

Schedule A - Instructions

Line 49

WAGES, SALARIES, AND TIPS.

Column A - Enter total wages, salaries, tips and other employee compensation reported on your federal income tax return

Column B - Enter the amount received during your period of West Virginia residency.

Column C - Enter the amount received from West Virginia source(s) while you were a nonresident of West Virginia.

RESIDENTS OF KENTUCKY, MARYLAND, OHIO, PENNSYLVANIA AND VIRGINIA - wages and salaries received from West Virginia should NOT be reported in Column C.

Lines 50 and 51 **INTEREST AND DIVIDEND INCOME.**

Column A - Enter total interest and dividend income reported on your federal income tax return.

Column B - Enter the amount received during your period of West Virginia residency.

Column C - Enter the amount received from a business, trade, profession or occupation carried on in West Virginia while you were a nonresident of West Virginia.

Line 52

REFUNDS OF STATE AND LOCAL INCOME TAXES.

Column A - Enter total taxable state and local income tax refunds reported on your federal income tax return.

Column B - Enter the amount received during your period of West Virginia residency.

Column C - Do not enter any refunds received during the period you were a nonresident of West Virginia.

Line 53

ALIMONY RECEIVED.

Column A - Enter total alimony received reported on your federal income tax return.

Column B - Enter the amount received during your period of West Virginia residency.

Column C - Do not enter any alimony received while you were a nonresident of West Virginia.

Line 54

BUSINESS INCOME (include business profit or loss and income from rents, royalties, partnerships, estates, trusts and S-Corporations).

Column A - Enter the total amount of ALL business income reported on your federal income tax return.

Column B - Enter the amount received during your period of West Virginia residency.

Column C - Enter any amount derived from West Virginia source(s) while you were a nonresident of West Virginia.

Business conducted in West Virginia. A business, trade, profession, or occupation (not including personal services as an employee) is considered to be conducted in West Virginia if you maintain, operate or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place where your affairs are regularly conducted in West Virginia. This definition is not all inclusive. Business is considered to be conducted in West Virginia if it is transacted here with a fair measure of permanency and continuity.

Business conducted within and without West Virginia. If, while a nonresident, a business, trade or profession is conducted within and without West Virginia and your accounts clearly reflect income from West Virginia operations, enter the net profit or loss from business conducted within West Virginia on line 54, Column C.

If the West Virginia income of the business cannot be determined from your books, explain your method of allocation of profits to West Virginia on a separate sheet.

Rent and Royalty Income. As a nonresident, enter in Column C any rents and royalties from:

- a) real property located in West Virginia, whether or not the property is used in connection with a business;
- b) tangible personal property not used in a business if such property is located in West Virginia; and
- c) tangible and intangible personal property used in or connected with a business, trade, profession or occupation conducted in West Virginia.

If a business is conducted both within West Virginia and from sources outside West Virginia, attach your method of allocation on a separate sheet.

Do not allocate income from real property. Real property must be included in its entirety. Real property located outside West Virginia must be excluded.

Report in Column C your share of rent and royalty income from a partnership of which you are a member shown on Form WV/SPF-100 or from an estate or trust of which you are a beneficiary shown on Form IT-141.

Schedule A - Instructions (continued)

Partnerships. As a nonresident, enter in Column C your distributive share of partnership income from Form NRW-2, Schedule K-1, or Form WV/SPF-100.

S-Corporation shareholders. As a nonresident, enter in Column C your pro rata share of income or loss from an electing West Virginia S-Corporation from Form NRW-2, Schedule K-1, or Form WV/SPF-100.

Estates and Trusts. Enter in Columns B and C your share of estate or trust income as a part-year resident or a nonresident from West Virginia source(s) obtained from information provided by the fiduciary shown on Form NRW-2, Schedule K-1, or Form IT-141.

Passive activity loss limitations. A nonresident must recompute any deduction taken on the federal return for passive activity losses to determine the amounts that would be allowed if federal adjusted gross income took into account only those items of income, gain, loss or deduction derived from or connected with West Virginia source(s).

Line 55 CAPITAL GAINS OR LOSSES.

Column A - Enter the total amount of capital gain or loss from the sale or exchange of property, including securities reported on your federal return.

Column B - Enter any capital gain or loss which occurred during your period of West Virginia residency.

Column C - Compute the amount to be reported as capital gain or loss from West Virginia sources in accordance with federal provisions for determining capital gains or losses and deductions for capital loss carryover from West Virginia sources to the extent included in computing your federal adjusted gross income and enter in this column.

Capital transactions from West Virginia sources include capital gains or losses derived from real or tangible property located within West Virginia whether or not the property is connected with a business or trade and capital gains or losses from stocks, bonds, and other intangible personal property used in or connected with a business, trade, profession or occupation carried on in West Virginia. Also include your share of any capital gain or loss derived from West Virginia sources from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S-Corporation of which you are a shareholder. Any capital gains or losses from business property (other than real property) of a business conducted both in and out of West Virginia must be allocated for West Virginia purposes. Gains or losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal basis of property for computing capital gains or losses.

Line 56 SUPPLEMENTAL GAINS OR LOSSES.

Column A - Enter the total of any other gains or losses from the sale or exchange of non-capital assets used in a trade or business reported on your federal return.

Column B - Enter any supplemental gain or loss which occurred during your period of West Virginia residency.

Column C - Compute the amount to be reported in this column by applying the federal provisions for determining gains or losses from sale or exchange of other than capital assets to your West Virginia transactions.

Non-capital transactions from West Virginia sources are those transactions from your federal return pertaining to property used in connection with a business, trade, profession or occupation carried on in West Virginia. Also included is your share of any non-capital gains or losses from a partnership of which you are a member, from an estate or trust of which you are a beneficiary or from an electing West Virginia S-Corporation of which you are a shareholder. Use the federal adjusted basis of your property in all computations.

Line 57 PENSIONS AND ANNUITIES.

Column A - Enter the total taxable amount of pensions and annuities reported on your federal return.

Column B - Enter the taxable amount of any pensions and annuities received during your period of West Virginia residency.

Column C - Enter income from pensions and annuities derived from or connected with West Virginia sources. Pension and annuity income received by a nonresident is NOT subject to West Virginia tax unless the annuity is employed or used as an asset in a business, trade, profession or occupation conducted in West Virginia.

Line 58 FARM INCOME OR LOSS.

Column A - Enter total amount reported on your federal return.

Column B - Enter the amount that represents farm income or loss during your period of West Virginia residency.

Column C - Enter the amount that represents income or loss from farming activity in West Virginia while you were a nonresident of West Virginia.

Schedule A - Instructions (continued)

Line 59 UNEMPLOYMENT COMPENSATION.

Column A - Enter the total amount reported on your federal return.

Column B - Enter the amount received during your period of West Virginia residency.

Column C - Enter the amount received while a nonresident, but derived or resulting from employment in West Virginia.

Line 60 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS.

Column A - Enter the total amount of **taxable** social security and railroad retirement benefits reported on your federal return.

Column B - Enter the amount received during your period of West Virginia residency.

Column C - **Do not** enter any amount received while you were a nonresident of West Virginia.

Line 61 OTHER INCOME.

Column A - Enter the total of other income reported on your federal return. Identify each source in the space provided. Enclose additional statements if necessary.

Column B - Enter the amount received during your period of West Virginia residency.

Column C - Enter the amount derived from or connected with West Virginia sources and received while you were a nonresident of West Virginia.

NOTE: If you have special accrual income, it should be included in Columns A and B of this line. See page 5 for more information regarding special accruals.

Line 62 TOTAL INCOME.

Add lines 49 through 61 of each column and enter the result on this line.

Lines 63 - 69 ADJUSTMENTS INCLUDED IN FEDERAL ADJUSTED GROSS INCOME.

Column A - Enter the adjustments to income reported on Federal Form 1040 or 1040A. These adjustments include penalty on early withdrawal of savings, IRA deductions, deductions for self-employment tax and other deductions.

Column B - Enter any adjustments incurred during your period of West Virginia residency.

Column C - Enter any adjustments connected with income from West Virginia sources while you were a nonresident of West Virginia.

The amount shown in Column A for any adjustments must be the same as reported on the federal return. The adjustments should be allocated for Column B and Column C as described above.

Include in Column B only the portion of alimony adjustment attributable to the period of West Virginia residency.

Line 70 TOTAL ADJUSTMENTS.

Enter the total of all adjustments from lines 63 through 69 for each column.

Line 71 ADJUSTED GROSS INCOME.

Subtract line 70 from line 62 in each column and enter the result on this line.

Line 72 WEST VIRGINIA INCOME.

Add Column B and Column C of line 71 and enter the total here.

Line 73 INCOME SUBJECT TO WEST VIRGINIA STATE TAX BUT EXEMPT FROM FEDERAL TAX.

Part-Year Residents Only. Enter any income subject to West Virginia tax but not included in federal adjusted gross income. This income will be shown as an addition to federal adjusted gross income on Schedule M.

Line 74 TOTAL WEST VIRGINIA INCOME.

Add the amounts shown on lines 72 and 73 and enter the total here and on line 2 of the Nonresident/Part-Year Resident Tax Calculation worksheet below the Schedule A.