

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)	1	•	
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).....	2	•	
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).....	3	•	
4. Percent of nonresidents filing WV Personal Income Tax Returns that have submitted NRW-4's (from Schedule SP, Column F).....	4	•	
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).....	5		.00
6. Income tax withheld for nonresident shareholders/partners electing to file on a Nonresident Composite return (must equal Schedule SP, Column I).....	6		.00
7. Income tax withheld for nonresident shareholders/partners electing to file a WV Personal Income Tax return (must equal Schedule SP, Column K).....	7		.00
8. Total tax amount withheld as reported on Schedule SP (add line 6 and line 7).....	8		.00

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



SCHEDULE A – INCOME/LOSS		
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. Net modifications to federal income: for S Corporation, Schedule A-2, line 26 for Partnership from Schedule A-1, line 13	5	.00
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.....	6	.00
7. S CORPORATION ONLY: total nonbusiness income allocated everywhere from Form SPF-100APT, Schedule A-1, Column 3, Line 8.....	7	.00
8. Income subject to apportionment (line 6 less line 7).....	8	.00
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.....	9	.
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 only – complete lines 11 and 12. All S Corporations and Partnerships must complete Schedule SP and submit with return	10	.00
11. S CORPORATION ONLY: Nonbusiness income allocated to West Virginia. From Form SPF-100APT, Schedule A-2, line 12.....	11	.00
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.....	12	.00
SCHEDULE A-1 – MODIFICATIONS TO FEDERAL PARTNERSHIP INCOME		
INCREASING		
1. Interest income from obligations or securities of any state, or political subdivision other than WV that was deducted on your federal return.....	1	.00
2. US Government obligation interest or dividends exempt from federal but not exempt from state tax, less related expenses not deducted on federal return.....	2	.00
3. Interest expenses deducted on your federal return on indebtedness to purchase or carry securities exempt from West Virginia income tax.....	3	.00
4. Other. Describe other:	4	.00
5. Total increasing modifications – Add lines 1 through 4.....	5	.00
DECREASING		
6. Interest or dividends from obligations or securities of any state, or political subdivision, included on your federal return but exempt from state tax.....	6	.00
7. US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return.....	7	.00
8. Refund or credit of income taxes or taxes based upon income, imposed by WV or any other jurisdiction, included on your federal return.....	8	.00
9. Other. Describe other:	9	.00
10. Subtotal of decreasing adjustments (add lines 6 through 9).....	10	.00
11. Allowance for governmental obligations/obligations secured by residential property (from schedule A-3, line 9).....	11	.00
12. Total decreasing adjustments (add lines 10 and 11).....	12	.00
NET		
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.....	13	.00



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INCREASING		
1. Interest or dividends on obligations or securities from any state or a political subdivision.....	1	.00
2. U.S. Government obligation interest or dividends not exempt from state tax, less related expenses not deducted on federal return.....	2	.00
3. Taxes based upon net income, imposed by West Virginia or any other jurisdiction, deducted on your federal return.....	3	.00
4. Federal depreciation/amortization for WV water/air pollution control facilities – WHOLLY WV CORPORATIONS ONLY (Multistate S Corporations must use SPF-100APT, Schedule A-2).....	4	.00
5. Unrelated business taxable income of a corporation exempt from federal tax (IRC 512).....	5	.00
6. Federal deduction for charitable contributions to Neighborhood Investment Programs if claiming the WV Neighborhood Investment Programs Tax Credit.....	6	.00
7. Operating loss from sources outside the US.....	7	.00
8. Foreign taxes deducted on your federal return.....	8	.00
9. Deduction taken under IRC 199 (WV Code §11-24-6a).....	9	.00
10. Add back for expenses related to certain REIT's and regulated Investment Companies (WV Code §11-24-4b).....	10	.00
11. Other. Describe other: _____.....	11	.00
12. TOTAL INCREASING ADJUSTMENTS (add lines 1 through 11).....	12	.00
DECREASING		
13. Refund or credit of overpayment of taxes based upon net income, imposed by WV or any other jurisdiction, included in federal taxable income.....	13	.00
14. Interest expense on obligations or securities of any state or its political subdivisions disallowed in determining federal taxable income.....	14	.00
15. US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return.....	15	.00
16. Salary expense not allowed on federal return due to claiming the federal jobs credit.....	16	.00
17. Foreign dividend gross-up (IRC Section 78).....	17	.00
18. Subpart F income (IRC Section 951).....	18	.00
19. Taxable income from sources outside the United States.....	19	.00
20. Cost of WV water/air pollution control facilities – wholly WV only (Multistate S Corporations must use SPF-100APT, Schedule A-2).....	20	.00
21. Employer contributions to medical savings accounts (WV Code §33-16-15) included in federal taxable income less amounts withdrawn for non-medical purposes.....	21	.00
22. Other. Describe other: _____.....	22	.00
23. SUBTOTAL of decreasing adjustments – (add lines 13 through 22).....	23	.00
24. Allowance for governmental obligation/obligations secured by residential property (from Schedule A-3, line 9).....	24	.00
25. TOTAL DECREASING ADJUSTMENTS (add lines 23 and 24).....	25	.00
NET		
26. Net modifications to Federal S corporation Income (line 12 less line 25). 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.	26	.00



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SCHEDULE A-3 – 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. For S corps, add Schedule A, line 4 and Schedule A-2 line 12 minus Schedule A-2 line 23 plus total from Form SPF-100APT, Schedule A-2, lines 9, 10, and 11. For partnerships, add Schedule A line 4 and Schedule A-1, line 5 minus Schedule A-1 line 10.....	8	.00
9. ALLOWANCE (line 7 x line 8, disregard sign) Enter here and on Schedule A-2 Line 24 for S corporations or on Schedule A-1, line 11 for partnerships.....	9	.00

SCHEDULE OF TAX PAYMENTS

Name of business	West Virginia Account Identification Number	Date of Payment			Indicate EFT	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
							.00
							.00
							.00
							.00
							.00
							.00
TOTAL (This amount must agree with the amount on line 13 page 2).....							.00



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This form is used by S Corporations 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 and information for SPF-100APT Schedule A1 and A2 and Schedule B, Part 1, 2, & 3)

SCHEDULE A1 EVERYWHERE
ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE S CORPORATIONS (§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. Nonbusiness income/loss – Sum of lines 1 through 7, column 3. Enter column 3 on SPF-100 Sch. A Line 7.....			.00

SCHEDULE A2 WEST VIRGINIA
ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE S CORPORATIONS (§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. Nonbusiness income/loss (sum of lines 1 through 7 of column 3).....			.00
9. Less cost of West Virginia water/air pollution control facilities this year.....			.00
10. Federal depreciation/amortization on those facilities this year.....			.00
11. Federal depreciation/amortization on such facilities expensed in prior year.....			.00
12. Net nonbusiness income/loss allocated to West Virginia (sum of lines 8 through 11, column 3. Enter on SPF-100, Schedule A, line 11).....			.00



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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	.



**FAKE
FEDERAL 1120S
ATTACHMENT**

Shareholder/Partner Information and Nonresident Withholding

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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 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
11	PAGE TOTALS		•	•	•		.00	.00	.00	.00	.00
12	SP SCHEDULE GRAND TOTAL		•	•	•		.00	.00	.00	.00	.00

▲ 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.