

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 West Virginia State Tax Department 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 West Virginia State Tax Department, Taxpayer Services Division, P.O. Box 3784, Charleston, WV 25337, or by calling 558-3333 or toll free 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 (Business/Investment/Employment/Non-Family Adoption Credits), or line 11 (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 22 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 \$10,000, or less, you may exclude a portion of your Earned Income received after June 30, 1996.

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" or "2" 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 "3" in Section C, use Rate Schedule II (on page 2, part I) to compute your tax to be entered on line 7. *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. **NOTE: A nonresident or a part-year resident** filing a net operating loss carry back, must use Part III and Part IV on the back of Form IT-140X to calculate the West Virginia tax.

Federal Alternative Minimum Tax- If you are 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. Schedule T applies to both residents and nonresidents.

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: SENIOR CITIZEN TAX CREDIT FOR PROPERTY TAX PAID. Enter the amount of allowable credit from Form (WV/SCTC-1).

LINE 11: BUSINESS/INVESTMENT/EMPLOYMENT/NON-FAMILY ADOPTION CREDITS. If you are claiming one or more of these credits, enter the total of such credits on line 10. 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, 16 and 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 West Virginia State Tax Department. **Use your credit card!** It's easy. Just call 1-800-2Pay-Tax 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 this fee. After you complete your transaction, you will be given a confirmation number.

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 \$2 or less will only be sent if you attach a written request to this return.

PART III. 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. Divide line 2 by line 3, and round the result to a 4-digit decimal. Multiply the 4-digit decimal by line 1 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.

PART IV. NONRESIDENT & PART-YEAR RESIDENT TAX CALCULATION FOR NET OPERATING LOSS CARRYBACK

Nonresidents and part-year residents filing to carry back a federal net operating loss must use Parts III & IV on the back of Form IT-140X to calculate their West Virginia tax liability.

Please note: Your West Virginia source income does not change due to a net operating loss carry back. A net operating loss carry back is a federal allowance and applies to the Federal Adjusted Gross Income, line 1 of the IT-140X only. Amend your West Virginia Income Tax Return and apply your net operating loss to the same tax year that you applied the loss to your federal return.

LINE 5: OTHER INCOME. Subtract line 2 Part III from your original Federal Adjusted Gross Income (line 1, column A). Note: If you previously amended to correct your original return, use the corrected FAGI.

LINE 6: INCOME PERCENTAGE. Divide line 5 by line 3 Part III and round the result to 4 decimal places. Note: decimal cannot exceed 1.0000.

LINE 7: WEST VIRGINIA TAX RATE APPLIED TO OTHER INCOME. Multiply line 1 Part III by the line 6 decimal.

LINE 8: TAX CALCULATION. Subtract line 7 from line 1 Part III.

LINE 9: WEST VIRGINIA TAX. Enter the smaller of line 4 Part III or line 8 here and on page 1, line 7, column C and check the box for Part IV.

ATTACH A COPY OF YOUR FEDERAL RETURN INCLUDING YOUR SCHEDULE B-NOL.

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.

Waiver of Confidentiality: If your return was prepared by someone other than yourself, initialing the box(es) will allow the department to contact the preparer regarding any questions that may arise.

Be sure to include any schedules and statements required to be submitted with the return. Mail the completed return to: **West Virginia State Tax Department, Revenue Division, P.O. Box 1071, Charleston, West Virginia 25324-1071**