

FINAL INDIVIDUAL RETURN MUST BE FILED FOR DECEDENT

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	CHECK ONE:		CHECK IF APPLICABLE:	
							<input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident		<input type="checkbox"/> Final <input type="checkbox"/> Amended	
TYPE OF ENTITY										
<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 TRUST										
<input type="checkbox"/> Bankruptcy estate										
DECEDENT INFO	Date of Death MM/DD/YYYY			SSN			<input type="checkbox"/> QFT COMPOSITE <input type="checkbox"/> QFT	<input type="checkbox"/> NON GRANTOR TRUST		

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) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE)	11	.00
12. Refundable credits	12	.00
A. BUILD WV		
B. MOTOR VEHICLE PROPERTY CREDIT		
C. SMALL BUSINESS CREDIT		
13. Estimated payments/payments with extension of time	13	.00
14. Paid with original return (amended return only)	14	.00
15. Overpayment previously refunded or credited (amended return only)	15	.00
16. Total payments (sum of lines 11, 12, 13, and 14 minus line 15)	16	.00
17. Balance of tax due (line 10 minus line 16)	17	.00

18. Overpayment (if line 16 is larger than line 10, enter amount)

19. Amount of line 18 to be credited to next year's tax

20. Amount to be refunded (line 18 minus line 19)



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WITHHOLDING FOR BENEFICIARIES AND
NON-RESIDENT TAX PAID FOR WITHHOLDING

2025

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						4.82%		
2						4.82%		
3						4.82%		
4						4.82%		
5						4.82%		
6						4.82%		
7						4.82%		
8						4.82%		
9						4.82%		
10						4.82%		
TOTALS						4.82%		



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 trust 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 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)

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



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