

IT-140NRS

REV. 3-13

F

West Virginia
Special Nonresident Income Tax Return

2013

Last Name

Your Social Security Number

First Name

MI

Address

City

State

Zip Code

Amended

Return (check box) ☐

If you meet the described conditions, file this return with the West Virginia State Tax Department on or before April 15, 2014 for a refund of West Virginia income taxes withheld from wages and salaries

NOTE: Use this form **ONLY** if you were a resident of Kentucky, Virginia, Pennsylvania, Maryland, or Ohio during the tax year of 2013, West Virginia source income was from wages and salaries and West Virginia income tax was withheld from such wages and salaries by your employer(s). **You must complete IT-140W to verify West Virginia income tax withheld in order to receive credit.** If you were a resident of a state other than Kentucky, Virginia, Pennsylvania, Maryland, or Ohio, you must check the box Filing as a Nonresident/Part-Year Resident on Form IT-140 to report any income from West Virginia sources.

If you were a domiciliary resident of Pennsylvania or Virginia and spent more than 183 days within West Virginia during 2013, you are also considered a resident of West Virginia for income tax purposes. Therefore, you are not eligible to file this return and must file Form IT-140 as a resident of West Virginia.

SPECIFIC INSTRUCTIONS ARE ON THE BACK AND PAGE 27

I declare that I was not a resident of West Virginia any time during 2013, 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. ☐ Commonwealth of Kentucky
2. ☐ State of Maryland
3. ☐ State of Ohio
4. ☐ Commonwealth of Virginia Number of days spent in West Virginia _____
5. ☐ Commonwealth of Pennsylvania Number of days spent in West Virginia _____

1. Enter your total West Virginia income from wages and salaries.....	1	.00
2. Enter total amount of West Virginia Income Tax Withheld from your wages and salaries paid by your employer in 2013 (Must complete Withholding tax schedule, page 7).....	2	.00
3. 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 <input type="checkbox"/> \$5 <input type="checkbox"/> \$25 <input type="checkbox"/> \$100 <input type="checkbox"/> Other \$ _____	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
of Refund☐ CHECKING ☐ SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

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. ☐ YES ☐ NO

Your Signature

Date

Telephone Number

Signature of preparer other than above

Date

Address

Daytime Phone Number

Preparer's EIN

☐ Preparer: Check here if client is requesting that form NOT be e-filed

REFUND

WV State Tax Department
P.O. Box 1071
Charleston, WV 25324-1071

MAIL TO:

BALANCE DUE

WV State Tax Department
P.O. Box 3694
Charleston, WV 25336-3694



P 4 0 2 0 1 3 1 1 F

IT-140W

REV. 3-13

F West Virginia Withholding Tax Schedule 2013

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	SOCIAL SECURITY NUMBER
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1 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number	WV WITHHOLDING Check the appropriate box <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/> W-2</div> <div style="text-align: center;"><input type="checkbox"/> 1099</div> <div style="text-align: center;"><input type="checkbox"/> K-1</div> <div style="text-align: center;"><input type="checkbox"/> WV/NRW-2</div> </div>
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING	Enter WV withholding Only

2 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number	WV WITHHOLDING Check the appropriate box <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/> W-2</div> <div style="text-align: center;"><input type="checkbox"/> 1099</div> <div style="text-align: center;"><input type="checkbox"/> K-1</div> <div style="text-align: center;"><input type="checkbox"/> WV/NRW-2</div> </div>
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING	Enter WV withholding Only

3 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number	WV WITHHOLDING Check the appropriate box <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/> W-2</div> <div style="text-align: center;"><input type="checkbox"/> 1099</div> <div style="text-align: center;"><input type="checkbox"/> K-1</div> <div style="text-align: center;"><input type="checkbox"/> WV/NRW-2</div> </div>
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<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING	Enter WV withholding Only

4 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div>
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number	WV WITHHOLDING Check the appropriate box <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/> W-2</div> <div style="text-align: center;"><input type="checkbox"/> 1099</div> <div style="text-align: center;"><input type="checkbox"/> K-1</div> <div style="text-align: center;"><input type="checkbox"/> WV/NRW-2</div> </div>
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<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING	Enter WV withholding Only

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



IT-140W

REV. 3-13

F West Virginia Withholding Tax Schedule 2013

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	SOCIAL SECURITY NUMBER
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1 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> WV WITHHOLDING
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number	Check the appropriate box <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/> W-2</div> <div style="text-align: center;"><input type="checkbox"/> 1099</div> <div style="text-align: center;"><input type="checkbox"/> K-1</div> <div style="text-align: center;"><input type="checkbox"/> WV/NRW-2</div> </div>
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP		Enter WV withholding Only

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<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> WV WITHHOLDING
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number	Check the appropriate box <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/> W-2</div> <div style="text-align: center;"><input type="checkbox"/> 1099</div> <div style="text-align: center;"><input type="checkbox"/> K-1</div> <div style="text-align: center;"><input type="checkbox"/> WV/NRW-2</div> </div>
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)
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<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number	Check the appropriate box <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/> W-2</div> <div style="text-align: center;"><input type="checkbox"/> 1099</div> <div style="text-align: center;"><input type="checkbox"/> K-1</div> <div style="text-align: center;"><input type="checkbox"/> WV/NRW-2</div> </div>
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<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or Payer Name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number	Check the appropriate box <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/> W-2</div> <div style="text-align: center;"><input type="checkbox"/> 1099</div> <div style="text-align: center;"><input type="checkbox"/> K-1</div> <div style="text-align: center;"><input type="checkbox"/> WV/NRW-2</div> </div>
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address	<div style="border: 1px solid black; height: 20px; float: right; text-align: right;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R)
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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 2013 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 2013. 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 2013 was from wages and/or salaries only AND YOU DID NOT SPEND MORE THAN 183 DAYS WITHIN WEST VIRGINIA DURING 2013, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2013. 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 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 2013 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.