

IT-141
REV 7-20

West Virginia Fiduciary Income Tax Return

(for resident and non-resident estates and trusts)

2020

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 23, Federal Form 1041 or line 11, 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 income for Beneficiaries, column F)	8	.00
9.	West Virginia income tax paid for non-resident beneficiaries (total of Withholding for Beneficiaries, 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)	11	.00
	<input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE)		
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 SB:
WITHHOLDING FOR BENEFICIARIES AND NON-RESIDENT TAX PAID FOR WITHHOLDING**
ATTACH ADDITIONAL COPIES OF WITHHOLDING FOR BENEFICIARIES 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		COLUMN I TOTAL	COLUMN II AMOUNT ALLOCATED
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 21).....		
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.....	600.00	600.00
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).....		

Direct Deposit of Refund CHECKING SAVINGS ROUTING NUMBER 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)
	(Preparer's EIN)	(Printed Name)	(Telephone Number)



1 D 3 5 2 0 2 0 0 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. 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

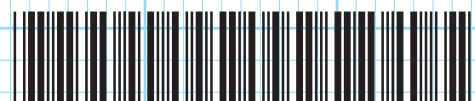
COLUMN I REPORTED ON FEDERAL RETURN

COLUMN II ALLOCATED TO WEST VIRGINIA

10. 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).....					
23. Tentative tax (apply rate schedule to amount on line 22).....	22	.00	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	.	24	.	
25. West Virginia tax (line 23 times line 24) – enter here and on page 1, line 5.....	25	.00	25	.00	

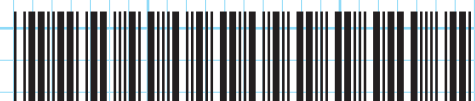


This form is used by individuals to summarize the tax credits that you may claim against your tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both this summary form and the appropriate credit 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	.00
** For what states?			
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 (income producing).....	RBIC	6	.00
7. Residential Historic Rehabilitated Buildings Investment Credit (not income producing)	RBIC-A	7	.00
8. Apprenticeship Training Tax Credit.....	WV/ATTC-1	8	.00
9. Alternative-Fuel Tax Credit.....	AFTC-1	9	.00
10. Farm to Food Bank Tax Credit.....		10	.00
11. Downstream Natural Gas Manufacturing Investment Tax Credit	DNG-2	11	.00
12. TOTAL CREDITS — add lines 1 through 11. <i>Enter on Form WV/IT-141, line 6</i>		13	.00



IT-141EXT Extension of Time to File Fiduciary and
REV 6-20 Information Returns

2020

NOTE: This form is to be used for requesting an extension of time to file the fiduciary return and for making tentative payments. This form is not a substitute for filing the annual tax returns.

WHO MAY FILE: Any Estate or Trust needing an extension of time to file the West Virginia Fiduciary Income Tax Return (Form IT-141) and expects to owe tax must file the voucher below. Any taxpayer granted an extension of time to file a federal return is granted the same extension of time to file their West Virginia return. An extension of time for filing does not extend the time for payment. To avoid interest and additions to tax for late payment, use this return to make a tentative payment pending the filing of your annual return.

WHEN TO FILE: All returns must be filed on or before the 15th day of the fourth month following the close of the taxable year or, if the due date falls on a Saturday, Sunday, or legal holiday, the next business day. The taxable year of the estate or trust for West Virginia income tax purposes is the same as the one used for federal tax purposes. **For tax year 2020, the due date for an annual Estate or Trust West Virginia Fiduciary Income Tax return is April 15, 2021.**

HOW AND WHERE TO FILE: Payment of any tax balance due may be made by completing the voucher below, detaching and mailing to:

**West Virginia State Tax Department
Tax Account Administration Division
P.O. Box 2585
Charleston, WV 25329-2585**

Make check payable to West Virginia State Tax Department.

CLAIMING OF TENTATIVE PAYMENT: A tentative payment made by filing this voucher must be claimed on line 12 of your West Virginia Fiduciary Income Tax Return (Form IT-141).

PLEASE CUT HERE. USE BLUE OR BLACK INK TO COMPLETE VOUCHER. DO NOT WRITE IN BARCODE AREA.

IT-141EXT
v. 6-20

Extension of Time to File Fiduciary
and Information Returns

2020

Fiduciary Tax

1. Period Ending	2. FEIN
Name	3. Amount Enclosed .00
Address	
City State Zip	

