

**2008
FORM IT-140NRS**

**WEST VIRGINIA SPECIAL NONRESIDENT
INCOME TAX RETURN**



Last Name

_____-_____-_____
Your Social Security Number

Your First Name

MI

If you meet the described conditions, file this return with the West Virginia State Tax Department on or before April 15, 2009 for a refund of West Virginia income taxes withheld from wages and salaries.

Address

**Amended
Return**

City or Post Office

State

_____-_____-_____
Zip Code

CHECK BOX.

NOTE: Use this form **ONLY** if you were a resident of Kentucky, Virginia, Pennsylvania, Maryland or Ohio during the tax year of 2008, 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 enclose legible W-2's 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 2008, 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 2008, 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..... <input type="checkbox"/> | 3. Commonwealth of Pennsylvania..... <input type="checkbox"/> |
| 2. Commonwealth of Virginia..... <input type="checkbox"/> | Number of days in West Virginia _____ |
| Number of days in West Virginia _____ | 4. State of Maryland..... <input type="checkbox"/> |
| | 5. State of Ohio..... <input type="checkbox"/> |

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 salary paid by your employer in 2008 (ENCLOSE LEGIBLE W-2(S))	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 ROUTING ACCOUNT NUMBER _____
 SAVINGS 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 _____

• Enclose W-2 Forms •

