

Nonresidents/Part-Year Residents Schedule of Income

2011

PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

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	COLUMN B ALL INCOME DURING PERIOD OF WV RESIDENCY	COLUMN C WV SOURCE INCOME DURING NONRESIDENT PERIOD
50. Wages, salaries, tips (complete Form IT-140W).....	50	.00	.00	.00
51. Interest.....	51	.00	.00	.00
52. Dividends.....	52	.00	.00	.00
53. Refunds of state and local income tax (see line 42 of Schedule M).....	53	.00	.00	
54. Alimony received.....	54	.00	.00	
55. Business profit (or loss).....	55	.00	.00	.00
56. Capital gains (or losses).....	56	.00	.00	.00
57. Supplemental gains (or losses).....	57	.00	.00	.00
58. Total taxable pensions and annuities.....	58	.00	.00	.00
59. Farm income (or loss).....	59	.00	.00	.00
60. Unemployment compensation insurance.....	60	.00	.00	.00
61. Total taxable Social Security and Railroad Retirement benefits (see line 40 of Schedule M for Railroad Retirement benefits).....	61	.00	.00	
62. Other income from federal return (identify source)	62	.00	.00	.00
63. Total income (add lines 50 through 62).....	63	.00	.00	.00

ADJUSTMENTS

64. Deductible payments to an IRA.....	64	.00	.00	.00
65. Moving expenses.....	65	.00	.00	.00
66. Self-employment tax deduction.....	66	.00	.00	.00
67. Self-employment health insurance deduction.....	67	.00	.00	.00
68. Payments to a Keogh retirement plan.....	68	.00	.00	.00
69. Penalty for early withdrawal of savings.....	69	.00	.00	.00
70. Other adjustments.....	70	.00	.00	.00
71. Total adjustments (add lines 64 through 70).....	71	.00	.00	.00
72. Adjusted gross income (subtract line 71 from line 63 in each column).....	72	.00	.00	.00
73. West Virginia income (line 72, Column B plus line 72, column C).....	73			.00
74. Income subject to West Virginia state tax but exempt from federal tax.....	74		.00	
75. Total West Virginia income (line 73 plus line 74). Enter here and on line 2 on the reverse side.....	75			.00

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SOCIAL SECURITY NUMBER

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 75, 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

