

**2009 WEST VIRGINIA SCHEDULE A**  
 TO BE COMPLETED BY NONRESIDENTS AND PART-YEAR RESIDENTS ONLY

PRIMARY LAST  
 NAME SHOWN  
 ON FORM IT-140

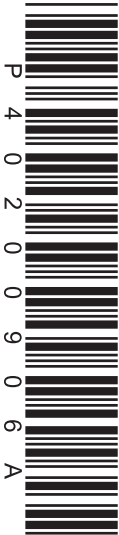
SOCIAL  
 SECURITY  
 NUMBER

 -  - 

PART-YEAR RESIDENTS: ENTER  
 PERIOD OF WEST VIRGINIA RESIDENCY

FROM    TO

MM DD YYYY MM DD YYYY



INCOME				
		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
49. Wages, salaries, tips (complete Form IT-140W).....	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	
53. Alimony received .....	53	.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	
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				
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). Enter here and on line 2 below.....	74			.00

PART I: NONRESIDENT/PART-YEAR RESIDENT TAX CALCULATION			
1. Tentative Tax (apply the appropriate tax rate schedule on page 46 to the amount shown on line 7, Form IT-140).....	1		.00
<b>IF YOU WERE SUBJECT TO FEDERAL MINIMUM TAX, USE SCHEDULE T TO CALCULATE YOUR TAX AFTER YOU HAVE DERIVED THE DECIMAL ON LINE 6 BELOW (ENCLOSE SCHEDULE T WITH YOUR RETURN).</b>			
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
<b>If you are claiming a federal net operating loss carryback, you must continue to Part II.</b>			
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 (line 1, 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