



Who is a Resident

A resident is a person who:

- spends more than 30 days in West Virginia with the intent of West Virginia becoming his/her permanent residence; or
- maintains a physical presence in West Virginia for more than 183 days of the taxable year, even though he/she may also be considered a resident of another state.

Who is a Nonresident

A nonresident for income tax purposes is any individual who is:

- a resident of another state who does not maintain a physical presence within West Virginia and who does not spend more than 183 days of the taxable year within West Virginia; or
- a resident of West Virginia who spends not more than 30 days of the taxable year in West Virginia, and who maintains a permanent place of residence outside West Virginia.

Who is a Part-Year Resident

A taxpayer who changes his residence either:

- from West Virginia to another state, or
- from another state to West Virginia during the taxable year.

Obtaining Forms & Information

Forms and instructions may be obtained by written request to:

**West Virginia State Tax Department
Taxpayer Services Division
P.O. Box 3784
Charleston, West Virginia 25337-3784**

<http://www.state.wv.us/taxdiv>

Substitute Forms

Any tax forms (or related schedules) that are intended to replace the personal income tax forms that are printed by the West Virginia State Tax Department may be obtained at our website. All reproduced, substitute, and photocopied forms must have a 1-1/8" bottom right margin for departmental use.

When and Where to File

The West Virginia income tax return is due on or before April 15, 2005, for calendar year filers. For fiscal year filers, the return is due by the fifteenth day of the fourth month following the close of your taxable year. All returns due a **refund** should be mailed to:

**West Virginia State Tax Department
P.O. Box 1071
Charleston, West Virginia 25324-1071**

All **balance due** returns should be mailed to:

**West Virginia State Tax Department
P.O. Box 3694
Charleston, West Virginia 25336-3694**

WHICH FORM TO USE . . .

You Must use Resident Form (IT-140) if:

You were a resident of West Virginia for the entire taxable year.

Nonresident/Part-Year Resident Form (IT-140NR/PY) - You MUST use the "Nonresident/Part-Year Resident Form" if:

- (1) You were a resident of West Virginia for part of the taxable year (Part-Year Resident); or
- (2) You were never a resident of West Virginia during 2004, but you did receive income from West Virginia sources; or
- (3) You were a resident of West Virginia but did not spend more than 30 days within the State of West Virginia.

Special Nonresident Form (IT-140NRS) - You may use the "Special Nonresident Form" if:

You were a resident of Kentucky, Maryland, Ohio, Pennsylvania, or Virginia and your only source of West Virginia income is from wages and salaries.

Federal Return not Required

You are required to file a West Virginia return even though you are not required to file a federal return **if** your West Virginia adjusted gross income is greater than your allowable deduction for personal exemptions (\$2,000 per exemption or \$500 if you claim zero exemptions). Your income and number of exemptions are to be determined as if you had been required to file a federal return.

Rounding to Whole Dollars

You **must** round off cents to the nearest whole dollar on your return and schedules. Drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. **For example: \$1.49 becomes \$1 and \$3.50 becomes \$4.**

Extension of Time

If you obtain an extension of time to file your federal income tax return, you are automatically allowed the same extension of time to file your West Virginia income tax return. You must enter on your return the date to which the extension was granted. If a federal extension was granted electronically, write "Federal Extension granted" and the confirmation number at the top of the form. Enter the extended due date in the appropriate box. A copy of federal Schedule 4868 must be attached to your return. If you need an extension of time for West Virginia purposes but not for federal purposes, or if you expect to owe an additional tax due to West Virginia, you must submit a completed Schedule L (**Application for Extension of Time to File**) and pay any tax expected to be due. Refer to Schedule L for additional instructions.

Note: An extension of time to file is not an extension of time to pay any tax due. Any tax reasonably expected to be due must be paid with the application for extension. Late payments of tax(es) will result in the assessment of interest and penalties on any amount not paid on or before April 15, 2005.

Students

If you are claimed as an exemption on another person's return you must claim zero exemptions on your West Virginia return. Your personal exemption allowance is limited to \$500.

If your federal adjusted gross income for the calendar year will not exceed \$10,000, (\$5,000 if married filing separately), you may ask your employer for a **WEST VIRGINIA LOW-INCOME EARNED INCOME EXCLUSION CERTIFICATE**, Form WV/IT-104.1. Upon receipt of the completed certificate, your employer will discontinue withholding West Virginia income tax.

Filing Requirements for Children Under Age 14 Who Have Unearned (Investment) Income

Any child under the age of 14, who has investment income, and whose parents qualify and elect to report that income on their return, is not required to file a return with the State of West Virginia. This election is made in accordance with federal guidelines.

Any child under the age of 14 whose income is not reported on his/her parent's return must file his/her own West Virginia return and report all of his/her income. If the child is claimed as an exemption on their parent's return, he/she must claim zero exemptions on the state return and claim a \$500 personal exemption allowance.

Filing Status

Your filing status determines your tax rate. There are three (3) filing status categories for state income tax purposes; they are:

- (1) Single, head of household or widow(er) with dependent child.
- (2) Married filing jointly. You must have filed a joint federal return to be eligible to file a joint state return. If you filed a joint federal return, you may elect to file your state return as either "Married filing jointly" using the state's tax rate Schedule I or as "Married filing separately" (see item 3).

DO YOU OWE A PRIOR YEAR TAX?

Taxpayers who have delinquent tax liabilities, State or Federal, may not receive the full amount of their tax refund. If you have an outstanding state or federal tax lien, your refund will be reduced and applied to your past due liability. If a portion of your refund is captured, you will receive a notice and a check for balance of the refund. Any final unpaid West Virginia Personal Income Tax liabilities may be referred to the United States Treasury Department in order to capture that amount from your Federal Income Tax Refund.