WEST VIRGINIA CODE: §11-21-7

§11-21-7. Resident and nonresident defined.

- (a) Resident individual. -- Resident individual means an individual:
- (1) Who is domiciled in this state, unless he maintains no permanent place of abode in this state, maintains a permanent place of abode elsewhere, and spends in the aggregate not more than thirty days of the taxable year in this state, or
- (2) Who is not domiciled in this state but maintains a permanent place of abode in this state and spends in the aggregate more than one hundred eighty-three days of the taxable year in this state.
- (b) Nonresident individual. -- A nonresident individual means an individual who is not a resident.
- (c) Resident estate or trust. -- A resident estate or trust means:
- (1) The estate of a decedent who at his death was domiciled in this state,
- (2) A trust created by will of a decedent who at his death was domiciled in this state, or
- (3) A trust created by, or consisting of property of, a person domiciled in this state.
- (d) Nonresident estate or trust. -- A nonresident estate or trust means an estate or trust which is not a resident.
- (e) Cross reference. -- For effect of change of an individual's resident status, see section fifty-four.