# IT-140 NRC

**REV 04-11**   **West Virginia Nonresident COMPOSITE Income Tax Return**

Period Beginning: _____ MM-DD-YYYY

Period Ending: _____ MM-DD-YYYY

☐ Amended Return

Name of S Corporation, partnership, estate, or trust _____

FEIN _____

Mailing Address _____

*A processing fee of $50.00 must be submitted with this return*

MM-DD-YYYY Extended Due Date _____

City _____   State _____   Zip Code _____

Telephone Number _____

**Entity Type**   ☐ S Corp.   ☐ Partnership   ☐ Estate or Trust

| | | |
|---|---|---|
| 1. Total West Virginia Source Income as reported on S corporation, partnership, estate or trust return | 1 | .00 |
| 2. Tax (line 1 multiplied by 6.5%) | 2 | .00 |
| 3. Composite Return Processing Fee | 3 | **50.00** |
| 4. Total Taxes and Fees Due (line 2 plus line 3) | 4 | .00 |
| 5. West Virginia Income Withheld - You must complete the IT-140NRCW West Virginia Nonresident Composite Withholding Tax Schedule to support this amount. | 5 | .00 |
| 6. Estimated Tax Payments and payments made with extensions of time | 6 | .00 |
| 7. Total amount from Credit Recap Schedule | 7 | .00 |
| 8. Payment Made With Original Return (Amended Return Only) | 8 | .00 |
| 9. Sum of Payments (add lines 5 through 8) | 9 | .00 |
| 10. Overpayment previously refunded or credited (Amended Return Only) | 10 | .00 |
| 11. Balance Due the State (subtract line 9 from line 4) ***Enclose payment but do NOT attach!** | 11 | .00 |
| 12. Overpayment (subtract line 4 from line 9) | 12 | .00 |
| 13. Credit to Next Year's Estimated Tax | 13 | .00 |
| 14. Refund (subtract line 13 from line 12) | 14 | .00 |

**Direct Deposit of Refund**   ☐ CHECKING   ☐ SAVINGS

ROUTING NUMBER _____

ACCOUNT NUMBER _____

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     Title     Date

_____
Signature of preparer other than above     Date     Address     Title

Preparer's EIN _____

**MAIL TO:**
**REFUND**
WV State Tax Department
P.O. Box 1071
Charleston, WV 25324-1071

**BALANCE DUE**
WV State Tax Department
P.O. Box 3694
Charleston, WV 25336-3694

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Nonresident individuals who are partners in a partnership, shareholders in a S-corporation, or beneficiaries of an estate or trust, that derives income from West Virginia sources may elect to file a composite non-resident income tax return upon payment of a $50 processing fee for each composite return filed.

A composite return is a return filed by a pass-through entity for its nonresident distributees who consent to be included in the composite return.

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.**

There is no requirement that all nonresident distributees join in filing a composite return.

When determining the amount of tax due, West Virginia taxable income is determined as if there is only one taxpayer. No personal exemptions are allowed and tax must be calculated using the 6.5% rate of tax.

If claiming WV withholding transfer the information requested from Schedule K-1(s) or WV/NRW-2(s) to the IT-140NRC-W and attach to the 140NRC. If you are claiming withholding and do not attach the IT-140NRC-W with your return, we will send your 140NRC back to you as incomplete. Do not submit your Schedule K-1(s) or WV/NRW-2 with your return. You **MUST** maintain a copy of the other state(s) return in your files.

A composite return need not be signed by the individuals included in the return. It must be signed by a partner of the partnership, an officer of the S-corporation, a trustee of the trust, or the executor or administrator of the estate, filing the composite return.

The pass-through entity filing the return is responsible for collection and remittance of the income tax shown due on the return.

An election to file a composite return does not prevent the nonresident from filing his or her separate nonresident return, FORM IT-140NR/PY, and such return is required if the nonresident has taxable income from any other West Virginia source. If a separate return is filed, the nonresident must include in that return the West Virginia income the nonresident derives from the pass-through entity filing the composite return and may claim credit for his or her share of West Virginia income tax remitted with the composite return (Line 16 Credit Recap Schedule).

Payment of tax can be paid by check, certified funds, or credit/debit card. If payment is by credit/debit card, call 1-800-2PAYTAX or access on the internet at www.officialpayments.com as provided by Official Payments Corporation, a private credit card payment services provider. A convenience fee of 2.5% will be charged to the card by the provider. The State receives no part of the fee. Once the transaction is complete, a confirmation number bill be given to show the payment was received.

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

# IT-140 NRC-W

## 2010 West Virginia Non Resident Composite Withholding Tax Schedule

**Do NOT send K-1s and/or WV/NRW-2s with your return.**
**Enter WV withholding information below.**

| PRIMARY LAST NAME SHOWN ON FORM IT-140NRC | | SOCIAL SECURITY NUMBER | |
|---|---|---|---|

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### 1 — A - Employer or Payer Information | B - Employee or Taxpayer Information | C - WV Tax Withheld

Employer or payer ID from K-1 and/or WV/NRW-2

Employer or payer name

Address

City, State, ZIP

Name

Social Security Number

Income Subject to WV WITHHOLDING .00

WV WITHOLDING .00

Check appropriate box.
☐ K-1   ☐ WV/NRW-2

Enter State Abbreviation

**Enter WV withholding only**

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### 2 — A - Employer or Payer Information | B - Employee or Taxpayer Information | C - WV Tax Withheld

Employer or payer ID from K-1 and/or WV/NRW-2

Employer or payer name

Address

City, State, ZIP

Name

Social Security Number

Income Subject to WV WITHHOLDING .00

WV WITHOLDING .00

Check appropriate box.
☐ K-1   ☐ WV/NRW-2

Enter State Abbreviation

**Enter WV withholding only**

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### 3 — A - Employer or Payer Information | B - Employee or Taxpayer Information | C - WV Tax Withheld

Employer or payer ID from K-1 and/or WV/NRW-2

Employer or payer name

Address

City, State, ZIP

Name

Social Security Number

Income Subject to WV WITHHOLDING .00

WV WITHOLDING .00

Check appropriate box.
☐ K-1   ☐ WV/NRW-2

Enter State Abbreviation

**Enter WV withholding only**

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### 4 — A - Employer or Payer Information | B - Employee or Taxpayer Information | C - WV Tax Withheld

Employer or payer ID from K-1 and/or WV/NRW-2

Employer or payer name

Address

City, State, ZIP

Name

Social Security Number

Income Subject to WV WITHHOLDING .00

WV WITHOLDING .00

Check appropriate box.
☐ K-1   ☐ WV/NRW-2

Enter State Abbreviation

**Enter WV withholding only**

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Total WV tax withheld from column C above                                   .00

If you have WV withholding on multiple pages, add the totals together and enter the GRAND total on line 5, Form IT-140NRC

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# IT-140 NRC-W

## 2010 West Virginia Non Resident Composite Withholding Tax Schedule

**Do NOT send K-1s and/or WV/NRW-2s with your return.**
**Enter WV withholding information below.**

| PRIMARY LAST NAME SHOWN ON FORM IT-140NRC | | SOCIAL SECURITY NUMBER | |
|---|---|---|---|

### 1

| A - Employer or Payer Information | B - Employee or Taxpayer Information | C - WV Tax Withheld |
|---|---|---|
| Employer or payer ID from K-1 and/or WV/NRW-2 | Name | .00<br>WV WITHOLDING |
| Employer or payer name | | Check appropriate box.<br>☐ K-1    ☐ WV/NRW-2 |
| Address | Social Security Number | |
| City, State, ZIP | .00<br>Income Subject to WV WITHHOLDING | Enter State Abbreviation<br>**Enter WV withholding only** |

### 2

| A - Employer or Payer Information | B - Employee or Taxpayer Information | C - WV Tax Withheld |
|---|---|---|
| Employer or payer ID from K-1 and/or WV/NRW-2 | Name | .00<br>WV WITHOLDING |
| Employer or payer name | | Check appropriate box.<br>☐ K-1    ☐ WV/NRW-2 |
| Address | Social Security Number | |
| City, State, ZIP | .00<br>Income Subject to WV WITHHOLDING | Enter State Abbreviation<br>**Enter WV withholding only** |

### 3

| A - Employer or Payer Information | B - Employee or Taxpayer Information | C - WV Tax Withheld |
|---|---|---|
| Employer or payer ID from K-1 and/or WV/NRW-2 | Name | .00<br>WV WITHOLDING |
| Employer or payer name | | Check appropriate box.<br>☐ K-1    ☐ WV/NRW-2 |
| Address | Social Security Number | |
| City, State, ZIP | .00<br>Income Subject to WV WITHHOLDING | Enter State Abbreviation<br>**Enter WV withholding only** |

### 4

| A - Employer or Payer Information | B - Employee or Taxpayer Information | C - WV Tax Withheld |
|---|---|---|
| Employer or payer ID from K-1 and/or WV/NRW-2 | Name | .00<br>WV WITHOLDING |
| Employer or payer name | | Check appropriate box.<br>☐ K-1    ☐ WV/NRW-2 |
| Address | Social Security Number | |
| City, State, ZIP | .00<br>Income Subject to WV WITHHOLDING | Enter State Abbreviation<br>**Enter WV withholding only** |

## Total WV tax withheld from column C above                                  .00

If you have WV withholding on multiple pages, add the totals together and enter the GRAND total on line 5, Form IT-140NRC

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# RECAP

## 2010 West Virginia NRC Tax Credit Recap Schedule

| PRIMARY LAST NAME SHOWN ON FORM IT-140NRC | | SOCIAL SECURITY NUMBER | |
|---|---|---|---|

This form is used to summarize the tax credit(s) that you may claim against your tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both this summary form and the appropriate credit calculation schedule(s) or form(s) MUST BE ENCLOSED with your return. Note: If you are claiming Schedule E credit(s), the other state(s) tax return is no longer required to be enclosed for each Schedule E credit claimed. You **MUST** maintain a copy of the other state(s) return in your files.

| TAX CREDIT | SCHEDULE | | APPLICABLE CREDIT |
|---|---|---|---|
| 1. Credit for income paid to another state (enter state postal abbreviation)<br>For What States? ☐ ☐ ☐ ☐ ☐ | E | 1 | .00 |
| 2. Business Investment and Jobs Expansion Credit | BCS-PIT | 2 | .00 |
| 3. General Economic Opportunity Tax Credit | WV/EOTC-PIT | 3 | .00 |
| 4. Strategic Research and Development Tax Credit | WV/SRDTC-1 | 4 | .00 |
| 5. High-Growth Business Investment Tax Credit | WV/HGBITC-1 | 5 | .00 |
| 6. West Virginia Agricultural Equipment Credit | WV/AG-1 | 6 | .00 |
| 7. West Virginia Military Incentive Credit | J | 7 | .00 |
| 8. West Virginia Capital Company Credit | CCP | 8 | .00 |
| 9. Non-family Adoption Credit | WV/NFA-1 | 9 | .00 |
| 10. Neighborhood Investment Program Credit | WV/NIPA-2 | 10 | .00 |
| 11. Historic Rehabilitated Buildings Investment Credit | RBIC | 11 | .00 |
| 12. Qualified Rehabilitated Buildings Investment Credit | RBIC-A | 12 | .00 |
| 13. West Virginia Film Industry Investment Tax Credit | WV/FIIA-TCS | 13 | .00 |
| 14. Apprenticeship Training Tax Credit | WV/ATTC-1 | 14 | .00 |
| 15. Solar Energy Tax Credit | WV/SETC | 15 | .00 |
| 16. Non Resident Withholding paid on PTE (passthrough) | | 16 | .00 |
| 17. TOTAL CREDITS -add lines 1 through 15. Enter here and on form WV-IT-140 NRC, line 7. | | 17 | .00 |

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