

TAX PERIOD BEGINNING  
MM/DD/YYYY

ENDING  
MM/DD/YYYY

EXTENDED  
DUE DATE  
MM/DD/YYYY

CORPORATION NAME			FEIN		
MAILING ADDRESS			WV CORPORATION INCOME TAX ACCOUNT NUMBER		
CITY	STATE	ZIP	<input type="checkbox"/> CHANGE OF ADDRESS		
STATE OF DOMICILE	NAICS	CONTACT NAME		CONTACT PHONE	

<b>CHECK ALL APPLICABLE BOXES</b>		1) ENTITY TYPE		<input type="checkbox"/> CORPORATION	<input type="checkbox"/> NONPROFIT
2) RETURN TYPE		<input type="checkbox"/> ANNUAL	<input type="checkbox"/> INITIAL	<input type="checkbox"/> FINAL	<input type="checkbox"/> AMENDED
		<input type="checkbox"/> RAR	<input type="checkbox"/> OTHER		
		<input type="checkbox"/> 52/53 WEEK FILER	DAY OF WEEK ENDING _____		<input type="checkbox"/> FISCAL
3) IF FINAL/SHORT/INITIAL RETURN		<input type="checkbox"/> CEASED OPERATIONS IN WV	<input type="checkbox"/> CHANGE OF OWNERSHIP	<input type="checkbox"/> CHANGE OF FILING STATUS	<input type="checkbox"/> MERGER
		<input type="checkbox"/> SUCCESSOR	FEIN OF PREDECESSOR <input type="text"/>	<input type="checkbox"/> TECHNICAL TERMINATIONS	<input type="checkbox"/> OTHER _____
4) FILING METHOD		<input type="checkbox"/> SEPARATE ENTITY	<input type="checkbox"/> CHECK HERE IF SEPARATE BUT PART OF FEDERAL CONSOLIDATED. ENTER FEIN: _____		
		<input type="checkbox"/> COMBINED (UB-CR)	<input type="checkbox"/> SEPARATE COMBINED		
		<input type="checkbox"/> GROUP COMBINED	SURETY FEIN: <input type="text"/>		
		<input type="checkbox"/> WORLDWIDE ELECTION	_____		
5) IF SEPARATE, INDICATE ACTIVITY		<input type="checkbox"/> WHOLLY WV ACTIVITY (SCHEDULE 1)	<input type="checkbox"/> MULTISTATE ACTIVITY (SCHEDULE 2)		
6) REPORTABLE ENTITIES (ALL ENTITIES MUST BE INCLUDED ON SCHEDULE C OR SCHEDULE D):					
<input type="checkbox"/> ANY PTE YOU ARE A PARTNER, MEMBER, OR SHAREHOLDER DOING BUSINESS IN WV					
<input type="checkbox"/> ANY ENTITY YOU OWN 80% OF VOTING STOCK			<input type="checkbox"/> ANY DISREGARDED ENTITY		
<input type="checkbox"/> ANY ENTITY THAT OWNED MORE THAN 80% OF YOUR STOCK			<input type="checkbox"/> ANY CONTROLLED FOREIGN CORPORATION		
7) CURRENTLY UNDER AUDIT BY THE IRS? <input type="checkbox"/> NO <input type="checkbox"/> YES					
YEARS UNDER AUDIT: <input type="text"/>					
8) TYPE OF FEDERAL RETURN INCLUDED WITH THIS RETURN					
<input type="checkbox"/> 1120		<input type="checkbox"/> PROFORMA 1120		<input type="checkbox"/> 990	
<input type="checkbox"/> 990T					



NAME

FEIN

9. Adjusted Corporate Net Income Tax from Schedule 1, Schedule 2, or UB-CR.....	9		.00
10. Prior year carryforward credit.....	10		.00
11. Estimated and extension payments.....	11		.00
12. Withholding must match the withholding statements unless withholding is from NRSR.....	12		.00
<input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)			
13. Payments (add lines 10 through 12; must match total on schedule C).....	13		.00
14. Overpayment previously refunded or credited (amended return only).....	14		.00
15. TOTAL PAYMENTS (subtract line 14 from line 13).....	15		.00
16. If line 15 is larger than line 9 enter <b>overpayment</b> .....	16		.00
17. Amount of line 16 to be <b>credited</b> to next year's tax.....	17		.00
18. Amount of line 16 to be <b>refunded</b> (subtract line 17 from line 16).....	18		.00
19. If line 15 is <b>smaller</b> than line 9, enter <b>tax due</b> here.....	19		.00
20. Interest for late payment (see instructions).....	20		.00
21. Additions to tax for late filing and/or late payment (see instructions).....	21		.00
22. Penalty for underpayment of estimated tax (line 6, Form CNF-120U; attach schedule).....	22		.00
23. <b>TOTAL DUE</b> with this return (add lines 19 through 22).....	23		.00

Direct Deposit  CHECKING  SAVINGS of Refund

ROUTING NUMBER

ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE. PLEASE SEE PAGE 3 OF INSTRUCTIONS FOR PAYMENT OPTIONS.

I authorize the State Tax Department to discuss my return with my preparer  YES  NO

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

Signature of Officer/Partner or Member Print name of Officer/Partner or Member Date

Title Email Business Telephone #

Signature of paid preparer Print name of Preparer Date

Firm's name and address Preparer's Email Preparer's Telephone #

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT TAX ACCOUNT ADMINISTRATION DIVISION PO BOX 1202 CHARLESTON WV 25324-1202



CORPORATION NAME

FEIN

1. Federal taxable income (per attached federal return).....	1		.00
2. Total increasing adjustments (Schedule B line 12).....	2		.00
3. Total decreasing adjustments (Schedule B line 25).....	3		.00
4. West Virginia adjusted taxable income – Line 1 plus line 2 minus line 3.....	4		.00
5. Net operating loss carryforward (Schedule NOL, column 6 total).....	5		.00
6. Subtotal (line 4 less line 5).....	6		.00
7. REIT Inclusion and other Taxable income.....	7		.00
8. WV Net Taxable Income (Add lines 6 and 7).....	8		.00
9. Corporate Net Income Tax Rate.....	9		<b>.065</b>
10. Corporate Net Income Tax (line 8 multiplied by line 9).....	10		.00
11. Corporate Net Income Tax Credits (Column 2, line 15, Form CNF-120TC).....	11		.00
12. Adjusted Corporate Net Income Tax (subtract line 11 from line 10).....	12		.00

**Enter on CNF 120, page 2, line 9**



SEPARATE ENTITY FILER  
 WITH MULTISTATE ACTIVITY

**2019**

CORPORATION NAME	FEIN

1. Federal taxable income (per attached federal return).....	1		.00
2. Total increasing adjustments (Schedule B line 12).....	2		.00
3. Total decreasing adjustments (Schedule B line 25).....	3		.00
4. Adjusted Federal taxable income (line 1 plus line 2 minus line 3).....	4		.00
5. Total nonbusiness income allocated everywhere (Form CNF-120APT, Schedule A-1, line 9, 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) <b>COMPLETED FORM MUST BE ATTACHED</b> .....	7	.	
8. West Virginia apportioned income (line 6 multiplied by line 7).....	8		.00
9. Nonbusiness income allocated to West Virginia (Form CNF-120APT Sch. A2, Line 13)	9		.00
10. West Virginia adjusted taxable income – add lines 8 and 9.....	10		.00
11. Net operating loss carryforward (Schedule NOL, column 6 total).....	11		.00
12. Subtotal (line 10 less line 11).....	12		.00
13. REIT Inclusion and other Taxable income.....	13		.00
14. WV Net Taxable Income (Add lines 12 and 13).....	14		.00
15. Corporate Net Income Tax Rate.....	15	<b>.065</b>	
16. Corporate Net Income Tax (line 14 multiplied by line 15).....	16		.00
17. Corporate Net Income Tax Credits (Column 2, line 15, Form CNF-120TC).....	17		.00
18. Adjusted Corporate Net Income Tax (subtract line 17 from line 16).....	18		.00
<b>Enter on CNF-120, page 2, line 9</b>			



# Adjustments to Federal Taxable Income **2019**

<b>Adjustments Increasing Federal Taxable Income (§11-24-6 and 6a)</b>		
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 11	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. Add back expenses related to certain REIT's and Regulated Investment Companies and certain interest and intangible expenses (WV Code §11-24-4b).....	10	.00
11. Other increasing adjustments.....	11	.00
<b>12. TOTAL INCREASING ADJUSTMENTS</b> (Add lines 1 through 11; enter here and on Schedule 1, line 2 or Schedule 2, line 2).....	12	.00
<b>Adjustments Decreasing Federal Taxable Income (§11-24-6)</b>		
13. 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.....	13	.00
14. Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income.....	14	.00
15. US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return.....	15	.00
16. Salary expense not allowed on federal return due to claiming the federal jobs credit.....	16	.00
17. Foreign dividend gross-up (IRC Section 78).....	17	.00
18. Subpart F income (IRC Section 951).....	18	.00
19. Taxable income from sources outside the United States.....	19	.00
20. Cost of West Virginia water/air pollution control facilities – wholly WV corporations only. Multistate corporations must use CNF-120 APT, Schedule A-2, line 10.....	20	.00
21. Employer contributions to medical savings accounts (WV Code §33-16-15) included in federal taxable income less amounts withdrawn for non-medical purposes.....	21	.00
22. Qualified Opportunity Zone business income .....	22	.00
23. Other decreasing adjustments.....	23	.00
24. Schedule B-1 allowance (Schedule B-1, Line 9).....	24	.00
<b>25. TOTAL DECREASING ADJUSTMENTS</b> (Add lines 13 through 24; enter here and on Schedule 1, line 3 or Schedule 2, line 3).....	25	.00



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 doublewide 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 1, line 1 or Schedule 2, line 1 plus Schedule B line 12, minus the sum of lines 13 through 23, plus Form CNF-120APT, Schedule A-2, lines 10, 11, & 12).....	8		.00
9. ALLOWANCE (line 7 multiplied by line 8 (disregard sign)) Enter here and on Schedule B, line 24.....	9		.00



**REPORTABLE ENTITIES  
& SCHEDULE OF TAX PAYMENTS**

**2019**

If the number of entities to be reported on Schedule C exceeds 10, you must import the spreadsheet through [www.MyTaxes.WVtax](http://www.MyTaxes.WVtax).

NAME OF ENTITY	FEIN	DATE OF PAYMENT			TYPE: WITHHOLDING, ESTIMATED, EXTENSION, OTHER PMTS OR PRIOR YEAR CREDIT	AMOUNT OF PAYMENT
		MM	DD	YYYY		
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
<b>TOTAL (AMOUNT MUST AGREE WITH AMOUNT ON CNF-120, LINE 13).....</b>						<b>.00</b>

**SCHEDULE OF REPORTABLE ENTITIES**

**2019**

If the number of entities to be reported on Schedule D exceeds 10, you must import the spreadsheet through [www.MyTaxes.WVtax](http://www.MyTaxes.WVtax).  
Disregarded entities will be filing under the parents West Virginia account number.

NAME OF ENTITY	FEIN	PARENT NAME	PARENT FEIN	EXPLANATION







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 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. Income from nonunitary sources reported on the schedule K-1C.....			.00
9. Nonbusiness income/loss – Sum of lines 1 through 8, of column 3. Enter total of Column on Schedule 2, 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. Income from nonunitary sources reported on the schedule K-1C.....			.00
9. Nonbusiness income/loss – Sum of lines 1 through 8, of column 3. ....			.00
10. Less 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 prior year.....			.00
13. Net nonbusiness income/loss allocated to West Virginia (sum of lines 9 through 12, column 3. Enter on Schedule 2, Line 9			.00



FEIN

**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. <b>TOTAL:</b> add Column 3, Lines 1, 2, 5, and 6.....			.
8. <b>APPORTIONMENT FACTOR</b> – 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 Schedule 2, line 7.....			.

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

Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3  
Enter Column 3 on Form CNF-120, Schedule 2, line 7

	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
<b>VEHICLE MILEAGE</b>			.

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

Divide Column 1 by Column 2 and enter six (6) digit decimal in column 3  
Enter Column 3 on CNF-120, Schedule 2, line 7.

	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
<b>GROSS RECEIPTS</b>	.00	.00	.



CORPORATION 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.**

<b>TAX CREDITS</b> THE TOTAL AMOUNT OF CREDIT <b>CANNOT EXCEED</b> THE TAX LIABILITY FOR THAT TAX		<b>COLUMN 1</b> CREDIT CALCULATED ON APPROPRIATE SCHEDULE	<b>COLUMN 2</b> CREDIT USED
1. Economic Opportunity Tax Credit (§11-13Q) <b>Schedule WV/EOTC-1 and EOTC-A</b> .....	1	.00	.00
2. Manufacturing Investment Tax Credit (§11-13S) <b>Schedule WV/MITC-1 and MITC-A</b> .....	2	.00	.00
3. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) <b>Schedule RBIC and RBIC - A</b> .....	3	.00	.00
4. West Virginia Neighborhood Investment Program Credit (§11-13J) <b>Form WV/NIPA-2</b> .....	4	.00	.00
5. Environmental Agricultural Equipment Tax Credit (§11-13k) <b>Form WV/AG-1</b> .....	5	.00	.00
6. Electric, Gas, and Water Utilities Rate Reduction Credit (§11-24-11) <b>Schedule L</b> .....	6	.00	.00
7. Telephone Utilities Rate Reduction Credit (§11-24-11a) <b>Schedule K</b> .....	7	.00	.00
8. West Virginia Military Incentive Credit (§11-24-12) <b>Schedule J</b> .....	8	.00	.00
9. Apprentice Training Tax Credit (§11-13w) <b>Schedule WV/ATTC-1</b> .....	9	.00	.00
10. Film Industry Tax Credit (§11-13x) <b>Schedule WVFIIA-TCS</b> .....	10	.00	.00
11. Manufacturing Property Tax Adjustment Credit (§11-13Y) <b>Schedule WV/MPTAC-1</b> .....	11	.00	.00
12. Alternative Fuel Tax Credit (§11-6d) <b>Schedule AFTC-1</b> .....	12	.00	.00
13. Innovative Mine Safety Technology Tax Credit (§11-13BB) <b>Schedule IMSTTC-1</b> .....	13	.00	.00
14. Farm to Food Bank Tax Credit (§11-13DD).....	14	.00	.00
15. <b>TOTAL CREDITS</b> Add lines 1 through 14.....	15	.00	.00
		Enter on Line 11, Schedule 1 or Line 17, Schedule 2	

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



CORPORATION NAME	FEIN

**PART I: All filers must complete this part**

1. Corporate Net Income Tax after credits (line 9 of Form CNF-120).....	1		.00
<i>IF LINE 1 IS LESS THAN \$650, DO NOT COMPLETE LINES 2 OR 3. ENTER ZERO ON LINE 5</i>			
2. Multiply line 1 by ninety percent (.90).....	2		.00
3. Enter the income tax after credits from your 2018 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 22 of Form CNF-120.....	6		.00
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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.....	<b>4</b>	<b>2</b>	<b>1.3333</b>
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.....	<b>4</b>	<b>2.4</b>	<b>1.5</b>	<b>1.09091</b>
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.....	<b>0.065</b>	<b>0.065</b>	<b>0.065</b>	<b>0.065</b>
9. Annualized tax (multiply line 7 by line 8).....	.00	.00	.00	.00
10. Tax credits. Enter credits from CNF-120TC line 15 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.....	<b>0.225</b>	<b>.45</b>	<b>.675</b>	<b>0.9</b>
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 <b>earlier</b> .....				
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 for the quarter after _____ and before _____ *				
34. Enter the number of days on line 32 for the quarter after _____ and before _____ *				
35. Enter the number of days on line 32 for the quarter after _____ and before _____ *				
36. Enter the number of days on line 32 for the quarter after _____ and before _____ *				
37. Underpayment on Part III, Line 29 x (number of days on line 33/365) x ** % .....	.00	.00	.00	.00
38. Underpayment on Part III, Line 29 x (number of days on line 34/365) x ** % .....	.00	.00	.00	.00
39. Underpayment on Part III, Line 29 x (number of days on line 35/365) x ** % .....	.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 22.....				.00

\* Indicate the beginning and ending date of the period for each line with Line 33 being the oldest period.  
See Instructions for more information.

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

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

BUSINESS NAME AND ADDRESS	<b>TYPE OF BUSINESS</b> (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

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 WV 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 11 of your WV return (Form CNF-120).

**DO NOT SEND A COPY OF YOUR FEDERAL FORM 7004 OR 8868 WITH THIS RETURN. Instead, attach it to your WV return for the tax period 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**



CORPORATION 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 Tax from UB-CR, Column C4	Total Payments & Prior Year Credits	
			MM	YYYY			
						.00	.00
						.00	.00
						.00	.00
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						.00	.00

**NOTE: After completing this schedule, see Schedule UB Instructions for Completing Form CNF-120**





TAXABLE YEAR OF ORGANIZATION								
BEGINNING MM/DD/YYYY				ENDING MM/DD/YYYY				
ORGANIZATION NAME (please type or print)				NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY				
STREET or POST OFFICE BOX				STREET or POST OFFICE BOX				
CITY	STATE	ZIP		CITY	STATE	ZIP		
WEST VIRGINIA IDENTIFICATION NUMBER		FEDERAL IDENTIFICATION NUMBER		FEIN		WV IDENTIFICATION NUMBER		
CHECK ONE: <input type="checkbox"/> S Corporation  <input type="checkbox"/> Limited Liability Company  <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary		1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return				\$	.00	
		2. Amount of West Virginia income tax withheld (see instructions)				\$	.00	
		PERCENTAGE OF OWNERSHIP					%	

**INCOME**

1. Distributive pro rata share of income allocable to West Virginia.....	1		.00
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**ADDITIONS**

2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	2		.00
3. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	3		.00
4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	4		.00
5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit.....	5		.00
6. Other Income deducted from federal adjusted gross income but subject to state tax.....	6		.00
7. Federal depreciation/amortization for WV water/air pollution control facilities.....	7		.00
8. Unrelated business taxable income of a corporation exempt from federal tax.....	8		.00
9. Add back expenses for certain REIT's and RIC's.....	9		.00

**SUBTRACTIONS**

10. Interest or dividends received on United State or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	10		.00
11. Refunds of state and local income taxes received and reported as income to the IRS....	11		.00
12. Other income included into federal adjusted gross income but excluded from state income tax.....	12		.00
13. Salary expense not allowed on federal return due to claiming the federal jobs credit.....	13		.00
14. Cost of WV water/air pollution control facilities.....	14		.00
15. Allowance for governmental obligations/obligations secured by residential property	15		.00



B 3 0 2 0 1 9 1 5 W

NAME

FEIN

**CREDITS ALLOCABLE TO PARTNER/MEMBER/SHAREHOLDER**

16. Economic Opportunity Tax Credit .....	16		.00
17. Manufacturing Investment Tax Credit (§11-13S) .....	17		.00
18. Historic Rehabilitated Buildings Investment Credit .....	18		.00
19. West Virginia Neighborhood Investment Program Credit .....	19		.00
20. Environmental Agricultural Equipment Tax Credit .....	20		.00
21. Electric, Gas, and Water Utilities Rate Reduction Credit .....	21		.00
22. Telephone Utilities Rate Reduction Credit .....	22		.00
23. West Virginia Military Incentive Credit .....	23		.00
24. Apprentice Training Tax Credit .....	24		.00
25. Film Industry Tax Credit .....	25		.00
26. Manufacturing Property Tax Adjustment Credit .....	26		.00
27. Alternative Fuel Tax Credit .....	27		.00
28. Innovative Mine Safety Technology Tax Credit .....	28		.00
29. Farm to Food Bank Tax Credit .....	29		.00

**ADDITIONAL INFORMATION**

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## **West Virginia Schedule K-1C**

### **General**

The partners, members, or shareholders of any pass-through entity are liable for tax on their share of the income, whether or not distributed, and must include their share on the individual income tax return.

West Virginia Schedule K-1C provides a reporting mechanism for a pass-through entity to report the distributive share of gains, losses, modifications and credits of owners that are treated as "C" Corporations and are thereby subject to the WV income tax. The Schedule K-1 should be used for any owner that is not a "C" Corporation (including individuals, partnerships, LLC's, and "S" Corporations).

### **Withholding**

The upper half of the first page includes information concerning the entity reporting the information (including the name, address, identification number and type), information concerning the owner to which this information statement relates (including the name, address, and identification number) and a withholding statement.

Line 1- Line 1 of this section should include the distributive share of income for a nonresident owner.

Line 2 – Line 2 of this section should include the amount withheld for the nonresident owner.

### **Distributive share**

The lower half and second page will include the owners distributive share of items of gain, loss, modification and credit applicable to the owner.

Line 1- Line 1 of this section should include the distributive share of income for an owner.

Lines 2 through 15- These lines reflect the distributive share of modifications available to the owner reported on the entities Schedule B.

Report Line 15 on CNF-120 Schedule B, Line 22

Lines 16 through 29 – These lines reflect the distributive share of tax credits available to the owner reported on the entities Schedule CNF-120TC.

Report by Owners – The WV Schedule K-1C should be filed with the corporation net income tax return of the corporate owner of a pass-through entity. All income reported on the K-1C should be income allocated to WV.

### **"From SP" checked - Information only K-1C**

When the entity listed in "Organization Name" submits the K-1C for information purposes, the entity must check the "From SP" box and include the "PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY" on Schedule SP.

<b>TAXABLE YEAR OF ORGANIZATION</b>																							
<b>BEGINNING</b>												<b>ENDING</b>											
MM				DD				YYYY				MM				DD				YYYY			

ORGANIZATION NAME (please type or print)						NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY						
STREET or POST OFFICE BOX						STREET or POST OFFICE BOX						
CITY		STATE		ZIP		CITY		STATE		ZIP		
WEST VIRGINIA IDENTIFICATION NUMBER			FEDERAL IDENTIFICATION NUMBER			FEIN			WV IDENTIFICATION NUMBER			
CHECK ONE:  <input type="checkbox"/> S Corporation  <input type="checkbox"/> Limited Liability Company  <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary			1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return						\$		.00	
			2. Amount of West Virginia income tax withheld (see instructions)						\$		.00	
			PERCENTAGE OF OWNERSHIP								%	

**INCOME**

1. Distributive pro rata share of income allocable to West Virginia.....	1	.00
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**ADDITIONS**

2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	2	.00
3. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	3	.00
4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	4	.00
5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit.....	5	.00
6. Other Income deducted from federal adjusted gross income but subject to state tax.....	6	.00

**SUBTRACTIONS**

7. Interest or dividends received on United State or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	7	.00
8. Refunds of state and local income taxes received and reported as income to the IRS....	8	.00
9. Other income included into federal adjusted gross income but excluded from state income tax.....	9	.00
10. Allowance for governmental obligations secured by residential property	10	.00



NAME

FEIN

**CREDITS ALLOCABLE TO PARTNER/SHAREHOLDER/MEMBER**

11. Economic Opportunity Tax Credit.....	11	.00
12. Environmental Agricultural Equipment Tax Credit.....	12	.00
13. WV Neighborhood Investment Program Credit.....	13	.00
14. Apprentice Training Tax Credit.....	14	.00
15. Film Industry Investment Tax Credit.....	15	.00
16. Alternative Fuel Tax Credit.....	16	.00
17. Innovative Mine Safety Tax Credit.....	17	.00
18. Historic Rehabilitated Buildings Tax Credit.....	18	.00
19. West Virginia Military Incentive Tax Credit.....	19	.00
20. Farm to Food Bank Tax Credit.....	20	.00

**ADDITIONAL INFORMATION**

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## **West Virginia Schedule K-1**

### **General**

The partners, members, or shareholders of any pass-through entity are liable for tax on their share of the income, whether or not distributed, and must include their share on the individual income tax return.

West Virginia Schedule K-1 provides a reporting mechanism for a pass through entity to report the distributive share of gains, losses, modifications and credits of owners (i.e. partners, shareholders, members, etc.) Additionally, it is the reporting mechanism for any withholding required to be performed on nonresident owners.

This form should be used for any owner that is not a "C" Corporation. The Schedule K-1C should be used for any owner that is a "C" Corporation.

### **Withholding**

The upper half of the first page includes information concerning the entity reporting the information (including the name, address, identification number and type), information concerning the owner to which this information statement relates (including the name, address, and identification number) and a withholding statement.

Line 1- Line 1 of this section should include the distributive share of income for a nonresident owner.

Line 2 – Line 2 of this section should include the amount withheld for the nonresident owner.

### **Distributive share**

The lower half and second page will include the owners distributive share of items of gain, loss, modification and credit applicable to the owner.

Line 1- Line 1 of this section should include the distributive share of income for a resident owner regardless of source. This should be similar to the income reported on the Federal Schedule K-1 that qualifies as federal adjusted gross income.

Lines 2 through 10- These lines reflect the distributive share of modifications available to the owner reported on the entities Schedule B.

Lines 11 through 20 – These lines reflect the distributive share of tax credits available to the owner reported on the entities Schedule SPF-100TC.

Report by Owners – The WV Schedule K-1 should be provided to all owners that are not "C" Corporations. All such owners must file a WV tax return that includes all WV Schedule K-1's provided to the owner. Include your share of the partnership's income or (loss), credits, deductions, etc., as shown by your Schedule K-1 on your West Virginia income tax return for the year in which the tax year of the entity ends.

### **Special Rule for Pass through entities:**

Pass through entity owners of pass through entities should allocate income received from a pass-through entity unless such entities are engaged in a unitary business. If a unitary relationship exists, a pass-through entity owner of a pass through entity may reapportion its WV income, including the appropriate factors of the subsidiary.

### **"From SP" checked - Information only K-1**

When the entity listed in "Organization Name" submits the K-1 for information purposes, the entity must check the "From SP" box and include the "PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY" on Schedule SP.

# WV-120V 2019

REV. 5-19

West Virginia  
**Corporation Net Income Tax**  
Electronic Payment Voucher & Instructions

## Do I need to use a payment voucher?

1. If you owe tax on your return, send the payment voucher to us with your payment. You must pay the amount you owe by the 15th day of the fourth month after your year end to avoid interest and penalties.
2. If your return shows a refund or no tax due, there is no need to use the payment voucher.
3. You may be required to submit this payment electronically. To see if you are required to pay electronically, please visit our website at [tax.wv.gov](http://tax.wv.gov).

## How do I prepare my payment?

1. Make your check or money order payable to the West Virginia State Tax Department. **Do not send cash!**
2. If your name and address are not printed on your check or money order, write them on it.
3. Write your FEIN, daytime phone number, and "2019 Form WV-120V" on your payment.

## How do I prepare my payment voucher?

1. Enter your FEIN in the first block.
2. Enter the period ending date in the second box.
3. Enter your name(s) and address on the last three lines.
4. Mark the Amended box if payment is associated with an amended tax return to ensure the proper direction and processing. Failure to do so could result in the assessment of late payment penalties.

## How do I send my payment and the payment voucher?

1. Detach the payment voucher by cutting along the dotted line.
2. DO NOT attach the payment voucher or your payment to your return or to each other.
3. Mail your payment and payment voucher to the following address:

West Virginia State Tax Department  
Tax Account Administration Division  
PO Box 3852  
Charleston, WV 25338-3852

Rev <b>WV-120V</b> 5-19 <b>EPV 2019</b>		<b>STATE OF WEST VIRGINIA</b> <b>CORP. NET INCOME TAX ELECTRONIC PAYMENT VOUCHER</b>	
Please print or type	FEIN	<input type="checkbox"/> Amended	AMOUNT OF PAYMENT
	Period Ending		\$ _____
	Name of Business		<b>Do not send cash!</b> Make your check or money order payable to the West Virginia State Tax Department and write your account number and "2019 Form WV-120V" on your check or money order Mail your payment to:
	Mailing Address		<b>West Virginia State Tax Department</b> <b>Tax Account Administration Division</b> <b>P.O. Box 3852</b> <b>Charleston, WV 25338-3852</b>
	City	State	Zip Code

**NOTE:** Electronic filers *must* inform taxpayers that full payment of taxes due must be submitted on or before the 15<sup>th</sup> day of the 4<sup>th</sup> month after the close of the taxable year to avoid interest and penalties.



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**Read Instructions**

<b>ORGANIZATION NAME AND MAILING ADDRESS</b>			<b>NONRESIDENT'S NAME AND MAILING ADDRESS</b>		
Name (please type or print)			Name (please type or print)		
Street or Post Office Box			Street or Post Office Box		
City	State	Zip	City	State	Zip
West Virginia Identification Number	Federal Identification Number		Social Security Number	West Virginia Identification Number	
Check one: <input type="checkbox"/> Trust <input type="checkbox"/> Estate <input type="checkbox"/> S-Corp <input type="checkbox"/> Partnership			1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return		\$
			2. Amount of West Virginia income tax withheld and refunded (see instructions)		\$

**Taxable Year of Organization**

<b>Beginning</b>			<b>Ending</b>		
MM	DD	YYYY	MM	DD	YYYY

TO BE FILED IN THE ABSENCE OF FORM WV/NRW-4, WEST VIRGINIA NONRESIDENT INCOME TAX AGREEMENT





## INSTRUCTIONS

**Who Must File:** Every partnership, S corporation, estate or trust ("organization") deriving income or gain from West Virginia sources must complete Form WV/NRW-2 for each NONRESIDENT partner, shareholder, or beneficiary, ("Nonresident Distributee") who received distributions (actual or deemed) of West Virginia source income or gain from such Organization unless the Organization shows on its Schedule K-1's for Nonresident Distributees (or as an attachment thereto) the information required by the Tax Commissioner. A corporate partner or beneficiary is a nonresident when its commercial domicile is located outside West Virginia.

**When and Where to File:** Form WV/NRW-2 and remittance must accompany the Organization's West Virginia income tax return when it is filed. Partnerships/S corporations mail returns to West Virginia State Tax Department, PO Box 11751, Charleston, WV 25339-1751. Trusts mail returns to West Virginia State Tax Department, PO Box 1071, Charleston, WV 15324-1071. This form may be copied or a facsimile made and distributed as follows: (1) one copy to be attached to the Organization's West Virginia tax return, (2) one copy for the Organization's records, and (3) two copies must be furnished to each nonresident distributee from whom West Virginia income tax is withheld.

**Amount of Withholding:** The withholding tax rate is 6.5% of the amount subject to withholding.

**Nonresident Distributees:** The Nonresident individual named on this Form WV/NRW-2 is required to file a West Virginia Personal Income Tax Return (Form IT-140) with this Department by mailing it to PO Box 1071, Charleston, WV 25324-1071. The amount entered on line 2, Form WV/NRW-2, is allowed as a credit against the individual's West Virginia personal income tax liability for the taxable year and should be claimed as West Virginia income tax withheld. Attach a copy of Form WV/NRW-2 to the Form IT-140 in the space provided for attaching the Federal withholding form, Federal Form W-2.

If the Nonresident is an entity taxable as a corporation, it is required to file a West Virginia Corporation Net Income/Business Franchise Tax Return (WV/CNF-120) with the Department by mailing it to PO Box 1202, Charleston, WV 25324-1202. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the corporation's West Virginia corporation net income tax liability and should be claimed as estimated tax paid. Attach a copy of WV/NRW-2 to the Form WV/CNF-120.

**Taxable Years:** If the Nonresident Distributee's taxable year is the same as the taxable year of the Organization, the Distributee is required to report the income and claim withholding on the Distributee's annual West Virginia income tax return for that taxable year. If the taxable years are different, the Distributee reports the income and claims withholding tax credit on the Distributee's annual West Virginia income tax return filed for the taxable year during which the Organization's taxable year ended. **A copy of this form must be attached to the Distributee's annual return.**