

EXTENSION OF TIME  
TO FILE BUSINESS FRANCHISE TAX  
AND INFORMATION RETURNS

**NOTE:** This form is to be used for requesting an extension of time to file the S Corporation, Partnership and/or Business Franchise Tax Return and for making tentative payments for the pass through entities and the nonresident withholding tax. This form is not a substitute for filing the annual tax returns.

**WHO MAY FILE -** Any S-Corporation or Partnership, including the Business Franchise Tax, and any Estate or Trust needing an extension of time to file the West Virginia Income/Business Franchise Tax Return (form WV/SPF-100) or the West Virginia Fiduciary Income Tax Return (Form IT-141) and expects to owe tax must file Form WV/NRW-1. Any taxpayer granted an extension of time to file a federal return is granted the same extension of time to file their West Virginia return. 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.

**PAYMENT OF NONRESIDENT WITHHOLDING TAX -** West Virginia tax law (Code §11-21-71a) requires S Corporations, Partnerships and Fiduciaries to withhold income tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders, partners and beneficiaries. The withholding tax rate is 4%.

The nonresident withholding tax is due and payable with this request. You must remit by the unextended due date, 90% of the nonresident withholding tax due for the taxable year or 100% of the tax paid for the prior taxable year, if the prior tax year was a full 12 months and tax was paid. If the balance due on your annual return is paid by the last day of your extension and the amount due is 10% or less of the tax due for the taxable year, no additions to tax will be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding.

**WHEN TO FILE –** An S Corporation's annual West Virginia Income/Business Franchise Tax return is due on or before the fifteenth day of the third month following the close of the taxable year. A Partnership's annual West Virginia Income/Business Franchise Tax return is due on or before the fifteenth day of the fourth month following the close of the taxable year.

**HOW AND WHERE TO FILE –** Payment of any tax balance due may be made by completing form WV/NRW-1 below, detaching and mailing to:

**West Virginia State Tax Department  
Internal Auditing Division  
P. O. Box 11751  
Charleston, West Virginia 25339-1751**

Make check payable to: West Virginia State Tax Department

**CLAIMING OF TENTATIVE PAYMENT –** A tentative payment made by filing form WV/NRW-1 must be claimed on line 12 of your West Virginia Income/Business Franchise Tax return (Form WV/SPF-100).

WV/NRW-1 (Rev. 5/07)	DETACH HERE                  EXTENSION OF TIME TO FILE INFORMATION RETURNS	DETACH HERE                  WEST VIRGINIA STATE TAX DEPARTMENT
1. TYPE OF ORGANIZATION: (CHECK ONLY ONE)	<input type="checkbox"/> PARTNERSHIP FILING FORM WV/SPF-100	<input type="checkbox"/> ESTATE OR TRUST FILING FORM IT-141
	<input type="checkbox"/> S CORPORATION FILING FORM WV/SPF-100	
2. TAXABLE YEAR ENDING	MM DD YEAR	FEIN
NAME & ADDRESS	3. ENTER EXTENSION DATE REQUESTED	
	MM DD YEAR	
	4. FIDUCIARY INCOME TAX DUE	00
	5. NONRESIDENT WITHHOLDING TAX DUE	00
	6. BUSINESS FRANCHISE TAX DUE	00
	7. TOTAL TAX DUE (add Lines 4 through 6)	00
	SIGNATURE _____	DATE _____
		B 5 4 0 5 0 7 1 3 A