

NONRESIDENT
INCOME, ALLOCATION, AND CALCULATIONS

2023

PART I – NONRESIDENT INCOME AND ALLOCATION (To be completed by nonresident estates and trusts only)

| INCOME | COLUMN I REPORTED ON FEDERAL RETURN | | COLUMN II ALLOCATED TO WEST VIRGINIA | |
|--|--|-----|---|-----|
| | 1. Interest income (includes QFT)..... | 1 | .00 | 1 |
| 2. Dividends (includes QFT)..... | 2 | .00 | 2 | .00 |
| 3. Business income or loss | 3 | .00 | 3 | .00 |
| 4. Capital gain or loss (includes QFT)..... | 4 | .00 | 4 | .00 |
| 5. Rents, royalties, partnerships, other estates and trusts, etc. | 5 | .00 | 5 | .00 |
| 6. Farm income or loss..... | 6 | .00 | 6 | .00 |
| 7. Ordinary gain or loss..... | 7 | .00 | 7 | .00 |
| 8. Other income (state nature of income) | 8 | .00 | 8 | .00 |
| 9. Total income (add lines 1 through 8) | 9 | .00 | 9 | .00 |
| DEDUCTIONS | COLUMN I REPORTED ON FEDERAL RETURN | | COLUMN II ALLOCATED TO WEST VIRGINIA | |
| 10. Interest..... | 10 | .00 | 10 | .00 |
| 11. Taxes (includes QFT) | 11 | .00 | 11 | .00 |
| 12. Fiduciary fees (includes QFT)..... | 12 | .00 | 12 | .00 |
| 13. Charitable deduction..... | 13 | .00 | 13 | .00 |
| 14. Attorney, accountant, and return preparer fees (includes QFT) ... | 14 | .00 | 14 | .00 |
| 15. A. Other deductions (see instructions for QFT)..... | 15A | .00 | 15A | .00 |
| B. Net operating loss deduction | 15B | .00 | 15B | .00 |
| 16. Total (sum of lines 10 through 15)..... | 16 | .00 | 16 | .00 |
| 17. Adjusted total income or loss (line 9 minus line 16) | 17 | .00 | 17 | .00 |
| 18. Income distribution deduction..... | 18 | .00 | 18 | .00 |
| 19. Estate tax deduction including certain generation-skipping taxes | 19 | .00 | 19 | .00 |
| 20. Qualified business income deduction. Attach copy of IRS Form 8995 or 8995-A | 20 | .00 | 20 | .00 |
| 21. Federal exemption..... | 21 | .00 | 21 | .00 |
| 22. Total deductions (sum of lines 18 through 21)..... | 22 | .00 | 22 | .00 |
| 23. Taxable income of fiduciary (line 17 minus line 22)..... | 23 | .00 | 23 | .00 |

SCHEDULE NR NONRESIDENT INCOME, ALLOCATION, AND CALCULATIONS

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PART II – CALCULATION OF WEST VIRGINIA TAX

| | | | |
|--|----|---|-----|
| 24. West Virginia taxable income (page 1, line 4)..... | 24 | | .00 |
| 25. Tentative tax (apply rate schedule to amount on line 24)..... | 25 | | .00 |
| 26. Income percentage (carry to four decimal places) = $\frac{\text{WV income (line 23, col. II)}}{\text{Federal income (line 23, col. I)}}$ | 26 | . | |
| 27. West Virginia tax (line 25 times line 26) – enter here and on page 1, line 5..... | 27 | | .00 |

