

# SPF-100

## West Virginia Income/Business Franchise Tax Return

# 2011

REV 8-11

W S Corporation & Partnership (Pass-Through Entity)

FEIN <input style="width:95%;" type="text"/>	EXTENDED DUE DATE <input style="width:95%;" type="text"/>	<input type="checkbox"/> 52/53 WEEK FILER <small>Day of week started</small>
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TAX YEAR							
BEGINNING				ENDING			
	MM	DD	YYYY		MM	DD	YYYY

BUSINESS NAME AND ADDRESS	PRINCIPAL PLACE OF BUSINESS IN WEST VIRGINIA
	TYPE OF ACTIVITY IN WEST VIRGINIA

CHECK APPLICABLE BOXES						
TYPE OF ENTITY:		TYPE OF RETURN:			FEDERAL RETURN ATTACHED:	
<input type="checkbox"/> S CORPORATION	<input type="checkbox"/> PARTNERSHIP	<input type="checkbox"/> INITIAL	<input type="checkbox"/> FINAL	<input type="checkbox"/> AMENDED	<input type="checkbox"/> 1120S	<input type="checkbox"/> 1065

**NONRESIDENT WITHHOLDING – COMPLETE SCHEDULE SP BEFORE COMPLETING THIS SECTION**

1. Percent of nonresidents filing composite personal income tax returns (from Schedule SP, Column C, line 11).....	1	•		
2. Percent of nonresidents filing nonresident personal income tax returns (from Schedule SP, Column D, line 11).....	2	•		
3. Income subject to withholding (from Schedule SP, Column G, line 11).....	3			.00
4. West Virginia income tax withheld for nonresident shareholders/partners (from Schedule SP, Column H, line 11).....	4			.00

**BUSINESS FRANCHISE TAX/WITHHOLDING TAX**

5. West Virginia Taxable capital (Schedule B, Line 16).....	5		.00	
6. West Virginia business franchise tax (line 5 x 0.0034 or \$50, whichever is greater).....	6		.00	
7. Tax credits (Schedule SPF-100TC, Line 20).....	7		.00	
8. Adjusted business franchise tax (line 6 less line 7).....	8			.00
9. Combined withholding/business franchise tax (add Line 4 and Line 8).....	9			.00
10. Prior year carryforward credit.....	10		.00	
11. Tax payments.....	11		.00	
12. Withholding payments (Complete and Attach SPF-100W).....	12		.00	
13. Amount paid with original return (Amended Return Only).....	13		.00	
14. Payments (add lines 10 through 13) Must match total of Schedule of Tax Payments.....	14			.00
15. Overpayment previously refunded or credited (Amended Return Only).....	15			.00
16. Total payments (line 14 minus line 15).....	16			.00
17. Tax Due – If line 16 is smaller than line 9, enter amount owed. If line 16 is larger than line 9 enter 0 and skip to Line 22.....	17			.00
18. Interest for late payment.....	18			.00
19. Additions to tax for late filing and/or late payment.....	19			.00
20. Penalty for underpayment of business franchise estimated tax. Attach Form SPF-100U Check if requesting waiver/annualized worksheet used <input type="checkbox"/>	20			.00
21. Total Due with this return (add lines 17 through 20) Make check payable to West Virginia State Tax Department.....	21			.00
22. Overpayment (line 16 less line 9).....	22		.00	
23. Amount of line 22 to be credited to next year's tax.....	23		.00	
24. Amount of Line 22 to be refunded.....	24		.00	



# Income/Loss Modifications to Federal Partnership Income

# 2011

<b>SCHEDULE A – INCOME/LOSS</b>		
1. Income/Loss: S corporation use Federal Form 1120S; Partnership use Federal Form 1065.....	<b>1</b>	.00
2. Other income: S corporation use Federal Form 1120S, Schedule K-1, supplemental income; Partnership use federal form 1065, Schedule K and K-1 supplemental income.....	<b>2</b>	.00
3. Other expenses/deductions: S corporation use Federal Form 1120S, Schedule K; Partnership use Federal Form 1065, Schedule K.....	<b>3</b>	.00
4. TOTAL FEDERAL INCOME: Add lines 1 and 2 minus line 3 – Attach federal return.....	<b>4</b>	.00
5. Net modifications to federal income (from Schedule A-1, line 21 or Schedule A-2, line 24).....	<b>5</b>	.00
6. Modified federal income (sum of lines 4 and 5). Wholly WV business go to line 12; multistate corporation go to line 7. Modified federal partnership income (sum of lines 4 and 5), go to line 8.....	<b>6</b>	.00
7. Total nonbusiness income allocated everywhere: S CORPORATION ONLY use Form SPF-100APT, Schedule A1, Column 3, Line 8.....	<b>7</b>	.00
8. Income subject to apportionment (line 6 less line 7).....	<b>8</b>	.00
9. West Virginia apportionment factor (Round to 6 decimal places) from SPF-100APT, S corporation use Schedule B, Line 8; or Part 2, Column 3; or Part 3, Column 3; Partnership use Schedule B, Line 8	<b>9</b>	.
10. West Virginia apportioned income (line 8 multiplied by line 9) If line 10 shows a loss, omit page 11, lines 1 through 4. However, you must complete Schedule SP. S corporations complete lines 11 and 12.....	<b>10</b>	.00
11. Nonbusiness income allocated to West Virginia; S CORPORATION ONLY. Use Form SPF-100APT, Schedule A2, Line 12.....	<b>11</b>	.00
12. West Virginia income (wholly WV S corporations enter line 6; Multistate Corporations add lines 10 and 11). If line 12 shows a loss, omit page 11, lines 1 through 4. However you must complete Schedule SP	<b>12</b>	.00

<b>SCHEDULE A-1 – MODIFICATIONS TO FEDERAL PARTNERSHIP INCOME</b>		
INCREASING		
13. Interest income from obligations or securities of any state, or political subdivision other than WV.....	<b>13</b>	.00
14. US Government obligation interest or dividends exempt from federal but not exempt from state tax, less related expenses not deducted on federal return.....	<b>14</b>	.00
15. Interest expenses deducted on your federal return on indebtedness to purchase or carry securities exempt from West Virginia income tax.....	<b>15</b>	.00
16. Total increasing modifications – Add lines 13 through 15.....	<b>16</b>	.00
DECREASING		
17. Interest or dividends from US government obligations, included on your federal return.....	<b>17</b>	.00
18. US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return.....	<b>18</b>	.00
19. Refund or credit of income taxes or taxes based upon income, imposed by WV or any other jurisdiction, included on your federal return.....	<b>19</b>	.00
20. Total decreasing modifications - Add lines 17 through 19.....	<b>20</b>	.00
NET		
21. Net modifications to federal partnership income – line 16 less line 20. Enter here and on Sched. A Line 5	<b>21</b>	.00

**Direct Deposit of Refund**

CHECKING

SAVINGS

**ROUTING NUMBER**

**ACCOUNT NUMBER**

Under penalties 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. I authorize the State Tax Department to discuss my return with my preparer.  YES  NO

Signature of Officer/Partner or Member      Print name of Officer/Partner or member      Title      Date      Business Telephone Number

Paid preparer's signature      Firm's name and Address      Date      Preparer's Telephone Number

**MAIL TO:**  
WEST VIRGINIA STATE TAX DEPARTMENT  
TAX ACCOUNT ADMINISTRATION DIVISION  
PO BOX 11751  
CHARLESTON, WV 25339-1751



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<b>S CORPORATION INCOME TAX – CALCULATION OF WV TAXABLE INCOME (§ 11-24-6 and 6a)</b>		
1. Interest or dividends from any state of local bonds or securities.....	1	.00
2. U.S. Government obligation interest or dividends not exempt from state tax, less related expenses not deducted on federal return.....	2	.00
3. Income taxes or taxes based upon net income, imposed by West Virginia or any other jurisdiction, deducted on your federal return.....	3	.00
4. Federal depreciation/amortization for WV water/air pollution control facilities – <b>WHOLLY WV CORPORATIONS ONLY</b> .....	4	.00
5. Unrelated business taxable income of a corporation exempt from federal tax (IRC 512).....	5	.00
6. Federal net operating loss deduction.....	6	.00
7. Federal deduction for charitable contributions to Neighborhood Investment Programs if claiming the WV Neighborhood Investment Programs Tax Credit.....	7	.00
8. Net operating loss from sources outside the United States.....	8	.00
9. Foreign taxes deducted on your federal return.....	9	.00
10. Deduction taken under IRC 199 (WV Code §11-24-6a).....	10	.00
11. Add back for expenses related to certain REIT's and regulated Investment Companies (WV Code §11-24-4b).....	11	.00
<b>12. TOTAL INCREASING ADJUSTMENTS</b> (add lines 1 through 11).....	12	.00
13. Refund or credit of income taxes based upon net income, imposed by WV or any other jurisdiction, included in federal taxable income.....	13	.00
14. Interest expense on obligations or securities of any state or its political subdivisions disallowed in determining federal taxable income.....	14	.00
15. Salary expense not allowed on federal return due to claiming the federal jobs credit.....	15	.00
16. Foreign dividend gross-up (IRC Section 78).....	16	.00
17. Subpart F income (IRC Section 951).....	17	.00
18. Taxable income from sources outside the United States.....	18	.00
19. Cost of WV water/air pollution control facilities – wholly WV only.....	19	.00
20. Employer contributions to medical savings accounts (WV Code §33-16-15) included in federal taxable income less amounts withdrawn for non-medical purposes.....	20	.00
21. SUBTOTAL of decreasing adjustments – (add lines 13 through 20).....	21	.00
22. Allowance for governmental obligations/obligations secured by residential property (from Schedule A-3, line 9).....	22	.00
<b>23. TOTAL DECREASING ADJUSTMENTS</b> (add lines 21 and 22).....	23	.00
24. Net modifications to Federal S corporation Income (line 12 less line 23). <b>ENTER HERE AND ON SCHEDULE A, LINE 5</b> .....	24	.00



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<b>SCHEDULE A-3 – ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY RESIDENTIAL PROPERTY (§11-24-6(f))</b>			
1. Federal obligations and securities.....	1		.00
2. Obligations of WV and political subdivisions of WV.....	2		.00
3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV.....	3		.00
4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV.....	4		.00
5. TOTAL (add lines 1 through 4).....	5		.00
6. Total assets as shown on Schedule L, Federal Form 1120S.....	6		.00
7. Line 5 divided by line 6 (round to six [6] decimal places).....	7	•	<b>COMPLETED SCHEDULE B MUST BE ATTACHED</b>
8. Adjusted income (Add Schedule A, line 4 and Schedule A-2, line 12 minus Schedule A-2, line 21 plus total from Form SPF-100APT, Schedule A2, Lines 10 through 13).....	8		.00
9. <b>ALLOWANCE</b> (line 7 x line 8, disregard sign) Enter here and on Schedule A-2 Line 22.....	9		.00

<b>SCHEDULE OF TAX PAYMENTS</b>							
Name of business	West Virginia Account Identification Number	Date of Payment			Indicate EFT	Type: withholding, estimated, extension, other pmts or prior year credit	Amount of payment
		MM	DD	YYYY			
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
<b>TOTAL (This amount must agree with the amount on line 14 on front of return.....)</b>							<b>.00</b>



# Schedule for Business Franchise Tax

# 2011

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Failure to complete and attach a Schedule B of Form SPF-100APT  
 WILL RESULT IN 100% APPORTIONMENT TO WEST VIRGINIA.

### CALCULATION OF WEST VIRGINIA TAXABLE CAPITAL (§11-23-3(b)(2))

	Column 1 Beginning Balance	Column 2 Ending Balance	Column 3 – Average (Col. 1 + Col. 2) divided by 2
1. Dollar amount of common stock & preferred stock.....	.00	.00	.00
2. Paid-in or capital surplus.....	.00	.00	.00
3. Retained earnings appropriated & unappropriated.....	.00	.00	.00
4. Adjustments to shareholders equity.....	.00	.00	.00
5. Shareholders undistributed taxable income.....	.00	.00	.00
6. Accumulated adjustments account.....	.00	.00	.00
7. Other adjustments account.....	.00	.00	.00
8. Add lines 1 through 7 of column 3.....			.00
9. Less cost of treasury stock.....	.00	.00	.00
10. Dollar amount of partner's capital accounts.....	.00	.00	.00
11. Capital (column 3, line 8 less column 3, line 9.....			.00
12. Multiplier for allowance for certain obligations/investments (Schedule A-3, line 7).....		.	
13. Allowance (line 10 or 11 multiplied by line 12.....			.00
14. Adjusted capital (subtract line 13 from line 10 or 11). If taxable only in West Virginia check here <input type="checkbox"/> and enter this amount on line 16.....			.00
15. Apportionment factor (Form SPF-100APT, Schedule B, line 8 or part 3, column 3).....		.	<b>COMPLETED FORM MUST BE ATTACHED</b>
16. <b>TAXABLE CAPITAL</b> (line 14 multiplied by line 15). Enter here and on front of return, line 5.....			.00

### SUBSIDIARY CREDIT (§11-23-17(c))

Column 1 Account number and name of Subsidiary or Partnership	Column 2 Recomputed Business Franchise Tax Liability	Column 3 Percentage of Ownership	Column 4 Allowable Credit (Column 2 x Column 3)
FEIN			
NAME	.00	.	.00
FEIN			
NAME	.00	.	.00
FEIN			
NAME	.00	.	.00
17. <b>TOTAL</b> (Enter here an on Schedule TC, line 1). Attach additional sheets if needed.....			.00

### TAX CREDIT FOR PUBLIC UTILITIES AND ELECTRIC POWER GENERATORS (§11-23-17(b))

18. Gross income in West Virginia subject to STATE Business and Occupation Tax.....	.00
19. Total gross income of taxpayer from all activity in West Virginia.....	.00
20. Line 18 divided by line 19 (round to six [6] decimal places).....	.
21. Business franchise liability (from front of return, line 6, reduced by subsidiary credit.....	.00
22. Allowable credit (line 21 x line 20). Enter here and on SPF-100TC, line 2.....	.00



NAME

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This form is used by businesses to summarize the tax credits that they claim against their business franchise tax liability. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of the credit that can be claimed. 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 TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY. 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	SCHEDULE OR FORM	APPLICABLE CREDIT	
1. Subsidiary Credit (§11-23-17(c)).....	SCHEDULE B	1	.00
2. Business and Occupation Tax Credit (§11-23-17(b)).....	SCHEDULE B	2	.00
3. Research and Development Projects Credit (§11-13D-3(f)).....	SCHEDULE R & D*	3	.00
4. High-Growth Business Investment Tax Credit (§11-13U-4).....	WV/HGBITC-1	4	.00
5. Business Investment & Job Expansion Credit (§11-13C).....	WV/BCS-A & WV/BCS-1 OR WV/BCS-Small*, **	5	.00
6. Economic Opportunity Tax Credit (§11-13Q).....	EOTC-A & EOTC-1	6	.00
7. Industrial Expansion/Revitalization Credit (§11-13D).....	SCHEDULE I*	7	.00
8. Manufacturing Investment Tax Credit (§11-13S).....	WV/MITC-1	8	.00
9. Residential Housing Development Projects Credit (§11-13D).....	SCHEDULE O	9	.00
10. Coal Loading Facilities Credit (§11-13E).....	SCHEDULE C	10	.00
11. West Virginia Neighborhood Investment Program Credit (§11-13J)	WV/NIPA-2	11	.00
12. Aerospace Industrial Facility Investment Credit (§11-13D-3f).....	WV/AIF-1*	12	.00
13. Strategic Research and Development tax Credit (§11-13R).....	WV/SRDTC-1	13	.00
14. Apprentice Training Tax Credit (§11-13W).....	WV/ATTC-1	14	.00
15. Film Industry Investment Tax Credit (§11-13X).....	WV/FIIA-TCS	15	.00
16. Goodwill Tax Credit (§11-23-5a(g)).....	WV/FOGW-1	16	.00
17. Manufacturing Property Tax Adjustment Credit (§11-13Y).....	WV/MPTAC-1	17	.00
18. Alternative Fuel Tax Credit (§11-6D).....	WV/AFTC-1	18	.00
19. Commercial Patent Incentives Tax Credit (§11-13AA).....	WV/CPITC-1	19	.00
20. <b>TOTAL CREDITS</b> (Add lines 1 through 19). Enter on front of return, line 7.....		20	.00

\* No credit is available to any taxpayer for investment placed in service or use after December 31, 2002. Taxpayers who gained entitlement to tax credit prior to January 1, 2003, retain that entitlement and may apply the credit in due course pursuant to the requirements and limitations of the original credit entitlement period.

\*\* Transition rules may apply.



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This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income and/or capital to the State of West Virginia. Complete and attach to Form SPF-100. See instructions and information for Schedule A and Schedule B, Part 1, 2, & 3)

**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.....	.00	.00	.00
6. Patent/copyright royalties.....	.00	.00	.00
7. Gain – sale of natural resources (IRC Sec. 631 (a)(b)).....	.00	.00	.00
8. Nonbusiness income/loss – Sum of lines 1 through 7, column 3. Enter column 3 on SPF-100 Sch. A Line 7.....			.00

**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.....	.00	.00	.00
6. Patent/copyright royalties.....	.00	.00	.00
7. Gain – sale of natural resources (IRC Sec. 631 (a)(b)).....	.00	.00	.00
8. Nonbusiness income/loss (sum of lines 1 through 7 of column 3).....			.00
9. Less cost of West Virginia water/air pollution control facilities this year.....			.00
10. Federal depreciation/amortization on those facilities this year.....			.00
11. Federal depreciation/amortization on such facilities expensed in prior year.....			.00
12. Net nonbusiness income/loss allocated to West Virginia (sum of lines 8 through 11, column 3. Enter on SPF-100, Schedule A, line 11).....			.00



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**FAILURE TO COMPLETE SCHEDULE B  
WILL RESULT IN 100% APPORTIONMENT TO  
WEST VIRGINIA**

**SCHEDULE B  
APPORTIONMENT FACTORS FOR MULTISTATE BUSINESS/PARTNERSHIPS (§11-24-7, & 11-23-5)**

**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.....	.00	.00	
2. Total Payroll.....	.00	.00	
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.....			
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 9 and on SPF-100, Schedule B line 15.....			.

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

VEHICLE MILEAGE – Use for Corporate Income Tax ONLY. Use Part 1 for Franchise Tax. Enter column 3 on Form SPF-100, Schedule A, line 9.

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

**PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b and 11-23-5a)**

GROSS RECEIPTS – Enter Column 3 on SPF-100, Schedule A, Line 9 and on SPF-100 Schedule B, Line 15.

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





**Do NOT send NRW-2's, K-1's, and/or 1099's with your return.  
Enter WV withholding information below.**

BUS NESS NAME SHOWN ON FORM SPF-100	FEIN
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A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<b>1</b> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Payer ID from 1099, K-1, and/or NRW-2  Payer Name  Address  City, State, ZIP	Name  FEIN  <div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> WV WITHHOLDING  Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2  <div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;"></div> Date tax year ending (MMYY)  <b>Enter WV withholding Only</b>

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<b>2</b> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Payer ID from 1099, K-1, and/or NRW-2  Payer Name  Address  City, State, ZIP	Name  FEIN  <div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> WV WITHHOLDING  Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2  <div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;"></div> Date tax year ending (MMYY)  <b>Enter WV withholding Only</b>

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<b>3</b> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Payer ID from 1099, K-1, and/or NRW-2  Payer Name  Address  City, State, ZIP	Name  FEIN  <div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> WV WITHHOLDING  Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2  <div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;"></div> Date tax year ending (MMYY)  <b>Enter WV withholding Only</b>

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<b>4</b> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Payer ID from 1099, K-1, and/or NRW-2  Payer Name  Address  City, State, ZIP	Name  FEIN  <div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;">.00</div> WV WITHHOLDING  Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2  <div style="border: 1px solid black; height: 20px; margin-bottom: 5px; text-align: right;"></div> Date tax year ending (MMYY)  <b>Enter WV withholding Only</b>

Total WV tax withheld from column C above..... **.00**

**If you have WV withholding on multiple pages, add the totals and enter the GRAND total on line 12, Form SPF-100.**



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FEIN

(A) SOCIAL SECURITY NUMBER OR FEIN	(B) PERCENT OF OWNERSHIP/ WV FILING METHOD			(E)*	(F) S CORPORATION/ PARTNERSHIP WV INCOME	(G) COLUMN D TIMES COLUMN F	(H) TAX WITHHELD COL. G X 6.5%	NAME MAILING ADDRESS INCLUDING CITY, STATE, AND ZIP CODE
	(B) RESIDENT	(C) COMPOSITE	(D) NON- RESIDENT					
1	•	•	•		.00	.00	.00	
2	•	•	•		.00	.00	.00	
3	•	•	•		.00	.00	.00	
4	•	•	•		.00	.00	.00	
5	•	•	•		.00	.00	.00	
6	•	•	•		.00	.00	.00	
7	•	•	•		.00	.00	.00	
8	•	•	•		.00	.00	.00	
9	•	•	•		.00	.00	.00	
10	•	•	•		.00	.00	.00	
<b>TOTALS</b>	•	•	•		.00	.00	.00	

\* Column E - Check if WV/NRW-4 is attached or filed

▶ Transfer total of column C to line 1 of Form SPF-100

▶ Transfer total of column D to line 2 of Form SPF-100

▶ Transfer total of column G to line 3 of Form SPF-100

▶ Transfer total of column H to line 4 of Form SPF-100

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INTENTIONALLY  
LEFT BLANK**

NAME

FEIN

**PART I: All filers must complete this part**

1. Tax after credits..... **1**  .00

**IF LINE 1 IS LESS THAN \$12,000, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY**

2. Multiply line 1 by ninety percent (.90)..... **2**  .00

3. Enter the franchise tax after credits from your 2010 return (see instructions) **3**  .00

4. Enter the smaller of line 2 or line 3..... **4**  .00

**IF LINE 4 IS ZERO, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY**  
**REFER TO THE INSTRUCTIONS TO DETERMINE YOUR OPTIONS FOR CALCULATING THE UNDERPAYMENT PENALTY**

5. Determine your penalty by completing Part II, Part III, and Part IV below then enter your penalty here and on line 20 of Form SPF-100..... **5**  .00

6. If you are requesting a waiver of the penalty calculated, check here.....

**PART II: If you are using the ANNUALIZED INCOME WORKSHEET to compute your underpayment penalty, complete Part II Section 1.**  
**ANNUALIZED INCOME INSTALLMENT (Multistate taxpayers use apportioned figures for lines 1 and 4)**

	Column B: 3 months	Column C: 6 months	Column D: 9 months
1. Enter WV taxable capital for each period	.00	.00	.00
2. Annualization amounts.....	<b>4</b>	<b>2</b>	<b>1.3333</b>
3. Multiply line 4 by line 5.....	.00	.00	.00

	Column A: 3 months	Column B: 5 months	Column C: 8 months	Column D: 9 months
4. Enter the WV taxable capital for each period.....	.00	.00	.00	.00
5. Annualization amounts.....	<b>4</b>	<b>2.4</b>	<b>1.5</b>	<b>1.09091</b>
6. Multiply line 4 by line 5.....	.00	.00	.00	.00

**For line 7 of column A, enter the amount from line 6 of column A.**  
**In columns B, C, & D, enter the smaller of the amounts in each column from line 3 or line 6.**

7. Annualized taxable capital.....	.00	.00	.00	.00
8. Tax rate.....	.0034	.0034	.0034	.0034
9. Annualized tax (multiply line 7 by line 8).....	.00	.00	.00	.00
10. Tax credits. Enter credits from line 7 of form SPF-100 in each column.....	.00	.00	.00	.00
11. Subtract line 10 from line 9. If zero or less, enter 0.....	.00	.00	.00	.00
12. Applicable percentage.....	<b>0.225</b>	<b>0.45</b>	<b>0.675</b>	<b>0.9</b>
13. Multiply line 11 by line 12.....	.00	.00	.00	.00

**COMPLETE LINES 14 THROUGH 20 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN**

	Column A	Column B	Column C	Column D
14. Add the amounts in all previous columns of line 20.....		.00	.00	.00
15. Subtract line 14 from line 13. If zero or less, enter 0.....	.00	.00	.00	.00
16. Enter 1/4 of line 4 of Part I in each column.....	.00	.00	.00	.00
17. Enter the amount from line 19 of the previous column of this worksheet		.00	.00	.00
18. Add lines 16 and 17.....	.00	.00	.00	.00
19. Subtract line 15 from line 18. If zero or less, enter 0.....	.00	.00	.00	
20. Required Installment. Enter the smaller of line 15 or line 18.....	.00	.00	.00	.00



NAME

FEIN

**PART III: Compute your underpayment**

	Column A	Column B	Column C	Column D
1. Installment due dates. Enter in columns A through D the 15th day of the 4th, 6th, 9th and 12th months of your tax year.....				
2. If you are using the annualized method, enter the amounts from Part II, Line 20; otherwise enter 1/4 of line 4 of Part I in each column.....	.00	.00	.00	.00
3. Estimated payments (see instructions). If line 3 is greater than or equal to line 2 for all columns, stop here. You are not subject to the penalty.....	.00	.00	.00	.00

**COMPLETE LINES 4 THROUGH 10 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN**

4. Enter the amount, if any, from line 10 of the previous column		.00	.00	.00
5. Add lines 3 and 4.....		.00	.00	.00
6. Add lines 8 and 9 of the previous column.....		.00	.00	.00
7. In column A, enter the value from line 3. In columns B through D, subtract line 6 from line 5. If zero or less, enter 0	.00	.00	.00	.00
8. If line 7 is zero, subtract line 5 from line 6, otherwise enter 0		.00	.00	
9. UNDERPAYMENT: If line 2 is equal to or more than line 7, subtract line 7 from line 2. Enter the result here and go to line 4 of the next column. Otherwise, go to line 10.....	.00	.00	.00	.00
10. OVERPAYMENT: If line 7 is more than line 2, subtract line 2 from line 7. Enter the result here and go to line 4 of the next column.....	.00	.00	.00	.00

**PART IV: Figure the penalty**

11. Enter the date of the installment payment or the unextended due date of your annual return, whichever is earlier.....				
12. Enter the number of days from the due date of the installment on Part III, line 1 to the date shown on Part IV, line 11.....				
13. Enter the number of days on line 12 before 7/1/2011.....				
14. Enter the number of days on line 12 after 6/30/2011 and before 1/1/2012.....				
15. Enter the number of days on line 12 after 12/31/2011 and before 7/1/2012.....				
16. Enter the number of days on line 12 after 6/30/2012 and before 1/1/2013.....				
17. Underpayment on Part III, Line 9 x (number of days on line 13/365) x 9.5%.....	.00	.00	.00	.00
18. Underpayment on Part III, Line 9 x (number of days on line 14/365) x 9.5%.....	.00	.00	.00	.00
19. Underpayment on Part III, Line 9 x (number of days on line 15/365) x *%.....	.00	.00	.00	.00
20. Underpayment on Part III, Line 9 x (number of days on line 16/365) x *%.....	.00	.00	.00	.00
21. TOTAL: Add lines 17 through 20.....	.00	.00	.00	.00

**22. PENALTY DUE (add Columns A – D of line 21. Enter here and on line 5 of Part I and on line 20 of Form SPF-100.....** .00

**\*See instructions to determine rates in effect for these periods**

FEIN <input style="width:95%;" type="text"/>	<b>See instructions on reverse side.</b>	EXTENDED DUE DATE <input style="width:95%;" type="text"/>
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TAX YEAR								
BEGINNING				ENDING				
	MM	DD	YYYY		MM	DD	YYYY	

BUSINESS NAME AND ADDRESS	<p><b>TYPE OF ORGANIZATION:</b> (CHECK ONLY ONE)</p> <p><input type="checkbox"/> Partnership Filing Form SPF-100</p> <p><input type="checkbox"/> S Corporation Filing Form SPF-100</p>
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1. Nonresident withholding tax due ( <i>do not include nonresident composite payments</i> ).....	<b>1</b>	<b>.00</b>
2. Business franchise tax due.....	<b>2</b>	<b>.00</b>
3. Total tax due (add lines 1 and 2).....	<b>3</b>	<b>.00</b>

**SIGNATURE REQUIRED**

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.

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Signature of taxpayer Title Date

MAKE CHECK PAYABLE AND MAIL TO:  
 WEST VIRGINIA STATE TAX DEPARTMENT  
 TAX ACCOUNT ADMINISTRATION DIVISION  
 PO BOX 11751  
 CHARLESTON, WV 25339-1751

FOR ASSISTANCE CALL (304) 558-3333  
 TOLL FREE WITHIN WV 1-800-982-8297  
 For more information visit our website at [www.wvtax.gov](http://www.wvtax.gov)



## **EXTENSION OF TIME TO FILE BUSINESS FRANCHISE TAX AND INFORMATION RETURNS**

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**NOTE:** This form is to be used for requesting an extension of time to file the S Corporation, Partnership and/or Business Franchise Tax Return and for making tentative payments for the pass through entities and the nonresident withholding tax. This form is not a substitute for filing annual tax returns.

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**WHO MAY FILE:** Any S corporation or partnership needing an extension of time to file the West Virginia Income/Business Franchise Tax Return (Form SPF-100) and expecting to owe tax must file Form SPF-100T. 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 a tentative 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/Business Franchise 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/Business Franchise Tax return is due on or before the fifteenth day of the fourth month following the close of the taxable year.

**CLAIMING OF TENTATIVE PAYMENT:** A tentative payment made by filing form SPF-100T must be claimed on line 11 of your West Virginia Income/Business Franchise Tax return (Form SPF-100).



**NRW-2**  
REV 8-11

**Statement of West Virginia Income Tax  
Withheld for Nonresident Individual or Organization**

**Read Instructions on Reverse Side**

ORGANIZATION NAME AND MAILING ADDRESS			NONRESIDENT'S NAME AND MAILING ADDRESS		
Name (please type or print)			Name (please type or print)		
Street or Post Office Box			Street or Post Office Box		
City/Town	State	Zip Code	City/Town	State	Zip Code
West Virginia Identification Number	Federal Identification Number		Social Security Number	West Virginia Identification Number	
Check One: <input type="checkbox"/> Trust <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> Limited Liability Company			1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return	\$	
			2. Amount of West Virginia income tax withheld and refunded (see instructions).....	\$	
Taxable Year of Organization					
Beginning			Ending		
MM	DD	YYYY	MM	DD	YYYY

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

**NRW-2**  
REV 8-11

**Statement of West Virginia Income Tax  
Withheld for Nonresident Individual or Organization**

**Read Instructions on Reverse Side**

ORGANIZATION NAME AND MAILING ADDRESS			NONRESIDENT'S NAME AND MAILING ADDRESS		
Name (please type or print)			Name (please type or print)		
Street or Post Office Box			Street or Post Office Box		
City/Town	State	Zip Code	City/Town	State	Zip Code
West Virginia Identification Number	Federal Identification Number		Social Security Number	West Virginia Identification Number	
Check One: <input type="checkbox"/> Trust <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> Limited Liability Company			1. Income subject to withholding for nonresident as reported on organization's S corporation, Partnership or Fiduciary Return	\$	
			2. Amount of West Virginia income tax withheld and refunded (see instructions).....	\$	
Taxable Year of Organization					
Beginning			Ending		
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.**

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## 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.

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**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.**