

Shareholder/Partner Information and Nonresident Withholding

FEIN

SHAREHOLDERS/PARTNERS OWNERSHIP AND COMPUTATION OF WEST VIRGINIA NONRESIDENT SHAREHOLDERS/PARTNERS WITHHOLDING TAX											
(A)	(B)	PERCENT OF INCOME DISTRIBUTION WV FILING METHOD				(G)	(H)	(I)	(J)	(K)	(L)
		(C)	(D)	(E)	(F)						
SHAREHOLDER/ PARTNER NAME AND ADDRESS	SHAREHOLDER/ PARTNER ID SSN or FEIN	RESIDENT	NONRESIDENT COMPOSITE	NON- RESIDENT	NONRESIDENT WITH WV NRW-4	TOTAL S CORPORATION OR PARTNERSHIP WV INCOME	COLUMN D% TIMES COLUMN G (THIS INCOME WILL BE FILED ON A NONRESIDENT COMPOSITE RETURN)	TAX WITHHELD COL. (H) X 6.5% (THIS TAX WILL BE FILED ON NONRESIDENT COMPOSITE RETURN)	COLUMN E% TIMES COLUMN G (THIS INCOME WILL BE FILED ON NON- RESIDENT INDIVIDUAL RETURN)	TAX WITHHELD COL. (J) X 6.5% (THIS TAX WILL BE WITHHELD FOR NON- RESIDENT INDIVIDUAL RETURNS)	TAX CREDITS ALLOCATED
1		.	.	.	.	.00	.00	.00	.00	.00	.00
2		.	.	.	.	.00	.00	.00	.00	.00	.00
3		.	.	.	.	.00	.00	.00	.00	.00	.00
4		.	.	.	.	.00	.00	.00	.00	.00	.00
5		.	.	.	.	.00	.00	.00	.00	.00	.00
6		.	.	.	.	.00	.00	.00	.00	.00	.00
7		.	.	.	.	.00	.00	.00	.00	.00	.00
8		.	.	.	.	.00	.00	.00	.00	.00	.00
9		.	.	.	.	.00	.00	.00	.00	.00	.00
10		.	.	.	.	.00	.00	.00	.00	.00	.00
11	PAGE TOTALS	.	.	.	.		.00	.00	.00	.00	.00
12	SP SCHEDULE GRAND TOTAL	.	.	.	.		.00	.00	.00	.00	.00

- ▶ Transfer total of Column C to line 1 of Form SPF-100
- ▶ Transfer total of Column D to line 2 of Form SPF-100
- ▶ Transfer total of Column E to line 3 of Form SPF-100
- ▶ Transfer total of Column F to line 4 of Form SPF-100

* Column F – Shareholder/partner percentage of income that is covered by NRW-4 (NRW-4 must be attached to return or on file with the WV State Tax Department.)

- ▶ Transfer amount from Column G to line 5 of Form SPF-100

* Column G is the Total West Virginia S Corporation or Partnership Income and is multiplied to attain each shareholder/partner's income/loss distribution amount. This amount is not to be summed and should be reflected in each line entry for Column G. The amount entered for Column G should match entries for line 10 (Partnerships) or line 12 (S Corps) of Schedule A before transferring to line 5 of SPF-100.

- ▶ Transfer total of Column I to line 6 of Form SPF-100
- ▶ Transfer total of Column K to line 7 of Form SPF-100

TOTALS FOR ALL PAGES OF SCHEDULE SP MUST BE REPORTED ON THE FIRST PAGE "SP SCHEDULE GRAND TOTAL" LINE.