

TAX PERIOD BEGINNING
MM/DD/YYYY

ENDING
MM/DD/YYYY

EXTENDED
DUE DATE
MM/DD/YYYY

CORPORATION NAME

FEIN

MAILING ADDRESS

WV CORPORATION INCOME TAX ACCOUNT NUMBER

CITY

STATE

ZIP

CHANGE OF ADDRESS

STATE OF DOMICILE

NAICS

CONTACT NAME

CONTACT PHONE

CHECK ALL APPLICABLE BOXES

1) ENTITY
TYPE

CORPORATION

NONPROFIT

2) RETURN TYPE

ANNUAL

INITIAL

FINAL

AMENDED

RAR

OTHER

52/53 WEEK FILER DAY OF WEEK ENDING _____

FISCAL

3) IF FINAL/SHORT/
INITIAL RETURN

CEASED OPERATIONS IN WV

CHANGE OF OWNERSHIP

CHANGE OF FILING STATUS

MERGER

SUCCESSOR FEIN OF PREDECESSOR

TECHNICAL TERMINATIONS

OTHER

4) FILING METHOD

SEPARATE ENTITY

CHECK HERE IF SEPARATE BUT PART OF FEDERAL CONSOLIDATED. ENTER FEIN:

COMBINED
(UB-CR)

SEPARATE COMBINED

GROUP COMBINED SURETY FEIN:

WORLDWIDE ELECTION _____

5) IF SEPARATE, INDICATE ACTIVITY

WHOLLY WV ACTIVITY (SCHEDULE 1)

MULTISTATE ACTIVITY (SCHEDULE 2)

6) REPORTABLE ENTITIES (SCHEDULE C):

ANY PTE YOU ARE A PARTNER, MEMBER, OR SHAREHOLDER DOING BUSINESS IN WV

ANY ENTITY YOU OWN 80% OF VOTING STOCK

ANY DISREGARDED ENTITY

ANY ENTITY THAT OWNED MORE THAN 80% OF YOUR STOCK

ANY CONTROLLED FOREIGN CORPORATION

7) CURRENTLY UNDER AUDIT BY THE IRS? NO YES

YEARS UNDER AUDIT:

8) TYPE OF FEDERAL RETURN INCLUDED WITH THIS RETURN

1120

PROFORMA 1120

990

990T



NAME

FEIN

| | | | |
|---|----|--|-----|
| 9. Adjusted Corporate Net Income Tax from Schedule 1, Schedule 2, or UB-CR..... | 9 | | .00 |
| 10. Prior year carryforward credit..... | 10 | | .00 |
| 11. Estimated and extension payments..... | 11 | | .00 |
| 12. Withholding must match the withholding statements unless withholding is from NRSR..... | 12 | | .00 |
| <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE) | | | |
| 13. Payments (add lines 10 through 12; must match total on schedule C)..... | 13 | | .00 |
| 14. Overpayment previously refunded or credited (amended return only)..... | 14 | | .00 |
| 15. TOTAL PAYMENTS (subtract line 14 from line 13)..... | 15 | | .00 |
| 16. If line 15 is larger than line 9 enter overpayment | 16 | | .00 |
| 17. Amount of line 16 to be credited to next year's tax..... | 17 | | .00 |
| 18. Amount of line 16 to be refunded (subtract line 17 from line 16)..... | 18 | | .00 |
| 19. If line 15 is smaller than line 9, enter tax due here..... | 19 | | .00 |
| 20. Interest for late payment (see instructions)..... | 20 | | .00 |
| 21. Additions to tax for late filing and/or late payment (see instructions)..... | 21 | | .00 |
| 22. Penalty for underpayment of estimated tax (line 6, Form CNF-120U; attach schedule)..... | 22 | | .00 |
| 23. TOTAL DUE with this return (add lines 19 through 22)..... | 23 | | .00 |

Direct Deposit of Refund CHECKING SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE. PLEASE SEE PAGE 3 OF INSTRUCTIONS FOR PAYMENT OPTIONS.

I authorize the State Tax Department to discuss my return with my preparer YES NO

Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Officer/Partner or Member Print name of Officer/Partner or Member Title Date Email Business Telephone Number

Signature of paid preparer Printed Name Firm's name and address Date Email Preparer's Telephone Number

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT TAX ACCOUNT ADMINISTRATION DIVISION PO BOX 1202 CHARLESTON WV 25324-1202



CORPORATION NAME

FEIN

| | | | |
|---|----|--|------|
| 1. Federal taxable income (per attached federal return)..... | 1 | | .00 |
| 2. Total increasing adjustments (Schedule B line 12)..... | 2 | | .00 |
| 3. Total decreasing adjustments (Schedule B line 25)..... | 3 | | .00 |
| 4. West Virginia adjusted taxable income – Line 1 plus line 2 minus line 3..... | 4 | | .00 |
| 5. Net operating loss carryforward (Schedule NOL, column 6 total)..... | 5 | | .00 |
| 6. Subtotal (line 4 less line 5)..... | 6 | | .00 |
| 7. REIT Inclusion and other Taxable income..... | 7 | | .00 |
| 8. WV Net Taxable Income (Add lines 6 and 7)..... | 8 | | .00 |
| 9. Corporate Net Income Tax Rate..... | 9 | | .065 |
| 10. Corporate Net Income Tax (line 8 multiplied by line 9)..... | 10 | | .00 |
| 11. Corporate Net Income Tax Credits (Column 2, line 15, Form CNF-120TC)..... | 11 | | .00 |
| 12. Adjusted Corporate Net Income Tax (subtract line 11 from line 10)..... | 12 | | .00 |

Enter on CNF 120, page 2, line 9



Adjustments to Federal Taxable Income 2018

Adjustments Increasing Federal Taxable Income (§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 facilities – wholly West Virginia corporations only. Multistate corporations must use CNF-120APT, Schedule A-2, line 11 | 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. Add back expenses related to certain REIT's and Regulated Investment Companies and certain interest and intangible expenses (WV Code §11-24-4b)..... | 10 | .00 |
| 11. Other increasing adjustments..... | 11 | .00 |
| 12. TOTAL INCREASING ADJUSTMENTS (Add lines 1 through 11; enter here and on Schedule 1, line 2 or Schedule 2, line 2)..... | 12 | .00 |

Adjustments Decreasing Federal Taxable Income (§11-24-6)

| | | |
|--|----|-----|
| 13. 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..... | 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 West Virginia water/air pollution control facilities – wholly WV corporations only. Multistate corporations must use CNF-120 APT, Schedule A-2, line 10..... | 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 decreasing adjustments..... | 22 | .00 |
| 23. SUBTOTAL of decreasing adjustments (Add lines 13 through 22)..... | 23 | .00 |
| 24. Schedule B-1 allowance (Schedule B-1, Line 9)..... | 24 | .00 |
| 25. TOTAL DECREASING ADJUSTMENTS (Add lines 23 and 24; enter here and on Schedule 1, line 3 or Schedule 2, line 3)..... | 25 | .00 |



REPORTABLE ENTITIES
& SCHEDULE OF TAX PAYMENTS

2018

| NAME OF BUSINESS | FEIN | DATE OF PAYMENT | | | TYPE: WITHHOLDING, ESTIMATED, EXTENSION, OTHER PMTS OR PRIOR YEAR CREDIT | AMOUNT OF PAYMENT |
|---|------|-----------------|----|------|--|-------------------|
| | | MM | DD | YYYY | | |
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| TOTAL (AMOUNT MUST AGREE WITH AMOUNT ON CNF-120, LINE 13)..... | | | | | | .00 |

Include all disregarded entities whether they have made a payment or not.
Note-The disregarded entities will be filing under the parent's WV Account number.



Attachment 990T