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DO NOT MAIL WITH PERSONAL INCOME TAX RETURN



WV/CST-220A REV 5/04		WEST VIRGINIA PURCHASER'S USE TAX RETURN	
DO NOT USE THIS RETURN IF YOU ARE A BUSINESS REGISTERED WITH THE STATE TAX DEPARTMENT			
Name(s) of Taxpayer			
Social Security Number(s)			
Street Address			
City, State, and Zip Code			
1. TAXABLE PROPERTY OR SERVICES SUBJECT TO USE TAX (See instructions on page 31)		\$	
2. 6 PERCENT USE TAX (Line 1 X .06)			
3. SALES/USE TAX PAID TO OTHER STATES		()	
4. TAX DUE (Line 3 minus Line 2)			
X _____ SIGNATURE		_____ DATE	
MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT INTERNAL AUDITING DIVISION P. O. BOX 11412 CHARLESTON, WV 25339-1412			



WEST VIRGINIA RESIDENT INCOME TAX RETURN - 2004

IT-140

USE LABEL, PRINT OR TYPE	A First Name and Initial	Last Name	Your Social Security Number
	Spouse's First Name and Initial (if joint return)	Spouse's Last Name (if different)	Spouse's Social Security Number
	Present Home Address		Enter extended due date
	City or Town	County	State

Your Year of Birth _____ Spouse's _____ Telephone Number _____

If you are filing Form **WV-8379** as an **injured spouse**, check this box

B FILING STATUS (CHECK ONE)	C EXEMPTIONS
1. Single, Head of household, or Widow(er) with dependent child <input type="checkbox"/>	1. Exemptions claimed on your federal return <input type="checkbox"/> (SEE INSTRUCTIONS IF YOU MARKED FILING STATUS 3)
2. Married filing jointly (even if only one spouse had income) <input type="checkbox"/>	2. Additional exemption if surviving spouse (see page 4). Enter decedent's SSN _____ Year spouse died _____ <input type="checkbox"/>
3. Married filing separately. See Instructions on page 4 and give spouse's social security number above and enter spouse's full name here _____ <input type="checkbox"/>	3. TOTAL EXEMPTIONS (add boxes 1 and 2). Enter here and on line 6 below. If box 3 is zero, enter \$500 on line 6 below <input type="checkbox"/>

1. FEDERAL ADJUSTED GROSS INCOME (federal Form 1040; Form 1040A; or Form 1040EZ)	1		00
2. ADDITIONS TO INCOME (line 29) of Schedule M: _____ (+)	2		00
3. SUBTRACTIONS FROM INCOME (line 42) of Schedule M: _____ (-)	3		00
4. WEST VIRGINIA ADJUSTED GROSS INCOME (line 1 plus line 2 minus line 3)	4		00
5. LOW-INCOME EARNED INCOME EXCLUSION (from worksheet on page 9)	5		00
6. EXEMPTIONS (box 3 of Section C above _____ x \$2,000)	6		00
7. WEST VIRGINIA TAXABLE INCOME (line 4 minus lines 5 and 6) IF LESS THAN ZERO, ENTER ZERO	7		00
8. INCOME TAX DUE from (check one): <input type="checkbox"/> Tax Tables <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Schedule T	8		00
9. WEST VIRGINIA INCOME TAX WITHHELD (ENCLOSE LEGIBLE W-2(S) OR 1099(S)) ...	9		00
10. ESTIMATED TAX PAYMENTS AND PAYMENTS WITH EXTENSION	10		00
11. SENIOR CITIZEN TAX CREDIT FOR PROPERTY TAX PAID (attach Form WV/SCTC-1) .	11		00
12. TAX CREDITS/EMPLOYMENT/NONFAMILY ADOPTION CREDITS	12		00
13. CREDIT FOR INCOME TAX PAID TO OTHER STATE(S) (attach Schedule E)	13		00
14. SUM OF PAYMENTS AND CREDITS (add lines 9 through 13)	14		00
15. BALANCE OF TAX DUE (line 8 minus line 14)	15		00
16. PENALTY DUE (from Form IT-210)(SEE INSTRUCTIONS ON PAGE 26)	16		00
CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED <input type="checkbox"/>			
17. BALANCE DUE THE STATE (add lines 15 and 16) ENCLOSE PAYMENT VOUCHER (page 12)	17		00
CHECK HERE IF PAYMENT BY CREDIT/DEBIT CARD (see instructions) <input type="checkbox"/>			
18. OVERPAYMENT (subtract line 8 from line 14)	18		00
19. AMOUNT OF OVERPAYMENT TO BE CREDITED TO 2005 ESTIMATED TAX	19		00
20. WEST VIRGINIA CHILDREN'S TRUST FUND to help prevent child abuse and neglect. Enter the amount of your contribution	20		00
21. DEDUCTIONS FROM YOUR OVERPAYMENT (add lines 19 and 20)	21		00
22. REFUND Due you (subtract line 21 from line 18) (REFUND OF \$2 or less, see instructions)	22		00

Enclose W-2(s)/1099(s) and Payment - Do Not Attach

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 schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer. Yes No

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Paid Preparer's Signature _____ Date _____

Address of Preparer _____ Telephone _____

DO NOT USE SPACE BELOW Page 13



STATE OF WEST VIRGINIA
2004 SPECIAL NONRESIDENT INDIVIDUAL INCOME TAX RETURN **IT-140NRS**

• D File this return with the West Virginia State Tax Department on or before April 15, 2005 (if you meet the described conditions) for a refund of West Virginia income taxes withheld from wages and salaries.	First Name and Middle Initial	Last Name	Your Social Security Number									
	Number and Street (or Rural Route)		<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>									
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 2004, 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 2004, 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 2004, 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 2004 (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	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	<input type="text"/>	Type: Checking <input type="checkbox"/>	Savings <input type="checkbox"/>
	Account Number	<input type="text"/>		

X _____ Date _____
 Paid Preparer Signature _____ Date _____

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



WEST VIRGINIA NONRESIDENT/PART-YEAR RESIDENT INCOME TAX RETURN - 2004

IT-140NR/PY

USE LABEL, PRINT OR TYPE	C First Name and Initial	Last Name	Your Social Security Number
	Spouse's First Name and Initial (if joint return)	Spouse's Last Name (if different)	Spouse's Social Security Number
	Present Home Address		Enter extended due date MM / DD / YY
	City or Town	County State Zip Code	
Your Year of Birth _____ Spouse's _____ Telephone Number _____			If you are filing Form WV-8379 as an injured spouse, check this box <input type="checkbox"/>

I FILING STATUS (CHECK ONE) 1. Single, Head of household, or Widow(er) with dependent child <input type="checkbox"/> 2. Married filing jointly (even if only one spouse had income) <input type="checkbox"/> 3. Married filing separately. See Instructions on page 4 and give spouse's social security number above and enter spouse's full name here _____ <input type="checkbox"/>	II EXEMPTIONS 1. Exemptions claimed on your federal return <input type="checkbox"/> (SEE INSTRUCTIONS IF YOU MARKED FILING STATUS 3) 2. Additional exemption if surviving spouse (see page 4). Enter decedent's SSN _____ <input type="checkbox"/> Year spouse died _____ 3. TOTAL EXEMPTIONS (add boxes 1 and 2). Enter here and on line 7 below. If box 3 is zero, enter \$500 on line 7 below <input type="checkbox"/>
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1. TOTAL WEST VIRGINIA INCOME (from line 51 of Schedule A)	1		00
2. FEDERAL ADJUSTED GROSS INCOME (from line 48, Column A of Schedule A)	2		00
3. ADDITIONS TO INCOME (from line 58 of Schedule M) (+)	3		00
4. SUBTRACTIONS FROM INCOME (from line 71 of Schedule M) (-)	4		00
5. MODIFIED ADJUSTED GROSS INCOME (line 2 plus line 3 minus line 4)	5		00
6. LOW-INCOME EARNED INCOME EXCLUSION (see instructions)	6		00
7. EXEMPTIONS (line 3 of Section II above _____ x \$2,000)	7		00
8. WEST VIRGINIA TAXABLE INCOME (line 5 minus lines 6 and 7) IF LESS THAN ZERO, ENTER ZERO	8		00
9. TENTATIVE TAX (check here <input type="checkbox"/> if Schedule T was used to calculate your tax)	9		00
10. INCOME PERCENTAGE (see page 11 for additional instructions) Divide line 1 by line 2 and round the result to four places	10		
11. WEST VIRGINIA INCOME TAX (multiply line 9 by line 10)	11		00
12. WEST VIRGINIA INCOME TAX WITHHELD	12	00	
YOU MUST ENCLOSE LEGIBLE W-2(S) OR 1099(S) TO SUPPORT THIS AMOUNT.			
13. ESTIMATED TAX PAYMENTS AND PAYMENTS WITH EXTENSION	13	00	
14. SENIOR CITIZEN TAX CREDIT FOR PROPERTY TAX PAID (attach Form WV/SCTC-1)	14	00	
15. TAX CREDITS/EMPLOYMENT/NONFAMILY ADOPTION CREDITS	15	00	
16. CREDIT FOR INCOME TAX PAID OTHER STATE(S) (attach Schedule E)	16	00	
17. SUM OF PAYMENTS AND CREDITS (add lines 12 through 16)	17		00
18. BALANCE OF TAX DUE (line 11 minus line 17)	18		00
19. PENALTY DUE (from Form IT-210) (see instructions)	19	00	
CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED <input type="checkbox"/>			
20. BALANCE DUE THE STATE (add lines 18 and 19) ENCLOSE PAYMENT VOUCHER (page 12)	20		00 ^①
CHECK IF PAYING BY CREDIT/DEBIT CARD (see instructions) <input type="checkbox"/>			
21. OVERPAYMENT (subtract line 11 from line 17)	21		00
22. AMOUNT OF OVERPAYMENT TO BE CREDITED TO 2005 ESTIMATED TAX	22	00	
23. WEST VIRGINIA CHILDREN'S TRUST FUND to help prevent child abuse and neglect. Enter the amount of your contribution	23	00	
24. DEDUCTIONS FROM YOUR OVERPAYMENT (add lines 22 and 23)	24		00
25. REFUND DUE YOU (subtract line 24 from line 21) (Refund of \$2 or less , see instructions)	25		00 ^②

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 schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer. Yes No

Your Signature _____ Date _____
 Spouse's Signature _____ Date _____

 Paid Preparer's Signature _____ Date _____

 Address of Preparer _____ Telephone _____

DO NOT USE SPACE BELOW

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Enclose W-2(s)/1099(s) and Payment - Do Not Attach