WEST VIRGINIA CODE: §11-21-51a

§11-21-51a. Composite returns.

(a) Nonresident individuals who are required by this article to file a return and who are:

(1) Partners in a partnership deriving income from a West Virginia source or sources; or

(2) Shareholders of a corporation having income from a West Virginia source or sources and which made an election under Section 1362(a) of the Internal Revenue Code (S corporations) for the taxable year; or

(3) Beneficiaries who received a distribution (actual or deemed) from an estate or trust having income from a West Virginia source or sources may, upon payment of a composite return processing fee of $50, file a composite return in accordance with the provisions of this section.

(b) In filing a composite return and determining the tax due thereon, no personal exemptions may be utilized, and the rate of tax shall be six and one-half percent. The entity or entities, to which the composite return relates are responsible for collection and remittance of all income tax due at the time the return is filed.

(c) The composite return shall be filed in a manner and form acceptable to and in accordance with instructions from the commissioner, and need not be signed by all nonresident individuals on whose behalf the return is filed: Provided, That the return is signed by a partner, in the case of a partnership, an equity owner of any other pass-through entity a corporate officer, in the case of a corporation, by a trustee, in the case of a trust or by an executor or administrator in the case of an estate.

(d) For the purposes of this section, a composite return means a return filed on a group basis as though there was one taxpayer, and sets forth the name, address, taxpayer identification number and percent ownership or interest of each nonresident individual who consents to be included in the composite return in addition to return information as that term is defined in §11-10-5d of this code; the term includes block filing: Provided, That nothing in this section may prohibit a nonresident from also filing a separate nonresident personal income tax return for the taxable year and a separate return shall be filed if the nonresident has income from any other West Virginia source. If a separate return is also filed for the taxable year, the nonresident shall be allowed credit for his or her share of the tax remitted with the composite return for that taxable year.

(e) This section, as amended in the year 2019, shall apply to composite returns filed after December 31, 2018.

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