



# INSTRUCTIONS

## 2014 IT-140 NRC 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.

If claiming WV withholding transfer the information requested from Schedule K-1(s) or WV/NRW-2(s) to the IT-140NRC-W and attach to the 140NRC. **If you are claiming withholdings and do not attach the IT-140NRC-W with your return, this will result in a disallowance of the credit claimed.** Do not submit your Schedule K-1(s) or WV/NRW-2 with your return. You **MUST** maintain a copy of the other state(s) return in your files.

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 income tax return, Form IT-140, 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. To pay by credit card, visit [www.wvtax.gov](http://www.wvtax.gov).

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

# IT-140NRC-W

## 2014 West Virginia Non Resident Composite Withholding Tax Schedule

ENTITY NAME SHOWN ON FORM IT-140NRC	FEIN
---	------

**Do NOT send K-1s and/or WV/NRW-2s with your return.  
Enter WV withholding information below.**

1 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> <small>Employer ID or Payer ID from K-1 and/or WV/NRW-2</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Name</small>	<input style="width:100%; height: 20px;" type="text" value=".00"/> <small>WV WITHHOLDING</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Employer or Payer Name</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Social Security Number</small>	Check the appropriate box <input type="checkbox"/> <small>K-1</small> <input type="checkbox"/> <small>WV/NRW-2</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Address</small>	<input style="width:100%; height: 20px;" type="text" value=".00"/> <small>Income Subject to WV WITHHOLDING</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Enter State Abbreviation</small>
<input style="width:100%; height: 20px;" type="text"/> <small>City, State, ZIP</small>		<b>Enter WV withholding Only</b>

2 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> <small>Employer ID or Payer ID from K-1 and/or WV/NRW-2</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Name</small>	<input style="width:100%; height: 20px;" type="text" value=".00"/> <small>WV WITHHOLDING</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Employer or Payer Name</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Social Security Number</small>	Check the appropriate box <input type="checkbox"/> <small>K-1</small> <input type="checkbox"/> <small>WV/NRW-2</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Address</small>	<input style="width:100%; height: 20px;" type="text" value=".00"/> <small>Income Subject to WV WITHHOLDING</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Enter State Abbreviation</small>
<input style="width:100%; height: 20px;" type="text"/> <small>City, State, ZIP</small>		<b>Enter WV withholding Only</b>

3 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> <small>Employer ID or Payer ID from K-1 and/or WV/NRW-2</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Name</small>	<input style="width:100%; height: 20px;" type="text" value=".00"/> <small>WV WITHHOLDING</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Employer or Payer Name</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Social Security Number</small>	Check the appropriate box <input type="checkbox"/> <small>K-1</small> <input type="checkbox"/> <small>WV/NRW-2</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Address</small>	<input style="width:100%; height: 20px;" type="text" value=".00"/> <small>Income Subject to WV WITHHOLDING</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Enter State Abbreviation</small>
<input style="width:100%; height: 20px;" type="text"/> <small>City, State, ZIP</small>		<b>Enter WV withholding Only</b>

4 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> <small>Employer ID or Payer ID from K-1 and/or WV/NRW-2</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Name</small>	<input style="width:100%; height: 20px;" type="text" value=".00"/> <small>WV WITHHOLDING</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Employer or Payer Name</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Social Security Number</small>	Check the appropriate box <input type="checkbox"/> <small>K-1</small> <input type="checkbox"/> <small>WV/NRW-2</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Address</small>	<input style="width:100%; height: 20px;" type="text" value=".00"/> <small>Income Subject to WV WITHHOLDING</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Enter State Abbreviation</small>
<input style="width:100%; height: 20px;" type="text"/> <small>City, State, ZIP</small>		<b>Enter WV withholding Only</b>

Total WV tax withheld from column C above..... .00

If you have WV withholding on multiple pages, add the totals together and enter the GRAND total on line 5, Form IT-140NRC



# IT-140NRC-W

## 2014 West Virginia Non Resident Composite Withholding Tax Schedule

ENTITY NAME SHOWN ON FORM IT-140NRC	FEIN
---	------

**Do NOT send K-1s and/or WV/NRW-2s with your return.  
Enter WV withholding information below.**

1 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> <small>Employer ID or Payer ID from K-1 and/or WV/NRW-2</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Name</small>	<input style="width:100%; height: 20px;" type="text"/> <b>.00</b> <small>WV WITHHOLDING</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Employer or Payer Name</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Social Security Number</small>	Check the appropriate box <input type="checkbox"/> <small>K-1</small> <input type="checkbox"/> <small>WV/NRW-2</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Address</small>	<input style="width:100%; height: 20px;" type="text"/> <b>.00</b> <small>Income Subject to WV WITHHOLDING</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Enter State Abbreviation</small> <b>Enter WV withholding Only</b>
<input style="width:100%; height: 20px;" type="text"/> <small>City, State, ZIP</small>		

2 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> <small>Employer ID or Payer ID from K-1 and/or WV/NRW-2</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Name</small>	<input style="width:100%; height: 20px;" type="text"/> <b>.00</b> <small>WV WITHHOLDING</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Employer or Payer Name</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Social Security Number</small>	Check the appropriate box <input type="checkbox"/> <small>K-1</small> <input type="checkbox"/> <small>WV/NRW-2</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Address</small>	<input style="width:100%; height: 20px;" type="text"/> <b>.00</b> <small>Income Subject to WV WITHHOLDING</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Enter State Abbreviation</small> <b>Enter WV withholding Only</b>
<input style="width:100%; height: 20px;" type="text"/> <small>City, State, ZIP</small>		

3 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> <small>Employer ID or Payer ID from K-1 and/or WV/NRW-2</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Name</small>	<input style="width:100%; height: 20px;" type="text"/> <b>.00</b> <small>WV WITHHOLDING</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Employer or Payer Name</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Social Security Number</small>	Check the appropriate box <input type="checkbox"/> <small>K-1</small> <input type="checkbox"/> <small>WV/NRW-2</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Address</small>	<input style="width:100%; height: 20px;" type="text"/> <b>.00</b> <small>Income Subject to WV WITHHOLDING</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Enter State Abbreviation</small> <b>Enter WV withholding Only</b>
<input style="width:100%; height: 20px;" type="text"/> <small>City, State, ZIP</small>		

4 A – Employer or Payer Information	B – Employee or Taxpayer Information	C – WV Tax Withheld
<input style="width:100%; height: 20px;" type="text"/> <small>Employer ID or Payer ID from K-1 and/or WV/NRW-2</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Name</small>	<input style="width:100%; height: 20px;" type="text"/> <b>.00</b> <small>WV WITHHOLDING</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Employer or Payer Name</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Social Security Number</small>	Check the appropriate box <input type="checkbox"/> <small>K-1</small> <input type="checkbox"/> <small>WV/NRW-2</small>
<input style="width:100%; height: 20px;" type="text"/> <small>Address</small>	<input style="width:100%; height: 20px;" type="text"/> <b>.00</b> <small>Income Subject to WV WITHHOLDING</small>	<input style="width:100%; height: 20px;" type="text"/> <small>Enter State Abbreviation</small> <b>Enter WV withholding Only</b>
<input style="width:100%; height: 20px;" type="text"/> <small>City, State, ZIP</small>		

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

If you have WV withholding on multiple pages, add the totals together and enter the GRAND total on line 5, Form IT-140NRC



# RECAP

## 2014 West Virginia NRC Tax Credit Recap Schedule

ENTITY NAME SHOWN ON FORM IT-140NRC
---

FEIN
------

This form is used to summarize the tax credit(s) that you may claim against your tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both this summary form and the appropriate credit calculation schedule(s) or form(s) **MUST BE ENCLOSED** with your return. **Note:** If you are claiming the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no longer required to enclose the other state(s) return(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or NIPA-2 schedule in your files.

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
		1	.00
1. Credit for Income Tax paid to another state(s).....	E	1	.00
** For what states? <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
2. Business Investment and Jobs Expansion Credit.....	BCS-PIT	2	.00
3. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	3	.00
4. Strategic Research and Development Tax Credit.....	WV/SRDTC-1	4	.00
5. WV Environmental Agricultural Equipment Credit.....	WV/AG-1	5	.00
6. West Virginia Military Incentive Credit.....	J	6	.00
7. West Virginia Capital Company Credit.....	CCP	7	.00
8. Neighborhood Investment Program Credit.....	NIPA-2	8	.00
9. Historic Rehabilitated Buildings Investment Credit.....	RBIC	9	.00
10. Qualified Rehabilitated Buildings Investment Credit.....	RBIC-A	10	.00
11. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	11	.00
12. Apprenticeship Training Tax Credit.....	WV/ATTC-1	12	.00
13. Solar Energy Tax Credit.....	WV/SETC	13	.00
14. Alternative-Fuel Tax Credit.....	AFTC-1	14	.00
15. Commercial Patent Incentives Tax Credit.....	CPITC-1	15	.00
16. <b>TOTAL CREDITS</b> — add lines 1 through 15. <i>Enter on Form IT-140NRC, Line 7...</i>		16	.00

