IT-140NRS

West Virginia Special Nonresident Income Tax Return

REV 08-11 P OPCOIGN NOTICE SIGNATURE		ix i toto	
Last Name		Your Socia	l Security Number
First Name	MI	If you meet the described conditions, file this return with the West Virginia State Tax Department on or before April 17, 2012 for a refund of West Virginia income taxes withheld from wages and salaries.	
Address		ge	
			Amended Return (check box)
City	State	Zip Code	
NOTE: Use this form ONLY if you were a resident of Kentucky, Virginia, Pennsylvania source income was from wages and salaries and West Virginia income tax was withhel complete IT-140W to verify West Virginia income tax withheld in order to receive creen Pennsylvania, Maryland, or Ohio, you must check the box Filing as a Nonresident/Part Virginia sources. If you were a domicilary resident of Pennsylvania or Virginia and spent more than 183 or resident of West Virginia for income tax purposes. Therefore you are not clinible to file the	d from such vedit. If you were- year Resider days within W	vages and some a resident on Form est Virginia	alaries by your employer(s). You must of a state other than Kentucky, Virginia IT-140 to report any income from Wes during 2011, you are also considered a
resident of West Virginia for income tax purposes. Therefore, you are not eligible to file the			m II-140 as a resident of West Virginia
SPECIFIC INSTRUCTIONS ARE ON THE E I declare that I was not a resident of West Virginia any time during 2011, I was a reside Virginia was from wages and salaries, and such wages and salaries were subject to inco YOUR STATE OF RESIDENCE (0	nt of the state ome taxation b	shown, my	
Commonwealth of Kentucky	,		
2. State of Maryland			
3. State of Ohio			
4. Commonwealth of Virginia Number of days spent	in West Virgin	ia	
5. Commonwealth of Pennsylvania Number of days spent	in West Virgin	ia	
Enter your total West Virginia income from wages and salaries		1	.00
Enter total amount of West Virginia Income Tax Withheld from your wages and sa employer in 2011 (Must complete Withholding tax schedule, page 7)			.00
Overpayment previously refunded or credited (Amended Return Only)		3	.00
4. West Virginia Children's Trust Fund to help prevent child abuse and neglect Enter the amount of your contribution \$5 \$\sum \$25 \$\sum \$100 \$\sum \$0\$ Other \$\sum \$		4	.00
5. Refund Due You (subtract lines 3 and 4 from line 2) Refund of \$2 or less will be issued only if a written request is attached to this form		5	.00
Direct			
Deposit CHECKING SAVINGS			
of Refund ROUTING NUMB	BER		ACCOUNT NUMBER
Under penalties of perjury, I declare that I have examined this return, accompanying sche it is true, correct and complete. I authorize the State Tax Department to discuss my return			I to the best of my knowledge and belief ES NO
Your Signature Date		Telephone Num	nber
Signature of preparer other than above Date Address			Daytime Phone Number
MAIL TO:			
REFUND BALANCE DUE WV State Tax Department WV State Tax Department Preparer: Check here client is requesting the form NOT be e-filed.		Preparer	's EIN
P.O. Box 1071 P.O. Box 3694 Charleston WV 25324-1071 Charleston WV 25336-3694			





West Virginia Withholding Tax Schedule



Do NOT send W-2's, 1099's, K-1's and/or WV/NRW-2's with your return.

Enter WV withholding information below.

THIS FORM MUST BE FILED EVEN IF YOU HAVE NO INCOME OR WITHHOLDING

PRIMARY LAST NAME SHOWN ON FORM IT-140	SECURI NUMBE	TY
1 A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or payer name Address City, State, ZIP	Name Social Security Number .00 Income Subject to WV WITHHOLDING	.00 WV WITHHOLDING Check appropriate box. W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) Enter WV withholding only
2 A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
Employer or payer ID from W-2, 1099, K-1 and/or WV/NRW-2 Employer or payer name Address City, State, ZIP	Name Social Security Number .00 Income Subject to WV WITHHOLDING	.00 WV WITHHOLDING Check appropriate box. W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box #11 on 1099) Enter WV withholding only
3 A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
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4 A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
Employer or payer ID from W-2, 1099, K-1 and/or WV/NRW-2 Employer or payer name Address City, State, ZIP	Name Social Security Number .00	.00 WV WITHHOLDING Check appropriate box. W-2 1099 K-1 WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) Enter WV withholding only
	Income Subject to WV WITHHOLDING	,

Total WV tax withheld from column C above

.00

If you have WV withholding on multiple pages, add the totals together and enter the GRAND total on line 11, Form IT-140.





West Virginia Withholding Tax Schedule



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	Income Subject to WV WITHHOLDING	,

Total WV tax withheld from column C above

.00

If you have WV withholding on multiple pages, add the totals together and enter the GRAND total on line 11, Form IT-140.



SPECIFIC INSTRUCTIONS FOR IT-140NRS

Important Notice: These instructions are based upon those statutes and reciprocity practices in effect at the time of printing. Amendments may occur that would cause these instructions to change.

KENTUCKY, MARYLAND OR OHIO RESIDENTS

If your West Virginia income during 2011 was from wages and/or salaries only, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2011. If you had West Virginia income from a source other than wages and/or salaries, you must file the West Virginia Income Tax Return (Form IT-140) and indicate residency status by checking the Nonresident/Part-Year Resident box. You are not allowed a Schedule E credit against your West Virginia income tax whenever your West Virginia income is other than wages and/or salaries. You should apply for the appropriate credit on the income tax return filed with your state of residence.

PENNSYLVANIA OR VIRGINIA RESIDENTS

If your West Virginia income during 2011 was from wages and/or salaries only AND YOU DID NOT SPEND MORE THAN 183 DAYS WITHIN WEST VIRGINIA DURING 2011, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2011. If you had West Virginia income from a source other than wages and/or salaries, you *must* file the West Virginia Income Tax Return (Form IT-140) and indicate residency status by checking the Nonresident/Part-Year Resident box. You are not allowed a Schedule E credit against you West Virginia income tax when your West Virginia income is other than wages and/or salaries. You should apply for the appropriate credit on the income tax return filed with your state of residence.

A domiciliary resident of Pennsylvania or Virginia who spends more than 183 days within West Virginia during 2011 is also a resident of West Virginia for income tax purposes and is required to file a resident return (Form IT-140) with West Virginia. A Schedule E credit would not be allowed on the West Virginia return. You should apply for the appropriate credit on the income tax return filed with your state of residence.

SPECIAL NOTE: Residents of these states may be relieved from filing an annual claim for refund of West Virginia taxes withheld from their wages and/or salaries by requesting Form WV/IT-104 (West Virginia Certificate of Nonresidence) from their employer. Form WV/IT-104 may be completed and returned to the employer who would then be authorized to stop withholding West Virginia income tax on wages and/or salaries earned in this state.