

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

SOCIAL SECURITY NUMBER Deceased Prime \*SPOUSE'S SOCIAL SECURITY NUMBER Deceased Spouse

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

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)

Table with 4 columns: 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)

Table with 3 columns: Description, Line Number, Amount. Includes Federal Adjusted Gross Income, Additions to income, Subtractions from income, West Virginia Adjusted Gross Income, Low-Income Earned Income Exclusion, Total Exemptions, West Virginia Taxable Income, Income Tax Due, Family Tax Credit, Total Taxes Due.

TAX DEPT USE ONLY PAYMENT PLAN CORR SCTC NRSR HEPTC

Refund Due's Driver's License #: E123456



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.

Signature and Date lines for the preparer.

Preparer's EIN input field and REFUND/MAIL TO: BALANCE DUE addresses for WV State Tax Department.

Payment Options section header and introductory text.

- List of payment options: Check or Money Order, Electronic Funds Transfer, and Payment by credit card.



# Modifications to Adjusted Gross Income

# 2017

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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**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)	YOU	SPOUSE	
<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	.00



SCHEDULE  
**F**  
(FORM IT-140)

Statement of Claimant to Refund Due Deceased Taxpayer  
(Attach completed schedule to decedent's return)

**2017**

PRIMARY LAST NAME SHOWN ON FORM IT-140				SOCIAL SECURITY NUMBER			
NAME OF DECEDENT				NAME OF CLAIMANT			
DATE OF DEATH		SOCIAL SECURITY NUMBER		SOCIAL SECURITY NUMBER			
NUMBER AND STREET (permanent residence or domicile at date of death)				NUMBER AND STREET			
CITY		STATE	ZIP CODE	CITY		STATE	ZIP CODE

**I am filing this statement as (check only one box):**

- A.  Surviving wife or husband, claiming a refund based on a joint return
- B.  Administrator or executor. Attach a court certificate showing your appointment.
- C.  Claimant for the estate of the decedent, other than above. Complete the rest of this schedule and attach a copy of the death certificate or proof of death\*

**ATTACH A LIST TO THIS SCHEDULE CONTAINING THE NAME AND ADDRESS OF THE SURVIVING SPOUSE AND CHILDREN OF THE DECEDENT.**

**TO BE COMPLETED ONLY IF BOX C ABOVE IS CHECKED**

- |   |                          |                          |
|---|--------------------------|--------------------------|
|   | <b>YES</b>               | <b>NO</b>                |
| 1. Did the decedent leave a will?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2(a). Has an administrator or executor been appointed for the estate of the decedent?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2(b) If "NO" will one be appointed?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>If 2(a) or 2(b) is checked "YES", do not file this form. The administrator or executor should file for the refund.</i>   |                          |                          |
| 3. Will you, as the claimant for the estate of the decedent, disburse the refund according to the laws of the state in which the decedent was domiciled or maintained a permanent residence?.....                         | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>If "NO", payment of this claim will be withheld pending submission of proof of your appointment as administrator or executor or other evidence showing that you are authorized under state law to receive payment.</i> |                          |                          |

**SIGNATURE AND VERIFICATION**

I hereby make request for refund of taxes overpaid by, or on behalf of the decedent and declare under penalties of perjury, that I have examined this claim and to the best of my knowledge and belief, it is true, correct and complete.

Signature of claimant \_\_\_\_\_ Date \_\_\_\_\_

\*May be the original of an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of death while in active service, or a death certificate issued by the appropriate officer of the Department of Defense.



PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140

SOCIAL  
SECURITY  
NUMBER

**TAXPAYERS WHO ARE DISABLED DURING 2017 REGARDLESS OF AGE**

If you were certified by a physician as being permanently and totally disabled during the taxable year 2017, OR you were the surviving spouse of an individual who had been certified disabled and DIED DURING 2017, read the instructions to determine if you qualify for the income reducing modification allowed on Schedule M.

If you qualify, you must (1) enter the name of and social security number of the disabled taxpayer in the space provided on this form, (2) have a physician complete the remainder of the certification statement and return it to you, (3) enclose the completed certification with your West Virginia personal income tax return, and (4) complete Schedule M to determine your modification.

A COPY OF YOUR FEDERAL SCHEDULE R (PART II) MAY BE SUBSTITUTED FOR THE WEST VIRGINIA SCHEDULE H.

If you have provided the West Virginia State Tax Department with an approved Certification of Permanent and Total Disability for a prior year AND YOUR DISABILITY STATUS DID NOT CHANGE FOR 2017, you do not have to submit this form with your return. However, you must have a copy of your original disability certification should the Department request verification at a later date.

I Certify under penalties of perjury that the taxpayer named below was permanently and totally disabled on or before December 31, 2017.

SCHEDULE H  
CERTIFICATION OF PERMANENT AND TOTAL DISABILITY

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	

**INSTRUCTIONS TO PHYSICIAN COMPLETING DISABILITY STATEMENT**

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. IF, IN YOUR OPINION, THE INDIVIDUAL NAMED ON THIS STATEMENT IS PERMANENTLY AND TOTALLY DISABLED DURING 2017, PLEASE CERTIFY SUCH BY ENTERING YOUR NAME, ADDRESS, SIGNATURE, DATE, AND FEIN NUMBER IN THE SPACES PROVIDED ABOVE AND RETURN TO THE INDIVIDUAL.

**RESIDENCY STATUS**

- Resident
- Non-Resident – 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 and enter the date of your move:     
MM DD YYYY
- 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

SCHEDULE E  
CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

82. INCOME TAX COMPUTED on your 2017 _____ return. Do not report Tax Withheld State Abbreviation	82	.00
83. West Virginia total income tax (line 10 of Form IT-140).....	83	.00
84. Net income derived from above state included in West Virginia total income.....	84	.00
85. Total West Virginia Income (Residents–Form IT-140, line 4. Part-Year Residents-Schedule A, line 81).....	85	.00
86. Limitation of Credit (line 83 multiplied by line 84 divided by line 85).....	86	.00
87. Alternative West Virginia taxable income Residents – subtract line 84 from line 7, Form IT-140 Part-year residents – subtract line 84 from line 85.....	87	.00
88. Alternative West Virginia total income tax (Apply the Tax Rate Schedule to the amount shown on line 87)....	88	.00
89. Limitation of credit (line 83 minus line 88).....	89	.00
90. Maximum credit (line 83 minus the sum of lines 2 through 14 of the Tax Credit Recap Schedule).....	90	.00
91. Total Credit (SMALLEST of lines 82, 83, 86, 89, or 90) enter here and on line 1 of the Tax Credit Recap Schedule.....	91	.00

A SEPARATE SCHEDULE E MUST BE COMPLETED FOR EACH STATE FOR WHICH CREDIT IS CLAIMED. YOU MUST MAINTAIN A COPY OF 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. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY OTHER POLITICAL SUBDIVISION OF A STATE OR ANY OTHER COUNTRY.