

WEST VIRGINIA
CORPORATION NET INCOME TAX RETURN

2025

TAX PERIOD BEGINNING
MM/DD/YYYYENDING
MM/DD/YYYYEXTENDED
DUE DATE
MM/DD/YYYY

CORPORATION NAME

FEIN

MAILING ADDRESS

WV CORPORATION INCOME TAX ACCOUNT NUMBER

CITY STATE ZIP

 CHANGE OF ADDRESS

STATE OF DOMICILE NAICS CONTACT NAME CONTACT PHONE

CHECK ALL APPLICABLE BOXES

1) ENTITY TYPE

 CORPORATION NONPROFIT2) RETURN TYPE ANNUAL INITIAL FINAL AMENDED RAR (Form 870 or 4549-A/B must be provided) 52/53 WEEK FILER DAY OF WEEK ENDING _____ FISCAL OTHER3) IF FINAL/SHORT/ INITIAL RETURN CEASED OPERATIONS IN WV CHANGE OF OWNERSHIP CHANGE OF FILING STATUS MERGER
 SUCCESSOR FEIN OF PREDECESSOR _____ TECHNICAL TERMINATIONS OTHER _____4) FILING METHOD SEPARATE ENTITY CHECK HERE IF SEPARATE BUT PART OF FEDERAL CONSOLIDATED. ENTER FEIN: _____ COMBINED (UB-CR) SEPARATE COMBINED GROUP COMBINED SURETY FEIN: _____ WORLDWIDE ELECTION _____5) IF SEPARATE, INDICATE ACTIVITY WHOLLY WV ACTIVITY (SCHEDULE 1) (WV ACTIVITY ONLY) MULTISTATE ACTIVITY (SCHEDULE 2)

6) REPORTABLE ENTITIES (ALL ENTITIES MUST BE INCLUDED ON SCHEDULE D)

 A. ANY PTE YOU ARE A PARTNER, MEMBER, OR SHAREHOLDER DOING BUSINESS IN WV B. ANY ENTITY YOU OWN 80% OF VOTING STOCK D. ANY DISREGARDED ENTITY C. ANY ENTITY THAT OWNED MORE THAN 80% OF YOUR STOCK E. ANY CONTROLLED FOREIGN CORPORATION7) CURRENTLY UNDER AUDIT BY THE IRS? NO YES
YEARS UNDER AUDIT: _____8) TYPE OF FEDERAL RETURN INCLUDED WITH THIS RETURN 1120 PROFORMA 1120 990 990T

B 3 0 2 0 2 5 0 1 W

| NAME | FEIN | |
|--|---------------------------------------|--|
| 9. Adjusted Corporate Net Income Tax from Schedule 1, Schedule 2, or UB-CR | .00 | |
| 10. Penalty for underpayment of estimated tax | .00 | |
| 11. Overpayment previously refunded or credited (amended return only)..... | .00 | |
| 12. Total Amount Due (add line 9 through 11) | .00 | |
| 13. Prior year carryforward credit | .00 | |
| 14. Estimated and extension payments | .00 | |
| 15. Amount paid with original return (amended return only) | .00 | |
| 16. Total Withholding (see instructions) <input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE) | .00 | |
| 17. Build WV Property Value Adjustment Tax Credit | .00 | |
| 18.A. Property Tax Motor Vehicle Credit | B. Property Tax Small Business Credit | C.Total WV Property Tax Credit (add lines 18A and 18B) |
| .00 | .00 | .00 |
| 19. Total Payments (add lines 13 through 18) | .00 | |
| 20. TAX DUE (If line 19 is smaller than line 12, subtract line 19 from line 12) | .00 | |
| 21. Interest for late payment (see instructions). | .00 | |
| 22. Additions to tax for late filing and/or late payment (see instructions) | .00 | |
| 23. TOTAL DUE (add lines 20, 21, and 22) | .00 | |
| 24. OVERPAYMENT (If line 19 is larger than line 12, subtract line 12 from line 19) | .00 | |
| 25. Amount of line 24 to be CREDITED to next year's tax | .00 | |
| 26. Amount of line 24 to be REFUNDED (subtract line 25 from line 24) | .00 | |

**Direct Deposit
of Refund**

CHECKING **SAVINGS**

ROUTING NUMBER

ACCOUNT NUMBER

INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.
PLEASE SEE PAGE 3 OF INSTRUCTIONS FOR PAYMENT OPTIONS.

I authorize the Tax Division to discuss my return with my preparer YES NO

Under penalty 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.

Signature of Officer/Partner or Member

Print name of Officer/Partner or Member

Date

Title

Email

Business Telephone #

Signature of paid preparer

Print name of Preparer

Date

Firm's name and address

Preparer's Email

Preparer's Telephone #

MAIL TO: WEST VIRGINIA TAX DIVISION
TAX ACCOUNT ADMINISTRATION
PO BOX 1202
CHARLESTON WV 25324-1202



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CORPORATION NAME

FEIN

| | | |
|---|----|-------------|
| 1. Federal taxable income (per attached federal return)..... | 1 | .00 |
| 2. Total increasing adjustments (Schedule B line 12)..... | 2 | .00 |
| 3. Total decreasing adjustments (Schedule B line 24)..... | 3 | .00 |
| 4. West Virginia adjusted taxable income (Line 1 plus line 2 minus line 3) | 4 | .00 |
| 5. Net operating loss carryforward (Schedule NOL, Column 7 total) | 5 | .00 |
| 6. Subtotal (line 4 less line 5)..... | 6 | .00 |
| 7. REIT Inclusion and other Taxable income..... | 7 | .00 |
| 8. WV Net Taxable Income (Add lines 6 and 7)..... | 8 | .00 |
| 9. Corporate Net Income Tax Rate..... | 9 | .065 |
| 10. Corporate Net Income Tax (line 8 multiplied by line 9)..... | 10 | .00 |
| 11. Corporate Net Income Tax Credits (Form CIT-120TC, Total Credit Line, Column 2,) | 11 | .00 |
| 12. Adjusted Corporate Net Income Tax (subtract line 11 from line 10) | 12 | .00 |

Enter on CIT-120, page 2, line 9



CORPORATION NAME

FEIN

| | | |
|--|----|-------------|
| 1. Federal taxable income (per attached federal return)..... | 1 | .00 |
| 2. Total increasing adjustments (Schedule B line 12)..... | 2 | .00 |
| 3. Total decreasing adjustments (Schedule B line 24)..... | 3 | .00 |
| 4. Adjusted Federal taxable income (line 1 plus line 2 minus line 3)..... | 4 | .00 |
| 5. Total nonbusiness income allocated everywhere (Form CIT-120APT, Schedule A1, line 9, Column 3)..... | 5 | .00 |
| 6. Total income subject to apportionment (subtract line 5 from line 4)..... | 6 | .00 |
| 7. WV Apportionment Factor (Form CIT-120APT, Sch. B Part 1, 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 |
| 9. Nonbusiness income allocated to West Virginia (Form CIT-120APT Sch. A2, Line 13) | 9 | .00 |
| 10. West Virginia adjusted taxable income (add lines 8 and 9) | 10 | .00 |
| 11. Net operating loss carryforward (Schedule NOL, Column 7 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)..... | 14 | .00 |
| 15. Corporate Net Income Tax Rate..... | 15 | .065 |
| 16. Corporate Net Income Tax (line 14 multiplied by line 15)..... | 16 | .00 |
| 17. Corporate Net Income Tax Credits (Form CIT-120TC, Total Credit Line, Column 2) | 17 | .00 |
| 18. Adjusted Corporate Net Income Tax (subtract line 17 from line 16) | 18 | .00 |

Enter on CIT-120, page 2, line 9



B 3 0 2 0 2 5 0 4 W

| Adjustments Increasing Federal Taxable Income (§11-24-6 and 6a) | | |
|---|----|-----|
| 1. Interest or dividends on obligations or securities from any state or a political subdivision | 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 – wholly West Virginia corporations only. Multistate corporations must use CIT-120APT, Schedule A2, line 11 | 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 (WV Code §11-24-6(b)(6)) | 8 | .00 |
| 9. Foreign taxes deducted on your federal return..... | 9 | .00 |
| 10. Add back expenses related to certain REIT's and Regulated Investment Companies and certain interest and intangible expenses (WV Code §11-24-4b)..... | 10 | .00 |
| 11. Other increasing adjustments Provide a brief description: _____ | 11 | .00 |
| 12. TOTAL INCREASING ADJUSTMENTS (Add lines 1 through 11; enter here and on Schedule 1, line 2 or Schedule 2, line 2)..... | 12 | .00 |
| Adjustments Decreasing Federal Taxable Income (§11-24-6) | | |
| 13. Refund or credit of overpayment 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. US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return..... | 15 | .00 |
| 16. Salary expense not allowed on federal return due to claiming the federal jobs credit..... | 16 | .00 |
| 17. Foreign dividend gross-up (IRC Section 78)..... | 17 | .00 |
| 18. Subpart F income (IRC Section 951)..... | 18 | .00 |
| 19. Taxable income from sources outside the United States..... | 19 | .00 |
| 20. Cost of West Virginia water/air pollution control facilities – wholly WV corporations only. Multistate corporations must use CIT-120 APT, Schedule A2, line 10..... | 20 | .00 |
| 21. Employer contributions to medical savings accounts (WV Code §33-16-15) included in federal taxable income less amounts withdrawn for non-medical purposes..... | 21 | .00 |
| 22. Other decreasing adjustments Provide a brief description: _____ | 22 | .00 |
| 23. Schedule B-1 allowance (Schedule B-1, Line 9)..... | 23 | .00 |
| 24. TOTAL DECREASING ADJUSTMENTS (Add lines 13 through 23; enter here and on Schedule 1, line 3 or Schedule 2, line 3)..... | 24 | .00 |



AVERAGE MONTHLY BALANCE

| | | |
|---|---|-----|
| 1. Federal obligations and securities | 1 | .00 |
| 2. Obligations of West Virginia and any political subdivision of West Virginia | 2 | .00 |
| 3. Investments or loans primarily secured by mortgages or deeds of trusts on residential Property located in West Virginia..... | 3 | .00 |
| 4. Loans primarily secured by a lien or security agreement on a mobile home or double wide Located in West Virginia..... | 4 | .00 |
| 5. TOTAL (Add lines 1 through 4)..... | 5 | .00 |
| 6. Total assets as shown on Schedule L, Federal Form 1120 or 1120A..... | 6 | .00 |
| 7. Divide line 5 by line 6 (round to six (6) decimal places)..... | 7 | . |
| 8. Adjusted income (Schedule 1, line 1 or Schedule 2, line 1 plus Schedule B, line 12, minus the sum of lines 13 through 23, plus Form CIT-120APT, Schedule A2, lines 10, 11, & 12)..... | 8 | .00 |
| 9. ALLOWANCE (Line 7 multiplied by line 8 (disregard sign)) Enter here and on Schedule B, line 24..... | 9 | .00 |



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SCHEDULE OF TAX PAYMENTS

2025

Taxpayers reporting more than 10 payments must file their CIT-120 return electronically.

SCHEDULE OF REPORTABLE ENTITIES

2025

This is a schedule of all reportable entities that are included on CIT-120 page 1, section 6. Taxpayers reporting more than 10 entities must file their CIT-120 return electronically.



WEST VIRGINIA NET OPERATING LOSS CARRYFORWARD SCHEDULE

This form MUST be completed in its entirety or return may be rejected. Do not enter "See attached".

**Schedule
NOL**

WEST VIRGINIA NET OPERATING LOSS CARRYFORWARD SCHEDULE **ZUZ3**

West Virginia net operating loss carryforward being used in current tax year
Sum of Column 7 – Enter on Schedule 1, line 5 or Schedule 2, line 11 or UB-CR.....

EEIN



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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 to the State of West Virginia. Complete and attach to Form CIT-120. See instructions for information on APT Schedules A1, A2, and B, Part 1, 2, & 3.

**APT 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. Income from nonunitary sources reported on the schedule K-1C..... | | | .00 |
| 9. Nonbusiness income/loss – Sum of lines 1 through 8, of Column 3. Enter total of Column 3 on Schedule 2, line 5 | | | .00 |

**APT 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. Income from nonunitary sources reported on the schedule K-1C..... | | | .00 |
| 9. Nonbusiness income/loss – Sum of lines 1 through 8, of Column 3. | | | .00 |
| 10. Less cost of West Virginia water/air pollution control facilities this year..... | | | .00 |
| 11. Federal depreciation/amortization on those facilities this year..... | | | .00 |
| 12. Federal depreciation/amortization on such facilities expensed in prior year..... | | | .00 |
| 13. Net nonbusiness income/loss allocated to West Virginia (sum of lines 9 through 12, Column 3. Enter on Schedule 2, Line 9) | | | .00 |



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**FAILURE TO COMPLETE CIT-120APT,
SCHEDULE B WILL RESULT IN
100% APPORTIONMENT TO WEST VIRGINIA**

**APT SCHEDULE B
APPORTIONMENT FACTORS FOR MULTISTATE BUSINESS (§11-24-7)**

PART 1 – REGULAR FACTOR

Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.

Enter Column 3 on Form CIT-120, Schedule 2, line 7

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

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

Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.

Enter Column 3 on Form CIT-120, Schedule 2, line 7

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

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7B)

Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.

Enter Column 3 on CIT-120, Schedule 2, line 7.

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



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

This summary form and the appropriate credit calculation schedule(s) or form(s) must be enclosed with your return to claim a tax credit. Information for these tax credits may be obtained by visiting our website at tax.wv.gov or by calling the Taxpayer Services at 1-800-982-8297. See instructions for additional information.

| TAX CREDITS THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY | | COLUMN 1 CREDIT CALCULATED ON APPROPRIATE SCHEDULE | COLUMN 2 CREDIT USED |
|--|----|---|--------------------------------|
| 1. Economic Opportunity Tax Credit (§11-13Q) Schedule EOTC-1 and EOTC-A | 1 | .00 | .00 |
| 2. High Technology Manufacturing Business (§11-13Q-10a) Schedule EOTC-HTM | 2 | .00 | .00 |
| 3. Manufacturing Investment Tax Credit (§11-13S) Schedule MITC-1 and MITC-A | 3 | .00 | .00 |
| 4. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) Schedule RBIC | 4 | .00 | .00 |
| 5. Qualified Residential Rehabilitated Buildings Investment Credit (§11-21-8g) Schedule RBIC-A | 5 | .00 | .00 |
| 6. West Virginia Neighborhood Investment Program Credit (§11-13J) Form NIPA-2 | 6 | .00 | .00 |
| 7. Environmental Agricultural Equipment Tax Credit (§11-13K) Form AG-1 | 7 | .00 | .00 |
| 8. Electric, Gas, and Water Utilities Rate Reduction Credit (§11-24-11) Schedule L | 8 | .00 | .00 |
| 9. West Virginia Military Incentive Credit (§11-24-12) Schedule J | 9 | .00 | .00 |
| 10. Apprentice Training Tax Credit (§11-13w) Schedule ATTC-1 | 10 | .00 | .00 |
| 11. Manufacturing Property Tax Adjustment Credit (§11-13Y) Schedule MPTAC-1 | 11 | .00 | .00 |
| 12. Innovative Mine Safety Technology Tax Credit (§11-13BB) Schedule IMSTTC-1 | 12 | .00 | .00 |
| 13. Farm to Food Bank Tax Credit (§11-13DD) Department of Agriculture Certificate | 13 | .00 | .00 |
| 14. Post-Coal Mine Site Business Credit (§11-28) Schedule PCM-1 | 14 | .00 | .00 |
| 15. Downstream Natural Gas Manufacturing Investment Tax Credit (§11-13GG) Schedule DNG-1 | 15 | .00 | .00 |
| 16. Natural Gas Liquids (§11-13HH) Schedule NGL-1 | 16 | .00 | .00 |
| 17. Donation or Sale of Vehicle to Charitable Organizations (§11-13FF) Schedule DSV-1 | 17 | .00 | .00 |
| 18. Small Arms And Ammunition Manufacturers Credit (§11-13KK) Schedule SAAM-1 | 18 | .00 | .00 |
| 19. WV Jumpstart Savings Program Credit for Employer contribution (§11-24-10a) Schedule JSP-1 | 19 | .00 | .00 |
| 20. Capital Investment in Child-Care Property Tax Credit (§11-24-44) Schedule CIP | 20 | .00 | .00 |
| 21. Operating Costs of Child-Care Facility Tax Credit (§11-24-44) Schedule OCF | 21 | .00 | .00 |

CIT-120TC Summary of Tax Credits
Continues on next page



B 3 0 2 0 2 5 1 1 W

22. Industrial Advancement Act Tax Credit
(§11-13LL-1)

23. West Virginia Film Industry Investment Tax Credit
(§11-13X) **FIIA-TCS**

24. Build WV Property Value Adjustment Tax Credit
(§5B-2L) **PVA-1**

25. **TOTAL CREDITS** Add all credit lines above
(ENTER COLUMN 2 ON LINE 11, SCHEDULE 1 OR LINE 17, SCHEDULE 2)

| | | | | |
|----|--|-----|--|-----|
| 22 | | .00 | | .00 |
| 23 | | .00 | | .00 |
| 24 | | .00 | | .00 |
| 25 | | .00 | | .00 |



CORPORATION NAME

FEIN

Common year ending for the unitary business group:

MM / DD / YYYY

List all members (See specific Instructions)

NOTE: After completing this schedule, see Schedule UB Instructions for Completing Form CIT-120

