

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

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 overpayment | 16 | | .00 |
| 17. Amount of line 16 to be credited to next year's tax..... | 17 | | .00 |
| 18. Amount of line 16 to be refunded (subtract line 17 from line 16)..... | 18 | | .00 |
| 19. If line 15 is smaller than line 9, enter tax due 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. TOTAL DUE with this return (add lines 19 through 22)..... | 23 | | .00 |

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



WEST VIRGINIA NET OPERATING LOSS
 CARRYFORWARD CALCULATION (§11-24-6 (D))

2018

| COLUMN 1 Month and Year of Loss MM YYYY | | COLUMN 2 FEIN of the Consolidated Parent or FEIN of Each Entity Incurring WV NOL | COLUMN 3 Amount of West Virginia Net Operating Loss | | COLUMN 4 Amount carried back to years prior to loss year | | COLUMN 5 Amount carried forward to years prior to this year | | COLUMN 6 Amount being used this year | | COLUMN 7 Remaining unused net operating loss | |
|---|------|---|--|-----|---|-----|--|-----|---|-----|---|-----|
| 02 | 2008 | 54-1996968 | 1000 | .00 | | .00 | 500 | .00 | 500 | .00 | 0 | .00 |
| 20 | 2017 | 54-1996968 | 10000 | .00 | | .00 | | .00 | 714 | .00 | 9286 | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| 20 | 2008 | 54-6456789 | 2000 | .00 | | .00 | 1500 | .00 | 249 | .00 | 251 | .00 |
| 20 | 2017 | 54-6456789 | 20000 | .00 | | .00 | | .00 | | .00 | 20000 | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| 20 | 2008 | 54-2029102 | 3000 | .00 | | .00 | 2500 | .00 | 500 | .00 | 0 | .00 |
| 20 | 2017 | 54-2029102 | 300 | .00 | | .00 | | .00 | 300 | .00 | 0 | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| 02 | 2008 | 54-7897897 | 4000 | .00 | | .00 | 3500 | .00 | 500 | .00 | 0 | .00 |
| 02 | 2017 | 54-7897897 | 40000 | .00 | | .00 | | .00 | 40000 | .00 | | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| West Virginia net operating loss carryforward being used in current tax year | | | | | | | | | | | | |
| Sum of column 6 – Enter on Schedule 1, line 5 or Schedule 2, line 11 or UB-CR, Column 3..... | | | | | | | | | 42763 | .00 | | |

***PLEASE NOTE** – WV Net Operating Loss incurred in tax years beginning on and after January 1, 2009 can only be claimed by the entity that incurred the loss. To claim loss incurred on a consolidated return that the entity was a part of prior to 2009, provide the name and FEIN of the Consolidated Parent that reported the loss. To Claim loss in tax years 2009 and later (including each unitary group member), provide the name and FEIN of the entity that incurred the loss.

FEIN 11-1100003

motor carrier



B 3 0 2 0 1 8 0 8 W

WEST VIRGINIA NET OPERATING LOSS
 CARRYFORWARD CALCULATION (§11-24-6 (D))

2018

| COLUMN 1 Month and Year of Loss MM YYYY | | COLUMN 2 FEIN of the Consolidated Parent or FEIN of Each Entity Incurring WV NOL | COLUMN 3 Amount of West Virginia Net Operating Loss | | COLUMN 4 Amount carried back to years prior to loss year | | COLUMN 5 Amount carried forward to years prior to this year | | COLUMN 6 Amount being used this year | | COLUMN 7 Remaining unused net operating loss | |
|---|------|---|--|-----|---|-----|--|-----|---|-----|---|-----|
| 02 | 2008 | 20-0561309 | 1000 | .00 | | .00 | 0 | .00 | 1000 | .00 | 0 | .00 |
| 20 | 2017 | 20-0561309 | 2000 | .00 | | .00 | | .00 | 2000 | .00 | 0 | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| 20 | 2008 | 56-0903183 | 3000 | .00 | | .00 | 0 | .00 | 1358 | .00 | 1642 | .00 |
| 20 | 2007 | 56-0903183 | 4000 | .00 | | .00 | | .00 | | .00 | 4000 | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| 20 | 2008 | 54-1080403 | 5000 | .00 | | .00 | 0 | .00 | 2711 | .00 | 2289 | .00 |
| 20 | 2017 | 54-1080403 | 6000 | .00 | | .00 | | .00 | 0 | .00 | 6000 | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| 02 | 2008 | 56-0992562 | 7000 | .00 | | .00 | 0 | .00 | 4061 | .00 | 2939 | .00 |
| 02 | 2017 | 56-0992562 | 8000 | .00 | | .00 | | .00 | 0 | .00 | 8000 | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| | | | | .00 | | .00 | | .00 | | .00 | | .00 |
| West Virginia net operating loss carryforward being used in current tax year | | | | | | | | | | | | |
| Sum of column 6 – Enter on Schedule 1, line 5 or Schedule 2, line 11 or UB-CR, Column 3..... | | | | | | | | | 11130 | .00 | | |

***PLEASE NOTE** – WV Net Operating Loss incurred in tax years beginning on and after January 1, 2009 can only be claimed by the entity that incurred the loss. To claim loss incurred on a consolidated return that the entity was a part of prior to 2009, provide the name and FEIN of the Consolidated Parent that reported the loss. To Claim loss in tax years 2009 and later (including each unitary group member), provide the name and FEIN of the entity that incurred the loss.

FEIN 11-1100003

Financial Organization



B 3 0 2 0 1 8 0 8 W

CNF-120TC SUMMARY OF CORPORATION NET INCOME TAX CREDITS **2018**
 REV 8-18 W

| | |
|------------------|------|
| CORPORATION NAME | FEIN |
| | |

This form is used by corporations to summarize the tax credits that they claim against their Corporation Net Income Tax liability. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. 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. **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.**

| TAX CREDITS THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX | | COLUMN 1 CREDIT CALCULATED ON APPROPRIATE SCHEDULE | COLUMN 2 CREDIT USED |
|--|----|--|--|
| 1. Economic Opportunity Tax Credit (§11-13Q) Schedule WV/EOTC-1 | 1 | .00 | .00 |
| 2. Manufacturing Investment Tax Credit (§11-13S) Schedule WV/MITC-1 | 2 | .00 | .00 |
| 3. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) Schedule RBIC | 3 | .00 | .00 |
| 4. West Virginia Neighborhood Investment Program Credit (§11-13J) Form WV/NIPA-2 | 4 | .00 | .00 |
| 5. Environmental Agricultural Equipment Tax Credit (§11-13k) Form WV/AG-1 | 5 | .00 | .00 |
| 6. Electric, Gas, and Water Utilities Rate Reduction Credit (§11-24-11) Schedule L | 6 | .00 | .00 |
| 7. Telephone Utilities Rate Reduction Credit (§11-24-11a) Schedule K | 7 | .00 | .00 |
| 8. West Virginia Military Incentive Credit (§11-24-12) Schedule J | 8 | .00 | .00 |
| 9. Apprentice Training Tax Credit (§11-13w) Schedule WV/ATTC-1 | 9 | .00 | .00 |
| 10. Film Industry Tax Credit (§11-13x) Schedule WVFIIA-TCS | 10 | .00 | .00 |
| 11. Manufacturing Property Tax Adjustment Credit (§11-13Y) Schedule WV/MPTAC-1 | 11 | .00 | .00 |
| 12. Alternative Fuel Tax Credit (§11-6d) Schedule AFTC-1 | 12 | .00 | .00 |
| 13. Innovative Mine Safety Technology Tax Credit (§11-13BB) Schedule IMSTTC-1 | 13 | .00 | .00 |
| 14. Farm to Food Bank Tax Credit (§11-13DD)..... | 14 | .00 | .00 |
| 15. TOTAL CREDITS Add lines 1 through 14..... | 15 | .00 | .00 |
| | | | Enter on Line 11, Schedule 1 or Line 17, Schedule 2 |

Attach this form and the appropriate computation schedules/forms and documentation to your return to support the credit claimed.



| 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 |
|--|---|-----|

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

SCHEDULE WV/EOTC-1

SCHEDULE

WV/

MITC-1

SCHEDULE RBIC

FORM
WV/NIPA-2

FORM
WV/AG-1

SCHEDULE

L

SCHEDULE

K

SCHEDULE

J

SCHEDULE WV/ATTC-1

SCHEDULE WVFIIA-TCS

SCHEDULE

WV/

MPTAC-1

SCHEDULE AFTC-1

SCHEDULE IMSTTC-1