

PTE-100
REV 7/2025

WEST VIRGINIA TAX RETURN
S CORPORATION & PARTNERSHIP (PASS-THROUGH ENTITY)

2025

TAX PERIOD BEGINNING
MM/DD/YYYY

ENDING
MM/DD/YYYY

EXTENDED
DUE DATE
MM/DD/YYYY

ENTITY NAME

FEIN

WV ACCOUNT NUMBER

MAILING ADDRESS

HAS THE PARTNERSHIP ELECTED OUT OF THE CENTRALIZED AUDIT REGIME UNDER IRC SECTION 6221(b)?

Yes

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

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

AAR

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 (WV ACTIVITY ONLY)

MULTISTATE ACTIVITY

5) 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

C. ANY ENTITY THAT OWNED MORE THAN 80% OF YOUR STOCK

D. ANY DISREGARDED ENTITY, INCLUDING QSUBS

E. ANY CONTROLLED FOREIGN CORPORATION

(A) INCOME

(B) WITHHOLDING

6) WV DISTRIBUTIVE INCOME OF RESIDENTS.....

7) WV DISTRIBUTIVE INCOME OF NONRESIDENTS FILING ON A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN F).....

8) WV DISTRIBUTIVE INCOME OF NONRESIDENTS SUBJECT TO WV WITHHOLDING THAT ARE NOT FILING A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN G).....


9) WV DISTRIBUTIVE INCOME OF NONRESIDENTS WHO HAVE ATTESTED ON A NRW-4 THAT THEY WILL FILE AND PAY WV INCOME TAX DIRECTLY OR ARE TAX EXEMPT ENTITIES

10) TOTAL WV INCOME (SUM OF LINE 6 THROUGH 9, MUST MATCH SCHEDULE A, LINE 13).....

11) TOTAL WV WITHHOLDING DUE (LINE 7 PLUS LINE 8).....

B 5 4 2 0 2 5 0 1 W

- 1 -

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. Amount paid with original return (amended return only)					14	.00				
15. Total Withholding (see instructions)					15	.00				
<input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)					15	.00				
16. A. Motor Vehicle Credit (MV-1) B. Small Business Credit (SB-1)					C.Total WV Property Tax Credit (add lines 16A and 16B)					
.00 .00					16	.00				
17. Payments and refundable credits (add lines 12 through 16)					17	.00				
18. Overpayment previously refunded or credited (amended return only)					18	.00				
19. TOTAL PAYMENTS (subtract line 18 from line 17).....					19	.00				
20. Tax Due – If line 19 is smaller than line 11, enter amount owed. If line 19 is larger than line 11 skip to Line 24					20	.00				
21. Interest for late payment.....					21	.00				
22. Additions to tax for late filing and/or late payment.....					22	.00				
23. Total Due with this return (add lines 20 through 22)					23	.00				
24. Overpayment (Line 19 less line 11).....					24	.00				
25. Amount of line 24 to be credited to next year's tax					25	.00				
26. Amount to be refunded (line 24 minus line 25).....					26	.00				
Direct Deposit <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS										
of Refund										
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 Tax Division to discuss my return with my preparer <input type="checkbox"/> YES <input type="checkbox"/> 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 #				
MAKE CHECKS PAYABLE TO AND MAIL TO: WEST VIRGINIA TAX DIVISION TAX ACCOUNT ADMINISTRATION PO BOX 11751 CHARLESTON WV 25339-1751										
										
B 5 4 2 0 2 5 0 2 W										