

**Partnership MeF Test Scenario 5**

**SPF-100**  
REV 9-17

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

**2017**

FEIN	EXTENDED DUE DATE	<input type="checkbox"/> 52/53 WEEK FILER Day of week ended _____
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TAX YEAR						<input type="checkbox"/> Check if tax year is less than 12 months.
BEGINNING				ENDING		
MM	DD	YYYY	MM	DD	YYYY	

Business Name	<input type="checkbox"/> Mark 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:		TYPE OF RETURN:			FEDERAL RETURN ATTACHED:	
<input type="checkbox"/> S CORPORATION	<input type="checkbox"/> PARTNERSHIP	<input type="checkbox"/> INITIAL	<input type="checkbox"/> FINAL	<input type="checkbox"/> AMENDED	<input type="checkbox"/> 1120S	<input type="checkbox"/> 1065
Are disregarded entities included in this return? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, complete the Tax Return Questionnaire on page 13.						

PERSON AND PHONE NUMBER TO CONTACT CONCERNING THIS RETURN	NAME:	NUMBER:
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**NONRESIDENT WITHHOLDING - COMPLETE SCHEDULE SP BEFORE COMPLETING THIS SECTION**

*Sum of 1 through 4 must equal 100%*

1. Percent of WV residents filing Personal Income Tax Returns (from Schedule SP Column C)	<b>1</b>	
2. Percent of nonresidents filing on Nonresident Composite tax return. PTE account is responsible for withholding and submitting payment for all nonresidents who are filing on a Nonresident Composite tax return (from Schedule SP, Column D).....	<b>2</b>	
3. Percent of nonresidents filing personal income tax returns that have NOT submitted NRW-4's. PTE account is responsible for withholding and submitting payment for all nonresidents who have NOT filed a NRW-4 (from Schedule SP, Column E).....	<b>3</b>	
4. Percent of nonresidents filing WV Personal Income Tax Returns that have submitted NRW-4's (from Schedule SP, Column F).....	<b>4</b>	
5. Total WV Income, from Schedule A line 10 if a partnership or from Schedule A line 12 if a S corp (must match Schedule SP, Column G).....	<b>5</b>	<b>.00</b>
6. Income tax withheld for nonresident shareholders/partners electing to file on a Nonresident Composite return (must equal Schedule SP, Column I).....	<b>6</b>	<b>.00</b>
7. Income tax withheld for nonresident shareholders/partners electing to file a WV Personal Income Tax return (must equal Schedule SP, Column K).....	<b>7</b>	<b>.00</b>
8. Total tax amount withheld as reported on Schedule SP (add line 6 and line 7).....	<b>8</b>	<b>.00</b>

**Continued on the next page...**



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8. Total SP-withholdings due (from previous page).....	8		.00
9. Prior year carryforward credit.....	9		.00
10. Estimated and Extension payments.....	10		.00
11. Total Withholding credits (See Instructions) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE).....	11		.00
12. Amount paid with original return (Amended Return Only).....	12		.00
13. Payments (add lines 9 through 12) Must match total on the Schedule of Tax Payments.....	13		.00
14. Overpayment previously refunded or credited (Amended Return Only).....	14		.00
15. Total payments (line 13 minus line 14).....	15		.00
16. Tax Due – If line 15 is smaller than line 8, enter amount owed. If line 15 is larger than line 8 skip to Line 20.....	16		.00
17. Interest for late payment.....	17		.00
18. Additions to tax for late filing and/or late payment.....	18		.00
19. Total Due with this return (add lines 16 through 18) Make check payable to West Virginia State Tax Department.....	19		.00
20. Overpayment (line 15 less line 8).....	20		.00
21. Amount of line 20 to be credited to next year's tax.....	21		.00
22. Amount to be refunded (line 20 minus line 21).....	22		.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.**

**Payment Options**

Returns filed with a balance of tax due may use any of the following payment options:

- Check or Money Order – If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher SPF-100V that is provided to you after the submission of your tax return.
- Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date.
- Payment by credit card – Payments may be made using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Visit tax.wv.gov.

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 11751**  
**CHARLESTON WV 25339-1751**



<b>SCHEDULE A – INCOME/LOSS</b>		
1. Income/Loss: S corporation use Federal Form 1120S; Partnership use Federal Form 1065.....	<b>1</b>	<b>.00</b>
2. Other income: S corporation use Federal Form 1120S, Schedule K;; Partnership use Federal Form 1065, Schedule K....	<b>2</b>	<b>.00</b>
3. Other expenses/deductions: S corporation use Federal Form 1120S, Schedule K; Partnership use Federal Form 1065, Schedule K.....	<b>3</b>	<b>.00</b>
4. TOTAL FEDERAL INCOME: Add lines 1 and 2 minus line 3 – Attach federal return.....	<b>4</b>	<b>.00</b>
5. Net modifications to federal income: for S Corporation, Schedule A-2, line 26 for Partnership from Schedule A-1, line 13	<b>5</b>	<b>.00</b>
6. Modified federal S Corporation/Partnership income (sum of lines 4 & 5). Wholly WV S Corporation go to line 12; multistate S Corporation go to line 7. Wholly WV Partnership enter this amount on line 10; multistate Partnership enter this amount on line 8.....	<b>6</b>	<b>.00</b>
7. S CORPORATION ONLY: total nonbusiness income allocated everywhere from Form SPF-100APT, Schedule A-1, Column 3, Line 8.....	<b>7</b>	<b>.00</b>
8. Income subject to apportionment (line 6 less line 7).....	<b>8</b>	<b>.00</b>
9. 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 APT Schedule B, Part 3, Column 3.....	<b>9</b>	
10. Wholly WV Partnerships enter amount from line 6. Multistate S Corporation/Partnership's apportioned income (line 8 multiplied by line 9). Multistate S Corporations <b>only</b> – complete lines 11 and 12. <b>All S Corporations and Partnerships must complete Schedule SP and submit with return</b> .....	<b>10</b>	<b>.00</b>
11. S CORPORATION ONLY: Nonbusiness income allocated to West Virginia. From Form SPF-100APT, Schedule A-2, line 12.....	<b>11</b>	<b>.00</b>
12. West Virginia income (wholly WV S Corporations enter amount from line 6; multistate S Corporations add lines 10 and line 11). You must complete Schedule SP.....	<b>12</b>	<b>.00</b>
<b>SCHEDULE A-1 – MODIFICATIONS TO FEDERAL PARTNERSHIP INCOME</b>		
<b>INCREASING</b>		
1. Interest income from obligations or securities of any state, or political subdivision other than WV that was deducted on your federal return.....	<b>1</b>	<b>.00</b>
2. US Government obligation interest or dividends exempt from federal but not exempt from state tax, less related expenses not deducted on federal return.....	<b>2</b>	<b>.00</b>
3. Interest expenses deducted on your federal return on indebtedness to purchase or carry securities exempt from West Virginia income tax.....	<b>3</b>	<b>.00</b>
4. Other. Describe other: .....	<b>4</b>	<b>.00</b>
5. Total increasing modifications – Add lines 1 through 4.....	<b>5</b>	<b>.00</b>
<b>DECREASING</b>		
6. Interest or dividends from obligations or securities of any state, or political subdivision, included on your federal return but exempt from state tax.....	<b>6</b>	<b>.00</b>
7. US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return.....	<b>7</b>	<b>.00</b>
8. Refund or credit of income taxes or taxes based upon income, imposed by WV or any other jurisdiction, included on your federal return.....	<b>8</b>	<b>.00</b>
9. Other. Describe other: .....	<b>9</b>	<b>.00</b>
10. Subtotal of decreasing adjustments (add lines 6 through 9).....	<b>10</b>	<b>.00</b>
11. Allowance for governmental obligations/obligations secured by residential property (from schedule A-3, line 9).....	<b>11</b>	<b>.00</b>
12. Total decreasing adjustments (add lines 10 and 11).....	<b>12</b>	<b>.00</b>
<b>NET</b>		
13. Net modifications to federal partnership income – line 5 less line 12. Enter here and on Schedule. A, Line 5. If the result is negative, enter here and on Schedule A, line 5 as a negative number.....	<b>13</b>	<b>.00</b>



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**FAILURE TO COMPLETE SPF-100APT SCHEDULE B WILL RESULT IN 100% APPORTIONMENT TO WEST VIRGINIA**

**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 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 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 6 digits after the decimal. Enter on SPF-100, Schedule A, line 9...			

**PART 2 – MOTOR CARRIER FACTOR (§11-24-7a)**  
VEHICLE MILEAGE – Enter column 3 on Form SPF-100, Schedule A, line 9.

Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits) Column 1 divided by Column 2

**PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b)**  
GROSS RECEIPTS – Enter Column 3 on SPF-100, Schedule A, Line 9.

Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits) Column 1 divided by Column 2
.00	.00	



# Shareholder/Partner Information and Nonresident Withholding

# 2017

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SHAREHOLDERS/PARTNERS OWNERSHIP AND COMPUTATION OF WEST VIRGINIA NONRESIDENT SHAREHOLDERS/PARTNERS WITHHOLDING TAX											
(A) SHAREHOLDER/PARTNER NAME AND ADDRESS	(B) SHAREHOLDER/ PARTNER ID SSN or FEIN	(C) PERCENT OF INCOME DISTRIBUTION WV FILING METHOD			(F) DATE PERIOD AGREEMENT FILED/ NONRESIDENT WITH WV NRW-4	(G) TOTAL S CORPORATION OR PARTNERSHIP WV INCOME	(H) COLUMN D% TIMES COLUMN G (THIS INCOME WILL BE FILED ON A NONRESIDENT COMPOSITE RETURN)	(I) TAX WITHHELD COL. (H) X 6.5% (THIS TAX WILL BE FILED ON NONRESIDENT COMPOSITE RETURN)	(J) COLUMN E% TIMES COLUMN G (THIS INCOME WILL BE FILED ON NON- RESIDENT INDIVIDUAL RETURN)	(K) TAX WITHHELD COL. (J) X 6.5% (THIS TAX WILL BE WITHHELD FOR NON- RESIDENT INDIVIDUAL RETURNS)	(L) TAX CREDITS ALLOCATED
		(D) NONRESIDENT COMPOSITE	(E) NON- RESIDENT	(C) RESIDENT							
1						.00	.00	.00	.00	.00	.00
2						.00	.00	.00	.00	.00	.00
3						.00	.00	.00	.00	.00	.00
4						.00	.00	.00	.00	.00	.00
5						.00	.00	.00	.00	.00	.00
6						.00	.00	.00	.00	.00	.00
7						.00	.00	.00	.00	.00	.00
8						.00	.00	.00	.00	.00	.00
9						.00	.00	.00	.00	.00	.00
10						.00	.00	.00	.00	.00	.00
<b>PAGE TOTALS</b>											
<b>SP SCHEDULE GRAND TOTAL</b>											

▲ Transfer total of Column C to line 1 of Form SPF-100  
 ▲ Transfer total of Column D to line 2 of Form SPF-100  
 ▲ Transfer total of Column E to line 3 of Form SPF-100  
 ▲ Transfer total of Column F to line 4 of Form SPF-100  
 \* Column F – Shareholder/partner percentage of income that is covered by NRW-4 (NRW-4 must be attached to return or on file with the WV State Tax Department.)  
 ▲ Transfer amount from Column G to line 5 of Form SPF-100  
 \* Column G is the Total West Virginia S Corporation or Partnership Income and is multiplied to attain each shareholder/partner's income/loss distribution amount. This amount is not to be summed and should be reflected in each line entry for Column G. The amount entered for Column G should match entries for line 10 (Partnerships) or line 12 (S Corps) of Schedule A before transferring to line 5 of SPF-100.  
 ▲ Transfer total of Column I to line 6 of Form SPF-100  
 ▲ Transfer total of Column K to line 7 of Form SPF-100

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

Tax Return Questionnaire – CNF-120/SPF-100

NAME	FEIN
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**CHECK ALL THAT APPLY**

<input type="checkbox"/> Short period return	<input type="checkbox"/> Change of accounting period
<input type="checkbox"/> Change of name	<input type="checkbox"/> Change of entity type
<input type="checkbox"/> Change of address	

**FINAL AND/OR SHORT-PERIOD RETURN – CHECK ALL THAT APPLY**

<input type="checkbox"/> Ceased operations in West Virginia	<input type="checkbox"/> Change in filing status
<input type="checkbox"/> Change of ownership	<input type="checkbox"/> Merger
<input type="checkbox"/> Successor to previous business	<input type="checkbox"/> Other _____
<input type="checkbox"/> Technical Termination	<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.

**NRW-2**

REV 7-14

 From 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) <b>SOME DELICIOUS RESTAURANT</b>			Name (please type or print) <b>PQR</b>		
Street or Post Office Box <b>PO BOX 4055 WV 26302</b>			Street or Post Office Box <b>1784 THATCHER ROAD</b>		
City/Town	State	Zip Code	City/Town	State	Zip Code
			<b>GRAFTON</b>	<b>WV</b>	<b>26354</b>
West Virginia Identification Number	Federal Identification Number <b>66-0000004</b>		Social Security Number <b>333-33-3333</b>		
Check One: <input type="checkbox"/> Trust <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input checked="" type="checkbox"/> Limited Liability Company			1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return	\$ 20,000.00	
			2. Amount of West Virginia income tax withheld and refunded (see instructions).....	\$ 1,300.00	
Taxable Year of Organization					
Beginning <b>01 01 2017</b> MM DD YYYY			Ending <b>11 30 2017</b> MM DD YYYY		

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

**NRW-2**

REV 7-14

 From 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) <b>SOME DELICIOUS RESTAURANT</b>			Name (please type or print) <b>OPQ</b>		
Street or Post Office Box <b>PO BOX 4055</b> <b>WV</b> <b>26302</b>			Street or Post Office Box		
City/Town		State	City/Town		State                      Zip Code
West Virginia Identification Number		Federal Identification Number <b>66-0000004</b>	Social Security Number <b>555-55-5555</b>		
Check One: <input type="checkbox"/> Trust <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input checked="" type="checkbox"/> Limited Liability Company			1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return		<b>\$ 10,000.00</b>
			2. Amount of West Virginia income tax withheld and refunded (see instructions).....		<b>\$ 872.00</b>
Taxable Year of Organization					
Beginning			Ending		
<b>01</b>	<b>01</b>	<b>2017</b>	<b>11</b>	<b>30</b>	<b>2017</b>
MM	DD	YYYY	MM	DD	YYYY

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



**FAKE  
FEDERAL 1065  
ATTACHMENT**