

**West Virginia Nonresident COMPOSITE IncomeTax Return**

Period Beginning                      MM-DD-YYYY      Period Ending                      MM-DD-YYYY

AMENDED RETURN :           

Name of S corporation, partnership, estate or trust  Mailing address  City <u>                    </u> State <u>          </u> Zip Code <u>          </u> <b>TYPE OF ENTITY</b> - <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate or Trust Form IT-140NRC is for use by an entity electing to file a composite return for a S corporation, partnership, estate or trust to report the West Virginia taxable income of its nonresident shareholders, partners or beneficiaries, and to make payment of the tax due on behalf of the shareholders, partners or beneficiaries, in lieu of individual reporting.	FEIN <u>                    </u>  MM-DD-YYYY Extended Due Date <u>          </u>  Telephone Number <u>          </u>
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**A PROCESSING FEE OF \$50.00 MUST BE SUBMITTED WITH THIS RETURN**

1. Total West Virginia Source Income as reported on S corporation, partnership, estate or trust return .....	1	.00
2. Tax (line 1 multiplied by 6.5%) .....	2	.00
3. Composite Return Processing Fee.....	3	<b>50.00</b>
4. Total Taxes and Fees Due (line 2 plus line 3) .....	4	.00
5. West Virginia Income Tax Withheld - You must complete the IT-140W West Virginia Withholding Tax Schedule to support this amount.....	5	.00
6. Estimated Tax Payments and payments made with extensions of time. ....	6	.00
7. Business Tax/Investment/Employment Credits.....	7	.00
8. Payment Made With Original Return (For Amended Return Only).....	8	.00
9. Sum of Payments (add lines 5 through 8) .....	9	.00
10. Balance Due the State (subtract line 9 from line 4).....	10	.00
11. Overpayment (subtract line 4 from line 9).....	11	.00
12. Credit to Next Year's Estimated Tax.....	12	.00
13. Refund (subtract line 12 from line 11).....	13	.00

TYPE <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS	<input style="width:100%;" type="text"/> ROUTING NUMBER	<input style="width:100%;" type="text"/> ACCOUNT NUMBER
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**SIGN HERE.** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, his certification is based on all information of which he has any knowledge.

Enclose But Do Not Attach Payment

Signature of partner, corporate officer, trustee, executor or administrator \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Signature of preparer other than above \_\_\_\_\_ Address \_\_\_\_\_ Title \_\_\_\_\_

<input style="width:100%;" type="text"/> Preparer's EIN	<b>MAIL TO:</b> REFUND WV State Tax Department P.O. Box 1071 Charleston, WV 25324-1071	<b>BALANCE DUE</b> WV State Tax Department P.O. Box 3694 Charleston, WV 25336-3694	 P 3 1 2 0 0 9 0 1 W
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## WEST VIRGINIA COMPOSITE INCOME TAX RETURN

Nonresident individuals who are partners in a partnership, shareholders in a S-corporation, or beneficiaries of an estate or trust, that derives income from West Virginia sources may elect to file a composite non-resident income tax return upon payment of a \$50 processing fee for each composite return filed.

A composite return is a return filed by a pass-through entity for its nonresident distributees who consent to be included in the composite return.

The pass through entity filing a composite return is responsible for maintaining a list, which must set forth the name, address, taxpayer identification number, and percent of ownership or interest in the pass-through entity, of those nonresident individuals included in the composite return. The list should NOT be submitted with the composite return, but should be made available to the WV State Tax Department upon request.

There is no requirement that all nonresident distributees join in filing a composite return.

When determining the amount of tax due, West Virginia taxable income is determined as if there is only one taxpayer. No personal exemptions are allowed and tax must be calculated using the 6.5% rate of tax.

A composite return need not be signed by the individuals included in the return. It must be signed by a partner of the partnership, an officer of the S-corporation, a trustee of the trust, or the executor or administrator of the estate, filing the composite return.

The pass-through entity filing the return is responsible for collection and remittance of the income tax shown due on the return.

An election to file a composite return does not prevent the nonresident from filing his or her separate nonresident return, FORM IT-140NR/PY, and such return is required if the nonresident has taxable income from any other West Virginia source. If a separate return is filed, the nonresident must include in that return the West Virginia income the nonresident derives from the pass-through entity filing the composite return and may claim credit for his or her share of West Virginia income tax remitted with the composite return.

Payment of tax can be paid by check certified funds, or credit/debit card. If payment is by credit/debit card, call 1-800-2PAYTAX or access on the internet at [www.officialpayments.com](http://www.officialpayments.com) as provided by Official Payments Corporation, a private credit card payment services provider. A convenience fee of 2.5% will be charged to the card by the provider. The state receives no part of the fee. Once the transaction is complete, a confirmation number will be given to show the payment was received.

Contact the Taxpayer Services Division at (304) 558-3333 or 1-800-982-8297 (toll-free within West Virginia) if you need additional information.



\_\_\_\_\_

Last Name

\_\_\_\_\_ - \_\_\_\_\_

Social Security Number

**Do not send W-2s, 1099s, K-1s, WV/NRW-2s or WV/NRSRs with your return. Enter WV withholding information below.**

1	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
1	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p>_____ WV WITHHOLDING <b>.00</b></p> <p style="text-align: center;"><b>Check appropriate box</b></p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/NRW-2                    <input type="checkbox"/> WV/NRSR             </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
2	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p>_____ WV WITHHOLDING <b>.00</b></p> <p style="text-align: center;"><b>Check appropriate box</b></p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/NRW-2                    <input type="checkbox"/> WV/NRSR             </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
3	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p>_____ WV WITHHOLDING <b>.00</b></p> <p style="text-align: center;"><b>Check appropriate box</b></p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/NRW-2                    <input type="checkbox"/> WV/NRSR             </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
4	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p>_____ WV WITHHOLDING <b>.00</b></p> <p style="text-align: center;"><b>Check appropriate box</b></p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/NRW-2                    <input type="checkbox"/> WV/NRSR             </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>

Total WV withholding tax from column C above ..... **.00**

**If you have WV withholding on both pages 17 and 18, add the totals together and enter the GRAND TOTAL on line 13, form IT-140 or line 2, Form IT-140NRS or line 5, Form IT-140NRC.**





\_\_\_\_\_

Last Name

\_\_\_\_\_ - \_\_\_\_\_

Social Security Number

**Do not send W-2s, 1099s, K-1s, WV/NRW-2s or WV/NRSRs with your return. Enter WV withholding information below.**

5	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
5	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p>_____ WV WITHHOLDING <b>.00</b></p> <p style="text-align: center;"><b>Check appropriate box</b></p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/ NRW-2                    <input type="checkbox"/> WV/ NRSR             </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
6	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
6	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p>_____ WV WITHHOLDING <b>.00</b></p> <p style="text-align: center;"><b>Check appropriate box</b></p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/ NRW-2                    <input type="checkbox"/> WV/ NRSR             </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
7	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
7	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p>_____ WV WITHHOLDING <b>.00</b></p> <p style="text-align: center;"><b>Check appropriate box</b></p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/ NRW-2                    <input type="checkbox"/> WV/ NRSR             </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>
8	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Withholding Tax
8	<p>_____ Employer or payer ID number from W-2, 1099, K-1, WV/NRW-2 or ID number of transferor/seller from WV/NRSR</p> <p>_____ Employer or payer name</p> <p>_____ Address</p> <p>_____ City, State, ZIP</p>	<p>_____ Name</p> <p>_____ Social Security Number</p> <p>_____ Income subject to WV WITHHOLDING <b>.00</b></p>	<p>_____ WV WITHHOLDING <b>.00</b></p> <p style="text-align: center;"><b>Check appropriate box</b></p> <p> <input type="checkbox"/> W-2                    <input type="checkbox"/> 1099                    <input type="checkbox"/> K-1                    <input type="checkbox"/> WV/ NRW-2                    <input type="checkbox"/> WV/ NRSR             </p> <p><input type="checkbox"/> State Abbreviation From Document Checked Above</p> <p style="text-align: center;"><b>Enter WV withholding only</b></p>

Total WV withholding tax from column C above ..... **.00**

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