

SPF-100
Rev 8-18

w

West Virginia Income Tax Return

S Corporation & Partnership (Pass-Through Entity)

2018

TAX PERIOD BEGINNING
MM/DD/YYYY

ENDING
MM/DD/YYYY

EXTENDED
DUE DATE
MM/DD/YYYY

ENTITY NAME

FEIN

MAILING ADDRESS

WV PASS THROUGH ENTITY ACCOUNT NUMBER

CITY

STATE

ZIP

CHANGE OF ADDRESS

STATE OF DOMICILE

NAICS

CONTACT NAME

CONTACT PHONE

CHECK ALL APPLICABLE BOXES

1) ENTITY TYPE

S-CORPORATION
(INCLUDE 1120S)

PARTNERSHIP
(INCLUDE 1065)

2) RETURN TYPE

ANNUAL

INITIAL

FINAL

AMENDED

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) 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

A
INCOME

B
WITHHOLDING

5) WV DISTRIBUTIVE INCOME OF RESIDENTS.....

.00

6) WV DISTRIBUTIVE INCOME OF NONRESIDENTS FILING ON A NONRESIDENT
COMPOSITE TAX RETURN AND WITHHOLDING DUE
(SCHEDULE SP, COLUMN F).....

.00

.00

7) WV DISTRIBUTIVE INCOME OF NONRESIDENTS SUBJECT TO WV WITHHOL-
ING TAX THAT ARE NOT FILING A NONRESIDENT COMPOSITE TAX RETURN
AND WITHHOLDING DUE (SCHEDULE SP, COLUMN G).....

.00

.00

8) WV DISTRIBUTIVE INCOME OF NONRESIDENTS WHO HAVE ATTESTED ON A
NRW-4 THAT THEY WILL FILE AND PAY WV INCOME TAX DIRECTLY

.00

9) TOTAL WV INCOME
(SUM OF LINE 5 THROUGH 8, MUST MATCH SCHEDULE A, LINE 13).....

.00

10) TOTAL WV WITHHOLDING DUE (LINE 6 PLUS LINE 7).....

.00



NAME	FEIN
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10. Total WV-withholding due (from previous page).....	10		.00
11. Prior year carryforward credit.....	11		.00
12. Estimated and extension payments.....	12		.00
13. Total Withholding credits (see instructions)00
<input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)	13		.00
14. Payments (add lines 11 through 13; must match total on Schedule C)	14		.00
15. Overpayment previously refunded or credited (amended return only)	15		.00
16. TOTAL PAYMENTS (subtract line 15 from line 14).....	16		.00
17. Tax Due – If line 16 is smaller than line 10, enter amount owed. If line 16 is larger than line 10 skip to Line 21	17		.00
18. Interest for late payment.....	18		.00
19. Additions to tax for late filing and/or late payment.....	19		.00
20. Total Due with this return (add lines 17 through 19) Make check payable to West Virginia State Tax Department	20		.00
21. Overpayment (Line 16 less line 10).....	21		.00
22. Amount of line 21 to be credited to next year's tax	22		.00
23. Amount to be refunded (line 21 minus line 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

