

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

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.....

.0

***PLEASE NOTE** - WV Net Operating Loss incurred in tax years beginning on and after January 1, 2009 can only be claimed by the entity that incurred the loss. To claim loss incurred on a consolidated return that the entity was a part of prior to 2009, provide the name and FEIN of the Consolidated Parent that reported the loss. To Claim loss in tax years 2009 and later (including each unitary group member), provide the name and FEIN of the entity that incurred the loss.

FEIN

