

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: Line number, Description, Amount. Lines 1-10 showing income, deductions, and taxes.

TAX DEPT USE ONLY PAYMENT PLAN CORR SCTC NRSR HEPTC

Short Timer's Driver's License Number: S999988801



PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

Table with 3 columns: Line number, Description, and Amount. Includes lines 10 through 31, covering total taxes due, payments, credits, and refund.

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, Date, Spouse's Signature, Date, and Telephone Number.

Signature of preparer other than above, Date, Address, and Telephone Number.

Preparer's EIN field, Preparer checkbox, and MAIL TO: BALANCE DUE address information for WV State Tax Department.

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. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax 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. Visit tax.wv.gov.



PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

PART-YEAR RESIDENTS:
ENTER PERIOD OF
WEST VIRGINIA RESIDENCY

FROM: TO:
MM DD YYYY MM DD YYYY

SCHEDULE A

(To Be Completed By Nonresidents and Part-Year Residents Only)

INCOME

	COLUMN A AMOUNT FROM FEDERAL RETURN All deductions from Form 1040 or 1040A not itemized on lines 70-75 should be totaled and entered on line 76.	COLUMN B ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C WV SOURCE INCOME DURING NONRESIDENT PERIOD
56. Wages, salaries, tips (complete Form IT-140W).....	56 .00	.00	.00
57. Interest.....	57 .00	.00	.00
58. Dividends.....	58 .00	.00	.00
59. Refunds of state and local income tax (see line 46 of Schedule M).....	59 .00	.00	
60. Alimony received.....	60 .00	.00	
61. Business profit (or loss).....	61 .00	.00	.00
62. Capital gains (or losses).....	62 .00	.00	.00
63. Supplemental gains (or losses).....	63 .00	.00	.00
64. Total taxable pensions and annuities.....	64 .00	.00	.00
65. Farm income (or loss).....	65 .00	.00	.00
66. Unemployment compensation insurance.....	66 .00	.00	.00
67. Total taxable Social Security and Railroad Retirement benefits (see line 48 of Schedule M for Railroad Retirement benefits).....	67 .00	.00	
68. Other income from federal return (identify source)	68 .00	.00	.00
69. Total income (add lines 56 through 68).....	69 .00	.00	.00

ADJUSTMENTS

70. IRA deduction.....	70 .00	.00	.00
71. Moving expenses.....	71 .00	.00	.00
72. Self-employment tax deduction.....	72 .00	.00	.00
73. Self-employment health insurance deduction.....	73 .00	.00	.00
74. Self Employed SEP, SIMPLE and qualified plans.....	74 .00	.00	.00
75. Penalty for early withdrawal of savings.....	75 .00	.00	.00
76. Other adjustments.....	76 .00	.00	.00
77. Total adjustments (add lines 70 through 76).....	77 .00	.00	.00
78. Adjusted gross income (subtract line 77 from line 69 in each column).....	78 .00	.00	.00
79. West Virginia income (line 78, Column B plus line 78, column C).....			79 .00
80. Income subject to West Virginia state tax but exempt from federal tax.....		80 .00	
81. Total West Virginia income (line 79 plus line 80). Enter here and on line 2 on the next page.....			81 .00



PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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SCHEDULE A (CONTINUED)

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

1. Tentative Tax (apply the appropriate tax rate schedule on page 38 to the amount shown on line 7, Form IT-140).....	1	.00
2. West Virginia Income (line 81, Schedule A).....	2	.00
3. Federal Adjusted Gross Income (line 1, Form IT-140).....	3	.00
4. Tax (divide line 2 by line 3, round to 4 decimal places and multiply the result by line 1). Enter here and on line 8, Form IT-140. <i>If you are claiming a federal net operating loss carryback, you must continue to Part II.</i>	4	.00

PART II: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION FOR NET OPERATING LOSS CARRYBACK

5. Subtract line 2 Part I from your original Federal Adjusted Gross Income (line 1, Form IT-140).....	5	.00
6. Income Percentage (Divide line 5 by line 3 Part I and round the result to four decimal places) Note: Decimal cannot exceed 1.0000	6	●
7. Multiply line 1 Part I by line 6.....	7	.00
8. Subtract line 7 from line 1 Part I.....	8	.00
9. West Virginia Tax (Enter the smaller of line 4 Part I or line 8 Part II here and on line 8, Form IT-140).....	9	.00

PART III: SPECIAL NONRESIDENT INCOME FOR RESIDENTS OF RECIPROCAL STATES

ELIGIBILITY: Complete this section **ONLY** if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia **AND**:

- West Virginia source income was from wages and salaries.
- West Virginia income tax was withheld from such wages and salaries by your employer(s).

If you were a domiciliary resident of Pennsylvania or Virginia and spent more than 183 days in West Virginia, you are also considered a resident of West Virginia and must file Form IT-140 as a resident of West Virginia.

NOTE: If you were a resident of any state other than Kentucky, Ohio, Maryland, Pennsylvania, or Virginia, you are ineligible to complete Part III. You must check the box Filing as Nonresident or Filing as a Part-Year Resident and Complete Schedule A and Part 1 to report any income from West Virginia sources.

I declare that I was not a resident of West Virginia at any time during 2017, I was a resident of the state shown, my only income from sources within West Virginia was from wages and salaries, and such wages and salaries were subject to income taxation by my state of residence.

YOUR STATE OF RESIDENCE (Check one):

- | | |
|--|--|
| 1. <input type="checkbox"/> Commonwealth of Kentucky | 4. <input type="checkbox"/> Commonwealth of Pennsylvania Number of days spent in West Virginia _____ |
| 2. <input type="checkbox"/> State of Maryland | 5. <input type="checkbox"/> Commonwealth of Virginia Number of days spent in West Virginia _____ |
| 3. <input type="checkbox"/> State of Ohio | |

		(A) Primary Taxpayer's Social Security Number	(B) Spouse's Social Security Number
10. Enter your total West Virginia Income from wages and salaries in the appropriate column.....	10	.00	.00
11. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2017.....	11	.00	.00
12. Line 11, column A plus line 11 column B. Report this amount on line 11 of Form IT-140.....	12		.00

