CNF-120EXT REV. 11-16 w



FEIN			EXTENDED DUE DATE								
BEGINNING	мм	DD	ΥΥΥΥ	ENDIN	G	MM		סס	YYYY		
BUSINESS NAME AND ADDRESS						TYPE OF BUSINESS (CHECK ONLY ONE)					
						CORPORATION NONPROFIT					
						Has form 7004 or 8868 been filed with the Internal Revenue Service for this taxable year?					
							D	ו 🗌	YES		
Contact Person					Contact Phone #						
1. Tentative West Virginia Corporate Net Income Tax										.00	
2. Less Estimated Payments										.00	
3. Less Prior Year Credit										.00	
4. Balance Du	ıe			4						.00	

NOTE: This form is to be used for making an extension Corporation Net Income Tax Payment and is not a substitute for filing of the actual annual return (Form CNF-120). **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.

WHO MAY FILE: Any taxpayer who expects to owe West Virginia Corporation Net Income Tax for the taxable year, and needs an extension of time to file their West Virginia return. If you do not expect to owe West Virginia Corporation Net Income Tax and you have filed a Federal Extension Form 7004 and/or 8868, you are not required to file the CNF-120EXT.

WHEN TO FILE: C Corporations with a period ending date of December 31st are to file on or before the fifteenth day of the fourth month (April 15th) following the close of the taxable year. C Corporations with a fiscal ending date other than December 31 are to file on or before the fifteenth day of the fourth month following the close of their taxable year. Tax exempt organizations with unrelated business income are to file on or before the fifteenth date of the fifth month following the close of the taxable year.

CLAIMING OF EXTENSION PAYMENT: An extension payment made by filing Form CNF-120EXT must be claimed on line 20 of your annual return (Form 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 due date on your CNF-120, page 1.

Make check payable and remit to: West Virginia State Tax Department Tax Account Administration Division PO Box 1202 Charleston, WV 25324-1202

