

FEIN

EXTENDED DUE DATE

TAX YEAR							
BEGINNING				ENDING			
	MM	DD	YYYY		MM	DD	YYYY

BUSINESS NAME AND ADDRESS

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

Partnership Filing Form SPF-100

S Corporation Filing Form SPF-100

Contact Person

Contact Phone #

1. Nonresident Withholding Tax.....	1	.00
2. Nonresident Composite Withholding Tax.....	2	.00
3. Less Prior Year Credit and Estimated Payment .....	3	.00
4. Balance Due.....	4	.00

**NOTE:** This form is to be used for requesting an extension of time to file the S Corporation or Partnership Income Tax Return and for making an extension payment for the pass-through entity's nonresident withholding tax or their Nonresident Composite account. This form is not a substitute for filing annual tax returns.

**WHO MAY FILE:** Any S Corporation or Partnership needing an extension of time to file the West Virginia Income Tax Return (Form SPF-100) and expecting to owe tax must file Form SPF-100EXT. Any taxpayer granted an extension of time to file a federal return is granted the same extension of time to file their West Virginia return. **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 an extension payment pending the filing of your annual return.

**PAYMENT OF NONRESIDENT WITHHOLDING TAX:** West Virginia tax law (Code §11-21-71a) requires S Corporations and Partnerships to withhold income tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders and partners. The withholding tax rate is 6.5%.

The nonresident withholding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding tax due for the taxable year or 100% of the tax paid for the prior taxable year, if the prior tax year was a full 12 months and tax was paid. If the balance due on your annual return is paid by the last day of your extension and the amount due is 10% or less of the tax due for the taxable year, no additions to tax will be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding.

**WHEN TO FILE:** An S Corporation's annual West Virginia Income Tax return is due on or before the fifteenth day of the third month following the close of the taxable year. A Partnership's annual West Virginia Income Tax return is due on or before the fifteenth day of the third month following the close of the taxable year.

**CLAIMING OF EXTENSION PAYMENT:** A tentative payment made by filing Form SPF-100EXT must be claimed on line 12 of your West Virginia Income Tax return (Form SPF-100).

Make check payable and remit to:

**West Virginia State Tax Department**  
**Tax Account Administration Division**  
**PO Box 11751**  
**Charleston, WV 25339-1751**

