

SPF-100

Rev 5-19

w

West Virginia Income Tax Return
S Corporation & Partnership (Pass-Through Entity)

2019

TAX PERIOD BEGINNING MM/DD/YYYY	ENDING MM/DD/YYYY	EXTENDED DUE DATE MM/DD/YYYY
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ENTITY NAME		FEIN	WV ACCOUNT NUMBER
MAILING ADDRESS		HAS THE PARTNERSHIP ELECTED OUT OF THE CENTRALIZED AUDIT REGIME UNDER IRC SECTION 6221(b)? <input type="checkbox"/> Yes <input type="checkbox"/> NO IF NO, PROVIDE A DESIGNATION OF THE STATE PARTNERSHIP REPRESENTATIVE (OR THE FEDERAL PARTNERSHIP REPRESENTATIVE)	
CITY	STATE	ZIP	REPRESENTATIVE FIRST NAME LAST NAME
STATE OF DOMICILE	NAICS	<input type="checkbox"/> CHANGE OF ADDRESS	REPRESENTATIVE TIN REPRESENTATIVE US PHONE
CONTACT FIRST NAME	CONTACT LAST NAME		REPRESENTATIVE US ADDRESS
CONTACT PHONE	CONTACT EMAIL		

CHECK ALL APPLICABLE BOXES

1) ENTITY TYPE S-CORPORATION (INCLUDE 1120S) PARTNERSHIP (INCLUDE 1065)

2) RETURN TYPE ANNUAL INITIAL FINAL AMENDED OTHER
 52/53 WEEK FILER DAY OF WEEK ENDING _____ FISCAL

3) IF FINAL/SHORT/INITIAL RETURN CEASED OPERATIONS IN WV CHANGE OF OWNERSHIP CHANGE OF FILING STATUS MERGER
 SUCCESSOR FEIN OF PREDECESSOR: _____ TECHNICAL TERMINATIONS OTHER _____

4) ACTIVITY DESCRIPTION: WHOLLY WV ACTIVITY MULTISTATE ACTIVITY

6) REPORTABLE ENTITIES (ALL ENTITIES MUST BE INCLUDED ON SCHEDULE C OR SCHEDULE D):

ANY PTE YOU ARE A PARTNER, MEMBER, OR SHAREHOLDER DOING BUSINESS IN WV
 ANY ENTITY YOU OWN 80% OF VOTING STOCK ANY DISREGARDED ENTITY
 ANY ENTITY THAT OWNED MORE THAN 80% OF YOUR STOCK ANY CONTROLLED FOREIGN CORPORATION

	(A) INCOME	(B) WITHHOLDING
6) WV DISTRIBUTIVE INCOME OF RESIDENTS.....	.00	
7) WV DISTRIBUTIVE INCOME OF NONRESIDENTS FILING ON A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN F).....	.00	.00
8) WV DISTRIBUTIVE INCOME OF NONRESIDENTS SUBJECT TO WV WITHHOLDING TAX THAT ARE NOT FILING A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN G).....	.00	.00
9) WV DISTRIBUTIVE INCOME OF NONRESIDENTS WHO HAVE ATTESTED ON A NRW-4 THAT THEY WILL FILE AND PAY WV INCOME TAX DIRECTLY.....	.00	
10) TOTAL WV INCOME (SUM OF LINE 6 THROUGH 9, MUST MATCH SCHEDULE A, LINE 13).....	.00	
11) TOTAL WV WITHHOLDING DUE (LINE 7 PLUS LINE 8).....		.00

added: Partnership Elected
 added: #4 wholly or Multistate
 which changed all line
 #'s on page's 1 + 2



NAME

FEIN

11. Total WV-withholding due (from previous page).....	11		.00
12. Prior year carryforward credit.....	12		.00
13. Estimated and extension payments.....	13		.00
14. Total Withholding credits (see instructions)	14		.00
<input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)			
15. Payments (add lines 12 through 14; must match total on Schedule C)	15		.00
16. Overpayment previously refunded or credited (amended return only)	16		.00
17. TOTAL PAYMENTS (subtract line 16 from line 15).....	17		.00
18. Tax Due – If line 17 is smaller than line 11, enter amount owed. If line 17 is larger than line 11 skip to Line 22	18		.00
19. Interest for late payment.....	19		.00
20. Additions to tax for late filing and/or late payment.....	20		.00
21. Total Due with this return (add lines 18 through 20) Make check payable to West Virginia State Tax Department	21		.00
22. Overpayment (Line 17 less line 11).....	22		.00
23. Amount of line 22 to be credited to next year's tax	23		.00
24. Amount to be refunded (line 22 minus line 23).....	24		.00

Direct Deposit of Refund CHECKING SAVINGS

ROUTING NUMBER	ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE. PLEASE SEE PAGE 3 OF INSTRUCTIONS FOR PAYMENT OPTIONS.

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

Signature of Officer/Partner or Member _____ Print name of Officer/Partner or Member _____ Date _____

Title _____ Email _____ Business Telephone # _____

Signature of paid preparer _____ Print name of Preparer _____ Date _____

Firm's name and address _____ Preparer's Email _____ Preparer's Telephone # _____

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
TAX ACCOUNT ADMINISTRATION DIVISION
PO BOX 11751
CHARLESTON WV 25324-1751



Income/Loss Modifications to Federal Pass-Through Income

2019

1. Income/Loss: S Corporation use Federal Form 1120S; Partnership use Federal Form 1065	1	.00
2. Other income: S Corporation use Federal Form 1120S, Schedule K; Partnership use Federal Form 1065, Schedule K	2	.00
3. Other expenses/deductions: S Corporation use Federal Form 1120S, Schedule K; Partnership use Federal Form 1065, Schedule K.....	3	.00
4. TOTAL FEDERAL INCOME: Add lines 1 and 2 minus line 3 – Attach federal return	4	.00
5. Modifications Increasing Federal Income (Schedule B, Line 6).....	5	.00
6. Modifications decreasing Federal Income (Schedule B, Line 12).....	6	.00
7. Modified Federal S Corporation/Partnership income (sum of lines 4 plus line 5 minus line 6)..... Wholly WV Entity go to line 13. Multistate Entity continue to line 8.	7	.00
8. Total nonbusiness income allocated everywhere from Form SPF-100APT, Schedule A-1, Column 3, Line 9	8	.00
9. Income subject to apportionment (line 7 less line 8).....	9	.00
10. West Virginia apportionment factor (Round to 6 decimal places) from SPF-100APT Schedule B, Part 1, line 8; or, if applicable, from SPF-100APT Schedule B, Part 2, Column 3; or SPF-100APT Schedule B, Part 3, Column 3.....	10	.
11. Multistate S Corporation/Partnership's apportioned income (line 9 multiplied by line 10).....	11	.00
12. Nonbusiness income allocated to West Virginia. From Form SPF-100APT, Schedule A-2, line 9 ..	12	.00
13. West Virginia income (wholly WV entities enter amount from line 7; multistate entities add lines 11 and line 12). You must complete Schedule SP	13	.00



Adjustments Increasing		
1. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	1	.00
2. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	2	.00
3. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	3	.00
4. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	4	.00
5. Other:	5	.00
TOTAL INCREASING ADJUSTMENTS		
6. (Add lines 1 through 5; enter here and on Schedule A, line 5).....	6	.00
Adjustments Decreasing		
7. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	7	.00
8. Refunds of state and local income taxes received and reported as income to the IRS.....	8	.00
9. Qualified Opportunity Zone business income	9	
10. Other:	10	.00
11. Allowance for governmental obligations/obligations secured by residential property (Complete Schedule B-1).....	11	.00
12. TOTAL DECREASING ADJUSTMENTS		
(Add lines 7 through 11; enter here and on Schedule A, line 6).....	12	.00

Schedule B-1 ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY RESIDENTIAL PROPERTY (§11-24-6(f))		
1. Federal obligations and securities.....	1	.00
2. Obligations of WV and political subdivisions of WV.....	2	.00
3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV.....	3	.00
4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV.....	4	.00
5. TOTAL (add lines 1 through 4).....	5	.00
6. Total assets as shown on Schedule L, Federal Form 1120S or Federal Form 1065.....	6	.00
7. Line 5 divided by line 6 (round to 6 decimal places).....	7	.
8. ADJUSTED INCOME. (Add schedule A line 4 and Schedule B line 6. Subtract the sum of Schedule B lines 7 through 10)	8	.00
9. ALLOWANCE (line 7 x line 8, disregard sign) Enter here and on Schedule B line 11	9	.00

Sch B - Removed Subtotal Line
 Added: Qualified Opportunity Zone

Added: Sch B-1



SCHEDULE
C
SPF-100 W

REPORTABLE ENTITIES & SCHEDULE OF TAX PAYMENTS

2019

If the number of entities to be reported on Schedule C exceeds 10, you must import the spreadsheet through www.MyTaxes.WVtax.

NAME OF ENTITY	FEIN	DATE OF PAYMENT			TYPE: WITHHOLDING, ESTIMATED, EXTENSION, OTHER PMTS OR PRIOR YEAR CREDIT	AMOUNT OF PAYMENT
		MM	DD	YYYY		
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
TOTAL (AMOUNT MUST AGREE WITH AMOUNT ON SPF-100, LINE 15).....						.00

SCHEDULE
D
SPF-100

SCHEDULE OF REPORTABLE ENTITIES

2019

If the number of entities to be reported on Schedule D exceeds 10, you must import the spreadsheet through www.MyTaxes.WVtax.
Disregarded entities will be filing under the parents West Virginia account number.

NAME OF ENTITY	FEIN	PARENT NAME	PARENT FEIN	EXPLANATION

Sch C - Changed total amount for Paper returns to 10
if more than 10 will file Spreadsheet
NEW
Added: sch D "For Reportable Entities"
only allow 10 on paper - if more must
file Spreadsheet **NEW**



ENTITY NAME	FEIN
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This form is to be used by S Corporations and Partnerships to summarize the tax credits that are allocable to their shareholders/partners. 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. The S Corporation or Partnership must complete an allocation schedule for each tax credit claimed. These allocations will be reported on their K-1 or K-1C. **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.**

TAX CREDITS THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX	CREDIT CALCULATED ON APPROPRIATE SCHEDULE	AVAILABLE TAX CREDIT FOR CURRENT YEAR
1. Economic Opportunity Tax Credit (§11-13Q) Schedule WV/EOTC-1 and EOTC-A	1	.00
2. Environmental Agricultural Equipment Tax Credit (§11-13k) Form WV/AG-1	2	.00
3. West Virginia Neighborhood Investment Program Credit (§11-13j) Form WV/NIPA-2	3	.00
4. Apprentice Training Tax Credit (§11-13w) Schedule WV/ATTC-1	4	.00
5. Film Industry Tax Credit (§11-13x) Schedule WVFIIA-TCS	5	.00
6. Alternative Fuel Tax Credit (§11-6d) Schedule AFTC-1	6	.00
7. Innovative Mine Safety Technology Tax Credit (§11-13BB) Schedule IMSTTC-1	7	.00
8. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) Schedule RBIC and RBIC-A	8	.00
9. West Virginia Military Incentive Credit (§11-24-12) Schedule J	9	.00
10. Farm to Food Bank Tax Credit (§11-13DD)	10	.00
11. TOTAL CREDITS add lines 1 through 10	11	.00

Sch TC Removed 2 Columns
 ① Tax Credits carried from Prior Years
 ② Tax Credit carried Forward to Future Years
 Changed titles



B 5 4 2 0 1 9 0 6 W

FEIN

This form is used by entities that are subject to tax in more than one state to allocate and apportion their income to the State of West Virginia. Complete and attach to Form SPF-100. See instructions for information on APT Schedules A1, A2, and B, Part 1, 2, & 3.

**APT 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. Income from nonunitary sources reported on the schedule K-1.....			.00
9. Nonbusiness income/loss Sum of lines 1 through 8, of column 3. Enter total of Column on SPF-100 Schedule A, Line 8.....			.00

**APT 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. Income from nonunitary sources reported on the schedule K-1.....			.00
9. Net nonbusiness income/loss allocated to West Virginia Sum of lines 1 through 8, column 3. Enter on SPF-100 Schedule A, Line 12.....			.00



B 5 4 2 0 1 9 0 7 W

(SPF-100APT)

W

FEIN

**FAILURE TO COMPLETE
SPF-100APT, SCHEDULE B WILL RESULT
IN 100% APPORTIONMENT TO WV**

**APT SCHEDULE B
APPORTIONMENT FACTORS FOR MULTISTATE S CORPORATIONS/PARTNERSHIPS (§11-24-7)**

PART 1 - REGULAR FACTOR

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.

	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
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 Column 3, Lines 1, 2, 5, and 6.....			.
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 SPF-100, Schedule A, line 10			.

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

Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3
Enter on SPF-100, Schedule A, line 10

	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
VEHICLE MILEAGE			.

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

Divide Column 1 by Column 2 and enter six (6) digit decimal in column 3
Enter on SPF-100, Schedule A, line 10

	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
GROSS RECEIPTS	.00	.00	.



SUMMARY OF K-1 SHAREHOLDERS/PARTNERS OWNERSHIP
AND COMPUTATION OF WITHHOLDING TAX

2019

(A) SHAREHOLDER/ PARTNER NAME <small>◀ Mark if a single shareholder/ partner has 100% ownership</small>	(B) SSN/FEIN	(C) CHECK ONLY ONE				(D) PERCENTAGE OF OWNERSHIP <small>to the sixth decimal place</small>	(E) WV DISTRIBUTIVE INCOME	(F) TAX WITHHELD FOR NONRESIDENT COMPOSITE	(G) TAX WITHHELD FOR OTHER NONRESIDENT
		1 WV RESIDENT	2 NONRESIDENT COMPOSITE	3 NONRESIDENT	4 NRW-4 or TAX EXEMPT				
1		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	
2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	
3		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	
4		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	
5		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	
6		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	
7		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	
8		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	
9		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	
10		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	
11		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	
12		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	
Page totals							.00	.00	
SP Schedule Grand Total							.00	.00	

Taxpayers reporting more than twelve (12) shareholders/partners must upload the import spreadsheet electronically at www.mytaxes.wvtax.gov.

- Transfer Total of Column F to line 7 (Withholding column) of SPF-100
- Transfer Total of Column G to line 8 (Withholding column) of SPF-100

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

FEIN	Total WV Income
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SPF-100EXT

REV 5-19

w Extension of Time to File Information Returns

2019

FEIN

EXTENDED DUE DATE

		TAX YEAR					
BEGINNING				ENDING			
	MM	DD	YYYY		MM	DD	YYYY
BUSINESS NAME AND ADDRESS				TYPE OF BUSINESS (CHECK ONLY ONE) <input type="checkbox"/> Partnership Filing Form SPF-100 <input type="checkbox"/> S Corporation Filing Form SPF-100			
Contact Person				Contact Phone #			
1. Nonresident Withholding Tax.....				1	.00		
2. Nonresident Composite Withholding Tax.....				2	.00		
3. Less Prior Year Credit and Estimated Payment				3	.00		
4. Balance Due.....				4	.00		

NOTE: This form is to be used for requesting an extension of time to file the S Corporation or Partnership Income Tax Return and for making an extension payment for the pass-through entity's nonresident withholding tax or their Nonresident Composite account. This form is not a substitute for filing annual tax returns.

WHO MAY FILE: Any S Corporation or Partnership needing an extension of time to file the West Virginia Income Tax Return (Form SPF-100) and expecting to owe tax must file Form SPF-100EXT. Any taxpayer granted an extension of time to file a federal return is granted the same extension of time to file their West Virginia return. **An extension of time for filing does not extend the time for payment.** To avoid interest and additions to tax for late payment, use this return to make an extension payment pending the filing of your annual return.

PAYMENT OF NONRESIDENT WITHHOLDING TAX: West Virginia tax law (Code §11-21-71a) requires S Corporations and Partnerships to withhold income tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders and partners. The withholding tax rate is 6.5%.

The nonresident withholding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding tax due for the taxable year or 100% of the tax paid for the prior taxable year, if the prior tax year was a full 12 months and tax was paid. If the balance due on your annual return is paid by the last day of your extension and the amount due is 10% or less of the tax due for the taxable year, no additions to tax will be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding.

WHEN TO FILE: An S Corporation's annual West Virginia Income Tax return is due on or before the fifteenth day of the third month following the close of the taxable year. A Partnership's annual West Virginia Income Tax return is due on or before the fifteenth day of the third month following the close of the taxable year.

CLAIMING OF EXTENSION PAYMENT: A tentative payment made by filing Form SPF-100EXT must be claimed on line 13 of your West Virginia Income Tax return (Form SPF-100).

Make check payable and remit to:

West Virginia State Tax Department
Tax Account Administration Division
 PO Box 11751
 Charleston, WV 25339-1751



Schedule of WV Partner/Shareholder/Member/Beneficiary
Income, Loss, Modification, Credits, and Withholding

TAXABLE YEAR OF ORGANIZATION							
BEGINNING				ENDING			
	MM	DD	YYYY		MM	DD	YYYY
ORGANIZATION NAME (please type or print)				NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY			
STREET or POST OFFICE BOX				STREET or POST OFFICE BOX			
CITY	STATE	ZIP		CITY	STATE	ZIP	
WEST VIRGINIA IDENTIFICATION NUMBER	FEDERAL IDENTIFICATION NUMBER		FEIN	WV IDENTIFICATION NUMBER			
CHECK ONE:		1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return		\$.00		
<input type="checkbox"/> S Corporation		2. Amount of West Virginia income tax withheld (see instructions)		\$.00		
<input type="checkbox"/> Limited Liability Company		PERCENTAGE OF OWNERSHIP		%			
<input type="checkbox"/> Partnership		<input checked="" type="checkbox"/> Fiduciary					

INCOME

1. Distributive pro rata share of income allocable to West Virginia.....	1	.00
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ADDITIONS

2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	2	.00
3. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	3	.00
4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	4	.00
5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit.....	5	.00
6. Other Income deducted from federal adjusted gross income but subject to state tax.....	6	.00

SUBTRACTIONS

7. Interest or dividends received on United State or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	7	.00
8. Refunds of state and local income taxes received and reported as income to the IRS....	8	.00
9. Other income included into federal adjusted gross income but excluded from state income tax.....	9	.00
10. Allowance for governmental obligations secured by residential property	10	.00

*Added: Line 10 Allowance for governmental obligations -----
Which Changed Line #s on next page*



NAME

FEIN

CREDITS ALLOCABLE TO PARTNER/SHAREHOLDER/MEMBER

11. Economic Opportunity Tax Credit.....	11	.00
12. Environmental Agricultural Equipment Tax Credit.....	12	.00
13. WV Neighborhood Investment Program Credit.....	13	.00
14. Apprentice Training Tax Credit.....	14	.00
15. Film Industry Investment Tax Credit.....	15	.00
16. Alternative Fuel Tax Credit.....	16	.00
17. Innovative Mine Safety Tax Credit.....	17	.00
18. Historic Rehabilitated Buildings Tax Credit.....	18	.00
19. West Virginia Military Incentive Tax Credit.....	19	.00
20. Farm to Food Bank Tax Credit.....	20	.00

ADDITIONAL INFORMATION

Blank lined area for additional information.



West Virginia Schedule K-1

General

The partners, members, or shareholders of any pass-through entity are liable for tax on their share of the income, whether or not distributed, and must include their share on the individual income tax return.

West Virginia Schedule K-1 provides a reporting mechanism for a pass through entity to report the distributive share of gains, losses, modifications and credits of owners (i.e. partners, shareholders, members, etc.) Additionally, it is the reporting mechanism for any withholding required to be performed on nonresident owners.

This form should be used for any owner that is not a "C" Corporation. The Schedule K-1C should be used for any owner that is a "C" Corporation.

Withholding

The upper half of the first page includes information concerning the entity reporting the information (including the name, address, identification number and type), information concerning the owner to which this information statement relates (including the name, address, and identification number) and a withholding statement.

Line 1- Line 1 of this section should include the distributive share of income for a nonresident owner.

Line 2 – Line 2 of this section should include the amount withheld for the nonresident owner.

Distributive share

The lower half and second page will include the owners distributive share of items of gain, loss, modification and credit applicable to the owner.

Line 1- Line 1 of this section should include the distributive share of income for a resident owner regardless of source. This should be similar to the income reported on the Federal Schedule K-1 that qualifies as federal adjusted gross income.

Lines 2 through 10- These lines reflect the distributive share of modifications available to the owner reported on the entities Schedule B.

Lines 11 through 20 – These lines reflect the distributive share of tax credits available to the owner reported on the entities Schedule SPF-100TC.

Report by Owners – The WV Schedule K-1 should be provided to all owners that are not "C" Corporations. All such owners must file a WV tax return that includes all WV Schedule K-1's provided to the owner. Include your share of the partnership's income or (loss), credits, deductions, etc., as shown by your Schedule K-1 on your West Virginia income tax return for the year in which the tax year of the entity ends.

Special Rule for Pass through entities:

Pass through entity owners of pass through entities should allocate income received from a pass-through entity unless such entities are engaged in a unitary business. If a unitary relationship exists, a pass-through entity owner of a pass through entity may reapportion its WV income, including the appropriate factors of the subsidiary.

"From SP" checked - Information only K-1

When the entity listed in "Organization Name" submits the K-1 for information purposes, the entity must check the "From SP" box and include the "PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY" on Schedule SP.

TAXABLE YEAR OF ORGANIZATION						
BEGINNING MM/DD/YYYY				ENDING MM/DD/YYYY		
ORGANIZATION NAME (please type or print)				NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY		
STREET or POST OFFICE BOX				STREET or POST OFFICE BOX		
CITY	STATE	ZIP	CITY	STATE	ZIP	
WEST VIRGINIA IDENTIFICATION NUMBER	FEDERAL IDENTIFICATION NUMBER		FEIN	WV IDENTIFICATION NUMBER		
CHECK ONE: <input type="checkbox"/> S Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Fiduciary	1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return			\$.00	
	2. Amount of West Virginia income tax withheld (see instructions)			\$.00	
	PERCENTAGE OF OWNERSHIP				%	

INCOME

1. Distributive pro rata share of income allocable to West Virginia.....	1	.00
--	---	-----

ADDITIONS

2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	2	.00
3. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	3	.00
4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	4	.00
5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit.....	5	.00
6. Other Income deducted from federal adjusted gross income but subject to state tax.....	6	.00
7. Federal depreciation/amortization for WV water/air pollution control facilities.....	7	.00
8. Unrelated business taxable income of a corporation exempt from federal tax.....	8	.00
9. Add back expenses for certain REIT's and RIC's.....	9	.00

SUBTRACTIONS

10. Interest or dividends received on United State or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	10	.00
11. Refunds of state and local income taxes received and reported as income to the IRS....	11	.00
12. Other income included into federal adjusted gross income but excluded from state income tax.....	12	.00
13. Salary expense not allowed on federal return due to claiming the federal jobs credit.....	13	.00
14. Cost of WV water/air pollution control facilities.....	14	.00
15. Allowance for governmental obligations/obligations secured by residential property	15	.00



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NAME

FEIN

CREDITS ALLOCABLE TO PARTNER/MEMBER/SHAREHOLDER

16. Economic Opportunity Tax Credit	16		.00
17. Manufacturing Investment Tax Credit (§11-13S)	17		.00
18. Historic Rehabilitated Buildings Investment Credit	18		.00
19. West Virginia Neighborhood Investment Program Credit	19		.00
20. Environmental Agricultural Equipment Tax Credit	20		.00
21. Electric, Gas, and Water Utilities Rate Reduction Credit	21		.00
22. Telephone Utilities Rate Reduction Credit	22		.00
23. West Virginia Military Incentive Credit	23		.00
24. Apprentice Training Tax Credit	24		.00
25. Film Industry Tax Credit	25		
26. Manufacturing Property Tax Adjustment Credit	26		
27. Alternative Fuel Tax Credit	27		
28. Innovative Mine Safety Technology Tax Credit	28		
29. Farm to Food Bank Tax Credit	29		

ADDITIONAL INFORMATION

Added: Credits that are taken on CNF-120 TC
schedule that were missed last year.



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West Virginia Schedule K-1C

General

The partners, members, or shareholders of any pass-through entity are liable for tax on their share of the income, whether or not distributed, and must include their share on the individual income tax return.

West Virginia Schedule K-1C provides a reporting mechanism for a pass-through entity to report the distributive share of gains, losses, modifications and credits of owners that are treated as "C" Corporations and are thereby subject to the WV income tax. The Schedule K-1 should be used for any owner that is not a "C" Corporation (including individuals, partnerships, LLC's, and "S" Corporations).

Withholding

The upper half of the first page includes information concerning the entity reporting the information (including the name, address, identification number and type), information concerning the owner to which this information statement relates (including the name, address, and identification number) and a withholding statement.

Line 1- Line 1 of this section should include the distributive share of income for a nonresident owner.

Line 2 – Line 2 of this section should include the amount withheld for the nonresident owner.

Distributive share

The lower half and second page will include the owners distributive share of items of gain, loss, modification and credit applicable to the owner.

Line 1- Line 1 of this section should include the distributive share of income for an owner.

Lines 2 through 15- These lines reflect the distributive share of modifications available to the owner reported on the entities Schedule B.

Report Line 15 on CNF-120 Schedule B, Line 22

Lines 16 through 29 – These lines reflect the distributive share of tax credits available to the owner reported on the entities Schedule CNF-120TC.

Report by Owners – The WV Schedule K-1C should be filed with the corporation net income tax return of the corporate owner of a pass-through entity. All income reported on the K-1C should be income allocated to WV.

"From SP" checked - Information only K-1C

When the entity listed in "Organization Name" submits the K-1C for information purposes, the entity must check the "From SP" box and include the "PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY" on Schedule SP.

**Statement of West Virginia Income Tax
Withheld for Nonresident Individual or Organization**

Read Instructions

ORGANIZATION NAME AND MAILING ADDRESS				NONRESIDENT'S NAME AND MAILING ADDRESS			
Name (please type or print)				Name (please type or print)			
Street or Post Office Box				Street or Post Office Box			
City	State	Zip		City	State	Zip	
West Virginia Identification Number	Federal Identification Number			Social Security Number	West Virginia Identification Number		
Check one: <input type="checkbox"/> Trust <input type="checkbox"/> Estate <input checked="" type="checkbox"/> S-Corp <input type="checkbox"/> Partnership				1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return		\$	
				2. Amount of West Virginia income tax withheld and refunded (see instructions)		\$	

Taxable Year of Organization

Beginning			Ending		
MM	DD	YYYY	MM	DD	YYYY

TO BE FILED IN THE ABSENCE OF FORM WV/NRW-4, WEST VIRGINIA NONRESIDENT INCOME TAX AGREEMENT



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INSTRUCTIONS

Who Must File: Every partnership, S corporation, estate or trust ("organization") deriving income or gain from West Virginia sources must complete Form WV/NRW-2 for each NONRESIDENT partner, shareholder, or beneficiary, ("Nonresident Distributee") who received distributions (actual or deemed) of West Virginia source income or gain from such Organization unless the Organization shows on its Schedule K-1's for Nonresident Distributees (or as an attachment thereto) the information required by the Tax Commissioner. A corporate partner or beneficiary is a nonresident when its commercial domicile is located outside West Virginia.

When and Where to File: Form WV/NRW-2 and remittance must accompany the Organization's West Virginia income tax return when it is filed. Partnerships/S corporations mail returns to West Virginia State Tax Department, PO Box 11751, Charleston, WV 25339-1751. Trusts mail returns to West Virginia State Tax Department, PO Box 1071, Charleston, WV 15324-1071. This form may be copied or a facsimile made and distributed as follows: (1) one copy to be attached to the Organization's West Virginia tax return, (2) one copy for the Organization's records, and (3) two copies must be furnished to each nonresident distributee from whom West Virginia income tax is withheld.

Amount of Withholding: The withholding tax rate is 6.5% of the amount subject to withholding.

Nonresident Distributees: The Nonresident individual named on this Form WV/NRW-2 is required to file a West Virginia Personal Income Tax Return (Form IT-140) with this Department by mailing it to PO Box 1071, Charleston, WV 25324-1071. The amount entered on line 2, Form WV/NRW-2, is allowed as a credit against the individual's West Virginia personal income tax liability for the taxable year and should be claimed as West Virginia income tax withheld. Attach a copy of Form WV/NRW-2 to the Form IT-140 in the space provided for attaching the Federal withholding form, Federal Form W-2.

If the Nonresident is an entity taxable as a corporation, it is required to file a West Virginia Corporation Net Income/Business Franchise Tax Return (WV/CNF-120) with the Department by mailing it to PO Box 1202, Charleston, WV 25324-1202. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the corporation's West Virginia corporation net income tax liability and should be claimed as estimated tax paid. Attach a copy of WV/NRW-2 to the Form WV/CNF-120.

Taxable Years: If the Nonresident Distributee's taxable year is the same as the taxable year of the Organization, the Distributee is required to report the income and claim withholding on the Distributee's annual West Virginia income tax return for that taxable year. If the taxable years are different, the Distributee reports the income and claims withholding tax credit on the Distributee's annual West Virginia income tax return filed for the taxable year during which the Organization's taxable year ended. **A copy of this form must be attached to the Distributee's annual return.**

Do I need to use a payment voucher?

1. If your partnership or S corporation owes tax on its return, send the payment voucher to us with your payment. You must pay the amount owed by the 15th day of the third month after your year end to avoid interest and penalties.
2. If your return shows a refund or no tax due, there is no need to use the payment voucher.
3. You may be required to submit this payment electronically. To see if you are required to pay electronically, please visit our website at tax.wv.gov.

How do I prepare my payment?

1. Make your check or money order payable to the West Virginia State Tax Department. **Do not send cash!**
2. If your name and address are not printed on your check or money order, write them on it.
3. Write your FEIN, daytime phone number, and "2019 Form WV-100V" on your payment.

How do I prepare my payment voucher?

1. Enter your FEIN in the first block.
2. Enter the period ending date in the second box.
3. Enter your name(s) and address on the last three lines.
4. Mark the Amended box if payment is associated with an amended tax return to ensure the proper direction and processing. Failure to do so could result in the assessment of late payment penalties.

How do I send my payment and the payment voucher?

1. Detach the payment voucher by cutting along the dotted line.
2. DO NOT attach the payment voucher or your payment to your return or to each other.
3. Mail your payment and payment voucher to the following address:

West Virginia State Tax Department
Tax Account Administration Division
PO Box 3839
Charleston, WV 25338-3839

REV WV-100V 05-19 EPV 2019		STATE OF WEST VIRGINIA					
		INCOME TAX FOR S CORPORATIONS AND PARTNERSHIPS					
Please print or type	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%; padding: 5px;">FEIN</td> <td style="width: 50%; padding: 5px;"><input type="checkbox"/> Amended</td> </tr> <tr> <td style="padding: 5px;">Period Ending</td> <td></td> </tr> </table>		FEIN	<input type="checkbox"/> Amended	Period Ending		<p>AMOUNT OF PAYMENT</p> <p>\$ _____</p> <p>Do not send cash! Make your check or money order payable to the West Virginia State Tax Department and write your account number and "2019 Form WV-100V" on your check or money order. Mail your payment to:</p> <p>West Virginia State Tax Department Tax Account Administration Division P.O. Box 3839 Charleston, WV 25338-3839</p>
	FEIN	<input type="checkbox"/> Amended					
	Period Ending						
	Name of Business						
Mailing Address							
City _____ State _____ Zip Code _____							

NOTE: Electronic filers *must* inform taxpayers that full payment of taxes due must be submitted on or before the 15th day of the 3rd month after the close of the taxable year for partnerships and S corporations.



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