

Extended Due Date    Check box ONLY if you are a fiscal year filer  Year End     
 MM DD YYYY MM DD YYYY

SOCIAL SECURITY NUMBER   Deceased Prime  \*SPOUSE'S SOCIAL SECURITY NUMBER   Deceased Spouse  
 Date of Death  Date of Death

Last Name  Suffix  Your First Name  MI

Spouse's Last Name – Only if different from Last Name above  Suffix  Spouse's First Name  MI

First Line of Address  Second Line of Address

City  State  Zip Code

Telephone Number:

Amended return  Check before 4/17/18 if you wish to stop the original debit (amended return only)  Net Operating Loss  Nonresident Special  Nonresident/ Part-Year Resident  Form WV-8379 filed as an injured spouse  
 (See instructions on Page 15)

**Filing Status (Check One)**

1  Single

2  Head of Household

3  Married, Filing Joint

4  Married, Filing Separate  
 \*Enter spouse's SS# and name in the boxes above

5  Widow(er) with dependent child

**Exemptions:** (If someone can claim you as a dependent, leave box (a) blank.) Enter "1" in boxes a and b if they apply { Yourself (a)  Spouse (b)

c. List your dependents. If more than five dependents, continue on Schedule DP.

First name	Last name	Social Security Number	Date of Birth (MM DD YYYY)

d. Additional exemption if surviving spouse (see page 20) Enter total number of dependents (c)   
 Enter decedents SSN:  Year Spouse Died:  (d)   
 e. Total Exemptions (add boxes a, b, c, and d). Enter here and on line 6 below. If box e is zero, enter \$500 on line 6 below. (e)

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1.....	1	.00
2. Additions to income (line 38 of Schedule M).....	2	.00
3. Subtractions from income (line 55 of Schedule M).....	3	.00
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....	4	.00
5. Low-Income Earned Income Exclusion (see worksheet on page 24).....	5	.00
6. Total Exemptions as shown above on Exemption Box (e) <input type="text"/> x \$2,000 .....	6	.00
7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO .....	7	.00
8. Income Tax Due (Check One) <input type="checkbox"/> Tax Table <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Nonresident/Part-year resident calculation schedule.....	8	.00
9. Family Tax Credit if applicable (see required schedule on page 46).....	9	.00
<b>10. Total Taxes Due (line 8 minus line 9).....</b>	10	.00

TAX DEPT USE ONLY

PAYMENT PLAN  CORR  SCTC  NRSR  HEPTC

Single Parent's Driver's License Number: E654321



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

Table with 3 columns: Description, Line Number, Amount. Includes rows for Total Taxes Due, West Virginia Income Tax Withheld, Estimated Tax Payments, Credits, and Refund due you.

Direct Deposit of Refund section with checkboxes for CHECKING and SAVINGS, and input fields for ROUTING NUMBER and ACCOUNT NUMBER.

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. PROVIDING INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.

Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer.

Signature and Date lines for the taxpayer and spouse, and telephone number field.

Signature and Date lines for the preparer, address field, and Preparer's EIN field.

MAIL TO: BALANCE DUE WV State Tax Department P.O. Box 3694 Charleston, WV 25336-3694

Payment Options

- Returns filed with a balance of tax due may use any of the following payment options: Check or Money Order, Electronic Funds Transfer, Payment by credit card.



# Modifications to Adjusted Gross Income

# 2017

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
--	------------------------------

**Modifications Increasing Federal Adjusted Gross Income**

32. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	32	.00
33. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	33	.00
34. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	34	.00
35. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	35	.00
36. Other income deducted from federal adjusted gross income but subject to state tax.....	36	.00
37. Withdrawals from a WV Prepaid Tuition/SMART529 <sup>®</sup> Savings Plan NOT used for payment of qualifying expenses.....	37	.00
38. TOTAL ADDITIONS (Add lines 32 through 37). Enter here and on Line 2 of Form IT-140.....	38	.00

**Modifications Decreasing Federal Adjusted Gross Income**      **Column A (You)**      **Column B (Spouse)**

39. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax .....	39	.00	.00
40. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system. Excluding PERS –please see instructions on page 23.....	40	.00	.00
41. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System .....	41	.00	.00
42. Up to \$2,000 of benefits from Military Retirement and Federal Retirement Systems (Title 4 USC §111).....	42	.00	.00
<b>Combined amounts of Lines 41 and 42 must not exceed \$2,000.</b>			
43. Military Retirement Modification .....	43	.00	.00
44. Active Duty Military pay (see enhanced instructions on page 23) Must enclose military orders.....	44	.00	.00
45. Active Military Separation (See enhanced instructions on page 23) Must enclose military orders and discharge papers.....	45	.00	.00
46. Refunds of state and local income taxes received and reported as income to the IRS .....	46	.00	.00
47. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds .....	47	.00	.00
48. Railroad Retirement Board Income received.....	48	.00	.00
49. Autism Modification (see instructions on page 23).....	49	.00	.00
50. Check one: <input type="checkbox"/> Long-Term Care Insurance <input type="checkbox"/> IRC 1341 Repayments.....	50	.00	.00
51. West Virginia "EZ PASS" deduction.....	51	.00	.00
EZ Pass Transponder #.....			

52. Senior citizen or disability deduction (see instructions on page 23)	<b>YOU</b>	<b>SPOUSE</b>	
<b>YEAR OF BIRTH (IF 65 OR OLDER)</b>			
<b>YEAR OF DISABILITY</b>			
(a) Income not included in lines 39 through 51	(a)    .00	.00	
(b) Maximum modification	(b)    8000.00	8000.00	
(c) Add lines 39 through 43 above	(c)    .00	.00	
(d) Subtract line (c) from line (b)	(d)    .00	.00	
(If less than zero, enter zero) <b>Enter the smaller of (a) or (d)</b>			52    .00    .00
53. Surviving spouse deduction (see instructions on page 23).....			53    .00    .00
54. Add lines 39 through 53 for each column .....			54    .00    .00
55. Total Subtractions (line 54, Column A plus line 54, Column B) Enter here and on line 3 of Form IT-140 .....			55    .00



PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140

SOCIAL  
SECURITY  
NUMBER

**INSTRUCTIONS**

Purchaser's Use Tax is a tax on the use of tangible personal property or services in West Virginia where Sales Tax has not been paid. Use Tax applies to the following: internet purchases, magazine subscriptions, mail-order purchases, out-of-state purchases, telephone purchases originating out-of-state, TV shopping networks, and other purchases of taxable items. For detailed instructions on the Schedule UT, see page 40.

**Part I State Use Tax Calculation**

1. Amount of purchases subject to West Virginia Use Tax.....	1	\$
2. West Virginia Use Tax Rate.....	2	.06
3. West Virginia State Use Tax (Multiply line 1 by rate on line 2. Enter amount here and on line 9 below).....	3	\$

**Part II Municipal Use Tax Calculation**

City/Town Name*	Purchases Subject to Municipal Use Tax	Tax Rate	Municipal Tax Due (Purchases multiplied by rate)
4a	4b \$	4c	4d \$
5a	5b \$	5c	5d \$
6a	6b \$	6c	6d \$
7a	7b \$	7c	7d \$
8. Total Municipal Use Tax (add lines 4d through 7d and enter here and on line 10 →)			\$

**Part III Total Amount Due**

9. Total State Use Tax due (from line 3).....	9	\$
10. Total Municipal Use Tax due (from line 8).....	10	\$
11. Total Use Tax Due (add lines 9 & 10 and enter total here and on line 24 of Form IT-140) →	11	\$

**\*Visit [www.tax.wv.gov](http://www.tax.wv.gov) for a complete list of West Virginia municipalities that impose a Use Tax.**



VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code  DFAS 1240 E 9TH STREET CLEVELAND OH 44199		<b>1</b> Gross distribution OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2017</div>		<b>Form 1099-R</b>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
		<b>2a</b> Taxable amount \$ 20,000.00				
PAYER'S federal identification number  55-1234567		<b>2b</b> Taxable amount not determined <input type="checkbox"/>		Total distribution <input checked="" type="checkbox"/>		
		<b>3</b> Capital gain (included in box 2a) \$		<b>4</b> Federal income tax withheld \$		<b>Copy 1 For State, City, or Local Tax Department</b>
RECIPIENT'S identification number  400-00-5302		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$		<b>6</b> Net unrealized appreciation in employer's securities \$		
RECIPIENT'S name SINGLE PARENT  Street address (including apt. no.) 32 DWIGHT CT  City or town, state or province, country, and ZIP or foreign postal code MARTINSBURG, WV 25405		<b>7</b> Distribution code(s) IRA/SEP/SIMPLE <input checked="" type="checkbox"/>		<b>8</b> Other \$ %		
<b>9a</b> Your percentage of total distribution %		<b>9b</b> Total employee contributions \$				
<b>10</b> Amount allocable to IRR within 5 years \$		<b>11</b> 1st year of desig. Roth contrib. FATCA filing requirement <input type="checkbox"/>		<b>12</b> State tax withheld \$ 2000.00		
Account number (see instructions)		<b>13</b> State/Payer's state no. WV		<b>14</b> State distribution \$		
		<b>15</b> Local tax withheld \$		<b>16</b> Name of locality \$		
		\$		<b>17</b> Local distribution \$		

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code  US RAILROAD RETIREMENT FUND 1240 E 9TH STREET CLEVELAND OH 44199		<b>1</b> Gross distribution \$ 40,000.00	OMB No. 1545-0119  <span style="font-size: 2em; font-weight: bold;">2017</span>  Form <b>1099-R</b>		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		<b>2a</b> Taxable amount \$ 40,000.00			
		<b>2b</b> Taxable amount not determined <input type="checkbox"/>		Total distribution <input checked="" type="checkbox"/>	
<b>PAYER'S</b> federal identification number  45-7654321	<b>RECIPIENT'S</b> identification number  400-00-5302	<b>3</b> Capital gain (included in box 2a)  \$	<b>4</b> Federal income tax withheld  \$		Copy 1 For State, City, or Local Tax Department
<b>RECIPIENT'S</b> name SINGLE PARENT  Street address (including apt. no.) 32 DWIGHT CT  City or town, state or province, country, and ZIP or foreign postal code MARTINSBURG, WV 25405		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums  \$	<b>6</b> Net unrealized appreciation in employer's securities  \$		
		<b>7</b> Distribution code(s)  IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	<b>8</b> Other  \$ %		
		<b>9a</b> Your percentage of total distribution  %	<b>9b</b> Total employee contributions  \$		
<b>10</b> Amount allocable to IRR within 5 years  \$	<b>11</b> 1st year of desig. Roth contrib.  FATCA filing requirement <input type="checkbox"/>	<b>12</b> State tax withheld \$ 1070.00 \$	<b>13</b> State/Payer's state no. WV ----- \$	<b>14</b> State distribution \$ ----- \$	
Account number (see instructions)		<b>15</b> Local tax withheld \$ ----- \$	<b>16</b> Name of locality ----- \$	<b>17</b> Local distribution \$ ----- \$	