# WEST VIRGINIA CODE: §33-43-12

**§33-43-12. Allocation of payments.**

(a) Payments made by a taxpayer, other than installment payments of a tax liability which is required to be paid in installments, shall be allocated to the taxpayer's outstanding liabilities as follows:

(1) First, to any assessment which has become final;

(2) Next, to any fee which has not yet been assessed;

(3) Next, to any tax or related charge which has not yet been assessed;

(4) Finally, to any assessment which has not yet become final.

WV Legislature