

Shareholder/Partner Information and Nonresident Withholding

FEIN

SHAREHOLDERS/PARTNERS OWNERSHIP AND COMPUTATION OF WEST VIRGINIA NONRESIDENT SHAREHOLDERS/PARTNERS WITHHOLDING TAX											
(A) SHAREHOLDER/PARTNER NAME AND ADDRESS	(B) SHAREHOLDER/ PARTNER ID SSN or FEIN	(C) PERCENT OF INCOME DISTRIBUTION WV FILING METHOD			(F) DATE PERIOD AGREEMENT FILED/ NONRESIDENT WITH WV NRW-4	(G) TOTAL S CORPORATION OR PARTNERSHIP WV INCOME	(H) COLUMN D% TIMES COLUMN G (THIS INCOME WILL BE FILED ON A NONRESIDENT COMPOSITE RETURN)	(I) TAX WITHHELD COL. (H) X 6.5% (THIS TAX WILL BE FILED ON NONRESIDENT COMPOSITE RETURN)	(J) COLUMN E% TIMES COLUMN G (THIS INCOME WILL BE FILED ON NON- RESIDENT INDIVIDUAL RETURN)	(K) TAX WITHHELD COL. (J) X 6.5% (THIS TAX WILL BE WITHHELD FOR NON- RESIDENT INDIVIDUAL RETURNS)	(L) TAX CREDITS ALLOCATED
		(D) NONRESIDENT COMPOSITE	(E) NON- RESIDENT	(C) RESIDENT							
1		•	•	•		.00	.00	.00	.00	.00	.00
2		•	•	•		.00	.00	.00	.00	.00	.00
3		•	•	•		.00	.00	.00	.00	.00	.00
4		•	•	•		.00	.00	.00	.00	.00	.00
5		•	•	•		.00	.00	.00	.00	.00	.00
6		•	•	•		.00	.00	.00	.00	.00	.00
7		•	•	•		.00	.00	.00	.00	.00	.00
8		•	•	•		.00	.00	.00	.00	.00	.00
9		•	•	•		.00	.00	.00	.00	.00	.00
10		•	•	•		.00	.00	.00	.00	.00	.00
11	PAGE TOTALS						.00	.00	.00	.00	.00
12	SP SCHEDULE GRAND TOTAL						.00	.00	.00	.00	.00

▲ Transfer total of Column C to line 1 of Form SPF-100  
 ▲ Transfer total of Column D to line 2 of Form SPF-100  
 ▲ Transfer total of Column E to line 3 of Form SPF-100  
 ▲ Transfer total of Column F to line 4 of Form SPF-100  
 \* Column F – Shareholder/partner percentage of income that is covered by NRW-4 (NRW-4 must be attached to return or on file with the WV State Tax Department.)  
 ▲ Transfer amount from Column G to line 5 of Form SPF-100  
 \* Column G is the Total West Virginia S Corporation or Partnership Income and is multiplied to attain each shareholder/partner's income/loss distribution amount. This amount is not to be summed and should be reflected in each line entry for Column G. The amount entered for Column G should match entries for line 10 (Partnerships) or line 12 (S Corps) of Schedule A before transferring to line 5 of SPF-100.  
 ▲ Transfer total of Column I to line 6 of Form SPF-100  
 ▲ Transfer total of Column K to line 7 of Form SPF-100  
**TOTALS FOR ALL PAGES OF SCHEDULE SP MUST BE REPORTED ON THE FIRST PAGE "SP SCHEDULE GRAND TOTAL" LINE.**