IT-141 REV 10-20

West Virginia Fiduciary Income Tax Return (for resident and non-resident estates and trusts) 2020

Estate or Trust Name			FEIN					
Trustee Executor Name								
FIRST LINE OF ADDRESS		SECOND LINE OF ADDRESS						
CITY		STATE	ZIP CODE					
FILING PERIOD ENDED MM/DD/YYYY	EXTENDED DUE DATE MM/DD/YYYY	FISCAL CHEC YEAR APPLICA FILER		Amended		Non- Resident		
TYPE OF ENTITY:	Simple Trust Decedent's Estate Qualified Fune		IRC § 671-678 Grantor Trust Election					
DECEDENT INFO:	Bankruptcy Estate Grantor Type Trust Qualified Funeral Trust Composite Date of Death: SSN:				Final Individual Return Filed for Decedent			
	MM/DD/YYYY SSN				Filed for Decede	TIL TIL		
Federal taxat	ole income (enter line 23, Federal Form 1041 or line 11, 10	041-QFT)		1		.00		
2. West Virginia	fiduciary additions (Schedule B, line 6)			2		.00		
3. West Virginia	fiduciary subtractions (Schedule B, line 11)			3		.00		
4. West Virginia	taxable income (sum of lines 1 and 2 minus line 3)					.00		
	IF THIS IS A SIMPLE TRUST HAVING	NO TAXABLE INCO	OME, OMIT LI	NES 5-7				
5. West Virginia	tax (check one) Rate Schedule Schedule N	IR		5		.00		
6. Credits from	6		.00					
7. Adjusted tax	7		.00					
8. Non-resident	income subject to tax (total of income for Beneficiaries, co	olumn F)		8		.00		
9. West Virginia	n H) 9		.00					
10. Combined tax	due (sum of lines 7 and 9)			10		.00		
	fiduciary income tax withheld (See Instructions)	ESTATE		11		.00		
	CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE) Stimated payments/payments with extension of time							
·			.00					
	Paid with original return (amended return only) Overpayment previously refunded or credited (amended return only)							
. ,			.00					
15. Total paymen			.00					
16. Balance of ta	16		.00					
17. Overpayment	17		.00					
18. Amount of line	e 17 to be credited to next year's tax	18		.00				
	3) 19		.00					
P 3	5 2 0 2 0 0 1 W	-1-						

SCHEDULE SB:

WITHHOLDING FOR BENEFICIARIES AND NON-RESIDENT TAX PAID FOR WITHHOLDING

	ATTACH AE	NAME AND A					NEEDED			
NAME	l sti	REET OR OTHER			DENE	CITY	l s	ГАТЕ		ZIP CODE
1.						· · · ·				
2.										
3.										
4.					+				_	
5.					-				-	
				J (F)		(5)		2) I		(11)
SOCIAL SEC	`URITY# ✓	WEST VIRGINIA FILING	METHOD	(E)		(F) BENEFICIARY SH.	ARE R	G) ATE		(H) PAID FOR
	(B) RESIDE	ENT (C) COMPOSITE	(D) NONRES	FREVIOUSLY		OF WV INCOM				FICIARIES IHOLDING
1.							6.	5%		
2.							6.	5%		
3.							6.	5%		
4.							6.	5%		
5.							6.5	5%		
6. TOTALS								5%		
	 - WEST VIRGINIA FID	NICIA BY MODIFIC	ATIONS	Г		COLUMN I	O.\	7	COLL	JMN II
ADDITIONS:	- WEST VIRGINIA FIL	OCIART WODIFIC	ATIONS			TOTAL		- A		LLOCATED
Interest incor	ne on state and municipa	I handa othar than W	act Virginia							
i. interest incor	ne on state and municipa	i bonds, other than w	est virgina							
2. Lump sum di	stribution (Federal Form	4972)								
•	•	,					If this is a Simple Trus	it l		
Federal exen	nption (Form 1041, line 2	1)					having NO Taxable			
Other additio	ns – state nature and sou	uroo					Income,	.		
4. Other additio	ns – state nature and sou	III CE					OMIT Col. I	 		
5. Electing sma	Il business trust additions									
o				-			-			
	s (add lines 1 through 5,	col. Il and enter here	and on page 1, li	ne 2)						
SUBTRACTION 7. Interest incor	IS: ne on US obligations spe	cifically exempt from s	etate tav							
	·					600.00	-			600.00
•	3 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						1			
J. Other subtrac	Stions – State nature and	30uice								
10. Electing sma	Il business trusts subtract	ions								
				-						
11. Total subtract	tions (add lines 7 through	10, col. II and enter h	ere and on page	1, line 3)						
40 11 (51)		P 44)		-			-			
12. Net fiduciary	modifications (line 6 minu	ıs iine 11)								
Direct										
Deposit of Refund	CHECKING	SAVINGS								
or Refund				ROUT	ING N	JMBER	Α	CCOU	IUN TNI	MBER
PLEASE REV	EW YOUR ACCOUNT INFOR	RMATION FOR ACCURA	CY. INCORRECT A	CCOUNT INFOR	MATION	MAY RESULT IN A \$1	5.00 RETUR	NED PA	YMENT C	HARGE.
I authorize the State Tax Department to discuss my return with my preparer YES NO Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of my knowledge and belief, it is true, correct and complete.										
(Signature of Fidu	ciary or Officer Represe	enting Fiduciarv)		(Dat	e)	(Email)				
	, , , , , , , , , , , , , , , , , , , ,	<u> </u>		(= 5.0	,	/				
Paid	(Signature of Preparer)						(Dat	te)	
Preparer's	(Signature of Frepale)	,						ושטן	,	
Use Only										
	(Preparer's EIN)		(Printed Na	ame)			(Te	lephor	ne Numb	per)



SCHEDULE NR

PART I - NONRESIDENT INCOME AND ALLOCATION

(To be completed by nonresident estates and trusts only)

			COLUMN I REPORTED O	N		COLUMN II ALLOCATED TO)	
INCOME			FEDERAL RETURN			WEST VIRGINIA		
1.	Interest income (includes QFT)	1		.00	1		.00	
2.	Dividends (includes QFT)	2		.00	2		.00	
3.	Business income or loss	3		.00	3		.00	
4.	Capital gain or loss (includes QFT)	4		.00	4		.00	
5.	Rents, royalties, partnerships, other estates and trusts, etc	5		.00	5		.00	
6.	Farm income or loss	6		.00	6		.00	
7.	Ordinary gain or loss	7		.00	7		.00	
8.	Other income (state nature of income)	8		.00	8		.00	
9.	Total income (add lines 1 through 8)	9		.00	9		.00	
DI	EDUCTIONS		COLUMN I REPORTED O FEDERAL RETU			COLUMN II ALLOCATED TO WEST VIRGINIA		
10.	Interest	10		.00	10		.00	
11.	Taxes (includes QFT)	11		.00	11		.00	
12.	Fiduciary fees (includes QFT)	12		.00	12		.00	
13.	Charitable deduction	13		.00	13		.00	
14.	Attorney, accountant, and return preparer fees (includes QFT) $% \label{eq:total_problem} % \labe$	14		.00	14		.00	
15.	Other deductions (see instructions for QFT)	15		.00	15		.00	
16.	Total (sum of lines 10 through 15)	16		.00	16		.00	
17.	Adjusted total income or loss (line 9 minus line 16)	17		.00	17		.00	
18.	Income distribution deduction	18		.00	18		.00	
19.	Federal exemption	19		.00	19		.00	
20.	Total deductions (sum of lines 18 and 19)	20		.00	20		.00	
21.	Taxable income of fiduciary (line 17 minus line 20)	21		.00	21		.00	
	PART II – CALCULATION OF WEST VIRGINIA TAX							
22. West Virginia taxable income (page 1, line 4)					22		.00	
23.	23. Tentative tax (apply rate schedule to amount on line 22)						.00	
24. Income percentage (carry to four decimal places = WV income (line 21, col. II) Federal income (line 21, col. I)					24	•		
25.	25. West Virginia tax (line 23 times line 24) – enter here and on page 1, line 5						.00	





Tax Credit Recap Schedule

2020

This form is used by individuals to summarize the tax credits 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 in order to claim a tax credit. Information for all of these tax credits may be obtained by visiting our website at tax.wv.gov or by calling the Taxpayer Services Division at 1-800-982-8297.

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.

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE							
TAX CREDIT	SCHEDULE	Α	APPLICABLE CREDIT				
Credit for Income Tax paid to another state(s)	E	1		.00			
** For what states?		1 1					
General Economic Opportunity Tax Credit	WV/EOTC-PIT	2		.00			
WV Environmental Agricultural Equipment Credit	WV/AG-1	3		.00			
4. WV Military Incentive Credit	J	4		.00			
Neighborhood Investment Program Credit	NIPA-2	5		.00			
6. Historic Rehabilitated Buildings Investment Credit (income producing)	RBIC	6		.00			
7. Residential Historic Rehabilitated Buildings Investment Credit (not income producing)	RBIC-A	7		.00			
West Virginia Film Industry Investment Tax Credit	No longer available to be claimed	8	00	.00			
9. Apprenticeship Training Tax Credit	WV/ATTC-1	9		.00			
10. Alternative-Fuel Tax Credit	AFTC-1	10		.00			
11. Farm to Food Bank Tax Credit		11		.00			
12. Downstream Natural Gas Manufacturing Investment Tax Credit	DNG-2	12		.00			
13. TOTAL CREDITS — add lines 1 through 12 <i>Enter on Form WV/IT-141</i> , li	ne 6	13		.00			



IT-141EXT

REV 6-20

Extension of Time to File Fiduciary and Information Returns

2020

NOTE: This form is to be used for requesting an extension of time to file the fiduciary return and for making tentative payments. This form is not a substitute for filing the annual tax returns.

WHO MAY FILE: Any Estate or Trust needing an extension of time to file the West Virginia Fiduciary Income Tax Return (Form IT-141) and expects to owe tax must file the voucher below. Any taxpayer granted an extension of time to file a federal return is granted the same extension of time to file their West Virginia return. An extension of time for filing does not extend the time for payment. To avoid interest and additions to tax for late payment, use this return to make a tentative payment pending the filing of your annual return.

WHEN TO FILE: All returns must be filed on or before the 15th day of the fourth month following the close of the taxable year or, if the due date falls on a Saturday, Sunday, or legal holiday, the next business day. The taxable year of the estate or trust for West Virginia income tax purposes is the same as the one used for federal tax purposes. For tax year 2020, the due date for an annual Estate or Trust West Virginia Fiduciary Income Tax return is April 15, 2021.

HOW AND WHERE TO FILE: Payment of any tax balance due may be made by completing the voucher below, detaching and mailing to:

West Virginia State Tax Department Tax Account Administration Division P.O. Box 2585 Charleston, WV 25329-2585

Make check payable to West Virginia State Tax Department.

CLAIMING OF TENTATIVE PAYMENT: A tentative payment made by filing this voucher must be claimed on line 12 of your West Virginia Fiduciary Income Tax Return (Form IT-141).

PLEASE CUT HERE. USE BLUE OR BLACK INK TO COMPLETE VOUCHER. DO NOT WRITE IN BARCODE AREA.

IT-141EXT v. 6-20	Extension of Time to and Informatio		2020		
	Fiducia	ry Tax			
1. Period Ending		2. FEIN			
		3. Amount Enclosed	.00		
Name					
Address					
City	State Zip				