

IT-140 NRC
REV 07/2024

**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
Entity Type <input type="checkbox"/> S Corp <input type="checkbox"/> Partnership <input type="checkbox"/> Estate or Trust			

1. West Virginia Source Income as reported on the PTE-100 or IT-141.....	1.	.00
2. Tax Rate	2.	0.0512
3. Total nonresident withholding tax due (line 1 multiplied by line 2)	3.	.00
4. West Virginia Income Tax Withholding Paid by Pass-Through Entity , estate or trust must equal line 3	4.	.00
5. Withholding tax due with original return (for amended returns only)	5.	.00
6. Amount withheld with the original return (for amended returns only)	6.	.00
7. Composite return processing fee due	7.	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



P 3 1 2 0 2 2 0 1 W

INSTRUCTIONS

IT-140NRC 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 Tax Division 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-140NRC – 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: Enter the amount reported on your PTE-100, line 7, column B, or IT-141, line 9. The estate, trust, or pass-through entity filing this Nonresident Composite Return must pay the 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, or Schedule SB, as submitted with the IT-141, indicating which shareholders or 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-140NRC. 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 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.