

IT-140NRS

REV. 7-14

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West Virginia
Special Nonresident Income Tax Return**2014**

Last Name

Your Social Security Number

First Name

MI

Address

If you meet the described conditions, file this return with the West Virginia State Tax Department on or before April 15, 2015 for a refund of West Virginia income taxes withheld from wages and salaries.

City

State

Zip Code

Amended
Return (check box) ☐**ELIGIBILITY:** Use this form **ONLY** if you were a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia **AND**:

- West Virginia source income was from wages and salaries.
- West Virginia income tax was withheld from such wages and salaries by your employer(s).
- If you were a domiciliary resident of Pennsylvania or Virginia and spent more than 183 days in West Virginia, you are also considered a resident of West Virginia and must file Form IT-140 as a resident of West Virginia.
- If you were a resident of a state other than Kentucky, Maryland, Ohio, Pennsylvania or Virginia, you must check the box Filing as a Nonresident/Part Year Resident on Form IT-140 and complete Schedule A to report any income from West Virginia sources.

SPECIFIC INSTRUCTIONS ARE ON THE BACK.

I declare that I was not a resident of West Virginia at any time during 2014, 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):

- ☐ Commonwealth of Kentucky
- ☐ State of Maryland
- ☐ State of Ohio
- ☐ Commonwealth of Pennsylvania Number of days spent in West Virginia _____
- ☐ Commonwealth of Virginia Number of days spent in West Virginia _____

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 and salaries paid by your employer in 2014.....	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 ☐ \$5 ☐ \$25 ☐ \$100 ☐ 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 form.....	5	.00

Direct
Deposit
of Refund☐ CHECKING ☐ SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. PROVIDING INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.

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

Your Signature

Date

Telephone Number

Signature of preparer other than above

Date

Address

Daytime Phone Number

Preparer's EIN

☐ Preparer: Check here if client is requesting that form NOT be e-filed

MAIL TO:

WV State Tax Department
P.O. Box 1071
Charleston, WV 25324-1071



IT-140W

REV. 2-14

F West Virginia Withholding Tax Schedule 2014

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-140NRS	SOCIAL SECURITY NUMBER
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1	A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
	Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING	WV WITHHOLDING Check the appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only

2	A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
	Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING	WV WITHHOLDING Check the appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only

3	A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
	Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING	WV WITHHOLDING Check the appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only

4	A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
	Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING	WV WITHHOLDING Check the appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only

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 2, Form IT-140NRS



IT-140W

REV. 2-14

F West Virginia Withholding Tax Schedule 2014

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-140NRS	SOCIAL SECURITY NUMBER
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1	A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
	Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING	WV WITHHOLDING Check the appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only

2	A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
	Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING	WV WITHHOLDING Check the appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only

3	A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
	Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING	WV WITHHOLDING Check the appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only

4	A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
	Employer ID or Payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	Name Social Security Number Income Subject to WV WITHHOLDING	WV WITHHOLDING Check the appropriate box ☐ W-2 ☐ 1099 ☐ K-1 ☐ WV/NRW-2 Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099R) Enter WV withholding Only

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 2, Form IT-140NRS



SPECIFIC INSTRUCTIONS FOR IT-140NRS

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 2014 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 2014. 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 2014 was from wages and/or salaries only AND YOU DID NOT SPEND MORE THAN 183 DAYS WITHIN WEST VIRGINIA DURING 2014, you may file the Special Nonresident Form IT-140NRS as a claim for refund of any West Virginia income tax withheld during 2014. 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 2014 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.

JOINT FEDERAL FILING STATUS

The IT-140NRS is for individual claims only and is purposed, per reciprocal agreements, to return West Virginia withholding to individual residents of the five bordering states only (Kentucky, Maryland, Ohio, Pennsylvania and Virginia) so that they can satisfy the tax obligations to their state of residence. Each spouse, regardless of the federal status, should file separate IT-140NRS returns to claim refund of their individual West Virginia withholding.