

Read Instructions

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	State	Zip		City	State	Zip	
West Virginia Identification Number	Federal Identification Number			Social Security Number		West Virginia Identification Number	
Check one: <input type="checkbox"/> Trust <input type="checkbox"/> Estate <input type="checkbox"/> S-Corp <input type="checkbox"/> Partnership				1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return		\$. 00	
				2. Amount of West Virginia tax withheld and refunded (see instructions)		\$. 00	

Taxable Year of Organization

Beginning			Ending		
MM	DD	YYYY	MM	DD	YYYY

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



P 3 5 0 2 2 3 0 1 W

WEST VIRGINIA NRW-2 INSTRUCTIONS

S-CORPORATIONS AND PARTNERSHIPS DO NOT NEED TO COMPLETE A WV NRW-2 IF THE REQUIRED WV K-1 OR WV K-1C HAS BEEN COMPLETED.

WHO MUST FILE: Every partnership, S-corporation, estate or trust (“organization”) deriving income or gain from West Virginia sources must complete a WV/NRW-2, provided a WV K-1 or K-1C has not been completed, for each NONRESIDENT partner, shareholder, or beneficiary, (“Non Resident Distributee”).

GENERAL: The WV NRW-2 provides a reporting mechanism for a partnership, S-Corporation, estate or trust (“organization”) to report the distributive share of gains and losses of NONRESIDENT owners or distributees (i.e. partners, shareholders, members, beneficiary, etc. who’s commercial domicile is located outside West Virginia). The Non Resident Distributees are liable for tax on their share of the income, whether distributed or not, and must include their share on their income tax return. Form WV NRW-2 and remittance must accompany the organization’s West Virginia income tax return when it is filed. 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 entity’s records
- (3) two copies must be furnished to each Non Resident Distributee from whom West Virginia income tax is withheld.

“FROM SP” CHECKED - INFORMATION ONLY NRW-2: When the entity listed in “Organization Name” submits the NRW-2 for information purposes, the entity must check the “From SP” box and include the “NON RESIDENT’S NAME” on Schedule SP. On copies furnished to each Non Resident Distributee the “From SP” box should not be checked.

WITHHOLDING: This page includes information concerning the entity reporting the information (including the name, address, identification number and type), information concerning the owner to which this information statement relates (including the name, address, and identification number) and a withholding statement.

TAXABLE YEARS: If the Non Resident 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 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 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.**

Partnerships/S corporations
mail returns to
West Virginia Tax Division
PO Box 11751
Charleston, WV 25339-1751

Nonresident Corporations
mail returns to
West Virginia Tax Division
PO Box 1202
Charleston, WV 25324-1202

Trusts and Nonresident Individuals
mail returns to
West Virginia Tax Division
PO Box 1071
Charleston, WV 25324-1071