

### West Virginia Corporation Net Income Tax Return



FEIN			EXTENDE DUE DAT						EEK FILER	
				TAX	YEAR		Ch	eck if tax yea	r is less t	han 12 months.
RECIMINIC					ENDING					
BEGINNING	ММ	DD		γγγγ	ENDING	М	м	DD		ΥΥΥΥ
Business Name						] <u></u> c⊦	IECK HE	RE FOR CH	ANGE OI	F ADDRESS
	First Line of	of Address				Se	econd Lin	e of Address		
									_	
	Ci	ty			State			Zip co	de	
Dri	nainal Diago of Dug	incoa in Most Vi	irainia			Tuno		in Mont Virg	inia	
Pn	ncipal Place of Bus	iness in west vi	<u> </u>			туре с		in West Virg	inia	
TYPE OF ENTITY	·   T	YPE OF RETURN:	CHE	CK APPLI	CABLE BOXES	EUI	NG METHO	D		
					RATE ENTITY BAS		NO METHO	0		
			<b>`</b>	СОМВ	INED (Must compl	ete Schedu	ule UB-40	CR)		
			Separ	ate Combined 📃 (	Group combin	ied (design	ate surety FEIN	l)		
				World	wide Election		-			
			Is a controlle	MM d foreign corporation a	YYYY part of this re	eturn?	YES NO	If YES, the	Schedule UB-5	
				npleted and included					••••••••••	
				R (explain)					•	
			_				ED (FIRST 5 PAG	<u> </u>		
Are disregarded entities included in this return?				1120	PROFOR	MA 1120	990	99	90Т	
YES NO If YES, complete the Tax Return Questionnaire on page 25.			STATE OF	COMMERCIAL D	OMICILE:					
PERSON AND PHONE NUMBER TO CONTACT CONCERNING THIS RETURN NAME:					NU	MBER:				
	ENTITY FILERS									
COMBIN	IED FILERS CON				THROUGH 13 AND				pages	15-17)
1. Federal taxable	e income (per attacl	hed federal retu	rn)			1				.00
	adjustments (Sch				I	I	.00			
3. Total decreasing adjustments (Schedule B line 26) 3				.00						
4. Adjusted federa	al taxable income (L	ine 1 plus line 2	2 minus line	e 3)		4				.00
		Wholly West	Virginia c	orporations	check here	and go to	line 10			
	ess income allocate 3	• •				5				.00
6. Total income su	ubject to apportionn	nent (subtract lir	ne 5 from li	ne 4)		6				.00
	nent Factor (Form 0 3) <b>COMPLETED</b>					7	•			
8. West Virginia a	pportioned income	(line 6 multiplied	d by line 7)			8				.00



NAME			FEIN	
8. West Virginia apportioned income (from page 1 line 8)		8		.00
9. Nonbusiness income allocated to West Virginia (Form CNF-120APT Sch. A	2, Line 12)	9		.00
<ol> <li>West Virginia adjusted taxable income – Multistate corporations add lines wholly West Virginia corporations enter amount from line 4</li> </ol>		10		.00
11. Net operating loss carryforward (Schedule NOL, column 6 total)		11		.00
12. Subtotal (line 10 less line 11)		12		.00
13. REIT Inclusion and other Taxable income		13		.00
14. WV Net Taxable Income (Add lines 12 and 13) (Combined filers should enter amount from line 20 of Schedule UB 3	)	14		.00
15. Corporate Net Income Tax Rate		15	0.065	
16. Corporate Net Income Tax (line 14 multiplied by line 15)		16		.00
17. Corporate Net Income Tax Credits (Column 2, line 17, Form CNF-120TC)		17		.00
18. Adjusted Corporate Net Income Tax (subtract line 17 from line 16)		18		.00
19. Prior year carryforward credit	19			.00
20. Estimated and extension payments	20			.00
21. Withholding must match the Grand Total on the CNF-120W, WV Withholding – Credit Schedule unless withholding is from NRSR CHECK HERE IF WITHHOLD-				
ING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)	21			.00
22. Amount paid with original return (Amended Return Only)				.00
23. Payments (add lines 19 through 22; must match total on Schedule C)				.00
24. Overpayment previously refunded or credited (Amended return only)				.00
25. TOTAL PAYMENTS (subtract line 24 from line 23)				.00
26. If line 25 is <i>larger</i> than line 18 enter <b>overpayment</b>				.00
27. Amount of line 26 to be <b>credited</b> to next year's tax				.00
28. Amount of line 26 to be <b>refunded</b> (Subtract line 27 from line 26)				.00
29. If line 25 is <i>smaller</i> than line 18, enter <b>tax due</b> here				.00
30. Interest for late payment (see instructions)		30		.00
31. Additions to tax for late filing and/or late payment (see instructions)				.00
32. Penalty for underpayment of estimated tax (line 6, Form CNF-120U; Attach	schedule)			.00
33. TOTAL DUE with this return (add lines 29 through 32)		33		.00
Deposit CHECKING SAVINGS				
of Refund ROUTI	NG NUMI			
RESULT IN A \$15.00 RETUR		-		TORMATION MAT
PLEASE SEE PAGE 3 OF INSTRUCTIONS FOR PAYMENT OPTION				
Under penalties of perjury, I declare that I have examined this return, accompa belief, it is true, correct and complete. I authorize the State Tax Department to	, ,			r my knowledge and NO
Signature of Officer/Partner or Member Print name of Officer/Partner or Member Title		Date	Busines	s Telephone Number
Paid preparer's signature Firm's name and address		Date	Prepare	r's Telephone Number
MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT				

TAX ACCOUNT ADMINISTRATION DIVISION PO BOX 1202 CHARLESTON WV 25324-1202



Adjustments to Federal Taxable Income



### NAME

FEIN

	Adjustments Increasing Federal Taxable Inco	ome	e (§11-24-6 and 6a)
1.	Interest or dividends on obligations or securities from any state or a political subdivision	1	.00
2.	US Government obligation interest or dividends not exempt from state tax, less related expenses not deducted on federal return	2	.00
3.	Income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, deducted on your federal return	3	.00
4.	Federal depreciation/amortization for West Virginia water/air pollution control facili- ties – <i>wholly West Virginia corporations only</i> . Multistate corporations must use CNF-120APT, Schedule A-2, line 10	4	.00
5.	Unrelated business taxable income of a corporation exempt from federal tax (IRC §512).	5	.00
6.	Federal net operating loss deduction	6	.00
7.	Federal deduction for charitable contributions to Neighborhood Investment Programs, if claiming the West Virginia Neighborhood Investment Programs Tax Credit	7	.00
8.	Net operating loss from sources outside the United States (WV Code §11-24-6(b)(6))	8	.00
9.	Foreign taxes deducted on your federal return	9	.00
10.	Deduction taken under IRC § 199 (WV Code §11-24-6a)	10	.00
11.	Add back expenses related to certain REIT's and Regulated Investment Companies and certain interest and intangible expenses (WV Code §11-24-4b)	11	.00
12.	Other increasing adjustments	12	.00
	TOTAL INCREASING ADJUSTMENTS (Add lines 1 through 12; enter here and on CNF-120, line 2)	13	.00
			.00
	·		
14.	Adjustments Decreasing Federal Taxable Refund or credit of overpayment of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income		
	Adjustments Decreasing Federal Taxable Refund or credit of overpayment of income taxes or taxes based upon net income,	Inc	ome (§11-24-6)
15.	Adjustments Decreasing Federal Taxable Refund or credit of overpayment of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income Interest expense on obligations or securities of any state or its political subdivisions,	<b>Inc</b> 14	ome (§11-24-6) .00
15. 16.	Adjustments Decreasing Federal Taxable Refund or credit of overpayment of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income US Government obligation interest or dividends subject to federal but exempt from state	<b>Inc</b> 14 15	ome (§11-24-6) .00 .00
15. 16. 17.	Adjustments Decreasing Federal Taxable Refund or credit of overpayment of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return	<b>Inc</b> 14 15 16	ome (§11-24-6) .00 .00 .00
15. 16. 17. 18.	Adjustments Decreasing Federal Taxable           Refund or credit of overpayment of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income           Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income           US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return           Salary expense not allowed on federal return due to claiming the federal jobs credit	<b>Inc</b> 14 15 16 17	ome (§11-24-6) .00 .00 .00 .00
15. 16. 17. 18. 19.	Adjustments Decreasing Federal Taxable           Refund or credit of overpayment of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income           Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income           US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return           Salary expense not allowed on federal return due to claiming the federal jobs credit           Foreign dividend gross-up (IRC Section 78)	<b>Inc</b> 14 15 16 17 18	ome (§11-24-6) .00 .00 .00 .00 .00
15. 16. 17. 18. 19. 20.	Adjustments Decreasing Federal Taxable           Refund or credit of overpayment of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income           Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income           US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return           Salary expense not allowed on federal return due to claiming the federal jobs credit           Foreign dividend gross-up (IRC Section 78)           Subpart F income (IRC Section 951)	Inc           14           15           16           17           18           19	ome (§11-24-6) .00 .00 .00 .00 .00
<ol> <li>15.</li> <li>16.</li> <li>17.</li> <li>18.</li> <li>19.</li> <li>20.</li> <li>21.</li> </ol>	Adjustments Decreasing Federal Taxable         Refund or credit of overpayment of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income         Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income         US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return         Salary expense not allowed on federal return due to claiming the federal jobs credit         Foreign dividend gross-up (IRC Section 78)	Inc           14           15           16           17           18           19           20	ome (§11-24-6) .00 .00 .00 .00 .00 .00 .00
<ol> <li>15.</li> <li>16.</li> <li>17.</li> <li>18.</li> <li>19.</li> <li>20.</li> <li>21.</li> <li>22.</li> </ol>	Adjustments Decreasing Federal Taxable         Refund or credit of overpayment of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income         Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income         US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return         Salary expense not allowed on federal return due to claiming the federal jobs credit         Foreign dividend gross-up (IRC Section 78)	Inc 14 15 16 17 18 19 20 21	ome (§11-24-6) .00 .00 .00 .00 .00 .00 .00
<ol> <li>15.</li> <li>16.</li> <li>17.</li> <li>18.</li> <li>19.</li> <li>20.</li> <li>21.</li> <li>22.</li> <li>23.</li> </ol>	Adjustments Decreasing Federal Taxable         Refund or credit of overpayment of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income         Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income         US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return         Salary expense not allowed on federal return due to claiming the federal jobs credit         Foreign dividend gross-up (IRC Section 78)	Inc 14 15 16 17 18 19 20 21 22	ome (§11-24-6) .00 .00 .00 .00 .00 .00 .00 .00
<ol> <li>15.</li> <li>16.</li> <li>17.</li> <li>18.</li> <li>19.</li> <li>20.</li> <li>21.</li> <li>22.</li> <li>23.</li> <li>24.</li> </ol>	Adjustments Decreasing Federal Taxable         Refund or credit of overpayment of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income         Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income         US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return         Salary expense not allowed on federal return due to claiming the federal jobs credit         Foreign dividend gross-up (IRC Section 78)	Inc           14           15           16           17           18           19           20           21           22           23	ome (§11-24-6) .00 .00 .00 .00 .00 .00 .00 .00 .00









NAME

FEIN

### Schedule B-1

Allowance for Governmental Obligations/Obligations Secured by Residential Property (§11-24-6(f))						
		AVERAGE MONTHLY BALANCE	_			
1. Federal obligations and securities	1	.0	D			
2. Obligations of West Virginia and any political subdivision of West Virginia	2	.0	ם מ			
3. Investments or loans primarily secured by mortgages or deeds of trusts on residential property located in West Virginia	3	.0	5			
4. Loans primarily secured by a lien or security agreement on a mobile home or double- wide located in West Virginia	4	.0	D			
5. TOTAL (Add lines 1 through 4)	5	.0	D			
6. Total assets as shown on Schedule L, Federal Form 1120 or 1120A	6	.0	)			
7. Divide line 5 by line 6 (round to six (6) decimal places)	7	•				
8. Adjusted income (CNF-120 line 1 plus Schedule B line 13, minus line 24, plus Form CNF-120APT, Schedule A-2, lines 9, 10, & 11)	8	.0	0			
9. ALLOWANCE (line 7 multiplied by line 8, disregard sign) Enter here and on Schedule B, line 25.	9	.0	D			

### Schedule C Schedule of tax payments

Name of business	FEIN	Da	ate of P	ayment	ate	Type: withholding, estimated, extension,	Amount of payment
Name of business		ММ	DD	YYYY	Indicate EFT	other pmts or prior year credit	Amount of payment
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
TOTAL (Amount must agree wi	TOTAL (Amount must agree with amount on CNF-120, line 23)						



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<mark>ယ</mark>	
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7	
8	
2	

each unitary group member who incurred a www net Operating Loss if they filed separately prior to 2009. Please enter the name and FEIN of each unitary group member who incurred a WV Net Operating Loss if they filed separately prior to filing a Combined Return.

COLUMN 5	COLUMN 6	COLUMN 7
	Amount being used this year	Remaining <u>unused</u> net operating loss
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
	.00	
	CoLUMN 5 Amount carried forward to years prior to this year .00 .00 .00 .00 .00 .00 .00 .00 .00	Amount being used this year

### CNF-120APT REV 9-17

### Allocation and Apportionment for Multistate Businesses



FEIN

This form is used by 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 CNF-120. See instructions for information on APT Schedules A1, A2, and B, Part 1, 2, & 3.

ALLOCATION OF NO	APT SCHEDULE A1 EVERYWHERE 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. Nonbusiness income/loss – Sum of lin	es 1 through 7, of column 3. Enter to	otal of Column on CNF-120, line 5	.00			

ALLOCATION OF NO	APT SCHEDULE A	2 WEST VIRGINIA FOR MULTISTATE BUSIN	ESSES (§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	.00		
9. Less cost of West Virginia water/air pol	.00		
10. Federal depreciation/amortization on	.00		
11. Federal depreciation/amortization on	such facilities expensed in prior yea	ar	.00
12. Net nonbusiness income/loss alloca CNF-120, Line 9			.00



(FORM CNF-120APT)

FEIN

### FAILURE TO COMPLETE CNF-120APT, SCHEDULE B WILL RESULT IN 100% APPORTIONMENT TO WEST VIRGINIA

APT SCHEDULE B APPORTIONMENT FACTORS FOR MULTISTATE BUSINESS (§11-24-7)					
	PART 1 - REGU	LAR FACTOR			
LINES 1 & 2: Divide Column 1 by Colu LINE 5: Column 1 – Enter line 3. Colum	( ) <b>C</b>		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, a	•				
8. APPORTIONMENT FACTOR – Line 7 zero in column 2, lines 1, 2, 5, and 6. E			•		

	PART 2 – MOTOR CARRIER FACTOR (§11-24-7a) VEHICLE MILEAGE – Enter column 3 on Form CNF-120 line 7.						
Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)					
	- FINANCIAL ORGANIZATION FACTOR (§1						
Column 1 West Virginia	DSS RECEIPTS – Enter Column 3 on CNF-120, lin Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)					
.00	.00	•					



### CNF-120TC REV 9-17

#### NAME

FEIN

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This form is used by corporations to summarize the tax credits that they claim against their Corporation Net Income Tax liability. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. 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. 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.

<b>TAX CREDITS</b> THE TOTAL AMOUNT OF CREDIT <u>CANNOT EXCEED</u> THE TAX LIABILITY FOR THAT TAX	COLUMN 1 CREDIT CALCULATED ON APPROPRIATE SCHEDULE	COLUMN 2 CREDIT USED
<ol> <li>Strategic Research and Development Tax Credit (§11-13R) – Schedule WV/SRDTC-1*</li> </ol>	.00	.00
<ol> <li>Economic Opportunity Tax Credit (§11-13Q)</li> <li>–Schedule WV/EOTC-1.</li> </ol>	.00	.00
3. Manufacturing Investment Tax Credit (§11-13S) – Schedule WV/MITC-1	.00	.00
<ol> <li>Historic Rehabilitated Buildings Investment Credit (§11-24-23a) – Schedule RBIC.</li> </ol>	.00	.00
<ol> <li>West Virginia Neighborhood Investment Program Credit (§11-13J) – Form WV/NIPA-2.</li> </ol>	.00	.00
<ol> <li>Environmental Agricultural Equipment Tax Credit (§11-13K) – Form WV/AG-1.</li> </ol>	.00	.00
<ol> <li>Electric, Gas, and Water Utilities Rate Reduction Credit (§11-24-11) – Schedule L</li> </ol>	.00	.00
<ol> <li>Telephone Utilities Rate Reduction Credit (§11-24-11a) –</li> <li>Schedule K.</li> </ol>	.00	.00
9. West Virginia Military Incentive Credit (§11-24-12) – Schedule J	.00	.00
10. Credit for utility taxpayers with net operating loss carryovers (§11-24-11b) – Schedule WV/UNOLC-1	.00	.00
11. Apprentice Training Tax Credit (§11-13w) – Schedule WV/ATTC-1	.00	.00
12. Film Industry Tax Credit (§11-13x) – Schedule WVFIIA-TCS	.00	.00
13. Manufacturing Property Tax Adjustment Credit (§11-13Y) – Schedule WV/MPTAC-1	.00	.00
14. Alternative Fuel Tax Credit (§11-6D) Schedule AFTC-1	.00	.00

Continued on the next page. . .



NAME		FEIN
	•	

Continued from previous page	COLUMN 1 CREDIT CALCULATED ON APPROPRIATE SCHEDULE	COLUMN 2 CREDIT USED
15. Commercial Patent Incentives Tax Credits (§11-13AA) – Schedule CPITC-1	.00	.00
16. Innovative Mine Safety Technology Tax Credit (§11-13BB) Schedule IMSTTC-1	.00	.00
17. TOTAL CREDITS – Add lines 1 through 16	.00	.00
		Enter on line 17 of Form CNF-120

# Attach this form and the appropriate computation schedules/forms and documentation to your return to support the credit claimed.

\* The Strategic Research and Development Tax Credit Act terminated on January 1, 2014, and no new credit is available to any taxpayer for any qualified investment or expenditure made on or after that date. Credits that have been approved prior to January 1, 2014 and unused balances carried forward for use in subsequent years remain eligible for claim until the credit is fully used.





# West Virginia Withholding – Credit Schedule

Do NOT send NRW-2's, K-1's, and/or 1099's with your return. Enter WV withholding information below.

### If the FEIN entered in the Taxpayer Information Box B is different from the FEIN of the Corporation filing this return, you *MUST* attach a statement of explanation.

	USINESS NAME HOWN ON FORM CNF-120	FE	IN
	A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
			.00
	Payer ID from 1099, K-1, and/or NRW-2	Name	WV WITHHOLDING
1	Payer Name	FEIN	Check the appropriate box
			1099 K-1 NRW-2
	Address	.00	Date tax year ending (MMYY)
	City, State, ZIP	Income Subject to WV WITHHOLDING	Enter WV withholding Only
	A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
			.00
	Payer ID from 1099, K-1, and/or NRW-2	Name	WV WITHHOLDING
2	Payer Name	FEIN	Check the appropriate box
			1099 K-1 NRW-2
	Address	.00	Date tax year ending (MMYY)
	City, State, ZIP	Income Subject to WV WITHHOLDING	Enter WV withholding Only
	City, State, ZIP A – Payer Information	Income Subject to WV WITHHOLDING B – Taxpayer Information	Enter WV withholding Only C – WV Tax Withheld
	-		
	-		C – WV Tax Withheld
3	A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld .00
3	A – Payer Information Payer ID from 1099, K-1, and/or NRW-2 Payer Name	B – Taxpayer Information	C – WV Tax Withheld .00
3	A – Payer Information Payer ID from 1099, K-1, and/or NRW-2	B – Taxpayer Information	C – WV Tax Withheld .00 WV WITHHOLDING Check the appropriate box
3	A – Payer Information Payer ID from 1099, K-1, and/or NRW-2 Payer Name	B – Taxpayer Information	C – WV Tax Withheld .00 WV WITHHOLDING Check the appropriate box 1099 K-1 NRW-2
3	A – Payer Information Payer ID from 1099, K-1, and/or NRW-2 Payer Name Address	B – Taxpayer Information Name FEIN .00	C – WV Tax Withheld .00 WV WITHHOLDING Check the appropriate box 1099 K-1 NRW-2 Date tax year ending (MMYY)
3	A – Payer Information          A – Payer Information         Payer ID from 1099, K-1, and/or NRW-2         Payer Name         Address         City, State, ZIP	B – Taxpayer Information Name FEIN .00 Income Subject to WV WITHHOLDING	C – WV Tax Withheld .00 WV WITHHOLDING Check the appropriate box 1099 K-1 NRW-2 Date tax year ending (MMYY) Enter WV withholding Only
3	A – Payer Information          A – Payer Information         Payer ID from 1099, K-1, and/or NRW-2         Payer Name         Address         City, State, ZIP	B – Taxpayer Information Name FEIN .00 Income Subject to WV WITHHOLDING	C – WV Tax Withheld .00 WV WITHHOLDING Check the appropriate box 1099 K-1 NRW-2 Date tax year ending (MMYY) Enter WV withholding Only C – WV Tax Withheld .00 WV WITHHOLDING
3	A – Payer Information          A – Payer Information         Payer ID from 1099, K-1, and/or NRW-2         Payer Name         Address         City, State, ZIP         A – Payer Information	B – Taxpayer Information          Name         FEIN         .00         Income Subject to WV WITHHOLDING         B – Taxpayer Information	C – WV Tax Withheld .00 WV WITHHOLDING Check the appropriate box 1099 K-1 NRW-2 Date tax year ending (MMYY) Enter WV withholding Only C – WV Tax Withheld .00
	A – Payer Information         Payer ID from 1099, K-1, and/or NRW-2         Payer Name         Address         City, State, ZIP         A – Payer Information         Payer ID from 1099, K-1, and/or NRW-2         Payer Name	B – Taxpayer Information         Name         FEIN         .00         Income Subject to WV WITHHOLDING         B – Taxpayer Information         Name	C – WV Tax Withheld .00 WV WITHHOLDING Check the appropriate box 1099 K-1 NRW-2 Date tax year ending (MMYY) Enter WV withholding Only C – WV Tax Withheld .00 WV WITHHOLDING
	A – Payer Information         Payer ID from 1099, K-1, and/or NRW-2         Payer Name         Address         City, State, ZIP         A – Payer Information         Payer ID from 1099, K-1, and/or NRW-2	B – Taxpayer Information         Name         FEIN         .00         Income Subject to WV WITHHOLDING         B – Taxpayer Information         Name	C – WV Tax Withheld .00 WV WITHHOLDING Check the appropriate box 1099 K-1 NRW-2 Date tax year ending (MMYY) Enter WV withholding Only C – WV Tax Withheld .00 WV WITHHOLDING Check the appropriate box

Total WV tax withheld from column C above.....

If you have WV withholding on multiple pages, add the totals and enter the GRAND total on line 21, Form CNF-120



.00

### CNF-120U REV. 12-17

Underpayment of Estimated Tax Penalty (WV Code §11-10-18a)



NAME FEIN PART I: All filers must complete this part 1 .00 1. Corporate Net Income Tax after credits (line 18 of Form CNF-120)..... IF LINE 1 IS LESS THAN \$650, DO NOT COMPLETE LINES 2 OR 3. ENTER ZERO ON LINE 5 .00 2 2. Multiply line 1 by ninety percent (.90)..... 3. Enter the income tax after credits from your 2016 return (see instructions) 3 .00 .00 4 4. Enter the smaller of line 2 or line 3..... 5 .00 5. Income Tax required to be paid. Enter line 4 amount here..... IF LINE 5 IS ZERO. DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY. REFER TO THE INSTRUCTIONS TO DETERMINE YOUR OPTIONS FOR CALCULATING THE UNDERPAYMENT PENALTY 6. Determine your penalty by completing Part II, Part III, and Part IV. Enter your penalty 6 .00 from line 42 here and on line 32 of Form CNF-120..... If you are requesting a waiver of the penalty calculated, check here If you are using the ANNUALIZED INCOME WORKSHEET to compute your underpayment penalty, complete Part II PART II: ANNUALIZED INCOME INSTALLMENT (Multistate taxpayers use apportioned figures for lines 1 and 4) Column B: 3 months Column C: 6 months Column D: 9 months 1. Enter WV taxable income for each period .00 .00 .00 2 4 1.3333 2. Annualization amounts..... .00 .00 .00 3. Multiply line 1 by line 2..... Column B: 5 months Column C: 8 months Column A: 3 months Column D: 11 months 4. Enter the WV taxable income .00 .00 .00 .00 for each period..... 2.4 4 1.5 1.09091 5. Annualization amounts..... .00 .00 .00 .00 6. Multiply line 4 by line 5..... For line 7 of column A, enter the amount from line 6 of column A. In columns B, C, & D, enter the smaller of the amounts in each column from line 3 or line 6. .00 .00 .00 .00 7. Annualized taxable income..... .065 .065 .065 .065 8. Tax rate..... 9. Annualized tax (multiply line 7 .00 .00 .00 .00 by line 8)..... 10. Tax credits. Enter credits from CNF-120 line 17 in .00 .00 .00 .00 each column..... 11. Subtract line 10 from line 9. .00 .00 .00 .00 If zero or less, enter 0..... 0.225 0.45 0.9 0.675 12. Applicable percentage..... .00 .00 .00 .00 13. Multiply line 11 by line 12.....



<b>CNF-120U</b>	
REV. 12-17	



NAME

## COMPLETE LINES 14 THROUGH 20 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN Column A Column B Column C Column D

FEIN

	Column A	Column B	Column C	Column D
14. Add the amounts in all previous columns of line 20		.00	.00	.00
15. Subtract line 14 from line 13. If zero or less, enter 0	.00	.00	.00	.00
16. Enter 1/4 of Part I, line 4 in each column	.00	.00	.00	.00
17. Enter the amount from line 19 of the previous column of this worksheet		.00	.00	.00
18. Add lines 16 and 17	.00	.00	.00	.00
19. Subtract line 15 from line 18. If zero or less, enter 0	.00	.00	.00	
20. Required Installment. Enter the smaller of line 15 or line 18	.00	.00	.00	.00

PART III: Calculate the Underpayment					
	Column A	Column B	Column C	Column D	
<ol> <li>Installment Due Dates: Enter in columns A – D the 15th day of the 4th, 6th, 9th, and 12th months of your tax year</li> </ol>					
<ol> <li>If you are using the annualized method, enter the amounts from line 20; otherwise 1/4 of Part I, line 5 of each column.</li> </ol>	.00	.00	.00	.00	
<ol> <li>Estimated payments (see instructions). If line 23 is greater than or equal to line 22 for all columns, stop here, you are not subject to the penalty</li> </ol>	.00	.00	.00	.00	
COMPLETE LINES 24	THROUGH 30 FOR ONE	COLUMN BEFORE GOIN	IG TO THE NEXT COLUN	IN	
24. Enter the amount, if any, from line 30 of the previous column		.00	.00	.00	
25. Add lines 23 and 24		.00	.00	.00	
26. Add lines 28 and 29 of the previous column		.00	.00	.00	
<ol> <li>In column A enter the value from line 23. In columns B – D, subtract line 26 from line 25. If zero or less, enter 0</li> </ol>	.00	.00	.00	.00	
28. If line 27 is zero, subtract line 25 from line 26; otherwise enter 0		.00	.00		
29. UNDERPAYMENT: If line 22 is equal to or more than line 27, subtract line 27 from line 22. Enter the result here and go to line 24 of the next column. Otherwise, go to line 30	.00	.00	.00	.00	
30. OVERPAYMENT: If line 27 is more than line 22, subtract line 22 from line 27. Enter the result here and go to line 24 of the next column	.00	.00	.00	.00	

CNF-120U REV. 12-17 Underpayment of Estimated Tax Penalty (Continued)



NAME			FEIN			
	PART IV: Calculate the Penalty					
31. Enter the date of the installment payment or the unextended due date of your annual return, whichever is <b>earlier</b>						
32. Enter the number of days from the due date of the installment on Part III, line 21 to the date shown on Part IV, line 31						
33. Enter the number of days on line 32 before 7/1/17.						
34. Enter the number of days on line 32 after 6/30/17 and before 1/1/18						
35. Enter the number of days on line 32 after 12/31/17 and before 7/1/18						
36. Enter the number of days on line 32 after 6/30/18 and before 1/1/19.						
<ol> <li>Underpayment on Part III, Line 29 x (number of days on line 33/365) x (08)</li> </ol>	.00	.00	.00	.00		
<ol> <li>Underpayment on Part III, Line 29 x (number of days on line 34/365) x (08)</li> </ol>	.00	.00	.00	.00		
39. Underpayment on Part III, Line 29 x (number of days on line 35/365) x .08.	.00	.00	.00	.00		
40. Underpayment on Part III, Line 29 x (number of days on line 36/365) x * %	.00	.00	.00	.00		
41. TOTAL: Add lines 37 through 40	.00	.00	.00	.00		
42. PENALTY DUE – Add Columns A – D, line 41. Enter here a	and on line 6 of Part 1 and on (	CNF-120, line 32		.00		

\*See instructions to determine rates in effect for these periods.





FEIN EXTENDED DUE DATE									
			TAX	YEAR		-			
BEGINNING				ENDIN	G				
	ММ	DD	ΥΥΥΥ			ММ	DD	YYY	Y
BUSINESS NAME AND ADDRESS				( <i>CH</i>					
						NONPROFI	Γ		
			In	Has form 7004 or 8868 been filed with the Internal Revenue Service for this taxable year?					
							с [	YES	
Contact Person						ontact hone #			
1. Tentative W	′est Virginia Coi	rporate Net Inc	ome Tax	1					.00
2. Less Estima	ated Payments.			2					.00
3. Less Prior Y	/ear Credit			3					.00
4. Balance Du	e			4					.00

**NOTE**: This form is to be used for making an extension Corporation Net Income Tax Payment and is not a substitute for filing of the actual annual return (Form CNF-120). **An extension of time for filing does not extend the time for payment.** To avoid interest and additions to tax for late payment, use this return to make a tentative payment pending the filing of your annual return.

**WHO MAY FILE**: Any taxpayer who expects to owe West Virginia Corporation Net Income Tax for the taxable year, and needs an extension of time to file their West Virginia return. If you do not expect to owe West Virginia Corporation Net Income Tax and you have filed a Federal Extension Form 7004 and/or 8868, you are not required to file the CNF-120EXT.

WHEN TO FILE: C Corporations are to file on or before the fifteenth day of the fourth month following the close of the taxable year. Tax exempt organizations with unrelated business income are to file on or before the fifteenth date of the fifth month following the close of the taxable year.

**CLAIMING OF EXTENSION PAYMENT**: An extension payment made by filing Form CNF-120EXT must be claimed on line 20 of your annual return (Form CNF-120).

DO NOT SEND A COPY OF YOUR FEDERAL FORM 7004 OR 8868 WITH THIS RETURN. Instead, attach it to your annual return and enter the extended due date on your CNF-120, page 1.

Make check payable and remit to: West Virginia State Tax Department Tax Account Administration Division PO Box 1202 Charleston, WV 25324-1202



List of Members in Unitary Combined Group (Only use the UB forms & schedules when filing a combined report)

MM

NAME

FEIN

	Common year	ending fo	or the unitary	business	group:
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DD

YYYY

Graph (1 - 3)         Name         FEIN         Merror Sector MM         VYYY         Total Payments & Prior Year (Credits)           Image: Sector Secto	List all members (See specific Instructions)						
Image: state s	Group #	Namo	EEIN	Year	r ending	Total Payments & Prior Year	
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NOTE: After completing this schedule, see Schedule UB Instructions for **Completing Form CNF-120** 

Calculation of WV Taxable Income for Combined Group (§11-24-6)



NAME	FEIN	FEIN		
	<b>GROUP 1</b> Regular Entities	GROUP 2 Motor Carriers	<b>GROUP 3</b> Financial organizations	
PART 1 – INCREASING ADJUSTMENTS				
1. Federal taxable income	.00	.00	.00	
2a. Interest/dividends from state/local bonds/ securities	.00	.00	.00	
2b. US obligation interest/dividends not exempt from state tax	.00	.00	.00	
2c. Income/other tax based upon net income, deducted on your federal return	.00	.00	.00	
2d. Federal depreciation/amortization for wholly WV corporation water/air pollution control facilities	.00	.00	.00	
2e. Unrelated business taxable income of a corpo- ration exempt from federal tax (IRC Sec. 512).	.00	.00	.00	
2f. Federal Net Operating Loss deduction	.00	.00	.00	
2g. WV Neighborhood Investment Programs Tax Credit (charitable contributions to NIPA)	.00	.00	.00	
2h. Net operating loss from sources outside US	.00	.00	.00	
2i. Foreign Taxes deducted on your federal return.	.00	.00	.00	
2j. IRC Sec. 199 deduction (WV §11-24-6a)	.00	.00	.00	
2k. Add back for expenses related to certain REIT's and regulated investment companies and certain interest and intangible expenses (WV Code §11-24-4b)	.00	.00	.00	
2l. Other increasing adjustments	.00	.00	.00	
3. Total increasing adjustments (Add lines 2a – 2l).	.00	.00	.00	
PART 2 – DECREASING ADJUSTMENTS				
4a. Refund/credit on taxes based upon net income included in federal taxable income	.00	.00	.00	
4b. Interest expenses on obligations/securities not allowed in determining federal taxable income	.00	.00	.00	
4c. Salary expense not allowed on federal return due to claiming federal jobs credit	.00	.00	.00	
4d. Foreign dividend gross-up (IRC Sec. 78)	.00	.00	.00	
4e. Subpart F income (IRC Sec. 951)	.00	.00	.00	
4f. Taxable income from sources outside US	.00	.00	.00	

(continued on next page)



FEIN			
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(Continued from previous page)	<b>GROUP 1</b> Regular Entities	GROUP 2 Motor Carriers	<b>GROUP 3</b> Financial Organizations
PART 2 - DECREASING ADJUSTMENTS (	CONTINUED)		-
4g. Cost of wholly WV water/air pollution control facilities	.00	.00	.00
4h. Federal taxable income employer contributions to medical savings accounts withdrawn for non-medical purposes	.00	.00	.00
4i. Allowance for obligations/investments	.00	.00	.00
4j. Other decreasing adjustments	.00	.00	.00
5. Total decreasing adjustments (add lines 4a – 4j)	.00	.00	.00
6. Adj. taxable income (add lines 1 & 3, subtract line 5)	.00	.00	.00
7. Total nonbusiness income allocated everywhere	.00	.00	.00
8. Total non-unitary business income	.00	.00	.00
9. Income subject to apportionment – subtract lines 7 and 8 from line 6	.00	.00	.00
10. Group income subject to apportionment for each member	.00	.00	.00
11. WV apportionment factor (round to six [6] decimal places)	•	•	•
12. WV apportionment income – line 10 multiplied by line 11	.00	.00	.00
13. Nonbusiness income allocated to WV	.00	.00	.00
14. Non-unitary business income apportioned to WV	.00	.00	.00
15. WV adjusted taxable income (add lines 12, 13, and 14)	.00	.00	.00
16. WV net operating loss being used this period (from CNF-120 Schedule NOL, total of Column 6)	.00	.00	.00
17. Subtotal (subtract line 16 from line 15)	.00	.00	.00
18. REIT Inclusion and other WV taxable income	.00	.00	.00
19. WV net taxable income – add lines 17 and 18	.00	.00	.00
20. Combined total WV net taxable income (add line	s 19 from groups 1 through 3) enter on	Form CNF-120, Line 14	.00
21. WV Net Operating Loss Remaining Unused (from Column 7)		.00	



SCHEDULE UB-4APT (FORM CNF-120)



#### MEMBER NAME

UNITARY FEIN

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income to the State of West Virginia. **Complete for <u>each</u> corporation and retain for your records.** 

MEMBER FEIN

SCHEDULE A1 EVER	YWHERE – Allocation of Nor	nbusiness Income For Multist	ate 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
		line 7 of the Corporate Net Income Tax Tab of	.00

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	1 through 7, column 3)		.00
9. Less cost of West Virginia water/air pollu	ution control facilities this year		.00
10. Federal depreciation/amortization on th	ose facilities this year		.00
11. Federal depreciation/amortization on su	ch facilities expensed in a prior year		.00
	to West Virginia – Sum of lines 8 through 11, JB-4CR for each corporation		.00



#### MEMBER NAME

UNITARY FEIN

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income to the State of West Virginia. **Complete for <u>each</u> corporation and retain for your records.** 

MEMBER FEIN

SCHEDULE B1 APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES (§11-24-7) LINES 1 & 2: Divide column 1 by column 2 and enter six (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 six (6) digit decimal in column 3. PART 1 Column 1 Column 2 Column 3 **REGULAR FACTOR Combined Group Everywhere** West Virginia **Decimal Fraction** .00 .00 . 1. Total property..... .00 .00 • 2. Total payroll..... .00 .00 3. Total sales..... 4. Sales to purchasers in a state where you are not .00 taxable..... .00 5. Adjusted sales..... .00 ٠ 6. Adjusted sales (enter line 5 .00 .00 again)..... ٠ • 7. TOTAL: Add lines 1, 2, 5, and 6 of column 3..... . . . . . . . . . 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 six (6) digits after the decimal. Enter on Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, • line 11 for each corporation.....

PART 2 – MOTOR CARRIER FACTOR (§11-2 VEHICLE MILEAGE – Enter column 3 on CNF-120, Sched	4-7a) Iule UB-4CR, Corporate Net Income Tax Tab, line 11 for EA	CH corporation.
Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
		•
PART 3 – FINANCIAL ORGANIZATION FA GROSS RECEIPTS – Enter column 3 on Form CNF-120, S	CTOR (§11-24-7b) Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 f	or EACH corporation.
Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
.00	.00	•

SCHEDULE **UB-4APT** (FORM CNF-120)



#### MEMBER NAME

UNITARY FEIN

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income to the State of West Virginia. Complete for each corporation and attach to Form UB-4CR.

MEMBER FEIN

#### SCHEDULE B2 APPORTIONMENT FACTORS FOR NON-UNITARY MULTISTATE BUSINESSES INCOME (§11-24-7)

	by column 2 and enter six (6) digit de 3. Column 2 – line 3 less line 4. Divid	ecimal in column 3. le column 1 by column 2 and enter siz	x (6) digit decimal in column 3.
PART 1	Column 1	Column 2	Column 3
REGULAR FACTOR	West Virginia	Combined Group Everywhere	Decimal Fraction

REGULAR FACTOR	west virginia	Combined Group Everywhere		Decimal Fraction
1. Total property	.00	.00	٠	
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 lines 1, 2, 5, and	6 of column 3		•	
1, 2, 5, and 6. Enter six (6) digits aft	7 divided by the number 4, reduced by the num er the decimal. Enter on Form CNF-120, Schedu	le UB-4CR, Corporate Tab, line 11 for each	•	
9. Total non-unitary business inc	ome everywhere			.00
10. Non-unitary business income	e apportioned to West Virginia (line 9 m	ultiplied by line 8)		.00

10. Non-unitary business income apportioned to West Virginia (line 9 multiplied by line 8)
--

	<b>RT 2</b> – <b>MOTOR CARRIER FACTOR</b> (§11-24-7a IICLE MILEAGE – Enter column 3 on CNF-120, Schedule		
	Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
1			•
2	Total non-unitary business income everywhere		.00
3	Non-unitary business income apportioned to We	st Virginia (line 2 multiplied by line 1)	.00
	RT 3 – FINANCIAL ORGANIZATION FACT DSS RECEIPTS – Enter column 3 on Form CNF-120, Sch		tion.
	Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
1	.00	.00	•
2	Total non-unitary business income everywhere		.00
3	Non-unitary business income apportioned to We	st Virginia (line 2 multiplied by line 1)	.00

#### SCHEDULE UB-4APT (FORM CNF-120)

### Allowance for Governmental Obligations/Obligations Secured by Residential Property (§11-24-6(f))

(Only use the UB forms & schedules when filing a combined report)



#### MEMBER NAME

UNITARY FEIN

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income to the State of West Virginia. **Complete for <u>each</u> corporation and retain for your records.** 

MEMBER FEIN

### Schedule C Allowance for Governmental Obligations/Obligations Secured by Residential Property (§11-24-6(f))

		AVERAGE MONTHL	Y BALANCE
1. Federal obligations and securities	1		.00
2. Obligations of West Virginia and any political subdivision of West Virginia	2		.00
3. Investments or loans primarily secured by mortgages or deeds of trusts on residential property located in West Virginia	3		.00
4. Loans primarily secured by a lien or security agreement on a mobile home or double- wide located in West Virginia	4		.00
5. TOTAL (Add lines 1 through 4)	5		.00
6. Total assets as shown on Schedule L, Federal Form 1120 or 1120A	6		.00
7. Divide line 5 by line 6 (round to six (6) decimal places)	7	•	
8. Adjusted income (UB-4CR line 1 plus line 3 minus line 5, plus UB-4APT Schedule A2, line 9, 10, & 11)	8		.00
9. ALLOWANCE (line 7 multiplied by line 8, disregard sign) Enter here and on UB-4CR, line 4i	9		.00

Allocation and Apportionment Summary for Unitary Group (Only use the UB forms & schedules when filing a combined report)



NAME

FEIN

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income to the State of West Virginia. Complete this summary for the Unitary Group and submit as part of your return.

SCHEDU	ILE B1 APPORTIONMENT FAC	TORS FOR MULTISTATE BUSINESS	ES (§11-24-7)
LINES 1 & 2: Divide column 1 by c LINE 5: Column 1 – Enter line 3. Co		cimal in column 3. e column 1 by column 2 and enter six	(6) digit decimal in column 3.
PART 1 REGULAR FACTOR	Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction
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 lines 1, 2, 5, and 6 of	column 3		•
		per of factors showing zero in column 2, lines shown on UB-3, column 1, line 11	•

PART 2 – MOTOR CARRIER FACTOR (§11-2 VEHICLE MILEAGE – Must match apportionment factor	,	
Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
		•
PART 3 – FINANCIAL ORGANIZATION FA GROSS RECEIPTS – Must match apportionment factors		
Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
.00	.00	•



SCHEDULE         UB-5       Schedule of Included Controlled Foreign Corporations (CFC)         (FORM CNF-120)         Include with Form CNF-120. Include additional sheets if necessary.	edule of Inclunclunclude additional s	uded Controlled For sheets if necessary.	reign Corpora	ations (CFC	
Corporation Name				FEIN	
(a)		(b)	(c)		
Corporation Name		Subpart F Income	Current year earnings and profits	ngs and profits	Partial Inclusion Ratio % (b + c)
<u>N</u> -					
4					
5					
6					
(e) Average property everywhere	<b>(f)</b> (e) × (d)	<b>(g)</b> Payroll everywhere	(h) (g) × (d)	(i) Sales everywhere	vhere
2					
4					
5					
6					

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Tax Return Questionnaire – CNF-120/SPF-100
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Change of name       Change of entity type         Change of address       FINAL AND/OR SHORT-PERIOD RETURN - CHECK ALL THAT APPLY         Ceased operations in West Virginia       Change in filing status         Change of momenship       Merger         Successor to previous business       Other         Successor to previous business       Other         Technical Termination       Taxpayer continue to file future returns under this FEIN         PLEASE PROVIDE AN EXPLANATION FOR BOXES CHECKED ABOVE         If this is the entity's initial return or if the entity dd not file a return under the same name and same federal LD. number for the preceding yea indicate whether: (a) – new WV business; (b) = successor to previously existing business; or (c) = was included on a WV return filed undra a different FEIN. Please explain:         Are Q-Subs included in this return?       Yes       No. If yes, list name and federal LD. number of each Q-Sub and the name and FEIN of the parent.         (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 LD. number of each disregarded entity and th name and FEIN of the pass-through entity(ies).         (a) Was the entity at any time during the taxable year do business in West Virginia?       Yes = No. If yes, list name, address and federal LD. number of each entity.         (b) Was the entity at any time during the taxable year do business in West Virginia and own 80 percent or more of the volge stock of anothe corporation doing business in West Virginia?	NAME			FEIN
Change of name Change of name Change of andress FINAL AND/OR SHORT-PERIOD RETURN - CHECK ALL THAT APPLY Cased operations in West Virginia Change of address FINAL AND/OR SHORT-PERIOD RETURN - CHECK ALL THAT APPLY Cased operations in West Virginia Change of normership Change of ownership Change of normership Change of normership Change of previous business Change of normership Change of previous business Change of normership Change of previous business Change of previous business; (b) Change of the preceding yea indicate whether: (a) ⊂ new WU business; (b) ⊂ successor to previously existing business; or (c) ⊂ was included on a WV return filed und a different FEIN. Please explain: Change of the previous business in the entity of the preceding yea Change of previous business Change of previous business Change of previous business in Comparison of the preceding yea Change of previous business in Comparison of the preceding yea Change of previous business in Comparison of the preceding yea Change of previous business in Comparison of the previous of the previous busines in Comparison of the previous busines in West Virginia (Comparison of the previous busines) (Comp	СНЕ	CK ALL THAT APPLY		
Change of address         FINAL AND/OR SHORT-PERIOD RETURN – CHECK ALL THAT APPLY         Ceased operations in West Virginia       Change in filing status         Change of ownership       Merger         Successor to previous business       Other         Technical Termination       Taxpaper continue to file future returns under this FEIN         PLEASE PROVIDE AN EXPLANATION FOR BOXES CHECKED ABOVE         If this is the entity's initial return or if the entity did not file a return under the same name and same federal LD. number for the preceding year indicate whether (a) — new Wb business; (b) = successor to previously existing business; or (c) = was included on a WV return filed undri a different FEIN. Please explain:         Are Q-Subs included in this return?       Yes       No. If yes, list name and federal LD. number of each Q-Sub and the name and FEIN of the parent.         Are disregarded entities included in this return?       Yes       No. If yes, list name and federal LD. number of each disregarded entity and th name and FEIN of their parent.         (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 LD. number of the pass-through entity(eis).         (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.         Did the entity at any time during the taxable year do business in West Virginia and Yes = No. If yes, list name, address and federal LD. number of each entity.	Short period return	Change of accounting period		
FINAL AND/OR SHORT-PERIOD RETURN - CHECK ALL THAT APPLY         Ceased operations in West Virginia       Change in filing status         Change of womership       Merger         Successor to previous business       Other         Technical Termination       Taxpayer continue to file future returns under this FEIN         PLEASE PROVIDE AN EXPLANATION FOR BOXES CHECKED ABOVE         If this is the entity's initial return or if the entity did not file a return under the same name and same federal LD. number for the preceding yea indicate whether: (a) anew WV business; (b) successor to previously existing business; or (c) was included on a WV return filed unde a different FEIN. Please explain:         Are Q-Subs included in this return?       Yes       No. If yes, list name and federal LD. number of each Q-Sub and the name and FEIN of the parent.         Are disregarded entities included in this return?       Yes       No. If yes, list name and federal LD. number of each disregarded entity and the name and FEIN of their parent.         (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 LD. number of each disregarded entity and the name of the pass-through entity(es).         (b) 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 LD. number of each entity.         (a) Was 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 anothe corporation		Change of entire	ty t	уре
Ceased operations in West Virginia Change in filing status Change of ownership Chang	-			
Change of ownership       □ Merger         Successor to previous business       □ Other         Technical Termination       □ Taxpayer continue to file future returns under this FEIN         PLEASE PROVIDE AN EXPLANATION FOR BOXES CHECKED ABOVE         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)				
□ Cocessor to previous business       □ Other         □ Taxpayer continue to file future returns under this FEIN         PLEASE PROVIDE AN EXPLANATION FOR BOXES CHECKED ABOVE    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:				
Technical Termination  Taxpayer continue to file future returns under this FEIN  PLEASE PROVIDE AN EXPLANATION FOR BOXES CHECKED ABOVE  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 yea indicate whether: (a) a new WV business; (b) a successor to previously existing business; or (c) a was included on a WV return filed und a different FEIN. Please explain:  Are O-Subs included in this return? Yes No. If yes, list name and federal I.D. number of each O-Sub and the name and FEIN of the parent.  (a) Are disregarded entities included in this return? Yes No. If yes, list name and federal I.D. number of each disregarded entity and th name and FEIN of their parent. Please submit additional pages if required.  (a) Was the entity a partner or member in a pass-through entity doing business in West Virginia? (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? (c) 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 I.D. number of each entity.  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.  The federal tax return attached to this West Virginia Return is:  a proformal federal tax return filed with the Internal Revenue Service?  Yes No.  If yes I no				
If this is the entity's initial return or if the entity did not file a return under the same name and same federal LD. number for the preceding yea indicate whether: (a) a new WV business; (b) a successor to previously existing business; or (c) a was included on a WV return filed under a different FEIN. Please explain:         Are Q-Subs included in this return? If Yes       No. If yes, list name and federal LD. number of each Q-Sub and the name and FEIN of the parent.         Are disregarded entities included in this return? If Yes       No. If yes, list name and federal LD. number of each Q-Sub and the name and FEIN of the parent.         (a) Was the entity a partner or member in a pass-through entity doing business in West Virginia? If yes, list name and federal LD. number of each disregarded entity and th name and FEIN of the pass-through entity(ies).         (a) Was 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 anothe corporation doing business in West Virginia? If yes, list name, address and federal LD. number of each entity.         (b) 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?         (b) 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?         (c) The federal tax return matched to this West Virginia return is: I a proforma federal tax return I a copy of the federal tax return filed with the internal Revenue Service?	□ Technical Termination			
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 yea indicate whether: (a) □ new WW business; (b) □ successor to previously existing business; or (c) □ was included on a WV return filed unde a different FEIN. Please explain:	PLEASE PROVIDE AN EXF			
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:				
parent.	indicate whether: (a) I new WV business; (b) I successo	or to previously existing business	s; or	(c) uses included on a WV return filed under
I.D. number of the pass-through entity(ies).         (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         (b) Was 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?         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?         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?         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.	Are disregarded entities included in this return?	❑ No. If yes, list name and feder	ral I.	D. number of each disregarded entity and the
<ul> <li>❑ Yes □ No</li> <li>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 anothe corporation doing business in West Virginia? □ Yes □ No. If yes, list name, address and federal I.D. number of each entity.</li> <li>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?</li> <li>□ Yes □ No. If yes, list name, address and federal ID number of each entity.</li> <li>□ Yes □ No. If yes, list name, address and federal ID number of each entity.</li> <li>□ Yes □ No. If yes, list name, address and federal ID number of each entity.</li> <li>□ 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</li> <li>Is the entity currently under audit by the Internal Revenue Service? □ Yes □ No</li> </ul>		entity doing business in West Vi	irgir	nia? □Yes □ No. If yes, list name and federa
corporation doing business in West Virginia? Yes No. If yes, list name, address and federal I.D. number of each entity.		in through its interest held in a pa	ass-1	through entity doing business in West Virginia?
□ Yes □ No. If yes, list name, address and federal ID number of each entity. 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 Is the entity currently under audit by the Internal Revenue Service? □ Yes □ No	corporation doing business in West Virginia?  Yes  N	lo. If yes, list name, address and	d feo	deral I.D. number of each entity.
Internal Revenue Service Is the entity currently under audit by the Internal Revenue Service?	Was 80 percent or more of the corporation's voting stock o □ Yes □ No. If yes, list name, address and federal ID nu	owned by any corporation doing t mber of each entity.	busi	ness in West Virginia at any time of the year?
		is: 🖵 a proforma federal tax retu	rn (	a copy of the federal tax return filed with the
If yes, enter years under audit				
THIS INCLUCE DEVELOE DEVICE HAS INAUGUNATION OF A DEVICE A DESTREMENT OF DE ENVIRONMENT DE	If yes, enter years under audit	ealable adjustments to the entity	∕'s t≤	axable income which have not been reported