

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 _____		
TAX YEAR								
<input type="checkbox"/> Check if tax year is less than 12 months.								
BEGINNING			ENDING					
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	
* 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 _____ _____		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) _____	
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.		SIGNED FEDERAL FORM ATTACHED (FIRST 5 PAGES) <input type="checkbox"/> 1120 <input type="checkbox"/> PROFORMA 1120 <input type="checkbox"/> 990 <input type="checkbox"/> 990T	
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
Wholly West Virginia corporations check here <input type="checkbox"/> and go to line 10			
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) COMPLETED FORM MUST BE ATTACHED		7	•
8. West Virginia apportioned income (line 6 multiplied by line 7).....		8	.00

Submit Schedule UB-4APT-SUM as an attachment.

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) (Combined filers should enter amount from line 20 of Schedule UB 3)	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"/> CHECK HERE IF WITHHOLD- ING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)	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 larger than line 18 enter overpayment	26	.00
27. Amount of line 26 to be credited to next year's tax.....	27	.00
28. Amount of line 26 to be refunded (Subtract line 27 from line 26).....	28	.00
29. If line 25 is smaller than line 18, enter tax due 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. TOTAL DUE 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



NAME	FEIN
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Schedule B-1
Allowance for Governmental Obligations/Obligations Secured by Residential Property (§11-24-6(f))

		AVERAGE MONTHLY BALANCE
1. Federal obligations and securities.....	1	.00
2. Obligations of West Virginia and any political subdivision of West Virginia.....	2	.00
3. Investments or loans primarily secured by mortgages or deeds of trusts on residential property located in West Virginia.....	3	.00
4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in West Virginia.....	4	.00
5. TOTAL (Add lines 1 through 4).....	5	.00
6. Total assets as shown on Schedule L, Federal Form 1120 or 1120A.....	6	.00
7. Divide line 5 by line 6 (round to six (6) decimal places).....	7	•
8. Adjusted income (CNF-120 line 1 plus Schedule B line 13, minus line 24, plus Form CNF-120APT, Schedule A-2, lines 9, 10, & 11).....	8	.00
9. ALLOWANCE (line 7 multiplied by line 8, disregard sign) Enter here and on Schedule B, line 25.....	9	.00

Schedule C
Schedule of tax payments

Name of business	FEIN	Date of Payment			Indicate EFT	Type: withholding, estimated, extension, other pmts or prior year credit	Amount of payment
		MM	DD	YYYY			
							.00
							.00
							.00
							.00
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							.00
TOTAL (Amount must agree with amount on CNF-120, line 23).....							.00



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

NAME	FEIN
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	GROUP 1 Regular Entities	GROUP 2 Motor Carriers	GROUP 3 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
3. Total increasing adjustments (Add lines 2a – 2l)..	.00	.00	.00

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)	GROUP 1 Regular Entities	GROUP 2 Motor Carriers	GROUP 3 Financial Organizations
PART 2 – DECREASING ADJUSTMENTS (CONTINUED)			
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
5. Total decreasing adjustments (add lines 4a – 4j).....	.00	.00	.00
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
20. Combined total WV net taxable income (add lines 19 from groups 1 through 3) enter on Form CNF-120, Line 14.....			.00
21. WV Net Operating Loss Remaining Unused (from CNF-120 Schedule NOL, total of Column 7).....		.00	



Tax Return Questionnaire – CNF-120/SPF-100

NAME	FEIN
CHECK ALL THAT APPLY	
<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
FINAL AND/OR SHORT-PERIOD RETURN – CHECK ALL THAT APPLY	
<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
PLEASE PROVIDE AN EXPLANATION FOR BOXES CHECKED ABOVE	

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**