

For tax year beginning _____, ending _____.

Form with fields: CHECK THIS BOX IF THIS RETURN IS FILED UNDER EXTENSION, USE LABEL, PRINT, OR TYPE, Business name, Street address or post office box, City, state and ZIP code, WV Account ID Number, State/Date of Incorporation, Date of Election as S Corporation, Number of Shareholders.

PART 1 — S CORPORATION INCOME (LOSS)

Form with 13 numbered lines for S Corporation Income (Loss), including fields for Ordinary income, Other income, Adjustments, and Nonbusiness income.

PART 2 — NONRESIDENT SHAREHOLDER WITHHOLDING — COMPLETE SCHEDULE S BEFORE COMPLETING PART 2

Form with 25 numbered lines for Nonresident Shareholder Withholding, including fields for Percent of nonresidents, Income subject to withholding, and Total remittance due.

SIGN HERE 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 and complete.

Form with fields: Signature of officer, Name of officer - type or print, Title, Date, Paid preparer's signature, Firm's name and address, Date.

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT INTERNAL AUDITING DIVISION P O. BOX 1202 CHARLESTON, WV 25324-1202



**SCHEDULE S — SHAREHOLDER INFORMATION AND
NONRESIDENT WITHHOLDING**



BUSINESS NAME
WV ACCOUNT ID NUMBER

NAME AND ADDRESS OF EACH SHAREHOLDER

NAME	STREET OR OTHER MAILING ADDRESS	CITY	STATE	ZIP CODE
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

SHAREHOLDERS OWNERSHIP AND COMPUTATION OF WEST VIRGINIA NONRESIDENT SHAREHOLDERS WITHHOLDING TAX

(A) SOCIAL SECURITY NUMBER or FEIN	PERCENT OF OWNERSHIP/WV FILING METHOD			(E) WV/NRW-4 ATTACHED OR FILED	(F) S CORPORATION WV INCOME	(G) COLUMN D TIMES COLUMN F	(H) RATE	(I) TAX WITHHELD
	(B) RESIDENT	(C) COMPOSITE	(D) NONRESIDENT					
1							4%	
2							4%	
3							4%	
4							4%	
5							4%	
6							4%	
7							4%	
8							4%	
9							4%	
10							4%	
11							4%	
12							4%	
13 TOTALS								
TRANSFER TOTALS TO ➡	PAGE 1 LINE 15	PAGE 1 LINE 14			PAGE 1 LINE 16		PAGE 1 LINE 17	

ATTACH ADDITIONAL COPIES OF SCHEDULE AS NEEDED



INSTRUCTIONS — FORM WV/CNT-112S

Who Must File. Every corporation electing to be taxed under subchapter S of the Internal Revenue Code that engages in business in this State or that derives income from property, activity, or other sources in this State must file a West Virginia S Corporation Return (Form WV/CNT-112S).

When to File. The West Virginia S Corporation Return is due on or before the 15th day of the 3rd month following the close of the taxable year. A federal extension of time to file will automatically extend the time for filing the West Virginia return. Be sure to attach a copy of your federal extension to each tax return to avoid any penalty for late filing.

Penalty for Late Filing and Failure to Include Correct Information. Any corporation that fails to file and/or include all the correct information on the S Corporation Return, and Form WV/NRW-2 or Form WV/NRW-4 when applicable, by the required filing date is subject to a penalty of \$50.00 for each information return that they failed to file or include correct information on, not to exceed \$100,000.00.

If the failure is corrected within 30 days of the required filing date, the penalty is reduced to \$15.00 for each failure, not to exceed \$25,000.00. If the failure is corrected after the 30th day following the required filing date but before August 1st of the calendar year of the required filing date, the penalty is \$30.00 for each failure, not to exceed \$50,000.00.

If the S Corporation fails to include all the information required on the return or includes incorrect information and corrects the failure or error by August 1st of the calendar year of the required filing date, no penalty for failure to include correct information will be imposed. The number of information returns to which this exception applies shall not exceed the greater of ten (10) or one-half of one percent (0.5%) of the total number of information returns required to be filed.

INTENTIONAL DISREGARD. If the failure is due to intentional disregard of the filing requirements or the correct information reporting requirement, the penalty is \$100.00 or ten percent (10%) of the aggregate amount of the items required to be reported correctly, whichever is greater.

Federal Return Information. A signed, true copy of Federal Form 1120S, Schedule K, and any support documents must be attached to the return when filed.

Changes on Federal Return. Any corporation whose reported income or deductions are changed or corrected by the Internal Revenue Service or through renegotiation of a contract with the United States is required to report the change or correction to the West Virginia Department of Tax and Revenue. The report must be made within 90 days of the final determination by filing a West Virginia S Corporation Return, Form WV/CNT-112S, marked "Amended" at the top. A schedule detailing the differences in the amended and original returns must be attached.

Any corporation which files an amended return with the Internal Revenue Service must file an amended return with the West Virginia Department of Tax and Revenue within 90 days of the filing of the amended federal return.

Corporation Income. Part 1 of West Virginia Form WV/CNT-112S is used to report all income (loss) from all activity of the S Corporation, but only to the extent that it is taxable and allocable to the shareholders. If the S Corporation has income (loss) from activity in more than one state, West Virginia Schedule B from Form WV/CNF-120APT, which is included in this booklet, must also be completed.

Shareholder Information. Part 2 of West Virginia Form WV/CNT-112S plus Schedule S are used to identify all shareholders and to account for each shareholder's share of the S Corporation's income. Part 2 is also used to calculate the amount of withholding that is required on the nonresident shareholder's share of the S Corporation's income. All shareholders are subject to West Virginia Personal Income Tax under the provisions of West Virginia Code Chapter 11, Article 21. Also,

the S Corporation is required to withhold Income Tax on the nonresident shareholder's share of the S Corporation's West Virginia source income under the provisions of West Virginia Code Chapter 11, Article 21, Section 71a.

Nonresident Shareholder Withholding. S Corporations are required to withhold West Virginia Income Tax from each nonresident shareholder that has not given to the S Corporation a West Virginia Nonresident Income Tax Agreement, Form WV/NRW-4. (Reproducible copy included in this packet.) The amount to be withheld is four percent (4%) of the nonresident shareholder's share of the S Corporation's Federal Taxable Income or portion thereof that is derived from or attributable to West Virginia sources, whether such amount is actually distributed or is deemed to have been distributed for Federal Income Tax purposes.

The individual nonresident shareholders may claim the amount withheld as a credit against his or her West Virginia Personal Income Tax liability by attaching a copy of the information statement provided by the S Corporation to their West Virginia Nonresident Personal Income Tax Return, Form IT-140NR.

Payment of Tax Withheld. The entire tax withheld from the nonresident shareholder is required to be paid on or before the 15th day of the 3rd month following the close of the taxable year and must accompany the corporation's West Virginia S Corporation Return. Make check payable to the West Virginia State Tax Department. An extension of time to file does not extend the date for payment of tax.

Information Statement of Tax Withheld. Every S Corporation required to deduct and withhold tax on nonresident shareholders, must provide an information statement to each nonresident shareholder on or before the date it files its West Virginia Income Tax Return. The information statement shall show the amount of West Virginia income subject to withholding and the amount of West Virginia Income Tax withheld. The S Corporation may satisfy this requirement by indicating this information on Form WV/NRW-2, Statement of West Virginia Income Tax Withheld for Nonresident Individual or Organization (reproducible copy included in this packet) or in the supplemental information area of the nonresident shareholder's copy of Federal Schedule K-1 or by an attachment to the Federal Schedule K-1 listing the same information. The nonresident shareholder must attach their copy of Form WV/NRW-2 or Federal Schedule K-1 including the information statement of West Virginia Income Tax Withheld to their West Virginia Nonresident Income Tax Return to claim credit for the tax withheld.

Composite Return. An S Corporation, instead of withholding tax on distributions of West Virginia source income to its nonresident shareholders, may opt instead to satisfy the nonresident withholding requirements by filing a West Virginia Nonresident COMPOSITE Income Tax Return (Form IT-140NRC) for one or more of its nonresident shareholders. A composite return is a return filed on a group basis as though there was only one taxpayer. A list setting forth the name, address, taxpayer identification number, and percent of ownership of each nonresident shareholder included in the return must be maintained. The list should NOT be submitted with the composite return, but should be made available to the Department upon request. The return does not have to be signed by each nonresident shareholder provided it is signed by a corporate officer. When filing a composite return, no personal exemptions may be utilized and the rate of tax is 6 1/2% of the taxable income. The S Corporation is responsible for collecting and remitting all income tax due at the time the return is filed. The due date for a composite return is the 15th day of the 4th month following the close of the taxable year. A \$50.00 processing fee must also accompany the composite return.

Any nonresident shareholder included in a composite return that has income from any other West Virginia source, must file a separate Nonresident Personal Income Tax Return for the taxable year to report and pay Personal Income Tax on all of their West Virginia source income. The nonresident may claim credit for their share of West Virginia income tax remitted with the composite return.

FORM WV/CNT-112S — INSTRUCTIONS

SPECIFIC INSTRUCTIONS

All S Corporations must complete lines 1 through 13 and Schedule S through Column D. All S Corporations must also complete and attach Schedule B from Form WV/CNF-120 (found on page 11 of this booklet) to properly determine their West Virginia income. If the S Corporation has income from sources both within and without West Virginia, they must complete Schedule A and Schedule B from Form WV/CNF-120APT to determine how much of their income is from a West Virginia source.

S Corporations with nonresident shareholders must complete lines 1 through 25 and all applicable parts of Schedule S.

Line 1. Enter the ordinary income (loss) as shown on Federal Form 1120S.

Line 2. Enter the amount of all other gross income (loss) of the S Corporation as shown on Federal Form 1120S, Schedule K, and K-1, that is not included on line 1. Only include amounts that constitute taxable income to the shareholders.

Line 3. Enter the amount of any expenses or deductions as shown on Federal Form 1120S, Schedule K, that are not included on line 1. Only include amounts that constitute a reduction to taxable income to the shareholders.

Line 5. Enter the total increasing adjustments as shown on Line 3 of Schedule B, Form WV/CNF-120. Attach Schedule B to your S Corporation Return.

Line 6. Enter the total decreasing adjustments as shown on Line 7 of Schedule B, Form WV/CNF-120. Attach Schedule B to your S Corporation Return. If you have claimed the decreasing adjustment for gain on sale of property acquired prior to July 1, 1967 or the allowance for governmental obligations/obligations secured by residential property, also attach Schedule B-1 and/or Schedule B-2 from Form WV/CNF-120 to support your figures.

Line 8. If the S Corporation has income derived from sources within and without West Virginia, and some of it can be classified as nonbusiness income, complete Schedule A from Form WV/CNF-120APT to properly determine how much of the nonbusiness income is from West Virginia. See the instructions for Schedule A, Form WV/CNF-120APT found in this booklet for how to classify income as nonbusiness income. Attach Schedule A to your S Corporation Return to support your figures.

Line 10. If all income is derived from sources within West Virginia, enter one (1). If income is derived from sources within and without West Virginia enter the apportionment factor from Schedule B of Form WV/CNF-120APT found in this booklet. Attach Schedule B to your S Corporation Return.

S CORPORATIONS WITH NONRESIDENT SHAREHOLDERS MUST COMPLETE SCHEDULE S BEFORE COMPLETING LINES 14 THROUGH 25.

Line 14. Enter the total percentage from line 13, column D, Schedule S.

Line 15. Enter the total percentage from line 13, column C, Schedule S.

Line 16. Enter the total dollar amount from line 13, column G, Schedule S.

Line 17. Enter the total dollar amount from line 13, column I, Schedule S.

Line 18. Enter any previous payments made or if this is an amended return, enter the amount of tax due and paid from the original return.

Line 20. Determine interest due. See the general information on page 8 of this booklet for additional information regarding interest.

Line 21. Determine additions to tax due. See the general information on page 8 of this booklet for additional information regarding additions to tax.

Line 22. Remit this amount by check made payable to the West Virginia State Tax Department.

Line 23. An overpayment may be credited to next years Nonresident Withholding Tax or refunded, either in whole or in part. Enter on line 24 the amount of overpayment to be credited to next years tax. Enter on line 25 the amount of overpayment to be

refunded. An overpayment may not be applied to any other tax.

SCHEDULES - SHAREHOLDER INFORMATION AND NONRESIDENT WITHHOLDING

Enter the name, address, city, state, and zip code of each shareholder that the S Corporation had during its taxable year. If additional space is needed, attach additional copies of Schedule S.

Column A. Enter the social security number or federal employers identification number of the shareholder listed on the same numbered line in the top part of Schedule S.

Column B. If the shareholder is a resident of West Virginia, enter their percent of ownership in this column. **Do not complete columns C through I for West Virginia resident shareholders.**

Column C. If the shareholder is a nonresident of West Virginia and the S Corporation will satisfy the nonresident withholding requirements by filing a composite return for its shareholders, enter their percent of ownership in this column. **Do not complete columns D through I if you are filing a composite return for your nonresident shareholders.**

Column D. If the shareholder is a nonresident of West Virginia and the S Corporation is not filing a composite return for its nonresident shareholders, enter the percent of ownership in this column. **Do not complete columns F through I if you have received Form WV/NRW-4 from the nonresident shareholder.** Instead, attach a copy of Form WV/NRW-4 to your S Corporation Return when filed and check the box in Column E.

Column E. If you have received Form WV/NRW-4 from the nonresident shareholder, check this box and attach the agreement to your return when filed. Also, if you received Form WV/NRW-4 from the nonresident shareholder during a prior tax year and previously filed the agreement with your return for that year and it has not been revoked, check this box. If the agreement was previously filed with the Department, and it has not been revoked, it is not necessary to file additional copies with your return for subsequent years.

Column F. Enter your West Virginia Income from line 13, Part 1 on the front of the return.

Column G. Multiply the dollar amount in column F by the percent of ownership (stated as a decimal) from column D and enter the result in column G.

Column I. Multiply the dollar amount in column G by the tax rate (stated as a decimal -.04) in column H and enter the result in column I.

Line 13. Total the columns. If you have attached additional copies of Schedule S enter the grand total of the columns from all the copies of Schedule S on the first Schedule S and label the figures as "grand total". Transfer the appropriate column totals to part 2 on the front of the return.

SPECIAL NOTE. S Corporations with nonresident shareholders are strongly encouraged to review the following forms which are included in this packet.

WV/NRW-4 — Nonresident Income Tax Agreement.

WV/NRW-2 — Statement of West Virginia Income Tax Withheld for Nonresident Individual or Organization.

WV/NRW-1 — Extension of Time to File Information Returns

These forms contain important information about the nonresident withholding requirements. You may copy or make facsimiles of these forms as your needs require.

EXTENSION PAYMENTS. Extension requests and tentative payments of the nonresident withholding tax for S Corporations are to be submitted on Form WV/NRW-1. There is a detachable copy of Form WV/NRW-1 on page 37 of this booklet.

**EXTENSION OF TIME
TO FILE
INFORMATION RETURNS**

NOTE: This form is to be used for requesting an extension of time to file the S Corporation return and for making tentative nonresident withholding tax payments. This form is not a substitute for filing the annual S Corporation return (Form WV/CNT-112S).

WHO MAY FILE — Any taxpayer who needs an extension of time to file the West Virginia S Corporation return (Form WV/CNT-112S) and/or expects to owe West Virginia nonresident withholding tax for the tax year. 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.

PAYMENT OF NONRESIDENT WITHHOLDING TAX — West Virginia tax law (Code §11-21-71a) requires S Corporations to withhold income tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders. The withholding tax rate is 4%.

The nonresident withholding tax is due and payable with this request. You must remit by the unextended due date, 90% of the nonresident withholding tax due for the taxable year or 100% of the tax paid for the prior taxable year, if the prior tax year was a full 12 months and tax was paid. If the balance due on your annual return is paid by the last day of your extension and the amount due is 10% or less of the tax due for the taxable year, no additions to tax will be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding.

WHEN TO FILE — An S Corporation's annual West Virginia S Corporation return is due on or before the fifteenth day of the third month following the close of the taxable year.

HOW AND WHERE TO FILE — Payment of any tax balance due may be made by completing form WV/NRW-1 below, detaching and mailing to:

**West Virginia State Tax Department
Internal Auditing Division – PITPU
P. O. Box 2585
Charleston, West Virginia 25329-2585**

Make check payable to: West Virginia State Tax Department

CLAIMING OF TENTATIVE PAYMENT — A tentative payment of the nonresident withholding tax made by filing Form WV/NRW-1 must be claimed on line 18 of your West Virginia S Corporation return (Form WV/CNT-112S).

WV/NRW-1 (1/07)	EXTENSION OF TIME TO FILE INFORMATION RETURNS	
<p>1. TYPE OF ORGANIZATION: (CHECK <input checked="" type="checkbox"/> ONLY ONE)</p> <p><input type="checkbox"/> PARTNERSHIP FILING FORM IT-165 <input type="checkbox"/> ESTATE OR TRUST FILING FORM IT-141 <input type="checkbox"/> S CORPORATION FILING FORM WV/CNT-112S</p> <p>2. TAXABLE YEAR ENDING: _____</p> <p>WEST VIRGINIA ACCOUNT IDENTIFICATION NUMBER, NAME & ADDRESS</p>	<p>REASON FOR FILING THIS RETURN: (CHECK <input checked="" type="checkbox"/> ONLY ONE)</p> <p>3. <input type="checkbox"/> FEDERAL EXTENSION REQUESTED - AUTOMATIC WEST VIRGINIA EXTENSION (IF TAX IS DUE ENTER BELOW; IF NOT ENTER ZERO)</p> <p>4. <input type="checkbox"/> WEST VIRGINIA EXTENSION OF TIME TO FILE - NO NONRESIDENT WITHHOLDING AND/OR FIDUCIARY INCOME TAX DUE (ENTER EXTENSION PERIOD REQUESTED BELOW)</p> <p>5. <input type="checkbox"/> WEST VIRGINIA EXTENSION OF TIME TO FILE - NONRESIDENT WITHHOLDING AND/OR FIDUCIARY INCOME TAX DUE (ENTER EXTENSION PERIOD REQUESTED AND TAX DUE BELOW)</p>	
	6. ENTER EXTENSION PERIOD REQUESTED	
	7. FIDUCIARY INCOME TAX DUE	\$
	8. NONRESIDENT WITHHOLDING TAX DUE	\$
	9. TOTAL TAX DUE (LINE 7 + LINE 8)	\$
SIGNATURE ▼	DATE ▼	



**MAKE CHECK PAYABLE TO AND MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
INTERNAL AUDITING DIVISION - PITPU
P. O. BOX 2585
CHARLESTON, WV 25329-2585**

WV/NRW-2
(Rev. 1/07)

**Statement Of West Virginia Income Tax
Withheld For Nonresident
Individual or Organization**
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 Post Office Box		Street or Post Office Box	
City/Town	State	City/Town	State
	Zip Code		Zip Code
West Virginia Identification Number	Federal Identification Number	Social Security Number	West Virginia Identification Number
Check One: <input type="checkbox"/> Trust <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> Limited Liability Company		1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return	\$
		2. Amount of West Virginia income tax withheld and remitted (See instructions)	\$
Taxable Year of Organization Beginning _____, _____ and Ending _____, _____			

TO BE FILED IN THE ABSENCE OF FORM WV/NRW-4, WEST VIRGINIA NONRESIDENT INCOME TAX AGREEMENT

WV/NRW-2
(Rev. 1/07)

**Statement Of West Virginia Income Tax
Withheld For Nonresident
Individual or Organization**
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 Post Office Box		Street or Post Office Box	
City/Town	State	City/Town	State
	Zip Code		Zip Code
West Virginia Identification Number	Federal Identification Number	Social Security Number	West Virginia Identification Number
Check One: <input type="checkbox"/> Trust <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> Limited Liability Company		1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return	\$
		2. Amount of West Virginia income tax withheld and remitted (See instructions)	\$
Taxable Year of Organization Beginning _____, _____ and Ending _____, _____			

TO BE FILED IN THE ABSENCE OF FORM WV/NRW-4, WEST VIRGINIA NONRESIDENT INCOME TAX AGREEMENT

INSTRUCTIONS

Who Must File: Every partnership, S corporation, estate or trust ("Organization") deriving income or gain from West Virginia sources must complete Form WV/NRW-2 for each NONRESIDENT partner, shareholder, or beneficiary, ("Nonresident Distributee") who received distributions (actual or deemed) of West Virginia source income or gain from such Organization unless the Organization shows on its Schedule K-1's for Nonresident Distributees (or as an attachment thereto) the information required by the Tax Commissioner. A corporate partner or beneficiary is a nonresident when its commercial domicile is located outside West Virginia.

When and Where to File: Form WV/NRW-2 and remittance must accompany the Organization's West Virginia income tax return when it is filed. Partnerships and trusts mail returns to West Virginia State Tax Department, P.O. Box 1071, Charleston, W.Va. 25324-1071; S corporations mail returns to West Virginia State Tax Department, P.O. Box 1202, Charleston, W.Va. 25324-1202. This form may be copied or a facsimile made and distributed as follows: (1) one copy to be attached to the Organization's West Virginia tax return, (2) one copy for the Organization's records, and (3) two copies must be furnished to each nonresident distributee from whom West Virginia income tax is withheld.

Amount of Withholding: The withholding tax rate is 4% of the amount subject to withholding.

Nonresident Distributees: The Nonresident individual named on this Form WV/NRW-2 is required to file a West Virginia Nonresident Personal Income Tax Return (Form IT-140NR) with this Department by mailing it to P.O. Box 1071, Charleston, W.Va. 25324-1071. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the individual's West Virginia personal income tax liability for the taxable year and should be claimed as West Virginia income tax withheld. Attach a copy of Form WV/NRW-2 to the Form IT-140NR in the space provided for attaching the Federal withholding form, Federal Form W-2.

If the Nonresident is an entity taxable as a corporation, it is required to file a Combined West Virginia Corporation Net Income/Business Franchise Tax Return (WV/CNF-120) with the Department by mailing it to P.O. Box 1202, Charleston, W.Va. 25324-1202. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the corporation's West Virginia corporation net income tax liability and should be claimed as estimated tax paid under the "other" category. Attach a copy of WV/NRW-2 to the Form WV/CNF-120.

Taxable Years: If the Nonresident Distributee's taxable year is the same as the taxable year of the Organization, the Distributee is required to report the income and claim withholding on the Distributee's annual West Virginia income tax return for that taxable year. If the taxable years are different, the Distributee reports the income and claims withholding tax credit on the Distributee's annual West Virginia income tax return filed for the taxable year during which the Organization's taxable year ended. A copy of this Form must be attached to the Distributee's annual return.

INSTRUCTIONS

Who Must File: Every partnership, S corporation, estate or trust ("Organization") deriving income or gain from West Virginia sources must complete Form WV/NRW-2 for each NONRESIDENT partner, shareholder, or beneficiary, ("Nonresident Distributee") who received distributions (actual or deemed) of West Virginia source income or gain from such Organization unless the Organization shows on its Schedule K-1's for Nonresident Distributees (or as an attachment thereto) the information required by the Tax Commissioner. A corporate partner or beneficiary is a nonresident when its commercial domicile is located outside West Virginia.

When and Where to File: Form WV/NRW-2 and remittance must accompany the Organization's West Virginia income tax return when it is filed. Partnerships and trusts mail returns to West Virginia State Tax Department, P.O. Box 1071, Charleston, W.Va. 25324-1071; S corporations mail returns to West Virginia State Tax Department, P.O. Box 1202, Charleston, W.Va. 25324-1202. This form may be copied or a facsimile made and distributed as follows: (1) one copy to be attached to the Organization's West Virginia tax return, (2) one copy for the Organization's records, and (3) two copies must be furnished to each nonresident distributee from whom West Virginia income tax is withheld.

Amount of Withholding: The withholding tax rate is 4% of the amount subject to withholding.

Nonresident Distributees: The Nonresident individual named on this Form WV/NRW-2 is required to file a West Virginia Nonresident Personal Income Tax Return (Form IT-140NR) with this Department by mailing it to P.O. Box 1071, Charleston, W.Va. 25324-1071. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the individual's West Virginia personal income tax liability for the taxable year and should be claimed as West Virginia income tax withheld. Attach a copy of Form WV/NRW-2 to the Form IT-140NR in the space provided for attaching the Federal withholding form, Federal Form W-2.

If the Nonresident is an entity taxable as a corporation, it is required to file a Combined West Virginia Corporation Net Income/Business Franchise Tax Return (WV/CNF-120) with the Department by mailing it to P.O. Box 1202, Charleston, W.Va. 25324-1202. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the corporation's West Virginia corporation net income tax liability and should be claimed as estimated tax paid under the "other" category. Attach a copy of WV/NRW-2 to the Form WV/CNF-120.

Taxable Years: If the Nonresident Distributee's taxable year is the same as the taxable year of the Organization, the Distributee is required to report the income and claim withholding on the Distributee's annual West Virginia income tax return for that taxable year. If the taxable years are different, the Distributee reports the income and claims withholding tax credit on the Distributee's annual West Virginia income tax return filed for the taxable year during which the Organization's taxable year ended. A copy of this Form must be attached to the Distributee's annual return.

INSTRUCTIONS

Who Must File: Every partnership, S corporation, estate or trust ("Organization") deriving income or gain from West Virginia sources must complete Form WV/NRW-2 for each NONRESIDENT partner, shareholder, or beneficiary, ("Nonresident Distributee") who received distributions (actual or deemed) of West Virginia source income or gain from such Organization unless the Organization shows on its Schedule K-1's for Nonresident Distributees (or as an attachment thereto) the information required by the Tax Commissioner. A corporate partner or beneficiary is a nonresident when its commercial domicile is located outside West Virginia.

When and Where to File: Form WV/NRW-2 and remittance must accompany the Organization's West Virginia income tax return when it is filed. Partnerships and trusts mail returns to West Virginia State Tax Department, P.O. Box 1071, Charleston, W.Va. 25324-1071; S corporations mail returns to West Virginia State Tax Department, P.O. Box 1202, Charleston, W.Va. 25324-1202. This form may be copied or a facsimile made and distributed as follows: (1) one copy to be attached to the Organization's West Virginia tax return, (2) one copy for the Organization's records, and (3) two copies must be furnished to each nonresident distributee from whom West Virginia income tax is withheld.

Amount of Withholding: The withholding tax rate is 4% of the amount subject to withholding.

Nonresident Distributees: The Nonresident individual named on this Form WV/NRW-2 is required to file a West Virginia Nonresident Personal Income Tax Return (Form IT-140NR) with this Department by mailing it to P.O. Box 1071, Charleston, W.Va. 25324-1071. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the individual's West Virginia personal income tax liability for the taxable year and should be claimed as West Virginia income tax withheld. Attach a copy of Form WV/NRW-2 to the Form IT-140NR in the space provided for attaching the Federal withholding form, Federal Form W-2.

If the Nonresident is an entity taxable as a corporation, it is required to file a Combined West Virginia Corporation Net Income/Business Franchise Tax Return (WV/CNF-120) with the Department by mailing it to P.O. Box 1202, Charleston, W.Va. 25324-1202. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the corporation's West Virginia corporation net income tax liability and should be claimed as estimated tax paid under the "other" category. Attach a copy of WV/NRW-2 to the Form WV/CNF-120.

Taxable Years: If the Nonresident Distributee's taxable year is the same as the taxable year of the Organization, the Distributee is required to report the income and claim withholding on the Distributee's annual West Virginia income tax return for that taxable year. If the taxable years are different, the Distributee reports the income and claims withholding tax credit on the Distributee's annual West Virginia income tax return filed for the taxable year during which the Organization's taxable year ended. A copy of this Form must be attached to the Distributee's annual return.

INSTRUCTIONS

Who Must File: Every partnership, S corporation, estate or trust ("Organization") deriving income or gain from West Virginia sources must complete Form WV/NRW-2 for each NONRESIDENT partner, shareholder, or beneficiary, ("Nonresident Distributee") who received distributions (actual or deemed) of West Virginia source income or gain from such Organization unless the Organization shows on its Schedule K-1's for Nonresident Distributees (or as an attachment thereto) the information required by the Tax Commissioner. A corporate partner or beneficiary is a nonresident when its commercial domicile is located outside West Virginia.

When and Where to File: Form WV/NRW-2 and remittance must accompany the Organization's West Virginia income tax return when it is filed. Partnerships and trusts mail returns to West Virginia State Tax Department, P.O. Box 1071, Charleston, W.Va. 25324-1071; S corporations mail returns to West Virginia State Tax Department, P.O. Box 1202, Charleston, W.Va. 25324-1202. This form may be copied or a facsimile made and distributed as follows: (1) one copy to be attached to the Organization's West Virginia tax return, (2) one copy for the Organization's records, and (3) two copies must be furnished to each nonresident distributee from whom West Virginia income tax is withheld.

Amount of Withholding: The withholding tax rate is 4% of the amount subject to withholding.

Nonresident Distributees: The Nonresident individual named on this Form WV/NRW-2 is required to file a West Virginia Nonresident Personal Income Tax Return (Form IT-140NR) with this Department by mailing it to P.O. Box 1071, Charleston, W.Va. 25324-1071. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the individual's West Virginia personal income tax liability for the taxable year and should be claimed as West Virginia income tax withheld. Attach a copy of Form WV/NRW-2 to the Form IT-140NR in the space provided for attaching the Federal withholding form, Federal Form W-2.

If the Nonresident is an entity taxable as a corporation, it is required to file a Combined West Virginia Corporation Net Income/Business Franchise Tax Return (WV/CNF-120) with the Department by mailing it to P.O. Box 1202, Charleston, W.Va. 25324-1202. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the corporation's West Virginia corporation net income tax liability and should be claimed as estimated tax paid under the "other" category. Attach a copy of WV/NRW-2 to the Form WV/CNF-120.

Taxable Years: If the Nonresident Distributee's taxable year is the same as the taxable year of the Organization, the Distributee is required to report the income and claim withholding on the Distributee's annual West Virginia income tax return for that taxable year. If the taxable years are different, the Distributee reports the income and claims withholding tax credit on the Distributee's annual West Virginia income tax return filed for the taxable year during which the Organization's taxable year ended. A copy of this Form must be attached to the Distributee's annual return.

Part I:
ORGANIZATION NAME AND MAILING ADDRESS

Name (please type or print)

Post Office or Street Address

City/Town State Zip Code

NONRESIDENT NAME AND MAILING ADDRESS

Name (please type or print)

Post Office or Street Address

City/Town State Zip Code

West Virginia Identification Number Federal Identification Number

Social Security Number or Federal Identification Number Spouse's Social Security Number

Type of Organization: (check only one)

Partnership S Corporation Estate

Trust Limited Liability Company

Taxable Year of Organization:

Calendar Year

Fiscal Year Ending _____

State of Commercial Domicile:

Type of Nonresident:

Individual Corporation

Nonresident's Taxable Year:

Calendar Year

Fiscal Year Ending _____

State of Residence or Commercial Domicile:

Internal Revenue Service Center Where Organization's Federal Return is Filed:

City _____ State _____

Internal Revenue Service Center Where Nonresident's Federal Return Is Filed:

City _____ State _____

Part II:

I declare that the above-named Distributee is a nonresident of West Virginia and that the nonresident Distributee hereby agrees to timely file West Virginia Income Tax Returns (Form IT-140NR or WV/CNF-120) and pay any income tax due; that the Distributee will include in that return the portion of the above-named Organization's West Virginia income or gain attributable to the nonresident Distributee's interest in such Organization for the taxable year of the Distributee during which this Form is filed with the Organization and for each succeeding taxable year for which the Distributee receives actual or deemed distributions of West Virginia source income or gain; and that this Agreement remains in effect until it is revoked by either the Distributee or the Tax Commissioner.

SIGN

HERE _____
(Signature of Nonresident Partner, Shareholder, or Beneficiary, or of Authorized Corporate Officer)

(Print Name Signed Above)

(Mailing Address if Different from Above)

(Date)



Part III: NOTICE OF REVOCATION OF NONRESIDENT INCOME TAX AGREEMENT

WARNING: COMPLETE ONLY IF REVOKING AGREEMENT

Notice is hereby given that the West Virginia Nonresident Income Tax Agreement (Form WV/NRW-4) previously executed by or on behalf of the above-named Nonresident is revoked for taxable years of the above-named Organization (Pass-through entity) that begins after today's date.

SIGN

HERE _____
(Signature of Nonresident Partner, Shareholder, or Beneficiary, or of Authorized Corporate Officer)

(Print Name Signed Above)

(Mailing Address if Different from Above)

(Date)



WEST VIRGINIA NONRESIDENT INCOME TAX AGREEMENT

INSTRUCTIONS

Who May File: Any Nonresident individual or C corporation who has West Virginia source income derived from a partnership, S corporation, estate, trust, or limited liability company (“Organization”) who desires to not have West Virginia income tax withheld by that Organization as provided in W.Va. Code § 11-21-71a, must complete a West Virginia Nonresident Income Tax Agreement (Form WV/NRW-4) and timely file it with the Organization. A corporation is a nonresident if its commercial domicile is located in another State.

When and Where to File: This Form must be completed and filed with the Organization on or before the last day of the Organization’s taxable year. If the Distributee receives West Virginia source income from more than one such Organization, a separate Form WV/NRW-4 must be filed with each Organization in order to avoid withholding by that Organization. The Organization may copy this form or use a facsimile to distribute as follows: (1) one copy to be filed with the Organization’s West Virginia income tax return, (2) one copy to be retained by the pass-through entity, and (3) one copy for the nonresident distributee.

West Virginia Income Tax Withholding for Nonresidents: Every Organization distributing West Virginia source income to a nonresident distributee is required to withhold West Virginia income tax on the amount thereof distributed to Nonresident Distributee unless the Nonresident Distributee timely files this Form with the Organization and the Organization attaches a copy of it to its West Virginia income tax return filed for the taxable year of its receipt. The withholding tax rate is 4% of distributions of West Virginia source income (whether actual or deemed distributions). The amount of tax withheld and remitted by the Organization is allowed as a credit against the Distributee’s West Virginia income tax liability for that taxable year.

Nonresident Agreement: Once this agreement is executed, it must be filed with the Organization to avoid having withholding tax deducted from further distributions (actual or deemed). This agreement first applies to the taxable year of the Organization during which the Organization receives a properly executed agreement from the Nonresident Distributee.

Duration of Agreement: Once this Agreement is filed with the Organization, it remains in effect until it is revoked by the Nonresident Distributee, or by the Tax Commissioner.

Revocation:

1. A Nonresident Distributee may revoke this Agreement by completing this Form and filing it with the Organization through which it receives West Virginia source income. Revocation applies prospectively, meaning that it first applies to taxable years of the Organization which begin after revocation is filed with that Organization.

2. The Tax Commissioner may revoke this Agreement if the Nonresident Distributee fails to file a West Virginia income tax return (IT-140NR or WV/CNF-120) for more than 60 days after the due date of the return (determined by including any authorized extension(s) of time for filing such return, or to timely pay West Virginia income tax for any taxable year covered by this agreement).