2006 FORM IT-140NRS

WEST VIRGINIA SPECIAL NONRESIDENT INCOME TAX RETURN

P 1 4 2 0 0 6 0 1 W

Print in Black Or Blue Ink Only

Do not send a photocopy of this form. The original form is printed in orange and black ink. Do not write on, staple or punch holes in barcode.

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If you meet the described conditions, file this return with the West Virginia State Tax Department on or before April 16, 2007 for a refund of West Virginia income taxes withheld from wages and salaries.

Last Name	First Name and Middle Initial	Your Social Security Number

Present home address (number and street, including apartment number or rural route)

City or Town | State | Zip Code

NOTE: Use this form **ONLY**, if you were a resident of Kentucky, Virginia, Pennsylvania, Maryland or Ohio during the tax year of 2006, 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 file the nonresident return (Form IT-140NR/PY) 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 2006, 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 the resident return (Form IT-140) with 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 2006, and I was a resident of the state shown, that my only income from sources within West Virginia was from wages and salaries and that such wages and salaries were subject to income taxation by my state of residence.

YOUR STATE OF RESIDENCE (check one):

- Commonwealth of Kentucky ☐ 1
- Commonwealth of Virginia ☐ 2
  - Number of days in West Virginia _____
- Commonwealth of Pennsylvania ☐ 3
  - Number of days in West Virginia _____
- State of Maryland ☐ 4
- State of Ohio ☐ 5

Enclose W-2 Forms

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 2006 (ENCLOSE LEGIBLE W-2(S)) 2 00

3. **WEST VIRGINIA CHILDREN'S TRUST FUND** to help prevent child abuse and neglect
   Enter the amount of your contribution: ☐ $5 ☐ $25 ☐ $100 ☐ Other $ _____ 3 00

4. **REFUND DUE YOU** (subtract line 3 from line 2) ..... REFUND 4 00
   Refund of $2 or less will be issued only if a written request is attached to this return.

DIRECT DEPOSIT OF REFUND Type: Checking ☐ Savings ☐

Routing number ☐☐☐☐☐☐☐☐☐ Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

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** ☐

Sign Here

Your Signature _____ Date _____

Preparer's Signature _____ Date _____

Preparer's EIN ☐☐☐☐☐☐☐☐☐

Address of Preparer _____ Daytime Telephone _____

Mail To:

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