

**2007
FORM IT-140NRS**

**WEST VIRGINIA SPECIAL NONRESIDENT
INCOME TAX RETURN**



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.

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, 2008 for a refund of West Virginia income taxes withheld from wages and salaries.

Address

City or Post Office State

Zip Code

AMENDED RETURN (check box):

NOTE: Use this form **ONLY** if you were a resident of Kentucky, Virginia, Pennsylvania, Maryland or Ohio during the tax year of 2007, 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 2007, 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 2007, 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
- 2. Commonwealth of Virginia
Number of days in West Virginia
- 3. Commonwealth of Pennsylvania
Number of days in West Virginia
- 4. State of Maryland
- 5. State of Ohio

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 2007 (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: \$5 \$25 \$100 Other \$ 4 **00**
- 5. REFUND DUE YOU (subtract lines 3 and 4 from line 2) **REFUND** 5 **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, 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

Mail To:

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

Address of Preparer Daytime Telephone



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