

WEST VIRGINIA CORPORATION NET  
INCOME/BUSINESS FRANCHISE TAX RETURN

FEIN \_\_\_\_\_

TAX YEAR BEGINNING MM DD YYYY ENDING MM DD YYYY EXTENDED DUE DATE MM DD YYYY

BUSINESS NAME AND ADDRESS	Principal place of business in WV
	Type of Activity in WV

**CHECK APPLICABLE BOXES**

CORPORATION <input type="checkbox"/>	NONPROFIT <input type="checkbox"/>	TYPE OF RETURN: INITIAL <input type="checkbox"/>	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>
Date began doing business in West Virginia <u>MM DD YYYY</u>	State of commercial domicile _____	Check here if you use a software program & do not want a return sent to you. <input type="checkbox"/>		

**FILING METHOD (CHECK ONLY ONE BOX)**

SEPARATE ENTITY BASIS       COMBINED (must complete Schedule UB)  
 OTHER (EXPLAIN) \_\_\_\_\_

If separate, were you part of a federal consolidated return? YES <input type="checkbox"/> NO <input type="checkbox"/>	If YES, enter parent's FEIN and name _____
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**MUST ATTACH FEDERAL FORM (CHECK ONE)**

<input type="checkbox"/> 1120 <input type="checkbox"/> PROFORMA 1120 <input type="checkbox"/> 990 <input type="checkbox"/> 990T	<b>Person and phone number to contact concerning this return:</b> Name _____ Number _____
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**TAX DUE/OVERPAYMENT (PAGE 2, COMPUTATION OF TAX DUE/OVERPAYMENT MUST BE COMPLETED FIRST)**

1. Total due with this return - From Line 24 - Make check payable to WV State Tax Department	1	.00	
2. Overpayment - From Line 19.....	2	.00	
3. Amount of Line 2 to be credited to next year's tax.....	3	.00	
4. Amount to be refunded - Subtract Line 3 from Line 2....	4	.00	

<b>DIRECT DEPOSIT OF REFUND</b>	TYPE <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS <input type="checkbox"/>	ROUTING NUMBER _____	ACCOUNT NUMBER _____
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Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete. All appropriate sections of the return must be completed. An incomplete return will not be accepted as timely filed. Checking this box indicates waiver of my/our rights of confidentiality for the purpose of contacting the preparer regarding this return.

Signature of officer	Name of officer - type or print	Title	Date	Business Phone Number

Paid preparer's signature	Firm's name and address	Date	Preparer phone number
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**MAIL TO:**  
 WEST VIRGINIA STATE TAX DEPARTMENT  
 INTERNAL AUDITING DIVISION  
 PO BOX 1202  
 CHARLESTON, WV 25324-1202



COMPUTATION OF TAX DUE/OVERPAYMENT			
<b>BUSINESS FRANCHISE TAX</b>			
5. West Virginia taxable capital- Schedule A, Line 12 or Schedule UB 2, Line 21.....	5		.00
6. Tax Rate 0.48%.....	6	<b>0.0048</b>	
7. West Virginia franchise tax - Line 5 multiplied by Line 6 or \$50.00 whichever is greater.....	7		.00
8. Tax Credits from Form WV/CNF-120TC, Column 1, Line 25.....	8		.00
9. Adjusted franchise tax - Subtract Line 8 from Line 7.....	9		.00
<b>CORPORATE INCOME TAX</b>			
10. West Virginia net taxable income - Schedule B, Line 16 or Schedule UB 3, Line 15.....	10		.00
11. Tax Rate 8.5%.....	11	<b>0.085</b>	
12. West Virginia net income tax - Line 10 multiplied by Line 11.....	12		.00
13. Tax Credits from Form WV/CNF-120TC, Column 2, Line 25.....	13		.00
14. Adjusted net income tax - Subtract Line 13 from Line 12. Do not enter less than zero .....	14		.00
<b>COMBINED INCOME AND FRANCHISE TAX</b>			
15. COMBINED INCOME/FRANCHISE TAX - Add Line 9 and Line 14. Cannot subtract from Line 9....	15		.00
16. Prior year carryforward credit.....	16		.00
17. Tax payments.....	17		.00
18. Total payments - Add Lines 16 and 17 - must match total on Schedule C.....	18		.00
19. If Line 18 is larger than Line 15, enter total overpayment here and on Line 2.....	19		.00
20. Tax due - If Line 18 is smaller than Line 15, enter amount owed here .....	20		.00
21. Interest for late payment.....	21		.00
22. Additions to tax for late filing and/or late payment.....	22		.00
23. Penalty for underpayment of estimated tax.....	23		.00
Attach Form WV/CNF-120U - Check if requesting waiver/annualized worksheet used <input type="checkbox"/>			
24. Total due with this return - Add Lines 20 through 23. Enter here and on Line 1.....	24		.00



<b>SCHEDULE A BUSINESS FRANCHISE TAX — CALCULATION OF WEST VIRGINIA TAXABLE CAPITAL (11-23-3 (b) (2))</b>				
	Column 1 Beginning Balance	Column 2 Ending Balance	Column 3 - Average (Col. 1 + Col. 2) ÷ 2	
1. Dollar amount of common stock & preferred stock.....	.00	.00	1	.00
2. Paid-in or capital surplus .....	.00	.00	2	.00
3. Retained earnings appropriated & unappropriated.....	.00	.00	3	.00
4. Adjustments to shareholders equity.....	.00	.00	4	.00
5. Add Lines 1 through 4 of Column 3 .....			5	.00
6. Less: Cost of Treasury stock.....	.00	.00	6	.00
7. Capital - Subtract Line 6, Column 3 from Line 5, Column 3.....			7	.00
8. Multiplier for allowance for certain obligations/investments - Schedule B-1, Line 7.....	8	●		
9. Allowance - Line 7 multiplied by Line 8.....			9	.00
10. Adjusted capital - Subtract Line 9 from Line 7. If taxable only in West Virginia, check here and enter this amount on Line 12.....			10	.00
11. Apportionment factor - Form WV/CNF-120APT, Schedule B, Line 8 or Part 3, Column 3.....	11	●		<b>COMPLETED FORM MUST BE ATTACHED</b>
12. TAXABLE CAPITAL - Line 10 multiplied by Line 11 - Enter on Page 2, Line 5.....			12	.00

<b>SCHEDULE A-1 BUSINESS FRANCHISE TAX — SUBSIDIARY CREDIT (11-23-17 (c))</b>			
Column 1 Account number and name of Subsidiary or Partnership	Column 2 Recomputed Business Franchise Tax Liability	Column 3 Percentage of Ownership	Column 4 Allowable Credit (Column 2 X Column 3)
FEIN _____ Name _____	.00	●	.00
FEIN _____ Name _____	.00	●	.00
FEIN _____ Name _____	.00	●	.00
TOTAL — (Enter here and on Form WV/CNF-120TC, Line 1, Column 1) Attach additional sheets if needed			.00

<b>SCHEDULE A-2 BUSINESS FRANCHISE TAX — TAX CREDIT FOR PUBLIC UTILITIES AND ELECTRIC POWER GENERATORS (11-23-17 (b))</b>				
1. Gross income in West Virginia subject to the STATE Business and Occupation Tax.....	1			.00
2. Total gross income of taxpayer from all activity in West Virginia.....	2			.00
3. Line 1 divided by Line 2 (round to six (6) decimal places).....	3	●		
4. Business Franchise Tax liability - From Line 7, Page 2, reduced by any Subsidiary Credit.....	4			.00
5. Allowable credit - Line 4 multiplied by Line 3. Enter here and on Form WV/CNF-120TC, Line 2, Column 1...	5			.00

**\*\* IMPORTANT NOTE REGARDING LINE 11\*\*  
FORM WV/CNF-120APT, SCHEDULE B MUST BE ATTACHED**

**FAILURE TO ATTACH COMPLETED FORM WILL  
RESULT IN 100% APPORTIONMENT TO WEST VIRGINIA**



**SCHEDULE B CORPORATE INCOME TAX - CALCULATION OF WEST VIRGINIA TAXABLE INCOME (11-24-6 and 6a)**

1. Federal Taxable Income - per attached federal return.....	1	.00
2a. Interest or dividends from any state or local bonds or securities.....	2a	.00
2b. US Government obligation interest or dividends not exempt from state tax, less related expenses not deducted on federal return.....	2b	.00
2c. Income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, deducted on your federal return.....	2c	.00
2d. Federal depreciation/amortization for West Virginia water/air pollution control facilities - wholly WV corporations only.....	2d	.00
2e. Unrelated business taxable income of a corporation exempt from federal tax (IRC- 512).....	2e	.00
2f. Federal net operating loss deduction.....	2f	.00
2g. Federal deduction for charitable contributions to Neighborhood Investment Programs, if claiming the West Virginia Neighborhood Investment Programs Tax Credit.....	2g	.00
2h. Net operating loss from sources outside the United States.....	2h	.00
2i. Foreign taxes deducted on your federal return.....	2i	.00
2j. Deduction taken under IRC§ 199 (WV Code §11-24-6a).....	2j	.00
<b>3. TOTAL INCREASING ADJUSTMENTS - Add Lines 2a through 2j.....</b>	<b>3</b>	<b>.00</b>
4a. Refund or credit of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income.....	4a	.00
4b. Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income.....	4b	.00
4c. Salary expense not allowed on federal return due to claiming the federal jobs credit.....	4c	.00
4d. Foreign dividend gross-up (IRC Section 78).....	4d	.00
4e. Subpart F income (IRC Section 951).....	4e	.00
4f. Taxable income from sources outside the United States.....	4f	.00
4g. Cost of West Virginia water/air pollution control facilities - wholly WV only.....	4g	.00
4h. Employer contributions to medical savings accounts (WV Code §33-16-15) included in federal taxable income less amounts withdrawn for non-medical purposes.....	4h	.00
5. SUBTOTAL of decreasing adjustments - Add Lines 4a through 4h.....	5	.00
6. Schedule B-1 allowance - From Schedule B-1, Line 9.....	6	.00
<b>7. TOTAL DECREASING ADJUSTMENTS - Add Line 5 and Line 6.....</b>	<b>7</b>	<b>.00</b>



SCHEDULE B CORPORATE INCOME TAX - CALCULATION OF WEST VIRGINIA TAXABLE INCOME (11-24-6 and 6a) (cont)	
8. Adjusted federal taxable income - Line 1 plus Line 3 minus Line 7.....	8 .00
<b>Wholly West Virginia corporations check here</b> <input type="checkbox"/> <b>and go to Line 14, multistate corporations go to Line 9</b>	
9. Total nonbusiness income allocated everywhere - Form WV/CNF-120APT, Sch. A1, Line 9, Column 3.....	9 .00
10. Income subject to apportionment - Subtract Line 9 from Line 8.....	10 .00
11. West Virginia apportionment factor - Form WV/CNF-120APT, Sch. B Part 1, Line 8; Part 2 or Part 3, Column 3.....	11 ●
<b>COMPLETED FORM MUST BE ATTACHED</b>	
12. West Virginia apportioned income - Line 10 multiplied by Line 11.....	12 .00
13. Nonbusiness income allocated to West Virginia - Form WV/CNF-120APT, Sch. A2, Line 13.....	13 .00
14. West Virginia taxable income - Multistate corporations add Lines 12 and 13, wholly West Virginia enter Line 8.....	14 .00
15. West Virginia net operating loss carryforward - Schedule NOL, Column 5 total.....	15 .00
16. WV NET TAXABLE INCOME- Subtract Line 15 from Line 14 - Enter on Page 2, Line 10.....	16 .00
SCHEDULE B-1 ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY RESIDENTIAL PROPERTY (11-24-6(f))	
	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 trust 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 B, Line 1 plus Line 3 minus Line 5 plus, Form WV/CNF-120APT, Sch. A2, Lines 10,11, & 12.....	8 .00
9. ALLOWANCE - Line 7 multiplied by Line 8, disregard sign - Enter here and on Schedule B, Line 6	9 .00

**\*\*IMPORTANT NOTE REGARDING LINE 11\*\***  
**FORM WV/CNF-120APT, SCHEDULE B MUST BE COMPLETED AND ATTACHED**  
**FAILURE TO ATTACH COMPLETED FORM**  
**WILL RESULT IN 100% APPORTIONMENT TO WEST VIRGINIA**



SCHEDULE C SCHEDULE OF TAX PAYMENTS (Will be applied to Business Franchise Tax first)							
Name of business	West Virginia Account Identification Number	Date of Payment			Indicate if EFT	Type: estimated, extension, or prior year credit	Amount of payment
		MM	DD	YEAR			
							.00
							.00
							.00
							.00
							.00
							.00
							.00
TOTAL - This amount must agree with the amount on Line 18, Page 2.....							.00

SCHEDULE NOL CORPORATE INCOME TAX — WEST VIRGINIA NET OPERATING LOSS CARRYFORWARD CALCULATION (11-24-6 (d))						
Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Month and year of loss		Amount of W. VA. net operating loss	Amount carried back to years prior to loss year	Amount carried forward to years prior to this year	Amount being used this year	Remaining unused net operating loss
MM	YEAR					
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
West Virginia net operating loss carryforward for current tax year Sum of Column 5 - Enter on Schedule B, Line 15					.00	

**WV/CNF-120APT ALLOCATION AND APPORTIONMENT  
REV 06-09 FOR MULTISTATE BUSINESSES**

**2009**

FEIN \_\_\_\_\_

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income and/or capital to the State of West Virginia. Complete and attach to Form WV/CNF-120. See instructions and information for Schedule A and Schedule B, Part 1, 2, & 3, and Schedule P.

<b>SCHEDULE A 1 EVERYWHERE - ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (11-24-7)</b>			
<b>Types of allocable income</b>	<b>Column 1 GROSS INCOME</b>	<b>Column 2 RELATED EXPENSES</b>	<b>Column 3 NET INCOME</b>
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. Partnership income - From Schedule P.....			.00
9. Nonbusiness income/loss - Sum of Lines 1 through 8, Column 3. Enter Column 3 on Form WV/CNF-120, Schedule B, Line 9.....			.00

<b>SCHEDULE A 2 WEST VIRGINIA - ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (11-24-7)</b>			
<b>Types of allocable income</b>	<b>Column 1 GROSS INCOME</b>	<b>Column 2 RELATED EXPENSES</b>	<b>Column 3 NET INCOME</b>
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

(CONTINUED ON NEXT PAGE)



**WV/CNF-120APT ALLOCATION AND APPORTIONMENT**  
**REV 06-09 FOR MULTISTATE BUSINESSES**

**2009**

FEIN \_\_\_\_\_

<b>SCHEDULE A 2 WEST VIRGINIA - ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (11-24-7)</b>	
	Column 3- NET INCOME
8. Partnership income - From Schedule P.....	.00
9. Nonbusiness income/loss - Sum of Lines 1 through 8, Column 3.....	.00
10. 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 a prior year.....	.00
13. Net nonbusiness income/loss allocated to West Virginia - Sum of Lines 9 through 12, Column 3. Enter on Form WV/CNF-120, Schedule B, Line 13.....	.00

<b>SCHEDULE B APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES/PARTNERSHIPS (11-24-7, AND 11-23-5)</b>			
<b>LINES 1 &amp; 2: Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3</b>			
<b>LINE 5: Column 1 - Enter Line 3. Column 2- Line 3 less Line 4. Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.</b>			
PART 1 - REGULAR FACTOR	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction
1. Total Property.....	.00	.00	•
2. Total Payroll.....	.00	.00	•
3. Total Sales.....	.00	.00	
4. Sales to purchasers in a state where you are not taxable.		.00	
5. Adjusted sales.....	.00	.00	•
6. Adjusted sales - Enter Line 5 again.....	.00	.00	•
7. TOTAL: Add Column 3, Lines 1, 2, 5, and 6.....			•
8. APPORTIONMENT FACTOR - Line 7 divided by the number 4, reduced by the number of factors showing zero in Column 2, Lines 1, 2, 5, and 6. Enter six (6) digits after the decimal. Enter on Form WV/CNF-120, Schedule A, Line 11 and on Form WV/CNF-120, Schedule B, Line 11.....			•

<b>PART 2 - MOTOR CARRIER FACTOR (11-24-7a)</b>		
VEHICLE MILEAGE -Use for Corporate Income Tax only. Use Part 1 for Franchise Tax. Enter Column 3 on Form WV/CNF-120, Schedule B, Line 11		
Column 1 West Virginia	Column 2 Everywhere	Column 3 - Decimal Fraction (round to six (6) decimal places)
		•

<b>PART 3 - FINANCIAL ORGANIZATION FACTOR (11-24-7b and 11-23-5a)</b>		
GROSS RECEIPTS - Enter Column 3 on Form WV/CNF-120, Schedule A, Line 11 and on Form WV/CNF-120, Schedule B, Line 11		
Column 1 West Virginia	Column 2 Everywhere	Column 3 - Decimal Fraction (round to six (6) decimal places)
		•





**ATTACH SEPARATE SCHEDULES FOR EACH PARTNERSHIP IN WHICH YOU ARE A PARTNER**

FEIN \_\_\_\_\_ FEIN \_\_\_\_\_  
 Corporate Name of  
 partner's name: partnership:

**PART 1 COMPUTATION OF INCOME/LOSS REPORTABLE TO WEST VIRGINIA (SEE INSTRUCTIONS)**

Corporate partner's distributive share of:

1. Income.....	1	.00
2. Gain.....	2	.00
3. Loss.....	3	.00
4. Deductions.....	4	.00
5. Subtotal - Sum of Lines 1 through 4.....	5	.00
6. Increasing modifications (attach Schedule B, Form WV/CNF-120).....	6	.00
7. Decreasing modifications (attach Schedule B, Form WV/CNF-120).....	7	.00
8. TOTAL - Sum of Lines 5 through 7 - Enter this amount on Schedule A1, Line 8, Column 3 of Form WV/CNF-120APT....	8	.00
9. Partnership income/loss subject to allocation - Part 2, Line 7, Column 5.....	9	.00
10. Partnership income/loss subject to apportionment - Line 8 less Line 9.....	10	.00
11. Apportionment factor - Part 3, Column 3, Line 6 (round to six (6) decimal places).....	11	●
12. Partnership income/loss apportioned to West Virginia - Line 10 multiplied by Line 11.....	12	.00
13. Partnership income/loss allocated to West Virginia - Part 2, Column 6, Line 7.....	13	.00
14. Partnership income/loss taxable in West Virginia - Add Lines 12 and 13. Enter this amount on Schedule A2, Line 8, Column 3 of Form WV/CNF-120APT.....	14	.00

**PART 2 ALLOCATION OF NONBUSINESS INCOME FROM PARTNERSHIP**

NOTE: See the instructions and information for Schedule A, Form WV/CNF-120APT

Types of allocable income	GROSS INCOME		RELATED EXPENSES		NET INCOME	
	Column 1 Everywhere	Column 2 West Virginia	Column 3 Everywhere	Column 4 West Virginia	Column 5 Everywhere	Column 6 West Virginia
1. Rents/royalties.....	.00	.00	.00	.00	.00	.00
2. Capital gains/losses.....	.00	.00	.00	.00	.00	.00
3. Gains - sales of natural resources IRC Sec. 631(a)(b)	.00	.00	.00	.00	.00	.00
4. Interest and dividends.....	.00	.00	.00	.00	.00	.00
5. Patent/copyright royalties..	.00	.00	.00	.00	.00	.00
6. Partnership income/loss.....					.00	.00
7. TOTAL: Enter the total of Column 5 on Line 9, Part 1. Enter the total of Column 6 on Line 13, Part 1.....					.00	.00

**PART 3 APPORTIONMENT FACTORS FOR PARTNERSHIP INCOME SUBJECT TO APPORTIONMENT**

NOTE: See the instructions and information for Schedule B, Form WV/CNF-120APT

Apportionment Factors	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction-Column 1 divided by Column 2
1. Partnership Property.....	.00	.00	●
2. Partnership Payroll.....	.00	.00	●
3. Partnership Sales.....	.00	.00	●
4. Partnership Sales.....	.00	.00	●
5. TOTAL: Add Column 3, lines 1 through 4.....			●
6. Apportionment Factor - Line 5 divided by the number 4, reduced by the number of factors, if any, showing zero in Column 2 -Enter the six (6) digit decimal from Column 3, Line 6, on Line 11 of Part 1.....			●

Name \_\_\_\_\_ FEIN \_\_\_\_\_

This form is used by corporations to summarize the tax credits that they claim against their corporate income tax and/or business franchise tax liability. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. 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.

<b>TAX CREDITS</b>	<b>COLUMN 1 APPLICABLE TO BUSINESS FRANCHISE TAX</b>	<b>COLUMN 2 APPLICABLE TO CORPORATE INCOME TAX</b>
THE TOTAL AMOUNT OF CREDIT FOR EITHER TAX CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX		
1. Subsidiary Credit (§11-23-17(c)) - Schedule A-1, Form WV/CNF-120.....	.00	
2. Business & Occupation Tax Credit (§11-23-17(b)) - Schedule A-2, Form WV/CNF-120.....	.00	
3. Research and Development Projects Credit (§11-13D-3(f)) - Schedule R & D*.....	.00	.00
4. Strategic Research and Development Tax Credit (§11-13R) - Schedule WV/SRDTC-1 .....	.00	.00
5. High-Growth Business Investment Tax Credit (§11-13U-4) - Schedule WV/HGBITC-1.....	.00	.00
6. Business Investment & Job Expansion Credit (§11-13C), Form WV/BCS-A, and WV/BCS-1 or WV/BCS-Small *, ** ...	.00	.00
7. Economic Opportunity Tax Credit (§11-13Q) - Schedule WV/EOTC-1.....	.00	.00
8. Industrial Expansion/Revitalization Credit (§11-13D) Schedule I *	.00	
9. Manufacturing Investment Tax Credit (§11-13S) - Schedule WV/MITC-1.....	.00	.00
10. Residential Housing Development Projects Credit (§11-13D) - Schedule O * .....	.00	
11. Coal Loading Facilities Credit (§11-13E) - Schedule C.....	.00	
12. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) - Schedule RBIC.....		.00
13. West Virginia Neighborhood Investment Program Credit (§11-13J) - Form WV/NIPA-2.....	.00	.00
14. Environmental Agricultural Equipment Tax Credit (§11-13K) - Form WV/AG-1		.00
15. Electric and Gas Utilities Rate Reduction Credit (§11-24-11) - Schedule L.....		.00
16. Telephone Utilities Rate Reduction Credit (§11-24-11a) - Schedule K.....		.00
17. West Virginia Military Incentive Credit (§11-24-12) - Schedule J.....		.00
18. Aerospace Industrial Facility Investment Credit (§11-13D-3f) - Form WV/AIF-1 *.....	.00	.00

(CONTINUED ON NEXT PAGE)



**SUMMARY OF CORPORATION NET  
INCOME/BUSINESS FRANCHISE TAX CREDITS**

2009

(CONTINUED)	COLUMN 1 APPLICABLE TO BUSINESS FRANCHISE TAX	COLUMN 2 APPLICABLE TO CORPORATE INCOME TAX
19. Credit for utility taxpayers with net operating loss carryovers. (§11-24-11b) - Schedule WV/UNOLC-1.....	.00	.00
20. Apprentice Training Tax Credit (§11-13w)- Schedule WV/ATTC-1.....	.00	.00
21. Film Industry Investment Tax Credit (§11-13x) - Schedule WVFIIA-TCS.....	.00	.00
22. Financial Organization Goodwill Tax Credit (§11-23-5a(g)) - Schedule WV/FOGW-1.....	.00	.00
23. Manufacturing Property Tax Adjustment Credit (§11-13Y) - Schedule WV/MPTAC-1.....	.00	.00
24. Financial Organization Transition Credit (§11-24-9b) - Schedule WV/FOTC-1.....	.00	.00
25. TOTAL CREDITS - Add Lines 1 through 24.....	.00	.00
	Enter on Line 8 of Form WV/CNF-120	Enter on Line 13 of Form WV/CNF-120

Attach this form and the appropriate computation schedules/forms and documentation to your return to support the credits claimed.

\* No credit is available to any taxpayer for Investment placed in service or use after December 31, 2002. Taxpayers who gained entitlement to the tax credit prior to January 1, 2003, retain that entitlement and may apply the credit in due course pursuant to the requirements and limitations of the original credit entitlement period.

\*\*Transition rules may apply.



NAME \_\_\_\_\_

FEIN \_\_\_\_\_

PART I - All filers must complete this part			
1. Enter your 2009 franchise tax, Line 7 of Form WV/CNF-120.....	1		.00
2. Enter the credits against your tax, Line 8 of Form WV/CNF-120.....	2		.00
3. Tax after credits (subtract Line 2 from Line 1).....	3		.00
<b>IF LINE 3 IS LESS THAN \$12,000, DO NOT COMPLETE LINES 4 OR 5. ENTER ZERO ON LINE 6.</b>			
4. Multiply Line 3 by ninety percent (.90).....	4	.00	
5. Enter the Franchise tax after credits from your 2008 return (see instructions).....	5	.00	
6. Enter the smaller of Line 4 or Line 5.....	6		.00
<hr/>			
7. Enter your 2009 income tax, Line 12, of Form WV/CNF-120.....	7		.00
8. Enter the credits against your tax, Line 13 of Form WV/CNF-120.....	8		.00
9. Tax after credits (subtract Line 8 from Line 7).....	9		.00
<b>IF LINE 9 IS LESS THAN \$850, DO NOT COMPLETE LINES 10 OR 11. ENTER ZERO ON LINE 12.</b>			
10. Multiply Line 9 by ninety percent (.90).....	10	.00	
11. Enter the Income tax after credits from your 2008 return (see instructions).....	11	.00	
12. Enter the smaller of Line 10 or Line 11.....	12		.00
13. Combined Franchise/Income Tax required to be paid. Add Line 6 and Line 12.....	13		.00
<b>IF LINE 13 IS ZERO, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY. REFER TO THE INSTRUCTIONS TO DETERMINE YOUR OPTIONS FOR CALCULATING THE UNDERPAYMENT PENALTY.</b>			
14. Determine your penalty by completing Part II, Part III, and Part IV below. Enter your penalty here and on Line 23 of Form WV/CNF-120.....	14	.00	
15. If you are requesting a waiver of the penalty calculated, check here. <input type="checkbox"/>			

PART II: If you are using the Annualized Income Worksheet to compute your underpayment and penalty, complete Part II				
Section 1. ANNUALIZED INCOME INSTALLMENT - (Lines 1 and 4 multistate taxpayers use apportioned figures.)				
	Column B: 3 months	Column C: 6 months	Column D: 9 months	
1. Enter the WV taxable income for each Period	.00	.00	.00	
2. Annualization amounts	4	2	1.3333	
3. Multiply Line 1 by Line 2	.00	.00	.00	
	Column A: 3 months	Column B: 5 months	Column C: 8 months	Column D: 11 months
4. Enter the WV taxable income for each Period	.00	.00	.00	.00
5. Annualization amounts	4	2.4	1.5	1.09091
6. Multiply Line 4 by Line 5	.00	.00	.00	.00
<b>(Line 7: In Column A, enter the amount from Line 6, Column A. In Columns B, C &amp; D, enter the smaller of the amounts in each column from Line 3 or Line 6.)</b>				
7. Annualized Taxable Income	.00	.00	.00	.00
8. Tax Rate	0.085	0.085	0.085	0.085
9. Annualized Tax. Multiply Line 7 by Line 8.	.00	.00	.00	.00
10. Tax Credits. Enter credits from Line 13 of Form CNF-120 in each column	.00	.00	.00	.00
11. Subtract Line 10 from Line 9. If zero or less, enter -0-	.00	.00	.00	.00
12. Applicable Percentage	0.225	0.45	0.675	0.9
13. Multiply Line 11 by Line 12	.00	.00	.00	.00



REV 06-09

**COMPLETE LINES 14 THROUGH 20 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN**

	Column A	Column B	Column C	Column D
14. Enter amount from Line 20 of the previous column.....		.00	.00	.00
15. Subtract Line 14 from Line 13. If zero or less, enter -0-.....	.00	.00	.00	.00
16. Enter 1/4 of Line 12 of Part I in each column.....	.00	.00	.00	.00
17. Enter the amount from Line 19 of the previous column of this worksheet.....		.00	.00	.00
18. Add Lines 16 and 17.....	.00	.00	.00	.00
19. Subtract Line 15 from Line 18. If zero or less, enter -0-.....	.00	.00	.00	
20. Required Installment. Enter the smaller of Line 15 or Line 18	.00	.00	.00	.00

**SECTION 2. ANNUALIZED FRANCHISE INSTALLMENT - (Lines 21 and 24 Multistate taxpayers use apportioned figures.)**

	Column B: 3 months	Column C: 6 months	Column D: 9 months
21. Enter the WV taxable capital for each Period	.00	.00	.00
22. Annualization Amounts	4	2	1.3333
23. Multiply Line 21 by Line 22.....	.00	.00	.00

  

	Column A: 3 months	Column B: 5 months	Column C: 8 months	Column D: 11 months
24. Enter the WV taxable capital for each Period	.00	.00	.00	.00
25. Annualization amounts	4	2.4	1.5	1.09091
26. Multiply Line 24 by Line 25	.00	.00	.00	.00

**Line 27: In Column A, enter the amount from Line 26, Column A. In Columns B, C & D, enter the smaller of the amounts in each column from Line 23 or Line 26.**

27. Annualized Taxable Capital.	.00	.00	.00	.00
28. Tax Rate.....	0.0048	0.0048	0.0048	0.0048
29. Annualized Tax. Multiply Line 27 by Line 28.....	.00	.00	.00	.00
30. Tax Credits. Enter credits from Line 8 of Form CNF-120 in each column	.00	.00	.00	.00
31. Subtract Line 30 from Line 29. If zero or less, enter -0-.....	.00	.00	.00	.00
32. Applicable Percentage	0.225	0.45	0.675	0.9
33. Multiply Line 31 by Line 32	.00	.00	.00	.00

**COMPLETE LINES 34 THROUGH 40 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN**

34. Add amounts in all previous columns of Line 40		.00	.00	.00
35. Subtract Line 34 from Line 33. If zero or less, enter -0-	.00	.00	.00	.00
36. Enter 1/4 of Line 6 of Part I in each column	.00	.00	.00	.00
37. Enter the amount from Line 39 of the previous column of this worksheet		.00	.00	.00
38. Add Lines 36 and 37	.00	.00	.00	.00
39. Subtract Line 35 from Line 38. If zero or less, enter -0-	.00	.00	.00	
40. Required Installment. Enter the smaller of Line 35 or Line 38	.00	.00	.00	.00

**SECTION 3. COMBINED INCOME/FRANCHISE ANNUALIZED INSTALLMENT: Add Lines 20 and 40. Enter on Part III, Line 2**

41. Combined Annualized Income/Franchise Installment	.00	.00	.00	.00
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FEIN \_\_\_\_\_

NAME \_\_\_\_\_

<b>PART III: Compute your underpayment</b>				
	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>
1. Installment Due Dates, Enter in Columns A - D the 15th day of the 4th, 6th, 9th, and 12th months of your tax year.....				
2. If you are using the annualized method, enter the amounts from Part II, Line 41; otherwise, enter 1/4 of Line 13 of Part I in each column.....	.00	.00	.00	.00
3. Estimated payments (see instructions). If Line 3 is greater than or equal to Line 2 for all columns, stop here; you are not subject to the penalty.....	.00	.00	.00	.00
<b>COMPLETE LINES 4 THROUGH 10 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN</b>				
4. Enter the amount, if any, from Line 10 of the previous column		.00	.00	.00
5. Add Lines 3 and 4.....		.00	.00	.00
6. Add Lines 8 and 9 of the previous column.....		.00	.00	.00
7. In Column A enter the value from Line 3. In Column B-D, subtract Line 6 from Line 5. If zero or less, enter -0- .....	.00	.00	.00	.00
8. If Line 7 is zero, subtract Line 5 from Line 6. Otherwise enter -0-.....		.00	.00	
9. UNDERPAYMENT: If Line 2 is equal to or more than Line 7, subtract Line 7 from Line 2. Enter the result here and go to Line 4 of the next column. Otherwise, go to Line 10.....	.00	.00	.00	.00
10. OVERPAYMENT: If Line 7 is more than Line 2, subtract Line 2 from Line 7. Enter the result here and go to Line 4 of the next column.....	.00	.00	.00	.00
<b>PART IV: Figure the penalty</b>				
11. Enter the date of the installment payment or the unextended due date of your annual return, whichever is earlier.....				
12. Enter the number of days from the due date of the installment on Part III, Line 1 to the date shown on Part IV, Line 11.....				
13. Enter the number of days on Line 12 before 7/1/2009.....				
14. Enter the number of days on Line 12 after 6/30/2009 and before 1/1/2010.....				
15. Enter the number of days on Line 12 after 12/31/2009 and before 7/1/2010.....				
16. Enter the number of days on Line 12 after 6/30/2010 and before 1/1/2011.....				
17. Underpayment on Part III, Line 9 x (number of days on Line 13/365) x .095.....	.00	.00	.00	.00
18. Underpayment on Part III, Line 9 x (number of days on Line 14/365) x .095.....	.00	.00	.00	.00
19. Underpayment on Part III, Line 9 x (number of days on Line 15/365) x *%.....	.00	.00	.00	.00
20. Underpayment on Part III, Line 9 x (number of days on Line 16/365) x *%.....	.00	.00	.00	.00
21. TOTAL: Add Lines 17 through 20.....	.00	.00	.00	.00
22. PENALTY DUE - Add Columns A - D, Line 21. Enter here and on Line 14 of Part I and on Line 23 of Form WV/CNF-120.....				.00

\*SEE INSTRUCTIONS TO DETERMINE RATES IN EFFECT FOR THESE PERIODS

**WV/CNF-120T WEST VIRGINIA TENTATIVE CORPORATION NET INCOME/BUSINESS FRANCHISE TAX RETURN**  
**REV 06-09**

FEIN \_\_\_\_\_

TAX YEAR BEGINNING \_\_\_\_\_ ENDING \_\_\_\_\_ EXTENDED DUE DATE \_\_\_\_\_  
 MM DD YYYY MM DD YYYY MM DD YYYY

BUSINESS NAME AND ADDRESS	FORM OF BUSINESS: (CHECK ONLY ONE) <input type="checkbox"/> CORPORATION <input type="checkbox"/> NONPROFIT
	Has form 7004 or 8868 been filed with the Internal Revenue Service for this taxable year? <input type="checkbox"/> NO <input type="checkbox"/> YES

**Complete Lines 1 through 5**

1. Tentative West Virginia Business Franchise Tax	.00
2. Tentative West Virginia Corporate Net Income Tax	.00
3. Less Estimated Payments	.00
4. Less Prior Year Credit	.00
5. Balance Due	.00

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.

\_\_\_\_\_  
 SIGNATURE TITLE DATE

Make check payable and remit to:  
**West Virginia State Tax Department**  
**Internal Auditing Division**  
**PO Box 1202**  
**Charleston, West Virginia 25324-1202**



**WEST VIRGINIA TENTATIVE  
CORPORATION NET INCOME/BUSINESS FRANCHISE TAX RETURN**

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**NOTE:** This form is to be used for making tentative Corporation Net Income/Business Franchise Tax Payments and is not a substitute for filing of the actual annual return (Form WV/CNF-120).

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**WHO MAY FILE** — Any taxpayer who has filed Federal Form 7004 and/or 8868 and expects to owe West Virginia Corporation Net Income and/or Business Franchise Tax for the taxable year. Any taxpayer granted an extension of time to file a federal return is automatically granted the same extension of time to file their West Virginia return. An extension of time for filing does not extend the time for payment. To avoid interest and additions to tax for late payment, use this return to make a tentative payment pending the filing of your annual return.

**WHEN TO FILE — Corporations** — On or before the fifteenth day of the third month following the close of the taxable year. **Tax exempt organizations with unrelated business income** — On or before the fifteenth day of the fifth month following the close of the taxable year.

**CLAIMING OF TENTATIVE PAYMENT** — A tentative payment made by filing Form WV/CNF-120T must be claimed on Line 17 of your annual return (Form WV/CNF-120).

DO NOT SEND A COPY OF YOUR FEDERAL FORM 7004 OR 8868 WITH THIS RETURN. Instead, attach it to your annual return and enter the extended date on the face of the return.



**SCHEDULE UB 1 UNITARY COMBINED INCOME METHOD OF REPORTING**

REV 06-09

FEIN \_\_\_\_\_

NAME \_\_\_\_\_

COMMON YEAR ENDING  
FOR THE UNITARY  
BUSINESS GROUP \_\_\_\_\_  
MM DD YYYY

List all members. See specific instructions.

Name	FEIN	Year ending		Group Number
		MM	YYYY	

NOTE: AFTER COMPLETING THIS SCHEDULE,  
SEE SCHEDULE UB INSTRUCTIONS FOR COMPLETING  
FORM WV/CNF-120

**SCHEDULE UB 2**  
REV 06-09

2009

NAME \_\_\_\_\_

FEIN \_\_\_\_\_

<b>BUSINESS FRANCHISE TAX - CALCULATION OF WV TAXABLE CAPITAL FOR COMBINED GROUP (11-23-3(b)(2))</b>				
	GROUP 1 Regular Entities	GROUP 2 Motor Carriers	GROUP 3 Financial organizations having their commercial domicile in WV	GROUP 4 Financial organizations not having their commercial domicile in WV
<b>DOLLAR AMOUNT OF COMMON AND PREFERRED STOCK</b>				
1. Beginning balance.....	.00	.00	.00	.00
2. Ending balance.....	.00	.00	.00	.00
3. Average.....	.00	.00	.00	.00
<b>PAID IN CAPITAL SURPLUS</b>				
4. Beginning balance.....	.00	.00	.00	.00
5. Ending balance.....	.00	.00	.00	.00
6. Average.....	.00	.00	.00	.00
<b>RETAINED EARNINGS - APPROPRIATED AND UNAPPROPRIATED</b>				
7. Beginning balance.....	.00	.00	.00	.00
8. Ending balance.....	.00	.00	.00	.00
9. Average.....	.00	.00	.00	.00
<b>ADJUSTMENTS TO SHAREHOLDERS EQUITY</b>				
10. Beginning balance.....	.00	.00	.00	.00
11. Ending balance.....	.00	.00	.00	.00
12. Average.....	.00	.00	.00	.00
13. Add Lines 3, 6, 9 & 12.....	.00	.00	.00	.00
14. Less cost of Treasury Stock (average)	.00	.00	.00	.00
15. Capital: Subtract Line 14 from Line 13	.00	.00	.00	.00
16. Multiplier for obligations/investments allowance (round to six (6) decimal places)	•	•	•	•
17. Obligations/investments allowance - Line 15 multiplied by Line 16.....	.00	.00	.00	.00
18. Adjusted Capital: Subtract Line 17 from Line 15.....	.00	.00	.00	.00
19. Apportionment factor (round to six (6) decimal places).....	•	•	•	•
20. Taxable capital - Line 18 multiplied by Line 19	.00	.00	.00	.00
21. Combined total taxable capital (add Line 20 from Groups 1 through 4) Enter on Form WV/CNF-120, Line 5.....				.00



NAME \_\_\_\_\_

FEIN \_\_\_\_\_

CORPORATE INCOME TAX - CALCULATION OF WV TAXABLE INCOME FOR COMBINED GROUP (11-24-6)				
	GROUP 1 Regular Entities	GROUP 2 Motor Carriers	GROUP 3 Financial organizations having their commercial domicile in WV	GROUP 4 Financial organizations not having their commercial domicile in WV
<b>PART 1 - INCREASING ADJUSTMENTS</b>				
1. Federal taxable income.....	.00	.00	.00	.00
2a. Interest/dividends from state/local bond/securities.....	.00	.00	.00	.00
2b. US obligation Interest/dividends not exempt from state tax.....	.00	.00	.00	.00
2c. Income/other tax based upon net income, deducted on your federal return.....	.00	.00	.00	.00
2d. Federal depreciation/amortization for wholly WV corporation water/air pollution control facilities.....	.00	.00	.00	.00
2e. Unrelated business taxable income of a corporation exempt from federal tax (IRC Sec. 512).....	.00	.00	.00	.00
2f. Federal Net Operating Loss deduction.....	.00	.00	.00	.00
2g. WV Neighborhood Investment Programs Tax Credit (charitable contributions to NIP)	.00	.00	.00	.00
2h. Net operating loss from sources outside US	.00	.00	.00	.00
2i. Foreign Taxes deducted on your federal return.....	.00	.00	.00	.00
2j. IRC Sec. 199 deduction (WV §11-24-6a)...	.00	.00	.00	.00
<b>3. Total increasing adjustments - Add Lines 2a - 2j</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>PART 2 - DECREASING ADJUSTMENTS</b>				
4a. Refund/credit on taxes based upon net income included in federal taxable income	.00	.00	.00	.00
4b. Interest expense on obligations/securities not allowed in determining federal taxable income.....	.00	.00	.00	.00
4c. Salary expense not allowed on federal return due to claiming federal jobs credit..	.00	.00	.00	.00
4d. Foreign dividend gross-up (IRC Sec. 78)..	.00	.00	.00	.00
4e. Subpart F income (IRC Sec. 951).....	.00	.00	.00	.00
4f. Taxable income from sources outside US	.00	.00	.00	.00

(CONTINUED ON NEXT PAGE)



PART 2 - DECREASING ADJUSTMENTS (CONTINUED)				
	GROUP 1 Regular Entities	GROUP 2 Motor Carriers	GROUP 3 Financial organizations having their commercial domicile in WV	GROUP 4 Financial organizations not having their commercial domicile in WV
4g. Cost of wholly WV water/air pollution control facilities.....	.00	.00	.00	.00
4h. Federal taxable income employer contributions to medical savings accounts withdrawn for non-medical purposes.....	.00	.00	.00	.00
4i. Allowance for obligations/investments....	.00	.00	.00	.00
<b>5. Total decreasing adjustments - Add Lines 4a-4i.....</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
6. Adj taxable income- add Lines 1 & 3, subtract Line 5.....	.00	.00	.00	.00
7. Total nonbusiness income allocated everywhere.....	.00	.00	.00	.00
8. Income subject to apportionment - Subtract Line 7 from Line 6.....	.00	.00	.00	.00
9. WV apportionment factor (round to six (6) decimal places).....	•	•	•	•
10. WV apportioned income - Line 8 multiplied by Line 9.....	.00	.00	.00	.00
11. Nonbusiness income allocated to WV.....	.00	.00	.00	.00
12. WV taxable income - Add Lines 10 and 11	.00	.00	.00	.00
13. WV net operating loss carryforward.....	.00	.00	.00	.00
14. WV net taxable income - Subtract Line 13 from Line 12.....	.00	.00	.00	.00
15. Combined total WV net taxable income (add Line 14 from Groups 1 through 4) enter on Form WV/CNF-120, Line 10.....				.00



**SCHEDULE UB 4**  
REV 06-09

2009

NAME \_\_\_\_\_

FEIN \_\_\_\_\_

<b>BUSINESS FRANCHISE TAX - CALCULATION OF WV TAXABLE CAPITAL FOR COMBINED GROUP (11-23-3(b)(2))</b>				
	COLUMN A NAME _____ FEIN _____	COLUMN B NAME _____ FEIN _____	COLUMN C *ELIMINATIONS (ATTACH EXPLANATIONS)	COMBINED CAPITAL (COLUMN A + B - C)
<b>DOLLAR AMOUNT OF COMMON AND PREFERRED STOCK</b>				
1. Beginning balance.....	.00	.00	.00	.00
2. Ending balance.....	.00	.00	.00	.00
3. Average.....	.00	.00		.00
<b>PAID IN CAPITAL SURPLUS</b>				
4. Beginning balance.....	.00	.00	.00	.00
5. Ending balance.....	.00	.00	.00	.00
6. Average.....	.00	.00		.00
<b>RETAINED EARNINGS - APPROPRIATED AND UNAPPROPRIATED</b>				
7. Beginning balance.....	.00	.00	.00	.00
8. Ending balance.....	.00	.00	.00	.00
9. Average.....	.00	.00		.00
<b>ADJUSTMENTS TO SHAREHOLDERS EQUITY</b>				
10. Beginning balance.....	.00	.00	.00	.00
11. Ending balance.....	.00	.00	.00	.00
12. Average.....	.00	.00	.00	.00
13. Add Lines 3, 6, 9 & 12.....	.00	.00	.00	.00
14. Less cost of Treasury Stock (Average)	.00	.00	.00	.00
15. Capital: Subtract Line 14 from Line 13	.00	.00		.00
16. Multiplier for obligations/investments allowance (round to six (6) decimal places)	●	●		●
17. Obligations/investments allowance - Line 15 multiplied by Line 16.....	.00	.00		.00
18. Adjusted Capital: Subtract Line 17 from Line 15.....	.00	.00		.00
19. Apportionment factor (round to six (6) decimal places).....	●	●		●
20. Taxable capital - Line 18 multiplied by Line 19	.00	.00		.00

\* Use Column C (Eliminations) only on one Schedule UB 4.

NAME \_\_\_\_\_

CORPORATE INCOME TAX - CALCULATION OF WV TAXABLE INCOME FOR COMBINED GROUP (11-24-6)				
	COLUMN A NAME _____ FEIN _____	COLUMN B NAME _____ FEIN _____	COLUMN C * ELIMINATIONS (ATTACH EXPLANATIONS)	COMBINED INCOME (COLUMN A + B - C)
<b>PART 1 - INCREASING ADJUSTMENTS</b>				
1. Federal taxable income.....	.00	.00	.00	.00
2a. Interest/dividends from state/local bond/securities.....	.00	.00	.00	.00
2b. US obligation Interest/dividends not exempt from state tax.....	.00	.00	.00	.00
2c. Income/other tax based upon net income, deducted on your federal return.....	.00	.00	.00	.00
2d. Federal depreciation/amortization for wholly WV corporation water/air pollution control facilities.....	.00	.00	.00	.00
2e. Unrelated business taxable income of a corporation exempt from federal tax (IRC Sec. 512).....	.00	.00	.00	.00
2f. Federal Net Operating Loss deduction.....	.00	.00	.00	.00
2g. WV Neighborhood Investment Programs Tax Credit (charitable contributions to NIP)	.00	.00	.00	.00
2h. Net operating loss from sources outside US	.00	.00	.00	.00
2i. Foreign Taxes deducted on your federal return.....	.00	.00	.00	.00
2j. IRC Sec. 199 deduction (WV §11-24-6a)...	.00	.00	.00	.00
<b>3. Total increasing adjustments - Add Lines 2a - 2j</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>PART 2 - DECREASING ADJUSTMENTS</b>				
4a. Refund/credit on taxes based upon net income included in federal taxable income	.00	.00	.00	.00
4b. Interest expense on obligations/securities not allowed in determining federal taxable income.....	.00	.00	.00	.00
4c. Salary expense not allowed on federal return due to claiming federal jobs credit..	.00	.00	.00	.00
4d. Foreign dividend gross-up (IRC Sec. 78)..	.00	.00	.00	.00
4e. Subpart F income (IRC Sec. 951).....	.00	.00	.00	.00
4f. Taxable income from sources outside US	.00	.00	.00	.00

\* Use Column C (Eliminations) only on one Schedule UB 4.

<b>PART 2 - DECREASING ADJUSTMENTS (CONTINUED)</b>				
	COLUMN A	COLUMN B	COLUMN C	COMBINED
	NAME _____	NAME _____	* ELIMINATIONS	INCOME
	FEIN _____	FEIN _____	(ATTACH	(COLUMN A + B - C)
			EXPLANATIONS)	
4g. Cost of wholly WV water/air pollution control facilities.....	.00	.00	.00	.00
4h. Fed taxable income employer contributions to medical savings accounts withdrawn for non-medical purposes.....	.00	.00	.00	.00
4i. Allowance for obligations/investments....	.00	.00	.00	.00
<b>5. Total decreasing adjustments - Add Lines 4a-4i.....</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
6. Adj taxable income- add Lines 1 & 3, subtract Line 5.....	.00	.00	.00	.00
7. Total nonbusiness income allocated everywhere.....	.00	.00	.00	.00
8. Income subject to apportionment - Subtract Line 7 from Line 6.....	.00	.00	.00	.00
9. WV apportionment factor (round to six (6) decimal places).....	●	●		●
10. WV apportioned income - Line 8 multiplied by Line 9.....	.00	.00		.00
11. Nonbusiness income allocated to WV.....	.00	.00		.00
12. WV taxable income - Add Lines 10 and 11	.00	.00		.00
13. WV net operating loss carryforward.....	.00	.00		.00
14. WV net taxable income - Subtract Line 13 from Line 12.....	.00	.00		.00

\* Use Column C (Eliminations) only on one Schedule UB 4.

**SCHEDULE UB 4 APT ALLOCATION AND APPORTIONMENT 2009**  
**REV 06-09 FOR MULTISTATE BUSINESSES**

UNITARY FEIN \_\_\_\_\_

MEMBER NAME \_\_\_\_\_

MEMBER FEIN \_\_\_\_\_

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income and/or capital to the State of West Virginia. Complete for each corporation and attach to Form UB.

<b>SCHEDULE A 1 EVERYWHERE - ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (11-24-7)</b>			
<b>Types of allocable income</b>	<b>Column 1 - Gross Income</b>	<b>Column 2-Related Expenses</b>	<b>Column 3 - Net Income</b>
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. Partnership income - From Schedule P.....			.00
9. Nonbusiness income/loss - Sum of Lines 1 through 8, Column 3. Enter Column 3 on Form WV/CNF-120, Schedule UB4 Part 2, Line 7 for each corporation.....			.00
<b>SCHEDULE A 2 WEST VIRGINIA - ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (11-24-7)</b>			
<b>Types of allocable income</b>	<b>Column 1 - Gross Income</b>	<b>Column 2-Related Expenses</b>	<b>Column 3 - Net Income</b>
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. Partnership income - From Schedule P.....			.00
9. Nonbusiness income/loss - Sum of Lines 1 through 8, Column 3. ....			.00
10. 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 a prior year.....			.00
13. Net nonbusiness income/loss allocated to West Virginia - Sum of Lines 9 through 12, Column 3. Enter on Form WV/CNF-120, Schedule UB4 Part 2, Line 11 for each corporation.....			.00

(CONTINUED ON NEXT PAGE)



**SCHEDULE UB 4 APT ALLOCATION AND APPORTIONMENT  
REV 06-09 FOR MULTISTATE BUSINESSES**

**2009**

UNITARY FEIN \_\_\_\_\_

MEMBER NAME \_\_\_\_\_

MEMBER FEIN \_\_\_\_\_

**SCHEDULE B APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES/PARTNERSHIPS (11-24-7, AND 11-23-5)**

**LINES 1 & 2: Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3  
LINE 5: Column 1 - Enter Line 3. Column 2- Line 3 less Line 4. Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.**

<b>PART 1 - REGULAR FACTOR</b>	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction
1. Total Property.....	.00	.00	•
2. Total Payroll.....	.00	.00	•
3. Total Sales.....	.00	.00	
4. Sales to purchasers in a state where you are not taxable.		.00	
5. Adjusted sales.....	.00	.00	•
6. Adjusted sales - Enter Line 5 again.....	.00	.00	•
7. TOTAL: Add Column 3, Lines 1, 2, 5, and 6.....			•
8. APPORTIONMENT FACTOR - Line 7 divided by the number 4, reduced by the number of factors showing zero in Column 2, Lines 1, 2, 5, and 6. Enter six (6) digits after the decimal. Enter on Form WV/CNF-120, Schedule UB4 Part 2, Line 9 and on Form WV/CNF-120, Schedule UB4 Franchise, Line 19 for each corporation.....			•

**PART 2 - MOTOR CARRIER FACTOR (11-24-7a)**  
VEHICLE MILEAGE -Use for Corporate Income Tax only. Use Part 1 for Franchise Tax. Enter Column 3 on Form WV/CNF-120, Schedule UB4, Corporate Income Part 2, Line 9 for each corporation.

Column 1 West Virginia	Column 2 Everywhere	Column 3 - Decimal Fraction (round to six (6) decimal places)
		•

**PART 3 - FINANCIAL ORGANIZATION FACTOR (11-24-7b and 11-23-5a)**  
GROSS RECEIPTS - Enter Column 3 on Form WV/CNF-120, Schedule UB4 Corporate Income Part 2, Line 9 and on Form WV/CNF-120, Schedule UB4 Franchise, Line 19 for each corporation.

Column 1 West Virginia	Column 2 Everywhere	Column 3 - Decimal Fraction (round to six (6) decimal places)
		•