

Estate or Trust Name	FEIN
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Trustee Executor Name

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First Line of Address

Second Line of Address

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City

State

Zip code

Filing Period
Ended

MM	DD	YYYY

Extended Due
Date

MM	DD	YYYY

Fiscal Year Filer

Check if Applicable: <input type="checkbox"/> Final <input type="checkbox"/> Amended	Check one: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident
Type of Entity: <input type="checkbox"/> Simple Trust <input type="checkbox"/> Decedent's Estate <input type="checkbox"/> Qualified Funeral Trust <input type="checkbox"/> Complex Trust <input type="checkbox"/> Bankruptcy Estate <input type="checkbox"/> Grantor Type Trust <input type="checkbox"/> Qualified Funeral Trust Composite	
Decedent Info: Date of Death: <input type="text"/> / <input type="text"/> / <input type="text"/> MM DD YYYY SSN: _____ Final Individual Return Filed for Decedent <input type="checkbox"/>	

1. Federal taxable income (enter line 22, Federal Form 1041 or line 12, 1041-QFT).....	1	.00
2. West Virginia fiduciary additions (Schedule B, line 6).....	2	.00
3. West Virginia fiduciary subtractions (Schedule B, line 11).....	3	.00
4. West Virginia taxable income (sum of lines 1 and 2 minus line 3).....	4	.00

IF THIS IS A SIMPLE TRUST HAVING NO TAXABLE INCOME, OMIT LINES 5-7

5. West Virginia tax (check one) <input type="checkbox"/> Rate Schedule <input type="checkbox"/> Schedule NR.....	5	.00
6. Credits from Tax Credit Recap Schedule (see schedule page 4).....	6	.00
7. Adjusted tax due (line 5 minus line 6).....	7	.00
8. Non-resident income subject to tax (total of Schedule A, column F).....	8	.00
9. West Virginia income tax paid for non-resident beneficiaries (total of Schedule A, Column H).....	9	.00
10. Combined tax due (sum of lines 7 and 9).....	10	.00
11. West Virginia fiduciary income tax withheld (See Instructions) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE).....	11	.00
12. Estimated payments/payments with extension of time.....	12	.00
13. Paid with original return (amended return only).....	13	.00
14. Overpayment previously refunded or credited (amended return only).....	14	.00
15. Total payments (sum of lines 11, 12, and 13 minus line 14).....	15	.00
16. Balance of tax due (line 10 minus line 15).....	16	.00
17. Overpayment (if line 15 is larger than line 10, enter amount).....	17	.00
18. Amount of line 17 to be credited to next year's tax.....	18	.00
19. Amount to be refunded (line 17 minus line 18).....	19	.00

IRC § 671-678 Grantor Trust Election



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SCHEDULE A – BENEFICIARY INFORMATION AND NON-RESIDENT TAX PAID FOR WITHHOLDING
ATTACH ADDITIONAL COPIES OF SCHEDULE AS NEEDED

NAME AND ADDRESS OF EACH BENEFICIARY				
NAME	STREET OR OTHER MAILING ADDRESS	CITY	STATE	ZIP CODE
1.				
2.				
3.				
4.				
5.				

(A) SOCIAL SECURITY #	✓ WEST VIRGINIA FILING METHOD			✓ (E) IF NRW-4 PREVIOUSLY FILED	(F) BENEFICIARY SHARE OF WV INCOME	(G) RATE	(H) TAX PAID FOR BENEFICIARIES WITHHOLDING
	(B) RESIDENT	(C) COMPOSITE	(D) NONRES				
1.						6.5%	
2.						6.5%	
3.						6.5%	
4.						6.5%	
5.						6.5%	
6. TOTALS						6.5%	

SCHEDULE B – WEST VIRGINIA FIDUCIARY MODIFICATIONS ADDITIONS:

- 1. Interest income on state and municipal bonds, other than West Virginia.....
- 2. Lump sum distribution (Federal Form 4972).....
- 3. Federal exemption (Form 1041, line 20).....
- 4. Other additions – state nature and source _____
- 5. Electing small business trust additions.....
- 6. Total additions (add lines 1 through 5, col. II and enter here and on page 1, line 2).....

SUBTRACTIONS:

- 7. Interest income on US obligations specifically exempt from state tax.....
- 8. West Virginia exemption.....
- 9. Other subtractions – state nature and source _____
- 10. Electing small business trusts subtractions.....
- 11. Total subtractions (add lines 7 through 10, col. II and enter here and on page 1, line 3).....
- 12. Net fiduciary modifications (line 6 minus line 11).....

COLUMN I TOTAL	➔	COLUMN II AMOUNT ALLOCATED
600.00	If this is a Simple Trust having NO Taxable Income, OMIT Col. II	600.00

Direct Deposit of Refund CHECKING SAVINGS _____ ROUTING NUMBER _____ ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. PROVIDING INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.

Under penalties of perjury, I declare that I have examined this return, 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

(Signature of Fiduciary or Officer Representing Fiduciary) (Date)

Paid Preparer's Use Only	_____ (Signature of Preparer)	_____ (Date)
	_____ (Firm's Name)	_____ (Address & ZIP Code)
	_____ (Telephone Number)	



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SCHEDULE NR

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	.00
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. Other deductions (see instructions for QFT).....	15	.00	15	.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. Federal exemption.....	19	.00	19	.00
20. Total deductions (sum of lines 18 and 19).....	20	.00	20	.00
21. Taxable income of fiduciary (line 17 minus line 20).....	21	.00	21	.00

PART II – CALCULATION OF WEST VIRGINIA TAX

22. West Virginia taxable income (page 1, line 4).....	22	.00
23. Tentative tax (apply rate schedule to amount on line 22).....	23	.00
24. Income percentage (carry to four decimal places = $\frac{\text{WV income (line 21, col. II)}}{\text{Federal income (line 21, col. I)}}$)	24	.
25. West Virginia tax (line 23 times line 24) – enter here and on page 1, line 5.....	25	.00



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This form is used to summarize the tax credit(s) that you may claim against your tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both this summary form and the appropriate credit calculation schedule(s) or form(s) **MUST BE ENCLOSED** with your return. **Note:** If you are claiming the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no longer required to enclose the other state(s) returns(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or the NIPA-2 schedule in your files.

West Virginia Tax Credit Recap Schedule

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT					
1. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	1	.00				
2. Strategic Research and Development Tax Credit.....	WV/SRDTC-1	2	.00				
3. Neighborhood Investment Program Credit.....	WV/NIPA-2	3	.00				
4. Historic Rehabilitated Residential Buildings Investment Credit.....	RBIC	4	.00				
5. Qualified Rehabilitated Residential Building Investment Credit.....	RBIC-A	5	.00				
6. West Virginia Military Incentive Credit.....	J	6	.00				
7. Credit for Income Tax Paid to Another State(s).....	E	7	.00				
For what states? <table border="1" style="display: inline-table; border-collapse: collapse; width: 100%; height: 15px;"><tr><td style="width: 25%;"></td><td style="width: 25%;"></td><td style="width: 25%;"></td><td style="width: 25%;"></td></tr></table>							
8. West Virginia Environmental Agricultural Equipment Credit.....	WV/AG-1	8	.00				
9. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	9	.00				
10. Apprenticeship Training Tax Credit.....	WV/ATTC-1	10	.00				
11. Alternative Fuel Tax Credit.....	WV/AFTC-1	11	.00				
12. Commercial Patent Incentives Tax Credit.....	WV/CPITC-1	12	.00				
13. TOTAL CREDITS – add lines 1 through 12 <i>Enter on Form WV/IT-141, page 1, line 6</i>		13	.00				



**FAKE
K-1
ATTACHMENT**

**FAKE
WV/SRDTC-1
ATTACHMENT**

**FAKE
RBIC-A
ATTACHMENT**

**FAKE
FIIA-TCS
ATTACHMENT**