



2006
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	00	00	00
27. Interest	27	00	00	00
28. Dividends	28	00	00	00
29. Refunds of state and local income tax (see line 65 of Schedule M)				
29	00	00	00	
30. Alimony received	30	00	00	00
31. Business profit (or loss)	31	00	00	00
32. Capital gains (or losses)	32	00	00	00
33. Supplemental gains (or losses)	33	00	00	00
34. Total taxable pensions and annuities	34	00	00	00
35. Farm income (or loss)	35	00	00	00
36. Unemployment compensation insurance	36	00	00	00
37. Total taxable Social Security and Railroad Retirement benefits (see line 64 of Schedule M for Railroad Retirement benefits)				
37	00	00	00	
38. Other income from federal return (identify source)				
38	00	00	00	
39. Total income (add lines 26 through 38)	39	00	00	00
ADJUSTMENTS TO YOUR INCOME				
40. Deductible payments to an IRA	40	00	00	00
41. Moving expenses	41	00	00	00
42. Self-employment tax deduction	42	00	00	00
43. Self-employment health insurance deduction	43	00	00	00
44. Payments to a Keogh retirement plan	44	00	00	00
45. Penalty for early withdrawal of savings	45	00	00	00
46. Other adjustments (see page 27)	46	00	00	00
47. Total adjustments (add lines 40 through 46)	47	00	00	00
48. Adjusted gross income (subtract line 47 from line 39)..... Enter the amount in Column A and on line 2 of your return				
48	00	00	00	
49. West Virginia income (line 48, Column B plus line 48, Column C).....	49		00	00
50. Income subject to West Virginia state tax but exempt from federal tax	50	50	00	00
51. Total West Virginia income (line 49 plus line 50). Enter this amount on line 1 of your return	51		00	00



**2006 WEST VIRGINIA
NONRESIDENT/PART-YEAR RESIDENT
SCHEDULES M and E**



P 1 3 2 0 0 6 0 3 W

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

**SCHEDULE M
MODIFICATIONS TO ADJUSTED GROSS INCOME**

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		00
53.	Interest or dividend income on state and local bonds other than bonds from West Virginia sources	53		00
54.	Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	54		00
55.	Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax ..	55		00
56.	Other income deducted from federal adjusted gross income but subject to state tax	56		00
57.	Withdrawals from a medical savings account or prepaid tuition/savings plan NOT used for payment of qualifying expenses	57		00
58.	TOTAL ADDITIONS (add lines 52 through 57). Enter here and on line 3 of Form IT-140NR/PY	58		00

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 included in federal adjusted gross income but exempt from state tax	59	00	00
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	00	00
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	00	00
62.	Military Retirement Modification (Enclose 1099R)	62	00	00
63.	Pension Benefit Guaranty Modification (Enclose Schedule PBGC)	63	00	00
64.	Income received and included 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	00	00
65.	Refunds of state and local income taxes received and reported as income to the IRS	65	00	00
66.	Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds	66	00	00
67.	Other deduction(s) i.e., Long - Term Care Insurance, WV Medical Savings Account.	67	00	00
68.	Senior citizen or disability deduction (see instructions on page 30)			
	(a) Income from sources not included in lines 59 through 67			
	(b) Maximum modification			
	(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	00	00
69.	Surviving spouse deduction	69	00	00
70.	Add lines 59 through 69 for each column	70	00	00
71.	TOTAL SUBTRACTIONS (line 70, Column A plus line 70, Column B) Enter on line 4 of Form IT-140NR/PY	71	00	00

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

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 2006 _____ return	72		00
	NAME OF STATE			
73.	West Virginia total income tax (line 11 of Form IT-140NR/PY)	73		00
74.	Net income derived from above state included in West Virginia total income	74		00
75.	Total West Virginia income (line 51 of Schedule A)	75		00
76.	Limitation of credit (line 73 multiplied by line 74 and divided by line 75)	76		00
77.	Alternative West Virginia taxable income (line 75 minus line 74)	77		00
78.	Alternative West Virginia total income tax (see instructions on page 9)	78		00
79.	Limitation of credit (line 73 minus line 78)	79		00
80.	Maximum credit (line 73 minus line 15 of Form IT-140NR/PY)	80		00
81.	Total credit (the SMALLEST of lines 72, 73, 76, 79, or 80) Enter on line 16 of your return	81		00

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 OR ANY OTHER COUNTRY.