

NONRESIDENT
INCOME, ALLOCATION, AND CALCULATIONS

2021

PART I – NONRESIDENT INCOME AND ALLOCATION (To be completed by nonresident estates and trusts only)					
		COLUMN I REPORTED ON FEDERAL RETURN		COLUMN II ALLOCATED TO WEST VIRGINIA	
INCOME					
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
		COLUMN I REPORTED ON FEDERAL RETURN		COLUMN II ALLOCATED TO WEST VIRGINIA	
DEDUCTIONS					
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

SCHEDULE NR NONRESIDENT INCOME, ALLOCATION, AND CALCULATIONS

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PART II – CALCULATION OF WEST VIRGINIA TAX

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 = $\frac{\text{WV income (line 21, col. II)}}{\text{Federal income (line 21, col. I)}}$).....	24	.	
25. West Virginia tax (line 23 times line 24) – enter here and on page 1, line 5.....	25		.00

