

IT-140 NRC

REV 09/23

WEST VIRGINIA
NONRESIDENT COMPOSITE RETURN

Period Beginning: MM/DD/YYYY Period Ending: MM/DD/YYYY Amended Return

Name of S Corporation, partnership, estate, or trust FEIN
Mailing Address Extended Due Date (MM/DD/YYYY)
City State ZIP Code Telephone Number

A processing fee of \$50.00 must be submitted with this return

Entity Type S Corp Partnership Estate or Trust

Table with 7 rows and 2 columns. Row 1: 1. West Virginia Source Income as reported on S corporation, partnership, estate or trust return for shareholder/partners who elect to be a member of the Nonresident Composite Group .00
Row 2: 2. Tax Rate 0.0521
Row 3: 3. Total nonresident withholding tax due (line 1 multiplied by line 2) .00
Row 4: 4. West Virginia Income Tax Withholding Paid by Pass-Through Entity, estate or trust must equal line 3. The entity to which the Nonresident Composite relates is responsible for collection and remittance of all income tax due (§11-21-51a(b)) .00
Row 5: 5. Withholding tax due with original return (for amended returns only) .00
Row 6: 6. Amount withheld with the original return (for amended returns only) .00
Row 7: 7. Composite return processing fee due. The composite processing fee is required by WV Tax Code (§11-21-51a) and must be submitted with your return. The \$50 processing fee is the only money to be submitted with the IT-140NRC 50.00

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE. PLEASE SEE PAGE 3 OF INSTRUCTIONS FOR PAYMENT OPTIONS.

I authorize the Tax Division 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 Officer/Partner or Member Print name of Officer/Partner or Member Date

Title Email Business Telephone #

Signature of paid preparer Print name of Preparer Date

Firm's name and address Preparer's Email Preparer's Telephone #

PREPARER'S EIN

Mail to: WV Tax Division P.O. Box 3694 Charleston, WV 25336-3694



# INSTRUCTIONS

## IT-140 NRC WEST VIRGINIA COMPOSITE INCOME TAX RETURN

Nonresident individuals who are members of a Pass-Through Entity (shareholders in an S Corporation or partners in a Partnership) or beneficiaries of an Estate or Trust, that derives income from West Virginia sources *may elect* to be a member of a nonresident composite group. Nonresident shareholders/partners or beneficiaries of an Estate or Trust are not required to join this composite group.

A Nonresident Composite Return is a return filed by a Pass-Through Entity for its nonresident distributees who elect to be included in the nonresident composite group.

**PLEASE NOTE: A \$50 processing fee is required to be submitted with each composite return filed.**

The Pass-Through Entity filing a composite return is responsible for maintaining a list, which must set forth the name, address, taxpayer identification number, and percent of ownership or interest in the Pass-Through Entity, of those nonresident individuals included in the composite return.

**The list should NOT be submitted with the composite return but should be made available to the WV State Tax Department upon request.**

A Nonresident Composite Return need not be signed by the individuals electing to be in the composite group. The return must be signed by an officer of the S Corporation, an authorized partner of the Partnership, a trustee of the Trust, or the executor or administrator of the Estate filing the composite return.

### **IT-140 NRC – FORM INSTRUCTIONS**

**Line 1:** For filers of Partnership or S-Corp returns, enter the amount reported on your PTE-100 line 7, column A. Fiduciary filers use Line 6 of Schedule A, Column F as it pertains to a Nonresident Composite Group.

**Line 3:** Multiply the amount on line 1 by the tax rate on line 2 and enter here. For Fiduciary filers, this amount should equal Schedule A, Column H as it pertains to a Nonresident Composite Group.

**Line 4:** Line 4: Enter the amount reported on your PTE-100, line 7 Column B or IT-141, Line 9. Please note: the Estate, Trust or Pass-Through Entity filing this Nonresident Composite Return is required to pay this nonresident withholding tax with their PTE-100 or IT-141 return. *A copy of Schedule SP as submitted with the PTE-100 filed by the S Corporation or Partnership indicating which shareholders/ partners elected to be part of the composite return must be submitted with the IT-140NRC return.*

**Line 5:** Enter the amount of withholding tax due previously reported (amended returns only).

**Line 6:** Enter the amount of withholding tax paid and/ or withheld as previously reported (amended returns only).

The election to file a composite return does not prevent the nonresident shareholder/partner or beneficiary from filing a West Virginia individual tax return, Form IT-140. This return is required if the nonresident has taxable income from any other West Virginia source. If an individual return is filed by the nonresident shareholder/partner or beneficiary, it must include the West Virginia income derived from the Pass-Through Entity filing this composite return. The nonresident shareholder/partner or beneficiary may claim the West Virginia income tax withheld on their behalf by the Pass-Through Entity, as shown on their NRW-2 or WVK-1.

Payment of the Composite Return Processing Fee can be paid by check, certified funds, or credit/debit card. Visit our website [tax.wv.gov](http://tax.wv.gov) for payment options.

**PLEASE NOTE: THE \$50 COMPOSITE RETURN PROCESSING FEE IS THE ONLY PAYMENT TO BE MADE WITH THIS RETURN. THE PASS-THROUGH ENTITY IS RESPONSIBLE FOR PAYING THE NONRESIDENT WITHHOLDING TAX WITH THEIR FORM PTE-100.**

Contact the Taxpayer Services at (304) 558-3333 or 1-800-982-8297 (toll-free within West Virginia) if you need additional information.