

CIT-120

REV 10/2025

W

WEST VIRGINIA  
CORPORATION NET INCOME TAX RETURN

2025

TAX PERIOD BEGINNING  
MM/DD/YYYYENDING  
MM/DD/YYYYEXTENDED  
DUE DATE  
MM/DD/YYYY

CORPORATION NAME

FEIN

MAILING ADDRESS

WV CORPORATION INCOME TAX ACCOUNT NUMBER

CITY

STATE

ZIP

☐ CHANGE OF ADDRESS

STATE OF DOMICILE

NAICS

CONTACT NAME

CONTACT PHONE

## CHECK ALL APPLICABLE BOXES

1) ENTITY  
TYPE☐ CORPORATION☐ NONPROFIT

2) RETURN TYPE

☐ ANNUAL☐ INITIAL☐ FINAL☐ AMENDED☐ RAR (Form 870 or 4549-A/B must be provided)☐ 52/53 WEEK FILER DAY OF WEEK ENDING \_\_\_\_\_☐ FISCAL ☐ OTHER3) 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) FILING METHOD

☐ SEPARATE ENTITY☐ CHECK HERE IF SEPARATE BUT PART OF FEDERAL CONSOLIDATED. ENTER FEIN: \_\_\_\_\_☐ COMBINED  
(UB-CR)☐ SEPARATE COMBINED☐ GROUP COMBINED SURETY FEIN: \_\_\_\_\_☐ WORLDWIDE ELECTION \_\_\_\_\_

5) IF SEPARATE, INDICATE ACTIVITY

☐ WHOLLY WV ACTIVITY (SCHEDULE 1)  
(WV ACTIVITY ONLY)☐ MULTISTATE ACTIVITY (SCHEDULE 2)

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

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

7) CURRENTLY UNDER AUDIT BY THE IRS?

☐ NO☐ YES

YEARS UNDER AUDIT: \_\_\_\_\_

8) TYPE OF FEDERAL RETURN INCLUDED WITH THIS RETURN

☐ 1120☐ PROFORMA 1120☐ 990☐ 990T

B 3 0 2 0 2 5 0 1 W

NAME		FEIN	
9. Adjusted Corporate Net Income Tax from Schedule 1, Schedule 2, or UB-CR .....			.00
10. Penalty for underpayment of estimated tax .....			.00
11. Overpayment previously refunded or credited (amended return only).....			.00
12. <b>Total Amount Due</b> (add line 9 through 11) .....			.00
13. Prior year carryforward credit .....			.00
14. Estimated and extension payments .....			.00
15. Amount paid with original return (amended return only) .....			.00
16. Total Withholding (see instructions) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)			.00
17. Build WV Property Value Adjustment Tax Credit .....			.00
18.A. Property Tax Motor Vehicle Credit	B. Property Tax Small Business Credit	C.Total WV Property Tax Credit (add lines 18A and 18B)	
19. <b>Total Payments</b> (add lines 13 through 18) .....			.00
20. <b>TAX DUE</b> (If line 19 is <b>smaller</b> than line 12, subtract line 19 from line 12)			.00
21. Interest for late payment (see instructions).			.00
22. Additions to tax for late filing and/or late payment (see instructions)			.00
23. <b>TOTAL DUE</b> (add lines 20, 21, and 22)			.00
24. <b>OVERPAYMENT</b> (If line 19 is <b>larger</b> than line 12, subtract line 12 from line 19) .....			.00
25. Amount of line 24 to be <b>CREDITED</b> to next year's tax .....			.00
26. Amount of line 24 to be <b>REFUNDED</b> (subtract line 25 from line 24) .....			.00

**Direct Deposit  
of Refund**

☐ CHECKING ☐ SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

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

I authorize the Tax Division 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 TAX DIVISION  
TAX ACCOUNT ADMINISTRATION  
PO BOX 1202  
CHARLESTON WV 25324-1202



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