

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								
BEGINNING			ENDING			<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	
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	

Key Attached UB-4CR in schema.



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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PART I: All filers must complete this part

1. Corporate Net Income Tax after credits (line 18 of Form CNF-120)..... 1 .00

IF LINE 1 IS LESS THAN \$650, DO NOT COMPLETE LINES 2 OR 3. ENTER ZERO ON LINE 5

2. Multiply line 1 by ninety percent (.90).....	2	.00	
3. Enter the income tax after credits from your 2016 return (see instructions)	3	.00	
4. Enter the smaller of line 2 or line 3.....	4	.00	
5. Income Tax required to be paid. Enter line 4 amount here.....	5	.00	

**IF LINE 5 IS ZERO, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY.
REFER TO THE INSTRUCTIONS TO DETERMINE YOUR OPTIONS FOR CALCULATING THE UNDERPAYMENT PENALTY**

6. Determine your penalty by completing Part II, Part III, and Part IV. Enter your penalty from line 42 here and on line 32 of Form CNF-120..... 6 .00

If you are requesting a waiver of the penalty calculated, check here ☐

If you are using the ANNUALIZED INCOME WORKSHEET to compute your underpayment penalty, complete Part II

PART II: ANNUALIZED INCOME INSTALLMENT (Multistate taxpayers use apportioned figures for lines 1 and 4)

	Column B: 3 months	Column C: 6 months	Column D: 9 months
1. Enter WV taxable income for each period.....	.00	.00	.00
2. Annualization amounts.....	4	2	1.3333
3. Multiply line 1 by line 2.....	.00	.00	.00

	Column A: 3 months	Column B: 5 months	Column C: 8 months	Column D: 11 months
4. Enter the WV taxable income for each period.....	.00	.00	.00	.00
5. Annualization amounts.....	4	2.4	1.5	1.09091
6. Multiply line 4 by line 5.....	.00	.00	.00	.00

For line 7 of column A, enter the amount from line 6 of column A.

In columns B, C, & D, enter the smaller of the amounts in each column from line 3 or line 6.

7. Annualized taxable income.....	.00	.00	.00	.00
8. Tax rate.....	.065	.065	.065	.065
9. Annualized tax (multiply line 7 by line 8).....	.00	.00	.00	.00
10. Tax credits. Enter credits from CNF-120 line 17 in each column.....	.00	.00	.00	.00
11. Subtract line 10 from line 9. If zero or less, enter 0.....	.00	.00	.00	.00
12. Applicable percentage.....	0.225	0.45	0.675	0.9
13. Multiply line 11 by line 12.....	.00	.00	.00	.00



NAME	FEIN
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COMPLETE LINES 14 THROUGH 20 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN

	Column A	Column B	Column C	Column D
14. Add the amounts in all previous columns of line 20.....		.00	.00	.00
15. Subtract line 14 from line 13. If zero or less, enter 0.....	.00	.00	.00	.00
16. Enter 1/4 of Part I, line 4 in each column.....	.00	.00	.00	.00
17. Enter the amount from line 19 of the previous column of this worksheet.....		.00	.00	.00
18. Add lines 16 and 17.....	.00	.00	.00	.00
19. Subtract line 15 from line 18. If zero or less, enter 0.....	.00	.00	.00	
20. Required Installment. Enter the smaller of line 15 or line 18.....	.00	.00	.00	.00

PART III: Calculate the Underpayment

	Column A	Column B	Column C	Column D
21. Installment Due Dates: Enter in columns A – D the 15th day of the 4th, 6th, 9th, and 12th months of your tax year.....				
22. If you are using the annualized method, enter the amounts from line 20; otherwise 1/4 of Part I, line 5 of each column.....	.00	.00	.00	.00
23. Estimated payments (see instructions). If line 23 is greater than or equal to line 22 for all columns, stop here, you are not subject to the penalty.....	.00	.00	.00	.00

COMPLETE LINES 24 THROUGH 30 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN

	Column A	Column B	Column C	Column D
24. Enter the amount, if any, from line 30 of the previous column.....		.00	.00	.00
25. Add lines 23 and 24.....		.00	.00	.00
26. Add lines 28 and 29 of the previous column.....		.00	.00	.00
27. In column A enter the value from line 23. In columns B – D, subtract line 26 from line 25. If zero or less, enter 0.....	.00	.00	.00	.00
28. If line 27 is zero, subtract line 25 from line 26; otherwise enter 0.....		.00	.00	
29. UNDERPAYMENT: If line 22 is equal to or more than line 27, subtract line 27 from line 22. Enter the result here and go to line 24 of the next column. Otherwise, go to line 30.....	.00	.00	.00	.00
30. OVERPAYMENT: If line 27 is more than line 22, subtract line 22 from line 27. Enter the result here and go to line 24 of the next column.....	.00	.00	.00	.00

NAME	FEIN
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PART IV: Calculate the Penalty

31. Enter the date of the installment payment or the unextended due date of your annual return, whichever is earlier				
32. Enter the number of days from the due date of the installment on Part III, line 21 to the date shown on Part IV, line 31.....				
33. Enter the number of days on line 32 before 7/1/17.				
34. Enter the number of days on line 32 after 6/30/17 and before 1/1/18.....				
35. Enter the number of days on line 32 after 12/31/17 and before 7/1/18.....				
36. Enter the number of days on line 32 after 6/30/18 and before 1/1/19.....				
37. Underpayment on Part III, Line 29 x (number of days on line 33/365) x .08.....	.00	.00	.00	.00
38. Underpayment on Part III, Line 29 x (number of days on line 34/365) x .08.....	.00	.00	.00	.00
39. Underpayment on Part III, Line 29 x (number of days on line 35/365) x .08.....	.00	.00	.00	.00
40. Underpayment on Part III, Line 29 x (number of days on line 36/365) x * %.....	.00	.00	.00	.00
41. TOTAL: Add lines 37 through 40.....	.00	.00	.00	.00
42. PENALTY DUE – Add Columns A – D, line 41. Enter here and on line 6 of Part 1 and on CNF-120, line 32.....				.00

***See instructions to determine rates in effect for these periods.**

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	



Allocation and Apportionment for Multistate Businesses
(Only use the UB forms & schedules when filing a combined report)

2017

MEMBER NAME

UNITARY FEIN

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 for each corporation and retain for your records.**

MEMBER FEIN

SCHEDULE A1 EVERYWHERE – Allocation of Nonbusiness Income For Multistate Businesses (§11-24-7)

Types of Allocable Income	Column 1 – Gross Income	Column 2 – Related Expenses	Column 3 – Net Income
1. Rents.....	.00	.00	.00
2. Royalties.....	.00	.00	.00
3. Capital gains/losses.....	.00	.00	.00
4. Interest.....	.00	.00	.00
5. Dividends.....	.00	.00	.00
6. Patent/copyright royalties.....	.00	.00	.00
7. Gain – Sale of natural resources (IRC Sec. 631 (a)(b)).....	.00	.00	.00
8. Nonbusiness income/loss – Sum of lines 1 through 7, column 3. Enter this amount on line 7 of the Corporate Net Income Tax Tab of the UB-4CR for each corporation.....			.00

SCHEDULE A2 WEST VIRGINIA – Allocation of Nonbusiness Income for Multistate Businesses (§11-24-7)

Types of Allocable Income	Column 1 – Gross Income	Column 2 – Related Expenses	Column 3 – Net Income
1. Rents.....	.00	.00	.00
2. Royalties.....	.00	.00	.00
3. Capital gains/losses.....	.00	.00	.00
4. Interest.....	.00	.00	.00
5. Dividends.....	.00	.00	.00
6. Patent/copyright royalties.....	.00	.00	.00
7. Gain – Sale of natural resources (IRC Sec. 631 (a)(b)).....	.00	.00	.00
8. Nonbusiness income/loss (Sum of lines 1 through 7, column 3).....			.00
9. Less cost of West Virginia water/air pollution control facilities this year.....			.00
10. Federal depreciation/amortization on those facilities this year.....			.00
11. Federal depreciation/amortization on such facilities expensed in a prior year.....			.00
12. Net nonbusiness income/loss allocated to West Virginia – Sum of lines 8 through 11, column 3. Enter this amount on line 13 of the Corporate Net Income Tax Tab of the UB-4CR for each corporation.....			.00

Allocation and Apportionment for Multistate Businesses
(Only use the UB forms & schedules when filing a combined report)

2017

MEMBER NAME

UNITARY FEIN

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MEMBER FEIN

SCHEDULE B1 APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES (§11-24-7)

LINES 1 & 2: Divide column 1 by column 2 and enter six (6) digit decimal in column 3.

LINE 5: 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.

PART 1 REGULAR FACTOR	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. Enter on Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for each corporation.....			•

PART 2 – MOTOR CARRIER FACTOR (§11-24-7a)

VEHICLE MILEAGE – Enter column 3 on CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for EACH corporation.

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)
		•

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b)

GROSS RECEIPTS – Enter column 3 on Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for EACH corporation.

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	•

Allocation and Apportionment for Multistate Businesses
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2017

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MEMBER FEIN

SCHEDULE B1 APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES (§11-24-7)

LINES 1 & 2: Divide column 1 by column 2 and enter six (6) digit decimal in column 3.

LINE 5: 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.

PART 1 REGULAR FACTOR	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. Enter on Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for each corporation.....			•

PART 2 – MOTOR CARRIER FACTOR (§11-24-7a)

VEHICLE MILEAGE – Enter column 3 on CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for EACH corporation.

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)
		•

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b)

GROSS RECEIPTS – Enter column 3 on Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for EACH corporation.

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	•

Allocation and Apportionment for Multistate Businesses
(Only use the UB forms & schedules when filing a combined report)

2017

MEMBER NAME

UNITARY FEIN

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 for each corporation and retain for your records.**

MEMBER FEIN

SCHEDULE B1 APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES (§11-24-7)

LINES 1 & 2: Divide column 1 by column 2 and enter six (6) digit decimal in column 3.

LINE 5: 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.

PART 1 REGULAR FACTOR	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. Enter on Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for each corporation.....			•

PART 2 – MOTOR CARRIER FACTOR (§11-24-7a)

VEHICLE MILEAGE – Enter column 3 on CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for EACH corporation.

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)
		•

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b)

GROSS RECEIPTS – Enter column 3 on Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for EACH corporation.

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	•

Allocation and Apportionment for Multistate Businesses
(Only use the UB forms & schedules when filing a combined report)

2017

MEMBER NAME

UNITARY FEIN

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 for each corporation and attach to Form UB-4CR.**

MEMBER FEIN

SCHEDULE B2 APPORTIONMENT FACTORS FOR NON-UNITARY MULTISTATE BUSINESSES INCOME
(§11-24-7)

LINES 1 & 2: Divide column 1 by column 2 and enter six (6) digit decimal in column 3.

LINE 5: 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.

PART 1 REGULAR FACTOR	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. Enter on Form CNF-120, Schedule UB-4CR, Corporate Tab, line 11 for each corporation.....			
9. Total non-unitary business income everywhere.....			.00
10. Non-unitary business income apportioned to West Virginia (line 9 multiplied by line 8).....			.00

PART 2 – MOTOR CARRIER FACTOR (§11-24-7a)

VEHICLE MILEAGE – Enter column 3 on CNF-120, Schedule UB-4CR Corporate tab, line 11 for EACH corporation.

	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)
1			.
2	Total non-unitary business income everywhere.....		.00
3	Non-unitary business income apportioned to West Virginia (line 2 multiplied by line 1).....		.00

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b)

GROSS RECEIPTS – Enter column 3 on Form CNF-120, Schedule UB-4CR Corporate tab, line 11 for EACH corporation.

	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)
1	.00	.00	.
2	Total non-unitary business income everywhere.....		.00
3	Non-unitary business income apportioned to West Virginia (line 2 multiplied by line 1).....		.00

Allowance for Governmental Obligations/Obligations
Secured by Residential Property (§11-24-6(f))
(Only use the UB forms & schedules when filing a combined report)

2017

MEMBER NAME

UNITARY FEIN

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 for each corporation and retain for your records.**

MEMBER FEIN

Schedule C

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 (UB-4CR line 1 plus line 3 minus line 5, plus UB-4APT Schedule A2, line 9, 10, & 11).....	8		.00
9. ALLOWANCE (line 7 multiplied by line 8, disregard sign) Enter here and on UB-4CR, line 4i.....	9		.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**