STATE OF WEST VIRGINIA
2005 SPECIAL NONRESIDENT INDIVIDUAL INCOME TAX RETURN

IT-140NRS

D	First Name and Middle Initial	Last Name	Your Social Security Number
File this return with the West Virginia State Tax Department on or before April 17, 2006 (if you meet the described conditions) for a refund of West Virginia income taxes withheld from wages and salaries.			
	Number and Street (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 2005, West Virginia source income is 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 a 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 2005, you are also a resident of West Virginia for income tax purposes. Therefore, you are not eligible to file this return and must file a 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 2005, 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 2005 (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) ..... 4 _____ 00
   Refund of $2 or less will be issued only if a written request is attached to this return.

HAVE REFUND DIRECTLY DEPOSITED

Routing number ☐☐☐☐☐☐☐☐☐ Type: Checking ☐ Savings ☐

Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

SIGN HERE - Under penalties of perjury, I declare that I have examined this return, including accompanying withholding tax statements, and to the best of my knowledge and belief it is true, correct, and complete.

Signature of Taxpayer _____ Date _____

Paid Preparer Signature _____ Date _____

Mail to: West Virginia State Tax Department,
P.O. Box 1071, Charleston, WV 25324-1071

DO NOT USE SPACE BELOW