

FINAL INDIVIDUAL RETURN MUST BE FILED FOR DECEDENT

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: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident	
TYPE OF ENTITY						CHECK IF APPLICABLE: <input type="checkbox"/> Final <input type="checkbox"/> Amended
<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 TRUST						
DECEDENT INFO	Date of Death MM/DD/YYYY	SSN		<input type="checkbox"/> QFT COMPOSITE <input type="checkbox"/> QFT <input type="checkbox"/> NON GRANTOR TRUST		

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 ( <b>See Instructions</b> ) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE) .....	11	.00						
12. Refundable credits	12	.00						
<table border="1" style="width:100%; border-collapse: collapse; margin-left: 20px;"> <tr> <td style="width:33%;">A. BUILD WV</td> <td style="width:33%;">B. MOTOR VEHICLE PROPERTY CREDIT</td> <td style="width:33%;">C. SMALL BUSINESS CREDIT</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>			A. BUILD WV	B. MOTOR VEHICLE PROPERTY CREDIT	C. SMALL BUSINESS CREDIT			
A. BUILD WV	B. MOTOR VEHICLE PROPERTY CREDIT	C. SMALL BUSINESS CREDIT						
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

**2024**

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%		
<b>TOTALS</b>						5.12%		





NONRESIDENT  
INCOME, ALLOCATION, AND CALCULATIONS

2024

**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



**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



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?			
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



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	.00
23. Build WV Property Value Adjustment Tax Credit .....	PVA-2	23	.00
24. Elective Income Credit for tax paid by a Pass-through Entity.....	EK-1	24	.00
<b>25. TOTAL CREDITS</b> — add all credits above. <i>Enter on Form WV/IT-141, line 6</i> .....		25	.00



P 3 5 2 0 2 4 0 7 W