2007 SCHEDULE A

TO BE COMPLETED BY NONRESIDENTS AND PART-YEAR RESIDENTS ONLY

PART YEAR RESIDENTS: ENTER PERIOD OF WEST VIRGINIA RESIDENCY

2007 to 2007

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.

PRIMARY LAST NAME SHOWN ON FORM IT-140

SOCIAL SECURITY NUMBER

INCOME

ADJUSTMENTS

		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
INCOME FROM YOUR FEDERAL RETURN				
49. Wages, salaries, tips (Enclose W-2(s))	49	00	00	00
50. Interest	50	00	00	00
51. Dividends	51	00	00	00
52. Refunds of state and local income tax (see line 41 of Schedule M)	52	00	00	00
53. Alimony received	53	00	00	00
54. Business profit (or loss)	54	00	00	00
55. Capital gains (or losses)	55	00	00	00
56. Supplemental gains (or losses)	56	00	00	00
57. Total taxable pensions and annuities	57	00	00	00
58. Farm income (or loss)	58	00	00	00
59. Unemployment compensation insurance	59	00	00	00
60. Total taxable Social Security and Railroad Retirement benefits (see line 40 of Schedule M for Railroad Retirement benefits)	60	00	00	00
61. Other income from federal return (identify source) _____	61	00	00	00
62. Total income (add lines 49 through 61)	62	00	00	00
ADJUSTMENTS TO YOUR INCOME				
63. Deductible payments to an IRA	63	00	00	00
64. Moving expenses	64	00	00	00
65. Self-employment tax deduction	65	00	00	00
66. Self-employment health insurance deduction	66	00	00	00
67. Payments to a Keogh retirement plan	67	00	00	00
68. Penalty for early withdrawal of savings	68	00	00	00
69. Other adjustments	69	00	00	00
70. Total adjustments (add lines 63 through 69)	70	00	00	00
71. Adjusted gross income (subtract line 70 from line 62 in each column)	71	00	00	00
72. West Virginia income (line 71, Column B plus line 71, Column C)	72			00
73. Income subject to West Virginia state tax but exempt from federal tax	73		00	
74. Total West Virginia income (line 72 plus line 73).	74			00

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION

1. Tentative Tax (apply the appropriate tax rate schedule on page 35 to the amount shown on line 7, Form IT-140)..... 1 00

IF YOU WERE SUBJECT TO FEDERAL MINIMUM TAX, USE SCHEDULE T TO CALCULATE YOUR TAX AFTER YOU HAVE DERIVED THE DECIMAL ON LINE 4 OR LINE 6 BELOW (ATTACH SCHEDULE T TO YOUR RETURN).

2. West Virginia Income (line 74, Schedule A)..... 2 00
3. Federal Adjusted Gross Income (line 1, Form IT-140) 3 00
4. Tax (divide line 2 by line 3, round to 4 decimal places and multiply the result by line 1) Enter here and on line 8, Form IT-140.. 4 00

If you are claiming a federal net operating loss carryback, you must continue to Part II.

PART II: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION FOR NET OPERATING LOSS CARRYBACK

5. Subtract line 2 Part I from your original Federal Adjusted Gross Income (line1, Form IT-140) 5 00
6. Income Percentage (Divide line 5 by line 3 Part I and round the result to four decimal places) Note: Decimal cannot exceed 1.0000 ..... 6 .
7. Multiply line 1 Part I by line 6 ..... 7 00
8. Subtract line 7 from line 1 Part I 8 00
9. West Virginia Tax (Enter the smaller of line 4 Part I or line 8 Part II here and on line 8, Form IT-140) 9 00

P 4 0 2 0 0 7 0 3 A