



Extended Due Date Fiscal Year Filers ONLY Check Box Year End

Deceased Prime Deceased Spouse

Your Social Security Number Date of Death ***Spouse's Social Security Number Date of Death

Last Name Suffix Your First Name MI

Spouse's Last Name - Only if different from Last Name above Suffix Spouse's First Name MI

First Line of Address Second Line of Address

City State Zip Code

Amended Return See instructions on page 4. Net Operating Loss Filing As A Nonresident/Part-Year Resident See instructions on page 3. Form WV-8379 filed as an injured spouse.

Exemptions

1. Exemptions claimed on your federal return (See instructions if you marked Filing Status 3)

2. Additional exemption if surviving spouse (See page 7).
Enter decedent's SSN
Year spouse died

3. TOTAL EXEMPTIONS (add lines 1 and 2). Enter here and on line 6 below. If line 3 is zero, enter \$500 on line 6 below.

Filing Status. Check only one

1. Single 4. Married, Filing Jointly

2. Head of Household 5. Widow(er) with dependent child

3. Married, Filing Separately
***Enter spouse's SS # and name in the boxes above.

Telephone Number

1. Federal Adjusted Gross Income.....	1	.00
2. Additions to Income (line 34 of Schedule M).....	2	.00
3. Subtractions from Income (line 48 of Schedule M).....	3	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 41).....	5	.00
6. Total Exemptions as shown above on Exemption Line 3 _____ x \$2,000.....	6	.00
7. West Virginia Taxable Income (line 4, minus lines 5 and 6) IF LESS THAN ZERO, ENTER ZERO.....	7	.00
8. Income Tax Due (check one) <input type="checkbox"/> Tax Table <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Nonresident/Part-Year Resident Calculation Schedule <input type="checkbox"/> Schedule T	8	.00
9. Family Tax Credit if applicable (see worksheet on page 40).....	9	.00
10. Adjusted West Virginia Tax (line 8 minus line 9).....	10	.00
11. West Virginia Use Tax Due on out-of-state purchases (see worksheet on page 42).....	11	.00
12. Total Taxes Due (line 10 plus line 11) Enter here and on Line 12, Page 16.....	12	.00

● Enclose Payment - Do Not Attach ●



2009

WEST VIRGINIA INCOME TAX RETURN

FORM IT-140

PRIMARY LAST NAME SHOWN ON FORM IT-140

[Empty box for primary last name]

SOCIAL SECURITY NUMBER

[Empty box for social security number]

12. Total Taxes Due (line 10 plus line 11)	12	.00
13. West Virginia Income Tax Withheld (MUST COMPLETE WITHHOLDING TAX SCHEDULE, FORM IT-140W)	13	.00
14. Estimated Tax Payments and Payments with Schedule L	14	.00
15. Credits from Tax Credit Recap Schedule (see schedule on page 20)	15	.00
16. Paid with Original Return (Amended Return Only)	16	.00
17. Payments and Credits (add lines 13 through 16)	17	.00
18. Overpayment Previously Refunded or Credited (Amended Return Only)	18	.00
19. Total Payments and Credits (line 17 minus line 18)	19	.00
20. Balance of Tax Due (line 12 minus line 19)	20	.00
21. Penalty Due from Form IT-210. <input type="checkbox"/> CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED	21	.00
22. Balance Due the State (add lines 20 and 21) PAY THIS AMOUNT	22	.00
23. Overpayment (line 19 minus line 12 minus line 21)	23	.00
24. Amount of Overpayment to be Credited to 2010 Estimated Tax	24	.00
25. West Virginia Children's Trust Fund to help prevent child abuse and neglect. Enter the amount of your contribution: <input type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$ _____	25	.00
26. Deductions from your Overpayment (line 24 plus line 25)	26	.00
27. Refund Due You (line 23 minus line 26) (Refund of \$2 or less , see page 7)	27	.00

DIRECT DEPOSIT OF REFUND TYPE: CHECKING SAVINGS ROUTING NUMBER: _____ ACCOUNT NUMBER: _____

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

Sign Here

Your Signature _____ Date _____ Preparer's Signature _____ Date _____

Spouse's Signature _____ Date _____ Preparer's EIN _____

Mail To: **REFUND** WV State Tax Department P.O. Box 1071 Charleston, WV 25324-1071

BALANCE DUE WV State Tax Department P.O. Box 3694 Charleston, WV 25336-3694

Address of Preparer _____ Daytime Phone Number _____



Official Payments Corporation is a private credit card payment service 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 records.

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

Check or Money Order - If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.

Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 15, 2010.

Payment by credit card - Payments may be made through Official Payments Corp. using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Call 1-800-2PAYTAXSM or visit www.officialpayments.com.



P 4 0 2 0 0 9 0 2 W



_____ - _____

Last Name

Social Security Number

Do not send W-2s, 1099s, K-1s, WV/NRW-2s or WV/NRSRs with your return. Enter WV withholding information below.

1	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
1	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING .00</p>	<p>_____ WV WITHHOLDING .00</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 <input type="checkbox"/> WV/NRSR </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;">Enter WV withholding only</p>
2	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING .00</p>	<p>_____ WV WITHHOLDING .00</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 <input type="checkbox"/> WV/NRSR </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;">Enter WV withholding only</p>
3	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING .00</p>	<p>_____ WV WITHHOLDING .00</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 <input type="checkbox"/> WV/NRSR </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;">Enter WV withholding only</p>
4	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING .00</p>	<p>_____ WV WITHHOLDING .00</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 <input type="checkbox"/> WV/NRSR </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;">Enter WV withholding only</p>

Total WV withholding tax from column C above **.00**

If you have WV withholding on both pages 17 and 18, add the totals together and enter the GRAND TOTAL on line 13, form IT-140 or line 2, Form IT-140NRS or line 5, Form IT-140NRC.





Last Name

_____ - _____

Social Security Number

Do not send W-2s, 1099s, K-1s, WV/NRW-2s or WV/NRSRs with your return. Enter WV withholding information below.

5	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
5	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING .00</p>	<p style="text-align: right;">.00</p> <p>WV WITHHOLDING</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/ NRW-2 <input type="checkbox"/> WV/ NRSR </p> <p> <input type="checkbox"/> State Abbreviation From Document Checked Above </p> <p style="text-align: center;">Enter WV withholding only</p>
6	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
6	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING .00</p>	<p style="text-align: right;">.00</p> <p>WV WITHHOLDING</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/ NRW-2 <input type="checkbox"/> WV/ NRSR </p> <p> <input type="checkbox"/> State Abbreviation From Document Checked Above </p> <p style="text-align: center;">Enter WV withholding only</p>
7	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
7	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING .00</p>	<p style="text-align: right;">.00</p> <p>WV WITHHOLDING</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/ NRW-2 <input type="checkbox"/> WV/ NRSR </p> <p> <input type="checkbox"/> State Abbreviation From Document Checked Above </p> <p style="text-align: center;">Enter WV withholding only</p>
8	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
8	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING .00</p>	<p style="text-align: right;">.00</p> <p>WV WITHHOLDING</p> <p style="text-align: center;">Check appropriate box</p> <p> <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/ NRW-2 <input type="checkbox"/> WV/ NRSR </p> <p> <input type="checkbox"/> State Abbreviation From Document Checked Above </p> <p style="text-align: center;">Enter WV withholding only</p>

Total WV withholding tax from column C above **.00**

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P 4 0 2 0 0 9 0 3 A