

**INFORMATION REPORT
OF 761 NONPARTNERSHIP VENTURES**

● **Read Instructions On Reverse Side**

ORGANIZATION NAME AND MAILING ADDRESS

NONRESIDENT'S NAME AND MAILING ADDRESS

Name (please type or print)

Name (please type or print)

Street or Other Mailing Address

Street or Other Mailing Address

City, Town, or Post Office State Zip Code

City, Town, or Post Office State Zip Code

West Virginia Identification Number

Social Security Number

West Virginia Identification Number

Federal Identification Number

Check One:

Resident

Nonresident

Amount of fixed or determinable gains,
profits, and income of the organization ...

\$

Amount of fixed or determinable gains,
profits, or income received

\$

Taxable Year of Organization Beginning _____ , _____ and Ending _____ , _____

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**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.

Federal Form 1099, containing the required information may be used in lieu of this form.

When and Where to File: Form WV/NRW-3 must be filed with the West Virginia State Tax Department, Internal Auditing Division - PITPU, P.O. Box 2585, Charleston, West Virginia 25329-2585 on or before February 28, of the preceding year.

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.

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