

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	
WV IDENTIFICATION NUMBER	FEIN			FEIN	WV IDENTIFICATION NUMBER		
CHECK ONE: ☐ S Corporation ☐ Limited Liability Company ☐ Partnership ☐ 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
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 States 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



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NAME

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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. West Virginia Military Incentive Credit	22		.00
23. Apprentice Training Tax Credit	23		.00
24. Film Industry Tax Credit	24		.00
25. Manufacturing Property Tax Adjustment Credit	25		.00
26. Alternative Fuel Tax Credit	26		.00
27. Farm to Food Bank Tax Credit	27		.00
28. Post-Coal Mine Site Business Credit	28		.00
29. Downstream Natural Gas Manufacturing Investment Tax Credit	29		.00

ADDITIONAL INFORMATION

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

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 owner’s distributive share of items of gain, loss, modification and credit applicable to the owner.

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

Lines 2 through 15 reflect the distributive share of modifications available to the owner reported on the entity’s Schedule B.

Lines 16 through 31 reflect the distributive share of tax credits available to the owner reported on the entity’s Schedule CIT-100TC.

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.