

CNF-120

REV 2-14

West Virginia

W Corporation Net Income/Business Franchise Tax Return

2014

| | | |
|------|-------------------|--|
| FEIN | EXTENDED DUE DATE | <input type="checkbox"/> 52/53 WEEK FILER Day of week ended _____ |
|------|-------------------|--|

| TAX YEAR | | | | | | | |
|------------------|----|----|------|---------------|----|----|------|
| BEGINNING | MM | DD | YYYY | ENDING | MM | DD | YYYY |

| | |
|--|---|
| Business Name | <input type="checkbox"/> CHECK HERE FOR CHANGE OF ADDRESS |
| First Line of Address | Second Line of Address |
| City | State |
| Principal Place of Business in West Virginia | Zip code |
| Principal Place of Business in West Virginia | Type of Activity in West Virginia |

| CHECK APPLICABLE BOXES | | | |
|---|---|--|--|
| TYPE OF ENTITY: | TYPE OF RETURN: | FILING METHOD | |
| <input type="checkbox"/> CORPORATION | <input type="checkbox"/> INITIAL <input type="checkbox"/> RAR | <input type="checkbox"/> SEPARATE ENTITY BASED* | |
| <input type="checkbox"/> NONPROFIT | <input type="checkbox"/> FINAL <input type="checkbox"/> AMENDED | <input type="checkbox"/> COMBINED (Must complete Schedule UB-4CR) | |
| * If separate, were you part of a federal consolidated return? | | <input type="checkbox"/> Separate Combined <input type="checkbox"/> Group combined (designate surety FEIN) _____ | |
| <input type="checkbox"/> YES <input type="checkbox"/> NO | | <input type="checkbox"/> Worldwide Election | |
| If YES, enter parent's FEIN and name | | <input type="checkbox"/> OTHER (explain) _____ | |
| SIGNED FEDERAL FORM ATTACHED (FIRST 5 PAGES) | | | |
| <input type="checkbox"/> 1120 <input type="checkbox"/> PROFORMA 1120 <input type="checkbox"/> 990 <input type="checkbox"/> 990T | | | |
| STATE OF COMMERCIAL DOMICILE: _____ | | | |
| PERSON AND PHONE NUMBER TO CONTACT CONCERNING THIS RETURN | NAME: | NUMBER: | |

SEPARATE ENTITY FILERS COMPLETE CNF-120APT (PAGE 7) BEFORE COMPLETING THIS RETURN (See instructions page 9)
COMBINED FILERS COMPLETE UB-4APT (PAGES 23-25) BEFORE COMPLETING THIS RETURN (See instructions page 15)
BUSINESS FRANCHISE TAX (COMPLETE SCHEDULE A or UB-2 BEFORE COMPLETING THIS SECTION)

| | | |
|--|---|--------|
| 1. West Virginia taxable capital (line 12 of Schedule A or line 22 of Schedule UB-2)..... | 1 | .00 |
| 2. Business Franchise Tax Rate..... | 2 | 0.0010 |
| 3. Business Franchise Tax (line 1 multiplied by line 2 or \$50.00 whichever is greater)..... | 3 | .00 |
| 4. Business Franchise Tax Credits (Column 1, line 24, Form CNF-120TC)..... | 4 | .00 |
| 5. Adjusted Business Franchise Tax (Subtract line 4 from line 3)..... | 5 | .00 |

CORPORATION NET INCOME TAX
(IF FILING A COMBINED RETURN SKIP LINES 6 THROUGH 18 AND COMPLETE SCHEDULE UB)

| | | |
|---|---|-----|
| 6. Federal Taxable Income (per attached federal return)..... | 6 | .00 |
| 7. Total Increasing Adjustments (Schedule B line 12)..... | 7 | .00 |
| 8. Total Decreasing Adjustments (Schedule B line 23).... | 8 | .00 |
| 9. Adjusted federal taxable income (Line 6 plus line 7 minus line 8)..... | 9 | .00 |

Wholly West Virginia corporations check here **and go to line 15**

| | | |
|--|----|-----|
| 10. Total nonbusiness income allocated everywhere (Form CNF-120APT, Schedule A-1, line 8, Column 3)..... | 10 | .00 |
| 11. Total income subject to apportionment (subtract line 10 from line 9)..... | 11 | .00 |



FEIN

Failure to complete and attach a Schedule B of Form CNF-120APT WILL RESULT IN 100% APPORTIONMENT TO WEST VIRGINIA.

**SCHEDULE A
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. Add lines 1 through 4 of column 3..... | | | .00 |
| 6. Less cost of treasury stock..... | .00 | .00 | .00 |
| 7. Capital (subtract line 6, column 3 from line 5, column 3)..... | | | .00 |
| 8. Multiplier for allowance for certain obligations/investments (Schedule B-1, line 7)..... | | • | |
| 9. Allowance (line 7 multiplied by line 8)..... | | | .00 |
| 10. Adjusted capital (subtract line 9 from line 7). If taxable only in West Virginia check here <input type="checkbox"/> and enter this amount on line 12..... | | | .00 |
| 11. Apportionment factor (Form CNF-120APT, Schedule B, line 8 or part 3, column 3)..... | | • | COMPLETED FORM MUST BE ATTACHED |
| 12. TAXABLE CAPITAL (line 10 multiplied by line 11). Enter here and on page 1 of return, line 1..... | | | .00 |

SCHEDULE A-1 – 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 |
| TOTAL (Enter here and on Form CNF-120TC, column 1, line 1). Attach additional sheets if needed..... | | | .00 |

**SCHEDULE A-2
TAX CREDIT FOR PUBLIC UTILITIES AND ELECTRIC POWER GENERATORS (§11-23-17(b))**

| | | |
|---|---|-----|
| 1. Gross income in West Virginia subject to STATE Business and Occupation Tax..... | | .00 |
| 2. Total gross income of taxpayer from all activity in West Virginia..... | | .00 |
| 3. Line 1 divided by line 2 (round to six [6] decimal places)..... | • | |
| 4. Business franchise liability (from front of return, line 3, reduced by subsidiary credit)..... | | .00 |
| 5. Allowable credit (line 4 x line 3). Enter here and on Form CNF-120TC, column 1, line 2..... | | .00 |



| | |
|------|------|
| NAME | FEIN |
|------|------|

Adjustments Increasing Federal Taxable Income (§11-24-6 and 6a)

| | | |
|---|----|-----|
| 1. Interest or dividends from any state or local bonds or securities..... | 1 | .00 |
| 2. US 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 this state or any other jurisdiction, deducted on your federal return..... | 3 | .00 |
| 4. Federal depreciation/amortization for West Virginia water/air pollution control facilities – <i>wholly West Virginia corporations only</i> | 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 West Virginia 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 expenses related to certain REIT's and Regulated Investment Companies and certain interest and intangible expenses (WV Code §11-24-4b)..... | 11 | .00 |
| 12. TOTAL INCREASING ADJUSTMENTS (Add lines 1 through 11; enter here and on line 7, Form CNF-120)..... | 12 | .00 |

Adjustments Decreasing Federal Taxable Income (§11-24-6)

| | | |
|--|----|-----|
| 13. Refund or credit of income taxes or taxes based upon net income, imposed by this state 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 West Virginia 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. Schedule B-1 allowance (Schedule B-1, Line 9)..... | 22 | .00 |
| 23. TOTAL DECREASING ADJUSTMENTS (Add lines 21 and 22; enter here and on line 8, Form CNF-120)..... | 23 | .00 |



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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 CNF-120. See instructions for information on Schedule A1, A2, and 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 CNF-120, line 10..... | | | .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 CNF-120, Line 14..... | | | .00 |



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W

**FAILURE TO COMPLETE SCHEDULE B, CNF-120APT
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 Form CNF-120, line 12 and on CNF-120 Schedule A, line 11..... | | | • |

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 CNF-120 line 12.

| 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 CNF-120, line 12 and on CNF-120 Schedule A, Line 11.

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



NAME

FEIN

This form is used by corporations to summarize the tax credits that they claim against their corporation net income tax and/or 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 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. 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 THE TOTAL AMOUNT OF CREDIT FOR EITHER TAX CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX | COLUMN 1 APPLICABLE TO BUSINESS FRANCHISE TAX | COLUMN 2 APPLICABLE TO CORPORATE INCOME TAX |
|---|--|--|
| 1. Subsidiary Credit (§11-23-17(c)) – Schedule A-1, Form CNF-120 | .00 | |
| 2. Business & Occupation Tax Credit (§11-23-17(b)) – Schedule A-2, Form CNF-120 | .00 | |
| 3. Strategic Research and Development Tax Credit (§11-13R) – Schedule WV/SRDTC-1*** | .00 | .00 |
| 4. Business Investment & Job Expansion Credit (§11-13C), Form WV/BCS-A, and WV/BCS-1 or WV/BCS-Small*,** | .00 | .00 |
| 5. Economic Opportunity Tax Credit (§11-13Q) – Schedule WV/EOTC-1 | .00 | .00 |
| 6. Industrial Expansion/Revitalization Credit (§11-13D) Schedule I * | .00 | |
| 7. Manufacturing Investment Tax Credit (§11-13S) – Schedule WV/MITC-1 | .00 | .00 |
| 8. Coal Loading Facilities Credit (§11-13E) – Schedule C | .00 | |
| 9. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) – Schedule RBIC | | .00 |
| 10. West Virginia Neighborhood Investment Program Credit (§11-13J) – Form WV/NIPA-2 | .00 | .00 |
| 11. Environmental Agricultural Equipment Tax Credit (§11-13K) – Form WV/AG-1 | | .00 |
| 12. Electric, Gas, and Water Utilities Rate Reduction Credit (§11-24-11) – Schedule L | | .00 |
| 13. Telephone Utilities Rate Reduction Credit (§11-24-11a) – Schedule K | | .00 |
| 14. West Virginia Military Incentive Credit (§11-24-12) – Schedule J ... | | .00 |
| 15. Credit for utility taxpayers with net operating loss carryovers (§11-24-11b) – Schedule WV/UNOLC-1 | | .00 |
| 16. Apprentice Training Tax Credit (§11-13w) – Schedule WV/ATTC-1 | .00 | .00 |
| 17. Film Industry Tax Credit (§11-13x) – Schedule WVFIIA-TCS | .00 | .00 |

Continued on the next page. . .



NAME

FEIN

...Continued from previous page

| | COLUMN 1 APPLICABLE TO BUSINESS FRANCHISE TAX | COLUMN 2 APPLICABLE TO CORPORATE INCOME TAX |
|--|---|---|
| 18. Financial Organization Goodwill Tax Credit (§11-23-5a(g)) – Schedule WV/FOGW-1..... | .00 | |
| 19. Manufacturing Property Tax Adjustment Credit (§11-13Y) – Schedule WV/MPTAC-1..... | .00 | .00 |
| 20. Financial Organization Transition Credit (§11-24-9b) – Schedule WV/FOTC-1..... | | .00 |
| 21. Alternative Fuel Tax Credit (§11-6D) Schedule AFTC-1..... | .00 | .00 |
| 22. Commercial Patent Incentives Tax Credits (§11-13AA) – Schedule CPITC-1..... | .00 | .00 |
| 23. Innovative Mine Safety Technology Tax Credit (§11-13BB) Schedule IMSTTC-1..... | .00 | .00 |
| 24. TOTAL CREDITS – Add lines 1 through 23..... | .00 | .00 |
| | Enter on line 4 of Form CNF-120 | Enter on line 22 of Form CNF-120 |

Attach this form and the appropriate computation schedules/forms and documentation to your return to support the credit claimed.

- * No credit is available to any taxpayer for Investment placed in service or use after December 31, 2002. Taxpayers who gained entitlement to the 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
- *** The Strategic Research and Development Tax Credit Act terminated on January 1, 2014, and no credit is available to any taxpayer for any qualified investment or expenditure made on or after that date.



CNF-120W

REV. 2-14

W

West Virginia Withholding Tax Schedule Corporation Net Income Tax

2014

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

| | |
|---|------|
| BUSINESS NAME SHOWN ON FORM CNF-120 | FEIN |
|---|------|

| A – Payer Information | B – Taxpayer Information | C – WV Tax Withheld |
|--|---|--|
| 1 <input style="width:100%; height: 20px;" type="text"/> Payer ID from 1099, K-1, and/or NRW-2 <hr/> Payer Name <hr/> Address <hr/> City, State, ZIP | <hr/> Name <hr/> FEIN <hr/> <input style="width:100%; height: 20px;" type="text"/> Income Subject to WV WITHHOLDING .00 | <input style="width:100%; height: 20px;" type="text"/> .00 WV WITHHOLDING Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 <input style="width:100%; height: 20px;" type="text"/> Date tax year ending (MMYY) Enter WV withholding Only |

| A – Payer Information | B – Taxpayer Information | C – WV Tax Withheld |
|--|---|--|
| 2 <input style="width:100%; height: 20px;" type="text"/> Payer ID from 1099, K-1, and/or NRW-2 <hr/> Payer Name <hr/> Address <hr/> City, State, ZIP | <hr/> Name <hr/> FEIN <hr/> <input style="width:100%; height: 20px;" type="text"/> Income Subject to WV WITHHOLDING .00 | <input style="width:100%; height: 20px;" type="text"/> .00 WV WITHHOLDING Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 <input style="width:100%; height: 20px;" type="text"/> Date tax year ending (MMYY) Enter WV withholding Only |

| A – Payer Information | B – Taxpayer Information | C – WV Tax Withheld |
|--|---|--|
| 3 <input style="width:100%; height: 20px;" type="text"/> Payer ID from 1099, K-1, and/or NRW-2 <hr/> Payer Name <hr/> Address <hr/> City, State, ZIP | <hr/> Name <hr/> FEIN <hr/> <input style="width:100%; height: 20px;" type="text"/> Income Subject to WV WITHHOLDING .00 | <input style="width:100%; height: 20px;" type="text"/> .00 WV WITHHOLDING Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 <input style="width:100%; height: 20px;" type="text"/> Date tax year ending (MMYY) Enter WV withholding Only |

| A – Payer Information | B – Taxpayer Information | C – WV Tax Withheld |
|--|---|--|
| 4 <input style="width:100%; height: 20px;" type="text"/> Payer ID from 1099, K-1, and/or NRW-2 <hr/> Payer Name <hr/> Address <hr/> City, State, ZIP | <hr/> Name <hr/> FEIN <hr/> <input style="width:100%; height: 20px;" type="text"/> Income Subject to WV WITHHOLDING .00 | <input style="width:100%; height: 20px;" type="text"/> .00 WV WITHHOLDING Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 <input style="width:100%; height: 20px;" type="text"/> Date tax year ending (MMYY) Enter WV withholding Only |

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 26, Form CNF-120



**THIS PAGE HAS BEEN
INTENTIONALLY
LEFT BLANK**

| | |
|------|------|
| NAME | FEIN |
|------|------|

PART 1: All filers must complete this part

| | | | | |
|---|----|--|-----|--|
| 1. Business Franchise Tax after credits (line 5 of Form CNF-120)..... | 1 | | .00 | |
| IF LINE 1 IS LESS THAN \$12,000 DO NOT COMPLETE LINES 2 OR 3. ENTER ZERO ON LINE 4 | | | | |
| 2. Multiply line 1 by ninety percent (.90)..... | 2 | | .00 | |
| 3. Enter the Franchise Tax after credits from your 2013 return (see instructions).. | 3 | | .00 | |
| 4. Enter the smaller of line 2 or line 3..... | 4 | | .00 | |
| | | | | |
| 5. Corporate Net Income Tax after credits (line 23 of Form CNF-120)..... | 5 | | .00 | |
| IF LINE 5 IS LESS THAN \$650, DO NOT COMPLETE LINES 6 OR 7. ENTER ZERO ON LINE 8 | | | | |
| 6. Multiply line 5 by ninety percent (.90)..... | 6 | | .00 | |
| 7. Enter the income tax after credits from your 2013 return (see instructions)..... | 7 | | .00 | |
| 8. Enter the smaller of line 6 or line 7..... | 8 | | .00 | |
| 9. Combined Franchise/Income Tax required to be paid. Add line 4 and line 8..... | 9 | | .00 | |
| IF LINE 9 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 | | | | |
| 10. Determine your penalty by completing Part II, Part III, and Part IV. Enter your penalty here and on line 37 of Form CNF-120..... | 10 | | .00 | |
| If you are requesting a waiver of the penalty calculated, check here <input type="checkbox"/> | | | | |

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 income for each period..... | .00 | .00 | .00 |
| 2. Annualization amounts..... | 4 | 2 | 1.3333 |
| 3. Multiply line 1 by line 2..... | .00 | .00 | .00 |
| | | | |
| | Column A: 3 months | Column B: 5 months | Column C: 8 months |
| 4. Enter the WV taxable income for each period..... | .00 | .00 | .00 |
| 5. Annualization amounts..... | 4 | 2.4 | 1.5 |
| 6. Multiply line 4 by line 5..... | .00 | .00 | .00 |

**PART 2: 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 income..... | .00 | .00 | .00 | .00 |
| 8. Tax rate..... | .065 | .065 | .065 | .065 |
| 9. Annualized tax (multiply line 7 by line 8)..... | .00 | .00 | .00 | .00 |
| | | | | |
| 10. Tax credits. Enter credits from line 22 of form CNF-120 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..... | 0.225 | 0.45 | 0.675 | 0.9 |
| 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 8 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 |

SECTION 2. ANNUALIZED FRANCHISE INSTALLMENT (Lines 21 and 24; Multistate taxpayers use apportioned figures.)

| | Column B: 3 months | Column C: 6 months | Column D: 9 months |
|---|--------------------|--------------------|--------------------|
| 21. Enter the WV taxable capital for each period..... | .00 | .00 | .00 |
| 22. Annualization amounts..... | 4 | 2 | 1.3333 |
| 23. Multiply line 21 by line 22..... | .00 | .00 | .00 |

| | Column A: 3 months | Column B: 5 months | Column C: 8 months | Column D: 11 months |
|---|--------------------|--------------------|--------------------|---------------------|
| 24. Enter the WV taxable capital for each period..... | .00 | .00 | .00 | .00 |
| 25. Annualization amounts..... | 4 | 2.4 | 1.5 | 1.09091 |
| 26. Multiply line 24 by line 25..... | .00 | .00 | .00 | .00 |

****Special note regarding line 27:** In column A, enter the amount from line 26 of column A. In columns B, C, and D, enter the *smaller* of the amounts in each column from line 23 or line 26.**

| | | | | |
|--|-------|-------|-------|-------|
| 27. Annualized taxable capital..... | .00 | .00 | .00 | .00 |
| 28. Tax Rate..... | .0010 | .0010 | .0010 | .0010 |
| 29. Annualized Tax. Multiply line 27 by line 28..... | .00 | .00 | .00 | .00 |
| 30. Tax credits. Enter credits from line 4 of Form CNF-120 in each column..... | .00 | .00 | .00 | .00 |
| 31. Subtract line 30 from line 29. If zero or less, enter 0..... | .00 | .00 | .00 | .00 |
| 32. Applicable percentages..... | 0.225 | 0.45 | 0.675 | 0.9 |
| 33. Multiply line 31 by line 32..... | .00 | .00 | .00 | .00 |

COMPLETE LINES 34 THROUGH 40 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN. FOR COLUMN A START WITH LINE 35

| | | | | |
|---|-----|-----|-----|-----|
| 34. Add amounts in all previous columns of lines 40. | | .00 | .00 | .00 |
| 35. Subtract line 34 from line 33. If zero or less, enter 0..... | .00 | .00 | .00 | .00 |
| 36. Enter 1/4 of line 4 of Part I in each column..... | .00 | .00 | .00 | .00 |
| 37. Enter the amount from line 39 and of the previous column of this worksheet..... | | .00 | .00 | .00 |
| 38. Add lines 36 and 37..... | .00 | .00 | .00 | .00 |
| 39. Subtract line 35 from line 38. If zero or less, enter 0..... | .00 | .00 | .00 | |
| 40. Required Installment. Enter the smaller of line 35 or 38..... | .00 | .00 | .00 | .00 |

SECTION 3. COMBINED ANNUALIZED INSTALLMENT: Add lines 20 and 40. Enter on Part III, Line 2

| | | | | |
|--|-----|-----|-----|-----|
| 41. Combined Annualized Income/ Franchise Installment..... | .00 | .00 | .00 | .00 |
|--|-----|-----|-----|-----|

FEIN

W



| | |
|------|------|
| NAME | FEIN |
|------|------|

PART 3: Calculate the Underpayment

| | Column A | Column B | Column C | Column D |
|---|----------|----------|----------|----------|
| 42. Installment Due Dates: Enter in columns A – D the 15th day of the 4th, 6th, 9th, and 12th months of your tax year..... | | | | |
| 43. If you are using the annualized method, enter the amounts from Part 2, line 41; otherwise 1/4 of line 9 of Part 1 in each column..... | .00 | .00 | .00 | .00 |
| 44. Estimated payments (see instructions). If line 44 is greater than or equal to line 43 for all columns, stop here, you are not subject to the penalty..... | .00 | .00 | .00 | .00 |

COMPLETE LINES 45 THROUGH 51 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN

| | | | | |
|---|-----|-----|-----|-----|
| 45. Enter the amount, if any, from line 51 of the previous column..... | | .00 | .00 | .00 |
| 46. Add lines 44 and 45..... | | .00 | .00 | .00 |
| 47. Add lines 49 and 50 of the previous column..... | | .00 | .00 | .00 |
| 48. In column A enter the value from line 44. In columns B – D, subtract line 47 from line 46. If zero or less, enter 0..... | .00 | .00 | .00 | .00 |
| 49. If line 48 is zero, subtract line 46 from line 47; otherwise enter 0..... | | .00 | .00 | |
| 50. UNDERPAYMENT: If line 43 is equal to or more than line 48, subtract line 48 from line 43. Enter the result here and go to line 45 of the next column. Otherwise, go to line 51..... | .00 | .00 | .00 | .00 |
| 51. OVERPAYMENT: If line 48 is more than line 43, subtract line 43 from line 48. Enter the result here and go to line 45 of the next column..... | .00 | .00 | .00 | .00 |

PART 4: Calculate the Penalty

| | | | | |
|--|-----|-----|-----|-----|
| 52. Enter the date of the installment payment or the unextended due date of your annual return, whichever is earlier..... | | | | |
| 53. Enter the number of days from the due date of the installment on Part 3, line 42 to the date shown on Part 4, line 52..... | | | | |
| 54. Enter the number of days on line 53 before 7/1/14. | | | | |
| 55. Enter the number of days on line 53 after 6/30/14 and before 1/1/15..... | | | | |
| 56. Enter the number of days on line 53 after 12/31/14 and before 7/1/15..... | | | | |
| 57. Enter the number of days on line 53 after 6/30/15 and before 1/1/16..... | | | | |
| 58. Underpayment on Part 3, Line 50 x (number of days on line 54/365) x .095..... | .00 | .00 | .00 | .00 |
| 59. Underpayment on Part 3, Line 50 x (number of days on line 55/365) x .095..... | .00 | .00 | .00 | .00 |
| 60. Underpayment on Part 3, Line 50 x (number of days on line 56/365) x * %..... | .00 | .00 | .00 | .00 |
| 61. Underpayment on Part 3, Line 50 x (number of days on line 57/365) x * %..... | .00 | .00 | .00 | .00 |
| 62. TOTAL: Add lines 58 through 61..... | .00 | .00 | .00 | .00 |
| 63. PENALTY DUE – Add Columns A – D, line 62. Enter here and on line 10 of Part 1 and on line 37 of Form CNF-120..... | | | | .00 |

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

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CNF-120T

REV. 2-14

W

West Virginia Tentative Corporation Net Income/ Business Franchise Tax Return

2014

| | |
|------|-------------------|
| FEIN | EXTENDED DUE DATE |
|------|-------------------|

| TAX YEAR | | | | | | | |
|-----------|----|----|------|--------|----|----|------|
| BEGINNING | | | | ENDING | | | |
| | MM | DD | YYYY | | MM | DD | YYYY |

| | |
|---------------------------|--|
| BUSINESS NAME AND ADDRESS | <p style="text-align:center">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 style="text-align:right"><input type="checkbox"/> NO <input type="checkbox"/> YES</p> |
|---------------------------|--|

| | | |
|--|---|-----|
| 1. Tentative West Virginia Business Franchise Tax..... | 1 | .00 |
| 2. Tentative West Virginia Corporate Net Income Tax..... | 2 | .00 |
| 3. Less Estimated Payments..... | 3 | .00 |
| 4. Less Prior Year Credit..... | 4 | .00 |
| 5. Balance Due..... | 5 | .00 |

NOTE: This form is to be used for making tentative Corporation Net Income/Business Franchise Tax Payments and is not a substitute for filing of the actual annual return (Form CNF-120).

WHO MAY FILE: Any taxpayer who has filed Federal Form 7004 and/or 8868 and expects to owe West Virginia Corporation Net Income and/or Business Franchise Tax for the taxable year. Any taxpayer granted an extension of time to file a federal return is automatically 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.

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

CLAIMING OF TENTATIVE PAYMENT: A tentative payment made by filing Form CNF-120T must be claimed on line 25 of your annual return (Form CNF-120).

DO NOT SEND A COPY OF YOUR FEDERAL FORM 7004 OR 8868 WITH THIS RETURN. Instead, attach it to your annual return and enter the extended date on the face of the return.

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



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| | |
|-------------|-------------|
| NAME | FEIN |
|-------------|-------------|

| | GROUP 1 Regular Entities | GROUP 2 Motor Carriers | GROUP 3 Financial organizations |
|---|------------------------------------|----------------------------------|---|
| DOLLAR AMOUNT OF COMMON AND PREFERRED STOCK | | | |
| 1. Beginning Balance..... | .00 | .00 | .00 |
| 2. Ending Balance..... | .00 | .00 | .00 |
| 3. Average [(line 1 + line 2) ÷ 2]..... | .00 | .00 | .00 |
| PAID IN CAPITAL SURPLUS | | | |
| 4. Beginning Balance..... | .00 | .00 | .00 |
| 5. Ending Balance..... | .00 | .00 | .00 |
| 6. Average [(line 4 + line 5) ÷ 2]..... | .00 | .00 | .00 |
| RETAINED EARNINGS – APPROPRIATED AND UNAPPROPRIATED | | | |
| 7. Beginning Balance..... | .00 | .00 | .00 |
| 8. Ending Balance..... | .00 | .00 | .00 |
| 9. Average [(line 7 + line 8) ÷ 2]..... | .00 | .00 | .00 |
| ADJUSTMENTS TO SHAREHOLDERS EQUITY | | | |
| 10. Beginning Balance..... | .00 | .00 | .00 |
| 11. Ending Balance..... | .00 | .00 | .00 |
| 12. Average [(line 10 + line 11) ÷ 2]..... | .00 | .00 | .00 |
| 13. Add lines 3, 6, 9, and 12..... | .00 | .00 | .00 |
| 14. Less cost of treasury stock (average)..... | .00 | .00 | .00 |
| 15. Capital (Subtract line 14 from line 13)..... | .00 | .00 | .00 |
| 16. LINE LEFT BLANK INTENTIONALLY. | | | |
| 17. Obligations/investments allowance (from UB-4CR)..... | .00 | .00 | .00 |
| 18. Adjusted capital (subtract line 17 from line 15).. | .00 | .00 | .00 |
| 19. Group adjusted capital..... | .00 | .00 | .00 |
| 20. Apportionment factor (round to six [6] decimal places)..... | • | • | • |
| 21. Taxable capital (line 19 multiplied by line 20).... | .00 | .00 | .00 |
| 22. Combined total taxable capital (add line 21 from groups 1 through 3) – Enter on Form CNF-120, line 1..... | | | .00 |

Only use the UB forms & schedules when filing combined reporting



| | |
|-------------|-------------|
| NAME | FEIN |
|-------------|-------------|

| | GROUP 1 Regular Entities | GROUP 2 Motor Carriers | GROUP 3 Financial organizations |
|--|------------------------------------|----------------------------------|---|
|--|------------------------------------|----------------------------------|---|

| PART 1 – INCREASING ADJUSTMENTS | | | |
|---|------------|------------|------------|
| 1. Federal taxable income..... | .00 | .00 | .00 |
| 2a. Interest/dividends from state/local bonds/ securities..... | .00 | .00 | .00 |
| 2b. US obligation interest/dividends not exempt from state tax..... | .00 | .00 | .00 |
| 2c. Income/other tax based upon net income, deducted on your federal return..... | .00 | .00 | .00 |
| 2d. Federal depreciation/amortization for wholly WV corporation water/air pollution control facilities..... | .00 | .00 | .00 |
| 2e. Unrelated business taxable income of a corpo- ration exempt from federal tax (IRC Sec. 512). | .00 | .00 | .00 |
| 2f. Federal Net Operating Loss deduction..... | .00 | .00 | .00 |
| 2g. WV Neighborhood Investment Programs Tax Credit (charitable contributions to NIPA)..... | .00 | .00 | .00 |
| 2h. Net operating loss from sources outside US.... | .00 | .00 | .00 |
| 2i. Foreign Taxes deducted on your federal return. | .00 | .00 | .00 |
| 2j. IRC Sec. 199 deduction (WV §11-24-6a)..... | .00 | .00 | .00 |
| 2k. Add back for expenses related to certain REIT's and regulated investment companies and certain interest and intangible expenses (WV Code §11-24-4b)..... | .00 | .00 | .00 |
| 3. Total increasing adjustments (Add lines 2a – 2k) | .00 | .00 | .00 |

| PART 2 – DECREASING ADJUSTMENTS | | | |
|--|-----|-----|-----|
| 4a. Refund/credit on taxes based upon net income included in federal taxable income..... | .00 | .00 | .00 |
| 4b. Interest expenses on obligations/securities not allowed in determining federal taxable income | .00 | .00 | .00 |
| 4c. Salary expense not allowed on federal return due to claiming federal jobs credit..... | .00 | .00 | .00 |
| 4d. Foreign dividend gross-up (IRC Sec. 78)..... | .00 | .00 | .00 |
| 4e. Subpart F income (IRC Sec. 951)..... | .00 | .00 | .00 |
| 4f. Taxable income from sources outside US..... | .00 | .00 | .00 |

(continued on next page)



FEIN

W

| (Continued from previous page) | GROUP 1 Regular Entities | GROUP 2 Motor Carriers | GROUP 3 Financial Organizations |
|--|------------------------------------|----------------------------------|---|
| PART 2 – DECREASING ADJUSTMENTS (CONTINUED) | | | |
| 4g. Cost of wholly WV water/air pollution control facilities..... | .00 | .00 | .00 |
| 4h. Federal taxable income employer contributions to medical savings accounts withdrawn for non-medical purposes..... | .00 | .00 | .00 |
| 4i. Allowance for obligations/investments..... | .00 | .00 | .00 |
| 5. Total decreasing adjustments (add lines 4a – 4i)..... | .00 | .00 | .00 |
| 6. Adj. taxable income (add lines 1 & 3, subtract line 5)..... | .00 | .00 | .00 |
| 7. Total nonbusiness income allocated everywhere | .00 | .00 | .00 |
| 8. Total non-unitary business income..... | .00 | .00 | .00 |
| 9. Income subject to apportionment – subtract lines 7 and 8 from line 6..... | .00 | .00 | .00 |
| 10. Group income subject to apportionment for each member..... | .00 | .00 | .00 |
| 11. WV apportionment factor (round to six [6] decimal places)..... | • | • | • |
| 12. WV apportionment income – line 10 multiplied by line 11..... | .00 | .00 | .00 |
| 13. Nonbusiness income allocated to WV..... | .00 | .00 | .00 |
| 14. Non-unitary business income apportioned to WV..... | .00 | .00 | .00 |
| 15. WV adjusted taxable income (add lines 12, 13, and 14)..... | .00 | .00 | .00 |
| 16. WV net operating loss carryforward..... | .00 | .00 | .00 |
| 17. Subtotal (subtract line 16 from line 15)..... | .00 | .00 | .00 |
| 18. REIT Inclusion and other WV taxable income..... | .00 | .00 | .00 |
| 19. WV net taxable income – add lines 17 and 18 | .00 | .00 | .00 |
| 20. Combined total WV net taxable income (add lines 19 from groups 1 through 3) enter on Form CNF-120, Line 19..... | | | .00 |



MEMBER NAME

UNITARY FEIN

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 for each corporation and retain for your records.**

MEMBER FEIN

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 this amount on line 7 of the Corporate Net Income Tax Tab of the UB-4CR for each corporation..... | | | .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, 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 a prior year..... | | | .00 |
| 12. Net nonbusiness income/loss allocated to West Virginia – Sum of lines 8 through 11, column 3. Enter this amount on line 13 of the Corporate Net Income Tax Tab of the UB-4CR for each corporation..... | | | .00 |

MEMBER NAME

UNITARY FEIN

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 for each corporation and retain for your records.**

MEMBER FEIN

SCHEDULE B1 APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES/PARTNERSHIPS (§11-24-7 AND §11-23-5)

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.

| PART 1 REGULAR FACTOR | Column 1 West Virginia | Column 2 Combined Group Everywhere | Column 3 Decimal Fraction |
|---|---------------------------|---------------------------------------|------------------------------|
| 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 lines 1, 2, 5, and 6 of column 3..... | | | • |
| 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 Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 and on Form CNF-120, schedule UB-4CR, Business Franchise Tax Tab line 20 for each corporation..... | | | • |

PART 2 – MOTOR CARRIER FACTOR (§11-24-7a)
VEHICLE MILEAGE – Use to figure the apportionment factor for Corporate Net Income Tax ONLY. Use part 1 to figure the apportionment factor for Business Franchise Tax. Enter column 3 on CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for EACH corporation.

| Column 1 West Virginia | Column 2 Combined Group Everywhere | Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places) |
|---------------------------|---------------------------------------|--|
| | | • |

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b and §11-23-5a)
GROSS RECEIPTS – Enter column 3 on Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 and on Form CNF-120, Schedule UB-4CR Business Franchise Tax Tab, line 20 for EACH corporation.

| Column 1 West Virginia | Column 2 Combined Group Everywhere | Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places) |
|---------------------------|---------------------------------------|--|
| .00 | .00 | • |

MEMBER NAME

UNITARY FEIN

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 for each corporation and attach to Form UB-4CR.**

MEMBER FEIN

SCHEDULE B2 APPORTIONMENT FACTORS FOR NON-UNITARY MULTISTATE BUSINESSES/PARTNERSHIP INCOME
(§11-24-7, AND §11-23-5)

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.

| PART 1 REGULAR FACTOR | Column 1 West Virginia | Column 2 Combined Group Everywhere | Column 3 Decimal Fraction |
|---|---------------------------|---------------------------------------|------------------------------|
| 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 lines 1, 2, 5, and 6 of column 3..... | | | • |
| 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 Form CNF-120, Schedule UB-4CR, Corporate Tab, line 11 and on Form CNF-120, schedule UB-4CR Franchise Tab, line 20 for each corporation..... | | | • |
| 9. Total non-unitary business income everywhere..... | | | .00 |
| 10. Non-unitary business income apportioned to West Virginia (line 9 multiplied by line 8)..... | | | .00 |

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

VEHICLE MILEAGE – Use to figure the apportionment factor for Corporate Income Tax ONLY. Use part 1 to figure the apportionment factor for Business Franchise Tax. Enter column 3 on CNF-120, Schedule UB-4CR Corporate, line 11 for EACH corporation.

| | Column 1 West Virginia | Column 2 Combined Group Everywhere | Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places) |
|---|---|---------------------------------------|--|
| 1 | | | • |
| 2 | Total non-unitary business income everywhere..... | | .00 |
| 3 | Non-unitary business income apportioned to West Virginia (line 2 multiplied by line 1)..... | | .00 |

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

GROSS RECEIPTS – Enter column 3 on Form CNF-120, Schedule UB-4CR Corporate, line 11 and on Form CNF-120, Schedule UB-4CR Franchise, line 20 for EACH corporation.

| | Column 1 West Virginia | Column 2 Combined Group Everywhere | Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places) |
|---|---|---------------------------------------|--|
| 1 | .00 | .00 | • |
| 2 | Total non-unitary business income everywhere..... | | .00 |
| 3 | Non-unitary business income apportioned to West Virginia (line 2 multiplied by line 1)..... | | .00 |