

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:		CHECK IF APPLICABLE:	
							<input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident		<input type="checkbox"/> Final <input type="checkbox"/> Amended	
TYPE OF ENTITY										
<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										
<div>Bankruptcy estate</div>										
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. Income subject to tax (total of income for Beneficiaries, column F)	8		.00		
9. West Virginia income tax paid for 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 (See Instructions) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE)	11		.00		
12. Refundable credits	12		.00		
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		



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WITHHOLDING FOR BENEFICIARIES AND
NON-RESIDENT TAX PAID FOR WITHHOLDING

2025

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							4.82%	
2							4.82%	
3							4.82%	
4							4.82%	
5							4.82%	
6							4.82%	
7							4.82%	
8							4.82%	
9							4.82%	
10							4.82%	
TOTALS							4.82%	



ADDITIONS:		COLUMN I: TOTAL	COLUMN II: AMOUNT ALLOCATED If this is a Simple Trust having NO Taxable Income, OMIT Col. II
1. Interest income on state and municipal bonds, other than West Virginia			
2. Lump sum distribution (Federal Form 4972)			
3. Federal exemption (Form 1041, line 21)			
4. Other additions – state nature and source			
5. Electing small business trust additions			
6. TOTAL ADDITIONS (Add Lines 1 through 5, Col. II and enter here and on Page 1, Line 2).....			
SUBTRACTIONS:		COLUMN I: TOTAL	COLUMN II: AMOUNT ALLOCATED
7. Interest income on US obligations specifically exempt from state tax			
8. West Virginia exemption		600.00	600.00
9. Other subtractions – state nature and source			
10. Electing small business trust subtractions			
11. TOTAL SUBTRACTIONS (Add Lines 7 through 10, Col. II and enter here and on Page 1, Line 3)			
NET FIDUCIARY MODIFICATIONS		COLUMN I: TOTAL	COLUMN II: AMOUNT ALLOCATED
12. NET FIDUCIARY MODIFICATIONS (Line 6 minus Line 11)			

**Direct Deposit
of Refund**

☐

CHECKING

☐

SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.

I authorize the Tax Division to discuss my return with my preparer ☐ YES ☐ NO

Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of my knowledge and belief, it is true, correct and complete.

(Signature of Fiduciary or Officer Representing Fiduciary)

(Date)

(Email)

Paid Preparer's Use Only	(Signature of Preparer)		(Date)
	(Preparer's EIN)	(Printed Name)	(Telephone Number)



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NONRESIDENT INCOME, ALLOCATION, AND CALCULATIONS

2025

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		.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
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



NONRESIDENT INCOME, ALLOCATION, AND CALCULATIONS

2025

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



TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Credit for Income Tax paid to another state(s).....	E	1	.00
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. Farm to Food Bank Tax Credit		10	.00
11. Downstream Natural Gas Manufacturing Investment Tax Credit	DNG-2	11	.00
12. Post Coal Mine Site Business Credit	PCM-2	12	.00
13. Natural Gas Liquids	NGL-2	13	.00
14. Donation or Sale of Vehicle to Qualified Charitable Organizations	DSV-1	14	.00
15. Small Arms And Ammunition Manufacturers Credit	SAAM-1	15	.00
16. West Virginia Jumpstart Savings Program Credit (Employer Use Only)	JSP-1	16	.00
17. Capital Investment in Child-Care Property Tax Credit	CIP	17	.00
18. Operating Costs of Child Care Facility Tax Credit	OCF	18	.00
19. Industrial Advancement Act Tax Credit		19	.00
20. West Virginia Film Industry Investment Tax Credit	WV FIIA-TCS	20	.00
21. Volunteer Firefighter Tax Credit	VFTC-1	21	.00
22. Build WV Property Value Adjustment Tax Credit	PVA-2	22	.00
23. Elective Income Credit for tax paid by a Pass-through Entity	EK-1	23	.00
24. TOTAL CREDITS — add all credits above. <i>Enter on Form WV/IT-141, line 6</i>		24	.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.

