

| | | | | | | |
|---|------------------------------|--|-------------------|--|--|-----|
| Estate or Trust Name | | | | FEIN | | |
| Trustee/Executor Name | | | | | | |
| FIRST LINE OF ADDRESS | | | | SECOND LINE OF ADDRESS | | |
| CITY | | | | STATE | | ZIP |
| FILING PERIOD ENDED MM DD YYYY | EXTENDED DUE DATE MM DD YYYY | | FISCAL YEAR FILER | | CHECK ONE: Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> | |
| TYPE OF ENTITY | | | | CHECK IF APPLICABLE: Final <input type="checkbox"/> Amended <input type="checkbox"/> | | |
| <input type="checkbox"/> SIMPLE TRUST <input type="checkbox"/> COMPLEX TRUST <input type="checkbox"/> DECEDENT'S ESTATE <input type="checkbox"/> CH7 <input type="checkbox"/> CH11 <input type="checkbox"/> QUALIFIED DISABILITY TRUST <input type="checkbox"/> POOLED INCOME FUND <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> GRANTOR TYPE TRUST | | | | | | |
| 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 6) | 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) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE) | 11 | .00 |
| 12. Refundable Credit (Build WV) | 12 | |
| 13. Estimated payments/payments with extension of time | 13 | .00 |
| 14. Paid with original return (amended return only) | 14 | .00 |
| 15. Overpayment previously refunded or credited (amended return only) | 15 | .00 |
| 16. Total payments (sum of lines 11, 12, 13, and 14 minus line 15) | 16 | .00 |
| 17. Balance of tax due (line 10 minus line 16) | 17 | .00 |
| 18. Overpayment (if line 16 is larger than line 10, enter amount) | 18 | .00 |
| 19. Amount of line 18 to be credited to next year's tax | 19 | .00 |
| 20. Amount to be refunded (line 18 minus line 19) ... | 20 | .00 |



WITHHOLDING FOR BENEFICIARIES AND
 NON-RESIDENT TAX PAID FOR WITHHOLDING

2023

ATTACH ADDITIONAL COPIES OF WITHHOLDING FOR BENEFICIARIES AS NEEDED

| NAME AND ADDRESS OF EACH BENEFICIARY | | | | | | | | |
|--------------------------------------|-----------------------------|-------------------------------|---------------|------------|--|--|-------------|---|
| | NAME | STREET OR MAILING ADDRESS | | | CITY | STATE | ZIP CODE | |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |
| 10 | | | | | | | | |
| | (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 | | | | | | 5.12% | | |
| 2 | | | | | | 5.12% | | |
| 3 | | | | | | 5.12% | | |
| 4 | | | | | | 5.12% | | |
| 5 | | | | | | 5.12% | | |
| 6 | | | | | | 5.12% | | |
| 7 | | | | | | 5.12% | | |
| 8 | | | | | | 5.12% | | |
| 9 | | | | | | 5.12% | | |
| 10 | | | | | | 5.12% | | |
| TOTALS | | | | | | 5.12% | | |



NONRESIDENT
INCOME, ALLOCATION, AND CALCULATIONS

2023

| 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 | |
| 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. A. Other deductions (see instructions for QFT)..... | 15A | | .00 | 15A | | .00 |
| B. Net operating loss deduction | 15B | | .00 | 15B | | .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. Estate tax deduction including certain generation-skipping taxes | 19 | | .00 | 19 | | .00 |
| 20. Qualified business income deduction. Attach copy of IRS Form 8995 or 8995-A | 20 | | .00 | 20 | | .00 |
| 21. Federal exemption..... | 21 | | .00 | 21 | | .00 |
| 22. Total deductions (sum of lines 18 through 21)..... | 22 | | .00 | 22 | | .00 |
| 23. Taxable income of fiduciary (line 17 minus line 22)..... | 23 | | .00 | 23 | | .00 |

SCHEDULE NR NONRESIDENT INCOME, ALLOCATION, AND CALCULATIONS

Continues on next page



PART II – CALCULATION OF WEST VIRGINIA TAX

| | | | |
|--|----|---|-----|
| 24. West Virginia taxable income (page 1, line 4)..... | 24 | | .00 |
| 25. Tentative tax (apply rate schedule to amount on line 24)..... | 25 | | .00 |
| 26. Income percentage (carry to four decimal places) = $\frac{\text{WV income (line 23, col. II)}}{\text{Federal income (line 23, col. I)}}$ | 26 | . | |
| 27. West Virginia tax (line 25 times line 26) – enter here and on page 1, line 5..... | 27 | | .00 |



Both this summary form and the appropriate credit calculation schedule(s) or form(s) must be enclosed with your return to claim a tax credit. Information for 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.

| TAX CREDIT | SCHEDULE | APPLICABLE CREDIT | | | | | | |
|--|----------|-------------------|-----|--|--|--|--|--|
| | | | | | | | | |
| 1. Credit for Income Tax paid to another state(s)..... | E | 1 | .00 | | | | | |
| ** For what states? <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | |
| | | | | | | | | |
| 2. General Economic Opportunity Tax Credit..... | EOTC-PIT | 2 | .00 | | | | | |
| 3. High Technology Manufacturing Business | EOTC-HTM | 3 | .00 | | | | | |
| 4. WV Environmental Agricultural Equipment Credit..... | AG-1 | 4 | .00 | | | | | |
| 5. WV Military Incentive Credit..... | J | 5 | .00 | | | | | |
| 6. Neighborhood Investment Program Credit..... | NIPA-2 | 6 | .00 | | | | | |
| 7. Historic Rehabilitated Buildings Investment Credit (income producing)..... | RBIC | 7 | .00 | | | | | |
| 8. Residential Historic Rehabilitated Buildings Investment Credit (not income producing) | RBIC-A | 8 | .00 | | | | | |
| 9. Apprenticeship Training Tax Credit..... | ATTC-1 | 9 | .00 | | | | | |
| 10. Alternative-Fuel Tax Credit..... | AFTC-1 | 10 | .00 | | | | | |
| 11. Farm to Food Bank Tax Credit..... | | 11 | .00 | | | | | |
| 12. Downstream Natural Gas Manufacturing Investment Tax Credit | DNG- 2 | 12 | .00 | | | | | |
| 13. Post Coal Mine Site Business Credit | PCM-2 | 13 | .00 | | | | | |
| 14. Natural Gas Liquids | NGL-2 | 14 | .00 | | | | | |
| 15. Donation or Sale of Vehicle to Qualified Charitable Organizations | DSV-1 | 15 | .00 | | | | | |
| 16. Small Arms And Ammunition Manufacturers Credit | SAAM-1 | 16 | .00 | | | | | |
| 17. West Virginia Jumpstart Savings Program Credit (Employer Use Only) | JSP-1 | 17 | .00 | | | | | |
| 18. Capital Investment in Child-Care Property Tax Credit | CIP | 18 | .00 | | | | | |
| 19. Operating Costs of Child Care Property Tax Credit | OCF | 19 | .00 | | | | | |
| 20. Industrial Advancement Act Tax Credit | | 20 | .00 | | | | | |

Continues on next page



| TAX CREDIT | SCHEDULE | APPLICABLE CREDIT | |
|--|-------------|-------------------|-----|
| 21. West Virginia Film Industry Investment Tax Credit | WV FIIA-TCS | 21 | .00 |
| 22. Volunteer Firefighter Tax Credit | VFTC-1 | 22 | |
| 23. Build WV Property Value Adjustment Tax Credit | PVA-2 | 23 | .00 |
| 24. TOTAL CREDITS — add all credits above. <i>Enter on Form WV/IT-141, line 6</i> | | 24 | .00 |

