

Fiduciary Test #2

IT-141
REV 8-18

West Virginia Fiduciary Income Tax Return
(for resident and non-resident estates and trusts)

2018

Estate or Trust Name	Margaret Fillmore		FEIN	37-7355545	
Trustee/Executor Name					
FIRST LINE OF ADDRESS	282 Beacon Street		SECOND LINE OF ADDRESS		
CITY	Boston		STATE	MA	ZIP CODE 02116
FILING PERIOD ENDED MM/DD/YYYY	12	31	2018	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 checked="" type="checkbox"/> Non-Resident		
TYPE OF ENTITY:	<input checked="" 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	171687	.00
2. West Virginia fiduciary additions (Schedule B, line 6).....	2	6703	.00
3. West Virginia fiduciary subtractions (Schedule B, line 11).....	3	600	.00
4. West Virginia taxable income (sum of lines 1 and 2 minus line 3).....	4	177790	.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 checked="" type="checkbox"/> Schedule NR	5	7140	.00
6. Credits from Tax Credit Recap Schedule (see schedule page 4).....	6	925	.00
7. Adjusted tax due (line 5 minus line 6).....	7	6215	.00
8. Non-resident income subject to tax (total of Schedule A, column F).....	8	105000	.00
9. West Virginia income tax paid for non-resident beneficiaries (total of Schedule A, Column H).....	9	6824	.00
10. Combined tax due (sum of lines 7 and 9).....	10	13039	.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	15145	.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	15145	.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	2106	.00
18. Amount of line 17 to be credited to next year's tax.....	18	1500	.00
19. Amount to be refunded (line 17 minus line 18)	19	606	.00



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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. Sam Page	107 Pennsylvania Ave	Nutter Fort	WV	26301			
2. Sally Sanderson	3107 Mt Royal Blvd	Glenshaw	PA	15116			
3.							
4.							
5.							

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. 298-42-6840			✓		32650.00	6.5%	2122.25
2. 298-42-6839			✓		46175.00	6.5%	3011.37
3. 233-82-2047			✓		26175.00	6.5%	1707.37
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
100.00	If this is a Simple Trust having NO Taxable Income, OMIT Col. II	75.00
8837.00		6628.00
8937.00		8937.00
600.00		600.00
600.00		600.00
8377.00		6103.00

Direct Deposit of Refund

CHECKING

SAVINGS

051900366

ROUTING NUMBER

7423684

ACCOUNT NUMBER

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

I authorize the State Tax Department 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)

Paid Preparer's Use Only

(Signature of Preparer)

(Date)

654785583

(Preparer's EIN)

(Printed Name)

(Telephone Number)



Fiduciary Test #2

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	63241	.00	1	47431	.00
1. Interest income (includes QFT).....	1	63241	.00	1	47431	.00
2. Dividends (includes QFT).....	2	56123	.00	2	42092	.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	180573	.00	5	135430	.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	299937	.00	9	224953	.00

DEDUCTIONS	COLUMN I REPORTED ON FEDERAL RETURN			COLUMN II ALLOCATED TO WEST VIRGINIA		
	10	1500	.00	10	1125	.00
10. Interest.....	10		.00	10		.00
11. Taxes (includes QFT).....	11	1500	.00	11	1125	.00
12. Fiduciary fees (includes QFT).....	12		.00	12		.00
13. Charitable deduction.....	13	250	.00	13	188	.00
14. Attorney, accountant, and return preparer fees (includes QFT)....	14	1400	.00	14	1050	.00
15. Other deductions (see instructions for QFT).....	15		.00	15		.00
16. Total (sum of lines 10 through 15).....	16	3150	.00	16	2363	.00
17. Adjusted total income or loss (line 9 minus line 16).....	17	296787	.00	17	222590	.00
18. Income distribution deduction.....	18	125000	.00	18	105000	.00
19. Federal exemption.....	19	100	.00	19	75	.00
20. Total deductions (sum of lines 18 and 19).....	20	125100	.00	20	105075	.00
21. Taxable income of fiduciary (line 17 minus line 20).....	21	171687	.00	21	117515	.00

PART II – CALCULATION OF WEST VIRGINIA TAX

22. West Virginia taxable income (page 1, line 4).....	22	177790	.00
23. Tentative tax (apply rate schedule to amount on line 22).....	23	10431	.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	0.6845	
25. West Virginia tax (line 23 times line 24) – enter here and on page 1, line 5.....	25	7140	.00



This form is used by individuals to summarize the tax credits that you may claim against your tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both this summary form and the appropriate credit calculation schedule(s) or form(s) MUST BE ENCLOSED with your return in order to claim a tax credit. Information for all of these tax credits may be obtained by visiting our website at tax.wv.gov or by calling the Taxpayer Services Division at 1-800-982-8297.

Note: If you are claiming the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no longer required to enclose the other state(s) return(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or NIPA-2 schedule in your files.

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE									
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT							
1. Credit for Income Tax paid to another state(s).....	E	1	315	.00					
** For what states?	<table border="1"> <tr> <td>MA</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>				MA				
MA									
2. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	2		.00					
3. WV Environmental Agricultural Equipment Credit.....	WV/AG-1	3		.00					
4. WV Military Incentive Credit.....	J	4		.00					
5. Neighborhood Investment Program Credit.....	NIPA-2	5		.00					
6. Historic Rehabilitated Buildings Investment Credit.....	RBIC	6		.00					
7. Qualified Rehabilitated Buildings Investment Credit.....	RBIC-A	7	350	.00					
8. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	8	260	.00					
9. Apprenticeship Training Tax Credit.....	WV/ATTC-1	9		.00					
10. Alternative-Fuel Tax Credit.....	AFTC-1	10		.00					
11. Farm to Food Bank Tax Credit.....		11		.00					
12. TOTAL CREDITS — add lines 1 through 11. <i>Enter on Form WV/IT-141, line 6</i>		12	925	.00					



Fiduciary Test #2

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REV 9-18

FROM SP

**Schedule of WV Partner/Shareholder/Member/Beneficiary
Income, Loss, Modification, Credits, and Withholding** **2018**

TAXABLE YEAR OF ORGANIZATION									
BEGINNING	01	01	18	ENDING	12	31	18		
	MM	DD	YYYY		MM	DD	YYYY		

ORGANIZATION NAME (please type or print) Any Corporation				NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY Margaret Filmore					
STREET or POST OFFICE BOX 123 Main Street				STREET or POST OFFICE BOX 282 Beacon Street					
CITY Boston		STATE MA	ZIP 02117	CITY Boston		STATE MA	ZIP 02116		
WEST VIRGINIA IDENTIFICATION NUMBER		FEDERAL IDENTIFICATION NUMBER 55-5555555		FEIN 37-7688878		WV IDENTIFICATION NUMBER			
CHECK ONE: <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership		1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return				\$	150,000	.00	
		2. Amount of West Virginia income tax withheld (see instructions)				\$	15,145	.00	
				PERCENTAGE OF OWNERSHIP				%	

INCOME

1. Distributive pro rata share of income allocable to West Virginia.....	1		.00
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ADDITIONS

2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	2		.00
3. Interest or dividend income on state and local bonds earning income from West Virginia sources.....	3		.00
4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	4		.00
5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit.....	5		.00
6. Other Income deducted from federal adjusted gross income but subject to state tax.....	6		.00

SUBTRACTIONS

7. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	7		.00
8. Refunds of state and local income taxes received and reported as income to the IRS....	8		.00
9. Other income included into federal adjusted gross income but excluded from state income tax.....	9		.00



FAKE ATTACHMENT

SCHEDULE RBIC-A

FAKE ATTACHMENT

SCHEDULE FIAA-TCS