



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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<b>1</b> <b>A - Employer or Payer Information</b>  Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2  Employer or payer name  Address  City, State, ZIP	<b>B - Employee or Taxpayer Information</b>  Name  Social Security Number  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	<b>C - WV Tax Withheld</b>  WV WITHHOLDING <span style="float:right">.00</span>  Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) <b>Enter WV withholding only</b>
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<b>2</b> <b>A - Employer or Payer Information</b>  Employer or payer ID from W-2, 1099, K-1 and/or WV/NRW-2  Employer or payer name  Address  City, State, ZIP	<b>B - Employee or Taxpayer Information</b>  Name  Social Security Number  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	<b>C - WV Tax Withheld</b>  WV WITHHOLDING <span style="float:right">.00</span>  Check appropriate box. <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2  Enter State Abbreviation (from Box #15 on W-2 or Box # 11 on 1099) <b>Enter WV withholding only</b>
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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.



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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

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**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.

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## KENTUCKY, MARYLAND OR OHIO RESIDENTS

If your West Virginia income during 2011 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 2011. 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.

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## PENNSYLVANIA OR VIRGINIA RESIDENTS

If your West Virginia income during 2011 was from wages and/or salaries only AND YOU DID NOT SPEND MORE THAN 183 DAYS WITHIN WEST VIRGINIA DURING 2011, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2011. 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 you 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 2011 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.