

**CNF-120**

REV 9-17

West Virginia  
Corporation Net Income Tax Return**2017**

FEIN			EXTENDED DUE DATE			<input type="checkbox"/> 52/53 WEEK FILER Day of week ended _____		
<b>TAX YEAR</b>								
<b>BEGINNING</b>			<b>ENDING</b>			<input type="checkbox"/> Check if tax year is less than 12 months.		
MM	DD	YYYY	MM	DD	YYYY			
Business Name						<input type="checkbox"/> CHECK HERE FOR CHANGE OF ADDRESS		
First Line of Address			Second Line of Address					
City			State			Zip code		
Principal Place of Business in West Virginia						Type of Activity in West Virginia		

CHECK APPLICABLE BOXES			
TYPE OF ENTITY: <input type="checkbox"/> CORPORATION <input type="checkbox"/> NONPROFIT	TYPE OF RETURN: <input type="checkbox"/> INITIAL <input type="checkbox"/> RAR <input type="checkbox"/> FINAL <input type="checkbox"/> AMENDED	FILING METHOD <input type="checkbox"/> SEPARATE ENTITY BASED* <input type="checkbox"/> COMBINED (Must complete Schedule UB-4CR) <input type="checkbox"/> Separate Combined <input type="checkbox"/> Group combined (designate surety FEIN) _____ <input type="checkbox"/> Worldwide Election   MM   YYYY Is a controlled foreign corporation a part of this return? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, the Schedule UB-5 must be completed and included with this return. <input type="checkbox"/> OTHER (explain) _____	
* If separate, were you part of a federal consolidated return? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, enter parent's FEIN and name _____ _____		SIGNED FEDERAL FORM ATTACHED (FIRST 5 PAGES) <input type="checkbox"/> 1120 <input type="checkbox"/> PROFORMA 1120 <input type="checkbox"/> 990 <input type="checkbox"/> 990T	
Are disregarded entities included in this return? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, complete the Tax Return Questionnaire on page 25.		STATE OF COMMERCIAL DOMICILE: _____	
PERSON AND PHONE NUMBER TO CONTACT CONCERNING THIS RETURN		NAME: _____ NUMBER: _____	

**SEPARATE ENTITY FILERS COMPLETE CNF-120APT BEFORE COMPLETING THIS RETURN (See instructions pages 9-11)**  
**COMBINED FILERS COMPLETE UB-4APT BEFORE COMPLETING THIS RETURN (See instructions pages 15-17)**

(IF FILING A COMBINED RETURN SKIP LINES 1 THROUGH 13 AND COMPLETE UB SCHEDULES)

1. Federal taxable income (per attached federal return).....	1	.00
2. Total increasing adjustments (Schedule B line 13).....	2	.00
3. Total decreasing adjustments (Schedule B line 26).....	3	.00
4. Adjusted federal taxable income (Line 1 plus line 2 minus line 3).....	4	.00
<b>Wholly West Virginia corporations check here <input type="checkbox"/> and go to line 10</b>		
5. Total nonbusiness income allocated everywhere (Form CNF-120APT, Schedule A-1, line 8, Column 3).....	5	.00
6. Total income subject to apportionment (subtract line 5 from line 4).....	6	.00
7. WV Apportionment Factor (Form CNF-120APT, Sch. B Part 1, line 8, or either Part 2 or Part 3 Column 3) <b>COMPLETED FORM MUST BE ATTACHED</b> .....	7	•
8. West Virginia apportioned income (line 6 multiplied by line 7).....	8	.00

Key attached UB-4APTSUM into schema

Key attached UB-4CR in schema

Submit Disregarded Entities Tax Return Questionnaire as a .pdf attachment.



NAME		FEIN	
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8. West Virginia apportioned income (from page 1 line 8).....	8		.00
9. Nonbusiness income allocated to West Virginia (Form CNF-120APT Sch. A2, Line 12)....	9		.00
10. West Virginia adjusted taxable income – Multistate corporations add lines 8 and 9; wholly West Virginia corporations enter amount from line 4.....	10		.00
11. Net operating loss carryforward (Schedule NOL, column 6 total).....	11		.00
12. Subtotal (line 10 less line 11).....	12		.00
13. REIT Inclusion and other Taxable income.....	13		.00
14. WV Net Taxable Income (Add lines 12 and 13) <b>(Combined filers should enter amount from line 20 of Schedule UB 3)</b> .....	14		.00
15. Corporate Net Income Tax Rate.....	15	0.065	
16. Corporate Net Income Tax (line 14 multiplied by line 15).....	16		.00
17. Corporate Net Income Tax Credits (Column 2, line 17, Form CNF-120TC).....	17		.00
18. Adjusted Corporate Net Income Tax (subtract line 17 from line 16).....	18		.00
19. Prior year carryforward credit.....	19	.00	
20. Estimated and extension payments.....	20	.00	
21. Withholding must match the Grand Total on the CNF-120W, WV Withholding – Credit Schedule unless withholding is from NRSR <input type="checkbox"/> <b>CHECK HERE IF WITHHOLD- ING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)</b> .....	21	.00	
22. Amount paid with original return (Amended Return Only).....	22	.00	
23. Payments (add lines 19 through 22; must match total on Schedule C).....	23		.00
24. Overpayment previously refunded or credited (Amended return only).....	24		.00
25. TOTAL PAYMENTS (subtract line 24 from line 23).....	25		.00
26. If line 25 is <b>larger</b> than line 18 enter <b>overpayment</b> .....	26		.00
27. Amount of line 26 to be <b>credited</b> to next year's tax.....	27		.00
28. Amount of line 26 to be <b>refunded</b> (Subtract line 27 from line 26).....	28		.00
29. If line 25 is <b>smaller</b> than line 18, enter <b>tax due</b> here.....	29		.00
30. Interest for late payment (see instructions).....	30		.00
31. Additions to tax for late filing and/or late payment (see instructions).....	31		.00
32. Penalty for underpayment of estimated tax (line 6, Form CNF-120U; Attach schedule).....	32		.00
33. <b>TOTAL DUE</b> with this return (add lines 29 through 32).....	33		.00

Direct  
Deposit  
of Refund

☐ CHECKING ☐ SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

**PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. PROVIDING INCORRECT ACCOUNT INFORMATION MAY  
RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.**

**PLEASE SEE PAGE 3 OF INSTRUCTIONS FOR PAYMENT OPTIONS.**

Under penalties 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. I authorize the State Tax Department to discuss my return with my preparer. ☐ YES ☐ NO

Signature of Officer/Partner or Member

Print name of Officer/Partner or Member

Title

Date

Business Telephone Number

Paid preparer's signature

Firm's name and address

Date

Preparer's Telephone Number

MAIL TO:  
WEST VIRGINIA STATE TAX DEPARTMENT  
TAX ACCOUNT ADMINISTRATION DIVISION  
PO BOX 1202  
CHARLESTON WV 25324-1202

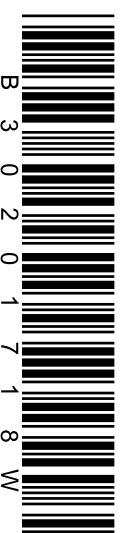
Submit Schedule D as a .pdf attachment.



FEIN

[illegible]

**\*PLEASE NOTE** –If you filed a WV Consolidated Return prior to 2009, please enter the name and FEIN of the Consolidated Parent Corporation that claimed the WV Net Operating Loss. Please enter the name and FEIN of each unitary group member who incurred a WV Net Operating Loss if they filed separately prior to 2009. Please enter the name and FEIN of each unitary group member who incurred a WV Net Operating Loss if they filed separately prior to filing a Combined Return.



NAME

FEIN

This form is used by corporations to summarize the tax credits that they claim against their Corporation Net Income Tax liability. 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 attached to your return in order to claim a tax credit. If you are claiming the Neighborhood Investment Program Credit you are no longer required to enclose the WV/NIPA-2 credit schedule with your return. You must maintain the schedule in your files.**

<b>TAX CREDITS</b> THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX	<b>COLUMN 1</b> CREDIT CALCULATED ON APPROPRIATE SCHEDULE	<b>COLUMN 2</b> CREDIT USED
1. Strategic Research and Development Tax Credit (§11-13R) – <b>Schedule WV/SRDTC-1*</b> .....	.00	.00
2. Economic Opportunity Tax Credit (§11-13Q) – <b>Schedule WV/EOTC-1</b> .....	.00	.00
3. Manufacturing Investment Tax Credit (§11-13S) – <b>Schedule WV/MITC-1</b> .....	.00	.00
4. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) – <b>Schedule RBIC</b> .....	.00	.00
5. West Virginia Neighborhood Investment Program Credit (§11-13J) – <b>Form WV/NIPA-2</b> .....	.00	.00
6. Environmental Agricultural Equipment Tax Credit (§11-13K) – <b>Form WV/AG-1</b> .....	.00	.00
7. Electric, Gas, and Water Utilities Rate Reduction Credit (§11-24-11) – <b>Schedule L</b> .....	.00	.00
8. Telephone Utilities Rate Reduction Credit (§11-24-11a) – <b>Schedule K</b> .....	.00	.00
9. West Virginia Military Incentive Credit (§11-24-12) – <b>Schedule J</b> ...	.00	.00
10. Credit for utility taxpayers with net operating loss carryovers (§11-24-11b) – <b>Schedule WV/UNOLC-1</b> .....	.00	.00
11. Apprentice Training Tax Credit (§11-13w) – <b>Schedule WV/ATTC-1</b>	.00	.00
12. Film Industry Tax Credit (§11-13x) – <b>Schedule WVFIIA-TCS</b> .....	.00	.00
13. Manufacturing Property Tax Adjustment Credit (§11-13Y) – <b>Schedule WV/MPTAC-1</b> .....	.00	.00
14. Alternative Fuel Tax Credit (§11-6D) <b>Schedule AFTC-1</b> .....	.00	.00

**Continued on the next page. . .**



NAME

FEIN

**...Continued from previous page**

15. Commercial Patent Incentives Tax Credits (§11-13AA) –  
**Schedule CPITC-1**.....

16. Innovative Mine Safety Technology Tax Credit (§11-13BB)  
**Schedule IMSTTC-1**.....

17. TOTAL CREDITS – Add lines 1 through 16.....

**COLUMN 1**  
 CREDIT CALCULATED ON  
 APPROPRIATE SCHEDULE

**COLUMN 2**  
 CREDIT USED
**.00****.00****.00****.00****.00****.00**
**Enter on line 17 of  
 Form CNF-120**

**Attach this form and the appropriate computation schedules/forms and documentation to your return to support the credit claimed.**

- \* The Strategic Research and Development Tax Credit Act terminated on January 1, 2014, and no new credit is available to any taxpayer for any qualified investment or expenditure made on or after that date. Credits that have been approved prior to January 1, 2014 and unused balances carried forward for use in subsequent years remain eligible for claim until the credit is fully used.



NAME		FEIN	
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Common year ending for the unitary business group:                       
MM                    DD                    YYYY

[illegible]

**NOTE: After completing this schedule, see Schedule UB Instructions for Completing Form CNF-120**

Calculation of WV Taxable Income for Combined Group  
(§11-24-6)

**2017**

<b>NAME</b>	<b>FEIN</b>
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	<b>GROUP 1</b> Regular Entities	<b>GROUP 2</b> Motor Carriers	<b>GROUP 3</b> Financial organizations
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**PART 1 – INCREASING ADJUSTMENTS**

1. Federal taxable income.....	.00	.00	.00
2a. Interest/dividends from state/local bonds/ securities.....	.00	.00	.00
2b. US obligation interest/dividends not exempt from state tax.....	.00	.00	.00
2c. Income/other tax based upon net income, deducted on your federal return.....	.00	.00	.00
2d. Federal depreciation/amortization for wholly WV corporation water/air pollution control facilities.....	.00	.00	.00
2e. Unrelated business taxable income of a corpo- ration exempt from federal tax (IRC Sec. 512).	.00	.00	.00
2f. Federal Net Operating Loss deduction.....	.00	.00	.00
2g. WV Neighborhood Investment Programs Tax Credit (charitable contributions to NIPA).....	.00	.00	.00
2h. Net operating loss from sources outside US.....	.00	.00	.00
2i. Foreign Taxes deducted on your federal return.	.00	.00	.00
2j. IRC Sec. 199 deduction (WV §11-24-6a).....	.00	.00	.00
2k. Add back for expenses related to certain REIT's and regulated investment companies and certain interest and intangible expenses (WV Code §11-24-4b).....	.00	.00	.00
2l. Other increasing adjustments.....	.00	.00	.00
<b>3. Total increasing adjustments (Add lines 2a – 2l)..</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

**PART 2 – DECREASING ADJUSTMENTS**

4a. Refund/credit on taxes based upon net income included in federal taxable income.....	.00	.00	.00
4b. Interest expenses on obligations/securities not allowed in determining federal taxable income	.00	.00	.00
4c. Salary expense not allowed on federal return due to claiming federal jobs credit.....	.00	.00	.00
4d. Foreign dividend gross-up (IRC Sec. 78).....	.00	.00	.00
4e. Subpart F income (IRC Sec. 951).....	.00	.00	.00
4f. Taxable income from sources outside US.....	.00	.00	.00

(continued on next page)



FEIN

(Continued from previous page)	<b>GROUP 1</b> Regular Entities	<b>GROUP 2</b> Motor Carriers	<b>GROUP 3</b> Financial Organizations
<b>PART 2 – DECREASING ADJUSTMENTS (CONTINUED)</b>			
4g. Cost of wholly WV water/air pollution control facilities.....	.00	.00	.00
4h. Federal taxable income employer contributions to medical savings accounts withdrawn for non-medical purposes.....	.00	.00	.00
4i. Allowance for obligations/investments.....	.00	.00	.00
4j. Other decreasing adjustments.....	.00	.00	.00
<b>5. Total decreasing adjustments (add lines 4a – 4j).....</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
6. Adj. taxable income (add lines 1 & 3, subtract line 5).....	.00	.00	.00
7. Total nonbusiness income allocated everywhere	.00	.00	.00
8. Total non-unitary business income.....	.00	.00	.00
9. Income subject to apportionment – subtract lines 7 and 8 from line 6.....	.00	.00	.00
10. Group income subject to apportionment for each member.....	.00	.00	.00
11. WV apportionment factor (round to six [6] decimal places).....	.	.	.
12. WV apportionment income – line 10 multiplied by line 11.....	.00	.00	.00
13. Nonbusiness income allocated to WV.....	.00	.00	.00
14. Non-unitary business income apportioned to WV.....	.00	.00	.00
15. WV adjusted taxable income (add lines 12, 13, and 14).....	.00	.00	.00
16. WV net operating loss being used this period (from CNF-120 Schedule NOL, total of Column 6)	.00	.00	.00
17. Subtotal (subtract line 16 from line 15).....	.00	.00	.00
18. REIT Inclusion and other WV taxable income.....	.00	.00	.00
19. WV net taxable income – add lines 17 and 18	.00	.00	.00
<b>20. Combined total WV net taxable income (add lines 19 from groups 1 through 3) enter on Form CNF-120, Line 14.....</b>			<b>.00</b>
<b>21. WV Net Operating Loss Remaining Unused (from CNF-120 Schedule NOL, total of Column 7).....</b>		<b>.00</b>	



B 3 0 2 0 1 7 1 6 W



NAME	FEIN
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This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income to the State of West Virginia. Complete this summary for the Unitary Group and submit as part of your return.

<b>SCHEDULE B1 APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES (§11-24-7)</b>			
<b>LINES 1 &amp; 2:</b> Divide column 1 by column 2 and enter six (6) digit decimal in column 3. <b>LINE 5:</b> Column 1 – Enter line 3. Column 2 – line 3 less line 4. Divide column 1 by column 2 and enter six (6) digit decimal in column 3.			
<b>PART 1 REGULAR FACTOR</b>	Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction
1. Total property.....	.00	.00	•
2. Total payroll.....	.00	.00	•
3. Total sales.....	.00	.00	
4. Sales to purchasers in a state where you are not taxable.....		.00	
5. Adjusted sales.....	.00	.00	•
6. Adjusted sales (enter line 5 again).....	.00	.00	•
7. TOTAL: Add lines 1, 2, 5, and 6 of column 3.....			•
8. APPORTIONMENT FACTOR – Line 7 divided by the number 4, reduced by the number of factors showing zero in column 2, lines 1, 2, 5, and 6. Enter six (6) digits after the decimal. Must match apportionment factor shown on UB-3, column 1, line 11.....			•

<b>PART 2 – MOTOR CARRIER FACTOR (§11-24-7a)</b> VEHICLE MILEAGE – Must match apportionment factor shown on UB-3, column 2, line 11.		
Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
		•

<b>PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b)</b> GROSS RECEIPTS – Must match apportionment factors on UB-3, column 3, line 11.		
Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
.00	.00	•



# Tax Return Questionnaire – CNF-120/SPF-100

NAME	FEIN
<b>CHECK ALL THAT APPLY</b>	
<input type="checkbox"/> Short period return <input type="checkbox"/> Change of name <input type="checkbox"/> Change of address	<input type="checkbox"/> Change of accounting period <input type="checkbox"/> Change of entity type
<b>FINAL AND/OR SHORT-PERIOD RETURN – CHECK ALL THAT APPLY</b>	
<input type="checkbox"/> Ceased operations in West Virginia <input type="checkbox"/> Change of ownership <input type="checkbox"/> Successor to previous business <input type="checkbox"/> Technical Termination	<input type="checkbox"/> Change in filing status <input type="checkbox"/> Merger <input type="checkbox"/> Other _____ <input type="checkbox"/> Taxpayer continue to file future returns under this FEIN
<b>PLEASE PROVIDE AN EXPLANATION FOR BOXES CHECKED ABOVE</b>	

1. If this is the entity's initial return or if the entity did not file a return under the same name and same federal I.D. number for the preceding year, indicate whether: (a) ☐ new WV business; (b) ☐ successor to previously existing business; or (c) ☐ was included on a WV return filed under a different FEIN. Please explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
  
2. Are Q-Subs included in this return? ☐ Yes ☐ No. If yes, list name and federal I.D. number of each Q-Sub and the name and FEIN of their parent. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
  
3. Are disregarded entities included in this return? ☐ Yes ☐ No. If yes, list name and federal I.D. number of each disregarded entity and the name and FEIN of their parent. Please submit additional pages if required. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
  
4. (a) Was the entity a partner or member in a pass-through entity doing business in West Virginia? ☐ Yes ☐ No. If yes, list name and federal I.D. number of the pass-through entity(ies). \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
  
5. (b) Was the entity doing business in West Virginia other than through its interest held in a pass-through entity doing business in West Virginia? ☐ Yes ☐ No
  
6. Did the entity at any time during the taxable year do business in West Virginia and own 80 percent or more of the voting stock of another corporation doing business in West Virginia? ☐ Yes ☐ No. If yes, list name, address and federal I.D. number of each entity. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
  
7. Was 80 percent or more of the corporation's voting stock owned by any corporation doing business in West Virginia at any time of the year? ☐ Yes ☐ No. If yes, list name, address and federal ID number of each entity. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
  
8. The federal tax return attached to this West Virginia return is: ☐ a proforma federal tax return ☐ a copy of the federal tax return filed with the Internal Revenue Service
  
9. Is the entity currently under audit by the Internal Revenue Service? ☐ Yes ☐ No  
 If yes, enter years under audit \_\_\_\_\_  
 If the Internal Revenue Service has made final and unappealable adjustments to the entity's taxable income which have not been reported to the Department, check ☐ here and file an amended return. Attach a copy of the final determination to each amended return.

**FAKE  
FEDERAL 1120  
ATTACHMENT**

**FAKE  
SCHEDULE MPTAC-1  
ATTACHMENT**

**FAKE  
SCHEDULE D  
ATTACHMENT**