

CNF-120T

REV. 2-14

W

West Virginia Tentative Corporation Net Income/ Business Franchise Tax Return

2014

FEIN	EXTENDED DUE DATE
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TAX YEAR							
BEGINNING				ENDING			
	MM	DD	YYYY		MM	DD	YYYY
BUSINESS NAME AND ADDRESS					TYPE OF BUSINESS <i>(CHECK ONLY ONE)</i> <input type="checkbox"/> CORPORATION <input type="checkbox"/> NONPROFIT		
					Has form 7004 or 8868 been filed with the Internal Revenue Service for this taxable year? <input type="checkbox"/> NO <input type="checkbox"/> YES		
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

