

CERTIFICATION FOR  
PERMANENT AND TOTAL DISABILITY

**2023**

A person is permanently and totally disabled when he or she is unable to engage in any substantial gainful activity because of a mental or physical condition and that disability has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

**TAXPAYER**

If you or another individual were certified by a physician as being permanently and totally disabled during the taxable year 2023 OR were the surviving spouse of an individual who had been certified disabled and DIED DURING 2023, a reducing modification to income may be allowed.

To take the modification, enter the name of the disabled taxpayer and social security number on the certificate below. Second, have the physician complete the remainder of the certificate and return to disabled taxpayer. Third, complete Schedule M to determine the modification. Last, enclose the completed certification with the West Virginia personal income tax return.

A copy of the federal Schedule R (Part II) may be substituted for the West Virginia Schedule H.

**Note:** If an approved Schedule H was provided in a prior year and the disability status did **not** change for 2023, do **not** submit this certification with the return; however, a copy of the original Schedule H or Schedule R (Part II) must be kept should the Tax Division request verification at a later date.

**PHYSICIAN**

If, in your opinion, the individual named on this certification is permanently and totally disabled during 2023, please certify by entering your name, address and FEIN number. Sign and date the certification.

**Note:** By signing the certification, you agree that the person is permanently and totally disabled when he or she is unable to engage in any substantial gainful activity because of a mental or physical condition and that disability has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

**TAXPAYERS WHO ARE DISABLED DURING 2023 REGARDLESS OF AGE**

*I certify under penalties of perjury that the taxpayer named below was permanently and totally disabled on or before December 31, 2023.*

\_\_\_\_\_  
Name of Disabled Taxpayer

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Physician's Name

\_\_\_\_\_  
Physician's FEIN Number

\_\_\_\_\_  
Physician's Street Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip Code

Physicians  
Signature

Date

\_\_\_\_\_  
MM

\_\_\_\_\_  
DD

\_\_\_\_\_  
YYYY