#### WEST VIRGINIA TAX RETURN S CORPORATION & PARTNERSHIP (PASS-THROUGH ENTITY)

PTE-100 REV 7/2024 w	S CORPOR				TAX RETURN IP (PASS-THRC	DUGH I	ENTITY)	2024	<u>4</u>
TAX PERIOD BEGINNING MM/DD/YYYY						DUE			
ENTITY NAME		I			FEIN			COUNT NUMBER	
MAILING ADDRESS					HAS THE PARTNERSHIP UNDER IRC SECTION 622		OUT OF THE CI	ENTRALIZED AUDIT F	EGIME
CITY		STATE ZI	P		Yes NO	PARTNERS		NATION OF THE STAT NTATIVE (OR THE FE NTATIVE)	
			•		REPRESENTATIVE FIRST	NAME	LAST NAME		
STATE OF DOMICILE	NAICS		05.05						
			GE OF ESS		REPRESENTATIVE TIN		REPRESENT	ATIVE US PHONE	
CONTACT FIRST NAME	CONTACT LAS	T NAME							
					REPRESENTATIVE US AD	DRESS			
CONTACT PHONE	CONTACT EMA	AIL							
CHECK ALL AP	PLICABLE	BOXES		1) ENTITY TYPE	S-CORPORATION (INCLUDE 1120S)		RTNERSHIP CLUDE 1065)		
2) RETURN TYPE ANNUA	L	INITIAL	FINA	AL.	AMENDED	AAR	2	OTHER	
52/53 W	/EEK FILER	DAY OF WEEK END	ING			FISC	CAL		
3) IF FINAL/SHORT/ INITIAL RETURN CEASE	D OPERATIONS IN WV	CHANGE (	OF OWNERSHI	P	CHANGE OF FILING	STATUS	MERGER	2	
SUCCE	SSOR FEIN OF PREDECE	SSOR:			TECHNICAL TERM	INATIONS	OTHER		
4) ACTIVITY DESCRIPTION:		WHOLLY WV A (WV ACTIVITY				VITY			
5) REPORTABLE ENTITIES (ALL	ENTITIES MUST BE IN	ICLUDED ON SCI	HEDULE D):						
A. ANY	PTE YOU ARE A PART	NER, MEMBER, C	OR SHAREHOI	LDER DOI	ING BUSINESS IN WV				
B. ANY	ENTITY YOU OWN 809	% OF VOTING ST	ОСК		D. ANY DISREGAR	DED ENTITY	, INCLUDING	QSUBS	
C. ANY	ENTITY THAT OWNED	MORE THAN 809	% OF YOUR S	тоск	E. ANY CONTROLL	ED FOREIG	N CORPORAT	ION	
					(A) INCOME			(B) WITHHOLDING	
<ul><li>6) WV DISTRIBUTIVE INCOME OF</li><li>7) WV DISTRIBUTIVE INCOME O</li></ul>	F NONRESIDENTS FIL	ING ON A NONRE				.00			
COMPOSITE TAX RETURN AN (SCHEDULE SP, COLUMN F)						.00	)		.00
8) WV DISTRIBUTIVE INCOM WITHHOLDING THAT ARE NO RETURN AND WITHHOLDING	OT FILING A NONRES	IDENT COMPOS	ITE TAX			.00			.00
9) WV DISTRIBUTIVE INCOME O NRW-4 THAT THEY WILL FILE TAX EXEMPT ENTITIES	AND PAY WV INCOME	TAX DIRECTLY	OR ARE			.00			
10) TOTAL WV INCOME (SUM OF LINE 6 THROUGH 9, I	MUST MATCH SCHEDU	JLE A, LINE 13)				.00			
11) TOTAL WV WITHHOLDING	DUE (LINE 7 PLUS LI	NE 8)							.00
I									



	NAME				FEIN		
11.	Total WV withholding due (from previous page)			11			.00
12.	Prior year carryforward credit	redit					
	Estimated and extension payments	13				.00	_
14.	Total Withholding (see instructions)						
15.	WV Property Tax Motor Vehicle Credit (MUST Include MV-1 issued by Tax Division)	15				.00	
16.	WV Property Tax Small Business Credit (MUST Include SB-1)	16				.00	
17.	Payments and refundable credit (add lines 12 through 16)			17			.00
18.	Overpayment previously refunded or credited (amended return only)			18			.00
19.	TOTAL PAYMENTS (subtract line 18 from line 17)			19			.00
	Tax Due – If line 19 is smaller than line 11, enter amount owed. If line 19 than line 11 skip to Line 23	is large	er	20			.00
21.	1. Interest for late payment						.00
22.	2. Additions to tax for late filing and/or late payment						.00
23.	Total Due with this return (add lines 20 through 22)			23			.00
24.	Overpayment (Line 19 less line 11)	24				.00	_
25.	Amount of line 24 to be credited to next year's tax	25				.00	_
26.	Amount to be refunded (line 24 minus line 25)	26				.00	
-	rect Deposit CHECKING SAVINGS						
	PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT AC		UTING			ACCOUNT NUMBE	
	PLEASE SEE PAGE 3 OF INSTRUCT						
lau	thorize the State Tax Department to discuss my return with my preparer YES NO						
Unc	ler penalty of perjury, I declare that I have examined this return, accompanying schedules, a	nd stater	ments, a	and to t	he best of my knowledge and b	pelief, it is true, correct a	nd complete.
Sigr	nature of Officer/Partner or Member Print name of Officer/Partner	r or Memb	ber			Date	
Title	Ema	ail				Business Tele	ephone #
Sigr	nature of paid preparer Print name of Preparer					Date	
Firm	n's name and address Prep	parer's Er	mail			Preparer's Te	lephone #
	MAKE CHECKS PAYABLE TO AND MAIL TO: WEST VIRGINIA TAX DIVISI	ION					
	TAX ACCOUNT ADMINISTR PO BOX 11751						
L	CHARLESTON WV 25339-17	751					
1					B 5 4 2 0	2 4 0 2	W

INCOME/LOSS MODIFICATIONS FEDERAL PASS-THROUGH INCO	
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Schedule A Form PTE-100 W



1.	Income/Loss: S Corporation use Federal Form 1120S; Partnership use Federal Form 1065	1	00
2.	Other income: S Corporation use Federal Form 1120S, Schedule K; Partnership use Federal Form 1065, Schedule K	2	00
3.	Other expenses/deductions: S Corporation use Federal Form 1120S, Schedule K; Partnership use Federal Form 1065, Schedule K	3	00
4.	TOTAL FEDERAL INCOME: Add lines 1 and 2 minus line 3 – Attach federal return	4	00
5.	Modifications Increasing Federal Income (Schedule B, Line 6)	5	 00
6.	Modifications decreasing Federal Income (Schedule B, Line 12)	6	00
7.	Modified Federal S Corporation/Partnership income (sum of lines 4 plus line 5 minus line 6) Wholly WV Entity go to line 13. Multistate Entity continue to line 8.	7	00
8.	Total nonbusiness income allocated everywhere from Form PTE-100APT, Schedule A1, Column 3, Line 9	8	 00
9.	Income subject to apportionment (line 7 less line 8)	9	00
10.	West Virginia apportionment factor (Round to 6 decimal places) from PTE-100APT Schedule B, Part 1, Column 3; or, if applicable, from PTE-100APT Schedule B, Part 2, Column 3; or PTE-100APT Schedule B, Part 3, Column 3		
11.	Multistate S Corporation/Partnership's apportioned income (line 9 multiplied by line 10)	11	 00
12.	Nonbusiness income allocated to West Virginia. From Form PTE-100APT, Schedule A2, line 9	12	00
13.	West Virginia income (wholly WV entities enter amount from line 7; multistate entities add lines 11 and line 12). <b>You must complete Schedule SP</b>	13	00



Schedule	
В	
Form PTE-100	W

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#### **MODIFICATIONS TO FEDERAL S CORPORATION AND** PARTNERSHIP INCOME



	Adjustments Increasing		
1.	Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	1	.00
2.	Interest or dividend income on state and local bonds other than bonds from West Virginia sources	2	.00
3.	Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	3	.00
4.	Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	4	.00
5.	Other increasing adjustments Provide a brief description:	5	.00
6.	TOTAL INCREASING ADJUSTMENTS (Add lines 1 through 5; enter here and on Schedule A, line 5)	6	.00
	Adjustments Decreasing		
7.	Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax	7	.00
8.	Refunds of state and local income taxes received and reported as income to the IRS	8	.00
9.	Qualified Opportunity Zone business income (Include Copy of IRS form 8996)	9	.00
10.	Other decreasing adjustments Provide a brief description:	10	.00
11.	Allowance for governmental obligations/obligations secured by residential property (Complete Schedule B-1)	11	.00
12.	TOTAL DECREASING ADJUSTMENTS (Add lines 7 through 11; enter here and on Schedule A, line 6)	12	.00

Schedule B-1 ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY RESIDENTIAL PROPERTY (§11-24-6(f))							
1. Federal obligations and securities	1		.00				
2. Obligations of WV and political subdivisions of WV	2		.00				
3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV.	3		.00				
<ol> <li>Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV</li> </ol>	4		.00				
5. TOTAL (add lines 1 through 4)	5		.00				
6. Total assets as shown on Schedule L, Federal Form 1120S or Federal Form 1065	6		.00				
7. Line 5 divided by line 6 (round to 6 decimal places)							
8. ADJUSTED INCOME. (Add Schedule A line 4 and Schedule B line 6. Subtract the sum of Schedule B lines 7 through 10)	8		.00				
9. ALLOWANCE (line 7 x line 8, disregard sign) Enter here and on Schedule B line 11	9		.00				



Schedule D Form PTE-100 W

## SCHEDULE OF REPORTABLE ENTITIES

This is a schedule of all reportable entities that are included on PTE-100 page 1, section 5 Taxpayers reporting more than 10 entities must file their PTE-100 return electronically.

NAME OF ENTITY	FEIN	PARENT NAME	PARENT FEIN	TYPE OF ENTITY (SEE INSTRUCTIONS)



2024

PTE-100TC Form PTE-100

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ENTITY NAME

FEIN

This form is to be used by S Corporations and Partnerships to summarize the tax credits that are allocable to their shareholders/partners. Both this summary form and the appropriate credit calculation schedule(s) or form(s) must be attached to your return in order to claim a tax credit. The S Corporation or Partnership must complete an allocation schedule for each tax credit claimed. These allocations will be reported on their K-1 or K-1C. **If you are claiming the Neighborhood Investment Program Credit you are no longer required to enclose the WV NIPA-2 credit schedule with your return. You must maintain the schedule in your files.** 

TI	TAX CREDITS HE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TA LIABILITY FOR THAT TAX	АX	CREDIT CALCULATED ON APPROPRIATE SCHEDULE	AVAILABLE TAX CREDIT FOR CURRENT YEAR
1.	Economic Opportunity Tax Credit (§11-13Q) Schedule EOTC-1and EOTC-A	1	.00	.00
2.	High Technology Manufacturing Business (§11-13Q-10a) <b>Schedule EOTC-HTM</b>	2	.00	.00
3.	Environmental Agricultural Equipment Tax Credit (§11-13k) Form AG-1	3	.00	.00
4.	West Virginia Neighborhood Investment Program Credit (§11-13J) <b>Form NIPA-2</b>	4	.00	.00
5.	Apprentice Training Tax Credit (§11-13w) <b>Schedule ATTC-1</b>	5	.00	.00
6.	Alternative Fuel Tax Credit (§11-6d) <b>Schedule AFTC-1</b>	6	.00	.00
7.	Historic Rehabilitated Buildings Investment Credit (§11-24-23a) <b>Schedule RBIC</b>	7	.00	.00
8.	Qualified Residential Rehabilitated Buildings Investment Credit (§11-21-8g) <b>Schedule RBIC-A</b>	8	.00	.00
9.	West Virginia Military Incentive Credit (§11-24-12) <b>Schedule J</b>	9	.00	.00
10.	Farm to Food Bank Tax Credit (§11-13DD) <b>Department of Agriculture Certificate</b>	10	.00	.00
11.	Post-Coal Mine Site Business Credit (§11-28) <b>Schedule PCM-1</b>	11	.00	.00
12.	Downstream Natural Gas Manufacturing Investment Credit (11-13GG) Schedule DNG-1		.00	.00
13.	Natural Gas Liquids (§11-13HH) <b>Schedule NGL-1</b>	13	.00	.00
14.	Donation or Sale of Vehicle to Charitable Organizations (§11-13FF) <b>Schedule DSV-1</b>	14	.00	.00
15.	Small Arms And Ammunition Manufacturers Credit (§11-13KK) Schedule SAAM-1	15	.00	.00
16.	WV Jumpstart Savings Program Credit for Employer contribution (§11-24-10a) Schedule JSP-1	16	.00	.00
17.	Capital Investment in Child-Care Property Tax Credit (§11-21-97) Schedule CIP	17	.00	.00
18.	Operating Costs of Child-Care PropertyTax Credit (§11-21-97) Schedule OCF	18	.00	.00
19.	Industrial Advancement Act Credit (§11-13LL-1)	19	.00	.00
20.	West Virginia Film Industry Investment Tax Credit (§11-13X) <b>FIIA-TCS</b>	20	.00	.00
21.	Build WV Property Value Adjustment Tax Credit (§5B-2L) <b>PVA-2</b>	21	.00	.00
22.	TOTAL CREDITS add the credits above	22	.00	.00



#### PTE-100APT Form PTE-100 w

# ALLOCATION AND APPORTIONMENT FOR MULTISTATE BUSINESSES



This form is used by entities 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 PTE-100. See instructions for information on APT Schedules A1, A2, and B, Part 1, 2, & 3. FEIN

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	.0	000				
2. Royalties	.00	.0	00.				
3. Capital gains/losses	.00	.0	00.				
4. Interest	.00	.0	00.				
5. Dividends	.00	.0	00.				
6. Patent/copyright royalties	.00	.0	.00				
7. Gain – sale of natural resources (IRC Sec. 631 (a)(b))	.00	.0	00.				
8. Income from nonunitary sources reported on the schedule K-1			.00				
9. Nonbusiness income/loss Sum of lines 1 through 8, of Column 3. E	Enter total of Column 3 on PTE-100	Schedule A, Line 8					

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-1				.00			
9. Net nonbusiness income/loss allocated Sum of lines 1 through 8, Column 3. E		2		.00			



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#### FAILURE TO COMPLETE PTE-100APT, SCHEDULE B WILL RESULT IN 100% APPORTIONMENT TO WV

APT SCHEDULE B

APPORTIONMENT FACTORS FOR MULTISTATE S CORPORATIONS/PARTNERSHIPS (§11-24-7)

### PART 1 - REGULAR FACTOR

Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Enter on PTE-100, Schedule A, line 10

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

PAI	RT 2 - MOTOR CARRIER	FACTOR (§11-24-7A	)
Divide Column 1 by Column 2 and enter s Enter on PTE-100, Schedule A, line 10	ix (6) digit decimal in Column 3.		
VEHICLE MILEAGE	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)

PART 3 -	FINANCIAL ORGANIZA	TION FACTOR (§11-24-	7B)
Divide Column 1 by Column 2 and enter s Enter on PTE-100, Schedule A, line 10	ix (6) digit decimal in Column 3.		
GROSS RECEIPTS	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
GRUSS RECEIPTS	.00	.00	



(A)	(B)	×	× 	(D)	(E)	(F)	(B)	
SHAREHOLDER/ PARTNER NAME	SSN/FEIN	NONRES	NRW-4 of TAX EXE		WV DISTRIBUTIVE INCOME	TAX WITHHELD FOR NONRESIDENT	TAX WITHHELD FOR OTHER NONRESIDENT	FOR DENT
MARK IF A SINGLE SHAREHOLDER/PARTNER HAS 100% OWNERSHIP				to the sixth decimal place		COMPOSITE		
					00	00.	0	00.
					00	00.	0	00.
					00	00.	0	00.
					00	00.	0	00.
					00	00.	0	00.
					00.	00.	0	00.
					00	00.	0	00.
					00.	00.	0	00.
					00.	00	0	00.
					00	00.	0	00.
SP Totals	ls				00.	00.	0	00.

FEIN Total WV Income .00