

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) _____ 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

Foreign Address' Driver's License Number: B C1 D1 BE C1E D1E  
 Jane Address' Driver's License Number: A B1 G1 DE C2E D3E



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

Table with 3 columns: Description, Line Number, Amount. Includes items like '10. Total Taxes Due', '11. West Virginia Income Tax Withheld', '12. Estimated Tax Payments', etc.

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 lines for 'Your Signature', 'Spouse's Signature', and 'Telephone Number'.

Signature lines for 'Signature of preparer other than above', 'Address', and 'Telephone Number'.

Preparer's EIN field, 'Preparer: Check here if client is requesting that form NOT be e-filed' checkbox, and 'MAIL TO: BALANCE DUE' address information.

Payment Options: Returns filed with a balance of tax due may use any of the following payment options:

- Check or Money Order - If you filed a paper return, enclose your check or money order with your return.
Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account.
Payment by credit card - Payments may be made using your Visa Card, Discover Card, American Express Card or MasterCard.



**WV/8379**

Rev. 12/11

**West Virginia State Tax Department  
INJURED SPOUSE ALLOCATION**Taxable Year: 2017**Information as Shown on Joint Return**

Name FOREIGN AND JANE ADDRESS	
Social Security Number of Injured Spouse 400-00-4210	Social Security Number of Other Spouse 400-00-5103

 If your mailing address has changed since you filed your return, check the box & enter the correct address.

If your refund was sent to Human Services, please advise your local child support enforcement office of your new address.

Mailing Address of Injured Spouse 123 FRONT STREET ROME, ITALY 06579
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**INSTRUCTIONS**

This form must be completed to receive the portion of a captured West Virginia State tax refund due to an injured spouse. Upon receipt of this form, the West Virginia State Tax Department will compute the amount of refund due the injured spouse.

**To qualify as an injured spouse, you must have had income reported on a joint West Virginia tax return and all or a portion of your joint overpayment must be captured to pay past due child support or tax obligations owed by the other spouse.**

Line 1: Actual income must be claimed by the taxpayer earning the income. Joint income may be allocated as you desire. Examples of joint income: interest, sales of jointly owned assets. Include the gross amount of unemployment compensation received for use in this computation.

Line 2: Show any additions to federal adjusted gross income reported on your West Virginia return. Additions must be allocated as explained in the instructions for line 1.

Line 3: Show any subtractions from federal adjusted gross income reported on your West Virginia return. Subtractions must also be allocated as explained in the instructions for line 1. Include any Low-income Earned Exclusion claimed on your return on this line. This form is merely used as a method of computing each spouse's percentage of the joint tax liability. Please do not include any subtractions not included on your joint return.

Line 4: Do not separate or claim part of an exemption. Show only the exemptions which could be claimed by each spouse if he or she had filed separate West Virginia tax returns.

Line 5: Actual tax withheld from wages, salaries, or pensions must be claimed by the taxpayer that received the income. Tax withheld from joint accounts will be allocated based on the separate tax liability for each spouse. **Attach a copy of all withholding tax statements to this form.**

Line 6: Estimated tax payments made by one spouse must be claimed by that spouse. Joint estimated payments will be allocated.

Line 7: Credits against your tax include Family Tax Credit, Senior Citizen Tax Credit, Other Business Tax Credits, and Credit for Income Tax Paid to Another State. If one spouse earned the income which qualified him/her to receive one of these credits, that spouse must claim the credit on line 7.

Line 8: Enter any WV State or Municipal Use Tax reported on your return.

Line 9: This line only applies to taxpayers that filed a Non-Resident/Part-Year Tax Return. Allocate your total WV income from Schedule A to the taxpayer that earned the income.

**ALLOCATION OF JOINT INCOME BASED ON MARRIED TAXPAYERS SEPARATE DATA**

<i>Items Necessary for Allocation</i>	<i>Joint Income</i>	<i>Injured Spouse</i>	<i>Other Spouse</i>
1. Federal Adjusted Gross Income			
2. Additions to Income			
3. Subtractions from Income			
4. Exemptions			
5. West Virginia Tax Withheld			
6. Estimated Tax Payments			
7. Credits Against Tax			
8. West Virginia Use Tax			
9. Total West Virginia Income (non-resident/part year resident only)			