

SCHEDULE L

**APPLICATION FOR EXTENSION OF TIME TO FILE
WEST VIRGINIA PERSONAL INCOME TAX RETURN**



Taxable year beginning _____, 20____, and ending _____, 20____

PRINT OR TYPE	Name (if joint return, give first names and initials of both)	Last Name	Your Social Security Number		
	Present Home Address		Spouse's Social Security Number		
	City or Town	County	State	Zip Code	Telephone Number

Individual Income Tax Return Only - See Instructions Below

Check box if address is same as last year

a. Total income tax liability \$ _____

b. Total payments (West Virginia withholding and/or credit for estimated payments) \$ _____

c. Amount of West Virginia personal income tax due (subtract line b from line a)

The amount of tax due is payable with this form.

If no tax is due, enter ZERO (0)

\$

Extended Due Date Requested:		
MM	DD	YY

This form is NOT an extension of time to pay personal income taxes due. File this form to request a four-month extension of time to file your 2005 West Virginia personal income tax return (August 15, 2006). **Note:** This form and payment should be filed on or before the due date of the return (April 17, 2006). A penalty is imposed for late filing/late payment of tax unless reasonable cause can be shown. **If you receive an extension of time for federal income tax purposes and expect to owe no West Virginia income tax, you are not required to file this form.** To receive the same extension for state tax purposes, you need only note on your West Virginia personal income tax return that a federal extension was granted.

INSTRUCTIONS FOR FILING SCHEDULE L

File Schedule L if you:

1. Need an extension of time to file your state return, even though no extension was necessary to file your federal return; or
2. Are granted an extension of time to file your federal return and expect to owe additional West Virginia income tax.

File this form to pay any tax expected to be due before the due date of your personal income tax return (April 15 of the following year for calendar year taxpayers; the fifteenth day of the fourth month following the end of the taxable year for fiscal year taxpayers). Any application filed after the due date will be denied and subject to interest and penalties. Any amount paid with Schedule L should be included on line 10 of Form IT-140, or line 13 of Form IT-140NR/PY.

You will be notified only if the request for extension of time to file is denied. When filing your return, attach a copy of this form.

The Mailing Address for Schedule L is:

West Virginia State Tax Department
Internal Auditing Division
P. O. Box 2585
Charleston, West Virginia 25329-2585

Special Instructions

The form for requesting an extension of time to file a **Partnership, Fiduciary and S Corporation Return** is the WV/NRW-1, not the Schedule L.

DO NOT USE SPACE BELOW

