

IT-141
REV 8-18

West Virginia Fiduciary Income Tax Return

(for resident and non-resident estates and trusts)

2018

Estate or Trust Name						FEIN	
Trustee 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	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:						IRC § 671-678 Grantor Trust Election	
<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: MM/DD/YYYY		SSN:		<input type="checkbox"/> Final Individual Return Filed for Decedent	

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



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

