

**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 11-30-2018

EXTENDED  
DUE DATE  
MM/DD/YYYY 9-15-2019

ENTITY NAME Some Delicious Restaurant			FEIN 66-0000001	
MAILING ADDRESS PO Box 4055			WV PASS THROUGH ENTITY ACCOUNT NUMBER	
CITY Charleston	STATE WV	ZIP 25301	<input type="checkbox"/> CHANGE OF ADDRESS	
STATE OF DOMICILE	NAICS	CONTACT NAME Charles D Lesinse	CONTACT PHONE 304-555-5555	

**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 11-30-2018

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.....	2238	.00		
6) WV DISTRIBUTIVE INCOME OF NONRESIDENTS FILING ON A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN F).....	12305	.00	800	.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).....	7830	.00	509	.00
8) WV DISTRIBUTIVE INCOME OF NONRESIDENTS WHO HAVE ATTESTED ON A NRW-4 THAT THEY WILL FILE AND PAY WV INCOME TAX DIRECTLY	0	.00		
9) TOTAL WV INCOME (SUM OF LINE 5 THROUGH 8, MUST MATCH SCHEDULE A, LINE 13).....	22373	.00		
10) TOTAL WV WITHHOLDING DUE (LINE 6 PLUS LINE 7).....			1309	.00



NAME Some Delicious Restaurant

FEIN 66-0000001

10. Total WV-withholding due (from previous page).....	10		1309	.00
11. Prior year carryforward credit.....	11		.00	
12. Estimated and extension payments.....	12	50	.00	
13. Total Withholding credits (see instructions) .....	13		150	.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		200	.00
15. Overpayment previously refunded or credited (amended return only) .....	15			.00
16. TOTAL PAYMENTS (subtract line 15 from line 14).....	16		200	.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		1109	.00
18. Interest for late payment.....	18		50	.00
19. Additions to tax for late filing and/or late payment.....	19		40	.00
20. Total Due with this return (add lines 17 through 19) Make check payable to West Virginia State Tax Department .....	20		1199	.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  CHECKING  SAVINGS  
of Refund

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 304-555-5555

Signature of paid preparer      Printed Name      Firm's name and address      Date      Email      Preparer's Telephone Number 801-930-3000

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

Direct Debit  
RTNG: 051900366  
ACCT: 12345678  
Checking



# Income/Loss Modifications to Federal Pass-Through Income

# 2018

1. Income/Loss: S Corporation use Federal Form 1120S; Partnership use Federal Form 1065 .....	1	208755	.00
2. Other income: S Corporation use Federal Form 1120S, Schedule K,; Partnership use Federal Form 1065, Schedule K .....	2	9000	.00
3. Other expenses/deductions: S Corporation use Federal Form 1120S, Schedule K; Partnership use Federal Form 1065, Schedule K.....	3	1526	.00
4. <b>TOTAL FEDERAL INCOME:</b> Add lines 1 and 2 minus line 3 – Attach federal return .....	4	216229	.00
5. Modifications Increasing Federal Income (Schedule B, Line 6).....	5	7251	.00
6. Modifications decreasing Federal Income (Schedule B, Line 10).....	6	151000	.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	72480	.00
8. Total nonbusiness income allocated everywhere from Form SPF-100APT, Schedule A-1, Column 3, Line 9	8	4000	.00
9. Income subject to apportionment (line 7 less line 8).....	9	68480	.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	.297500	
11. Multistate S Corporation/Partnership's apportioned income (line 9 multiplied by line 10).....	11	20373	.00
12. Nonbusiness income allocated to West Virginia. From Form SPF-100APT, Schedule A-2, line 9 ..	12	2000	.00
13. West Virginia income (wholly WV entities enter amount from line 7; multistate entities add lines 11 and line 12). <b>You must complete Schedule SP</b> .....	13	22373	.00



<b>Adjustments Increasing</b>		
1. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	1	51 .00
2. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	2	300 .00
3. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	3	400 .00
4. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	4	1500 .00
5. Other: <u>INCREASING</u>	5	5000 .00
<b>TOTAL INCREASING ADJUSTMENTS</b>		
6. (Add lines 1 through 5; enter here and on Schedule A, line 5).....	6	7251 .00
<b>Adjustments Decreasing</b>		
7. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	7	300 .00
8. Refunds of state and local income taxes received and reported as income to the IRS.....	8	700 .00
9. Other: <u>DECREASING</u>	9	150000 .00
<b>TOTAL DECREASING ADJUSTMENTS</b>		
(Add lines 7 through 9; enter here and on Schedule A, line 6).....	10	151000 .00





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CORPORATION NAME Some Delicious Restaurant	FEIN 66-0000001
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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.**

<b>TAX CREDITS</b>		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
THE TOTAL AMOUNT OF CREDIT <b>CANNOT EXCEED</b> THE TAX LIABILITY FOR THAT TAX					
1. Economic Opportunity Tax Credit (§11-13Q) <b>Schedule WV/EOTC-1and EOTC-A</b> .....	1	.00	.00	.00	.00
2. Environmental Agricultural Equipment Tax Credit (§11-13k) <b>Form WV/AG-1</b> .....	2	150 .00	25 .00	100 .00	75 .00
3. West Virginia Neighborhood Investment Program Credit (§11-13J) <b>Form WV/NIPA-2</b> .....	3	.00	.00	.00	.00
4. Apprentice Training Tax Credit (§11-13w) <b>Schedule WV/ATTC-1</b> .....	4		1500 .00	800 .00	
5. Film Industry Tax Credit (§11-13x) <b>Schedule WVFIIA-TCS</b> .....	5	.00	.00	.00	.00
6. Alternative Fuel Tax Credit (§11-6d) <b>Schedule AFTC-1</b> .....	6	.00	.00	.00	.00
7. Innovative Mine Safety Technology Tax Credit (§11-13BB) <b>Schedule IMSTTC-1</b> .....	7	.00	.00	.00	.00
8. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) <b>Schedule RBIC</b> .....	8	.00	.00	.00	.00
9. West Virginia Military Incentive Credit (§11-24-12) <b>Schedule J</b> .....	9	.00	.00	.00	.00
10. Farm to Food Bank Tax Credit (§11-13DD).....	10		.00	.00	.00
11. <b>TOTAL CREDITS</b> add lines 1 through 10.....	11	150 .00	1525 .00	900 .00	75 .00



FEIN 66-0000001

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.....	1 000 .00	0 .00	1 000 .00
2. Royalties.....	.00	.00	.00
3. Capital gains/losses.....	5 00 .00	0 .00	5 00 .00
4. Interest.....	.00	.00	.00
5. Dividends.....	1 500 .00	5 00 .00	1 000 .00
6. Patent/copyright royalties.....	.00	.00	.00
7. Gain – sale of natural resources (IRC Sec. 631 (a)(b)).....	2 00 .00	5 00 .00	1 500 .00
8. Income from nonunitary sources reported on the schedule K-1.....			.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.....			4 000 .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.....	5 00 .00	0 .00	5 00 .00
2. Royalties.....	.00	.00	.00
3. Capital gains/losses.....	.00	.00	.00
4. Interest.....	.00	.00	.00
5. Dividends.....	1 000 .00	0 .00	1 000 .00
6. Patent/copyright royalties.....	.00	.00	.00
7. Gain – sale of natural resources (IRC Sec. 631 (a)(b)).....	7 50 .00	2 50 .00	5 00 .00
8. Income from nonunitary sources reported on the schedule K-1.....			.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.....			2 000 .00



(SPF-100APT)

W

FEIN
66-0000001

**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.....	800 .00	7500 .00	.106667
2. Total Payroll.....	3500 .00	15000 .00	.233333
3. Total sales.....	850000 .00	2300000 .00	
4. Sales to purchasers in a state where you are not taxable.....		300000 .00	
5. Adjusted sales.....	850000 .00	2000000 .00	.425000
6. Adjusted sales (enter line 5 again)	850000 .00	2000000 .00	.425000
7. <b>TOTAL:</b> add Column 3, Lines 1, 2, 5, and 6.....			1.190000
8. <b>APPORTIONMENT FACTOR</b> – 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			.297500

**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)
<b>VEHICLE MILEAGE</b>			.

**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)
<b>GROSS RECEIPTS</b>	.00	.00	.





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

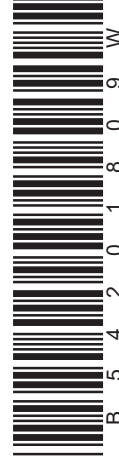
2018

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	Don Label	44-11111111	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.050000	1119.00	.00	.00		
2	John Mace	33-11111111	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.050000	1119.00	.00	.00		
3	Eric Bome	22-11111111	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0.100000	2237.00	.00	145.00		
4	Paul Mudd	11-22222222	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.100000	2237.00	145.00	.00		
5	James Call	55-33333333	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.450000	10068.00	655.00	.00		
6	Michael Face	65-7654321	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0.250000	5593.00	.00	364.00		
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		
<b>Page totals</b>										22373.00	800.00	509.00
<b>SP Schedule Grand Total</b>										22373.00	800.00	509.00

• 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 66-0000002	Total WV Income 22373
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**Schedule of WV Partner/Shareholder/Member/Beneficiary  
Income, Loss, Modification, Credits, and Withholding** **2018**

**TAXABLE YEAR OF ORGANIZATION**

<b>BEGINNING</b>	01	01	2018	<b>ENDING</b>	11	30	2018
	<small>MM</small>	<small>DD</small>	<small>YYYY</small>		<small>MM</small>	<small>DD</small>	<small>YYYY</small>

ORGANIZATION NAME (please type or print) <b>Some Delicious Restaurant</b>			NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY <b>Eric Bome</b>		
STREET or POST OFFICE BOX <b>PO Box 4055</b>			STREET or POST OFFICE BOX <b>110 Main Street</b>		
CITY <b>Charleston</b>	STATE <b>WV</b>	ZIP <b>25301</b>	CITY <b>Wilmington</b>	STATE <b>MA</b>	ZIP <b>01887</b>
WEST VIRGINIA IDENTIFICATION NUMBER		FEDERAL IDENTIFICATION NUMBER <b>66-0000001</b>	FEIN <b>22-1111111</b>		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		\$ 2237 <b>.00</b>
			2. Amount of West Virginia income tax withheld (see instructions)		\$ 145 <b>.00</b>
			PERCENTAGE OF OWNERSHIP		10 %

**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





**Schedule of WV Partner/Shareholder/Member/Beneficiary**  
**Income, Loss, Modification, Credits, and Withholding** **2018**

**TAXABLE YEAR OF ORGANIZATION**

<b>BEGINNING</b>	01	01	2018	<b>ENDING</b>	10	31	2018
	<small>MM</small>	<small>DD</small>	<small>YYYY</small>		<small>MM</small>	<small>DD</small>	<small>YYYY</small>

ORGANIZATION NAME (please type or print) <b>Some Delicious Restaurant</b>			NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY <b>Michael Face</b>		
STREET or POST OFFICE BOX <b>PO Box 4055</b>			STREET or POST OFFICE BOX <b>1001 Lee Street</b>		
CITY <b>Clarksburg</b>	STATE <b>WV</b>	ZIP <b>26301</b>	CITY <b>Charleston</b>	STATE <b>WV</b>	ZIP <b>25301</b>
WEST VIRGINIA IDENTIFICATION NUMBER	FEDERAL IDENTIFICATION NUMBER <b>66-0000001</b>	FEIN <b>65-7654321</b>	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	\$	5593	<b>.00</b>
		2. Amount of West Virginia income tax withheld (see instructions)	\$	363	<b>.00</b>
		PERCENTAGE OF OWNERSHIP		25	<b>%</b>

**INCOME**

1. Distributive pro rata share of income allocable to West Virginia.....	1	<b>.00</b>
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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	<b>.00</b>
3. Interest or dividend income on state and local bonds earning income from West Virginia sources.....	3	<b>.00</b>
4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	4	<b>.00</b>
5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit.....	5	<b>.00</b>
6. Other Income deducted from federal adjusted gross income but subject to state tax.....	6	<b>.00</b>

**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	<b>.00</b>
8. Refunds of state and local income taxes received and reported as income to the IRS....	8	<b>.00</b>
9. Other income included into federal adjusted gross income but excluded from state income tax.....	9	<b>.00</b>





# **Fake Attachment 1065**

# SCHEDULE

AG-1

# SCHEDULE ATTC-1