line 24 from line 21 and enter the result as the amount of refund due you. To receive a refund of \$2 or less, you must attach a signed statement to your return requesting that the refund be sent to you.

DIRECT DEPOSIT. If you wish to have your refund directly deposited into your bank account, see instructions below. Refunds of \$2,000 or greater cannot be direct deposited.

SIGNATURE, SIGN YOUR RETURN. A joint return must be signed by both husband and wife even though only one had income. If you (and your spouse, if a joint return) **DO NOT** sign your 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 below the signature.

If you wish for the Department to contact your preparer regarding this return check the box on the line provided.



Enter the Routing Transit Number (RTN) in the appropriate box on the Direct Deposit area of your return. Enter your Account Number from left to right and leave any unused boxes blank. Check type of account.

Some Financial Institutions will not allow a joint refund to be deposited into an individual account. The West Virginia State Tax Department is not responsible if a financial institution rejects a direct deposit. If the direct deposit is rejected, a check will be sent instead.

With Direct Deposit, your refund is transferred electronically straight into your checking or savings account. Direct Deposit is more reliable, faster, and costs less than paper checks.

John Doe Jane Doe 123 Main Street Anyplace, WV 00000	Routing Number	Account Number	1234
PAY TO THE ORDER OF		20	
ANYPLACE BANK Anyplace, WV 00000			\$ [] DOLLARS
120120012	2020268620	1234	

Caution!
Use only information obtained from a check. A deposit slip can contain incorrect or unnecessary account information.



WEST VIRGINIA RESIDENT INCOME TAX RETURN - 2003

IT-140

Personal information section including name, address, and social security numbers.

Filing status and exemptions section with checkboxes for marital status and exemption types.

Table with 22 rows for income and tax calculations, including columns for description, amount, and tax.

Enclose W-2(s)/1099(s) and Payment - Do Not Attach

Direct deposit information including routing and account numbers, and bank type.

Declaration statement: Under penalties of perjury, I declare that I have examined this return...

Signature lines for taxpayer, spouse, and preparer, along with address and contact information.

WEST VIRGINIA SCHEDULES M and E

If you are claiming a disability modification on line 39, be sure to attach Schedule H to your return.

**SCHEDULE M
MODIFICATIONS TO ADJUSTED GROSS INCOME**

Modifications *INCREASING* federal adjusted gross income (additions)

23. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	23		
24. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	24		
25. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	25		
26. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax ..	26		
27. Other income deducted from federal adjusted gross income but subject to state tax	27		
28. Withdrawals from a medical savings account NOT used for payment of qualifying medical expenses	28		
29. TOTAL ADDITIONS (add lines 23 through 28). Enter here and on line 2 of Form IT-140	29		

Modifications *DECREASING* federal adjusted gross income (subtractions)

		Column A (You)	Column B (Spouse)	
30. Interest or dividends received on United States or West Virginia obligations includible in federal adjusted gross income but exempt from state tax	30			
31. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriff's or firemen's retirement system	31			
32. Up to \$2,000 of benefits received from West Virginia Teachers Retirement System, West Virginia Public Employees Retirement System and Federal Retirement Systems (Title 4 USC § 111)	32			
33. Military Retirement Modification (Enclose 1099R)	33			
34. Qualified Pension Benefit Guaranty Modification (see instructions on page 8)	34			
35. Income received and includible in federal adjusted gross income but exempt from state tax by federal law. State the source and amount of exempt income	35			
36. Refunds of state and local income taxes received and reported as income to the IRS	36			
37. Payments to the West Virginia Prepaid Tuition/ Savings Plan Trust Funds	37			
38. Other deduction(s) i.e., Long Term Care Insurance, WV Medical Savings Account	38			
39. Senior citizen or disability deduction (see instructions on page 8)				
(a) Income from sources not included in lines 30 through 38	(a)			
(b) Maximum modification	(b)	\$8,000	00	\$8,000 00
(c) Add lines 30 through 33 above	(c)			
(d) Subtract line (c) from line (b)	(d)			
(If less than zero, enter zero) Enter smaller of (a) or (d)	39			
40. Surviving spouse deduction (use worksheet on page 9)	40			
41. Combine lines 30 through 40 for each column	41			
42. TOTAL SUBTRACTIONS (line 41, Column A plus line 41, Column B). Enter on line 3 of Form IT-140	42			

A separate Schedule E must be completed for each state for which credit is claimed. Remember to attach a copy of the other state's return; otherwise, your credit will be disallowed.

**SCHEDULE E
CREDIT FOR INCOME TAX PAID TO ANOTHER STATE**

43. Income tax from your 2003 _____ return	43		
NAME OF STATE			
44. West Virginia total income tax (line 8 of Form IT-140)	44		
45. Net income derived from above state included in West Virginia total income	45		
West Virginia income includes: Wage and Salary Income _____ Other Income _____			
46. West Virginia adjusted gross income (line 4 of Form IT-140)	46		
47. Limitation of credit (line 44 multiplied by line 45 and divided by line 46)	47		
48. West Virginia taxable income (line 7 of Form IT-140)	48		
49. Alternative West Virginia taxable income (line 48 minus line 45)	49		
50. Alternative West Virginia total income tax (rate schedule applied to amount shown on line 49)	50		
51. Limitation of credit (line 44 minus line 50)	51		
52. Maximum credit (line 44 minus line 12 of Form IT-140)	52		
53. Total credit (the SMALLEST of lines 43, 44, 47, 51, or 52). Enter on line 13 of Form IT-140.....▶	53		



STATE OF WEST VIRGINIA
2003 SPECIAL NONRESIDENT INDIVIDUAL INCOME TAX RETURN

IT-140NRS

Form with fields for: First Name and Middle Initial, Last Name, Your Social Security Number, Number and Street (or Rural Route), Spouse's name, City or Town, State, Zip Code, Spouse's Social Security Number. Includes instructions: File this return with the West Virginia State Tax Department on or before April 15, 2004...

NOTE: Do not use this form UNLESS you were NOT a resident of West Virginia at any time in 2003 but you were a resident of Kentucky, Virginia, Pennsylvania, Maryland, or Ohio whose only income from source(s) within West Virginia in 2003 was wages and salaries, and you had West Virginia income taxes withheld from such wages and salaries by your employer(s). You must enclose legible W-2's to verify West Virginia income tax withheld in order to receive credit.

If you were a domiciliary resident of Pennsylvania or Virginia and spent more than 183 days within West Virginia during 2003, you are also a resident of West Virginia for 2003 income tax purposes. Therefore, you are not eligible to file this special nonresident return. You must file a resident return with West Virginia.

SPECIFIC INSTRUCTIONS ARE ON THE BACK OF THIS FORM

I declare that I was not a resident of West Virginia at any time during 2003, and I was a resident of the state shown, that my only income from sources within West Virginia was from wages and salaries and that such wages and salaries were subject to income taxation by my state of residence.

YOUR STATE OF RESIDENCE (check one):

- Commonwealth of Kentucky [] 1
Commonwealth of Virginia [] 2
Number of days in West Virginia _____
Commonwealth of Pennsylvania [] 3
Number of days in West Virginia _____
State of Maryland [] 4
State of Ohio [] 5

Enclose W-2 Forms

1. 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 or salary paid by your employer in 2003 (ENCLOSE LEGIBLE W-2(S)) 2 [] [] 00
3. WEST VIRGINIA CHILDREN'S TRUST FUND to help prevent child abuse and neglect Enter the amount of your contribution 3 [] [] 00
4. REFUND DUE YOU (subtract line 3 from line 2) 4 [] [] 00
Refund of \$2 or less will be issued only if a written request is attached to this return.



Routing number [] [] [] [] [] [] [] [] [] [] Type: Checking [] Savings []
Account Number []

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

Signature of Taxpayer _____ Date _____
Paid Preparer Signature _____ Date _____

Mail to: West Virginia State Tax Department, P.O. Box 1071, Charleston, WV 25324-1071

SPECIFIC INSTRUCTIONS FOR RESIDENTS OF THE FOLLOWING STATES:

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 2003 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 2003. If you had West Virginia income from a source other than wages and/or salaries, you **must** file the Nonresident Form IT-140NR/PY. 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 2003 was from wages and/or salaries only AND YOU DID NOT SPEND MORE THAN 183 DAYS WITHIN WEST VIRGINIA DURING 2003, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2003. If you had West Virginia income from a source other than wages and/or salaries, you **must** file the Nonresident Form IT-140NR/PY. 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.

A domiciliary resident of Pennsylvania or Virginia who spends more than 183 days within West Virginia during 2003 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.



WEST VIRGINIA NONRESIDENT/PART-YEAR RESIDENT INCOME TAX RETURN - 2003

IT-140NR/PY

C First Name and Initial _____ Last Name _____
 Spouse's First Name and Initial (if joint return) _____ Spouse's Last Name (if different) _____
 Present Home Address _____
 City or Town _____ County _____ State _____ Zip Code _____

Your Social Security Number _____
 Spouse's Social Security Number _____
 Enter extended due date _____
 MM DD YY

If you are filing Form WV-8379 as an injured spouse, check this box

Your Year of Birth _____ Spouse's _____ Telephone Number _____

I FILING STATUS (CHECK ONE)

1. Single, Head of household, or Widow(er) with dependent child
 2. Married filing jointly (even if only one spouse had income)
 3. Married filing separately. See Instructions on page 4 and give spouse's social security number above and enter spouse's full name here _____

II EXEMPTIONS

1. Exemptions claimed on your federal return
 (SEE INSTRUCTIONS IF YOU MARKED FILING STATUS 3)
 2. Additional exemption if surviving spouse (see page 4). Enter decedent's SSN _____
 Year spouse died _____
 3. TOTAL EXEMPTIONS (add boxes 1 and 2). Enter here and on line 7 below. If box 3 is zero, enter \$500 on line 7 below

1. TOTAL WEST VIRGINIA INCOME (from line 51 of Schedule A)		1	00
2. FEDERAL ADJUSTED GROSS INCOME (from line 48, Column A of Schedule A)		2	00
3. ADDITIONS TO INCOME from line 58 of Schedule M		3	00
4. SUBTRACTIONS FROM INCOME from line 71 of Schedule M		4	00
5. MODIFIED ADJUSTED GROSS INCOME (line 2 plus line 3 minus line 4)		5	00
6. LOW-INCOME EARNED INCOME EXCLUSION (see instructions)		6	00
7. EXEMPTIONS (line 3 of Section II above x \$2,000)		7	00
8. WEST VIRGINIA TAXABLE INCOME (line 5 minus lines 6 and 7) IF LESS THAN ZERO, ENTER ZERO		8	00
9. TENTATIVE TAX (check here <input type="checkbox"/> if Schedule T was used to calculate your tax)		9	00
10. INCOME PERCENTAGE (see page 11 for additional instructions) Divide line 1 by line 2 and round the result to four places	10		
11. WEST VIRGINIA INCOME TAX (multiply line 9 by line 10)		11	00
12. WEST VIRGINIA INCOME TAX WITHHELD	12		
YOU MUST ENCLOSE LEGIBLE W-2(S) OR 1099(S) TO SUPPORT THIS AMOUNT.			
13. ESTIMATED TAX PAYMENTS AND PAYMENTS WITH EXTENSION	13		
14. SENIOR CITIZEN TAX CREDIT FOR PROPERTY TAX PAID (attach Form WV/SCTC-1).	14		
15. TAX CREDITS/EMPLOYMENT/NONFAMILY ADOPTION CREDITS	15		
16. CREDIT FOR INCOME TAX PAID OTHER STATE(S) (attach Schedule E)	16		
17. SUM OF PAYMENTS AND CREDITS (add lines 12 through 16)		17	00
18. BALANCE OF TAX DUE (line 11 minus line 17)		18	00
19. PENALTY DUE (from Form IT-210) (see instructions)	19		00
CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED <input type="checkbox"/>			
20. BALANCE DUE THE STATE (add lines 18 and 19)		20	00
CHECK HERE <input type="checkbox"/> IF PAYMENT BY CREDIT/DEBIT CARD (see instructions)			
21. OVERPAYMENT (subtract line 11 from line 17)		21	00
22. AMOUNT OF OVERPAYMENT TO BE CREDITED TO 2004 ESTIMATED TAX	22		00
23. WEST VIRGINIA CHILDREN'S TRUST FUND to help prevent child abuse and neglect. Enter the amount of your contribution	23		00
24. DEDUCTIONS FROM YOUR OVERPAYMENT (add lines 22 and 23)		24	00
25. REFUND DUE YOU (subtract line 24 from line 21) (Refund of \$2 or less, see instructions)		25	00

Enclose W-2(s)/1099(s) and Payment - Do Not Attach

HAVE IT DIRECTLY DEPOSITED

Routing number _____ Type: Checking Savings
 Account Number _____

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. I authorize the State Tax Department to discuss my return with my preparer. Yes No

Your Signature _____ Date _____
 Spouse's Signature _____ Date _____

Paid Preparer's Signature _____ Date _____

DO NOT USE SPACE BELOW Page 17

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

WEST VIRGINIA SCHEDULE A INCOME AND ADJUSTMENTS

SCHEDULE A	INCOME FROM YOUR FEDERAL RETURN	COLUMN A AMOUNT FROM FEDERAL RETURN	COLUMN B ALL INCOME DURING PERIOD OF WEST VIRGINIA RESIDENCY	COLUMN C WEST VIRGINIA SOURCE INCOME DURING NONRESIDENT PERIOD
	26. Wages, salaries, tips (Enclose W-2(s))	26		
	27. Interest	27		
	28. Dividends	28		
	29. Refunds of state and local income tax (see line 65 of Schedule M)	29		
	30. Alimony received	30		
	31. Business profit (or loss)	31		
	32. Capital gains (or losses)	32		
	33. Supplemental gains (or losses)	33		
	34. Total taxable pensions and annuities	34		
	35. Farm income (or loss)	35		
	36. Unemployment compensation insurance	36		
	37. Total taxable Social Security and Railroad Retirement benefits (see line 64 of Schedule M for Railroad Retirement benefits)	37		
	38. Other income from federal return (identify source)	38		
	39. Total income (add lines 26 through 38)	39		
	ADJUSTMENTS TO YOUR INCOME			
	40. Deductible payments to an IRA	40		
	41. Moving expenses (line 28 of Form 1040)	41		
	42. Self employment tax deduction (line 29 of Form 1040)	42		
	43. Self employment health insurance deduction (line 30 of Form 1040)	43		
	44. Payments to a Keogh retirement plan	44		
	45. Penalty for early withdrawal of savings	45		
	46. Other adjustments (see page 29)	46		
	47. Total adjustments (add lines 40 through 46)	47		
	48. Adjusted gross income (subtract line 47 from line 39) Enter the amount in Column A on line 2 of your return	48		
	49. West Virginia income (line 48, Column B plus line 48, Column C).....		49	
	50. Income subject to West Virginia state tax but exempt from federal tax	50		
	51. Total West Virginia income (line 49 plus line 50). Enter this amount on line 1 of your return		51	

WEST VIRGINIA NONRESIDENT/PART-YEAR SCHEDULES M and E

**SCHEDULE M
MODIFICATIONS TO ADJUSTED GROSS INCOME**

Modifications *INCREASING* federal adjusted gross income (additions)

52. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax ...	52		
53. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	53		
54. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	54		
55. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	55		
56. Other income deducted from federal adjusted gross income but subject to state tax	56		
57. Withdrawals from a medical savings account NOT used for payment of qualifying medical expenses	57		
58. TOTAL ADDITIONS (add lines 52 through 57). Enter here and on line 3 of Form IT-140NR/PY	58		

Modifications *DECREASING* federal adjusted gross income (subtractions)

	Column A (You)	Column B (Spouse)															
59. Interest or dividends received on United States or West Virginia obligations includible in federal adjusted gross income but exempt from state tax	59																
60. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriff's or firemen's retirement system.	60																
61. Up to \$2,000 of benefits received from West Virginia Teachers Retirement System, West Virginia Public Employees Retirement System and Federal Retirement Systems (Title 4 USC § 111).....	61																
62. Military Retirement Modification (Enclose 1099R)	62																
63. Pension Benefit Guaranty Modification (see instructions)	63																
64. Income received and includible in federal adjusted gross income but exempt from state tax by federal law. State the source and amount of exempt income. _____	64																
65. Refunds of state and local income taxes received and reported as income to the IRS ...	65																
66. Contributions to West Virginia Prepaid Tuition Trust/ West Virginia Savings Plan Trust Funds	66																
67. Other Deduction(s) i.e., Long-Term Care Insurance, WV Medical Savings Account	67																
68. Senior citizen or disability deduction (see instructions on page 30)	<table border="1"> <thead> <tr> <th></th> <th>YOU</th> <th>SPOUSE</th> </tr> </thead> <tbody> <tr> <td>(a) Income from sources not included in lines 59 through 67</td> <td>(a)</td> <td></td> </tr> <tr> <td>(b) Maximum modification</td> <td>\$8,000 00</td> <td>\$8,000 00</td> </tr> <tr> <td>(c) Add lines 59 through 62 above</td> <td>(c)</td> <td></td> </tr> <tr> <td>(d) Subtract line (c) from line (b)</td> <td>(d)</td> <td></td> </tr> </tbody> </table>			YOU	SPOUSE	(a) Income from sources not included in lines 59 through 67	(a)		(b) Maximum modification	\$8,000 00	\$8,000 00	(c) Add lines 59 through 62 above	(c)		(d) Subtract line (c) from line (b)	(d)	
	YOU	SPOUSE															
(a) Income from sources not included in lines 59 through 67	(a)																
(b) Maximum modification	\$8,000 00	\$8,000 00															
(c) Add lines 59 through 62 above	(c)																
(d) Subtract line (c) from line (b)	(d)																
(If less than zero, enter zero) Enter smaller of (a) or (d)	68																
69. Surviving spouse deduction (use worksheet on page 9)	69																
70. Combine lines 59 through 69 for each column	70																
71. TOTAL SUBTRACTIONS (line 70, Column A plus line 70, Column B). Enter on line 4 of Form IT-140NR/PY	71																

If you are claiming a disability modification on line 68, be sure to attach Schedule H to your return.

**SCHEDULE E
CREDIT FOR INCOME TAX
PAID TO ANOTHER STATE**

RESIDENCY STATUS

- Nonresident - did not maintain a residence in West Virginia during the taxable year (*NO CREDIT IS ALLOWED*).
- Part-Year Resident - maintained a residence in West Virginia for part of the year; check the box which describes your situation and enter the date of your move: _____
- moved into West Virginia.
 - moved out of West Virginia, but had West Virginia source income during your nonresident period.
 - moved out of West Virginia and had no West Virginia source income during your nonresident period.

72. Income tax computed on your 2003 _____ return	72		
NAME OF STATE			
73. West Virginia total income tax (line 11 of Form IT-140NR/PY)	73		
74. Net income derived from above state included in West Virginia total income	74		
75. Total West Virginia income (line 51 of Schedule A)	75		
76. Limitation of credit (line 73 multiplied by line 74 and divided by line 75)	76		
77. Alternative West Virginia taxable income (line 75 minus line 74)	77		
78. Alternative West Virginia total income tax (see instructions to calculate tax on the amount on line 77)	78		
79. Limitation of credit (line 73 minus line 78)	79		
80. Maximum credit (line 73 minus line 15 of Form IT-140NR/PY)	80		
81. Total credit (the SMALLEST of lines 72, 73, 76, 79, or 80). Enter on line 16 of your return	81		

ATTACH A COPY OF THE OTHER STATE'S RETURN. FAILURE TO DO SO WILL RESULT IN THE CLAIMED CREDIT BEING DISALLOWED. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY POLITICAL SUBDIVISION OF A STATE.

PART IV REGULAR METHOD

SECTION A—FIGURE YOUR UNDERPAYMENT		(a) 4/15/03	(b) 6/16/03	(c) 9/15/03	(d) 1/15/2004
16. If you checked BOX D in PART I, enter the amounts from line 19 of the attached Annualized Income Worksheet; otherwise, enter 1/4 of line 8 in each column	16				
17. Estimated tax paid and tax withheld (see instructions). For column (a) only, enter the amount from line 17 on line 21. If line 17 is equal to or more than line 16 for all payment periods, stop here; you do not owe any penalty. Do NOT file Form IT-210 unless you checked BOX C or BOX D in PART I	17				
NOTE: Complete lines 18 through 24 of each column before going to the next column.					
18. Enter the amount, if any, from line 24 of the previous column	18				
19. Add lines 17 and 18	19				
20. Add lines 22 and 23 of the previous column	20				
21. Subtract line 20 from line 19. If zero or less, enter zero. For column (a) only, enter the amount from line 17 ...	21				
22. If line 21 is zero, subtract line 19 from line 20. Otherwise, enter zero	22				
23. UNDERPAYMENT. If line 16 is equal to or more than line 21, subtract line 21 from line 16, enter the result here and go to line 18 of the next column. Otherwise, go to line 24	23				
24. OVERPAYMENT. If line 21 is more than line 16, subtract line 16 from line 21, enter the result here and go to line 18 of the next column	24				

SECTION B — FIGURE THE PENALTY (Complete lines 25 and 27 for each column before going to the next column.)

		4/15/03	6/16/03	9/15/03	1/15/2004
April 15, 2003 - April 15, 2004					
25. Number of days FROM the date shown at the top of the column TO the date the amount on line 23 was paid or 4/15/2004, whichever is earlier	25				
26. Daily penalty rate for each quarter	26	0.000260	0.000260	0.000260	0.000260
27. Penalty due for each quarter (line 23x25x26)	27				
28. Penalty due (add all the amounts on line 27). Enter here and on the PENALTY DUE line of your personal income tax return.....	28				

INSTRUCTIONS FOR ANNUALIZED INCOME WORKSHEET

Line 1 - Total income. Figure 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.

Line 3 - Annualized income. Multiply the amount on line 1 by the annualization factors on line 2.

Line 4 - West Virginia modifications to income. Enter any modifications to federal adjusted gross income which would be allowed on your 2003 West Virginia personal income tax return. Be sure to show any negative figures.

Line 5 - West Virginia income. Combine lines 3 and 4; annualized income plus or minus modifications.

Line 6 - Exemption allowance. Multiply the number of exemptions you are allowed to claim by \$2,000; if you must claim zero exemptions, enter \$500 on this line.

Line 7 - Annualized taxable income. Subtract line 6 from line 5.

Line 8 - Tax. Compute the tax on the taxable income shown on line 7. **If you are not subject to Federal Minimum Tax,** use the tax tables or rate schedules to calculate your tax. **If you are subject to Federal Minimum Tax,** multiply the Federal Minimum Tax by .25, and compare that figure with the tax from the tax tables or rate schedules; the larger of the two figures is your tax. **If you are filing a nonresident/part-year resident return,** multiply the tax figure already calculated by the ratio of your West Virginia income to your federal income.

Line 9 - Credits against tax. Show any credits against your West Virginia tax liability **except** West Virginia income tax withheld and estimated tax payments.

Line 10 - Tax after credits. Subtract line 9 from line 8; if line 9 is larger than line 8, enter zero.

Line 12 - Required payments. Multiply the amount on line 10 by the factor on line 11.

Line 13 - Previous required installments. Add the amounts from line 19 of all previous columns and enter the sum.

Line 14 - Annualized installment. Subtract line 13 from line 12. If less than zero, enter zero.

Line 15 - Enter one-fourth of line 8 of Form IT-210 in each column.

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

Line 17 - Add lines 15 and 16 and enter the total.

Line 18 - Subtract line 14 from line 17. If less than zero, enter zero.

Line 19 - Required installment. Compare lines 14 and 17 and enter the smaller figure here and on line 16 of Form IT-210.

Complete lines 12 through 19 for each column before moving to the next column.

ANNUALIZED INCOME WORKSHEET

	1/1/03 - 3/31/03	1/1/03 - 5/31/03	1/1/03 - 8/31/03	1/1/03 - 12/31/03
1. Federal adjusted gross income year-to-date.				
2. Annualization amounts	4	2.4	1.5	1
3. Annualized income (line 1 X line 2)				
4. Modifications to income (see instructions)				
5. West Virginia adjusted gross income (combine lines 3 and 4)				
6. Exemption allowance				
7. West Virginia taxable income				
8. Annualized tax				
9. Credits against tax				
DO NOT INCLUDE TAX WITHHELD OR ESTIMATED PAYMENTS!				
10. Subtract line 9 from line 8 (if less than zero, enter zero)				
11. Applicable percentage	22.5%	45%	67.5%	90%
12. Multiply line 10 X line 11				
13. Add the amounts in all previous columns of line 19				
14. Subtract line 13 from line 12 (if less than zero, enter zero)				
15. Enter 1/4 of line 8 of Form IT-210 in each column				
16. Enter the amount from line 18 of the previous column of this worksheet				
17. Add lines 15 and 16 and enter the 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, line 16				

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

Form IT-210 closely mirrors the comparable Federal Form 2210; however, certain differences will be noted in these instructions.

Since this form is complicated, many taxpayers may want to let the West Virginia State Tax Department send them a bill for any estimated penalty due. If you are subject to the penalty and do not file this form, you will receive a bill for the penalty due. If any of the boxes in PART I apply to you, you must complete the appropriate portions and attach a copy of Form IT-210 to your personal income tax return.

Who Must Pay the Underpayment Penalty

You may be charged a penalty if you did not pay enough estimated tax by any of the due dates, or if you failed to have enough West Virginia state income tax withheld from your income. 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. You may owe a penalty for an earlier due date 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 2003 tax liability; or
2. 100% of your 2002 tax liability (if you filed a 2002 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 2002 and you meet ALL the following conditions:
 - your 2002 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 2003 is less than \$5,000.

If you are not subject to the penalty because you meet ALL these requirements, check BOX B in PART I and attach Form IT-210 to your return.

2. The total tax shown on your 2003 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. If you meet this exception, you do not have to file Form IT-210.

You will not have to pay the penalty on any fourth quarter underpayment if you file your tax return and pay any tax due on or before January 31, 2004. Include the tax paid with your return in column (d) of line 17; this will result in no penalty being due for the January 15, 2004 installment.

Special Rules for Farmers

You are considered to be a farmer for the taxable year if at least two-thirds of your gross

income for 2003 was from farming sources. If you are a farmer, the following special rules apply:

1. You are only required to make one payment for the taxable year (due January 15, 2004); and
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 file your return and pay the tax due on or before the first day of March, 2004, no penalty is due.

Mark the appropriate box in PART 1 and complete only column (d) of PART IV to figure your penalty. Be sure to use the proper percentage when calculating line 6, and carry the entire figure shown on line 8 to column (d), line 16.

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 in PART I and figure the amount of the penalty you ask to be waived. Enter the amount of penalty on Line 16 of Form IT-140 and Line 19 of Form IT-140NR/PY. Check the box and attach a signed statement explaining the reasons you believe the penalty should be waived. If you have documentation substantiating your statement, attach a copy. The Department will notify you if your request for waiver is not approved.

PART II - FOR ALL FILERS

Line 1 - Enter the amount from line 8 of Form IT-140 or line 11 of Form IT-140NR/PY.

Line 2 - Enter the sum of any amounts shown on lines 11 and 13 of Form IT-140 or lines 14 and 16 of Form IT-140NR/PY.

Line 3 - Subtract line 2 from line 1 and enter the result.

Line 4 - Enter the amount of withholding tax shown on line 9 of Form IT-140 or line 12 of Form IT-140NR/PY.

Line 5 - 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.**

Line 6 - Multiply line 3 by ninety percent (90%) and enter the result.

Line 7 - Enter your tax after credits from your 2002 West Virginia return. If you filed Form IT-140 in 2002, your tax after credits will be line 8 reduced by the sum of lines 11 and 12; if you filed Form IT-140NR/PY, your tax after credits will be line 11 reduced by the sum of lines 14 and 15.

Line 8 - 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.

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 figure 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 BOX C or BOX D in PART I.

If you can use the short method, complete lines 9 through 12 to figure your total underpayment for the year and lines 13 through 15 to figure the penalty due. If you checked BOX E in PART I because you are a farmer, the figure to use on line 13 is .02366 instead of .06331.

In certain instances, the penalty due shown on line 15 may be waived. See Waiver of Penalty for more details.

PART IV - REGULAR METHOD

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

Section A - Figure Your Underpayment

Line 16 - 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 II divided by four. If BOX D of PART I applies to you, enter the amounts from line 19 of the Annualized Income Worksheet in the appropriate columns.

Line 17 - 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, 2003, for the 2003 tax year; in column (b), enter payments you made after April 15, and on or before June 16, 2003; in column (c), enter payments you made after June 16, and on or before September 15, 2003; and in column (d), enter payments you made after September 15, and on or before January 15, 2004.

When figuring your payment dates and the amounts to enter on line 17 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 BOX C in PART I and show otherwise.
2. Include in your estimated tax payments any overpayment from your 2002 West Virginia tax return that you elected to apply to your 2003 estimated tax. If you file your return by the due date (including extensions), treat the overpayment as a payment made on April 15, 2003.
3. If you file your return and pay the tax due

on or before January 31, 2004, include the tax you pay with your return in column (d) of line 17. In this case, you will not owe a penalty for the payment due January 15, 2004.

Line 18 - Enter any overpayment from the previous column on line 18.

Line 19 - Add lines 17 and 18 in each column and enter the result on line 19.

Line 20 - Add lines 22 and 23 from the previous column and enter the result in each column.

Line 21 - Subtract line 20 from line 19 in each column and enter the result on line 21. If line 20 is equal to or more than line 19 in any column, enter zero on line 21 in that column.

Line 22 - Subtract line 19 from line 20 for any column for which line 20 is more than line 19; otherwise, enter zero.

Line 23 - Subtract line 21 from line 16 for any column for which line 16 is more than line 21; otherwise, enter zero. If line 23 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.

Line 24 - Subtract line 16 from line 21 for any column for which line 21 is more than line 16; otherwise, enter zero. Be sure to enter the amount from line 24 on line 18 of the next column.

Section B - Figure the Penalty

Caution: Read the following instructions and examples carefully before completing Section B.

Figure the penalty by applying the appropriate rate against each underpayment on line 23. The penalty is figured 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 figured using more than one rate. The annual rate is nine and one-half percent (9.5%) from January 1, 2003 through June 30, 2004 and will require only one rate for all underpayments.

Use line 25 to figure the number of days the underpayment remains unpaid. Use line 27 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 the April 15 installment period, the payment you make June 16 will first be applied to pay off the April 15 underpayment; any remaining portion of the payment will be applied to the June 16 installment.

List your payments for 2003 - Before figuring your penalty, use the table below to list the payments you made for 2003.

**Payment Table
Estimated Payments
on or after 4/15/2003 and
on or before 4/15/2004.**

Date	Amount

List only the payments made between the dates shown in the table heading. Also, apply the following rules:

1. Show the West Virginia withholding tax attributable to each installment on the installment due date; do not list the withholding attributable on or after January 1, 2004.
2. Any balance due that you pay on or before April 15, 2004 with your personal income tax return is considered a payment and should be listed on line 17, column (d). For the payment date, use the date you file your return, or April 15, 2004, whichever is earlier.

Chart of Total Days Per Rate Period

Rate Period	Line 25
(a)	366
(b)	304
(c)	213
(d)	91

For example, if you have an underpayment on line 23, column (a), but show no payments in the table, you would enter 366 in column (a) of line 25.

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 23, complete lines 25 and 27 in a similar fashion.

Line 25 - Enter in column (a) the total number of days from 4/15/03 to the date of the first payment listed. If no payments are listed, enter 366.

Example 1. Assume you had an underpayment of \$1,000 on line 23 and your first payment in the Payment Table was a \$1,200 payment made June 5. Enter 51 (the days from 4/15 to 6/5) on line 25, column (a).

Line 26 - 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%) through June 30, 2004, resulting in a daily rate of .000260.**

Line 27 - Make the computation requested and enter the result. Note that the computation calls for the "underpayment on line 23". The amount to use as the "underpayment" depends on whether or not a payment is listed.

If There Is A Payment Listed - The "underpayment" for the computation on line 27 is the amount of the payment applied to the line 23 underpayment. If the payment is more than the underpayment, apply only an amount equal to the underpayment and use that amount for the line 27 computation. If the payment is less than your underpayment, the penalty for the remaining underpayment will require a separate computation. Use the space at the bottom of page 24 or a separate sheet of paper to show any additional computations.

Example 2. Assume the same facts as in Example 1. Because your payment was more than the underpayment, you would apply only \$1,000 of the payment to the underpayment. The penalty for line 27 would be \$13.26 (\$1,000 X 51 X .000260).

Example 3. Assume the amount of the payment in Example 1 was only \$800. Since you paid \$800 toward the underpayment, enter \$10.61 (\$800 X 51 X .000260) on line 27.

If There Are No Payments Listed - The "underpayment" is the entire amount shown on line 23.

Determine If You Need To Make Additional Computations for Column (a)

Whether you need to make additional computations will depend on which of the following conditions apply to you:

1. The first payment listed was enough to reduce the underpayment to zero. There are no further computations for column (a). Figure the penalty for any underpayments shown in columns (b) through (d) on line 23.
2. No payments are listed. Figure the penalty for any underpayments shown in columns (b) through (d) on line 23.
3. The payment listed did not reduce the underpayment to zero, and no other payments are listed.

Make one other computation for lines 25 and 27. This second computation is to figure the penalty on the unpaid balance (the portion of the underpayment that remained unpaid for the entire period).

On line 25, enter 366. This is the total number of days in the rate period. See the **Chart of Total Days Per Rate Period**.

On line 27, make the computation and enter the result.

Example 4. Assume the same facts as in Example 3. After applying the \$800 payment, the underpayment balance is \$200. Line 27 will contain a second entry of \$19.03 (\$200 X 366 X .000260).

4. Additional payments are listed in the table and the first payment did not reduce the underpayment to zero. On line 23, list the amounts and payment dates that apply to the underpayment for the installment period. Figure the penalty for each amount on line 23. If an underpayment balance remains after applying all the payments, figure the penalty on the remaining balance for the entire rate period.

Example 5. Assume that your underpayment for column (a) is \$2,000 and that you made two payments: \$500 on April 30 and \$1,500 on June 16. On line 23, enter \$2,000, or enter each payment and date separately which will correspond to the two entries on lines 25 and 27.

Line 25 will show two entries in column (a): 15 days (from 4/15 to 4/30); and 62 days (from 4/15 to 6/16).

Line 27 will also show two figures in column (a): \$1.95 (\$500 X 15 X .000260) and \$24.18 (\$1,500 X 62 X .000260).

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.

Line 28 - Add all figures from line 27. Enter the sum on line 28 and on the appropriate PENALTY DUE line of your personal income tax return.

Line 26. Wages, Salaries, and Tips.

Column A — Enter the total of all wages, salaries, tips and other employee compensation as reported on your federal income tax return.

Column B — Enter the portion of the federal amount (Column A) that you received during the period of time you were a West Virginia resident.

Column C — Enter the wages that you 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.

Lines 27 and 28. Interest and Dividend Income.

Column A — Enter the interest and dividend income from your federal income tax return.

Column B — Enter the portion received during the period of time you were a West Virginia resident.

Column C — Enter your interest and dividend income earned while a nonresident that is derived from a business, trade, profession or occupation carried on in West Virginia.

Line 29. Refunds of State and Local Taxes.

Column A — Enter the total taxable state and local income tax refunds reported on your federal income tax return.

Column B — Enter the portion received during the period of time you were a West Virginia resident.

Column C — Do not enter any refunds received during the period you were a nonresident.

Line 30. Alimony Received.

Column A — Enter the total alimony received as reported on your federal income tax return.

Column B — Enter ONLY the portion received during the period of time you were a West Virginia resident.

Column C — Do not enter any alimony received during the period you were a nonresident.

Line 31. Business Income (including business profit or loss and income from rents, royalties, partnerships, estates, trusts and S-corporations).

Column A — Enter the total amounts of ALL types of income listed above that you reported on your federal income tax return.

Column B — Enter ONLY the portion received during the period of time you were a West Virginia resident.

Column C — Enter any portion derived from West Virginia source(s) during the period you were a nonresident.

Business carried on. Your business, trade, profession, or occupation (not including personal services as an employee) is considered to be carried on 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 carried on in West Virginia. This defi-

inition is not exclusive. Your business is considered to be carried on in West Virginia if it is transacted here with a fair measure of permanency and continuity.

Business carried on both in and out of West Virginia. If, while you were a nonresident, your business, trade or profession is carried on within West Virginia and from source(s) outside West Virginia, and you maintain accounts clearly reflecting income from the West Virginia operations, enter the net profit or loss from business carried on in West Virginia on line 31, Column C.

If the West Virginia income of the business cannot be determined from your books, explain your method of allocation of profits to West Virginia on a separate sheet.

Rent and Royalty Income. As a nonresident you must report in Column C any rents and royalties from: (1) real property located in West Virginia, whether or not the property is used in connection with a business; (2) tangible personal property not used in a business if such property is located in West Virginia; and (3) tangible and intangible personal property used in or connected with a business, trade, profession or occupation carried on in West Virginia.

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

However, do not allocate income from real property. Income from real property must be entirely included if the real property is located in West Virginia and entirely excluded if the real property is located outside West Virginia.

Also report in Column C your share of rent and royalty income from a partnership of which you are a member from Form IT-165 or from an estate or trust of which you are a beneficiary from 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 IT-165.

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-CNT-112S.

Estates and Trusts. Report in Columns B and C your share of estate or trust income as a part-year resident or a nonresident from West Virginia source(s) obtained from information provided by the fiduciary from 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).

If you were a part-year resident, you must recalculate your passive activity loss limitations as if separate federal returns were filed for your resident and nonresident periods.

Line 32. Capital Gains or Losses.

Column A — Enter the capital gain or loss from

the sale or exchange of property, including securities, as reported on your federal return.

Column B — You must report any capital gain or loss which occurs during the period you were a West Virginia resident.

Column C — 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.

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 trade or business, 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 carried on 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.

Line 33. Supplemental Gains or Losses.

Column A — Enter any other gains or losses from the sale or exchange of non-capital assets used in a trade or business as reported on your federal return.

Column B — You must report any supplemental gain or loss which occurred during the period you were a West Virginia resident.

Column C — Figure the amount to be reported 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.

Line 34. Pensions and Annuities.

Column A — Enter the taxable amount of the pensions and annuities reported on your federal return.

Column B — Enter the taxable amount of any pensions and annuities received while you were a West Virginia resident.

Column C — Enter the income from pensions and annuities that was 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 you carried on in West Virginia.

Line 35. Farm Income or Loss.

Column A — Enter the amount reported on your federal return.

Column B — Enter the portion that represents farm income or loss for the period during which you were a West Virginia resident.

Column C — Enter the portion that represents income or loss from farming carried on in West Virginia while you were a nonresident.

Reporting farm income is similar to reporting business income. See the instructions for reporting business income (line 31) on page 28, including the instructions for reporting when business is carried on both in and out of West Virginia.

Line 36. Unemployment Compensation.

Column A — Enter the amount reported on your federal return.

Column B — Enter the portion received while you were a West Virginia resident.

Column C — Enter the portion received while a nonresident, but derived or resulting from employment in West Virginia.

Line 37. Social Security and Railroad Retirement Benefits.

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

Column B — Enter the portion received while you were a West Virginia resident.

Column C — Do not enter any amount received for the period you were a nonresident.

Line 38. Other Income.

Column A — Enter the total of other income reported on your federal return. Identify each source in the space provided on line 38. Attach additional statements, if necessary.

Column B — Enter the portion received while you were a West Virginia resident.

Column C — Enter the portion derived from or connected with West Virginia sources and received while you were a nonresident.

NOTE: If you have any special accrual income, it should be included in Columns A and B of line 38. See page 10 for more information on special accruals.

Line 39. Total Income.

Add lines 26 through 38 of each column and enter the result on line 39.

Lines 40-46. Adjustments Included in Federal Adjusted Gross Income.

Column A — Enter the adjustments to income included on your federal Form 1040. These adjustments include penalty on early withdrawal of savings, IRA deductions, deductions for self-employment tax and other deductions.

Column B — Enter any adjustment which was incurred while you were a resident of West Virginia.

Column C — Enter any adjustment connected with income from West Virginia sources which was incurred while you were a nonresident.

Also include on line 46 any adjustments shown on line 33 of your federal return from the following sources:

- Jury duty pay given to employer;
- Educator expenses;

- Repayment of sub-pay;
- Contribution to Section 501(c)(18) pension plan;
- Tuition and fees deduction;
- Alimony paid; or
- Student loan interest deductions.

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

Include in Column B only the portion of your alimony adjustment attributable to the part of the year you were a West Virginia Resident.

Line 47. Total Adjustments.

Enter the total of all adjustments from lines 40 through 46 for each column.

Line 48. Adjusted Gross Income.

Subtract line 47 from line 39 in each column and enter the result on line 48.

Line 49. West Virginia Income.

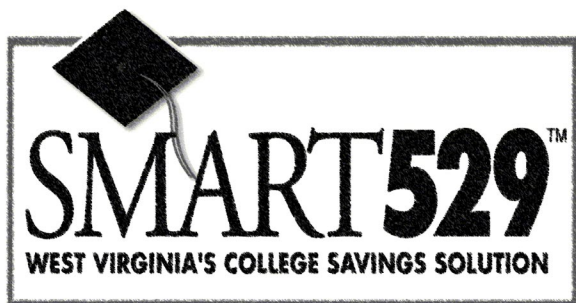
Add Column B and Column C and enter the total here.

Line 50. Income Subject to West Virginia State Tax But Exempt From Federal Tax.

Part-Year Residents Only. Enter any income subject to West Virginia tax and not included in your federal adjusted gross income. This income will also be shown as an addition to federal adjusted gross income on Schedule M.

Line 51. Total West Virginia Income.

Add the amounts shown on lines 49 and 50 and enter the total here and on line 1 of Form IT-140NR/PY.



The SMART529™ prepaid tuition and college savings program offers flexible investment and prepaid tuition options designed to meet a variety of savings goals.

Account owners may receive a special deduction on their West Virginia State personal income tax that is not available for any other college savings plan.

For more information call the SMART529™ college savings service center at 1-866-574-3542.



Build A Child's Trust



Check the Children's Trust Fund box on your West Virginia Tax Form or mail your contribution to:

The West Virginia Children's Trust Fund

P.O. Box 5424

Charleston, WV 25361

(304) 558-0600

Help Prevent Child Abuse

MODIFICATIONS TO ADJUSTED GROSS INCOME

IF YOU WERE 65 OR OLDER DURING 2003, ENTER YOUR YEAR OF BIRTH ON THE FRONT OF FORM IT-140NR/PY.

Schedule M must be completed when your West Virginia adjusted gross income is not the same as your federal adjusted gross income for the taxable year. It does not have to be completed if your only income was from wages, salaries, tips, or other employee compensation. However, if you report a modification other than those listed on lines 68 or 69, you do not have to complete Schedule M if the modification can be clearly described in the space provided on lines 3 and 4 of Form IT-140NR/PY.

IMPORTANT - These definitions apply to the modifications on lines 68 and 69:

PERMANENTLY AND TOTALLY DISABLED. An individual (regardless of age) is permanently and totally disabled if he/she is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months.

SURVIVING SPOUSE. A taxpayer whose spouse died during the year prior to the taxable year for which the annual return is being filed and who has not remarried at any time before the end of the year for which the annual return is being filed.

If you claim a modification on line 68 for being permanently and totally disabled during 2003 OR on line 69 as the surviving spouse of a taxpayer who was permanently and totally disabled prior to his/her death, you **MUST** attach a 2003 West Virginia Schedule H. A copy of federal Schedule R or a previously filed West Virginia Schedule H may be substituted for the 2003 Schedule H.

If you are disabled **AND OVER 65**, you are not required to complete Schedule H. **HOWEVER, BE CERTAIN YOUR YEAR OF BIRTH APPEARS ON THE FRONT OF YOUR FORM IT-140NR/PY.**

If you claim a modification other than those shown on Schedule M, it must be explained on line 3 or 4 of your return.

Modifications Increasing Federal Adjusted Gross Income (additions to income).

Line 52. INTEREST OR DIVIDEND INCOME ON FEDERAL OBLIGATIONS. Enter the 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.

Line 53. INTEREST OR DIVIDEND INCOME ON STATE AND 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 you or credited to you.

Line 54. 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.

Line 55. LUMP SUM PENSION DISTRIBUTIONS. Enter the amount of any qualifying 402(e) lump sum distributions which were not included in your federal adjusted gross income but were separately reported and taxed on federal Form 4972 (5 or 10 year averaging).

Line 56. OTHER INCOME EXCLUDED FROM FEDERAL ADJUSTED GROSS INCOME BUT SUBJECT TO STATE TAX. West Virginia income tax is based on federal adjusted gross income determined by existing law at the beginning of the taxable year. If Congress changes federal tax law to exclude certain income from 2003 federal adjusted gross income after May 31, 2003, you must enter the amount of that income on line 56 of Schedule M.

Line 57. WITHDRAWALS FROM A MEDICAL SAVINGS ACCOUNT NOT USED FOR PAYMENT OF QUALIFYING MEDICAL EXPENSES. Enter the amount of any withdrawal you made from a qualified medical savings account which was spent for **OTHER** than qualifying medical expenses. Any amount entered on this line may also be subject to a twenty percent (20%) surtax.

Line 58. TOTAL ADDITIONS. Add lines 52 through 57. Enter the result here and on line 3 of Form IT-140NR/PY.

Modifications Decreasing Federal Adjusted Gross Income (subtractions to income).

NOTE: YOU MUST COMPLETE THIS SECTION OF SCHEDULE M LINE-BY-LINE. If a certain line does not apply to you, leave it blank and go on to the next line. If you are 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.

Line 59. INTEREST OR DIVIDENDS ON UNITED STATES OBLIGATIONS. Enter the total amount of interest or dividend income on obligations of the United States and its possessions, or bonds or securities from any United States authority, commission, or instrumentality to the extent includible 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. Also include on this line interest earned on West Virginia bonds which is subject to federal tax but is exempt from state tax under West Virginia law.

Line 60. ANY WEST VIRGINIA STATE OR LOCAL POLICE, DEPUTY SHERIFF'S 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 sheriff's 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, which is included in your federal adjusted gross income.

Line 61. WEST VIRGINIA TEACHERS RETIREMENT, WEST VIRGINIA PUBLIC EMPLOYEES RETIREMENT AND FEDERAL RETIREMENT. (MAXIMUM DEDUCTION \$2,000). Regardless of your age, enter the taxable amount of retirement income (not to exceed \$2,000) reported on your federal return which was received from (A) The West Virginia Teachers Retirement System, (B) The West Virginia Public Employees Retirement System and (C) Federal Retirement.

Line 62. MILITARY RETIREMENT MODIFICATIONS. There are two separate decreasing modifications for military retirees, one for a maximum of \$2,000 and another for a maximum of \$20,000. Enter \$22,000 or the total amount of military pension, whichever is less.

Line 63. 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.

You must attach a completed Schedule PBGC and a copy of 1099R provided by the guarantor.

Failure to do so will delay the processing of your return.

Line 64. INCOME INCLUDIBLE IN FEDERAL ADJUSTED GROSS INCOME BUT EXEMPT FROM STATE TAX BY FEDERAL LAW. Enter the source and amount of income included in your total federal adjusted gross income but exempt from state income taxes under the United States laws. Enter the amount(s) of income received from the United States Railroad Retirement Board including unemployment compensation, disability and sick pay which is included in your federal adjusted gross income. West Virginia does not impose tax on this income.

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

Line 65. REFUNDS OF STATE AND LOCAL INCOME TAXES. Enter the amount reported on line 10 of your federal Form 1040. Only refunds included in your federal adjusted gross income are subject to this modification.

Line 66. CONTRIBUTIONS TO THE WEST VIRGINIA PREPAID TUITION TRUST/WEST VIRGINIA SAVINGS PLAN TRUST. Enter the amount of your payments. See page 5 for additional information regarding these college saving trusts.

Line 67. OTHER DEDUCTION(S). Enter here **ONLY** any payment for premiums paid for a long-term care insurance policy. This deduction is allowed only to the extent that the payment(s) is included in the federal adjusted gross income.

Also enter on this line contributions made to a **West Virginia Medical Savings Account.**

Line 68. SENIOR CITIZENS OR DISABILITY DEDUCTIONS. Taxpayers **MUST** be age 65 or older or certified as permanently and totally disabled during 2003 to receive this deduction. If you and/or your spouse meet these requirements, complete line 68. If you are filing a joint return, your income on line 68 must be allocated according to which spouse actually received it; joint income should be divided between husband and wife in the ratio of their respective percentage of ownership.

Line 68(a). Enter all income (for each spouse, if joint return) which has not been reported on lines 59 through 67 of Schedule M.

Line 68(b). \$8,000 is the maximum modification allowed for each senior citizen or disabled taxpayer under state law.

Line 68(c). Enter the total shown for each spouse as deductions from lines 59 through 62 of Schedule M. Your maximum deduction on line 68(b) is reduced by this amount.

Line 68(d). Subtract line 68(c) from line 68(b) for each spouse. If line 68(c) is larger than line 68(b), enter zero on line 68(d). Compare the amounts shown on lines 68(a) and 68(d) for each spouse. Enter the smaller of these two amounts on line 68 for that spouse. **ONLY THE INCOME OF THE SPOUSE WHO MEETS THE ELIGIBILITY REQUIREMENTS QUALIFIES FOR THE REDUCING INCOME MODIFICATION.** If one spouse only has \$4,000 in income, then the maximum deduction for that spouse is \$4,000.

Line 69. INCOME RECEIVED BY SURVIVING SPOUSE. If you are the surviving spouse (regardless of age) of a decedent who had attained the age of 65 OR was certified as permanently and totally disabled (regardless of age) prior to his/her death, you may take a modification if you receive taxable income from any source not included on line 68. 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 your total deductions from income shown on lines 59, 60, 61 and 68 are \$8,000 or more, you are not eligible for an additional modification on line 69. If you meet these qualifications, complete the worksheet on page 9 to calculate your deduction.

Line 70. Add lines 59 through 69 for each column and enter the results here.

Line 71. TOTAL SUBTRACTIONS. Combine Columns A and B from line 70 and enter the result here and on line 4 of Form IT-140NR/PY.

INSTRUCTIONS FOR SCHEDULE T

You are required to complete Schedule T if:

- your 2003 federal total tax includes an amount of Alternative Minimum Tax; or
- you made a withdrawal from a medical savings account not previously designated for use for nonmedical purposes, and are thus subject to the twenty percent (20%) surtax.

The amount to be entered on line 1 of Schedule T is the Federal Alternative Minimum Tax shown on federal Form 6251.

NOTE: If you received interest income which is specifically exempt from taxation by the West Virginia Code (including interest received from West Virginia Housing Development Authority Bonds) which is included in your federal base income, you must recompute your Federal Al-

ternative Minimum Tax, excluding the nontaxable income, for purposes of calculating your West Virginia Minimum Tax. The amount entered on line 1 of Schedule T should be this recomputed Federal Alternative Minimum Tax.

Complete lines 7 and 8 if you made a withdrawal from a medical savings account which was not used for medical purposes. The amount shown on line 8 must be added to line 6 to determine your total West Virginia tax liability.

INSTRUCTIONS FOR SCHEDULE G - MARRIED TAXPAYERS FILING SEPARATE RETURNS

Married taxpayers who file separate federal returns **MUST** also file separate state returns. If a joint return is filed for federal income tax purposes, you may elect to file either a joint or separate state return. When joint federal but separate state returns are filed, each spouse must compute his or 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 was a nonresident for the entire taxable year and they filed a joint federal income tax return, they may choose to file as residents of West Virginia on a joint return. The total income earned by each spouse for the entire year, regardless of where it was earned, must be reported on the joint return as taxable to West Virginia. If one spouse was a resident for the entire taxable year and the other spouse is a part-time resident of West Virginia, they must file separate returns.

The spouse who is a resident for the entire year should report their income on the IT-140 resident return and the spouse who is a part-year resident must use the IT-140NR/PY.

Taxpayers who are married but file separate returns must calculate their tax using RATE SCHEDULE II. Any taxpayer who is married but filing separate returns and claims more than one personal exemption must complete Schedule G to document his or her personal exemptions.

Subject to certain limitations, a West Virginia **resident** may be allowed a credit against his/her West Virginia income tax for any income tax imposed for the taxable year by another state, on income derived from sources within the other state.

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

Nonresidents will not be allowed Schedule E credit under any circumstances.

The purpose of the credit is to prevent "dual taxation" of such income.

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

- A. The credit cannot exceed the amount of tax actually payable to the other state on income also subject to West Virginia tax. This is the actual amount of income tax computed on the nonresident return filed with the other state.
- B. 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.
- C. The credit cannot reduce the West Virginia tax due to an amount less than would have been due if the income subject to taxation by the other state was excluded from the taxpayer's West Virginia income.

When computing the Schedule E credit, do **not** use the amount of tax that may have been withheld from your wages. This is **not** the actual tax paid to the other state.

A Schedule E credit is not allowed in any case for income tax imposed by a city, township, borough or any political subdivision of a state.

A copy of the return filed with the state for which you are claiming a Schedule E credit must be attached to your West Virginia Return.

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

West Virginia Resident

Lines 43 through 53. Enter the appropriate information on the proper lines of Schedule E (page 14).

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

Alabama	Idaho	Minnesota	North Carolina
Arizona	Illinois	Mississippi	North Dakota
Arkansas	Indiana	Missouri	Oklahoma
California	Iowa	Montana	Oregon
Colorado	Kansas	Nebraska	Rhode Island
Connecticut	Louisiana	New Hampshire	South Carolina
Delaware	Maine	New Jersey	Utah
District of Columbia	Massachusetts	New Mexico	Vermont
Georgia	Michigan	New York	Wisconsin
Hawaii			

***** NOTE: THE ABOVE LIST IS SUBJECT TO CHANGE AT ANY TIME *****

West Virginia Part-Year Resident

Enter the appropriate information on the proper lines of Schedule E (page 19).

Line 72. 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. Be sure to enter the name of the state for which you are claiming credit on the line provided.

Line 73. Enter the amount shown on line 11 of Form IT-140NR/PY.

Line 74. Enter the total of all items listed in Column B of Schedule A which were derived from the state named on line 72.

Line 75. Enter the amount shown on Schedule A, line 51.

Line 76. Limitation of Credit. Multiply line 73 by line 74 and divide the result by line 75; enter the result on line 76.

Line 77. Alternative West Virginia Taxable Income. Subtract line 74 from line 75.

Line 78. Alternative West Virginia Income Tax. Must be calculated as follows:
a. Calculate your tentative tax (see the instructions for line 9 on page 11).

b. Determine your income percentage by dividing line 77 by your federal adjusted gross income.

c. Multiply your tentative tax by your income percentage to arrive at the alternative income tax.

Line 79. Limitation of Credit. Subtract line 78 from line 73.

Line 80. Maximum Credit. Subtract line 15 of Form IT-140NR/PY from line 73 and enter the result here.

Line 81. Total Credit (the smallest of lines 72, 73, 76, 79 or 80). Enter amount here and on line 16 of Form IT-140NR/PY.

BASED ON TAXABLE INCOME

To be used by taxpayers whose filing status is "1" or "2" and whose taxable income is less than \$100,000. All other taxpayers must compute their tax using the Rate Schedules. NOTE: When using the tax tables, make sure that the taxable income is LESS than and NOT equal to the income shown in the "BUT LESS THAN" column. EXAMPLE: For a taxable income of \$7,500, the tax is \$227, NOT \$224.

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME					
At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is			
0	25	0	7700	7800	233	15700	15800	530	23700	23800	850	29020	29080	1082	33820	33880	1298	38620	38680	1514	42850	42900	1748
25	50	1	7800	7900	236	15800	15900	534	23800	23900	854	29080	29140	1085	33880	33940	1301	38680	38740	1517	42900	42950	1751
50	75	2	7900	8000	239	15900	16000	538	23900	24000	858	29140	29200	1088	33940	34000	1304	38740	38800	1520	42950	43000	1754
75	100	3	8000	8100	242	16000	16100	542	24000	24100	862	29200	29260	1090	34000	34060	1306	38800	38860	1522	43000	43050	1757
100	200	5	8100	8200	245	16100	16200	546	24100	24200	866	29260	29320	1093	34060	34120	1309	38860	38920	1525	43050	43100	1760
200	300	8	8200	8300	248	16200	16300	550	24200	24300	870	29320	29380	1096	34120	34180	1312	38920	38980	1528	43100	43150	1763
300	400	11	8300	8400	251	16300	16400	554	24300	24400	874	29380	29440	1098	34180	34240	1314	38980	39040	1530	43150	43200	1766
400	500	14	8400	8500	254	16400	16500	558	24400	24500	878	29440	29500	1101	34240	34300	1317	39040	39100	1533	43200	43250	1769
500	600	17	8500	8600	257	16500	16600	562	24500	24600	882	29500	29560	1104	34300	34360	1320	39100	39160	1536	43250	43300	1772
600	700	20	8600	8700	260	16600	16700	566	24600	24700	886	29560	29620	1107	34360	34420	1323	39160	39220	1539	43300	43350	1775
700	800	23	8700	8800	263	16700	16800	570	24700	24800	890	29620	29680	1109	34420	34480	1325	39220	39280	1541	43350	43400	1778
800	900	26	8800	8900	266	16800	16900	574	24800	24900	894	29680	29740	1112	34480	34540	1328	39280	39340	1544	43400	43450	1781
900	1000	29	8900	9000	269	16900	17000	578	24900	25000	898	29740	29800	1115	34540	34600	1331	39340	39400	1547	43450	43500	1784
1000	1100	32	9000	9100	272	17000	17100	582	25000	25060	901	29800	29860	1117	34600	34660	1333	39400	39460	1549	43500	43550	1787
1100	1200	35	9100	9200	275	17100	17200	586	25060	25120	904	29860	29920	1120	34660	34720	1336	39460	39520	1552	43550	43600	1790
1200	1300	38	9200	9300	278	17200	17300	590	25120	25180	907	29920	29980	1123	34720	34780	1339	39520	39580	1555	43600	43650	1793
1300	1400	41	9300	9400	281	17300	17400	594	25180	25240	909	29980	30040	1125	34780	34840	1341	39580	39640	1557	43650	43700	1796
1400	1500	44	9400	9500	284	17400	17500	598	25240	25300	912	30040	30100	1128	34840	34900	1344	39640	39700	1560	43700	43750	1799
1500	1600	47	9500	9600	287	17500	17600	602	25300	25360	915	30100	30160	1131	34900	34960	1347	39700	39760	1563	43750	43800	1802
1600	1700	50	9600	9700	290	17600	17700	606	25360	25420	918	30160	30220	1134	34960	35020	1350	39760	39820	1566	43800	43850	1805
1700	1800	53	9700	9800	293	17700	17800	610	25420	25480	920	30220	30280	1136	35020	35080	1352	39820	39880	1568	43850	43900	1808
1800	1900	56	9800	9900	296	17800	17900	614	25480	25540	923	30280	30340	1139	35080	35140	1355	39880	39940	1571	43900	43950	1811
1900	2000	59	9900	10000	299	17900	18000	618	25540	25600	926	30340	30400	1142	35140	35200	1358	39940	40000	1574	43950	44000	1814
2000	2100	62	10000	10100	302	18000	18100	622	25600	25660	928	30400	30460	1144	35200	35260	1360	40000	40050	1577	44000	44050	1817
2100	2200	65	10100	10200	306	18100	18200	626	25660	25720	931	30460	30520	1147	35260	35320	1363	40050	40100	1580	44050	44100	1820
2200	2300	68	10200	10300	310	18200	18300	630	25720	25780	934	30520	30580	1150	35320	35380	1366	40100	40150	1583	44100	44150	1823
2300	2400	71	10300	10400	314	18300	18400	634	25780	25840	936	30580	30640	1152	35380	35440	1368	40150	40200	1586	44150	44200	1826
2400	2500	74	10400	10500	318	18400	18500	638	25840	25900	939	30640	30700	1155	35440	35500	1371	40200	40250	1589	44200	44250	1829
2500	2600	77	10500	10600	322	18500	18600	642	25900	25960	942	30700	30760	1158	35500	35560	1374	40250	40300	1592	44250	44300	1832
2600	2700	80	10600	10700	326	18600	18700	646	25960	26020	945	30760	30820	1161	35560	35620	1377	40300	40350	1595	44300	44350	1835
2700	2800	83	10700	10800	330	18700	18800	650	26020	26080	947	30820	30880	1163	35620	35680	1379	40350	40400	1598	44350	44400	1838
2800	2900	86	10800	10900	334	18800	18900	654	26080	26140	950	30880	30940	1166	35680	35740	1382	40400	40450	1601	44400	44450	1841
2900	3000	89	10900	11000	338	18900	19000	658	26140	26200	953	30940	31000	1169	35740	35800	1385	40450	40500	1604	44450	44500	1844
3000	3100	92	11000	11100	342	19000	19100	662	26200	26260	955	31000	31060	1171	35800	35860	1387	40500	40550	1607	44500	44550	1847
3100	3200	95	11100	11200	346	19100	19200	666	26260	26320	958	31060	31120	1174	35860	35920	1390	40550	40600	1610	44550	44600	1850
3200	3300	98	11200	11300	350	19200	19300	670	26320	26380	961	31120	31180	1177	35920	35980	1393	40600	40650	1613	44600	44650	1853
3300	3400	101	11300	11400	354	19300	19400	674	26380	26440	963	31180	31240	1179	35980	36040	1395	40650	40700	1616	44650	44700	1856
3400	3500	104	11400	11500	358	19400	19500	678	26440	26500	966	31240	31300	1182	36040	36100	1398	40700	40750	1619	44700	44750	1859
3500	3600	107	11500	11600	362	19500	19600	682	26500	26560	969	31300	31360	1185	36100	36160	1401	40750	40800	1622	44750	44800	1862
3600	3700	110	11600	11700	366	19600	19700	686	26560	26620	972	31360	31420	1188	36160	36220	1404	40800	40850	1625	44800	44850	1865
3700	3800	113	11700	11800	370	19700	19800	690	26620	26680	974	31420	31480	1190	36220	36280	1406	40850	40900	1628	44850	44900	1868
3800	3900	116	11800	11900	374	19800	19900	694	26680	26740	977	31480	31540	1193	36280	36340	1409	40900	40950	1631	44900	44950	1871
3900	4000	119	11900	12000	378	19900	20000	698	26740	26800	980	31540	31600	1196	36340	36400	1412	40950	41000	1634	44950	45000	1874
4000	4100	122	12000	12100	382	20000	20100	702	26800	26860	982	31600	31660	1198	36400	36460	1414	41000	41050	1637	45000	45050	1877
4100	4200	125	12100	12200	386	20100	20200	706	26860	26920	985	31660	31720	1201	36460	36520	1417	41050	41100	1640	45050	45100	1880
4200	4300	128	12200	12300	390	20200	20300	710	26920	26980	988	31720	31780	1204	36520	36580	1420	41100	41150	1643	45100	45150	1883
4300	4400	131	12300	12400	394	20300	20400	714	26980	27040	990	31780	31840	1206	36580	36640	1422	41150	41200	1646	45150	45200	1886
4400	4500	134	12400	12500	398	20400	20500	718	27040	27100	993	31840	31900	1209	36640	36700	1425	41200	41250	1649	45200	45250	1889
4500	4600	137	12500	12600	402	20500	20600	722	27100	27160	996	31900	31960	1212	36700	36760	1428	41250	41300	1652	45250	45300	1892
4600	4700	140	12600	12700	406	20600	20700	726	27160	27220	999	31960	32020	1215	36760	36820	1431	41300	41350	1655	45300	45350	1895
4700	4800	143	12700	12800	410	20700	20800	730	27220	27280	1001	32020	32080	1217	36820	36880	1433	41350	41400	1658	45350		

2003 TAX TABLES continued

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME					
At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is			
46850	46900	1988	50850	50900	2228	54850	54900	2468	58850	58900	2708	62850	62900	2962	66850	66900	3222	70850	70900	3482	74850	74900	3742
46900	46950	1991	50900	50950	2231	54900	54950	2471	58900	58950	2711	62900	62950	2965	66900	66950	3225	70900	70950	3485	74900	74950	3745
46950	47000	1994	50950	51000	2234	54950	55000	2474	58950	59000	2714	62950	63000	2968	66950	67000	3228	70950	71000	3488	74950	75000	3748
47000	47050	1997	51000	51050	2237	55000	55050	2477	59000	59050	2717	63000	63050	2972	67000	67050	3232	71000	71050	3492	75000	75050	3752
47050	47100	2000	51050	51100	2240	55050	55100	2480	59050	59100	2720	63050	63100	2975	67050	67100	3235	71050	71100	3495	75050	75100	3755
47100	47150	2003	51100	51150	2243	55100	55150	2483	59100	59150	2723	63100	63150	2978	67100	67150	3238	71100	71150	3498	75100	75150	3758
47150	47200	2006	51150	51200	2246	55150	55200	2486	59150	59200	2726	63150	63200	2981	67150	67200	3241	71150	71200	3501	75150	75200	3761
47200	47250	2009	51200	51250	2249	55200	55250	2489	59200	59250	2729	63200	63250	2985	67200	67250	3245	71200	71250	3505	75200	75250	3765
47250	47300	2012	51250	51300	2252	55250	55300	2492	59250	59300	2732	63250	63300	2988	67250	67300	3248	71250	71300	3508	75250	75300	3768
47300	47350	2015	51300	51350	2255	55300	55350	2495	59300	59350	2735	63300	63350	2991	67300	67350	3251	71300	71350	3511	75300	75350	3771
47350	47400	2018	51350	51400	2258	55350	55400	2498	59350	59400	2738	63350	63400	2994	67350	67400	3254	71350	71400	3514	75350	75400	3774
47400	47450	2021	51400	51450	2261	55400	55450	2501	59400	59450	2741	63400	63450	2998	67400	67450	3258	71400	71450	3518	75400	75450	3778
47450	47500	2024	51450	51500	2264	55450	55500	2504	59450	59500	2744	63450	63500	3001	67450	67500	3261	71450	71500	3521	75450	75500	3781
47500	47550	2027	51500	51550	2267	55500	55550	2507	59500	59550	2747	63500	63550	3004	67500	67550	3264	71500	71550	3524	75500	75550	3784
47550	47600	2030	51550	51600	2270	55550	55600	2510	59550	59600	2750	63550	63600	3007	67550	67600	3267	71550	71600	3527	75550	75600	3787
47600	47650	2033	51600	51650	2273	55600	55650	2513	59600	59650	2753	63600	63650	3011	67600	67650	3271	71600	71650	3531	75600	75650	3791
47650	47700	2036	51650	51700	2276	55650	55700	2516	59650	59700	2756	63650	63700	3014	67650	67700	3274	71650	71700	3534	75650	75700	3794
47700	47750	2039	51700	51750	2279	55700	55750	2519	59700	59750	2759	63700	63750	3017	67700	67750	3277	71700	71750	3537	75700	75750	3797
47750	47800	2042	51750	51800	2282	55750	55800	2522	59750	59800	2762	63750	63800	3020	67750	67800	3280	71750	71800	3540	75750	75800	3800
47800	47850	2045	51800	51850	2285	55800	55850	2525	59800	59850	2765	63800	63850	3024	67800	67850	3284	71800	71850	3544	75800	75850	3804
47850	47900	2048	51850	51900	2288	55850	55900	2528	59850	59900	2768	63850	63900	3027	67850	67900	3287	71850	71900	3547	75850	75900	3807
47900	47950	2051	51900	51950	2291	55900	55950	2531	59900	59950	2771	63900	63950	3030	67900	67950	3290	71900	71950	3550	75900	75950	3810
47950	48000	2054	51950	52000	2294	55950	56000	2534	59950	60000	2774	63950	64000	3033	67950	68000	3293	71950	72000	3553	75950	76000	3813
48000	48050	2057	52000	52050	2297	56000	56050	2537	60000	60050	2777	64000	64050	3037	68000	68050	3297	72000	72050	3557	76000	76050	3817
48050	48100	2060	52050	52100	2300	56050	56100	2540	60050	60100	2780	64050	64100	3040	68050	68100	3300	72050	72100	3560	76050	76100	3820
48100	48150	2063	52100	52150	2303	56100	56150	2543	60100	60150	2783	64100	64150	3043	68100	68150	3303	72100	72150	3563	76100	76150	3823
48150	48200	2066	52150	52200	2306	56150	56200	2546	60150	60200	2786	64150	64200	3046	68150	68200	3306	72150	72200	3566	76150	76200	3826
48200	48250	2069	52200	52250	2309	56200	56250	2549	60200	60250	2790	64200	64250	3050	68200	68250	3310	72200	72250	3570	76200	76250	3830
48250	48300	2072	52250	52300	2312	56250	56300	2552	60250	60300	2793	64250	64300	3053	68250	68300	3313	72250	72300	3573	76250	76300	3833
48300	48350	2075	52300	52350	2315	56300	56350	2555	60300	60350	2796	64300	64350	3056	68300	68350	3316	72300	72350	3576	76300	76350	3836
48350	48400	2078	52350	52400	2318	56350	56400	2558	60350	60400	2799	64350	64400	3059	68350	68400	3319	72350	72400	3579	76350	76400	3839
48400	48450	2081	52400	52450	2321	56400	56450	2561	60400	60450	2803	64400	64450	3063	68400	68450	3323	72400	72450	3583	76400	76450	3843
48450	48500	2084	52450	52500	2324	56450	56500	2564	60450	60500	2806	64450	64500	3066	68450	68500	3326	72450	72500	3586	76450	76500	3846
48500	48550	2087	52500	52550	2327	56500	56550	2567	60500	60550	2809	64500	64550	3069	68500	68550	3329	72500	72550	3589	76500	76550	3849
48550	48600	2090	52550	52600	2330	56550	56600	2570	60550	60600	2812	64550	64600	3072	68550	68600	3332	72550	72600	3592	76550	76600	3852
48600	48650	2093	52600	52650	2333	56600	56650	2573	60600	60650	2816	64600	64650	3076	68600	68650	3336	72600	72650	3596	76600	76650	3856
48650	48700	2096	52650	52700	2336	56650	56700	2576	60650	60700	2819	64650	64700	3079	68650	68700	3339	72650	72700	3599	76650	76700	3859
48700	48750	2099	52700	52750	2339	56700	56750	2579	60700	60750	2822	64700	64750	3082	68700	68750	3342	72700	72750	3602	76700	76750	3862
48750	48800	2102	52750	52800	2342	56750	56800	2582	60750	60800	2825	64750	64800	3085	68750	68800	3345	72750	72800	3605	76750	76800	3865
48800	48850	2105	52800	52850	2345	56800	56850	2585	60800	60850	2829	64800	64850	3089	68800	68850	3349	72800	72850	3609	76800	76850	3869
48850	48900	2108	52850	52900	2348	56850	56900	2588	60850	60900	2832	64850	64900	3092	68850	68900	3352	72850	72900	3612	76850	76900	3872
48900	48950	2111	52900	52950	2351	56900	56950	2591	60900	60950	2835	64900	64950	3095	68900	68950	3355	72900	72950	3615	76900	76950	3875
48950	49000	2114	52950	53000	2354	56950	57000	2594	60950	61000	2838	64950	65000	3098	68950	69000	3358	72950	73000	3618	76950	77000	3878
49000	49050	2117	53000	53050	2357	57000	57050	2597	61000	61050	2842	65000	65050	3102	69000	69050	3362	73000	73050	3622	77000	77050	3882
49050	49100	2120	53050	53100	2360	57050	57100	2600	61050	61100	2845	65050	65100	3105	69050	69100	3365	73050	73100	3625	77050	77100	3885
49100	49150	2123	53100	53150	2363	57100	57150	2603	61100	61150	2848	65100	65150	3108	69100	69150	3368	73100	73150	3628	77100	77150	3888
49150	49200	2126	53150	53200	2366	57150	57200	2606	61150	61200	2851	65150	65200	3111	69150	69200	3371	73150	73200	3631	77150	77200	3891
49200	49250	2129	53200	53250	2369	57200	57250	2609	61200	61250	2855	65200	65250	3115	69200	69250	3375	73200	73250	3635	77200	77250	3895
49250	49300	2132	53250	53300	2372	57250	57300	2612	61250	61300	2858</												

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME						
At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is	At Least	Less Than	Your Tax Is				
78850	78900	4002	81850	81900	4197	84850	84900	4392	87850	87900	4587	90850	90900	4782	93850	93900	4977	96850	96900	5172	99850	99900	5367	
78900	78950	4005	81900	81950	4200	84900	84950	4395	87900	87950	4590	90900	90950	4785	93900	93950	4980	96900	96950	5175	99900	99950	5370	
78950	79000	4008	81950	82000	4203	84950	85000	4398	87950	88000	4593	90950	91000	4788	93950	94000	4983	96950	97000	5178	99950	100000	5373	
79000	79050	4012	82000	82050	4207	85000	85050	4402	88000	88050	4597	91000	91050	4792	94000	94050	4987	97000	97050	5182				
79050	79100	4015	82050	82100	4210	85050	85100	4405	88050	88100	4600	91050	91100	4795	94050	94100	4990	97050	97100	5185				
79100	79150	4018	82100	82150	4213	85100	85150	4408	88100	88150	4603	91100	91150	4798	94100	94150	4993	97100	97150	5188				
79150	79200	4021	82150	82200	4216	85150	85200	4411	88150	88200	4606	91150	91200	4801	94150	94200	4996	97150	97200	5191				
79200	79250	4025	82200	82250	4220	85200	85250	4415	88200	88250	4610	91200	91250	4805	94200	94250	5000	97200	97250	5195				
79250	79300	4028	82250	82300	4223	85250	85300	4418	88250	88300	4613	91250	91300	4808	94250	94300	5003	97250	97300	5198				
79300	79350	4031	82300	82350	4226	85300	85350	4421	88300	88350	4616	91300	91350	4811	94300	94350	5006	97300	97350	5201				
79350	79400	4034	82350	82400	4229	85350	85400	4424	88350	88400	4619	91350	91400	4814	94350	94400	5009	97350	97400	5204				
79400	79450	4038	82400	82450	4233	85400	85450	4428	88400	88450	4623	91400	91450	4818	94400	94450	5013	97400	97450	5208				
79450	79500	4041	82450	82500	4236	85450	85500	4431	88450	88500	4626	91450	91500	4821	94450	94500	5016	97450	97500	5211				
79500	79550	4044	82500	82550	4239	85500	85550	4434	88500	88550	4629	91500	91550	4824	94500	94550	5019	97500	97550	5214				
79550	79600	4047	82550	82600	4242	85550	85600	4437	88550	88600	4632	91550	91600	4827	94550	94600	5022	97550	97600	5217				
79600	79650	4051	82600	82650	4246	85600	85650	4441	88600	88650	4636	91600	91650	4831	94600	94650	5026	97600	97650	5221				
79650	79700	4054	82650	82700	4249	85650	85700	4444	88650	88700	4639	91650	91700	4834	94650	94700	5029	97650	97700	5224				
79700	79750	4057	82700	82750	4252	85700	85750	4447	88700	88750	4642	91700	91750	4837	94700	94750	5032	97700	97750	5227				
79750	79800	4060	82750	82800	4255	85750	85800	4450	88750	88800	4645	91750	91800	4840	94750	94800	5035	97750	97800	5230				
79800	79850	4064	82800	82850	4259	85800	85850	4454	88800	88850	4649	91800	91850	4844	94800	94850	5039	97800	97850	5234				
79850	79900	4067	82850	82900	4262	85850	85900	4457	88850	88900	4652	91850	91900	4847	94850	94900	5042	97850	97900	5237				
79900	79950	4070	82900	82950	4265	85900	85950	4460	88900	88950	4655	91900	91950	4850	94900	94950	5045	97900	97950	5240				
79950	80000	4073	82950	83000	4268	85950	86000	4463	88950	89000	4658	91950	92000	4853	94950	95000	5048	97950	98000	5243				
80000	80050	4077	83000	83050	4272	86000	86050	4467	89000	89050	4662	92000	92050	4857	95000	95050	5052	98000	98050	5247				
80050	80100	4080	83050	83100	4275	86050	86100	4470	89050	89100	4665	92050	92100	4860	95050	95100	5055	98050	98100	5250				
80100	80150	4083	83100	83150	4278	86100	86150	4473	89100	89150	4668	92100	92150	4863	95100	95150	5058	98100	98150	5253				
80150	80200	4086	83150	83200	4281	86150	86200	4476	89150	89200	4671	92150	92200	4866	95150	95200	5061	98150	98200	5256				
80200	80250	4090	83200	83250	4285	86200	86250	4480	89200	89250	4675	92200	92250	4870	95200	95250	5065	98200	98250	5260				
80250	80300	4093	83250	83300	4288	86250	86300	4483	89250	89300	4678	92250	92300	4873	95250	95300	5068	98250	98300	5263				
80300	80350	4096	83300	83350	4291	86300	86350	4486	89300	89350	4681	92300	92350	4876	95300	95350	5071	98300	98350	5266				
80350	80400	4099	83350	83400	4294	86350	86400	4489	89350	89400	4684	92350	92400	4879	95350	95400	5074	98350	98400	5269				
80400	80450	4103	83400	83450	4298	86400	86450	4493	89400	89450	4688	92400	92450	4883	95400	95450	5078	98400	98450	5273				
80450	80500	4106	83450	83500	4301	86450	86500	4496	89450	89500	4691	92450	92500	4886	95450	95500	5081	98450	98500	5276				
80500	80550	4109	83500	83550	4304	86500	86550	4499	89500	89550	4694	92500	92550	4889	95500	95550	5084	98500	98550	5279				
80550	80600	4112	83550	83600	4307	86550	86600	4502	89550	89600	4697	92550	92600	4892	95550	95600	5087	98550	98600	5282				
80600	80650	4116	83600	83650	4311	86600	86650	4506	89600	89650	4701	92600	92650	4896	95600	95650	5091	98600	98650	5286				
80650	80700	4119	83650	83700	4314	86650	86700	4509	89650	89700	4704	92650	92700	4899	95650	95700	5094	98650	98700	5289				
80700	80750	4122	83700	83750	4317	86700	86750	4512	89700	89750	4707	92700	92750	4902	95700	95750	5097	98700	98750	5292				
80750	80800	4125	83750	83800	4320	86750	86800	4515	89750	89800	4710	92750	92800	4905	95750	95800	5100	98750	98800	5295				
80800	80850	4129	83800	83850	4324	86800	86850	4519	89800	89850	4714	92800	92850	4909	95800	95850	5104	98800	98850	5299				
80850	80900	4132	83850	83900	4327	86850	86900	4522	89850	89900	4717	92850	92900	4912	95850	95900	5107	98850	98900	5302				
80900	80950	4135	83900	83950	4330	86900	86950	4525	89900	89950	4720	92900	92950	4915	95900	95950	5110	98900	98950	5305				
80950	81000	4138	83950	84000	4333	86950	87000	4528	89950	90000	4723	92950	93000	4918	95950	96000	5113	98950	99000	5308				
81000	81050	4142	84000	84050	4337	87000	87050	4532	90000	90050	4727	93000	93050	4922	96000	96050	5117	99000	99050	5312				
81050	81100	4145	84050	84100	4340	87050	87100	4535	90050	90100	4730	93050	93100	4925	96050	96100	5120	99050	99100	5315				
81100	81150	4148	84100	84150	4343	87100	87150	4538	90100	90150	4733	93100	93150	4928	96100	96150	5123	99100	99150	5318				
81150	81200	4151	84150	84200	4346	87150	87200	4541	90150	90200	4736	93150	93200	4931	96150	96200	5126	99150	99200	5321				
81200	81250	4155	84200	84250	4350	87200	87250	4545	90200	90250	4740	93200	93250	4935	96200	96250	5130	99200	99250	5325				
81250	81300	4158	84250	84300	4353	87250	87300	4548	90250	90300	4743	93250	93300	4938	96250	96300	5133	99250	99300	5328				
81300	81350	4161	84300	84350	4356	87300	87350	4551	90300	90350	4746	93300	93350	4941	96300	96350	5136	99300	99350	5331				
81350	81400	4164	84350	84400	4359	87350	87400	4554	90350	90400	4749	93350	93400	4944	96350	96400	5139	99350	99400	5334				

FREE TAXPAYER SERVICES

If you have questions or need assistance with the filing of your West Virginia Income Tax return, you may call or visit any of our offices listed below. You may also write to the West Virginia State Tax Department, Taxpayer Services Division, P. O. Box 3784, Charleston, West Virginia 25337. You may speak with a Taxpayer Service Representative between 8:30 a.m. and 5:00 p.m. on normal business days by calling (304) 558-3333 or 1-800-982-8297 or for hearing impaired TDD service 1-800-282-9833.

AUTOMATED INFORMATION SERVICE

The West Virginia State Tax Department has an Interactive Voice Response System available to taxpayers. If you are calling from a touch-tone phone, the options listed below may be accessed 24 hours a day. If you are calling from a rotary phone, however, you must call during normal business hours. This system may be accessed by dialing (304) 344-2068 or by dialing toll-free within West Virginia 1-800-422-2075.

ACCESSING REFUND INFORMATION

If you requested a refund on the return you filed for the current tax year, you may call to check the status of your refund. You will be asked to provide the social security number listed first on your return; the dollar amount of your refund; and, your filing status. This service will become available March 1, 2004. **Please note:** Only one (1) inquiry can be made within a seven (7) day period.

LISTENING TO PRE-RECORDED MESSAGES

Pre-recorded messages are available for the following Personal Income Tax topics:

Topic #	Subject	Topic #	Subject
200	Bulletin Board	407	Filing Requirements And Instructions For Military Personnel
400	Complete Message Listing	408	Completing "Schedule M" Modifications
401	Federal Tax Questions	409	Estimated Tax Payments
402	Who Is Required To File	410	Federal Form 1099G
403	Which Form To Use	415	2003 Personal Income Tax Changes
404	General Instructions - Easy Steps To Filing A Correct Return	444	Personal Income Tax Refunds
405	Due Dates And Extension Of Time	500	Form Orders
406	Instructions For Part-Year Residents	501	Personal Income Tax Forms List
		510	Interest And Additions To Tax

REGIONAL OFFICES

If you have questions or need assistance with the filing of your West Virginia Income Tax return, you may call or visit any of our Regional Offices. You may also write to the West Virginia State Tax Department, Taxpayer Services Division, P. O. Box 3784, Charleston, West Virginia 25337-3784.

➤ **BECKLEY, WV 25801**

407 Neville Street, Suite 109
Phone - (304) 256-6764

➤ **CLARKSBURG, WV 26301**

230 West Pike Street, Suite 201
Phone - (304) 627-2109

➤ **MARTINSBURG, WV 25401**

397 Mid Atlantic Parkway, Suite 2
Phone - (304) 267-0022

➤ **CHARLESTON, WV 25301**

1206 Quarrier Street
Phone - (304) 558-3333 or
1-800-WVA-TAXS (1-800-982-8297)

➤ **HUNTINGTON, WV 25701**

2699 Park Avenue, Suite 230
Phone - (304) 528-5568

➤ **PARKERSBURG, WV 26101**

400 Fifth Street
Phone - (304) 420-4570

➤ **WHEELING, WV 26003**

40 Fourteenth Street
Phone - (304) 238-1152