

NONRESIDENT INCOME, ALLOCATION, AND CALCULATIONS

2025

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		.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
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



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

