IT-141 REV 07/2023

WEST VIRGINIA FIDUCIARY INCOME TAX RETURN (for resident and non-resident estates and trusts)

Estate or Trust Name				FEIN				
Trustee Executor Name								
FIRST LINE OF ADDRESS			D LINE OF PRESS					
CITY		STATE		ZIP				
FILING PERIOD ENDED MM DD YYYY TYPE OF ENTITY EXTENDED DUE DATE MM DD YYYY MM DD YYYY		FISCALY	EAR FILER	CHECK (n-Resident	CHECK IF APPLICAE	
SIMPLE COMPLEX DECEDENT'S CH7 TRUST ESTATE Bankrup		UALIFIED ISABILITY	TRUST	POOLE	ED ME FUND	ESBT (S portio	on only) GRANTOR	ST
DECEDENT Date of Death INFO MM/DD/YYYY	SSN						Individual Return for Decedent	
Federal taxable income (enter line 23, Federal Form 1041 or line 11, 1041-QFT)								.00
West Virginia fiduciary additions (Schedule B, line 6)						2		.00
West Virginia fiduciary subtractions (Schedule B, line 1	1)					. 3		.00
West Virginia taxable income (sum of lines 1 and 2 minus line 3) IF THIS IS A SIMPLE TRUST HAVING NO TAXABLE INCOME, OMIT LINES 5								.00
West Virginia fiduciary subtractions (Schedule B, line 6) West Virginia fiduciary subtractions (Schedule B, line 11) West Virginia taxable income (sum of lines 1 and 2 minus line 3) IF THIS IS A SIMPLE TRUST HAVING NO TAXABLE INCOME, OMIT LIN West Virginia tax (check one) Rate Schedule Schedule NR Credits from Tax Credit Recap Schedule (see schedule page 6) Adjusted tax due (line 5 minus line 6) Non-resident income subject to tax (total of income for Beneficiaries, column F)						S 5-7		
						. 5		.00
6. Credits from Tax Credit Recap Schedule (see schedule	e 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, o	column F)			8		.00
9. West Virginia income tax paid for non-resident benefici	aries (total of V	Vithholdiı	ng for Ben	eficiaries	s, Column H) 9		.00
10. Combined tax due (sum of lines 7 and 9)						10		.00
11. West Virginia fiduciary income tax withheld (See Instru		FSTATE)				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 (amende	d return only)					15		.00
16. Total payments (sum of lines 11, 12, 13, and 14 minus li	ne 15)					16		.00
17. Balance of tax due (line 10 minus line 16)						17		.00
	18. Overpay enter amount							.00
	19. Amount o	of line 18	to be cred	lited to n	ext year's ta	x 19		.00
	20. Amount to	o be refu	nded (line	18 minu	us line 19)	20		.00

Schedule SB Form IT-141

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									
	NAM	CITY	STATE	ZIP CODE						
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
so	SOCIAL SECURITY # WEST VIRGINIA (B) RESIDENT (C) COMP			PREVIOUSLY		(F) BENEFICIARY SHARE OF WV INCOME	(G) RATE	(H) TAX PAID FOR BENEFICIARIES WITHHOLDING		
1		(B) RESIDENT	(C) COMPO	JSHE	(D) NONRES	FILED		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%		
тот	ΓALS							5.12%		



WEST VIRGINIA FIDUCIARY MODIFICATIONS

ADDITIONS:			COLUMN	I:TOTAL		COLUMN II:AMOUNT ALLOCATED If this is a Simple Trust having NO Taxable Income, OMIT Col. II
7.5511101101						IVO TAXABLE INCOME, OWIT COI. II
Interest incor	me on state and municipal bonds, other than West Virgini	_і а				
2. Lump sum di	stribution (Federal Form 4972)					
3. Federal exen	nption (Form 1041, line 21)					
4. Other additio	ns – state nature and source					
5. Electing sma	Il business trust additions					
6. TOTAL ADD (Add Lines 1	ITIONS through 5, Col. II and enter here and on Page 1, Line 2).					
SUBTRACTION	IS:		COLUMN	I:TOTAL		COLUMN II:AMOUNT ALLOCATED
	me on US obligations specifically exempt from state tax	<u> </u>		600.00		600.00
9. Other subtract	ctions – state nature and source					
10. Electing sma	Il business trusts subtractions					
11. TOTAL SUB (Add Lines 7	TRACTIONS through 10, Col. II and enter here and on Page 1, Line 3)				
NET FIDUCIAR	Y MODIFICATIONS		COLUMN	I:TOTAL		COLUMN II:AMOUNT ALLOCATED
12. NET FIDUCI	IARY MODIFICATIONS (Line 6 minus Line 11)					
Direct Depos of Refund	CHECKING SAVINGS	ROUTING	NUMBER		ACCOUN	IT NUMBER
PLEASE REVI	EW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT	ACCOUNT	INFORMATION M	AY RESULT IN A \$1	5.00 RE	TURNED PAYMENT CHARGE.
	ax Division to discuss my return with my preparer YES NO	statements	and to the best of m	v knowledge and heli	iof it is tr	ue correct and complete
Officer perialty of perjur	y, rucciale that i have examined this return, accompanying scriedules, and	statements, o	and to the best of m	y kilowiedge alld bei	iei, it is tit	ae, correct and complete.
(Signature of Fidu	ciary or Officer Representing Fiduciary)		(Date)	(Email)		
Paid						
Preparer's Use Only	(Signature of Preparer)					(Date)
	(Preparer's FIN) (Printed	Name)				(Telephone Number)



SCHEDULE NR FORM IT-141

NONRESIDENT INCOME, ALLOCATION, AND CALCULATIONS

2023

INIC	PART I – NONRESIDENT INCOME AND ALL	OCA	TION (To be completed by nonre		t estates and trusts only) COLUMN II
INC	OME	RE	PORTED ON FEDERAL RETURN	A	LLOCATED TO WEST VIRGINIA
1.	Interest income (includes QFT)	1	.00	1	.00
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
DE	DUCTIONS	RE	COLUMN I PORTED ON FEDERAL RETURN	A	COLUMN II LLOCATED 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
	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





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) = WV income (line 23, col. II) 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





TAX CREDIT RECAP SCHEDULE

2023

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
Credit for Income Tax paid to another state(s)	E	1 .00
** For what states?		
General Economic Opportunity Tax Credit	EOTC-PIT	2 .00
High Technology Manufacturing Business	EOTC-HTM	3 .00
WV Environmental Agricultural Equipment Credit	AG-1	4 .00
WV Military Incentive Credit	J	5 .00
Neighborhood Investment Program Credit	NIPA-2	6 .00
7. Historic Rehabilitated Buildings Investment Credit (income producing)	RBIC	7 .00
Residential Historic Rehabilitated Buildings Investment Credit (not income producing)	RBIC-A	8 .00
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
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 RECAP SCHEDULE

TAX CREDIT	SCHEDULE	A	APPLICABLE CREDI	Т
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. Enter on Form WV/IT-141, lin	24		.00	

