

PTE-100

REV 8-21

W

WEST VIRGINIA INCOME TAX RETURN
S CORPORATION & PARTNERSHIP (PASS-THROUGH ENTITY)

2021

TAX PERIOD BEGINNING, ENDING, EXTENDED DUE DATE, ENTITY NAME, FEIN, WV ACCOUNT NUMBER, MAILING ADDRESS, CITY, STATE, ZIP, HAS THE PARTNERSHIP ELECTED OUT OF THE CENTRALIZED AUDIT REGIME, REPRESENTATIVE FIRST NAME, LAST NAME, REPRESENTATIVE TIN, REPRESENTATIVE US PHONE, CONTACT FIRST NAME, CONTACT LAST NAME, CONTACT PHONE, CONTACT EMAIL, REPRESENTATIVE US ADDRESS.

CHECK ALL APPLICABLE BOXES

1) ENTITY TYPE: S-CORPORATION (INCLUDE 1120S), PARTNERSHIP (INCLUDE 1065)

2) RETURN TYPE: ANNUAL, INITIAL, FINAL, AMENDED, OTHER, 52/53 WEEK FILER, DAY OF WEEK ENDING, FISCAL

3) IF FINAL/SHORT/INITIAL RETURN: CEASED OPERATIONS IN WV, CHANGE OF OWNERSHIP, CHANGE OF FILING STATUS, MERGER, SUCCESSOR FEIN OF PREDECESSOR, TECHNICAL TERMINATIONS, OTHER

4) ACTIVITY DESCRIPTION: WHOLLY WV ACTIVITY, MULTISTATE ACTIVITY

5) REPORTABLE ENTITIES (ALL ENTITIES MUST BE INCLUDED ON SCHEDULE D): A. ANY PTE YOU ARE A PARTNER, MEMBER, OR SHAREHOLDER DOING BUSINESS IN WV; B. ANY ENTITY YOU OWN 80% OF VOTING STOCK; C. ANY ENTITY THAT OWNED MORE THAN 80% OF YOUR STOCK; D. ANY DISREGARDED ENTITY, INCLUDING QSUBS; E. ANY CONTROLLED FOREIGN CORPORATION

Table with 3 columns: Description, (A) INCOME, (B) WITHHOLDING. Rows include WV DISTRIBUTIVE INCOME OF RESIDENTS, WV DISTRIBUTIVE INCOME OF NONRESIDENTS FILING ON A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN F), WV DISTRIBUTIVE INCOME OF NONRESIDENTS SUBJECT TO WV WITHHOLDING TAX THAT ARE NOT FILING A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN G), WV DISTRIBUTIVE INCOME OF NONRESIDENTS WHO HAVE ATTESTED ON A NRW-4 THAT THEY WILL FILE AND PAY WV INCOME TAX DIRECTLY OR ARE TAX EXEMPT ENTITIES, TOTAL WV INCOME, TOTAL WV WITHHOLDING DUE.



NAME

FEIN

11. Total WV withholding due (from previous page).....	11		.00
12. Prior year carryforward credit.....	12	.00	
13. Estimated and extension payments.....	13	.00	
14. Total Withholding credits (see instructions) .....			
<input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)	14	.00	
15. Payments (add lines 12 through 14; must match total on Schedule C)	15		.00
16. Overpayment previously refunded or credited (amended return only) .....	16		.00
17. TOTAL PAYMENTS (subtract line 16 from line 15).....	17		.00
18. Tax Due – If line 17 is smaller than line 11, enter amount owed. If line 17 is larger than line 11 skip to Line 22 .....	18		.00
19. Interest for late payment.....	19		.00
20. Additions to tax for late filing and/or late payment.....	20		.00
21. Total Due with this return (add lines 18 through 20) Make check payable to West Virginia State Tax Department .....	21		.00
22. Overpayment (Line 17 less line 11).....	22	.00	
23. Amount of line 22 to be credited to next year's tax .....	23	.00	
24. Amount to be refunded (line 22 minus line 23).....	24	.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 Date

Print name of Officer/Partner or Member

Title Business Telephone #

Email

Signature of paid preparer Date

Print name of Preparer

Firm's name and address Preparer's Telephone #

Preparer's Email

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
TAX ACCOUNT ADMINISTRATION DIVISION  
PO BOX 11751  
CHARLESTON WV 25339-1751



1. Income/Loss: S Corporation use Federal Form 1120S; Partnership use Federal Form 1065 .....	1	.00
2. Other income: S Corporation use Federal Form 1120S, Schedule K; Partnership use Federal Form 1065, Schedule K .....	2	.00
3. Other expenses/deductions: S Corporation use Federal Form 1120S, Schedule K; Partnership use Federal Form 1065, Schedule K.....	3	.00
4. <b>TOTAL FEDERAL INCOME:</b> Add lines 1 and 2 minus line 3 – Attach federal return .....	4	.00
5. Modifications Increasing Federal Income (Schedule B, Line 6).....	5	.00
6. Modifications decreasing Federal Income (Schedule B, Line 12).....	6	.00
7. Modified Federal S Corporation/Partnership income (sum of lines 4 plus line 5 minus line 6)..... Wholly WV Entity go to line 13. Multistate Entity continue to line 8.	7	.00
8. Total nonbusiness income allocated everywhere from Form PTE-100APT, Schedule A1, Column 3, Line 9	8	.00
9. Income subject to apportionment (line 7 less line 8).....	9	.00
10. West Virginia apportionment factor (Round to 6 decimal places) from PTE-100APT Schedule B, Part 1, line 8; or, if applicable, from PTE-100APT Schedule B, Part 2, Column 3; or PTE-100APT Schedule B, Part 3, Column 3.....	10	.
11. Multistate S Corporation/Partnership's apportioned income (line 9 multiplied by line 10).....	11	.00
12. Nonbusiness income allocated to West Virginia. From Form PTE-100APT, Schedule A2, line 9 ..	12	.00
13. West Virginia income (wholly WV entities enter amount from line 7; multistate entities add lines 11 and line 12). <b>You must complete Schedule SP</b> .....	13	.00



Adjustments Increasing

1. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	1	.00
2. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	2	.00
3. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	3	.00
4. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	4	.00
5. Other increasing adjustments Provide a brief description: <input type="text"/>	5	.00
<b>TOTAL INCREASING ADJUSTMENTS</b>		
6. (Add lines 1 through 5; enter here and on Schedule A, line 5).....	6	.00

Adjustments Decreasing

7. Interest or dividends received on United States 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. Qualified Opportunity Zone business income (Include Copy of IRS form 8996) .....	9	.00
10. Other decreasing adjustments Provide a brief description: <input type="text"/>	10	.00
11. Allowance for governmental obligations/obligations secured by residential property (Complete Schedule B-1).....	11	.00
12. <b>TOTAL DECREASING ADJUSTMENTS</b> (Add lines 7 through 11; enter here and on Schedule A, line 6).....	12	.00

Schedule B-1

ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY RESIDENTIAL PROPERTY (§11-24-6(f))

1. Federal obligations and securities.....	1	.00
2. Obligations of WV and political subdivisions of WV.....	2	.00
3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV.....	3	.00
4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV.....	4	.00
5. TOTAL (add lines 1 through 4).....	5	.00
6. Total assets as shown on Schedule L, Federal Form 1120S or Federal Form 1065.....	6	.00
7. Line 5 divided by line 6 (round to 6 decimal places) .....	7	.
8. <b>ADJUSTED INCOME.</b> (Add Schedule A line 4 and Schedule B line 6. Subtract the sum of Schedule B lines 7 through 10 )	8	.00
9. <b>ALLOWANCE</b> (line 7 x line 8, disregard sign) Enter here and on Schedule B line 11 .....	9	.00



# SCHEDULE OF TAX PAYMENTS

# 2021

Taxpayers reporting more than 10 payments must file their PTE-100 return electronically.

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
						.00
						.00
						.00
						.00
<b>TOTAL (AMOUNT MUST AGREE WITH AMOUNT ON PTE-100, LINE 14).....</b>						<b>.00</b>

# SCHEDULE OF REPORTABLE ENTITIES

# 2021

This is a schedule of all reportable entities that are included on PTE-100 page 1, section 5  
Taxpayers reporting more than 10 entities must file their PTE-100 return electronically.

NAME OF ENTITY	FEIN	PARENT NAME	PARENT FEIN	TYPE OF ENTITY (SEE INSTRUCTIONS)



ENTITY NAME

FEIN

This form is to be used by S Corporations and Partnerships to summarize the tax credits that are allocable to their shareholders/partners. 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. The S Corporation or Partnership must complete an allocation schedule for each tax credit claimed. These allocations will be reported on their K-1 or K-1C. **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>	CREDIT CALCULATED ON APPROPRIATE SCHEDULE	AVAILABLE TAX CREDIT FOR CURRENT YEAR
THE TOTAL AMOUNT OF CREDIT <b>CANNOT EXCEED</b> THE TAX LIABILITY FOR THAT TAX		
1. Economic Opportunity Tax Credit (§11-13Q) <b>Schedule WV EOTC-1and EOTC-A</b> ..... 1	.00	.00
2. Environmental Agricultural Equipment Tax Credit (§11-13k) <b>Form WV AG-1</b> ..... 2	.00	.00
3. West Virginia Neighborhood Investment Program Credit (§11-13J) <b>Form WV NIPA-2</b> ..... 3	.00	.00
4. Apprentice Training Tax Credit (§11-13w) <b>Schedule WV ATTC-1</b> ..... 4	.00	.00
5. Film Industry Tax Credit (§11-13x) <b>Schedule WVFIIA-TCS</b> ..... 5	.00	.00
6. Alternative Fuel Tax Credit (§11-6d) <b>Schedule AFTC-1</b> ..... 6	.00	.00
7. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) <b>Schedule RBIC and RBIC-A</b> ..... 7	.00	.00
8. West Virginia Military Incentive Credit (§11-24-12) <b>Schedule J</b> ..... 8	.00	.00
9. Farm to Food Bank Tax Credit (§11-13DD) <b>Department of Agriculture Certificate</b> ..... 9	.00	.00
10. Post-Coal Mine Site Business Credit (§11-28) <b>Schedule PCM-1</b> ..... 10	.00	.00
11. Downstream Natural Gas Manufacturing Investment Credit (11-13GG) <b>Schedule DNG-1</b> ..... 11	.00	.00
12. Natural Gas Liquids (§11-13HH) <b>Schedule NGL-1</b> ..... 12	.00	.00
13. Donation or Sale of Vehicle to Charitable Organizations (§11-13FF) <b>Schedule DSV-1</b> ..... 13	.00	.00
14. Small Arms And Ammunition Manufacturers Credit (§11-13KK) <b>Schedule SAAM-1</b> ..... 14	.00	.00
15. <b>TOTAL CREDITS</b> add lines 1 through 14..... 15	.00	.00



FEIN \_\_\_\_\_

This form is used by entities 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 PTE-100. 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-1 .....			.00
9. Nonbusiness income/loss Sum of lines 1 through 8, of Column 3. Enter total of Column 3 on PTE-100 Schedule A, Line 8 .....			.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-1.....			.00
9. Net nonbusiness income/loss allocated to West Virginia Sum of lines 1 through 8, Column 3. Enter on PTE-100 Schedule A, Line 12.....			.00



(PTE-100APT)

W

FEIN

**FAILURE TO COMPLETE  
PTE-100APT, SCHEDULE B WILL RESULT  
IN 100% APPORTIONMENT TO WV**

**APT SCHEDULE B  
APPORTIONMENT FACTORS FOR MULTISTATE S CORPORATIONS/PARTNERSHIPS (§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 PTE-100, Schedule A, line 10			.

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

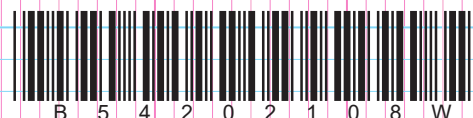
Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.  
Enter on PTE-100, Schedule A, line 10

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

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

Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.  
Enter on PTE-100, Schedule A, line 10

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





SUMMARY OF K-1 SHAREHOLDERS/PARTNERS OWNERSHIP  
AND COMPUTATION OF WITHHOLDING TAX

2021

	(A) SHAREHOLDER/ PARTNER NAME	(B) SSN/FEIN	(C) CHECK ONLY ONE				(D) PERCENTAGE OF OWNERSHIP <small>to the sixth decimal place</small>	(E) WV DISTRIBUTIVE INCOME	(F) TAX WITHHELD FOR NONRESIDENT COMPOSITE	(G) TAX WITHHELD FOR OTHER NONRESIDENT
			1 WV RESIDENT	2 NONRESIDENT COMPOSITE	3 NONRESIDENT	4 NRW-4 or TAX EXEMPT				
<input type="checkbox"/>	MARK IF A SINGLE SHAREHOLDER/PARTNER HAS 100% OWNERSHIP									
1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00
11			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00
12			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.	.00	.00	.00
<b>Page totals</b>								.00	.00	.00
<b>SP Schedule Grand Total</b>								.00	.00	.00

Taxpayers reporting more than 12 shareholders/partners must file their PTE-100 return electronically.

- Transfer Total of **Column F** to **line 7 (Withholding column)** of **PTE-100**
- Transfer Total of **Column G** to **line 8 (Withholding column)** of **PTE-100**

FEIN	Total WV Income
------	-----------------



FEIN				EXTENDED DUE DATE					
<b>TAX YEAR</b>									
BEGINNING					ENDING				
	MM	DD	YYYY			MM	DD	YYYY	
BUSINESS NAME AND ADDRESS					<b>TYPE OF BUSINESS</b> (CHECK ONLY ONE)				
					<input type="checkbox"/> Partnership Filing Form PTE-100				
					<input type="checkbox"/> S Corporation Filing Form PTE-100				
<b>Contact Person</b>					<b>Contact Phone #</b>				
1. Nonresident Withholding Tax.....					1			.00	
2. Nonresident Composite Withholding Tax.....					2			.00	
3. Less Prior Year Credit and Estimated Payment .....					3			.00	
4. Balance Due .....					4			.00	

**NOTE:** This form is to be used for requesting an extension of time to file the S Corporation or Partnership Income Tax Return and for making an extension payment for the pass-through entity's nonresident withholding tax or their Nonresident Composite account. This form is not a substitute for filing annual tax returns.

**WHO MAY FILE:** Any S Corporation or Partnership needing an extension of time to file the West Virginia Income Tax Return (Form PTE-100) and expecting to owe tax must file Form PTE-100EXT. 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 an extension payment pending the filing of your annual return.

**PAYMENT OF NONRESIDENT WITHHOLDING TAX:** West Virginia tax law (Code §11-21-71a) requires S Corporations and Partnerships to withhold income tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders and partners. The withholding tax rate is 6.5%.

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 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 Tax return is due on or before the fifteenth day of the third month following the close of the taxable year.

**CLAIMING OF EXTENSION PAYMENT:** A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Income Tax return (Form PTE-100) and Schedule C.

Make check payable and remit to:

**West Virginia State Tax Department**  
**Tax Account Administration Division**  
**PO Box 11751**  
**Charleston, WV 25339-1751**

