

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

9-16-2019

ENTITY NAME Training You Inc			FEIN 11-0000006		
MAILING ADDRESS PO Box 111			WV PASS THROUGH ENTITY ACCOUNT NUMBER		
CITY Shadyside	STATE OH	ZIP 43947	<input checked="" type="checkbox"/> CHANGE OF ADDRESS		
STATE OF DOMICILE	NAICS	CONTACT NAME Raleigh Durham	CONTACT PHONE 745-896-5888		

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.....	19400	.00		
6) WV DISTRIBUTIVE INCOME OF NONRESIDENTS FILING ON A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN F).....	97000	.00	6305	.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).....	67900	.00	4414	.00
8) WV DISTRIBUTIVE INCOME OF NONRESIDENTS WHO HAVE ATTESTED ON A NRW-4 THAT THEY WILL FILE AND PAY WV INCOME TAX DIRECTLY	9700	.00		
9) TOTAL WV INCOME (SUM OF LINE 5 THROUGH 8, MUST MATCH SCHEDULE A, LINE 13).....	19400	.00		
10) TOTAL WV WITHHOLDING DUE (LINE 6 PLUS LINE 7).....			10719	.00



NAME Training You Inc

FEIN 11-0000006

10. Total WV-withholding due (from previous page).....	10		10719	.00
11. Prior year carryforward credit.....	11		.00	
12. Estimated and extension payments.....	12		.00	
13. Total Withholding credits (see instructions)	13		.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			.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		10719	.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		10719	.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 745-896-5888

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



Income/Loss Modifications to Federal Pass-Through Income

2018

1. Income/Loss: S Corporation use Federal Form 1120S; Partnership use Federal Form 1065	1	500000	.00
2. Other income: S Corporation use Federal Form 1120S, Schedule K.; Partnership use Federal Form 1065, Schedule K	2	20000	.00
3. Other expenses/deductions: S Corporation use Federal Form 1120S, Schedule K; Partnership use Federal Form 1065, Schedule K.....	3	13000	.00
4. TOTAL FEDERAL INCOME: Add lines 1 and 2 minus line 3 – Attach federal return	4	507000	.00
5. Modifications Increasing Federal Income (Schedule B, Line 6).....	5	185000	.00
6. Modifications decreasing Federal Income (Schedule B, Line 10).....	6	88000	.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	604000	.00
8. Total nonbusiness income allocated everywhere from Form SPF-100APT, Schedule A-1, Column 3, Line 9	8	600000	.00
9. Income subject to apportionment (line 7 less line 8).....	9	4000	.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	.192000	
11. Multistate S Corporation/Partnership's apportioned income (line 9 multiplied by line 10).....	11	2000	.00
12. Nonbusiness income allocated to West Virginia. From Form SPF-100APT, Schedule A-2, line 9 ..	12	192000	.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	194000	.00



Adjustments Increasing		
1. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	1	100000 .00
2. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	2	15000 .00
3. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	3	25000 .00
4. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	4	10000 .00
5. Other: INCREASING	5	35000 .00
TOTAL INCREASING ADJUSTMENTS		
6. (Add lines 1 through 5; enter here and on Schedule A, line 5).....	6	185000 .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	60000 .00
8. Refunds of state and local income taxes received and reported as income to the IRS.....	8	15000 .00
9. Other: DECREASING	9	13000 .00
TOTAL DECREASING ADJUSTMENTS		
10. (Add lines 7 through 9; enter here and on Schedule A, line 6).....	10	88000 .00



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CORPORATION NAME Training You Inc	FEIN 11-0000006
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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 CREDITS		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 CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX					
1. Economic Opportunity Tax Credit (§11-13Q) Schedule WV/EOTC-1and EOTC-A	1	.00	1 000 .00	500 .00	500 .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	.00	.00	.00	.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	1 000 .00	3 000 .00	2 500 .00	1 500 .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	1 000 .00	4 000 .00	3 000 .00	2 000 .00



FEIN 11-0000006

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.....	.00	.00	.00
2. Royalties.....	.00	.00	.00
3. Capital gains/losses.....	.00	.00	.00
4. Interest.....	.00	.00	.00
5. Dividends.....	650000 .00	50000 .00	650000 .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.....			.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.....			600000 .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.....	.00	.00	.00
2. Royalties.....	.00	.00	.00
3. Capital gains/losses.....	.00	.00	.00
4. Interest.....	.00	.00	.00
5. Dividends.....	195000 .00	3000 .00	192000 .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.....			.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.....			192000 .00



(SPF-100APT)

W

FEIN
11-0000006

**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.....	500 .00	1000 .00	.500000
2. Total Payroll.....	5000 .00	10000 .00	.500000
3. Total sales.....	.00	.00	
4. Sales to purchasers in a state where you are not taxable.....		.00	
5. Adjusted sales.....	.00	.00	.
6. Adjusted sales (enter line 5 again)	.00	.00	.
7. TOTAL: add Column 3, Lines 1, 2, 5, and 6.....			1.000000
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			.500000

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**

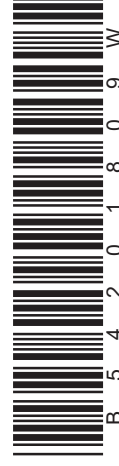
2018

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	Abe	33-3333333	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.100000	19400.00	.00	.00
2	Bill	22-2222222	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.500000	97000.00	6305.00	.00
3	Carl	77-7777777	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0.350000	67900.00	.00	4414.00
4	Deb	88-8888888	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0.050000	9700.00	.00	.00
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
11			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
12			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
Page totals								194000.00	6305.00	4414.00
SP Schedule Grand Total								194000.00	6305.00	4414.00

• 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 11-0000006	Total WV Income 194000
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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	ENDING	12	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) Training You Inc			NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY Carl		
STREET or POST OFFICE BOX PO Box 111			STREET or POST OFFICE BOX 1001 Lee Street		
CITY Shadyside	STATE OH	ZIP 43947	CITY Charleston	STATE WV	ZIP 25301
WEST VIRGINIA IDENTIFICATION NUMBER	FEDERAL IDENTIFICATION NUMBER 11-0000006	FEIN 77-7777777	WV IDENTIFICATION NUMBER		
CHECK ONE: <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership		1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return	\$	67900	.00
		2. Amount of West Virginia income tax withheld (see instructions)	\$	4414	.00
PERCENTAGE OF OWNERSHIP				50	%

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



Fake Attachment 1120s

SCHEDULE WV/EOTC-1

SCHEDULE IMSTTC-1