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.

WV Legislature