



WEST VIRGINIA NONRESIDENT/PART-YEAR RESIDENT INCOME TAX RETURN - 2005
IT-140NR/PY

USE LABEL, PRINT OR TYPE	First Name and Initial	Last Name	Your Social Security Number
	Spouse's First Name and Initial (if joint return)	Spouse's Last Name (if different)	Spouse's Social Security Number
	Present Home Address		Enter extended due date
	City or Town	County	State

MM / DD / YY

If you are filing Form WV-8379 as an injured spouse, check this box

I FILING STATUS (CHECK ONE) 1. Single, Head of household, or Widow(er) with dependent child <input type="checkbox"/> 2. Married filing jointly (even if only one spouse had income) <input type="checkbox"/> 3. Married filing separately. See Instructions on page 3 and give spouse's social security number above and enter spouse's full name here <input type="checkbox"/>	II EXEMPTIONS 1. Exemptions claimed on your federal return <input type="checkbox"/> <small>(SEE INSTRUCTIONS IF YOU MARKED FILING STATUS 3)</small> 2. Additional exemption if surviving spouse (see page 3). Enter decedent's SSN _____ Year spouse died _____ <input type="checkbox"/> 3. TOTAL EXEMPTIONS (add boxes 1 and 2). Enter here and on line 7 below. If box 3 is zero, enter \$500 on line 7 below <input type="checkbox"/>
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1. TOTAL WEST VIRGINIA INCOME (from line 51 of Schedule A)	1		00
2. FEDERAL ADJUSTED GROSS INCOME (from line 48, Column A of Schedule A)	2		00
3. ADDITIONS TO INCOME (from line 58 of Schedule M)	3	+	00
4. SUBTRACTIONS FROM INCOME (from line 71 of Schedule M)	4	-	00
5. MODIFIED ADJUSTED GROSS INCOME (line 2 plus line 3 minus line 4)	5		00
6. LOW-INCOME EARNED INCOME EXCLUSION (see instructions)	6		00
7. EXEMPTIONS (line 3 of Section II above _____ x \$2,000)	7		00
8. WEST VIRGINIA TAXABLE INCOME (line 5 minus lines 6 and 7) IF LESS THAN ZERO, ENTER ZERO	8		00
9. TENTATIVE TAX (check here <input type="checkbox"/> if Schedule T was used to calculate your tax)	9		00
10. INCOME PERCENTAGE (see page 9 for additional instructions) Divide line 1 by line 2 and round the result to four places	10		
11. WEST VIRGINIA INCOME TAX (multiply line 9 by line 10)	11		00
12. WEST VIRGINIA INCOME TAX WITHHELD	12		00
YOU MUST ENCLOSE LEGIBLE W-2(S) OR 1099(S) TO SUPPORT THIS AMOUNT.			
13. ESTIMATED TAX PAYMENTS AND PAYMENTS WITH EXTENSION	13		00
14. SENIOR CITIZEN TAX CREDIT FOR PROPERTY TAX PAID (attach Form WV/SCTC-1)	14		00
15. TAX CREDITS/EMPLOYMENT/NONFAMILY ADOPTION CREDITS	15		00
16. CREDIT FOR INCOME TAX PAID TO OTHER STATE(S) (attach Schedule E)	16		00
17. SUM OF PAYMENTS AND CREDITS (add lines 12 through 16)	17		00
18. BALANCE OF TAX DUE (line 11 minus line 17)	18		00
19. PENALTY DUE (from Form IT-210) (see instructions)	19		00
CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED <input type="checkbox"/>			
20. BALANCE DUE THE STATE (add lines 18 and 19) ENCLOSE PAYMENT VOUCHER (page 2)	20		00
CHECK IF PAYING BY CREDIT/DEBIT CARD (see instructions) <input type="checkbox"/>			
21. OVERPAYMENT (subtract line 11 from line 17)	21		00
22. AMOUNT OF OVERPAYMENT TO BE CREDITED TO 2006 ESTIMATED TAX	22		00
23. 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 \$ _____	23		00
24. DEDUCTIONS FROM YOUR OVERPAYMENT (add lines 22 and 23)	24		00
25. REFUND DUE YOU (subtract line 24 from line 21) (Refund of \$2 or less, see instructions)	25		00

● Enclose W-2(s) and 1099(s) - Do Not Attach ●

HAVE REFUND DIRECTLY DEPOSITED	Routing number <input style="width:100%;" type="text"/>	Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/>
	Account Number <input style="width:100%;" type="text"/>	

SIGN HERE - Under penalties of perjury, I declare that I have examined this return, including 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	Spouse's Signature	Date
Paid Preparer's Signature	Date	DO NOT USE SPACE BELOW	
Address of Preparer	Telephone		

WEST VIRGINIA SCHEDULE A INCOME AND ADJUSTMENTS

SCHEDULE A	INCOME FROM YOUR FEDERAL RETURN		COLUMN A AMOUNT FROM FEDERAL RETURN	COLUMN B ALL INCOME DURING PERIOD OF WEST VIRGINIA RESIDENCY	COLUMN C WEST VIRGINIA SOURCE INCOME DURING NONRESIDENT PERIOD	
	26.	Wages, salaries, tips (Enclose W-2(s))	26			
	27.	Interest	27			
	28.	Dividends	28			
	29.	Refunds of state and local income tax (see line 65 of Schedule M)	29			
	30.	Alimony received	30			
	31.	Business profit (or loss)	31			
	32.	Capital gains (or losses)	32			
	33.	Supplemental gains (or losses)	33			
	34.	Total taxable pensions and annuities	34			
35.	Farm income (or loss)	35				
36.	Unemployment compensation insurance	36				
37.	Total taxable Social Security and Railroad Retirement benefits (see line 64 of Schedule M for Railroad Retirement benefits)	37				
38.	Other income from federal return (identify source)	38				
39.	Total income (add lines 26 through 38)	39				
ADJUSTMENTS TO YOUR INCOME						
40.	Deductible payments to an IRA	40				
41.	Moving expenses (from Form 1040)	41				
42.	Self employment tax deduction (from Form 1040)	42				
43.	Self employment health insurance deduction (from Form 1040)	43				
44.	Payments to a Keogh retirement plan	44				
45.	Penalty for early withdrawal of savings	45				
46.	Other adjustments (see page 29)	46				
47.	Total adjustments (add lines 40 through 46)	47				
48.	Adjusted gross income (subtract line 47 from line 39) Enter the amount in Column A on line 2 of your return	48				
49.	West Virginia income (line 48, Column B plus line 48, Column C).....			49		
50.	Income subject to West Virginia state tax but exempt from federal tax		50			
51.	Total West Virginia income (line 49 plus line 50). Enter this amount on line 1 of your return			51		

WEST VIRGINIA NONRESIDENT/PART-YEAR RESIDENT SCHEDULES M and E

If you are claiming a disability modification on line 68, attach Schedule H to your return.

Modifications *INCREASING* federal adjusted gross income (additions)

52.	Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	52		
53.	Interest or dividend income on state and local bonds other than bonds from West Virginia sources	53		
54.	Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	54		
55.	Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax ...	55		
56.	Other income deducted from federal adjusted gross income but subject to state tax	56		
57.	Withdrawals from a medical savings account or prepaid tuition contract/plan NOT used for payment of qualifying expenses	57		
58.	TOTAL ADDITIONS (add lines 52 through 57). Enter here and on line 3 of Form IT-140NR/PY	58		

Modifications *DECREASING* federal adjusted gross income (subtractions)

		Column A (You)		Column B (Spouse)	
59.	Interest or dividends received on United States or West Virginia obligations includible in federal adjusted gross income but exempt from state tax	59			
60.	Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriff's or firemen's retirement system	60			
61.	Up to \$2,000 of benefits received from West Virginia Teachers Retirement System, West Virginia Public Employees Retirement System, Military Retirement and Federal Retirement Systems (Title 4 USC § 111)	61			
62.	Military Retirement Modification (Enclose 1099R)	62			
63.	Pension Benefit Guaranty Modification (see instructions on page 30)	63			
64.	Income received and includible in federal adjusted gross income but exempt from state tax by federal law. Enclose form 1099RRB/documents supporting deduction. State the source and amount of exempt income	64			
65.	Refunds of state and local income taxes received and reported as income to the IRS	65			
66.	Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds Enclose copy of Smart 529 annual statement/documents supporting deduction	66			
67.	Other deduction(s) i.e., Long - Term Care Insurance, WV Medical Savings Account. Enclose documents supporting deduction	67			
68.	Senior citizen or disability deduction (see instructions on page 31)				
	(a) Income from sources not included in lines 59 through 67				
	(b) Maximum modification		\$8,000	00	\$8,000
	(c) Add lines 59 through 62 above				
	(d) Subtract line (c) from line (b)				
	(If less than zero, enter zero) Enter smaller of (a) or (d)	68			
69.	Surviving spouse deduction	69			
70.	Combine lines 59 through 69 for each column	70			
71.	TOTAL SUBTRACTIONS (line 70, Column A plus line 70, Column B). Enter on line 4 of Form IT-140NR/PY	71			

RESIDENCY STATUS Nonresident - did not maintain a residence in West Virginia during the taxable year (**NO CREDIT IS ALLOWED**).
 Part-Year Resident - maintained a residence in West Virginia for part of the year; check the box which describes your situation and enter the date of your move: _____
 moved into West Virginia.
 moved out of West Virginia, but had West Virginia source income during your nonresident period.
 moved out of West Virginia and had no West Virginia source income during your nonresident period.

72.	Income tax computed on your 2005 _____ return	72		
	NAME OF STATE			
73.	West Virginia total income tax (line 11 of Form IT-140NR/PY)	73		
74.	Net income derived from above state included in West Virginia total income	74		
75.	Total West Virginia income (line 51 of Schedule A)	75		
76.	Limitation of credit (line 73 multiplied by line 74 and divided by line 75)	76		
77.	Alternative West Virginia taxable income (line 75 minus line 74)	77		
78.	Alternative West Virginia total income tax (see instructions to calculate tax on the amount on line 77)	78		
79.	Limitation of credit (line 73 minus line 78)	79		
80.	Maximum credit (line 73 minus line 15 of Form IT-140NR/PY)	80		
81.	Total credit (the SMALLEST of lines 72, 73, 76, 79, or 80). Enter on line 16 of your return	81		

FAILURE TO ATTACH A COPY OF THE OTHER STATE'S RETURN WILL RESULT IN THE CLAIMED CREDIT BEING DISALLOWED. THIS CREDIT IS NOT ALLOWED IN ANY CASE FOR INCOME TAX IMPOSED BY A CITY, TOWNSHIP, BOROUGH, OR ANY POLITICAL SUBDIVISION OF A STATE.

**SCHEDULE M
MODIFICATIONS TO ADJUSTED GROSS INCOME**

**SCHEDULE E
CREDIT FOR INCOME TAX
PAID TO ANOTHER STATE**