

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

2018

Estate or Trust Name	Earl Avery	FEIN	47-6176085
Trustee/Executor Name			
FIRST LINE OF ADDRESS	PO Box 9884	SECOND LINE OF ADDRESS	
CITY	Charleston	STATE	WV ZIP CODE 25321
FILING PERIOD ENDED MM/DD/YYYY	12 31 2018	EXTENDED DUE DATE MM/DD/YYYY	
		FISCAL YEAR FILER	CHECK IF APPLICABLE: <input type="checkbox"/> Final <input type="checkbox"/> Amended
			CHECK ONE: <input checked="" 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 checked="" type="checkbox"/> Complex Trust		IRC § 671-678 Grantor Trust Election
	<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	66425	.00
2. West Virginia fiduciary additions (Schedule B, line 6).....	2	68193	.00
3. West Virginia fiduciary subtractions (Schedule B, line 11).....	3	34486	.00
4. West Virginia taxable income (sum of lines 1 and 2 minus line 3).....	4	100132	.00

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

5. West Virginia tax (check one) <input checked="" type="checkbox"/> Rate Schedule <input type="checkbox"/> Schedule NR	5	5384	.00
6. Credits from Tax Credit Recap Schedule (see schedule page 4).....	6		.00
7. Adjusted tax due (line 5 minus line 6).....	7	5384	.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	5384	.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	1560	.00
12. Estimated payments/payments with extension of time.....	12	5700	.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	7260	.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	1876	.00
18. Amount of line 17 to be credited to next year's tax.....	18	1876	.00
19. Amount to be refunded (line 17 minus line 18)	19		.00



Fiduciary Test #3

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:

- Interest income on state and municipal bonds, other than West Virginia.....
 - Lump sum distribution (Federal Form 4972).....
 - Federal exemption (Form 1041, line 20).....
 - Other additions – state nature and source
 - Electing small business trust additions.....
 - Total additions (add lines 1 through 5, col. II and enter here and on page 1, line 2).....
- SUBTRACTIONS:**
- Interest income on US obligations specifically exempt from state tax.....
 - West Virginia exemption.....
 - Other subtractions – state nature and source
 - Electing small business trusts subtractions.....
 - Total subtractions (add lines 7 through 10, col. II and enter here and on page 1, line 3).....
 - Net fiduciary modifications (line 6 minus line 11).....

COLUMN I TOTAL	➔	COLUMN II AMOUNT ALLOCATED
50565.00		50565.00
100.00	If this is a Simple Trust having NO Taxable Income, OMIT Col. II	100.00
17528.00		17528.00
68193.00		68193.00
10325.00		10325.00
600.00		600.00
23561.00		23561.00
34486.00		34486.00
33707.00		33707.00

Direct Deposit of Refund

CHECKING

SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

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

I authorize the State Tax Department to discuss my return with my preparer YES NO

Under penalty 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.

(Signature of Fiduciary or Officer Representing Fiduciary)

(Date)

(Email)

Paid Preparer's Use Only

(Signature of Preparer)

(Date)

(Preparer's EIN)

(Printed Name)

(Telephone Number)



P 3 5 2 0 1 8 0 2 W

**Schedule of WV Partner/Shareholder/Member/Beneficiary
Income, Loss, Modification, Credits, and Withholding** **2018**

TAXABLE YEAR OF ORGANIZATION									
BEGINNING	01	01	18	ENDING	12	31	18		
	MM	DD	YYYY		MM	DD	YYYY		

ORGANIZATION NAME (please type or print) Corporations R US				NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY Earl Avery						
STREET or POST OFFICE BOX 123 Main Street				STREET or POST OFFICE BOX PO Box 9884						
CITY New York		STATE NY	ZIP 10007	CITY Charleston		STATE WV	ZIP 25321			
WEST VIRGINIA IDENTIFICATION NUMBER		FEDERAL IDENTIFICATION NUMBER 33-3333333		FEIN 47-6176085		WV IDENTIFICATION NUMBER				
CHECK ONE: <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership		1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return				\$	50,000	.00		
		2. Amount of West Virginia income tax withheld (see instructions)				\$	1,560	.00		
PERCENTAGE OF OWNERSHIP								%		

INCOME

1. Distributive pro rata share of income allocable to West Virginia.....	1	.00
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ADDITIONS

2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	2	.00
3. Interest or dividend income on state and local bonds earning income from West Virginia sources.....	3	.00
4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	4	.00
5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit.....	5	.00
6. Other Income deducted from federal adjusted gross income but subject to state tax.....	6	.00

SUBTRACTIONS

7. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	7	.00
8. Refunds of state and local income taxes received and reported as income to the IRS....	8	.00
9. Other income included into federal adjusted gross income but excluded from state income tax.....	9	.00



FAKE ATTACHMENT

Schedule D