

TAXABLE YEAR OF ORGANIZATION							
BEGINNING MM/DD/YYYY				ENDING MM/DD/YYYY			
ORGANIZATION NAME (please type or print)				NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY			
STREET or POST OFFICE BOX				STREET or POST OFFICE BOX			
CITY	STATE	ZIP		CITY	STATE	ZIP	
WV IDENTIFICATION NUMBER	FEIN			FEIN	WV IDENTIFICATION NUMBER		
CHECK ONE: <input type="checkbox"/> S Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary	WITHHOLDING						
	1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return				\$.00
	2. Amount of West Virginia income tax withheld (see instructions)				\$.00
	PERCENTAGE OF OWNERSHIP						%

DISTRIBUTIVE SHARE 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 other than bonds 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
7. Federal depreciation/amortization for WV water/air pollution control facilities	7	.00
8. Unrelated business taxable income of a corporation exempt from federal tax.....	8	.00
9. Add back expenses for certain REIT's and RIC's.....	9	.00

SUBTRACTIONS

10. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	10	.00
11. Refunds of state and local income taxes received and reported as income to the IRS....	11	.00
12. Other income included into federal adjusted gross income but excluded from state income tax.....	12	.00
13. Salary expense not allowed on federal return due to claiming the federal jobs credit.....	13	.00
14. Cost of WV water/air pollution control facilities	14	.00
15. Allowance for governmental obligations/obligations secured by residential property	15	.00



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NAME

FEIN

CREDITS ALLOCABLE TO PARTNER/MEMBER/SHAREHOLDER

16. Economic Opportunity Tax Credit	16	.00
17. Manufacturing Investment Tax Credit (§11-13S)	17	.00
18. Historic Rehabilitated Buildings Investment Credit	18	.00
19. West Virginia Neighborhood Investment Program Credit	19	.00
20. Environmental Agricultural Equipment Tax Credit	20	.00
21. Electric, Gas, and Water Utilities Rate Reduction Credit	21	.00
22. West Virginia Military Incentive Credit	22	.00
23. Apprentice Training Tax Credit	23	.00
24. Film Industry Tax Credit	24	.00
25. Manufacturing Property Tax Adjustment Credit	25	.00
26. Alternative Fuel Tax Credit	26	.00
27. Farm to Food Bank Tax Credit	27	.00
28. Post-Coal Mine Site Business Credit	28	.00
29. Downstream Natural Gas Manufacturing Investment Tax Credit	29	.00
30. Natural Gas Liquids	30	.00
31. Donation or Sale of Vehicle to Charitable Organizations	31	.00
32. Small Arms And Ammunition Manufacturers Credit	32	.00

ADDITIONAL INFORMATION



WEST VIRGINIA SCHEDULE K-1C

GENERAL

The partners, members, or shareholders of any pass-through entity are liable for tax on their share of the income, whether or not distributed, and must include their share on the individual income tax return.

West Virginia Schedule K-1C provides a reporting mechanism for a pass-through entity to report the distributive share of gains, losses, modifications and credits of owners that are treated as “C” Corporations and are thereby subject to the WV income tax. The Schedule K-1 should be used for any owner that is not a “C” Corporation (including individuals, partnerships, LLC’s, and “S” Corporations).

WITHHOLDING

This section includes information concerning the entity reporting the information (including the name, address, identification number and type), information concerning the owner to which this information statement relates (including the name, address, and identification number) and a withholding statement.

Line 1 of this section should include the distributive share of income for a nonresident owner.

Line 2 of this section should include the amount withheld for the nonresident owner.

DISTRIBUTIVE SHARE

This section includes the owner’s distributive share of items of gain, loss, modification and credit applicable to the owner.

Line 1 of this section should include the distributive share of income for an owner.

Lines 2 through 15 reflect the distributive share of modifications available to the owner reported on the entity’s Schedule B.

Lines 16 through 32 reflect the distributive share of tax credits available to the owner reported on the entity’s Schedule CIT-120TC.

Report by Owners – The WV Schedule K-1C should be filed with the corporation net income tax return of the corporate owner of a pass-through entity. All income reported on the K-1C should be income allocated to WV.

“FROM SP” CHECKED - INFORMATION ONLY K-1C

When the entity listed in “Organization Name” submits the K-1C for information purposes, the entity must check the “From SP” box and include the “PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY” on Schedule SP.

TAXABLE YEAR OF ORGANIZATION																	
BEGINNING				ENDING													
MM			DD			YYYY			MM			DD			YYYY		

ORGANIZATION NAME (please type or print)						NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY					
STREET or POST OFFICE BOX						STREET or POST OFFICE BOX					
CITY		STATE		ZIP		CITY		STATE		ZIP	
WV IDENTIFICATION NUMBER			FEIN			FEIN/SSN			WV IDENTIFICATION NUMBER		

CHECK ONE: <input type="checkbox"/> S Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary	WITHHOLDING	
	1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return	\$.00
	2. Amount of West Virginia income tax withheld (see instructions)	\$.00
	PERCENTAGE OF OWNERSHIP	%

DISTRIBUTIVE SHARE 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 other than bonds 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 State 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
10. Allowance for governmental obligations secured by residential property	10	.00



NAME

FEIN

CREDITS ALLOCABLE TO PARTNER/SHAREHOLDER/MEMBER

11. Economic Opportunity Tax Credit.....	11	.00
12. Environmental Agricultural Equipment Tax Credit.....	12	.00
13. WV Neighborhood Investment Program Credit.....	13	.00
14. Apprentice Training Tax Credit.....	14	.00
15. Film Industry Investment Tax Credit.....	15	.00
16. Alternative Fuel Tax Credit.....	16	.00
17. Historic Rehabilitated Buildings Tax Credit.....	17	.00
18. West Virginia Military Incentive Tax Credit	18	.00
19. Farm to Food Bank Tax Credit.....	19	.00
20. Post-Coal Mine Site Business Credit	20	.00
21. Downstream Natural Gas Manufacturing Investment Tax Credit	21	.00
22. Natural Gas Liquids	22	.00
23. Donation or Sale of Vehicle to Charitable Organizations	23	.00
24. Small Arms And Ammunition Manufacturers Credit	24	.00

ADDITIONAL INFORMATION



WEST VIRGINIA SCHEDULE K-1

GENERAL

The partners, members, or shareholders of any pass-through entity are liable for tax on their share of the income, whether or not distributed, and must include their share on the individual income tax return.

West Virginia Schedule K-1 provides a reporting mechanism for a Pass-through entity to report the distributive share of gains, losses, modifications and credits of owners (i.e. partners, shareholders, members, etc.) Additionally, it is the reporting mechanism for any withholding required to be performed on nonresident owners.

This form should be used for any owner that is not a "C" Corporation. The Schedule K-1C should be used for any owner that is a "C" Corporation.

WITHHOLDING

This section includes information concerning the entity reporting the information (including the name, address, identification number and type), information concerning the owner to which this information statement relates (including the name, address, and identification number) and a withholding statement.

Line 1 of this section should include the distributive share of income for a nonresident owner.

Line 2 of this section should include the amount withheld for the nonresident owner.

DISTRIBUTIVE SHARE

This section includes the owner's distributive share of items of gain, loss, modification and credit applicable to the owner.

Line 1 of this section should include the distributive share of income for an owner regardless of source. This should be similar to the income reported on the Federal Schedule K-1 that qualifies as federal adjusted gross income.

Lines 2 through 10 reflect the distributive share of modifications available to the owner reported on the entity's Schedule B.

Lines 11 through 24 reflect the distributive share of tax credits available to the owner reported on the entity's Schedule PTE-100TC.

Report by Owners – The WV Schedule K-1 should be provided to all owners that are not "C" Corporations. All such owners must file a WV tax return that includes all WV Schedule K-1's provided to the owner. Include your share of the partnership's income or (loss), credits, deductions, etc., as shown by your Schedule K-1 on your West Virginia income tax return for the year in which the tax year of the entity ends.

SPECIAL RULE FOR PASS-THROUGH ENTITIES:

Pass-through entity owners of Pass-through entities should allocate income received from a pass-through entity unless such entities are engaged in a unitary business. If a unitary relationship exists, a pass-through entity owner of a Pass-through entity may reapportion its WV income, including the appropriate factors of the subsidiary.

"FROM SP" CHECKED - INFORMATION ONLY K-1

When the entity listed in "Organization Name" submits the K-1 for information purposes, the entity must check the "From SP" box and include the "PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY" on Schedule SP.

Read Instructions

ORGANIZATION NAME AND MAILING ADDRESS				NONRESIDENT'S NAME AND MAILING ADDRESS			
Name (please type or print)				Name (please type or print)			
Street or Post Office Box				Street or Post Office Box			
City	State	Zip		City	State	Zip	
West Virginia Identification Number	Federal Identification Number			Social Security Number		West Virginia Identification Number	
Check one: <input type="checkbox"/> Trust <input type="checkbox"/> Estate <input type="checkbox"/> S-Corp <input type="checkbox"/> Partnership				1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return		\$	
				2. Amount of West Virginia income tax withheld and refunded (see instructions)		\$	

Taxable Year of Organization

Beginning			Ending		
MM	DD	YYYY	MM	DD	YYYY

TO BE FILED IN THE ABSENCE OF FORM WV NRW-4, WEST VIRGINIA NONRESIDENT INCOME TAX AGREEMENT



P 3 5 2 0 2 1 0 6 W

WEST VIRGINIA NRW-2 INSTRUCTIONS

WHO MUST FILE: Every partnership, S corporation, estate or trust ("organization") deriving income or gain from West Virginia sources must complete Form WV NRW-2 for each NONRESIDENT partner, shareholder, or beneficiary, ("Nonresident Distributee") who received distributions (actual or deemed) of West Virginia source income or gain from such Organization unless the Organization shows on its Schedule K-1's or K-1C's for Nonresident Distributees (or as an attachment thereto) the information required by the Tax Commissioner. A corporate partner or beneficiary is a nonresident when its commercial domicile is located outside West Virginia.

WHEN AND WHERE TO FILE: Form WV NRW-2 and remittance must accompany the Organization's West Virginia income tax return when it is filed if a WVK-1 or WVK-1C has not already been completed and filed with return. This form may be copied or a facsimile made and distributed as follows: (1) one copy to be attached to the Organization's West Virginia tax return, (2) one copy for the Organization's records, and (3) two copies must be furnished to each nonresident distributee from whom West Virginia income tax is withheld.

AMOUNT OF WITHHOLDING: The withholding tax rate is 6.5% of the amount subject to withholding.

NONRESIDENT DISTRIBUTEES: The Nonresident individual named on this Form WV NRW-2 is required to file a West Virginia Personal Income Tax Return (Form IT-140). The amount entered on line 2, Form WV NRW-2, is allowed as a credit against the individual's West Virginia personal income tax liability for the taxable year and should be claimed as West Virginia income tax withheld. Enclose a copy of Form WV NRW-2 with the Form IT-140 in the space provided for attaching the Federal withholding form, Federal Form W-2.

If the nonresident is a pass-through entity it is required to file a West Virginia Pass-Through Entity income Tax Return (WV PTE-100) with the West Virginia State Tax Department. Attach a copy of WV NRW-2 to the Form WV PTE-100.

If the Nonresident is an entity taxable as a corporation, it is required to file a West Virginia Corporation Net Income/Business Tax Return (WV CIT-120). The amount entered on Line 2, Form WV NRW-2, is allowed as a credit against the corporation's West Virginia corporation net income tax liability and should be claimed as West Virginia income tax withheld. Attach a copy of WV NRW-2 to the Form WV CIT-120.

TAXABLE YEARS: If the Nonresident Distributee's taxable year is the same as the taxable year of the Organization, the Distributee is required to report the income and claim withholding on the annual West Virginia income tax return for that taxable year. If the taxable years are different, the Distributee reports the income and claims withholding tax credit on the annual West Virginia income tax return filed for the taxable year during which the Organization's taxable year ended. **A copy of this form must be attached to the Distributee's annual return.**

Partnerships/S corporations
mail returns to

**West Virginia
State Tax Department
PO Box 11751
Charleston, WV 25339-1751**

Trusts
mail returns to

**West Virginia
State Tax Department
PO Box 1071
Charleston, WV 25324-1071**

Nonresident Corporations
mail returns to

**West Virginia
State Tax Department
PO Box 1202
Charleston, WV 25324-1202**

Nonresident Individuals
mail returns to

**West Virginia
State Tax Department
PO Box 1071
Charleston, WV 25324-1071**