

SPECIFIC INSTRUCTIONS FOR RESIDENTS OF THE FOLLOWING STATES:

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 2009 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 2009. 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 2009 was from wages and/or salaries only AND YOU DID NOT SPEND MORE THAN 183 DAYS WITHIN WEST VIRGINIA DURING 2009, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2009. 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 2009 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.

Underpayment Of Estimated Tax By Individuals Annualized Income Worksheet Instructions

Line 1 **Total income.** Compute your total income through the period indicated at the top of each column, including any adjustments to income includible in your federal adjusted gross income.

Line 3 **Annualized income.** Multiply the amount on line 1 by the annualization factors on line 2.

Line 4 **West Virginia modifications to income.** Enter any modifications to federal adjusted gross income which would be allowed on your 2009 West Virginia personal income tax return. Be sure to show any negative figures.

Line 5 **West Virginia income.** Combine lines 3 and 4; annualized income plus or minus modifications.

Line 6 **Exemption allowance.** Multiply the number of exemptions you are allowed to claim by \$2,000; if you must claim zero exemptions, enter \$500 on this line.

Line 7 **Annualized taxable income.** Subtract line 6 from line 5.

Line 8 **Tax.** Compute the tax on the taxable income shown on line 7. **If you are not subject to Federal Minimum Tax,** use the tax tables or rate schedules to calculate your tax. **If you are subject to Federal Minimum Tax,** multiply the Federal Minimum Tax by .25, and compare that figure with the tax from the tax tables or rate schedules; the larger of the two figures is your tax. **If you are filing as a nonresident/part-year resident,** multiply the tax figure already calculated by the ratio of your West Virginia income to your federal income.

Line 9 **Credits against tax.** Show any credits against your West Virginia tax liability except West Virginia income tax withheld and estimated tax payments.

Line 10 **Tax after credits.** Subtract line 9 from line 8; if line 9 is larger than line 8, enter zero.

Complete lines 12 through 19 for each column before moving to the next column.

Line 12 **Required payments.** Multiply the amount on line 10 by the factor on line 11.

Line 13 **Previous required installments.** Add the amounts from line 19 of all previous columns and enter the sum.

Line 14 **Annualized installment.** Subtract line 13 from line 12. If less than zero, enter zero.

Line 15 Enter one-fourth of line 8, Part 1, of Form IT-210 in each column.

Line 16 Enter the amount from line 18 of the previous column of this worksheet.

Line 17 Add lines 15 and 16 and enter the total.

Line 18 Subtract line 14 from line 17. If less than zero, enter zero.

Line 19 **Required installment.** Compare lines 14 and 17 and enter the smaller figure here and on line 1, PART IV of Form IT-210.