PTE-100 REV 07/2023 W

### WEST VIRGINIA TAX RETURN <u>S CORPORATION & PARTNERSHIP (PASS-THROUGH ENTITY)</u>

TAX PERIOD BEGINNING MM/DD/YYYY		ENDING MM/DD/YYYY			EXTEN DUE I MM/DD	DATE	
ENTITY NAME				FEIN		WV ACCOUNT NUMBER	२
MAILING ADDRESS				HAS THE PARTNERSHIP E UNDER IRC SECTION 6221		T OF THE CENTRALIZED AUDIT	REGIME
CITY	STATE	ZIP		Yes NO P	- NO, PROVI ARTNERSHI	IDE A DESIGNATION OF THE STA IP REPRESENTATIVE (OR THE FE IP REPRESENTATIVE)	
	STATE	ZIP		REPRESENTATIVE FIRST N		AST NAME	
				REFREGENTATIVETINGT			
STATE OF DOMICILE	NAICS						
	CH	ANGE OF DRESS		REPRESENTATIVE TIN	F	REPRESENTATIVE US PHONE	
CONTACT FIRST NAME	CONTACT LAST NAME			REPRESENTATIVE US ADD	RESS		
CONTACT PHONE	CONTACT EMAIL						
CHECK ALL APP		<b>S</b> <sup>1)</sup>	ENTITY TYPE	S-CORPORATION (INCLUDE 1120S)		NERSHIP UDE 1065)	
2) RETURN TYPE ANNUAL	INITIAL	FINAL		AMENDED	AAR	OTHER	
52/53 W	EEK FILER DAY OF WEEK	ENDING			FISCA	AL	
3) IF FINAL/SHORT/ INITIAL RETURN CEASED	D OPERATIONS IN WV	GE OF OWNERSHIP		CHANGE OF FILING S	STATUS	MERGER	
SUCCES	SSOR FEIN OF PREDECESSOR:				IATIONS	OTHER	
4) ACTIVITY DESCRIPTION:		VV ACTIVITY 'ITY ONLY)		MULTISTATE ACTIVI	ТҮ		
5) REPORTABLE ENTITIES (ALL I	ENTITIES MUST BE INCLUDED ON	SCHEDULE D):					
A. ANY	PTE YOU ARE A PARTNER, MEMBE	ER, OR SHAREHOLDI	ER DOI	NG BUSINESS IN WV			
B. ANY	ENTITY YOU OWN 80% OF VOTING	STOCK		D. ANY DISREGARD	ED ENTITY,	INCLUDING QSUBS	
C. ANY	ENTITY THAT OWNED MORE THAN	N 80% OF YOUR STO	CK	E. ANY CONTROLLE	D 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 WITHHOLDING THAT ARE NO	E OF NONRESIDENTS SUBJEC T FILING A NONRESIDENT COMP DUE (SCHEDULE SP, COLUMN G)	CT TO WV POSITE TAX			.00		.00
9) WV DISTRIBUTIVE INCOME OF NRW-4 THAT THEY WILL FILE	NONRESIDENTS WHO HAVE ATTI AND PAY WV INCOME TAX DIREC	ESTED ON A TLY OR ARE			.00		
10) TOTAL WV INCOME	/UST MATCH SCHEDULE A, LINE 1				.00		
	DUE (LINE 7 PLUS LINE 8)				.00		
							.00



2023

	NAME					FEIN		
11. 1	Fotal WV withholding due (from previou	ıs page)			11			.00
12. F	Prior year carryforward credit		12				.00	
	Estimated and extension payments Fotal Withholding credits (see instruction		13				.00	
14.	CHECK HERE IF WITHHOLDING IS FROM		14			[	.00	
15. F	Payments (add lines 12 through 14; mu	ist match total on Schedule C)			15			.00
16. (	Overpayment previously refunded or c	redited (amended return only)			16			.00
17	TOTAL PAYMENTS (subtract line 16 f	rom line 15)			17			.00
	「ax Due – If line 17 is smaller than line han line 11 skip to Line 22		•	~	18			.00
19. I	nterest for late payment				19			.00
20. /	Additions to tax for late filing and/or late	payment			20			.00
21. 1	Fotal Due with this return (add lines 18	through 20)			21			.00
22. (	Overpayment (Line 17 less line 11)		22				.00	
23. <i>I</i>	Amount of line 22 to be credited to nex	t year's tax	23				.00	
24. <i>I</i>	Amount to be refunded (line 22 minus l	ine 23)	24				.00	
	ect Deposit 🗌 CHECKING	SAVINGS						
	PLEASE REVIEW YOUR ACCOUNT INFORM	ATION FOR ACCURACY. INCORRECT A PLEASE SEE PAGE 3 OF INSTRUC	CCOUN		RMATIC	ON MAY RESULT IN A \$15.00 RET	ACCOUNT NUMBER	ARGE.
	orize the State Tax Department to discuss my retur r penalty of perjury, I declare that I have examin		and stat	tements,	and to	the best of my knowledge and bel	lief, it is true, correct and	d complete.
Signa	ture of Officer/Partner or Member	Print name of Officer/Partne	r or Men	nber			Date	
Title		Em	ail				Business Teleph	none #
Signa	ture of paid preparer	Print name of Preparer					Date	
Firm's	aname and address	Pre	parer's I	Email			Preparer's Telep	phone #
MAK	E CHECKS PAYABLE TO AND MAIL TO:	WEST VIRGINIA TAX DIVISION TAX ACCOUNT ADMINISTRATION PO BOX 11751 CHARLESTON WV 25339-1751	1					

INCOME/LOSS MODIFICATIONS FEDERAL PASS-THROUGH INCO	

Schedule A Form PTE-100 W



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 PTE-100APT, Schedule A1, 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 PTE-100APT Schedule B, Part 1, Column 3; or, if applicable, from PTE-100APT Schedule B, Part 2, Column 3; or PTE-100APT Schedule B, Part 3, Column 3		
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 PTE-100APT, Schedule A2, line 9	12	.00
13.	West Virginia income (wholly WV entities enter amount from line 7; multistate entities add lines 11 and line 12). <b>You must complete Schedule SP</b>	13	.00



Schedule	
В	
Form PTF-100	

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#### MODIFICATIONS TO FEDERAL S CORPORATION AND PARTNERSHIP INCOME



#### Adjustments Increasing 1. Interest or dividend income on federal obligations which is exempt from federal tax but subject .00 to state tax..... 1 2 .00 2. Interest or dividend income on state and local bonds other than bonds from West Virginia sources 3 .00 3. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax 4. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject 4 .00 to state tax..... 5. Other increasing adjustments 5 .00 Provide a brief description: TOTAL INCREASING ADJUSTMENTS 6 .00 6. (Add lines 1 through 5; enter here and on Schedule A, line 5)..... Adjustments Decreasing 7. Interest or dividends received on United States or West Virginia obligations included in federal 7 .00 adjusted gross income but exempt from state tax..... 8 .00 8. Refunds of state and local income taxes received and reported as income to the IRS..... .00 9 9. Qualified Opportunity Zone business income (Include Copy of IRS form 8996) ..... 10. Other decreasing adjustments .00 10 Provide a brief description: 11. Allowance for governmental obligations/obligations secured by residential property 11 .00 (Complete Schedule B-1)..... 12. TOTAL DECREASING ADJUSTMENTS .00 12 (Add lines 7 through 11; enter here and on Schedule A, line 6).....

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				
<ol><li>Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV.</li></ol>	3	.00				
<ol> <li>Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV</li> </ol>	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)						
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				



Schedule	
Form PTE-100	w
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## SCHEDULE OF TAX PAYMENTS



Taxpayers reporting more than 10 payments must file their PTE-100 return electronically.

NAME OF	FEIN OR 8 DIGIT WV TAX		DATE O PAYMEN		TYPE: withholding, estimated,	AMOUNT OF PAYMENT
ENTITY	ACCOUNT NUMBER	MM	DD	YYYY	EXTENSION, OTHER PMTS OR PRIOR YEAR CREDIT	
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
TOTAL (	AMOUNT MUST AGREE		AMOUN	T ON PTE-	-100, LINE 15)	.00



	Taxpayers reporting more than 10 entities must file their PTE-100 return electronically.						
NAME OF ENTITY	FEIN	PARENT NAME	PARENT FEIN	TYPE OF ENTITY (SEE INSTRUCTIONS)			



PTE-100TC Form PTE-100

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ENTITY NAME

FEIN

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.** 

Т	TAX CREDITS HE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TA LIABILITY FOR THAT TAX	X	CREDIT CALCULATED ON APPROPRIATE SCHEDULE	AVAILABLE TAX CREDIT FOR CURRENT YEAR	Т
1.	Economic Opportunity Tax Credit (§11-13Q) Schedule EOTC-1and EOTC-A	1	.00	.0	0
2.	High Technology Manufacturing Business (§11-13Q-10a) <b>Schedule EOTC-HTM</b>	2	.00	.0	0
3.	Environmental Agricultural Equipment Tax Credit (§11-13k) Form AG-1	3	.00	.0	0
4.	West Virginia Neighborhood Investment Program Credit (§11-13J) Form NIPA-2	4	.00	.0	0
5.	Apprentice Training Tax Credit (§11-13w) <b>Schedule ATTC-1</b>	5	.00	.0	0
6.	Alternative Fuel Tax Credit (§11-6d) <b>Schedule AFTC-1</b>	6	.00	.0	0
7.	Historic Rehabilitated Buildings Investment Credit (§11-24-23a) Schedule RBIC and RBIC-A	7	.00	.0	0
8.	West Virginia Military Incentive Credit (§11-24-12) <b>Schedule J</b>	8	.00	.0	0
9.	Farm to Food Bank Tax Credit (§11-13DD) <b>Department of Agriculture Certificate</b>	9	.00	.0	0
10.	Post-Coal Mine Site Business Credit (§11-28) Schedule PCM-1	10	.00	.0	0
11.	Downstream Natural Gas Manufacturing Investment Credit (11-13GG) Schedule DNG-1	11	.00	.0	0
12.	Natural Gas Liquids (§11-13HH) <b>Schedule NGL-1</b>	12	.00	.0	0
13.	Donation or Sale of Vehicle to Charitable Organizations (§11-13FF) <b>Schedule DSV-1</b>	13	.00	.0	0
14.	Small Arms And Ammunition Manufacturers Credit (§11-13KK) Schedule SAAM-1	14	.00	.0	0
15.	WV Jumpstart Savings Program Credit for Employer contribution (§11-24-10a) Schedule JSP-1	15	.00	.0	0
16.	Capital Investment in Child-Care Property Tax Credit (§11-21-97) Schedule CIP	16	.00	.0	0
17.	Operating Costs of Child-Care PropertyTax Credit (§11-21-97) Schedule OCF	17	.00	.0	0
18.	Industrial Advancement Act Credit (§11-13LL-1)	18	.00	.0	0
19.	West Virginia Film Industry Investment Tax Credit (§11-13X) <b>FIIA-TCS</b>	19	.00	.0	0
20.	Build WV Property Value Adjustment Tax Credit (§5B-2L) <b>PVA-2</b>	20	.00	.0	0
21.	TOTAL CREDITS add the credits above	21	.00	.0	0



#### PTE-100APT Form PTE-100 w

# ALLOCATION AND APPORTIONMENT FOR MULTISTATE BUSINESSES



FEIN	FEIN This form is used by entities that are subject to tax in more than one state to allocate and ap portion their income to the State of West Virginia. Complete and attach to Form PTE-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)						
TYPE		Column 1	Column 2	Column 3			

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
<ol> <li>Gain – sale of natural resources (IRC Sec. 631 (a)(b))</li> </ol>	.00	.00	.00
8. Income from nonunitary sources reported on the schedule K-1			.00
9. Nonbusiness income/loss 9. Sum of lines 1 through 8, of Column 3.	Enter total of Column 3 on PTE-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 PTE-100 Schedule A, Line 12			.00		



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#### **FAILURE TO COMPLETE PTE-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**

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

SALES	Column 1	Column 2	Column 3
	West Virginia	Everywhere	Decimal Fraction (6 digits)
JALES	.00	.00	

PAR	RT 2 - MOTOR CARRIER	FACTOR (§11-24-7A	)
Divide Column 1 by Column 2 and enter s Enter on PTE-100, Schedule A, line 10	ix (6) digit decimal in Column 3.		
VEHICLE MILEAGE	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
			•

PART 3 -	FINANCIAL ORGANIZA	TION FACTOR (§11-24-	7B)
Divide Column 1 by Column 2 and enter s Enter on PTE-100, Schedule A, line 10	ix (6) digit decimal in Column 3.		
GROSS RECEIPTS	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
GRUSS RECEIPTS	.00	.00	•



LUERK MARE ATX WITHELLOFOX ATX WITHELLOFOX         (b) (c) CHECKONDOXE (c) CHECKONDOXE ATX WITHELLOFOX         (c) (c) CHECKONDOXE (c) CHECKONDOXE (c		Form PTE-100 W	AND COMPUTATION OF WITHHOLDING							
Savereiouced Marken Aufmentonen Marken Aufmentonen		(A)	(B)	ບ ເງົ		4E (D)	(E)	(F)	(9)	
Matterior construction         Composition		SHAREHOLDER/ PARTNER NAME	SSN/FEIN	• WV RE			WV DISTRIBUTIVE INCOME	TAX WITHHELD FOR NONRESIDENT	TAX WITHHE OTHER NONRI	LD FOR
SP 104       0.0 <t< th=""><th></th><th>MARK IF A SINGLE SHAREHOLDER/PARTNER HAS 100% OWNERSHIP</th><th></th><th>SIDENT</th><th>SIDENT</th><th></th><th></th><th>COMPOSITE</th><th></th><th></th></t<>		MARK IF A SINGLE SHAREHOLDER/PARTNER HAS 100% OWNERSHIP		SIDENT	SIDENT			COMPOSITE		
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