

|                      |      |
|----------------------|------|
| Estate or Trust Name | FEIN |
|----------------------|------|

|                          |
|--------------------------|
| Trustee<br>Executor Name |
|--------------------------|

|  |  |
|--|--|
|  |  |
|--|--|

First Line of Address

Second Line of Address

|  |   |  |  |
|--|---|--|--|
|  | — |  |  |
|--|---|--|--|

City

State

Zip code

|                     |    |    |      |                   |    |    |      |  |
|---------------------|----|----|------|-------------------|----|----|------|--|
| Filing Period Ended | MM | DD | YYYY | Extended Due Date | MM | DD | YYYY | Fiscal Year Filer <input type="checkbox"/> |
|---------------------|----|----|------|-------------------|----|----|------|--|

|   |   |
|---|---|
| <b>Check if Applicable:</b> <input type="checkbox"/> Final <input type="checkbox"/> Amended   | <b>Check one:</b> <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident |
| <b>Type of Entity:</b> <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   |   |
| <b>Decedent Info:</b> Date of Death: <input type="text"/> MM <input type="text"/> DD <input type="text"/> YYYY  | SSN: _____<br>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 ( <b>See Instructions</b> )<br><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**



Estate or Trust Name

FEIN

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

Table with 5 columns: NAME, STREET OR OTHER MAILING ADDRESS, CITY, STATE, ZIP CODE. Rows 1-5.

Table with 8 columns: (A) SOCIAL SECURITY #, (B) RESIDENT, (C) COMPOSITE, (D) NONRES, (E) IF NRW-4 PREVIOUSLY FILED, (F) BENEFICIARY SHARE OF WV INCOME, (G) RATE, (H) TAX PAID FOR BENEFICIARIES WITHHOLDING. Rows 1-5 and 6. TOTALS.

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).....

Table with 3 columns: COLUMN I TOTAL, COLUMN II AMOUNT ALLOCATED. Includes a note: 'If this is a Simple Trust having NO Taxable Income, OMIT Col. II' with an arrow pointing to the right.

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)

Table for Paid Preparer's Use Only with fields for Signature of Preparer, Date, Firm's Name, Address & ZIP Code, Telephone Number.



**FAKE  
SCHEDULE D  
ATTACHMENT**