

CNF-120

REV 9-17

W

West Virginia Corporation Net Income Tax Return

2017

FEIN	EXTENDED DUE DATE	<input type="checkbox"/> 52/53 WEEK FILER Day of week ended _____
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TAX YEAR						<input type="checkbox"/> Check if tax year is less than 12 months.	
BEGINNING				ENDING			
	MM	DD	YYYY		MM	DD	YYYY

Business Name	<input type="checkbox"/> CHECK HERE FOR CHANGE OF ADDRESS	
First Line of Address	Second Line of Address	
City	State	Zip code
Principal Place of Business in West Virginia	Type of Activity in West Virginia	

CHECK APPLICABLE BOXES			
TYPE OF ENTITY:	TYPE OF RETURN:	FILING METHOD	
<input type="checkbox"/> CORPORATION	<input type="checkbox"/> INITIAL <input type="checkbox"/> RAR	<input type="checkbox"/> SEPARATE ENTITY BASED*	
<input type="checkbox"/> NONPROFIT	<input type="checkbox"/> FINAL <input type="checkbox"/> AMENDED	<input type="checkbox"/> COMBINED (Must complete Schedule UB-4CR)	
* If separate, were you part of a federal consolidated return?		<input type="checkbox"/> Separate Combined <input type="checkbox"/> Group combined (designate surety FEIN) _____	
<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> Worldwide Election _____	
If YES, enter parent's FEIN and name		MM YYYY	
		Is a controlled foreign corporation a part of this return? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, the Schedule UB-5 must be completed and included with this return.	
		<input type="checkbox"/> OTHER (explain) _____	
Are disregarded entities included in this return?		SIGNED FEDERAL FORM ATTACHED (FIRST 5 PAGES)	
<input type="checkbox"/> YES <input type="checkbox"/> NO If YES, complete the Tax Return Questionnaire on page 25.		<input type="checkbox"/> 1120 <input type="checkbox"/> PROFORMA 1120 <input type="checkbox"/> 990 <input type="checkbox"/> 990T	
PERSON AND PHONE NUMBER TO CONTACT CONCERNING THIS RETURN		STATE OF COMMERCIAL DOMICILE:	
NAME:		NUMBER:	

SEPARATE ENTITY FILERS COMPLETE CNF-120APT BEFORE COMPLETING THIS RETURN (See instructions pages 9-11)
COMBINED FILERS COMPLETE UB-4APT BEFORE COMPLETING THIS RETURN (See instructions pages 15-17)
 (IF FILING A COMBINED RETURN SKIP LINES 1 THROUGH 13 AND COMPLETE UB SCHEDULES)

1. Federal taxable income (per attached federal return).....	1	.00	
2. Total increasing adjustments (Schedule B line 13).....	2	.00	
3. Total decreasing adjustments (Schedule B line 26).....	3	.00	
4. Adjusted federal taxable income (Line 1 plus line 2 minus line 3).....	4	.00	
Wholly West Virginia corporations check here <input type="checkbox"/> and go to line 10			
5. Total nonbusiness income allocated everywhere (Form CNF-120APT, Schedule A-1, line 8, Column 3).....	5	.00	
6. Total income subject to apportionment (subtract line 5 from line 4).....	6	.00	
7. WV Apportionment Factor (Form CNF-120APT, Sch. B Part 1, line 8, or either 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	



NAME	FEIN
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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 CNF-120APT, Schedule A-2, line 10.....	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. Deduction taken under IRC § 199 (WV Code §11-24-6a).....	10	.00
11. Add back expenses related to certain REIT's and Regulated Investment Companies and certain interest and intangible expenses (WV Code §11-24-4b).....	11	.00
12. Other increasing adjustments.....	12	.00
13. TOTAL INCREASING ADJUSTMENTS (Add lines 1 through 12; enter here and on CNF-120, line 2).....	13	.00

Adjustments Decreasing Federal Taxable Income (§11-24-6)

14. 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.....	14	.00
15. Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income.....	15	.00
16. US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return.....	16	.00
17. Salary expense not allowed on federal return due to claiming the federal jobs credit.....	17	.00
18. Foreign dividend gross-up (IRC Section 78).....	18	.00
19. Subpart F income (IRC Section 951).....	19	.00
20. Taxable income from sources outside the United States.....	20	.00
21. Cost of West Virginia water/air pollution control facilities – wholly WV corporations only. Multistate corporations must use CNF-120 APT, Schedule A-2, line 9.....	21	.00
22. Employer contributions to medical savings accounts (WV Code §33-16-15) included in federal taxable income less amounts withdrawn for non-medical purposes.....	22	.00
23. Other decreasing adjustments.....	23	.00
24. SUBTOTAL of decreasing adjustments (Add lines 14 through 23).....	24	.00
25. Schedule B-1 allowance (Schedule B-1, Line 9).....	25	.00
26. TOTAL DECREASING ADJUSTMENTS (Add lines 24 and 25; enter here and on CNF-120, Line 3).....	26	.00



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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 CNF-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. Nonbusiness income/loss – Sum of lines 1 through 7, of column 3. Enter total of Column on CNF-120, 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. Nonbusiness income/loss (sum of lines 1 through 7 of column 3.....)			.00
9. Less cost of West Virginia water/air pollution control facilities this year.....			.00
10. Federal depreciation/amortization on those facilities this year.....			.00
11. Federal depreciation/amortization on such facilities expensed in prior year.....			.00
12. Net nonbusiness income/loss allocated to West Virginia (sum of lines 8 through 11, column 3. Enter on CNF-120, Line 9.....)			.00



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**FAILURE TO COMPLETE CNF-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

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.

	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
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 CNF-120, line 7			•

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

VEHICLE MILEAGE – Enter column 3 on Form CNF-120 line 7.

Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
		•

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

GROSS RECEIPTS – Enter Column 3 on CNF-120, line 7.

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



CNF-120TC

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Summary of Corporation Net Income Tax Credits

2017

NAME

FEIN

This form is used by corporations to summarize the tax credits that they claim against their Corporation Net Income 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. 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.**

TAX CREDITS THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX	COLUMN 1 CREDIT CALCULATED ON APPROPRIATE SCHEDULE	COLUMN 2 CREDIT USED
1. Strategic Research and Development Tax Credit (§11-13R) – Schedule WV/SRDTC-1*.....	.00	.00
2. Economic Opportunity Tax Credit (§11-13Q) – Schedule WV/EOTC-1.....	.00	.00
3. Manufacturing Investment Tax Credit (§11-13S) – Schedule WV/MITC-1.....	.00	.00
4. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) – Schedule RBIC.....	.00	.00
5. West Virginia Neighborhood Investment Program Credit (§11-13J) – Form WV/NIPA-2.....	.00	.00
6. Environmental Agricultural Equipment Tax Credit (§11-13K) – Form WV/AG-1.....	.00	.00
7. Electric, Gas, and Water Utilities Rate Reduction Credit (§11-24-11) – Schedule L.....	.00	.00
8. Telephone Utilities Rate Reduction Credit (§11-24-11a) – Schedule K.....	.00	.00
9. West Virginia Military Incentive Credit (§11-24-12) – Schedule J...	.00	.00
10. Credit for utility taxpayers with net operating loss carryovers (§11-24-11b) – Schedule WV/UNOLC-1.....	.00	.00
11. Apprentice Training Tax Credit (§11-13w) – Schedule WV/ATTC-1	.00	.00
12. Film Industry Tax Credit (§11-13x) – Schedule WVFIIA-TCS.....	.00	.00
13. Manufacturing Property Tax Adjustment Credit (§11-13Y) – Schedule WV/MPTAC-1.....	.00	.00
14. Alternative Fuel Tax Credit (§11-6D) Schedule AFTC-1.....	.00	.00

Continued on the next page . . .



NAME

FEIN

...Continued from previous page

- 15. Commercial Patent Incentives Tax Credits (§11-13AA) –
Schedule CPITC-1.....
- 16. Innovative Mine Safety Technology Tax Credit (§11-13BB)
Schedule IMSTTC-1.....
- 17. TOTAL CREDITS – Add lines 1 through 16.....

	COLUMN 1 CREDIT CALCULATED ON APPROPRIATE SCHEDULE	COLUMN 2 CREDIT USED
	.00	.00
	.00	.00
	.00	.00
		Enter on line 17 of Form CNF-120

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

* The Strategic Research and Development Tax Credit Act terminated on January 1, 2014, and no new credit is available to any taxpayer for any qualified investment or expenditure made on or after that date. Credits that have been approved prior to January 1, 2014 and unused balances carried forward for use in subsequent years remain eligible for claim until the credit is fully used.



CNF-120W West Virginia Withholding – Credit Schedule 2017

REV. 9-17 W Corporation Net Income Tax

Do NOT send NRW-2's, K-1's, and/or 1099's with your return.
Enter WV withholding information below.

If the FEIN entered in the Taxpayer Information Box B is different from the FEIN of the Corporation filing this return, you **MUST** attach a statement of explanation.

BUSINESS NAME SHOWN ON FORM CNF-120	FEIN
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A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
1 <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Payer ID from 1099, K-1, and/or NRW-2 <hr/> Payer Name <hr/> Address <hr/> City, State, ZIP	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name <hr/> FEIN <hr/> <div style="border: 1px solid black; height: 20px; text-align: right; padding-right: 5px;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; text-align: right; padding-right: 5px;">.00</div> WV WITHHOLDING Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 <div style="border: 1px solid black; height: 20px; width: 50%; margin-top: 5px;"></div> Date tax year ending (MMYY) Enter WV withholding Only
2 <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Payer ID from 1099, K-1, and/or NRW-2 <hr/> Payer Name <hr/> Address <hr/> City, State, ZIP	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name <hr/> FEIN <hr/> <div style="border: 1px solid black; height: 20px; text-align: right; padding-right: 5px;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; text-align: right; padding-right: 5px;">.00</div> WV WITHHOLDING Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 <div style="border: 1px solid black; height: 20px; width: 50%; margin-top: 5px;"></div> Date tax year ending (MMYY) Enter WV withholding Only
3 <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Payer ID from 1099, K-1, and/or NRW-2 <hr/> Payer Name <hr/> Address <hr/> City, State, ZIP	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name <hr/> FEIN <hr/> <div style="border: 1px solid black; height: 20px; text-align: right; padding-right: 5px;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; text-align: right; padding-right: 5px;">.00</div> WV WITHHOLDING Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 <div style="border: 1px solid black; height: 20px; width: 50%; margin-top: 5px;"></div> Date tax year ending (MMYY) Enter WV withholding Only
4 <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Payer ID from 1099, K-1, and/or NRW-2 <hr/> Payer Name <hr/> Address <hr/> City, State, ZIP	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name <hr/> FEIN <hr/> <div style="border: 1px solid black; height: 20px; text-align: right; padding-right: 5px;">.00</div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; text-align: right; padding-right: 5px;">.00</div> WV WITHHOLDING Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 <div style="border: 1px solid black; height: 20px; width: 50%; margin-top: 5px;"></div> Date tax year ending (MMYY) Enter WV withholding Only

Total WV tax withheld from column C above..... **.00**

If you have WV withholding on multiple pages, add the totals and enter the GRAND total on line 21, Form CNF-120



NAME	FEIN
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PART I: All filers must complete this part

1. Corporate Net Income Tax after credits (line 18 of Form CNF-120)..... 1 .00

IF LINE 1 IS LESS THAN \$650, DO NOT COMPLETE LINES 2 OR 3. ENTER ZERO ON LINE 5

2. Multiply line 1 by ninety percent (.90).....	2		.00	
3. Enter the income tax after credits from your 2016 return (see instructions)	3		.00	
4. Enter the smaller of line 2 or line 3.....	4		.00	
5. Income Tax required to be paid. Enter line 4 amount here.....	5		.00	

**IF LINE 5 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**

6. Determine your penalty by completing Part II, Part III, and Part IV. Enter your penalty from line 42 here and on line 32 of Form CNF-120..... 6 .00

If you are requesting a waiver of the penalty calculated, check here

If you are using the ANNUALIZED INCOME WORKSHEET to compute your underpayment penalty, complete Part II

PART II: ANNUALIZED INCOME INSTALLMENT (Multistate taxpayers use apportioned figures for lines 1 and 4)

	Column B: 3 months	Column C: 6 months	Column D: 9 months
1. Enter 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

**For line 7 of column A, enter the amount from line 6 of column A.
In columns B, C, & D, enter the smaller of the amounts in each column from line 3 or line 6.**

7. Annualized taxable income.....	.00	.00	.00	.00
8. Tax rate.....	.065	.065	.065	.065
9. Annualized tax (multiply line 7 by line 8).....	.00	.00	.00	.00
10. Tax credits. Enter credits from CNF-120 line 17 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



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

	Column A	Column B	Column C	Column D
14. Add the amounts in all previous columns of line 20.....		.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 Part I, line 4 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

PART III: Calculate the Underpayment

	Column A	Column B	Column C	Column D
21. Installment Due Dates: Enter in columns A – D the 15th day of the 4th, 6th, 9th, and 12th months of your tax year.....				
22. If you are using the annualized method, enter the amounts from line 20; otherwise 1/4 of Part I, line 5 of each column.....	.00	.00	.00	.00
23. Estimated payments (see instructions). If line 23 is greater than or equal to line 22 for all columns, stop here, you are not subject to the penalty.....	.00	.00	.00	.00

COMPLETE LINES 24 THROUGH 30 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN

24. Enter the amount, if any, from line 30 of the previous column.....		.00	.00	.00
25. Add lines 23 and 24.....		.00	.00	.00
26. Add lines 28 and 29 of the previous column.....		.00	.00	.00
27. In column A enter the value from line 23. In columns B – D, subtract line 26 from line 25. If zero or less, enter 0.....	.00	.00	.00	.00
28. If line 27 is zero, subtract line 25 from line 26; otherwise enter 0.....		.00	.00	
29. UNDERPAYMENT: If line 22 is equal to or more than line 27, subtract line 27 from line 22. Enter the result here and go to line 24 of the next column. Otherwise, go to line 30.....	.00	.00	.00	.00
30. OVERPAYMENT: If line 27 is more than line 22, subtract line 22 from line 27. Enter the result here and go to line 24 of the next column.....	.00	.00	.00	.00

NAME	FEIN
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PART IV: Calculate the Penalty

31. Enter the date of the installment payment or the unextended due date of your annual return, whichever is earlier				
32. Enter the number of days from the due date of the installment on Part III, line 21 to the date shown on Part IV, line 31.....				
33. Enter the number of days on line 32 before 7/1/17.				
34. Enter the number of days on line 32 after 6/30/17 and before 1/1/18.....				
35. Enter the number of days on line 32 after 12/31/17 and before 7/1/18.....				
36. Enter the number of days on line 32 after 6/30/18 and before 1/1/19.....				
37. Underpayment on Part III, Line 29 x (number of days on line 33/365) x .08.....	.00	.00	.00	.00
38. Underpayment on Part III, Line 29 x (number of days on line 34/365) x .08.....	.00	.00	.00	.00
39. Underpayment on Part III, Line 29 x (number of days on line 35/365) x .08.....	.00	.00	.00	.00
40. Underpayment on Part III, Line 29 x (number of days on line 36/365) x * %.....	.00	.00	.00	.00
41. TOTAL: Add lines 37 through 40.....	.00	.00	.00	.00
42. PENALTY DUE – Add Columns A – D, line 41. Enter here and on line 6 of Part 1 and on CNF-120, line 32.....				.00

***See instructions to determine rates in effect for these periods.**

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

BUSINESS NAME AND ADDRESS	<p style="text-align:center">TYPE OF BUSINESS (CHECK ONLY ONE)</p> <p><input type="checkbox"/> CORPORATION</p> <p><input type="checkbox"/> NONPROFIT</p> <p>Has form 7004 or 8868 been filed with the Internal Revenue Service for this taxable year?</p> <p style="text-align:right"><input type="checkbox"/> NO <input type="checkbox"/> YES</p>
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Contact Person	Contact Phone #
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1. Tentative West Virginia Corporate Net Income Tax.....	1	.00
2. Less Estimated Payments.....	2	.00
3. Less Prior Year Credit.....	3	.00
4. Balance Due.....	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 are to file on or before the fifteenth day of the fourth month following the close of the 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



List of Members in Unitary Combined Group

2017

NAME

FEIN

Common year ending for the unitary business group: _____
MM DD YYYY

List all members (See specific Instructions)

Group # (1 - 3)	Name	FEIN	Year ending		Total Payments & Prior Year Credits
			MM	YYYY	
					.00
					.00
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NOTE: After completing this schedule, see Schedule UB Instructions for Completing Form CNF-120

NAME	FEIN
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	GROUP 1 Regular Entities	GROUP 2 Motor Carriers	GROUP 3 Financial organizations
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PART 1 – INCREASING ADJUSTMENTS			
1. Federal taxable income.....	.00	.00	.00
2a. Interest/dividends from state/local bonds/ securities.....	.00	.00	.00
2b. US obligation interest/dividends not exempt from state tax.....	.00	.00	.00
2c. Income/other tax based upon net income, deducted on your federal return.....	.00	.00	.00
2d. Federal depreciation/amortization for wholly WV corporation water/air pollution control facilities.....	.00	.00	.00
2e. Unrelated business taxable income of a corpo- ration exempt from federal tax (IRC Sec. 512).	.00	.00	.00
2f. Federal Net Operating Loss deduction.....	.00	.00	.00
2g. WV Neighborhood Investment Programs Tax Credit (charitable contributions to NIPA).....	.00	.00	.00
2h. Net operating loss from sources outside US....	.00	.00	.00
2i. Foreign Taxes deducted on your federal return.	.00	.00	.00
2j. IRC Sec. 199 deduction (WV §11-24-6a).....	.00	.00	.00
2k. Add back for expenses related to certain REIT's and regulated investment companies and certain interest and intangible expenses (WV Code §11-24-4b).....	.00	.00	.00
2l. Other increasing adjustments.....	.00	.00	.00
3. Total increasing adjustments (Add lines 2a – 2l)..	.00	.00	.00

PART 2 – DECREASING ADJUSTMENTS			
4a. Refund/credit on taxes based upon net income included in federal taxable income.....	.00	.00	.00
4b. Interest expenses on obligations/securities not allowed in determining federal taxable income	.00	.00	.00
4c. Salary expense not allowed on federal return due to claiming federal jobs credit.....	.00	.00	.00
4d. Foreign dividend gross-up (IRC Sec. 78).....	.00	.00	.00
4e. Subpart F income (IRC Sec. 951).....	.00	.00	.00
4f. Taxable income from sources outside US.....	.00	.00	.00

(continued on next page)



FEIN

W

(Continued from previous page)	GROUP 1 Regular Entities	GROUP 2 Motor Carriers	GROUP 3 Financial Organizations
PART 2 – DECREASING ADJUSTMENTS (CONTINUED)			
4g. Cost of wholly WV water/air pollution control facilities.....	.00	.00	.00
4h. Federal taxable income employer contributions to medical savings accounts withdrawn for non-medical purposes.....	.00	.00	.00
4i. Allowance for obligations/investments.....	.00	.00	.00
4j. Other decreasing adjustments.....	.00	.00	.00
5. Total decreasing adjustments (add lines 4a – 4j).....	.00	.00	.00
6. Adj. taxable income (add lines 1 & 3, subtract line 5).....	.00	.00	.00
7. Total nonbusiness income allocated everywhere	.00	.00	.00
8. Total non-unitary business income.....	.00	.00	.00
9. Income subject to apportionment – subtract lines 7 and 8 from line 6.....	.00	.00	.00
10. Group income subject to apportionment for each member.....	.00	.00	.00
11. WV apportionment factor (round to six [6] decimal places).....	•	•	•
12. WV apportionment income – line 10 multiplied by line 11.....	.00	.00	.00
13. Nonbusiness income allocated to WV.....	.00	.00	.00
14. Non-unitary business income apportioned to WV.....	.00	.00	.00
15. WV adjusted taxable income (add lines 12, 13, and 14).....	.00	.00	.00
16. WV net operating loss being used this period (from CNF-120 Schedule NOL, total of Column 6)	.00	.00	.00
17. Subtotal (subtract line 16 from line 15).....	.00	.00	.00
18. REIT Inclusion and other WV taxable income.....	.00	.00	.00
19. WV net taxable income – add lines 17 and 18	.00	.00	.00
20. Combined total WV net taxable income (add lines 19 from groups 1 through 3) enter on Form CNF-120, Line 14.....			.00
21. WV Net Operating Loss Remaining Unused (from CNF-120 Schedule NOL, total of Column 7).....			
		.00	



MEMBER NAME

UNITARY FEIN

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 for each corporation and retain for your records.**

MEMBER FEIN

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. Nonbusiness income/loss – Sum of lines 1 through 7, column 3. Enter this amount on line 7 of the Corporate Net Income Tax Tab of the UB-4CR for each corporation.....			.00

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. Nonbusiness income/loss (Sum of lines 1 through 7, column 3).....			.00
9. Less cost of West Virginia water/air pollution control facilities this year.....			.00
10. Federal depreciation/amortization on those facilities this year.....			.00
11. Federal depreciation/amortization on such facilities expensed in a prior year.....			.00
12. Net nonbusiness income/loss allocated to West Virginia – Sum of lines 8 through 11, column 3. Enter this amount on line 13 of the Corporate Net Income Tax Tab of the UB-4CR for each corporation.....			.00

MEMBER NAME

UNITARY FEIN

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 for each corporation and retain for your records.**

MEMBER FEIN

SCHEDULE B1 APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES (§11-24-7)

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.

PART 1 REGULAR FACTOR	Column 1 West Virginia	Column 2 Combined Group 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 lines 1, 2, 5, and 6 of column 3.....			•
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 CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for each corporation.....			•

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

VEHICLE MILEAGE – Enter column 3 on CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for EACH corporation.

Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
		•

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

GROSS RECEIPTS – Enter column 3 on Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for EACH corporation.

Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
.00	.00	•

MEMBER NAME

UNITARY FEIN

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 for each corporation and attach to Form UB-4CR.**

MEMBER FEIN

SCHEDULE B2 APPORTIONMENT FACTORS FOR NON-UNITARY MULTISTATE BUSINESSES INCOME
(§11-24-7)

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.

PART 1 REGULAR FACTOR	Column 1 West Virginia	Column 2 Combined Group 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 lines 1, 2, 5, and 6 of column 3.....			•
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 CNF-120, Schedule UB-4CR, Corporate Tab, line 11 for each corporation.....			•
9. Total non-unitary business income everywhere.....			.00
10. Non-unitary business income apportioned to West Virginia (line 9 multiplied by line 8).....			.00

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

VEHICLE MILEAGE – Enter column 3 on CNF-120, Schedule UB-4CR Corporate tab, line 11 for EACH corporation.

	Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
1			•
2	Total non-unitary business income everywhere.....		.00
3	Non-unitary business income apportioned to West Virginia (line 2 multiplied by line 1).....		.00

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

GROSS RECEIPTS – Enter column 3 on Form CNF-120, Schedule UB-4CR Corporate tab, line 11 for EACH corporation.

	Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
1	.00	.00	•
2	Total non-unitary business income everywhere.....		.00
3	Non-unitary business income apportioned to West Virginia (line 2 multiplied by line 1).....		.00

Allowance for Governmental Obligations/Obligations
 Secured by Residential Property (§11-24-6(f))

2017

MEMBER NAME

UNITARY FEIN

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 for each corporation and retain for your records.**

MEMBER FEIN

Schedule C
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 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 (UB-4CR line 1 plus line 3 minus line 5, plus UB-4APT Schedule A2, line 9, 10, & 11).....	8	.00
9. ALLOWANCE (line 7 multiplied by line 8, disregard sign) Enter here and on UB-4CR, line 4i.....	9	.00

NAME	FEIN
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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 this summary for the Unitary Group and submit as part of your return.

SCHEDULE B1 APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES (§11-24-7)

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.

PART 1 REGULAR FACTOR	Column 1 West Virginia	Column 2 Combined Group 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 lines 1, 2, 5, and 6 of column 3.....			•
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. Must match apportionment factor shown on UB-3, column 1, line 11.....			•

PART 2 – MOTOR CARRIER FACTOR (§11-24-7a)
 VEHICLE MILEAGE – Must match apportionment factor shown on UB-3, column 2, line 11.

Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
		•

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b)
 GROSS RECEIPTS – Must match apportionment factors on UB-3, column 3, line 11.

Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
.00	.00	•



Schedule of Included Controlled Foreign Corporations (CFC)

2017

Include with Form CNF-120. Include additional sheets if necessary.

Corporation Name	FEIN
------------------	------

	(a) Corporation Name	(b) Subpart F Income	(c) Current year earnings and profits	(d) Partial Inclusion Ratio % (b ÷ c)
1				
2				
3				
4				
5				
6				
7				
8				

	(e) Average property everywhere	(f) (e) x (d)	(g) Payroll everywhere	(h) (g) x (d)	(i) Sales everywhere	(j) (i) x (d)
1						
2						
3						
4						
5						
6						
7						
8						
9	TOTAL					

Tax Return Questionnaire – CNF-120/SPF-100

NAME	FEIN
------	------

CHECK ALL THAT APPLY

<input type="checkbox"/> Short period return	<input type="checkbox"/> Change of accounting period
<input type="checkbox"/> Change of name	<input type="checkbox"/> Change of entity type
<input type="checkbox"/> Change of address	

FINAL AND/OR SHORT-PERIOD RETURN – CHECK ALL THAT APPLY

<input type="checkbox"/> Ceased operations in West Virginia	<input type="checkbox"/> Change in filing status
<input type="checkbox"/> Change of ownership	<input type="checkbox"/> Merger
<input type="checkbox"/> Successor to previous business	<input type="checkbox"/> Other _____
<input type="checkbox"/> Technical Termination	<input type="checkbox"/> Taxpayer continue to file future returns under this FEIN

PLEASE PROVIDE AN EXPLANATION FOR BOXES CHECKED ABOVE

1. If this is the entity's initial return or if the entity did not file a return under the same name and same federal I.D. number for the preceding year, indicate whether: (a) new WV business; (b) successor to previously existing business; or (c) was included on a WV return filed under a different FEIN. Please explain: _____

2. Are Q-Subs included in this return? Yes No. If yes, list name and federal I.D. number of each Q-Sub and the name and FEIN of their parent. _____

3. Are disregarded entities included in this return? Yes No. If yes, list name and federal I.D. number of each disregarded entity and the name and FEIN of their parent. Please submit additional pages if required. _____

4. (a) Was the entity a partner or member in a pass-through entity doing business in West Virginia? Yes No. If yes, list name and federal I.D. number of the pass-through entity(ies). _____

5. (b) Was the entity doing business in West Virginia other than through its interest held in a pass-through entity doing business in West Virginia?
 Yes No

6. Did the entity at any time during the taxable year do business in West Virginia and own 80 percent or more of the voting stock of another corporation doing business in West Virginia? Yes No. If yes, list name, address and federal I.D. number of each entity. _____

7. Was 80 percent or more of the corporation's voting stock owned by any corporation doing business in West Virginia at any time of the year?
 Yes No. If yes, list name, address and federal ID number of each entity. _____

8. The federal tax return attached to this West Virginia return is: a proforma federal tax return a copy of the federal tax return filed with the Internal Revenue Service

9. Is the entity currently under audit by the Internal Revenue Service? Yes No
 If yes, enter years under audit _____
 If the Internal Revenue Service has made final and unappealable adjustments to the entity's taxable income which have not been reported to the Department, check here and file an amended return. Attach a copy of the final determination to each amended return.