

IT-141  
REV 07/2025

## WEST VIRGINIA FIDUCIARY INCOME TAX RETURN

2025

FINAL INDIVIDUAL RETURN MUST BE FILED FOR DECEASED

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							
<input type="checkbox"/> SIMPLE TRUST <input type="checkbox"/> COMPLEX TRUST <input type="checkbox"/> DECEASED'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 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) ..... 11 | .00 | CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE) .....  |  |

12. Refundable credits	A. BUILD WV	B. MOTOR VEHICLE PROPERTY CREDIT	C. SMALL BUSINESS CREDIT		
				12	.00

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) ..... 18 | .00 |19. Amount of line 18 to be credited to next year's tax ..... 19 | .00 |20. Amount to be refunded (line 18 minus line 19) ..... 20 | .00 |

P 3 5 2 0 2 5 0 1 W

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%	
<b>TOTALS</b>						4.82%	



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**SCHEDULE  
B**  
FORM IT-141

**WEST VIRGINIA FIDUCIARY MODIFICATIONS**

**2025**

**ADDITIONS:**

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). ....

COLUMN I:TOTAL

COLUMN II:AMOUNT ALLOCATED  
If this is a Simple Trust having  
NO Taxable Income, OMIT Col. II

**SUBTRACTIONS:**

7. Interest income on US obligations specifically exempt from state tax .....
8. West Virginia exemption .....
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) .....

COLUMN I:TOTAL

COLUMN II:AMOUNT ALLOCATED

**NET FIDUCIARY MODIFICATIONS**

12. NET FIDUCIARY MODIFICATIONS (Line 6 minus Line 11)

COLUMN I:TOTAL

COLUMN II:AMOUNT ALLOCATED

**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)

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



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