IT-141 REV 8-18

West Virginia Fiduciary Income Tax Return (for resident and non-resident estates and trusts)

Estate or Trust Name	FE	EIN					
Trustee Executor Name							
FIRST LINE OF ADDRESS	SECOND LINE OF ADDRESS						
CITY	STATE ZIP CC	ODE					
FILING PERIOD ENDED MM/DD/YYYY	EXTENDED FISCAL CHECK IF DUE DATE YEAR MM/DD/YYYY FILER	Final Amended	CHECK Resident Non-Resident				
TYPE OF ENTITY:	Simple Trust Decedent's Estate Qualified Funeral Trust Comple Bankruptcy Estate Grantor Type Trust Qualified Funeral Trust Composite		IRC § 671-678 Grantor Trust Election				
DECEDENT INFO	Date of Death: MM/DD/YYYY SSN:	'	Final Individual Return Filed for Decendent				
Federal taxa	ble income (enter line 22, Federal Form 1041 or line 12, 1041-QFT)	1	.00				
West Virgini	a fiduciary additions (Schedule B, line 6)	2	.00				
West Virgini	a fiduciary subtractions (Schedule B, line 11)	3	.00				
West Virgini	a 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					
West Virgini	a tax (check one) Rate Schedule 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-resider	t income subject to tax (total of Schedule A, column F)	8	.00				
9. West Virgini	a income tax paid for non-resident beneficiaries (total of Schedule A, Column H)	9	.00				
10. Combined to	x due (sum of lines 7 and 9)	10	.00				
	a fiduciary income tax withheld (See Instructions) RE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE)	11	.00				
	ayments/payments with extension of time		.00				
13. Paid with or	ginal return (amended return only)	13	.00				
14. Overpayme	t previously refunded or credited (amended return only)	14	.00				
15. Total payme	nts (sum of lines 11, 12, and 13 minus line 14)	15	.00				
16. Balance of t	ax due (line 10 minus line 15)	16	.00				
17. Overpayme	it (if line 15 is larger than line 10, enter amount)	17	.00				
18. Amount of li	ne 17 to be credited to next year's tax	18	.00				
	19. Amount to be refunded (line 17 min	nus line 18) 19	.00				

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

	NAME			AME AND A			BENE					710.0005
1.	NAME		SIREE	T OR OTHER I	MAILING ADD	KESS	+	CITY		TATE		ZIP CODE
2.												
3.												
4.												
5.												
S	(A) DCIAL SEC	URITY#	√ WES (B) RESIDENT	T VIRGINIA FILING	METHOD (D) NONRES	(E) ✓ IF NR PREVIOUSLY		(F) BENEFICIARY SHA OF WV INCOME	ARE F	(G) RATE	BE	(H) AX PAID FOR NEFICIARIES ITHHOLDING
1.									6	.5%		
2.									6	.5%		
3.										.5%		
4.										.5%		
5.										.5%		
	TOTALS								6	.5%		
	HEDULE B - DITIONS:	· WEST VIR	GINIA FIDUC	IARY MODIFIC	ATIONS			COLUMN I TOTAL	-	_ A		DLUMN II T ALLOCATED
1.	Interest incom	ne on state ar	nd municipal bon	ds, other than We	est Virginia							
2.	Lump sum dis	stribution (Fed	deral Form 4972)					If this is	a -		
3.	Federal exem	ption (Form 1	1041, line 20)						Simple Tri having N Taxable	0		
4.	Other addition	ns – state nat	ure and source _						OMIT Col			
5.	Electing small	l business tru	st additions									
6.			through 5, col. I	I and enter here a	and on page 1, li	ne 2)						
3u 7.	Interest incom	n s: ne on US obli _l	gations specifica	ally exempt from s	state tax							
8.	West Virginia	exemption						600.00				600.00
9.	Other subtract	tions – state	nature and sour	ce								
10.	Electing smal	l business tru	sts subtractions.									
11.	Total subtracti	ions (add line	s 7 through 10, o	col. II and enter h	ere and on page	1, line 3)						
12.	Net fiduciary i	modifications	(line 6 minus lin	e 11)								
)ire)ep	ect osit	CHECK	(INO	SAVINGS						•		
of Refund □ CHI		LI CHECK	UKING LI SAVINGS	ROUTING NUMBER		IMBER	ACCOUNT NUMBER					
					CY. INCORRECT A	CCOUNT INFOR	MATION I	MAY RESULT IN A \$15	5.00 RETU	RNED P	AYMEN	T CHARGE.
			discuss my return v I have examined this		YES NO ng schedules, and st	atements, and to th	ne best of i	my knowledge and belie	ef, it is true	, correct a	nd com	plete.
Sig	nature of Fidu	ciary or Offic	er Representin	g Fiduciary)		(Date	e)	(Email)				
D.	aid											
Pr	aid reparer's se Only	(Signature o	of Preparer)							(Da	te)	



(Telephone Number)

(Printed Name)

(Preparer's EIN)

SCHEDULE NR

PART I - NONRESIDENT INCOME AND ALLOCATION

(To be completed by nonresident estates and trusts only)

		REPORTED ON			ALLOCATED TO			
INCOME			FEDERAL RETURN		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			
	EDUCTIONS	COLUMN I REPORTED ON FEDERAL RETURN	. —	COLUMN II ALLOCATED TO WEST VIRGINIA				
	Interest	10	.00	10	.00			
	Taxes (includes QFT)	11	.00	11	.00			
	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 – CALCULAT	x						
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 = WV income (line 21, col. II) Federal income (line 21, col. I)								
25.	West Virginia tax (line 23 times line 24) – enter here and on page	25	.00					

