

FEIN	EXTENDED DUE DATE
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TAX YEAR							
BEGINNING				ENDING			
	MM	DD	YYYY		MM	DD	YYYY

BUSINESS NAME AND ADDRESS	<p>TYPE OF BUSINESS (CHECK ONLY ONE)</p> <p><input type="checkbox"/> CORPORATION</p> <p><input type="checkbox"/> NONPROFIT</p> <hr/> <p>Has form 7004 or 8868 been filed with the Internal Revenue Service for this taxable year?</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
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Contact Person	Contact Phone #
1. Tentative West Virginia Corporate Net Income Tax	1 .00
2. Less Estimated Payments	2 .00
3. Less Prior Year Credit	3 .00
4. Balance Due (Extension Payment)	4 .00

ADDITIONAL EXTENSION REQUEST	
Are you requesting an additional extension?	<input type="checkbox"/> YES <input type="checkbox"/> NO
EXPLANATION FOR ADDITIONAL EXTENSION	
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NOTE: This form is to be used for requesting an extension to file the Corporate Net Income Tax or to make an extension payment. **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 form to make a tentative payment pending the filing of your annual return.

WHO MAY FILE: Any taxpayer who expects to owe West Virginia Corporation Net Income Tax for the taxable year and needs an extension of time to file their West Virginia return. If you do not expect to owe West Virginia Corporation Net Income Tax and you have filed a Federal Extension Form 7004 and/or 8868, you are not required to file the CIT-120EXT. However, if requesting an additional extension, this form must be completed.

WHEN TO FILE: C Corporations are to file on or before the fifteenth day of the fourth month following the close of the taxable year. **Tax exempt organizations with unrelated business income** are to file on or before the fifteenth date of the fifth month following the close of the taxable year.

CLAIMING OF EXTENSION PAYMENT: An extension payment made by filing Form CIT-120EXT must be claimed on line 11 of your WV return (Form CIT-120) and Schedule C.

DO NOT SEND A COPY OF YOUR FEDERAL FORM 7004 OR 8868 WITH THIS FORM. Attach it to your WV CIT-120 return for the tax period and enter the extended due date on your CIT-120, page 1.

Make check payable and remit to:
West Virginia Tax Division
Tax Account Administration
PO Box 1202
Charleston, WV 25324-1202



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