

IT-140 NRC

REV 9-12

West Virginia
Nonresident COMPOSITE Return

2012

Period
Beginning: MM-DD-YYYYPeriod
Ending: MM-DD-YYYY☐ Amended
Return

Name of S Corporation, partnership, estate, or trust			FEIN
Mailing Address			MM-DD-YYYY Extended Due Date
City	State	Zip Code	Telephone Number

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

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

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 tax 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 credited or refunded (Amended return only).....	10	.00
11. Balance due the State (add line 4 and 10; subtract line 9). ***Enclose payment but do NOT attach!***	11	.00
12. Overpayment (subtract line 4 from line 9; subtract line 10).....	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



INSTRUCTIONS

2012 IT-140 NRC WEST VIRGINIA COMPOSITE INCOME TAX RETURN

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 income tax return, Form IT-140, 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.

Payment of tax can be paid by check, certified funds, or credit/debit card. To pay by credit card, visit www.wvtax.gov.

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

2012 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.**

ENTITY NAME SHOWN ON FORM IT-140NRC	FEIN
-------------------------------------------	------

1	A - Employer or Payer Information <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from K-1 and/or WV/NRW-2 <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer name <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP	B - Employee or Taxpayer Information <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING .00	C - WV Tax Withheld <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> .00 WV WITHHOLD NG Check appropriate box. <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 </div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Enter State Abbreviation Enter WV withholding only
2	A - Employer or Payer Information <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from K-1 and/or WV/NRW-2 <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer name <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, Z P	B - Employee or Taxpayer Information <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING .00	C - WV Tax Withheld <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> .00 WV WITHHOLDING Check appropriate box. <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 </div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Enter State Abbreviation Enter WV withholding only
3	A - Employer or Payer Information <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from K-1 and/or WV/NRW-2 <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer name <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP	B - Employee or Taxpayer Information <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING .00	C - WV Tax Withheld <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> .00 WV WITHHOLD NG Check appropriate box. <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 </div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Enter State Abbreviation Enter WV withholding only
4	A - Employer or Payer Information <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from K-1 and/or WV/NRW-2 <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer name <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP	B - Employee or Taxpayer Information <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLD NG .00	C - WV Tax Withheld <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> .00 WV WITHHOLDING Check appropriate box. <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 </div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Enter State Abbreviation 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



IT-140 NRC-W

2012 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.**

ENTITY NAME SHOWN ON FORM IT-140NRC	FEIN
-------------------------------------------	------

1	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from K-1 and/or WV/NRW-2	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> WV WITHHOLDING
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number	Check appropriate box. <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Enter State Abbreviation Enter WV withholding only
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, Z P		

2	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from K-1 and/or WV/NRW-2	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> WV WITHHOLDING
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number	Check appropriate box. <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Enter State Abbreviation Enter WV withholding only
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, Z P		

3	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from K-1 and/or WV/NRW-2	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> WV WITHHOLDING
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number	Check appropriate box. <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Enter State Abbreviation Enter WV withholding only
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, Z P		

4	A - Employer or Payer Information	B - Employee or Taxpayer Information	C - WV Tax Withheld
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer ID from K-1 and/or WV/NRW-2	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> WV WITHHOLDING
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Employer or payer name	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Social Security Number	Check appropriate box. <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Address	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Enter State Abbreviation Enter WV withholding only
	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> City, State, ZIP		

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



RECAP

2012 West Virginia NRC Tax Credit Recap Schedule

ENTITY NAME
SHOWN ON FORM
IT-140NRC

FEIN

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 the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no longer required to enclose the other state(s) return(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or NIPA-2 schedule in your files.

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Credit for Income Tax paid to another state(s).....	E	1	.00
** For what states? <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
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. WV Environmental 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.....	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. Alternative-Fuel Tax Credit.....	AFTC-1	16	.00
17. Commercial Patent Incentives Tax Credit.....	CPITC-1	17	.00
18. TOTAL CREDITS — add lines 1 through 17. Enter on Form IT-140NRC, Line 7...		18	.00



P 3 1 2 0 1 2 0 3 W