

STATE OF WEST VIRGINIA

State Tax Department, Tax Account Administration Division

P.O. Box 11751

Charleston, WV 25339-1751

Name

Address

Account #:

City

State

Zip

WV/SPF-100ES  
rL.061 Rev8/2018

WEST VIRGINIA ESTIMATED  
INCOME TAX PAYMENT FOR S CORPORATIONS AND PARTNERSHIPS

Please visit [www.tax.wv.gov](http://www.tax.wv.gov) for additional information.

Account ID:		Taxable Year End:		Payment Due Date	
TYPE OF ORGANIZATION: (CHECK ONLY ONE)		<input type="checkbox"/> PARTNERSHIP FILING FORM WV/SPF-100	<input type="checkbox"/> S CORPORATION FILING FORM WV/SPF-100		
Nonresident Withholding Tax Payment					.

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
 Tax Account Administration Division  
 P.O. Box 11514, Charleston, WV 25339-1514  
 FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297  
 For more information visit our website at [www.tax.wv.gov](http://www.tax.wv.gov)  
 File online at <https://mytaxes.wvtax.gov>



## WEST VIRGINIA INCOME TAX WITHHOLDING FOR NONRESIDENTS

Use Form WV/SPF-100ES, *West Virginia Estimated Income Tax Payment for S-Corporations and Partnerships*, to report all withholding tax payments associated with a West Virginia S-Corporation or Partnership Tax Return.

West Virginia tax law {W.Va. Code §11-21-7(a)} requires S-Corporations and Partnerships to pay withholding tax on West Virginia source income on behalf of their nonresident shareholders/nonresident partners. If the nonresident shareholder/nonresident partner elects to have no West Virginia income tax withheld by the S-Corp/Partnership, they must complete a Form WV/NRW-4, *WV Nonresident Income Tax Agreement*. The S-Corp/Partnership must submit a copy of the signed WV/NRW-4 with their SPF-100 tax returns.

- All S-Corps/Partnerships must complete a Schedule SP, *Summary of K-1 Shareholder/Partners Ownership and Computation of Withholding Tax*, and submit it with Form SPF-100. This schedule will identify *all* shareholders/partners, including those who elect to be part of an IT-140NRC, *WV Nonresident Composite Tax Return*, as well as those who elect to file IT-140, *West Virginia Personal Income Tax Return*, as a nonresident.
- Nonresident shareholders/partners of an S-Corporation or Partnership may elect to be included in a Nonresident Composite Tax Return. The S-Corp/Partnership will report the withholdings on Form IT-140NRC, *West Virginia Nonresident Composite Return*.
- Nonresident shareholders/partners may elect to file a WV IT-140, *West Virginia Personal Income Tax Return*, as a nonresident. For these shareholders/partners, The S-Corporation or Partnership is required to issue a WV/NRW-2 showing the amount of withholding paid on their behalf. The nonresident shareholder/partner will report the withholding on their IT-140 tax return.

*For tax years beginning on or after January 1, 2008 the withholding tax rate is 6.5%.*

**DO NOT DUPLICATE THESE FORMS**