

CNF-120

REV 9-17

W

West Virginia Corporation Net Income Tax Return

2017

FEIN	EXTENDED DUE DATE	<input type="checkbox"/> 52/53 WEEK FILER Day of week ended _____
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TAX YEAR						<input type="checkbox"/> Check if tax year is less than 12 months.	
BEGINNING				ENDING			
	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: <input type="checkbox"/> CORPORATION <input type="checkbox"/> NONPROFIT	TYPE OF RETURN: <input type="checkbox"/> INITIAL <input type="checkbox"/> RAR <input type="checkbox"/> FINAL <input type="checkbox"/> AMENDED	FILING METHOD <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 _____ MM YYYY Is a controlled foreign corporation a part of this return? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, the Schedule UB-5 must be completed and included with this return. <input type="checkbox"/> OTHER (explain) _____
* 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 _____ _____		SIGNED FEDERAL FORM ATTACHED (FIRST 5 PAGES) <input type="checkbox"/> 1120 <input type="checkbox"/> PROFORMA 1120 <input type="checkbox"/> 990 <input type="checkbox"/> 990T
Are disregarded entities included in this return? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, complete the Tax Return Questionnaire on page 25.		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

