

NONRESIDENTS/PART-YEAR RESIDENTS
SCHEDULE OF INCOME

2025

<input type="checkbox"/> NONRESIDENT	<input type="checkbox"/> PART-YEAR RESIDENTS (Enter period of West Virginia residency MM/DD/YYYY)	FROM				TO			
--------------------------------------	--	------	--	--	--	----	--	--	--

(To Be Completed By Nonresidents and Part-Year Residents Only)		COLUMN A: AMOUNT FROM FEDERAL RETURN		COLUMN B: ALL INCOME DURING PERIOD OF WV RESIDENCY		COLUMN C: WV SOURCE INCOME DURING NONRESIDENT PERIOD	
INCOME							
1. Wages, salaries, tips (withholding documents)	1		.00		.00		.00
2. Interest	2		.00		.00		.00
3. Dividends	3		.00		.00		.00
4. IRAs, pensions and annuities	4		.00		.00		.00
5. Total taxable Social Security and Railroad Retirement benefits (see line 34 and 40 of Schedule M)	5		.00		.00		
6. Refunds of state and local income tax (see line 38 of Schedule M)	6		.00		.00		
7. Alimony received	7		.00		.00		
8. Business profit (or loss)	8		.00		.00		.00
9. Capital gains (or losses)	9		.00		.00		.00
10. Supplemental gains (or losses)	10		.00		.00		.00
11. Farm income (or loss)	11		.00		.00		.00
12. Unemployment compensation insurance	12		.00		.00		.00
13. Other income from federal return (identify source)	13		.00		.00		.00
14. Total income (add lines 1 through 13)	14		.00		.00		.00

ADJUSTMENTS

15. Educator expenses	15		.00		.00		.00
16. IRA deduction	16		.00		.00		.00
17. Self-employment tax deduction	17		.00		.00		.00
18. Self Employed SEP, SIMPLE and qualified plans	18		.00		.00		.00
19. Self-employment health insurance deduction	19		.00		.00		.00
20. Penalty for early withdrawal of savings	20		.00		.00		.00
21. Other adjustments (See instructions page 32)	21		.00		.00		.00
22. Total adjustments (add lines 15 through 21)	22		.00		.00		.00
23. Adjusted gross income (subtract line 22 from line 14 in each column)	23		.00		.00		.00

24. West Virginia income (line 23, Column B plus column C)	24		.00
25. Income subject to West Virginia Tax but exempt from federal tax.....	25		.00
26. Total West Virginia income (line 24 plus line 25). Enter here and on line 2 on the next page	26		.00



SCHEDULE A (CONTINUED)

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
2. West Virginia Income (line 26, 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

PART II: SPECIAL NONRESIDENT INCOME FOR RESIDENTS OF RECIPROCAL STATES
AND CERTAIN ACTIVE MILITARY MEMBERS

ELIGIBILITY: Complete this section **ONLY** if **ALL THREE** of the following statements were true for 2025.

- You were EITHER a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia
OR a member of the military assigned to active duty in West Virginia whose domicile is outside West Virginia
- Your only West Virginia source income was from wages and salaries.
- West Virginia income tax was withheld from such wages and salaries by your employer(s).

If you were a non-military, domiciliary resident of Pennsylvania or Virginia and spent more than 183 days in West Virginia, you are also considered a resident of West Virginia and must file Form IT-140 as a resident of West Virginia.

NOTE: If you were a resident of any state other than Kentucky, Ohio, Maryland, Pennsylvania, or Virginia, you are ineligible to complete Part II. You must check the box Filing as Nonresident or Filing as a Part-Year Resident and Complete Schedule A and Part I to report any income from West Virginia sources.

I declare that I was not a resident of West Virginia at any time during 2025, I was a resident of the state shown OR was in West Virginia pursuant to active duty military orders, 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 ☐ 4 Commonwealth of Pennsylvania
- ☐ 2 State of Maryland ☐ 5 Commonwealth of Virginia
- ☐ 3 State of Ohio ☐ 6 Active Military, stationed in West Virginia but not domiciled here (Must enclose military order and DD2058)

Number of days spent in West Virginia _____

		(A) Primary Taxpayer's Social Security Number	(B) Spouse's Social Security Number
5. Enter your total West Virginia Income from wages and salaries in the appropriate column	5	.00	.00
6. Enter total amount of West Virginia Income Tax withheld from your wages and salaries paid by your employer in 2025	6	.00	.00
7. Line 6, column A plus line 6, column B. Report this amount on line 15 of Form IT-140	7		.00

