

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 0 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. 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**. 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) with this Department by mailing it to **PO Box 1071, Charleston, WV 25324-1071**. 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) with the Department by mailing it to **PO Box 1202, Charleston, WV 25324-1202**. 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 Distributee’s 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 Distributee’s 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.**