## West Virginia Nonresident COMPOSITE Return

### West Virginia Source Income

1. **West Virginia Source Income** as reported on S corporation, partnership, estate or trust return for shareholder/partners who elect to be a member of the Nonresident Composite Group. If for an S corporation or partnership this amount must be equal to SPF-100, Schedule SP, Grand Total of Column H. If for an estate or trust this amount must be equal to the income in Form IT-141, Schedule A, column F that relates to members of the Nonresident Composite Group.

   - **Line 1**: West Virginia Source Income: $0.00

### Tax Rate

2. **Tax Rate**: 0.065

### Total Nonresident Withholding Tax Due

3. Total nonresident withholding tax due (line 1 multiplied by line 2). If from S corporation or partnership, total must match SPF-100, line 6.

   - **Line 3**: Total nonresident withholding tax due: $0.00

### West Virginia Income Tax Withholding Paid by Pass-Through Entity

4. **West Virginia Income Tax Withholding Paid by Pass-Through Entity**, estate or trust must equal line 3. The entity to which the Nonresident Composite relates is responsible for collection and remittance of all income tax due (§11-21-51a(3)(b)).

   - **Line 4**: West Virginia Income Tax Withholding Paid by Pass-Through Entity: $0.00

5. Withholding tax due with original return (for amended returns only).

   - **Line 5**: Withholding tax due with original return: $0.00

6. Amount withheld with the original return (for amended returns only).

   - **Line 6**: Amount withheld with the original return: $0.00

7. Composite return processing fee due. The composite processing fee is required by WV Tax Code (§11-21-51a) and must be submitted with your return. The $50 processing fee is the only money to be submitted with the IT-140NRC.

   - **Line 7**: Composite return processing fee due: $50.00

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.

**Signature of partner, corporate officer, trustee, executor, or administrator**

**Date**

**Signature of preparer other than above**

**Date**

**Address**

**Preparer’s EIN**

**Mail to:**

WV State Tax Department
P.O. Box 3694
Charleston, WV 25336-3694
Nonresident individuals who are members of a Pass-Through Entity (shareholders in an S Corporation or partners in a Partnership) or beneficiaries of an Estate or Trust, that derives income from West Virginia sources may elect to be a member of a nonresident composite group. Nonresident shareholders/partners or beneficiaries of an Estate or Trust are not required to join this composite group.

A Nonresident Composite Return is a return filed by a Pass-Through Entity for its nonresident distributees who elect to be included in the nonresident composite group. **PLEASE NOTE: A $50 processing fee is required to be submitted with each composite return filed.**

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.**

A Nonresident Composite Return need not be signed by the individuals electing to be in the composite group. The return must be signed by an officer of the S Corporation, an authorized partner of the Partnership, a trustee of the Trust, or the executor or administrator of the Estate filing the composite return.

**IT-140 NRC – FORM INSTRUCTIONS**

**Line 1:** For filers of Partnership or S-Corp returns, multiply the amount from your SPF-100, line 5 by the percentage amount on SPF-100, line 2, and enter here (this should equal SPF-100, Schedule SP, Grand Total line, Column H). Fiduciary filers use Line 6 of Schedule A, Column F as it pertains to a Nonresident Composite Group.

**Line 3:** Multiply the amount on line 1 by the tax rate on line 2 and enter here (this should equal SPF-100, Schedule SP, Grand Total line, Column I). For Fiduciary filers, this amount should equal Schedule A, Column H as it pertains to a Nonresident Composite Group.

**Line 4:** Enter the amount reported on your SPF-100, line 6 or IT-141, Line 9. **Please note: the Estate, Trust or Pass-Through Entity filing this Nonresident Composite Return is required to pay this nonresident withholding tax with their SPF-100 or IT-141 return.**

**Line 5:** Enter the amount of withholding tax due previously reported (amended returns only).

**Line 6:** Enter the amount of withholding tax paid and/or withheld as previously reported (amended returns only).

The election to file a composite return does not prevent the nonresident shareholder/partner or beneficiary from filing a West Virginia individual tax return, Form IT-140. This return is required if the nonresident has taxable income from any other West Virginia source. If an individual return is filed by the nonresident shareholder/partner or beneficiary, it must include the West Virginia income derived from the Pass-Through Entity filing this composite return. The nonresident shareholder/partner or beneficiary may claim the West Virginia income tax withheld on their behalf by the Pass-Through Entity, as shown on their NRW-2 or WVK-1 Equivalent.

Payment of the Composite Return Processing Fee can be paid by check, certified funds, or credit/debit card. Visit our website tax.wv.gov for payment options.

**PLEASE NOTE: THE $50 COMPOSITE RETURN PROCESSING FEE IS THE ONLY PAYMENT TO BE MADE WITH THIS RETURN. THE PASS-THROUGH ENTITY IS RESPONSIBLE FOR PAYING THE NONRESIDENT WITHHOLDING TAX WITH THEIR FORM SPF-100.**

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