



# West Virginia Amended Income Tax Return - 19\_\_\_\_\_

# IT-140X

Or other taxable year beginning \_\_\_\_\_, 19\_\_\_\_ Ending \_\_\_\_\_, 19\_\_\_\_

(Rev. 12/96)

**THIS FORM MAY BE USED ONLY FOR TAXABLE YEARS 1996 THRU 1999**

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

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

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

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

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

|   | COLUMN A<br>ON ORIGINAL RETURN | COLUMN B<br>NET CHANGE INCREASE<br>OR (DECREASE) | COLUMN C<br>CORRECTED AMOUNT |
|---|--------------------------------|--|------------------------------|
| 1. Federal Adjusted Gross Income (attach copy of Federal Form 1040X) .....  |                                |  |                              |
| 2. West Virginia Modifications .....  |                                |  |                              |
| 3. West Virginia Adjusted Gross Income (line 1 plus or minus line 2) .....  |                                |  |                              |
| 4. Low Income Earned Income Exclusion (see instructions) .....  |                                |  |                              |
| 5. Exemptions (see instructions) .....  |                                |  |                              |
| 6. West Virginia Taxable Income (line 3 minus lines 4 and 5) .....  |                                |  |                              |
| 7. Tax: from Rate Schedule <input type="checkbox"/> , Schedule T <input type="checkbox"/> , or Part III <input type="checkbox"/><br>NONRESIDENTS/PART-YEAR RESIDENTS MUST USE PART III. |                                |  |                              |
| 8. West Virginia Income Tax Withheld .....  |                                |  |                              |
| 9. Estimated Tax Payments and Payments with Schedule L .....  |                                |  |                              |
| 10. B&O and/or Severance Tax Payments .....   |                                |  |                              |
| 11. Business Investment/Employment Credits .....  |                                |  |                              |
| 12. Credit for Income Tax Paid to Other State(s) .....  |                                |  |                              |
| 13. Amount Paid With Previous Return(s) .....   |                                |  |                              |
| 14. Sum of Credits and Payments (sum of lines 8 through 13) .....   |                                |  |                              |
| 15. Refund Received from Previous Return(s) .....   |                                |  |                              |
| 16. Estimated Credit Applied to a Subsequent Tax Year from Previous Return(s) .....   |                                |  |                              |
| 17. Contributions from Previous Return(s) .....   |                                |  |                              |
| 18. Sum of Previous Refunds and Credits (add lines 15, 16, and 17) .....  |                                |  |                              |
| 19. Total Allowable Credits and Payments (line 14 minus line 18) .....  |                                |  |                              |
| 20. If line 19 is LESS than line 7, column C, enter <b>BALANCE DUE</b> (the State) .....  |                                |  |                              |
| 21. If line 19 is LARGER than line 7, column C, enter <b>OVERPAYMENT</b> .....  |                                |  |                              |
| 22. Amount to be Credited to Next Year's Estimated Tax (see instructions) .....   |                                |  |                              |
| 23. Subtract line 22 from line 21, <b>REFUND</b> (due you) .....  |                                |  |                              |

Attach Check or Money Order Here

DO NOT USE SPACE BELOW

MAIL TO: Department of Tax and Revenue, Revenue Division,  
P.O. Box 1071, Charleston, WV 25324-1071



# INSTRUCTIONS FOR FORM IT-140X AMENDED WEST VIRGINIA PERSONAL INCOME TAX RETURN

## GENERAL INFORMATION

### CHANGES IN YOUR FEDERAL ADJUSTED GROSS INCOME.

If the Federal Government makes any change to your Federal income tax return, you are required by law to notify the Department of Tax and Revenue of the change within ninety (90) days after the final determination of such change. If you file an amended Federal income tax return, you are required by law to file an amended West Virginia State income tax return within ninety (90) days thereafter.

**WHERE TO OBTAIN FORMS AND INFORMATION.** Forms and instructions may be obtained by written request to the Department of Tax and Revenue, Taxpayer Services Division, P.O. Box 3784, Charleston, WV 25337, or by calling 558-3333 or toll free within West Virginia 1-800-982-8297, Monday through Friday, between the hours of 8:30 a.m. and 4:30 p.m.

**WHEN SHOULD FORM IT-140X BE USED?** Form IT-140X should be used to correct a West Virginia income tax return, Form IT-140 or Form IT-140NR/PY, and can only be filed after you have filed your original return.

**SPECIAL INSTRUCTIONS FOR AMENDING A JOINTLY OR SEPARATELY FILED RETURN.** If your original return was filed jointly and you are amending to file separately, your spouse must also file a separate return. If your original filing was married filing separately and you are now amending to file jointly, Column A should reflect only the primary taxpayer's original filing. If you are changing your filing status from married filing jointly to married filing separately or from married filing separately to married filing jointly you MUST do so in compliance with federal regulations.

**SCHEDULES.** If any change is made on line 2 (Schedule M), line 7 (Schedule T), line 10 (Schedule C), line 11 (Business Credits), or line 12 (Schedule E), a corrected schedule must be attached. The required schedules may be obtained by contacting the Taxpayer Services Division.

## HOW TO COMPLETE FORM IT-140X

### STEP 1

**Section A** - Type or print your name(s), address, and social security number(s) legibly in the spaces provided. Year of birth: Enter the years in which you and your spouse, if joint return, were born. Telephone number: Enter the telephone number where you can be reached during the day.

**Section B** - Check only one in each column. If you were not a resident of West Virginia for the entire taxable year, you must use Part III on the back of the form to calculate your West Virginia tax.

**Section C** - Check only one in each column. If you are married but filing separate returns, enter your spouse's name in the space provided and his/her social security number in Section A.

**Section D** - (Block 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 "0" exemptions on your Federal return, you must claim "0" 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. (Block 2) If you are eligible to claim an additional exemption as a surviving spouse, list year of spouse's death and enter "1" in block 2.

(Block 3) If you claimed an exemption in block 2 for being a surviving spouse, add blocks 1 and 2 and enter the result in block 3. Otherwise, enter in block 3 the number of Federal exemptions claimed in block 1.

### STEP 2

Complete lines 1 through 23 of IT-140X according to the following line-by-line instructions:

**COLUMN A** - Enter the amounts from your return as originally filed or as you later amended it. If your return was changed or audited, enter the amounts as adjusted.

**COLUMN B** - Enter the net increase or net decrease for each line you are changing. Bracket all decreases. Explain each change on page 2, Part II, and attach any related schedules or forms. If you need more space, show the required information on an attached statement.

**COLUMN C** - Add the increase in column B to the amount in column A, or subtract the column B decrease from column A. Show the result in column C. Bracket all decreases. For any item you do not change, enter the amount from column A in column C.

**LINE 1: FEDERAL ADJUSTED GROSS INCOME.** Enter your Federal adjusted gross income.

**LINE 2: MODIFICATION(S) TO INCOME.** Enter the net plus or minus amount of income modification. If your modification is being adjusted, you must attach a corrected schedule M, which may be obtained from the Taxpayer Services Division.

**LINE 3: WEST VIRGINIA ADJUSTED GROSS INCOME.** Enter the result of line 1 plus or minus line 2.

**LINE 4: LOW-INCOME EARNED INCOME EXCLUSION.** If the amount you entered on line 1, Column A is not more than \$10,000, you may exclude a portion of your Earned Income received after June 30, 1996.

**Taxable year 1996** - If you marked filing status "1" in Section C, you may exclude up to \$5,000; if you marked filing status "2", the exclusion is limited to \$2,500.

**Taxable years after 1996** - If you marked filing status "1" in Section C, you may exclude up to \$10,000; if you marked filing status "2", the exclusion is limited to \$5,000.

If you are eligible for the exclusion and need the Low-Income Earned Income Exclusion worksheet or you need additional information regarding this exclusion, contact the Taxpayer Services Division at 1-800-982-8297 or 1-304-558-3333.

**LINE 5: EXEMPTIONS.** Multiply the number entered in Section D, Block 3, by \$2,000 and enter the result on line 5. If you claimed zero exemptions, enter \$500 on line 5.

**LINE 6: WEST VIRGINIA TAXABLE INCOME.** Subtract lines 4 and 5 from line 3 and enter the result on line 6.

**LINE 7: WEST VIRGINIA INCOME TAX.** *If you are a resident* and marked filing status "1" in Section C, you must use Rate Schedule I (on page 2, part I) to compute your tax to be entered on line 7; if you marked filing status "2" in Section C, use Rate Schedule II (on page 2, part I) to compute your tax to be entered on line 7. Federal Alternative Minimum Tax- If you are a resident who is

subject to the Federal Alternative Minimum Tax, place an "X" in the box provided and use Schedule T to compute your total West Virginia Income Tax. **If you are a nonresident or a part-year resident**, you must use Part III on the back of Form IT-140X to calculate your West Virginia tax.

**LINE 8: WEST VIRGINIA INCOME TAX WITHHELD.** Enter the amount of West Virginia tax withheld from your wages. If you change these amounts, attach a copy of all additional or corrected forms (W-2, 1099, K-1, etc.) that you received since you filed your original return.

**LINE 9: ESTIMATED TAX PAYMENTS AND/OR SCHEDULE L PAYMENTS.** Enter the total amount of estimated tax payments paid by you (and spouse, if joint return) for the taxable year you are amending. Be certain to claim any overpayment that you requested to be applied to your tax and/or any payment made with your West Virginia application for extension of time to file (Schedule L) on your original return.

**LINE 10: B&O AND/OR SEVERANCE TAX CREDIT.** Enter the total allowable credit from Schedule C. If you are changing your Schedule C credit you must attach a corrected Schedule C. Schedule C and instructions are available upon request to the Taxpayer Services Division. Failure to attach a corrected Schedule C to your return will result in any claimed credit being disallowed.

**LINE 11: BUSINESS INVESTMENT/EMPLOYMENT CREDITS.** If you are claiming one or more of these credits, enter the total of such credits on line 11. If you are changing this amount you must attach the appropriate corrected schedule(s). The schedules and instructions are available upon request to the Taxpayer Services Division. Failure to attach corrected schedule(s) to your return will result in any claimed credit being disallowed.

**LINE 12: INCOME TAX PAID OTHER STATE(S).** Enter your available Schedule E credit. If you are changing this amount, a corrected 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 your Form IT-140X. Failure to do so will result in any claimed credit being disallowed.

**LINE 13: AMOUNT PAID WITH PREVIOUS RETURN(S).** Enter the total amount paid with your original and any previous amended return(s).

**LINE 14: SUM OF CREDITS AND PAYMENTS.** Add lines 8 through 13 and enter the result.

**LINE 15: REFUNDS RECEIVED FROM PREVIOUS RETURN(S).** The total amount of refunds received from your original and any previous amended return(s) must be entered on line 15, to be deducted from your total credits on line 14.

**LINE 16: ESTIMATED CREDIT APPLIED TO A SUBSEQUENT TAX YEAR FROM PREVIOUS RETURN(S).** The total amount of estimated credit applied to a subsequent year from your original and any previous amended return(s) must be entered on line 16, to be deducted from your total credits on line 14.

**LINE 17: CONTRIBUTIONS FROM PREVIOUS RETURN(S).** The total amount of any contributions made with your original and any previous amended return(s) must be entered on line 17, to be deducted from your total credits on line 14.

**LINE 18: TOTAL OF YOUR PREVIOUS REFUNDS AND CREDITS.** Add lines 15 through 17 and enter the result.

**LINE 19: TOTAL ALLOWABLE CREDITS AND PAYMENTS.** Subtract line 18 from line 14 and enter the result.

**LINE 20: BALANCE DUE.** If your total tax (line 7) is larger than your total allowable credits and payments (line 19); enter the difference as the Balance Due the State of West Virginia. A check or money order for the total balance due must be made payable to the Department of Tax and Revenue and attached to your return.

**LINE 21: OVERPAYMENT.** If your total allowable credits and payments (line 19) is larger than your total tax (line 7); enter the difference as the overpayment due you.

**LINE 22: AMOUNT TO BE CREDITED TO NEXT YEAR'S ESTIMATED TAX.** YOU MAY USE THIS OPTION ONLY IF YOU HAVE NOT PREVIOUSLY FILED A RETURN FOR THE TAX YEAR TO RECEIVE THE CREDIT. Enter the portion of your overpayment you wish to have credited to next year's estimated tax liability.

**LINE 23: REFUND.** Subtract line 22 from line 21 and enter the result on line 23 as the amount of refund you are due. A refund of \$1 or less will only be sent if you attach a written request to this return.

#### NONRESIDENT & PART-YEAR RESIDENT TAX CALCULATION

**Nonresidents and part-year residents must use Part III on the back of Form IT-140X to calculate their West Virginia tax liability.**

**LINE 1: TENTATIVE TAX.** Compute the tax shown on the income on line 6 of Form IT-140X. If you were subject to the Federal Alternative Minimum Tax, use Schedule T; otherwise, apply the appropriate rate schedule to your taxable income and enter the result on line 1 as your tentative tax.

**LINE 2: WEST VIRGINIA INCOME.** A *part-year resident* is subject to West Virginia tax on the following: taxable income received from ALL sources while a West Virginia resident; West Virginia source income earned during the period of nonresidence; and applicable special accruals. A *nonresident* is subject to West Virginia tax on any West Virginia source income earned during the year.

**West Virginia source income** of a nonresident includes any gain, loss, or deduction 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 elects under federal law to be taxed as an S-corporation; West Virginia partnership, estate, or trust income.

**LINE 3: FEDERAL ADJUSTED GROSS INCOME.** Enter the amount shown on line 1, column C of Form IT-140X.

**LINE 4: TAX.** Multiply line 1 by line 2, and divide the product by line 3 to get your West Virginia tax. Enter the result on line 4 of this worksheet, and on line 7, Column C of Form IT-140X. Be sure to check the **PART III** box on line 7 to show that you used the nonresident/part-year resident worksheet to calculate your tax.

#### WHEN YOUR RETURN IS COMPLETE

**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 phone number below the signature.

Be sure to include any schedules and statements required to be submitted with the return. Mail the completed return to:

Department of Tax and Revenue  
Revenue Division  
P.O. Box 1071  
Charleston, West Virginia 25324-1071