

Read Instructions

ORGANIZATION NAME AND MAILING ADDRESS				NONRESIDENT'S NAME AND MAILING ADDRESS			
NAME (PLEASE TYPE OR PRINT)				NAME (PLEASE TYPE OR PRINT)			
STREET OR POST OFFICE BOX				STREET OR POST OFFICE BOX			
CITY	STATE	ZIP		CITY	STATE	ZIP	
WEST VIRGINIA IDENTIFICATION NUMBER		FEDERAL IDENTIFICATION NUMBER		WEST VIRGINIA IDENTIFICATION NUMBER		SOCIAL SECURITY NUMBER	
AMOUNT OF FIXED OR DETERMINABLE GAINS, PROFITS, AND INCOME OF THE ORGANIZATION		\$		AMOUNT OF FIXED OR DETERMINABLE GAINS, PROFITS, OR INCOME RECEIVED		\$	
				CHECK ONE			
				<input type="checkbox"/> RESIDENT		<input type="checkbox"/> NONRESIDENT	
Taxable Year of Organization							
Beginning				Ending			
MM	DD	YYYY		MM	DD	YYYY	

**INFORMATION REPORT OF 761 NONPARTNERSHIP VENTURES
INSTRUCTIONS**

Who Must File: An unincorporated organization which has elected, under I.R.C. § 761, to not be treated as a partnership for federal income tax purposes must file WV/NRW-3, Information Report of 761 Nonpartnership Ventures, and report the following information:

- (1) The amount of fixed or determinable gains, profits, and income of the unincorporated organization, and
- (2) The name, address and taxpayer identification number of persons receiving fixed or determinable gains, profits or income from such nonpartnership venture.

When and Where to File: Form WV/NRW-3 must be filed on or before February 28, of the preceding year with:
West Virginia State Tax Department
Tax Account Administration Division
PO Box 1202
Charleston, WV 25324-1202

A duplicate copy of this statement must be furnished by the organization to each member of the organization to be attached to the individual's West Virginia Personal income Tax Return