

Estate or Trust Name	FEIN
Trustee/Executor Name	
FIRST LINE OF ADDRESS	SECOND LINE OF ADDRESS
CITY	STATE ZIP CODE
FILING PERIOD ENDED MM/DD/YYYY	EXTENDED DUE DATE MM/DD/YYYY
FISCAL YEAR FILER	CHECK IF APPLICABLE: <input type="checkbox"/> Final <input type="checkbox"/> Amended
CHECK ONE: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident	
TYPE OF ENTITY:	IRC § 671-678 Grantor Trust Election
<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	
DECEDENT INFO:	Date of Death: MM/DD/YYYY _____ SSN: _____ <input type="checkbox"/> Final Individual Return Filed for Decedent

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 (See Instructions) <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



SCHEDULE NR

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	.00	1	.00
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	.00	10	.00
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. Other deductions (see instructions for QFT).....	15	.00	15	.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. Federal exemption.....	19	.00	19	.00
20. Total deductions (sum of lines 18 and 19).....	20	.00	20	.00
21. Taxable income of fiduciary (line 17 minus line 20).....	21	.00	21	.00

PART II – CALCULATION OF WEST VIRGINIA TAX

22. West Virginia taxable income (page 1, line 4).....	22	.00
23. Tentative tax (apply rate schedule to amount on line 22).....	23	.00
24. Income percentage (carry to four decimal places = $\frac{\text{WV income (line 21, col. II)}}{\text{Federal income (line 21, col. I)}}$)	24	.
25. West Virginia tax (line 23 times line 24) – enter here and on page 1, line 5.....	25	.00

