

TAX PERIOD BEGINNING MM/DD/YYYY	ENDING MM/DD/YYYY	EXTENDED DUE DATE MM/DD/YYYY	
ENTITY NAME		FEIN	WV ACCOUNT NUMBER
MAILING ADDRESS		HAS THE PARTNERSHIP ELECTED OUT OF THE CENTRALIZED AUDIT REGIME UNDER IRC SECTION 6221(b)?	
CITY STATE ZIP		<input type="checkbox"/> Yes <input type="checkbox"/> NO IF NO, PROVIDE A DESIGNATION OF THE STATE PARTNERSHIP REPRESENTATIVE (OR THE FEDERAL PARTNERSHIP REPRESENTATIVE)	
STATE OF DOMICILE	NAICS	REPRESENTATIVE FIRST NAME	LAST NAME
<input type="checkbox"/> CHANGE OF ADDRESS		REPRESENTATIVE TIN	REPRESENTATIVE US PHONE
CONTACT FIRST NAME	CONTACT LAST NAME	REPRESENTATIVE US ADDRESS	
CONTACT PHONE	CONTACT EMAIL		

**CHECK ALL APPLICABLE BOXES**

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

2) RETURN TYPE  ANNUAL  INITIAL  FINAL  AMENDED  AAR  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 (WV ACTIVITY ONLY)  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  D. ANY DISREGARDED ENTITY, INCLUDING QSUBS
- C. ANY ENTITY THAT OWNED MORE THAN 80% OF YOUR STOCK  E. ANY CONTROLLED FOREIGN CORPORATION

(A) INCOME (B) WITHHOLDING

6) WV DISTRIBUTIVE INCOME OF RESIDENTS.....	.00	
7) WV DISTRIBUTIVE INCOME OF NONRESIDENTS FILING ON A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN F).....	.00	.00
8) WV DISTRIBUTIVE INCOME OF NONRESIDENTS SUBJECT TO WV WITHHOLDING THAT ARE NOT FILING A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN G).....	.00	.00
9) 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 .....	.00	
10) TOTAL WV INCOME (SUM OF LINE 6 THROUGH 9, MUST MATCH SCHEDULE A, LINE 13).....	.00	
11) TOTAL WV WITHHOLDING DUE (LINE 7 PLUS LINE 8).....		.00



B 5 4 2 0 2 4 0 1 W



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, Column 3; 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



B 5 4 2 0 2 4 0 3 W

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 REPORTABLE ENTITIES

# 2024

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> THE TOTAL AMOUNT OF CREDIT <b>CANNOT EXCEED</b> THE TAX LIABILITY FOR THAT TAX	CREDIT CALCULATED ON APPROPRIATE SCHEDULE	AVAILABLE TAX CREDIT FOR CURRENT YEAR
1. Economic Opportunity Tax Credit (§11-13Q) <b>Schedule EOTC-1and EOTC-A</b> .....	1	.00
2. High Technology Manufacturing Business (§11-13Q-10a) <b>Schedule EOTC-HTM</b> .....	2	.00
3. Environmental Agricultural Equipment Tax Credit (§11-13k) <b>Form AG-1</b> .....	3	.00
4. West Virginia Neighborhood Investment Program Credit (§11-13J) <b>Form NIPA-2</b> .....	4	.00
5. Apprentice Training Tax Credit (§11-13w) <b>Schedule ATTC-1</b> .....	5	.00
6. Alternative Fuel Tax Credit (§11-6d) <b>Schedule AFTC-1</b> .....	6	.00
7. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) <b>Schedule RBIC</b> .....	7	.00
8. Qualified Residential Rehabilitated Buildings Investment Credit (§11-21-8g) <b>Schedule RBIC-A</b> .....	8	.00
9. West Virginia Military Incentive Credit (§11-24-12) <b>Schedule J</b> .....	9	.00
10. Farm to Food Bank Tax Credit (§11-13DD) <b>Department of Agriculture Certificate</b> .....	10	.00
11. Post-Coal Mine Site Business Credit (§11-28) <b>Schedule PCM-1</b> .....	11	.00
12. Downstream Natural Gas Manufacturing Investment Credit (11-13GG) <b>Schedule DNG-1</b> .....	12	.00
13. Natural Gas Liquids (§11-13HH) <b>Schedule NGL-1</b> .....	13	.00
14. Donation or Sale of Vehicle to Charitable Organizations (§11-13FF) <b>Schedule DSV-1</b> .....	14	.00
15. Small Arms And Ammunition Manufacturers Credit (§11-13KK) <b>Schedule SAAM-1</b> .....	15	.00
16. WV Jumpstart Savings Program Credit for Employer contribution (§11-24-10a) <b>Schedule JSP-1</b> .....	16	.00
17. Capital Investment in Child-Care Property Tax Credit (§11-21-97) <b>Schedule CIP</b> .....	17	.00
18. Operating Costs of Child-Care Property Tax Credit (§11-21-97) <b>Schedule OCF</b> .....	18	.00
19. Industrial Advancement Act Credit (§11-13LL-1) .....	19	.00
20. West Virginia Film Industry Investment Tax Credit (§11-13X) <b>FIIA-TCS</b> .....	20	.00
21. Build WV Property Value Adjustment Tax Credit (§5B-2L) <b>PVA-2</b> .....	21	.00
<b>22. TOTAL CREDITS</b> add the credits above .....	<b>22</b>	<b>.00</b>



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



B 5 4 2 0 2 4 0 7 W

(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**

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

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

**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



B 5 4 2 0 2 4 0 8 W



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

2024

	(A) SHAREHOLDER/ PARTNER NAME <small>MARK IF A SINGLE SHAREHOLDER/PARTNER HAS 100% OWNERSHIP</small>	(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"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.00	.00	.00	.00
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.00	.00	.00	.00
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.00	.00	.00	.00
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.00	.00	.00	.00
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.00	.00	.00	.00
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.00	.00	.00	.00
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.00	.00	.00	.00
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.00	.00	.00	.00
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.00	.00	.00	.00
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	.00	.00	.00	.00
<b>SP Totals</b>										
							.00		.00	.00

Taxpayers reporting more than 10 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	.00
Total WV Income	.00

