

CNF-120

REV 8-16

W

West Virginia
Corporation Net Income Tax Return**2016**

FEIN 			EXTENDED DUE DATE 			<input type="checkbox"/> 52/53 WEEK FILER Day of week ended 		
TAX YEAR								
BEGINNING			ENDING					
MM DD YYYY			MM DD YYYY			MM DD YYYY		
Business Name 						<input type="checkbox"/> CHECK HERE FOR CHANGE OF ADDRESS		
First Line of Address 						Second Line of Address 		
City 						State 		Zip code
Principal Place of Business in West Virginia 						Type of Activity in West Virginia 		

CHECK APPLICABLE BOXES			
TYPE OF ENTITY:		TYPE OF RETURN:	
<input type="checkbox"/> CORPORATION		<input type="checkbox"/> INITIAL <input type="checkbox"/> RAR	
<input type="checkbox"/> NONPROFIT		<input type="checkbox"/> FINAL <input type="checkbox"/> AMENDED	
* If separate, were you part of a federal consolidated return?			
<input type="checkbox"/> YES <input type="checkbox"/> NO			
If YES, enter parent's FEIN and name 			
Are disregarded entities included in this return?		FILING METHOD	
<input type="checkbox"/> YES <input type="checkbox"/> NO If YES, complete the Tax Return Questionnaire on page 25.		<input type="checkbox"/> SEPARATE ENTITY BASED* <input type="checkbox"/> COMBINED (Must complete Schedule UB-4CR) <input type="checkbox"/> Separate Combined <input type="checkbox"/> Group combined (designate surety FEIN) <input type="checkbox"/> Worldwide Election <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 BEFORE COMPLETING THIS RETURN (See instructions pages 9-11) COMBINED FILERS COMPLETE UB-4APT BEFORE COMPLETING THIS RETURN (See instructions pages 15-17)			
(IF FILING A COMBINED RETURN SKIP LINES 1 THROUGH 13 AND COMPLETE UB SCHEDULES)			
1. Federal taxable income (per attached federal return).....		1	.00
2. Total increasing adjustments (Schedule B line 13).....		2	.00
3. Total decreasing adjustments (Schedule B line 26).....		3	.00
4. Adjusted federal taxable income (Line 1 plus line 2 minus line 3).....		4	.00
Wholly West Virginia corporations check here <input type="checkbox"/> and go to line 10			
5. Total nonbusiness income allocated everywhere (Form CNF-120APT, Schedule A-1, line 8, Column 3).....		5	.00
6. Total income subject to apportionment (subtract line 5 from line 4).....		6	.00
7. WV Apportionment Factor (Form CNF-120APT, Sch. B Part 1, line 8, or either Part 2 or Part 3 Column 3) COMPLETED FORM MUST BE ATTACHED		7	.
8. West Virginia apportioned income (line 6 multiplied by line 7).....		8	.00



NAME		FEIN	
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8. West Virginia apportioned income (from page 1 line 8).....	8		.00
9. Nonbusiness income allocated to West Virginia (Form CNF-120APT Sch. A2, Line 12)....	9		.00
10. West Virginia adjusted taxable income – Multistate corporations add lines 8 and 9; wholly West Virginia corporations enter amount from line 4.....	10		.00
11. Net operating loss carryforward (Schedule NOL, column 6 total).....	11		.00
12. Subtotal (line 10 less line 11).....	12		.00
13. REIT Inclusion and other Taxable income.....	13		.00
14. WV Net Taxable Income (Add lines 12 and 13) (Combined filers should enter amount from line 20 of Schedule UB 3)	14		.00
15. Corporate Net Income Tax Rate.....	15	0.065	
16. Corporate Net Income Tax (line 14 multiplied by line 15).....	16		.00
17. Corporate Net Income Tax Credits (Column 2, line 17, Form CNF-120TC).....	17		.00
18. Adjusted Corporate Net Income Tax (subtract line 17 from line 16).....	18		.00
19. Prior year carryforward credit.....	19	.00	
20. Estimated and extension payments.....	20	.00	
21. Withholding must match the Grand Total on the CNF-120W, WV Withholding – Credit Schedule unless withholding is from NRSR <input type="checkbox"/> CHECK HERE IF WITHHOLD- ING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)	21	.00	
22. Amount paid with original return (Amended Return Only).....	22	.00	
23. Payments (add lines 19 through 22; must match total on Schedule C).....	23		.00
24. Overpayment previously refunded or credited (Amended return only).....	24		.00
25. TOTAL PAYMENTS (subtract line 24 from line 23).....	25		.00
26. If line 25 is larger than line 18 enter overpayment	26		.00
27. Amount of line 26 to be credited to next year's tax.....	27		.00
28. Amount of line 26 to be refunded (Subtract line 27 from line 26).....	28		.00
29. If line 25 is smaller than line 18, enter tax due here.....	29		.00
30. Interest for late payment (see instructions).....	30		.00
31. Additions to tax for late filing and/or late payment (see instructions).....	31		.00
32. Penalty for underpayment of estimated tax (line 6, Form CNF-120U; Attach schedule).....	32		.00
33. TOTAL DUE with this return (add lines 29 through 32).....	33		.00

Direct
Deposit
of Refund

☐ CHECKING ☐ SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

**PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. PROVIDING INCORRECT ACCOUNT INFORMATION MAY
RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.**

PLEASE SEE PAGE 3 OF INSTRUCTIONS FOR PAYMENT OPTIONS.

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 1202
CHARLESTON WV 25324-1202

