

SPF-100

Rev 8-18

W

S Corporation & Partnership (Pass-Through Entity)

2018

TAX PERIOD BEGINNING
MM/DD/YYYY

01-01-2018

ENDING
MM/DD/YYYY

12-31-2018

EXTENDED
DUE DATE
MM/DD/YYYY

6-15-2018

ENTITY NAME Candy Construction Co LLC			FEIN 66-0000003		
MAILING ADDRESS PO Box 123			WV PASS THROUGH ENTITY ACCOUNT NUMBER		
CITY Tulsa	STATE OK	ZIP 74121	<input type="checkbox"/> CHANGE OF ADDRESS		
STATE OF DOMICILE	NAICS	CONTACT NAME Thad Beaumont	CONTACT PHONE 555-555-5555		

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.....	6519	.00		
6) WV DISTRIBUTIVE INCOME OF NONRESIDENTS FILING ON A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN F).....	2608	.00	170	.00
7) WV DISTRIBUTIVE INCOME OF NONRESIDENTS SUBJECT TO WV WITHHOLDING TAX THAT ARE NOT FILING A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN G).....	11735	.00	763	.00
8) WV DISTRIBUTIVE INCOME OF NONRESIDENTS WHO HAVE ATTESTED ON A NRW-4 THAT THEY WILL FILE AND PAY WV INCOME TAX DIRECTLY	5215	.00		
9) TOTAL WV INCOME (SUM OF LINE 5 THROUGH 8, MUST MATCH SCHEDULE A, LINE 13).....	26077	.00		
10) TOTAL WV WITHHOLDING DUE (LINE 6 PLUS LINE 7).....			933	.00

+



NAME Candy Construction Co LLC

FEIN 66-0000003

10. Total WV-withholding due (from previous page).....	10	933	.00
11. Prior year carryforward credit.....	11	50	.00
12. Estimated and extension payments.....	12	1500	.00
13. Total Withholding credits (see instructions)	13	650	.00
<input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)			
14. Payments (add lines 11 through 13; must match total on Schedule C)	14	2200	.00
15. Overpayment previously refunded or credited (amended return only)	15		.00
16. TOTAL PAYMENTS (subtract line 15 from line 14).....	16	2200	.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	1267	.00
22. Amount of line 21 to be credited to next year's tax	22	267	.00
23. Amount to be refunded (line 21 minus line 22).....	23	1000	.00

Direct Deposit CHECKING SAVINGS
of Refund

051503394

ROUTING NUMBER

123456789

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.

		President			555-555-5555
Signature of Officer/Partner or Member	Print name of Officer/Partner or Member	Title	Date	Email	Business Telephone Number
					801-930-3000
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



Income/Loss Modifications to Federal Pass-Through Income

2018

1. Income/Loss: S Corporation use Federal Form 1120S; Partnership use Federal Form 1065	1	26000	.00
2. Other income: S Corporation use Federal Form 1120S, Schedule K.; Partnership use Federal Form 1065, Schedule K	2	72000	.00
3. Other expenses/deductions: S Corporation use Federal Form 1120S, Schedule K; Partnership use Federal Form 1065, Schedule K.....	3	89000	.00
4. TOTAL FEDERAL INCOME: Add lines 1 and 2 minus line 3 – Attach federal return	4	243000	.00
5. Modifications Increasing Federal Income (Schedule B, Line 6).....	5	2860	.00
6. Modifications decreasing Federal Income (Schedule B, Line 10).....	6	330	.00
7. Modified Federal S Corporation/Partnership income (sum of lines 4 plus line 5 minus line 6)..... Wholly WV Entity go to line 13. Multistate Entity continue to line 8.	7	245530	.00
8. Total nonbusiness income allocated everywhere from Form SPF-100APT, Schedule A-1, Column 3, Line 9	8	20505	.00
9. Income subject to apportionment (line 7 less line 8).....	9	225025	.00
10. West Virginia apportionment factor (Round to 6 decimal places) from SPF-100APT Schedule B, Part 1, line 8; or, if applicable, from SPF-100APT Schedule B, Part 2, Column 3; or SPF-100APT Schedule B, Part 3, Column 3.....	10	.071114	
11. Multistate S Corporation/Partnership's apportioned income (line 9 multiplied by line 10).....	11	16002	.00
12. Nonbusiness income allocated to West Virginia. From Form SPF-100APT, Schedule A-2, line 9 ..	12	10075	.00
13. West Virginia income (wholly WV entities enter amount from line 7; multistate entities add lines 11 and line 12). You must complete Schedule SP	13	26077	.00



Adjustments Increasing		
1. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	1	550 .00
2. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	2	660 .00
3. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	3	770 .00
4. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	4	400 .00
5. Other: _____	5	480 .00
TOTAL INCREASING ADJUSTMENTS		
6. (Add lines 1 through 5; enter here and on Schedule A, line 5).....	6	2860 .00
Adjustments Decreasing		
7. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	7	187 .00
8. Refunds of state and local income taxes received and reported as income to the IRS.....	8	77 .00
9. Other: _____	9	66 .00
TOTAL DECREASING ADJUSTMENTS		
(Add lines 7 through 9; enter here and on Schedule A, line 6).....	10	330 .00



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CORPORATION NAME Candy Construction Co LLC	FEIN 66-0000003
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This form is to be used by S Corporations and Partnerships to summarize the tax credits that are allocable to their shareholders/partners. 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. The S Corporation or Partnership must complete an allocation schedule for each tax credit claimed. These allocations will be reported on their K-1 or K-1C. **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.**

		TAX CREDIT CARRIED FORWARD FROM PRIOR YEARS	TAX CREDIT EARNED IN CURRENT YEAR	TAX CREDIT USED IN CURRENT YEAR	TAX CREDIT CARRIED FORWARD TO FUTURE YEARS
TAX CREDITS					
THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX					
1. Economic Opportunity Tax Credit (§11-13Q) Schedule WV/EOTC-1and EOTC-A	1	.00	.00	.00	.00
2. Environmental Agricultural Equipment Tax Credit (§11-13k) Form WV/AG-1	2	.00	.00	.00	.00
3. West Virginia Neighborhood Investment Program Credit (§11-13J) Form WV/NIPA-2	3	.00	.00	.00	.00
4. Apprentice Training Tax Credit (§11-13w) Schedule WV/ATTC-1	4		.00	.00	
5. Film Industry Tax Credit (§11-13x) Schedule WVFIIA-TCS	5	500 .00	.00	100 .00	400 .00
6. Alternative Fuel Tax Credit (§11-6d) Schedule AFTC-1	6	.00	.00	.00	.00
7. Innovative Mine Safety Technology Tax Credit (§11-13BB) Schedule IMSTTC-1	7	.00	.00	.00	.00
8. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) Schedule RBIC	8	.00	.00	.00	.00
9. West Virginia Military Incentive Credit (§11-24-12) Schedule J	9	.00	.00	.00	.00
10. Farm to Food Bank Tax Credit (§11-13DD).....	10		.00	.00	.00
11. TOTAL CREDITS add lines 1 through 10.....	11	500 .00	.00	100 .00	400 .00



B 5 4 2 0 1 8 0 6 W

FEIN 66-0000003

This form is used by entities 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 SPF-100. See instructions for information on APT Schedules A1, A2, and B, Part 1, 2, & 3.

**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.....	300 .00	50 .00	250 .00
2. Royalties.....	200 .00	25 .00	175 .00
3. Capital gains/losses.....	50 .00	.00	50 .00
4. Interest.....	10 .00	.00	10 .00
5. Dividends.....	20 .00	.00	20 .00
6. Patent/copyright royalties.....	.00	.00	.00
7. Gain – sale of natural resources (IRC Sec. 631 (a)(b)).....	.00	.00	.00
8. Income from nonunitary sources reported on the schedule K-1.....			20000 .00
9. Nonbusiness income/loss Sum of lines 1 through 8, of column 3. Enter total of Column on SPF-100 Schedule A, Line 8.....			20505 .00

**APT SCHEDULE A2 WEST VIRGINIA
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.....	30 .00	5 .00	25 .00
2. Royalties.....	20 .00	5 .00	15 .00
3. Capital gains/losses.....	5 .00	.00	5 .00
4. Interest.....	10 .00	.00	10 .00
5. Dividends.....	20 .00	.00	20 .00
6. Patent/copyright royalties.....	.00	.00	.00
7. Gain – sale of natural resources (IRC Sec. 631 (a)(b)).....	.00	.00	.00
8. Income from nonunitary sources reported on the schedule K-1.....			10000 .00
9. Net nonbusiness income/loss allocated to West Virginia Sum of lines 1 through 8, column 3. Enter on SPF-100 Schedule A, Line 12.....			10075 .00



(SPF-100APT)

W

FEIN
66-0000003

**FAILURE TO COMPLETE
SPF-100APT, SCHEDULE B WILL RESULT
IN 100% APPORTIONMENT TO WV**

**APT SCHEDULE B
APPORTIONMENT FACTORS FOR MULTISTATE S CORPORATIONS/PARTNERSHIPS (§11-24-7)**

PART 1 – REGULAR FACTOR

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.

	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
1. Total Property.....	5000 .00	500000 .00	.010000
2. Total Payroll.....	72000 .00	388000 .00	.185567
3. Total sales.....	40000 .00	950000 .00	
4. Sales to purchasers in a state where you are not taxable.....		50000 .00	
5. Adjusted sales.....	40000 .00	900000 .00	.044444
6. Adjusted sales (enter line 5 again)	40000 .00	900000 .00	.044444
7. TOTAL: add Column 3, Lines 1, 2, 5, and 6.....			.284455
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 SPF-100, Schedule A, line 10			.071114

PART 2 – MOTOR CARRIER FACTOR (§11-24-7A)

Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3
 Enter on SPF-100, Schedule A, line 10

	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
VEHICLE MILEAGE			.

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7B)

Divide Column 1 by Column 2 and enter six (6) digit decimal in column 3
 Enter on SPF-100, Schedule A, line 10

	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
GROSS RECEIPTS	.00	.00	.



**SUMMARY OF K-1 SHAREHOLDERS/PARTNERS OWNERSHIP
AND COMPUTATION OF WITHHOLDING TAX**

2018

1	(A) SHAREHOLDER/ PARTNER NAME	(B) SSN/FEIN	(C) CHECK ONLY ONE				(D) PERCENTAGE OF OWNERSHIP to the sixth decimal place	(E) WV DISTRIBUTIVE INCOME	(F) TAX WITHHELD FOR NONRESIDENT COMPOSITE	(G) TAX WITHHELD FOR OTHER NONRESIDENT		
			1 WV RESIDENT	2 NONRESIDENT COMPOSITE	3 NONRESIDENT	4 NONRESIDENT NRW-4						
1	Carl	233-56-6891	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.250000	6519.00	.00	.00		
2	Cathy	245-67-8910	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.100000	2608.00	170.00	.00		
3	Cammie	321-68-4110	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0.450000	11735.00	.00	763.00		
4	Carl	312-89-6021	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0.150000	3912.00	.00	.00		
5	Cab	123-45-6789	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0.050000	1304.00	.00	.00		
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00		
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00		
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00		
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00		
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00		
11			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00		
12			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00		
Page totals										26077.00	170.00	763.00
SP Schedule Grand Total										26077.00	170.00	763.00

• Transfer Total of Column F to line 6 (Withholding column) of SPF-100
 • Transfer Total of Column G to line 7 (Withholding column) of SPF-100

TOTALS FOR ALL PAGES OF SCHEDULE SP MUST BE REPORTED ON THE FIRST PAGE "SP SCHEDULE GRAND TOTAL" LINE.

FEIN 66-0000003	Total WV Income 26077
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**Schedule of WV Partner/Shareholder/Member/Beneficiary
Income, Loss, Modification, Credits, and Withholding** 2018

TAXABLE YEAR OF ORGANIZATION										
BEGINNING		01		01	2018		12		31	2018
		MM		DD	YYYY		MM		DD	YYYY

ORGANIZATION NAME (please type or print) Candy Construction Co LLC				NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY Cammie				
STREET or POST OFFICE BOX PO Box 123				STREET or POST OFFICE BOX 1001 Lee Street				
CITY Tulsa	STATE OK	ZIP 74121		CITY Charleston	STATE WV	ZIP 25301		
WEST VIRGINIA IDENTIFICATION NUMBER		FEDERAL IDENTIFICATION NUMBER 66-0000003		FEIN 321-68-4110		WV IDENTIFICATION NUMBER		
CHECK ONE: <input type="checkbox"/> S Corporation <input type="checkbox"/> Limited Liability Company <input checked="" type="checkbox"/> Partnership				1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return		\$	11735	.00
				2. Amount of West Virginia income tax withheld (see instructions)		\$	763	.00
				PERCENTAGE OF OWNERSHIP			45	%

INCOME

1. Distributive pro rata share of income allocable to West Virginia.....	1	.00
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ADDITIONS

2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	2	.00
3. Interest or dividend income on state and local bonds earning income from West Virginia sources.....	3	.00
4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	4	.00
5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit.....	5	.00
6. Other Income deducted from federal adjusted gross income but subject to state tax.....	6	.00

SUBTRACTIONS

7. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	7	.00
8. Refunds of state and local income taxes received and reported as income to the IRS....	8	.00
9. Other income included into federal adjusted gross income but excluded from state income tax.....	9	.00



Read Instructions

ORGANIZATION NAME AND MAILING ADDRESS			NONRESIDENT'S NAME AND MAILING ADDRESS		
Name (please type or print) Acme Machine			Name (please type or print) Candy Construction Co LLC		
Street or Post Office Box PO Box 67			Street or Post Office Box PO Box 123		
City New York	State NY	Zip 10001	City Tulsa	State OK	Zip 74121
West Virginia Identification Number	Federal Identification Number 21-8809926		Social Security Number 66-0000003		West Virginia Identification Number
Check one: <input type="checkbox"/> Trust <input type="checkbox"/> Estate			1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return		\$ 10000.00
			2. Amount of West Virginia income tax withheld and refunded (see instructions)		\$ 650.00

Taxable Year of Organization

Beginning			Ending		
01	01	2018	12	31	2018
MM	DD	YYYY	MM	DD	YYYY

TO BE FILED IN THE ABSENCE OF FORM WV/NRW-4, WEST VIRGINIA NONRESIDENT INCOME TAX AGREEMENT



INSTRUCTIONS

Who Must File: Every partnership, S corporation, estate or trust ("organization") deriving income or gain from West Virginia sources must complete Form WV/NRW-2 for each NONRESIDENT partner, shareholder, or beneficiary, ("Nonresident Distributee") who received distributions (actual or deemed) of West Virginia source income or gain from such Organization unless the Organization shows on its Schedule K-1's for Nonresident Distributees (or as an attachment thereto) the information required by the Tax Commissioner. A corporate partner or beneficiary is a nonresident when its commercial domicile is located outside West Virginia.

When and Where to File: Form WV/NRW-2 and remittance must accompany the Organization's West Virginia income tax return when it is filed. Partnerships/S corporations mail returns to West Virginia State Tax Department, PO Box 11751, Charleston, WV 25339-1751. Trusts mail returns to West Virginia State Tax Department, PO Box 1071, Charleston, WV 15324-1071. This form may be copied or a facsimile made and distributed as follows: (1) one copy to be attached to the Organization's West Virginia tax return, (2) one copy for the Organization's records, and (3) two copies must be furnished to each nonresident distributee from whom West Virginia income tax is withheld.

Amount of Withholding: The withholding tax rate is 6.5% of the amount subject to withholding.

Nonresident Distributees: The Nonresident individual named on this Form WV/NRW-2 is required to file a West Virginia Personal Income Tax Return (Form IT-140) with this Department by mailing it to PO Box 1071, Charleston, WV 25324-1071. The amount entered on line 2, Form WV/NRW-2, is allowed as a credit against the individual's West Virginia personal income tax liability for the taxable year and should be claimed as West Virginia income tax withheld. Attach a copy of Form WV/NRW-2 to the Form IT-140 in the space provided for attaching the Federal withholding form, Federal Form W-2.

If the Nonresident is an entity taxable as a corporation, it is required to file a West Virginia Corporation Net Income/Business Franchise Tax Return (WV/CNF-120) with the Department by mailing it to PO Box 1202, Charleston, WV 25324-1202. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the corporation's West Virginia corporation net income tax liability and should be claimed as estimated tax paid. Attach a copy of WV/NRW-2 to the Form WV/CNF-120.

Taxable Years: If the Nonresident Distributee's taxable year is the same as the taxable year of the Organization, the Distributee is required to report the income and claim withholding on the Distributee's annual West Virginia income tax return for that taxable year. If the taxable years are different, the Distributee reports the income and claims withholding tax credit on the Distributee's annual West Virginia income tax return filed for the taxable year during which the Organization's taxable year ended. **A copy of this form must be attached to the Distributee's annual return.**

Fake Attachment 1065

SCHEDULE WVFIIA-TCS