

Estate or Trust Name	FEIN
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Trustee  
Executor Name

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First Line of Address

Second Line of Address

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City

State

Zip code

Filing Period  
Ended

MM	DD	YYYY

Extended Due  
Date

MM	DD	YYYY

Fiscal Year Filer

<b>Check if Applicable:</b> <input type="checkbox"/> Final <input type="checkbox"/> Amended	<b>Check one:</b> <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident
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<b>Type of Entity:</b>	<input type="checkbox"/> Simple Trust	<input type="checkbox"/> Decedent's Estate	<input type="checkbox"/> Qualified Funeral Trust	<input type="checkbox"/> Complex Trust
	<input type="checkbox"/> Bankruptcy Estate	<input type="checkbox"/> Grantor Type Trust	<input type="checkbox"/> Qualified Funeral Trust Composite	

<b>Decedent Info:</b>	Date of Death: <table border="1" style="display: inline-table; border-collapse: collapse; margin-left: 10px;"> <tr> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> <td style="width: 30px; height: 20px;"></td> </tr> <tr> <td style="text-align: center; font-size: 8px;">MM</td> <td style="text-align: center; font-size: 8px;">DD</td> <td style="text-align: center; font-size: 8px;">YYYY</td> </tr> </table>				MM	DD	YYYY	SSN: _____	Final Individual Return Filed for Decedent <input type="checkbox"/>
MM	DD	YYYY							

1. Federal taxable income (enter line 22, Federal Form 1041 or line 12, 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 4).....	6	.00
7. Adjusted tax due (line 5 minus line 6).....	7	.00
8. Non-resident income subject to tax (total of Schedule A, column F).....	8	.00
9. West Virginia income tax paid for non-resident beneficiaries (total of Schedule A, Column H).....	9	.00
10. Combined tax due (sum of lines 7 and 9).....	10	.00
11. West Virginia fiduciary income tax withheld ( <b>See Instructions</b> ) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE).....	11	.00
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

IRC § 671-678 Grantor Trust Election



Estate or Trust Name

FEIN

**SCHEDULE A – BENEFICIARY INFORMATION AND NON-RESIDENT TAX PAID FOR WITHHOLDING**  
ATTACH ADDITIONAL COPIES OF SCHEDULE AS NEEDED

NAME AND ADDRESS OF EACH BENEFICIARY				
NAME	STREET OR OTHER MAILING ADDRESS	CITY	STATE	ZIP CODE
1.				
2.				
3.				
4.				
5.				

(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. TOTALS						6.5%	

**SCHEDULE B – WEST VIRGINIA FIDUCIARY MODIFICATIONS 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 20).....
- 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:**

- 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 trusts subtractions.....
- 11. Total subtractions (add lines 7 through 10, col. II and enter here and on page 1, line 3).....
- 12. Net fiduciary modifications (line 6 minus line 11).....

COLUMN I TOTAL	➔	COLUMN II AMOUNT ALLOCATED
600.00	If this is a Simple Trust having NO Taxable Income, OMIT Col. II	600.00

**Direct Deposit of Refund**     CHECKING     SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

**PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. PROVIDING INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.**

Under penalties 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. I authorize the State Tax Department to discuss my return with my preparer.  YES  NO

\_\_\_\_\_  
(Signature of Fiduciary or Officer Representing Fiduciary) (Date)

<b>Paid Preparer's Use Only</b>	(Signature of Preparer)		(Date)
	(Firm's Name)	(Address & ZIP Code)	(Telephone Number)

