

**IT-140 NRC**  
REV 8-17

**West Virginia**  
**Nonresident COMPOSITE Return**

**2017**

Period Beginning: \_\_\_\_\_  
MM-DD-YYYY

Period Ending: \_\_\_\_\_  
MM-DD-YYYY

Amended Return

\_\_\_\_\_  
Name of S Corporation, partnership, estate, or trust

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip Code

*A processing fee of  
**\$50.00**  
must be submitted  
with this return*

\_\_\_\_\_  
FEIN

\_\_\_\_\_  
MM-DD-YYYY  
Extended Due Date

\_\_\_\_\_  
Telephone Number

Entity Type  S Corp.  Partnership  Estate or Trust

1. **West Virginia Source Income** as reported on S corporation, partnership, estate or trust return for shareholder/partners who elect to be a member of the Nonresident Composite Group. If for an S corporation or partnership this amount must be equal to SPF-100, Schedule SP, Grand Total of Column H. If for an estate or trust this amount must be equal to the income in Form IT-141, Schedule A, column F that relates to members of the Nonresident Composite Group.....
2. **Tax Rate**.....
3. Total nonresident withholding tax due (line 1 multiplied by line 2). If from S corporation or partnership, total must match SPF-100, line 6.....
4. **West Virginia Income Tax Withholding Paid by Pass-Through Entity**, estate or trust must equal line 3. The entity to which the Nonresident Composite relates is responsible for collection and remittance of all income tax due (§11-21-51a(3)(b)).....
5. Withholding tax due with original return (for amended returns only).....
6. Amount withheld with the original return (for amended returns only).....
7. Composite return processing fee due. The composite processing fee is required by WV Tax Code (§11-21-51a) and must be submitted with your return. The \$50 processing fee is the only money to be submitted with the IT-140NRC.....

1	.00
2	0.065
3	.00
4	.00
5	.00
6	.00
7	50.00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, his certification is based on all information of which he has any knowledge.

\_\_\_\_\_  
Signature of partner, corporate officer, trustee, executor, or administrator Title Date

\_\_\_\_\_  
Signature of preparer other than above Date Address Title

\_\_\_\_\_  
Preparer's EIN

**Mail to:**  
WV State Tax Department  
P.O. Box 3694  
Charleston, WV 25336-3694



# INSTRUCTIONS

## 2017 IT-140 NRC 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 State Tax Department 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-140 NRC – FORM INSTRUCTIONS**

**Line 1:** For filers of Partnership or S-Corp returns, multiply the amount from your SPF-100, line 5 by the percentage amount on SPF-100, line 2, and enter here (this should equal SPF-100, Schedule SP, Grand Total line, Column H). 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 (this should equal SPF-100, Schedule SP, Grand Total line, Column I). 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 SPF-100, line 6 or IT-141, Line 9. *Please note: the Estate, Trust or Pass-Through Entity filing this Nonresident Composite Return is required to pay this nonresident withholding tax with their SPF-100 or IT-141 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-140. 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 Equivalent.

Payment of the Composite Return Processing Fee can be paid by check, certified funds, or credit/debit card. Visit our website [tax.wv.gov](http://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 SPF-100.**

Contact the Taxpayer Services Division at (304) 558-3333 or 1-800-982-8297 (toll-free within West Virginia) if you need additional information.