

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	

**CHECK ALL APPLICABLE BOXES**

1) ENTITY TYPE

CORPORATION

NONPROFIT

2) RETURN TYPE

ANNUAL

INITIAL

FINAL

AMENDED

RAR

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) FILING METHOD

SEPARATE ENTITY

CHECK HERE IF SEPARATE BUT PART OF FEDERAL CONSOLIDATED. ENTER FEIN: \_\_\_\_\_

COMBINED (UB-CR)

SEPARATE COMBINED

GROUP COMBINED SURETY FEIN:

WORLDWIDE ELECTION \_\_\_\_\_

5) IF SEPARATE, INDICATE ACTIVITY

WHOLLY WV ACTIVITY (SCHEDULE 1)

MULTISTATE ACTIVITY (SCHEDULE 2)

6) REPORTABLE ENTITIES (SCHEDULE C):

ANY PTE YOU ARE A PARTNER, MEMBER, OR SHAREHOLDER DOING BUSINESS IN WV

ANY ENTITY YOU OWN 80% OF VOTING STOCK

ANY DISREGARDED ENTITY

ANY ENTITY THAT OWNED MORE THAN 80% OF YOUR STOCK

ANY CONTROLLED FOREIGN CORPORATION

7) CURRENTLY UNDER AUDIT BY THE IRS?

NO

YES  
YEARS UNDER AUDIT:

8) TYPE OF FEDERAL RETURN INCLUDED WITH THIS RETURN

1120

PROFORMA 1120

990

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		<b>.00</b>

Direct Deposit of Refund  CHECKING  SAVINGS

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 Title Date Email Business Telephone Number

Signature of paid preparer Printed Name Firm's name and address Date Email Preparer's Telephone Number

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. 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) COMPLETED FORM <u>MUST</u> BE ATTACHED.....	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	.065	
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
Enter on CNF-120, page 2, line 9			



# Adjustments to Federal Taxable Income 2018

## Adjustments Increasing Federal Taxable Income (§11-24-6 and 6a)

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

## Adjustments Decreasing Federal Taxable Income (§11-24-6)

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. Other decreasing adjustments.....	22	.00
23. SUBTOTAL of decreasing adjustments (Add lines 13 through 22).....	23	.00
24. Schedule B-1 allowance (Schedule B-1, Line 9).....	24	.00
<b>25. TOTAL DECREASING ADJUSTMENTS</b> (Add lines 23 and 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 line 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





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



(CNF-120APT)

W

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

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 Column 3 on CNF-120, Schedule 2, line 7.

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





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 2017 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



B 3 0 2 0 1 8 1 2 W

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 before 7/1/18.				
34. Enter the number of days on line 32 after 6/30/18 and before 1/1/19.....				
35. Enter the number of days on line 32 after 12/31/18 and before 7/1/19.....				
36. Enter the number of days on line 32 after 6/30/19 and before 1/1/20.....				
37. Underpayment on Part III, Line 29 x (number of days on line 33/365) x .0875.....	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
38. Underpayment on Part III, Line 29 x (number of days on line 34/365) x .0875.....	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
39. Underpayment on Part III, Line 29 x (number of days on line 35/365) x .0875.....	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
40. Underpayment on Part III, Line 29 x (number of days on line 36/365) x * %.....	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
41. TOTAL: Add lines 37 through 40.....	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
42. PENALTY DUE – Add Columns A – D, line 41. Enter here and on line 6 of Part 1 and on CNF-120, line 22.....				<b>.00</b>

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

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	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 (see instructions)			\$		
	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 earning income 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 (See CNF 120, Schedule B-1)	15	.00



B 3 0 2 0 1 8 1 5 W



ATTACHMENT

1120