

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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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 <small>All deductions from Form 1040 or 1040A not itemized on lines 68-73 should be totaled and entered on line 74.</small>	COLUMN B ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C WV SOURCE INCOME DURING NONRESIDENT PERIOD
54. Wages, salaries, tips (complete Form IT-140W).....	54	.00	.00	.00
55. Interest.....	55	.00	.00	.00
56. Dividends.....	56	.00	.00	.00
57. Refunds of state and local income tax (see line 46 of Schedule M).....	57	.00	.00	
58. Alimony received.....	58	.00	.00	
59. Business profit (or loss).....	59	.00	.00	.00
60. Capital gains (or losses).....	60	.00	.00	.00
61. Supplemental gains (or losses).....	61	.00	.00	.00
62. Total taxable pensions and annuities.....	62	.00	.00	.00
63. Farm income (or loss).....	63	.00	.00	.00
64. Unemployment compensation insurance.....	64	.00	.00	.00
65. Total taxable Social Security and Railroad Retirement benefits (see line 44 of Schedule M for Railroad Retirement benefits).....	65	.00	.00	
66. Other income from federal return (identify source)	66	.00	.00	.00
67. Total income (add lines 54 through 66).....	67	.00	.00	.00
ADJUSTMENTS				
68. IRA deduction.....	68	.00	.00	.00
69. Moving expenses.....	69	.00	.00	.00
70. Self-employment tax deduction.....	70	.00	.00	.00
71. Self-employment health insurance deduction.....	71	.00	.00	.00
72. Self Employed SEP, SIMPLE and qualified plans.....	72	.00	.00	.00
73. Penalty for early withdrawal of savings.....	73	.00	.00	.00
74. Other adjustments.....	74	.00	.00	.00
75. Total adjustments (add lines 68 through 74).....	75	.00	.00	.00
76. Adjusted gross income (subtract line 75 from line 67 in each column).....	76	.00	.00	.00
77. West Virginia income (line 76, Column B plus line 76, column C).....	77			.00
78. Income subject to West Virginia state tax but exempt from federal tax.....	78		.00	
79. Total West Virginia income (line 77 plus line 78). Enter here and on line 2 on the next page.....	79			.00



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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 79, 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

