

FEIN

EXTENDED DUE DATE

TAX YEAR						
BEGINNING				ENDING		
	MM	DD	YYYY		MM	DD

BUSINESS NAME AND ADDRESS

**TYPE OF BUSINESS**  
(CHECK ONLY ONE)

CORPORATION

NONPROFIT

Has form 7004 or 8868 been filed with the Internal Revenue Service for this taxable year?

NO  YES

Contact Person

Contact Phone #

1. Tentative West Virginia Corporate Net Income Tax.....	1	.00
2. Less Estimated Payments.....	2	.00
3. Less Prior Year Credit.....	3	.00
4. Balance Due.....	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 WV 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 11 of your WV return (Form CNF-120).

**DO NOT SEND A COPY OF YOUR FEDERAL FORM 7004 OR 8868 WITH THIS RETURN. Instead, attach it to your WV return for the tax period 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

