IT-141 REV 5-19

West Virginia Fiduciary Income Tax Return (for resident and non-resident estates and trusts) 2019

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	ENDED DUE DATE YEAR APPLICABLE:							
TYPE OF ENTITY:	Simple Trust Decedent's Estate Qualified Fu	neral Trust	Complex Trust		671-678			
	Bankruptcy Estate Grantor Type Trust Qualified Fu	Granto	or Trust Election					
DECEDENT INFO:	Date of Death: MM/DD/YYYY	N:			Final Individual Return Filed for Decendent			
Federal taxal	ole 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)					.00		
	IF THIS IS A SIMPLE TRUST HAVING	G NO TAXABLE INCO	OME, OMIT LII	NES 5-7				
5. West Virginia	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-resident	income subject to tax (total of Withholding for Beneficia	8		.00				
9. West Virginia	income tax paid for non-resident beneficiaries (total of \	н) 9		.00				
	due (sum of lines 7 and 9)	10		.00				
	fiduciary income tax withheld (See Instructions) E IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF RE.	11		.00				
12. Estimated pa	yments/payments with extension of time	12		.00				
13. Paid with orig	13		.00					
14. Overpayment	14		.00					
15. Total paymen	ts (sum of lines 11, 12, and 13 minus line 14)	15		.00				
16. Balance of ta	x 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 lin	e 17 to be credited to next year's tax	18		.00				
	19. Amount) 19		.00				
P 3	5 2 0 1 9 0 1 W	-1-						

SCHEDULE SB:

WITHHOLDING FOR BENEFICIARIES AND NON-RESIDENT TAX PAID FOR WITHHOLDING

							EFICIARIESS NE	EPDE	ט		
			AME AND A			ENE			0.74		T 715 0055
NAME 1.	:	STREE	T OR OTHER I	MAILING ADD	RESS		CITY	1	STA	IE.	ZIP CODE
2.											
3.											
4.											
5.								<u> </u>			
SOCIAL SEC	NIDITV#	✓ _{WES}	T VIRGINIA FILING	METHOD	(E)		(F) BENEFICIARY SH	ARE	(G) RATE		(H) TAX PAID FOR
SUCIAL SEC	JURITY#	(B) RESIDENT	(C) COMPOSITE	(D) NONRES	FREVIOUSLY F		OF WV INCOM	E			BENEFICIARIES WITHHOLDING
1.								İ	6.5%		
2.									6.5%	6	
3.									6.5%	6	
4.									6.5%	6	
5.									6.5%	6	
6. TOTALS									6.5%		
SCHEDULE B	_ WEST VIR	GINIA FIDUCI	ARY MODIFIC	ATIONS			COLUMN I		1		COLUMN II
ADDITIONS:	- *************************************	CINIA I IDOO	ART MODITIO	Allono			TOTAL				INT ALLOCATED
Interest incor	me on state ar	nd municipal bon	ds, other than We	est Virginia				_			
									-		
2. Lump sum d	istribution (Fed	deral Form 4972)								
Federal exer	nntion (Form	1041 lino 20\						If this Simple	Trust		
J. Federal exer	ription (Form	1041, 11116 20)						having Taxa	able		
4. Other addition	ns – state nat	ure and source						Inco OMIT			
								1	Ī		
Electing sma	III business tru	st additions						ļ			
Total addition	ns (add lines 1	through 5 col 1	I and enter here a	and on page 1 li	ne 2)						
SUBTRACTION	NS:	-			·			1	ŀ		
7. Interest income on US obligations specifically exempt from state tax											
8. West Virginia exemption							600.00				
9. Other subtra	9. Other subtractions – state nature and source										
10. Electing sma	all business tru	sts subtractions						Ì	ľ		
ro. Liooting onle	540111000 114	oto oubtruotiono.	•••••								
11. Total subtrac	tions (add line	s 7 through 10, o	col. II and enter h	ere and on page	1, line 3)						
					_				-		
12. Net fiduciary	modifications	(line 6 minus line	ə 11)								
Direct								_			
Deposit of Refund	CHECK	KING	SAVINGS								
or Refund					ROUTI	NG N	JMBER		ACC	COUNT	NUMBER
PLEASE REV	IEW YOUR ACC	OUNT INFORMAT	ION FOR ACCURA	CY. INCORRECT A	CCOUNT INFORM	MATION	MAY RESULT IN A \$1	5.00 RE	TURNI	ED PAYME	NT CHARGE.
I authorize the State T				YES NO	atements, and to the	e best of	my knowledge and beli	ef. it is t	rue, cor	rect and co	mplete.
(Signature of Fiduciary or Officer Representing Fiduciary) (Date) (Email)											
Paid	(Signature o	of Preparer)								(Date)	
Preparer's		. ,								. ,	
Use Only	(Drono==="	EINI)		(Drint- J N	ama\				/Tele	nhon- M	lumbor\
	(Preparer's	LIII)		(Printed N	aiii <i>c)</i>				(rere	phone N	uniber)



SCHEDULE NR

PART I - NONRESIDENT INCOME AND ALLOCATION

(To be completed by nonresident estates and trusts only)

INCOME			COLUMN I REPORTED ON			COLUMN II ALLOCATED TO		
			FEDERAL RETU	JRN		WEST VIRGINIA	Α	
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 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) $% \label{eq:qr} % \label{eq:qr}$	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							
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)					24	•		
25. West Virginia tax (line 23 times line 24) – enter here and on page 1, line 5					25		.00	





Tax Credit Recap Schedule

2019

This form is used by individuals to summarize the tax credits 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 in order to claim a tax credit. Information for all of these tax credits may be obtained by visiting our website at tax.wv.gov or by calling the Taxpayer Services Division at 1-800-982-8297.

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) return(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or NIPA-2 schedule in your files.

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE							
TAX CREDIT	SCHEDULE	<i>A</i>	APPLICABLE CREDIT				
Credit for Income Tax paid to another state(s)	E	1	.00				
** For what states?		,					
General Economic Opportunity Tax Credit	WV/EOTC-PIT	2	.00				
WV Environmental Agricultural Equipment Credit	WV/AG-1	3	.00				
4. WV Military Incentive Credit	J	4	.00				
Neighborhood Investment Program Credit	NIPA-2	5	.00				
6. Historic Rehabilitated Buildings Investment Credit	RBIC	6	.00				
7. Qualified Rehabilitated Buildings Investment Credit	RBIC-A	7	.00				
West Virginia Film Industry Investment Tax Credit	WV/FIIA-TCS	8	.00				
9. Apprenticeship Training Tax Credit	WV/ATTC-1	9	.00				
10. Alternative-Fuel Tax Credit	AFTC-1	10	.00				
11. Farm to Food Bank Tax Credit		11	.00				
12. TOTAL CREDITS — add lines 1 through 11. <i>Enter on Form WV/IT-141</i> , In	12	.00					



IT-141EXT REV 5-19

Extension of Time to File Fiduciary and Information Returns

2019

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 2019, the due date for an annual Estate or Trust West Virginia Fiduciary Income Tax return is April 15, 2020.

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.

T-141EXT Extension of Time to and Information				2019
		Fiducia	ry Tax	
	1. Period Ending		2. FEIN	
			3. Amount Enclosed	.00
	Name			
	Address	State Zip		
	City	State Zip		