

**A Separate Schedule E must be completed for each state for which credit is claimed.** You must maintain any information or withholding statements provided by the other state tax return in your files. In lieu of a return you may maintain an information statement and the withholding statements provided by the partnership, limited liability company or S-Corporations. No credit is allowed for income tax imposed by a city, township, borough, or any other political subdivision of a state or any other country.

**RESIDENCY STATUS**

- RESIDENT
  - 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  
Part-year residents cannot claim credit for taxes paid to another state unless that states' income is included in WV taxable income on SCHEDULE A.
    - 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
- ENTER THE DATE OF YOUR MOVE:  MM DD YYYY

1	INCOME TAX COMPUTED ON YOUR 2023 _____ RETURN. <b>DO NOT REPORT TAX WITHHELD</b> STATE ABBREVIATION	1		.00
2	WEST VIRGINIA TOTAL INCOME TAX DUE (LINE 8 OF FORM IT-140)	2		.00
3	NET INCOME DERIVED FROM ABOVE STATE INCLUDED IN WEST VIRGINIA TOTAL INCOME	3		.00
4	TOTAL WEST VIRGINIA ADJUSTED GROSS INCOME (RESIDENTS—FORM IT-140, LINE 4. PART-YEAR RESIDENTS—SCHEDULE A, LINE 26)	4		.00
5	LIMITATION OF CREDIT (LINE 2 MULTIPLIED BY LINE 3 DIVIDED BY LINE 4)	5		.00
6	ALTERNATIVE WEST VIRGINIA TAXABLE INCOME RESIDENTS – SUBTRACT LINE 3 FROM LINE 7, FORM IT-140 PART-YEAR RESIDENTS – SUBTRACT LINE 3 FROM LINE 4	6		.00
7	ALTERNATIVE WEST VIRGINIA TOTAL INCOME TAX (APPLY THE TAX RATE SCHEDULE TO THE AMOUNT SHOWN ON LINE 6)	7		.00
8	LIMITATION OF CREDIT (LINE 2 MINUS LINE 7)	8		.00
9	MAXIMUM CREDIT (LINE 2 MINUS THE SUM OF LINES 2 THROUGH 26 OF THE TAX CREDIT RECAP SCHEDULE)	9		.00
10	TOTAL CREDIT (SMALLEST OF LINES 1,2, 5, 8, OR 9) ENTER HERE AND ON LINE 1 OF THE TAX CREDIT RECAP SCHEDULE	10		.00