

# CNF-120EXT

REV. 9-17

W

## West Virginia Extension Corporation Net Income Tax Return

# 2017

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"><b>TYPE OF BUSINESS</b> (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**

