

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
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Extended Due Date

MM	DD	YYYY
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Fiscal Year Filer

<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: _____ 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> ) <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

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) \_\_\_\_\_

<b>Paid Preparer's Use Only</b>	(Signature of Preparer)		(Date)
	(Firm's Name)	(Address & ZIP Code)	(Telephone Number)



**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



Estate or Trust Name

FEIN

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
<b>For what states?</b> <input type="text"/>		
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



# IT-141W

REV. 8-16

## West Virginia Withholding Tax Schedule

# 2016

Do NOT send W-2's, 1099's, K-1's and/or WV/NRW-2's with your return.

Enter WV withholding information below.

**THIS FORM MUST BE FILED EVEN IF YOU HAVE NO INCOME OR WITHHOLDING.**

Estate or Trust Name	FEIN
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<b>1</b> A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> Employer ID or Payer ID#	<input style="width:100%; height: 20px;" type="text"/> Name	<input style="width:100%; height: 20px;" type="text" value=".00"/>
<input style="width:100%; height: 20px;" type="text"/> Employer or Payer Name	<input style="width:100%; height: 20px;" type="text"/> Social Security Number	WV WITHHOLDING Check the appropriate box <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2
<input style="width:100%; height: 20px;" type="text"/> Address	<input style="width:100%; height: 20px;" type="text" value=".00"/> Income Subject to WV WITHHOLDING	
<input style="width:100%; height: 20px;" type="text"/> City, State, ZIP		

<b>2</b> A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> Employer ID or Payer ID#	<input style="width:100%; height: 20px;" type="text"/> Name	<input style="width:100%; height: 20px;" type="text" value=".00"/>
<input style="width:100%; height: 20px;" type="text"/> Employer or Payer Name	<input style="width:100%; height: 20px;" type="text"/> Social Security Number	WV WITHHOLDING Check the appropriate box <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2
<input style="width:100%; height: 20px;" type="text"/> Address	<input style="width:100%; height: 20px;" type="text" value=".00"/> Income Subject to WV WITHHOLDING	
<input style="width:100%; height: 20px;" type="text"/> City, State, ZIP		

<b>3</b> A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> Employer ID or Payer ID#	<input style="width:100%; height: 20px;" type="text"/> Name	<input style="width:100%; height: 20px;" type="text" value=".00"/>
<input style="width:100%; height: 20px;" type="text"/> Employer or Payer Name	<input style="width:100%; height: 20px;" type="text"/> Social Security Number	WV WITHHOLDING Check the appropriate box <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2
<input style="width:100%; height: 20px;" type="text"/> Address	<input style="width:100%; height: 20px;" type="text" value=".00"/> Income Subject to WV WITHHOLDING	
<input style="width:100%; height: 20px;" type="text"/> City, State, ZIP		

<b>4</b> A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> Employer ID or Payer ID#	<input style="width:100%; height: 20px;" type="text"/> Name	<input style="width:100%; height: 20px;" type="text" value=".00"/>
<input style="width:100%; height: 20px;" type="text"/> Employer or Payer Name	<input style="width:100%; height: 20px;" type="text"/> Social Security Number	WV WITHHOLDING Check the appropriate box <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2
<input style="width:100%; height: 20px;" type="text"/> Address	<input style="width:100%; height: 20px;" type="text" value=".00"/> Income Subject to WV WITHHOLDING	
<input style="width:100%; height: 20px;" type="text"/> City, State, ZIP		

Total WV withholding tax from column C above.....

If you have WV withholding on multiple IT-141W's, add the totals together and enter the GRAND TOTAL on page 1, line 11, form IT-141.



**IT-141EXT**

REV 8-16

Extension of Time to File Fiduciary and  
Information Returns**2016**

**NOTE:** This form is to be used for requesting an extension of time to file the fiduciary return and for making tentative payments. This form is not a substitute for filing the annual tax returns.

**WHO MAY FILE:** Any Estate or Trust needing an extension of time to file the West Virginia Fiduciary Income Tax Return (Form IT-141) and expects to owe tax must file the voucher below. Any taxpayer granted an extension of time to file a federal return is granted the same extension of time to file their West Virginia return. An extension of time for filing does not extend the time for payment. To avoid interest and additions to tax for late payment, use this return to make a tentative payment pending the filing of your annual return.

**WHEN TO FILE:** All returns must be filed on or before the 15th day of the fourth month following the close of the taxable year or, if the due date falls on a Saturday, Sunday, or legal holiday, the next business day. The taxable year of the estate or trust for West Virginia income tax purposes is the same as the one used for federal tax purposes. **For tax year 2016, the due date for an annual Estate or Trust West Virginia Fiduciary Income Tax return is April 18, 2017.**


**HOW AND WHERE TO FILE:** Payment of any tax balance due may be made by completing the voucher below, detaching and mailing to:

**West Virginia State Tax Department  
Tax Account Administration Division  
P.O. Box 2585  
Charleston, WV 25329-2585**

Make check payable to West Virginia State Tax Department.

**CLAIMING OF TENTATIVE PAYMENT:** A tentative payment made by filing this voucher must be claimed on line 12 of your West Virginia Fiduciary Income Tax Return (Form IT-141).

PLEASE CUT HERE. USE BLUE OR BLACK INK TO COMPLETE VOUCHER. DO NOT WRITE IN BARCODE AREA.

<b>IT-141EXT</b> v. 8-16	Extension of Time to File Fiduciary and Information Returns	<b>2016</b>
<b>Fiduciary Tax</b>		
1. Period Ending	2. FEIN	
Name _____  Address _____  City _____ State _____ Zip _____	3. Amount Enclosed	.00
		
	P 3 5 2 0 1 6 0 6 W	