

Tax Return Questionnaire – CNF-120/SPF-100

NAME	FEIN
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CHECK ALL THAT APPLY	
<input type="checkbox"/> Short period return <input type="checkbox"/> Change of name <input type="checkbox"/> Change of address	<input type="checkbox"/> Change of accounting period <input type="checkbox"/> Change of entity type

FINAL AND/OR SHORT-PERIOD RETURN – CHECK ALL THAT APPLY	
<input type="checkbox"/> Ceased operations in West Virginia <input type="checkbox"/> Change of ownership <input type="checkbox"/> Successor to previous business <input type="checkbox"/> Technical Termination	<input type="checkbox"/> Change in filing status <input type="checkbox"/> Merger <input type="checkbox"/> Other _____ <input type="checkbox"/> Taxpayer continue to file future returns under this FEIN

PLEASE PROVIDE AN EXPLANATION FOR BOXES CHECKED ABOVE

1. If this is the entity's initial return or if the entity did not file a return under the same name and same federal I.D. number for the preceding year, indicate whether: (a) new WV business; (b) successor to previously existing business; or (c) was included on a WV return filed under a different FEIN. Please explain: _____

2. Are Q-Subs included in this return? Yes No. If yes, list name and federal I.D. number of each Q-Sub and the name and FEIN of their parent. _____

3. Are disregarded entities included in this return? Yes No. If yes, list name and federal I.D. number of each disregarded entity and the name and FEIN of their parent. Please submit additional pages if required. _____

4. (a) Was the entity a partner or member in a pass-through entity doing business in West Virginia? Yes No. If yes, list name and federal I.D. number of the pass-through entity(ies). _____

5. (b) Was the entity doing business in West Virginia other than through its interest held in a pass-through entity doing business in West Virginia?
 Yes No

6. Did the entity at any time during the taxable year do business in West Virginia and own 80 percent or more of the voting stock of another corporation doing business in West Virginia? Yes No. If yes, list name, address and federal I.D. number of each entity. _____

7. Was 80 percent or more of the corporation's voting stock owned by any corporation doing business in West Virginia at any time of the year?
 Yes No. If yes, list name, address and federal ID number of each entity. _____

8. The federal tax return attached to this West Virginia return is: a proforma federal tax return a copy of the federal tax return filed with the Internal Revenue Service

9. Is the entity currently under audit by the Internal Revenue Service? Yes No
 If yes, enter years under audit _____
 If the Internal Revenue Service has made final and unappealable adjustments to the entity's taxable income which have not been reported to the Department, check here and file an amended return. Attach a copy of the final determination to each amended return.