

Estate or Trust Name				FEIN	
Trustee/Executor Name					
FIRST LINE OF ADDRESS			SECOND LINE OF ADDRESS		
CITY		STATE		ZIP	
FILING PERIOD ENDED MM DD YYYY		EXTENDED DUE DATE MM DD YYYY		FISCAL YEAR FILER	<input type="checkbox"/>
TYPE OF ENTITY		CHECK ONE:		CHECK IF APPLICABLE:	
<input type="checkbox"/> SIMPLE TRUST	<input type="checkbox"/> COMPLEX TRUST	<input type="checkbox"/> DECEDENT'S ESTATE	<input type="checkbox"/> CH7	<input type="checkbox"/> CH11	<input type="checkbox"/> QUALIFIED DISABILITY TRUST
			<input type="checkbox"/> POOLED INCOME FUND	<input type="checkbox"/> ESBT (S portion only)	<input type="checkbox"/> GRANTOR TYPE TRUST
			Bankruptcy estate		
DECEDENT INFO	Date of Death MM/DD/YYYY		SSN		<input type="checkbox"/> Final Individual Return Filed for Decedent

1. Federal taxable income (enter line 23, Federal Form 1041 or line 11, 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 6) .....	6	.00
7. Adjusted tax due (line 5 minus line 6) .....	7	.00
8. Non-resident income subject to tax (total of income for Beneficiaries, column F) .....	8	.00
9. West Virginia income tax paid for non-resident beneficiaries (total of Withholding for Beneficiaries, 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)	11	.00
<input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE) .....		
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
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WITHHOLDING FOR BENEFICIARIES AND  
NON-RESIDENT TAX PAID FOR WITHHOLDING

2022

ATTACH ADDITIONAL COPIES OF WITHHOLDING FOR BENEFICIARIES AS NEEDED

NAME AND ADDRESS OF EACH BENEFICIARY					
	NAME	STREET OR MAILING ADDRESS	CITY	STATE	ZIP CODE
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

(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						6.5%	
7						6.5%	
8						6.5%	
9						6.5%	
10						6.5%	
<b>TOTALS</b>						6.5%	



ADDITIONS:	COLUMN I: TOTAL	COLUMN II: AMOUNT ALLOCATED If this is a Simple Trust having NO Taxable Income, OMIT Col. II
1. Interest income on state and municipal bonds, other than West Virginia .....		
2. Lump sum distribution (Federal Form 4972) .....		
3. Federal exemption (Form 1041, line 21) .....		
4. Other additions – state nature and source .....		
5. Electing small business trust additions .....		
6. TOTAL ADDITIONS (Add Lines 1 through 5, Col. II and enter here and on Page 1, Line 2).....		
SUBTRACTIONS:	COLUMN I: TOTAL	COLUMN II: AMOUNT ALLOCATED
7. Interest income on US obligations specifically exempt from state tax .....		
8. West Virginia exemption .....	600.00	600.00
9. Other subtractions – state nature and source .....		
10. Electing small business trusts subtractions .....		
11. TOTAL SUBTRACTIONS (Add Lines 7 through 10, Col. II and enter here and on Page 1, Line 3) .....		
NET FIDUCIARY MODIFICATIONS	COLUMN I: TOTAL	COLUMN II: AMOUNT ALLOCATED
12. NET FIDUCIARY MODIFICATIONS (Line 6 minus Line 11)		

**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 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 Fiduciary or Officer Representing Fiduciary)

(Date)

(Email)

<b>Paid Preparer's Use Only</b>	(Signature of Preparer)	(Date)
	(Preparer's EIN)	(Telephone Number)
	(Printed Name)	



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NONRESIDENT  
INCOME, ALLOCATION, AND CALCULATIONS

2022

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
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. A. Other deductions (see instructions for QFT).....	15A	.00	15A	.00
B. Net operating loss deduction .....	15B	.00	15B	.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. Estate tax deduction including certain generation-skipping taxes	19	.00	19	.00
20. Qualified business income deduction. Attach copy of IRS Form 8995 or 8995-A .....	20	.00	20	.00
21. Federal exemption.....	21	.00	21	.00
22. Total deductions (sum of lines 18 through 21).....	22	.00	22	.00
23. Taxable income of fiduciary (line 17 minus line 22).....	23	.00	23	.00

SCHEDULE NR NONRESIDENT INCOME, ALLOCATION, AND CALCULATIONS

Continues on next page



PART II – CALCULATION OF WEST VIRGINIA TAX

24. West Virginia taxable income (page 1, line 4).....	24	.00
25. Tentative tax (apply rate schedule to amount on line 22).....	25	.00
26. Income percentage (carry to four decimal places) = $\frac{\text{WV income (line 21, col. II)}}{\text{Federal income (line 21, col. I)}}$	26	.
27. West Virginia tax (line 23 times line 24) – enter here and on page 1, line 5.....	27	.00



Both this summary form and the appropriate credit calculation schedule(s) or form(s) must be enclosed with your return to claim a tax credit. Information for 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	APPLICABLE CREDIT	
1. Credit for Income Tax paid to another state(s).....	E	1	.00
** For what states?			
2. General Economic Opportunity Tax Credit.....	EOTC-PIT	2	.00
3. High Technology Manufacturing Business .....	EOTC-HTM	3	.00
4. WV Environmental Agricultural Equipment Credit.....	AG-1	4	.00
5. WV Military Incentive Credit.....	J	5	.00
6. Neighborhood Investment Program Credit.....	NIPA-2	6	.00
7. Historic Rehabilitated Buildings Investment Credit (income producing).....	RBIC	7	.00
8. Residential Historic Rehabilitated Buildings Investment Credit (not income producing) .....	RBIC-A	8	.00
9. Apprenticeship Training Tax Credit.....	ATTC-1	9	.00
10. Alternative-Fuel Tax Credit.....	AFTC-1	10	.00
11. Farm to Food Bank Tax Credit.....		11	.00
12. Downstream Natural Gas Manufacturing Investment Tax Credit .....	DNG- 2	12	.00
13. Post Coal Mine Site Business Credit .....	PCM-2	13	.00
14. Natural Gas Liquids .....	NGL-2	14	.00
15. Donation or Sale of Vehicle to Qualified Charitable Organizations .....	DSV-1	15	.00
16. Small Arms And Ammunition Manufacturers Credit .....	SAAM-1	16	.00
17. West Virginia Jumpstart Savings Program Credit (Employer Use Only) .....	JSP-1	17	.00
18. Capital Investment in Child-Care Property Tax Credit .....	CIP	18	.00
19. Operating Costs of Child Care Property Tax Credit .....	OCF	19	.00
20. Industrial Advancement Act Tax Credit .....		20	.00
<b>21. TOTAL CREDITS</b> — add all credits above. <i>Enter on Form WV/IT-141, line 6</i> .....		21	.00

