

2010
FORM IT-140NRS
F

WEST VIRGINIA SPECIAL NONRESIDENT
INCOME TAX RETURN

Last Name

Your First Name

Address

City

MI

Your Social Security Number

If you meet the described conditions, file this return with the West Virginia State Tax Department on or before April 18, 2011 for a refund of West Virginia income taxes withheld from wages and salaries.

State

Zip Code

Amended
Return

CHECK BOX

NOTE: Use this form **ONLY** if you were a resident of Kentucky, Virginia, Pennsylvania, Maryland or Ohio during the tax year of 2010, 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 2010, 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 OF THIS FORM

I declare that I was not a resident of West Virginia at any time during 2010, 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..... | _____ | 3. Commonwealth of Pennsylvania..... | _____ |
| 2. Commonwealth of Virginia..... | _____ | Number of days in West Virginia | _____ |
| Number of days in West Virginia | _____ | 4. State of Maryland..... | _____ |
| | | 5. State of Ohio..... | _____ |

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 or salaries paid by your employer in 2010 (Must complete Withholding Tax Schedule, page 17)	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 return.	5	.00

DIRECT DEPOSIT OF REFUND TYPE 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

Sign

Here Your Signature _____ Date _____ Preparer's Signature _____ Date _____

Mail To: REFUND
WV State Tax Department
P.O. Box 1071
Charleston, WV 25324-1071

Preparer's EIN

Address of Preparer _____ Daytime Phone Number _____



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WEST VIRGINIA WITHHOLDING TAX SCHEDULE

Last Name

Social Security Number

Do not send W-2's, 1099's, K-1's, WV/NRW-2's with your return. Enter WV withholding information below.

1	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
	<input type="text"/> Employer or payer ID number from W-2, 1099, K-1 & WV/NRW-2 <input type="text"/> Employer or payer name <input type="text"/> Address <input type="text"/> City, State, ZIP	<input type="text"/> Name <input type="text"/> - <input type="text"/> Social Security Number <input type="text"/> .00 Income subject to WV WITHHOLDING	<input type="text"/> .00 WV WITHHOLDING Check appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 <input type="text"/> Enter State Abbreviation (from Box #15 on W-2 or Box #11 on 1099)
	<input type="text"/> Employer or payer ID number from W-2, 1099, K-1 & WV/NRW-2 <input type="text"/> Employer or payer name <input type="text"/> Address <input type="text"/> City, State, ZIP	<input type="text"/> Name <input type="text"/> - <input type="text"/> Social Security Number <input type="text"/> .00 Income subject to WV WITHHOLDING	<input type="text"/> .00 WV WITHHOLDING Check appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 <input type="text"/> Enter State Abbreviation (from Box #15 on W-2 or Box #11 on 1099)
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Total WV withholding tax from column C above **.00**

If you have WV withholding on both pages 17 and 18, add the totals together and enter the GRAND TOTAL on line 13, form IT-140 or line 2, Form IT-140NRS.



WEST VIRGINIA WITHHOLDING TAX SCHEDULE

Last Name

Social Security Number

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Total WV withholding tax from column C above **.00**

If you have WV withholding on both pages 17 and 18, add the totals together and enter the GRAND TOTAL on line 13, form IT-140 or line 2, Form IT-140NRS.



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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 2010 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 2010. 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 2010 was from wages and/or salaries only AND YOU DID NOT SPEND MORE THAN 183 DAYS WITHIN WEST VIRGINIA DURING 2010, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2010. 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 2010 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 2010 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.