AX PERIOD BEGIN		poration & P	Partnership	me Tax Return o (Pass-Throug	EXTENDE	ED	U
			MM/DD/YYYY		DUE DAT		
ENTITY NAME				FEIN	V	VV ACCOUNT NUMB	ER
	+++++++++++++++++++++++++++++++++++++++						
MAILING ADDRES	S			HAS THE PARTNERSHIP UNDER IRC SECTION 622		F THE CENTRALIZED AUD	IT REGIME
						A DESIGNATION OF THE S	TATE
CITY		STATE Z	 IP	Yes NO		EPRESENTATIVE (OR THE EPRESENTATIVE)	FEDERAL
				REPRESENTATIVE FIRST	NAME LAST	ΓΝΑΜΕ	
STATE OF DOMIC	CILE NAICS			REPRESENTATIVE TIN	REPI	RESENTATIVE US PHONE	
		ADDR	RESS				
CONTACT FIRST	NAME CONTAC	T LAST NAME					
	+++++++++++++++++++++++++++++++++++++++			REPRESENTATIVE US AD	URESS		
CONTACT PHONE	CONTAC	TEMAIL					
	$++++++\overline{+}$						
	L APPLICAB	BLE BOXES	1) EN TY	TITY S-CORPORATION (PE (INCLUDE 1120S)	PARTNEF (INCLUDE		
) RETURN TYPE	ANNUAL	INITIAL	FINAL	AMENDED	OTHER		
	52/53 WEEK FILER	DAY OF WEEK END	DING		FISCAL		
3) IF FINAL/SHORT/ INITIAL RETURN	CEASED OPERATIONS	3 IN WV CHANGE	OF OWNERSHIP	CHANGE OF FILING	STATUS	MERGER	
	SUCCESSOR FEIN OF F	PREDECESSOR:		TECHNICAL TERM	INATIONS	OTHER	
4) ACTIVITY DESCRIPT	'ION:	WHOLLY WV A	ACTIVITY	MULTISTATE ACTI	VITY		
	TION:				VITY		
	TIES (ALL ENTITIES MUS	ST BE INCLUDED ON SC	CHEDULE C OR SCH	EDULE D):			
	TIES (ALL ENTITIES MUS		CHEDULE C OR SCH	EDULE D):			
	TIES (ALL ENTITIES MUS	ST BE INCLUDED ON SC	CHEDULE C OR SCH	EDULE D):			
	TIES (ALL ENTITIES MUS	ST BE INCLUDED ON SC	CHEDULE C OR SCH R SHAREHOLDER DO CK	EDULE D): DING BUSINESS IN WV	D ENTITY	PORATION	
	TIES (ALL ENTITIES MUS	ST BE INCLUDED ON SC PARTNER, MEMBER, OF /N 80% OF VOTING STOO	CHEDULE C OR SCH R SHAREHOLDER DO CK	EDULE D): DING BUSINESS IN WV ANY DISREGARDE	D ENTITY	PORATION (B) WITHHOLDIN	G
5) REPORTABLE ENTIT	TIES (ALL ENTITIES MUS	ST BE INCLUDED ON SC PARTNER, MEMBER, OR /N 80% OF VOTING STOO NNED MORE THAN 80%	CHEDULE C OR SCH R SHAREHOLDER DO CK	EDULE D): DING BUSINESS IN WV ANY DISREGARDE ANY CONTROLLEI	D ENTITY		6
6) WV DISTRIBUTIVE IN	ANY PTE YOU ARE A I ANY PTE YOU ARE A I ANY ENTITY YOU OW ANY ENTITY THAT OV ICOME OF RESIDENTS	ST BE INCLUDED ON SC PARTNER, MEMBER, OR IN 80% OF VOTING STOO WNED MORE THAN 80%	CHEDULE C OR SCH R SHAREHOLDER DO CK OF YOUR STOCK	EDULE D): DING BUSINESS IN WV ANY DISREGARDE ANY CONTROLLEI	D ENTITY		G
6) WV DISTRIBUTIVE IN 7) WV DISTRIBUTIVE IN 6) WV DISTRIBUTIVE IN 7) WV DISTRIBUTIVE II 6) COMPOSITE TAX RE 6) SCHEDULE SP, COM	ANY PTE YOU ARE A ANY PTE YOU ARE A ANY ENTITY YOU OW ANY ENTITY THAT OV ANY ENTITY THAT OV COME OF RESIDENTS NCOME OF NONRESIDEI ETURN AND WITHHOLDI LUMN F)	ST BE INCLUDED ON SC PARTNER, MEMBER, OR /N 80% OF VOTING STOO /NED MORE THAN 80% NTS FILING ON A NONRE ING DUE	CHEDULE C OR SCH R SHAREHOLDER DO CK OF YOUR STOCK ESIDENT	EDULE D): DING BUSINESS IN WV ANY DISREGARDE ANY CONTROLLEI	D ENTITY		
6) WV DISTRIBUTIVE IN COMPOSITE TAX RE (SCHEDULE SP, CO) 8) WV DISTRIBUTIVE WITHHOLDING TAX	ANY PTE YOU ARE A I ANY PTE YOU ARE A I ANY ENTITY YOU OW ANY ENTITY THAT OV ANY ENTITY THAT OV ICOME OF RESIDENTS NCOME OF NONRESIDEI ETURN AND WITHHOLDI LUMN F) INCOME OF NONRESIDEI S INCOME OF NONRESIDEI	ST BE INCLUDED ON SC PARTNER, MEMBER, OR IN 80% OF VOTING STOO WNED MORE THAN 80% NTS FILING ON A NONRE ING DUE	CHEDULE C OR SCH R SHAREHOLDER DO CK OF YOUR STOCK ESIDENT	EDULE D): DING BUSINESS IN WV ANY DISREGARDE ANY CONTROLLEI	D ENTITY D FOREIGN CORF .00		.0
 6) WV DISTRIBUTIVE IN COMPOSITE TAX RE (SCHEDULE SP, CO) 8) WV DISTRIBUTIVE WITHHOLDING TAX TAX RETURN AND V 	ANY PTE YOU ARE A I ANY PTE YOU ARE A I ANY ENTITY YOU OW ANY ENTITY THAT OV COME OF RESIDENTS NCOME OF NONRESIDEI ETURN AND WITHHOLDI LUMN F)	ST BE INCLUDED ON SC PARTNER, MEMBER, OR IN 80% OF VOTING STOO WNED MORE THAN 80% NTS FILING ON A NONRE ING DUE ESIDENTS SUBJECT 3 A NONRESIDENT CON HEDULE SP, COLUMN G)	CHEDULE C OR SCH R SHAREHOLDER DO CK OF YOUR STOCK ESIDENT TO WY MPOSITE	EDULE D): DING BUSINESS IN WV ANY DISREGARDE ANY CONTROLLEI	ED ENTITY		.0
 6) WV DISTRIBUTIVE IN 6) WV DISTRIBUTIVE IN COMPOSITE TAX RE (SCHEDULE SP, COI 8) WV DISTRIBUTIVE WITHHOLDING TAX TAX RETURN AND V 9) WV DISTRIBUTIVE II NRW-4 THAT THEY 	ANY PTE YOU ARE A I ANY PTE YOU ARE A I ANY ENTITY YOU OW ANY ENTITY THAT OV ANY ENTITY THAT OV ICOME OF RESIDENTS NCOME OF NONRESIDEI ETURN AND WITHHOLDII LUMN F) THAT ARE NOT FILING VITHHOLDING DUE (SCH	ST BE INCLUDED ON SC PARTNER, MEMBER, OR IN 80% OF VOTING STOO NNED MORE THAN 80% NTS FILING ON A NONRE ING DUE RESIDENTS SUBJECT 3 A NONRESIDENT CON HEDULE SP, COLUMN G) INTS WHO HAVE ATTEST INCOME TAX DIRECTLY	CHEDULE C OR SCH R SHAREHOLDER DO CK OF YOUR STOCK ESIDENT TO WY MPOSITE)	EDULE D): DING BUSINESS IN WV ANY DISREGARDE ANY CONTROLLEI	D ENTITY D FOREIGN CORF .00		.0
 6) WV DISTRIBUTIVE IN 6) WV DISTRIBUTIVE IN COMPOSITE TAX RE (SCHEDULE SP, COI 8) WV DISTRIBUTIVE WITHHOLDING TAX TAX RETURN AND V 9) WV DISTRIBUTIVE II NRW-4 THAT THEY TAX EXEMPT ENTIT 10) TOTAL WV INCOME 	ANY PTE YOU ARE A I ANY PTE YOU ARE A I ANY ENTITY YOU OW ANY ENTITY YOU OW ANY ENTITY THAT OV COME OF RESIDENTS NCOME OF NONRESIDEI EURN AND WITHHOLDING UIMN F) E INCOME OF NONRESIDEI THAT ARE NOT FILING VITHHOLDING DUE (SCH NCOME OF NONRESIDEI SUBJECTIONE OF NONRESIDEI	ST BE INCLUDED ON SC PARTNER, MEMBER, OR IN 80% OF VOTING STOO NNED MORE THAN 80% NTS FILING ON A NONRE ING DUE RESIDENTS SUBJECT 3 A NONRESIDENT CON HEDULE SP, COLUMN G) INCOME TAX DIRECTLY	CHEDULE C OR SCH R SHAREHOLDER DO CK OF YOUR STOCK ESIDENT TO WY MPOSITE)	EDULE D): DING BUSINESS IN WV ANY DISREGARDE ANY CONTROLLEI	ED ENTITY		.0
 6) WV DISTRIBUTIVE IN 6) WV DISTRIBUTIVE IN COMPOSITE TAX RE (SCHEDULE SP, COI 8) WV DISTRIBUTIVE WITHHOLDING TAX TAX RETURN AND V 9) WV DISTRIBUTIVE II NRW-4 THAT THEY TAX EXEMPT ENTIT 10) TOTAL WV INCOME 	ANY PTE YOU ARE A ANY PTE YOU ARE A ANY ENTITY YOU OW ANY ENTITY YOU OW ANY ENTITY THAT OV ANY ENTITY THAT OV COME OF RESIDENTS NCOME OF NONRESIDEI ETURN AND WITHHOLDI LUMN F) THAT ARE NOT FILING VITHHOLDING DUE (SCH NCOME OF NONRESIDEI WILL FILE AND PAY WY IES	ST BE INCLUDED ON SC PARTNER, MEMBER, OR IN 80% OF VOTING STOO NNED MORE THAN 80% NTS FILING ON A NONRE ING DUE RESIDENTS SUBJECT 3 A NONRESIDENT CON HEDULE SP, COLUMN G) INCOME TAX DIRECTLY	CHEDULE C OR SCH R SHAREHOLDER DO CK OF YOUR STOCK ESIDENT TO WY MPOSITE)	EDULE D): DING BUSINESS IN WV ANY DISREGARDE ANY CONTROLLEI	D FOREIGN CORF		.0
 6) WV DISTRIBUTIVE IN 6) WV DISTRIBUTIVE IN COMPOSITE TAX RE (SCHEDULE SP, COI 8) WV DISTRIBUTIVE WITHHOLDING TAX TAX RETURN AND V 9) WV DISTRIBUTIVE INRW-4 THAT THEY TAX EXEMPT ENTIT 10) TOTAL WV INCOME (SUM OF LINE 6 THF 	ANY PTE YOU ARE A I ANY PTE YOU ARE A I ANY ENTITY YOU OW ANY ENTITY YOU OW ANY ENTITY THAT OV COME OF RESIDENTS NCOME OF NONRESIDEI EURN AND WITHHOLDING UIMN F) E INCOME OF NONRESIDEI THAT ARE NOT FILING VITHHOLDING DUE (SCH NCOME OF NONRESIDEI SUBJECTIONE OF NONRESIDEI	ST BE INCLUDED ON SC PARTNER, MEMBER, OR IN 80% OF VOTING STOO NNED MORE THAN 80% NTS FILING ON A NONRE ING DUE RESIDENTS SUBJECT 3 A NONRESIDENT CON HEDULE SP, COLUMN G) INTS WHO HAVE ATTEST INCOME TAX DIRECTLY SCHEDULE A, LINE 13)	CHEDULE C OR SCH R SHAREHOLDER DO CK OF YOUR STOCK ESIDENT TO WV MPOSITE)	EDULE D): DING BUSINESS IN WV ANY DISREGARDE ANY CONTROLLEI	ED ENTITY		.0
 6) WV DISTRIBUTIVE IN 6) WV DISTRIBUTIVE IN COMPOSITE TAX RE (SCHEDULE SP, COI 8) WV DISTRIBUTIVE WITHHOLDING TAX TAX RETURN AND V 9) WV DISTRIBUTIVE INRW-4 THAT THEY TAX EXEMPT ENTIT 10) TOTAL WV INCOME (SUM OF LINE 6 THF 	ANY PTE YOU ARE A I ANY PTE YOU ARE A I ANY ENTITY YOU OW ANY ENTITY YOU OW ANY ENTITY THAT OV COME OF RESIDENTS NCOME OF NONRESIDEI ETURN AND WITHHOLDING THAT ARE NOT FILING VITHHOLDING DUE (SCH NCOME OF NONRESIDEI SULL FILE AND PAY WV IES	ST BE INCLUDED ON SC PARTNER, MEMBER, OR IN 80% OF VOTING STOO NNED MORE THAN 80% NTS FILING ON A NONRE ING DUE RESIDENTS SUBJECT 3 A NONRESIDENT CON HEDULE SP, COLUMN G) INTS WHO HAVE ATTEST INCOME TAX DIRECTLY SCHEDULE A, LINE 13)	CHEDULE C OR SCH R SHAREHOLDER DO CK OF YOUR STOCK ESIDENT TO WV MPOSITE)	EDULE D): DING BUSINESS IN WV ANY DISREGARDE ANY CONTROLLEI	ED ENTITY		G .0
 6) WV DISTRIBUTIVE IN 6) WV DISTRIBUTIVE IN COMPOSITE TAX RE (SCHEDULE SP, COI 8) WV DISTRIBUTIVE WITHHOLDING TAX TAX RETURN AND V 9) WV DISTRIBUTIVE INRW-4 THAT THEY TAX EXEMPT ENTIT 10) TOTAL WV INCOME (SUM OF LINE 6 THF 	ANY PTE YOU ARE A I ANY PTE YOU ARE A I ANY ENTITY YOU OW ANY ENTITY YOU OW ANY ENTITY THAT OV COME OF RESIDENTS NCOME OF NONRESIDEI ETURN AND WITHHOLDING THAT ARE NOT FILING VITHHOLDING DUE (SCH NCOME OF NONRESIDEI SULL FILE AND PAY WV IES	ST BE INCLUDED ON SC PARTNER, MEMBER, OR IN 80% OF VOTING STOO NNED MORE THAN 80% NTS FILING ON A NONRE ING DUE RESIDENTS SUBJECT 3 A NONRESIDENT CON HEDULE SP, COLUMN G) INTS WHO HAVE ATTEST INCOME TAX DIRECTLY SCHEDULE A, LINE 13)	CHEDULE C OR SCH R SHAREHOLDER DO CK OF YOUR STOCK ESIDENT TO WV MPOSITE)	EDULE D): DING BUSINESS IN WV ANY DISREGARDE ANY CONTROLLEI	ED ENTITY		.0
 5) REPORTABLE ENTIT 5) WV DISTRIBUTIVE IN 7) WV DISTRIBUTIVE II COMPOSITE TAX RE (SCHEDULE SP, COI 8) WV DISTRIBUTIVE WITHHOLDING TAX TAX RETURN AND V 9) WV DISTRIBUTIVE INRW-4 THAT THEY IN TAX EXEMPT ENTIT 10) TOTAL WV INCOME (SUM OF LINE 6 THE 	ANY PTE YOU ARE A I ANY PTE YOU ARE A I ANY ENTITY YOU OW ANY ENTITY YOU OW ANY ENTITY THAT OV COME OF RESIDENTS NCOME OF NONRESIDEI ETURN AND WITHHOLDING THAT ARE NOT FILING VITHHOLDING DUE (SCH NCOME OF NONRESIDEI SULL FILE AND PAY WV IES	ST BE INCLUDED ON SC PARTNER, MEMBER, OR IN 80% OF VOTING STOO NNED MORE THAN 80% NTS FILING ON A NONRE ING DUE RESIDENTS SUBJECT 3 A NONRESIDENT CON HEDULE SP, COLUMN G) INTS WHO HAVE ATTEST INCOME TAX DIRECTLY SCHEDULE A, LINE 13)	CHEDULE C OR SCH R SHAREHOLDER DO CK OF YOUR STOCK ESIDENT TO WV MPOSITE)	EDULE D): DING BUSINESS IN WV ANY DISREGARDE ANY CONTROLLEI	ED ENTITY		.0

	6 7	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 3	9 40 41 42 43 44 45 46 47 48 49 50 51	52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68	69 70 71 72 73 74 75 76 77 78 79 80
4		NAME		FEIN	4
5					5
6					7
8	11.	Total WV withholding due (from previous page)			.00
9					9
	12.	Prior year carryforward credit	12		.00
	10		13		11
12		Estimated and extension payments Total Withholding credits (see instructions)			.00
14	14.	CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF RI			.00
					15
16	15.	Payments (add lines 12 through 14; must match total on Schedu	ule C)	5	.00 16
	10		oniv)	2	.00
18	16.	Overpayment previously refunded or credited (amended return	only) 10		.00 18
	17.	TOTAL PAYMENTS (subtract line 16 from line 15)		7	.00 20
		Tax Due - If line 17 is smaller than line 11, enter amount owed.	If line 17 is larger		21
		than line 11 skip to Line 22		3	.00 22
	10				.00 23
24	19.	Interest for late payment		9	.00 24
	20.	Additions to tax for late filing and/or late payment		D	.00 26
		Total Due with this return (add lines 18 through 20)			27
28		Make check payable to West Virginia State Tax Department			.00 28
	22	Overpayment (Line 17 less line 11)			.00 30
30	22.				.00
	23.	Amount of line 22 to be credited to next year's tax			.00 32
					33
34	24.	Amount to be refunded (line 22 minus line 23)			.00 34
	Dir				35
		Refund			30
38			ROUTING NUM	MBER ACCO	OUNT NUMBER 38
		PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCO PLEASE SEE PAGE 3 01	DRRECT ACCOUNT INFORMA F INSTRUCTIONS FOR PAYME		9 PAYMENT CHARGE.
40					40
41		thorize the State Tax Department to discuss my return with my preparer YES	NO		41
43	Unc	ler penalty of perjury, I declare that I have examined this return, accompanying s	schedules, and statements, and	to the best of my knowledge and belief, it is	true, correct and complete.
44					44
45	Sigr	nature of Officer/Partner or Member Print name of Of	fficer/Partner or Member		Date 45
46			┼┨┼┼┼┼┼┼┼┼		46
47 48	Title		Email		47 Business Telephone # 48
49					49
					50
	Sigr	nature of paid preparer Print name of Pr	eparer		Date 51
					52
53					53
55	Firm	's name and address	Preparer's Email		Preparer's Telephone # 55
					56
	N 4 4				57
58	ivi A	IL TO: WEST VIRGINIA STATE TAX DEPARTMENT TAX ACCOUNT ADMINISTRATION DIVISION	+ + + + + + + + + + + + + + + + + + +		58
59 60		PO BOX 11751 CHARLESTON WV 25339-1751			59 111 1 111 1 111 1 101 1 100
61					61
62					62
63	Ц			I D 5 4 2 0	2 0 0 2 63
	6 7	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 3	9 40 41 42 -2- 14 45 46 47 48 49 50 51	52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68	69 70 71 72 73 74 75 76 77 78 79 80

6 7	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	/1 72 73 74 75 76 77 78 79 80
4	SCHEDULE	Income/Loss Modifications to)20
6	PTE-100	Federal Pass-Through Income	6
7	Income/Loss: S.Corporation use F	Federal Form 1120S; Partnership use Federal Form 1065	.00 8
	Other income: S Corporation use		.00 8
10	Partnership use Fe	ederal Form 1065, Schedule K	.00
¹¹ 3.	Other expenses/deductions: S Co	orporation use Federal Form 1120S, Schedule K; Partnership e K	.00 11
12			13
14 4.	. TOTAL FEDERAL INCOME: Add	lines 1 and 2 minus line 3 – Attach federal return 4	.00
15		Income (Schedule B, Line 6)	15
16 J .	. Modifications increasing rederal i	Income (Schedule B, Line 6) 5	.00 16
18 6.	. Modifications decreasing Federal	Income (Schedule B, Line 12)	.00
¹⁹ 7.	. Modified Federal S Corporation/Pa	artnership income (sum of lines 4 plus line 5 minus line 6)	.00 20
20	Wholly WV Entity go to line 13. Mult		.00 20
22 8.	. Total nonbusiness income allocate	ed everywhere from Form PTE-100APT, Schedule A-1, Column 3, Line 9 8	.00
23			23
24 9 .	. Income subject to apportionment	(line 7 less line 8)	.00 24
26 1 0.	West Virginia apportionment fac from PTE-100APT Schedule	D Dort 1 line 0, or	26
27	if applicable, from PTE-100APT S	Schedule B, Part 2, Column 3;	27
28	or PTE-100APT Schedule B, Part	3, Column 3	28
30 11 .	. Multistate S Corporation/Partners	hip's apportioned income (line 9 multiplied by line 10)	.00
31			31
		West Virginia. From Form PTE-100APT, Schedule A-2, line 9 12	.00 32
34	11 and line 12). You must complete	ete Schedule SP	.00 34
35			35
36			36
38			38
39			39
40			40
42			42
43			43
44			44
46			46
47			47
48			48
50			49
51			51
52			52
53			53
55			55
56			56
57			57
59			59
60			
61			61
63			0 0 3
6 7	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 4. 3 + 3 + 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	71 72 73 74 75 76 77 78 79 80

4	0 0 1		79 80 4 5
6			6
9	Adjustments Increasing 1. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	1 .C	ہ ع 9
10	2. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	2 .0	DO 11
12	3. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	3	12
14	 Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax 	4 .C	00 ¹⁴
16	5. Other:	5	16 17
18	TOTAL INCREASING ADJUSTMENTS 6. (Add lines 1 through 5; enter here and on Schedule A, line 5)	6 .0	DO 19
20	Adjustments Decreasing		20
21 22	 Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax. 	7	21
23	8. Refunds of state and local income taxes received and reported as income to the IRS	8	23
25	9. Qualified Opportunity Zone business income (Include Copy of IRS form 8996)	9	25
	10. Other:	10 .0	27
30	11. Allowance for governmental obligations/obligations secured by residential property (Complete Schedule B-1)	.0	29 30
31 .	12. TOTAL DECREASING ADJUSTMENTS (Add lines 7 through 11; enter here and on Schedule A, line 6)	.0	31 32
33			33
	Schedule B-1		34
35	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY	RESIDENTIAL PROPERTY (§11-24-6(f))	34
35 36 37			34 35 36 37
38 39	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY 1. Federal obligations and securities	1	36
38 39 40 41	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY 1. Federal obligations and securities. 2. Obligations of WV and political subdivisions of WV. 3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV.	1 .C	36 37 38
38 39 40 41	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY 1. Federal obligations and securities 2. Obligations of WV and political subdivisions of WV 3. Investments or loans primarily secured by mortgages or deeds of trust on residential property	1 .0 2 .0 3 .0	36 200 37 38 39 40
38 39 40 41 42 43 43	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY 1. Federal obligations and securities. 2. Obligations of WV and political subdivisions of WV. 3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV. 4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide	1 .0 2 .0 3 .0 4 .0	200 36 37 38 39 39 40 41 41
38 39 40 40 41 40 42 41 43 44 44 44 45 46	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY 1. Federal obligations and securities. 2. Obligations of WV and political subdivisions of WV. 3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV. 4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV.	1 .0 2 .0 3 .0 4 .0 5 .0	A constant of the second secon
38 39 40 41 42 43 44 45 46 47 48	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY 1. Federal obligations and securities. 2. Obligations of WV and political subdivisions of WV. 3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV. 4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV. 5. TOTAL (add lines 1 through 4).	1 .0 2 .0 3 .0 4 .0 5 .0	A constant of the second secon
 38 39 40 41 42 43 44 45 46 47 48 49 50 	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY 1. Federal obligations and securities. 2. Obligations of WV and political subdivisions of WV. 3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV. 4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV. 5. TOTAL (add lines 1 through 4). 6. Total assets as shown on Schedule L, Federal Form 1120S or Federal Form 1065.	1 .0 2 .0 3 .0 4 .0 5 .0 6 .0	A constant of the second secon
38 39 39 40 41 42 42 43 43 44 45 44 46 44 47 44 48 44 50 53	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY 1. Federal obligations and securities. 2. Obligations of WV and political subdivisions of WV. 3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV. 4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV. 5. TOTAL (add lines 1 through 4). 6. Total assets as shown on Schedule L, Federal Form 1120S or Federal Form 1065. 7. Line 5 divided by line 6 (round to 6 decimal places). 8. ADJUSTED INCOME.	1 .0 2 .0 3 .0 4 .0 5 .0 6 .0 8 .0	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
38 39 39 40 41 42 42 43 43 44 45 44 46 44 47 44 48 44 50 53	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY 1. Federal obligations and securities. 2. Obligations of WV and political subdivisions of WV. 3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV. 4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV. 5. TOTAL (add lines 1 through 4). 6. Total assets as shown on Schedule L, Federal Form 1120S or Federal Form 1065. 7. Line 5 divided by line 6 (round to 6 decimal places). 8. ADJUSTED INCOME. (Add Schedule A line 4 and Schedule B line 6. Subtract the sum of Schedule B lines 7 through 10.)	1 .0 2 .0 3 .0 4 .0 5 .0 6 .0 8 .0	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
38 39 39 40 41 42 42 43 43 44 45 44 46 44 47 44 48 44 50 53	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY 1. Federal obligations and securities. 2. Obligations of WV and political subdivisions of WV. 3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV. 4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV. 5. TOTAL (add lines 1 through 4). 6. Total assets as shown on Schedule L, Federal Form 1120S or Federal Form 1065. 7. Line 5 divided by line 6 (round to 6 decimal places). 8. ADJUSTED INCOME. (Add Schedule A line 4 and Schedule B line 6. Subtract the sum of Schedule B lines 7 through 10.)	1 .0 2 .0 3 .0 4 .0 5 .0 6 .0 8 .0	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
38 39 39 40 41 42 42 43 43 44 45 44 46 44 47 44 48 44 50 53	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY 1. Federal obligations and securities. 2. Obligations of WV and political subdivisions of WV. 3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV. 4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV. 5. TOTAL (add lines 1 through 4). 6. Total assets as shown on Schedule L, Federal Form 1120S or Federal Form 1065. 7. Line 5 divided by line 6 (round to 6 decimal places). 8. ADJUSTED INCOME. (Add Schedule A line 4 and Schedule B line 6. Subtract the sum of Schedule B lines 7 through 10.)		(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
38 39 39 40 41 42 42 43 43 44 45 44 46 44 47 44 48 44 50 53	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY 1. Federal obligations and securities. 2. Obligations of WV and political subdivisions of WV. 3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV. 4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV. 5. TOTAL (add lines 1 through 4). 6. Total assets as shown on Schedule L, Federal Form 1120S or Federal Form 1065. 7. Line 5 divided by line 6 (round to 6 decimal places). 8. ADJUSTED INCOME. (Add Schedule A line 4 and Schedule B line 6. Subtract the sum of Schedule B lines 7 through 10.)	1 .0 2 .0 3 .0 4 .0 5 .0 6 .0 8 .0	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)

6 7 4 5	8 9 10 11 12 13 14 SCHEDU C		19 20 21 22 23 24			37 38 39 40 41 42 43 44 43 EOFTA		53 54 55 56 57 58 59 60 61 6 WENTS	2 69 64 65 66 67 68 69 70 71 72 73 76 75 202	76 77 78 79 80
6	PTE-10	0								6
7			Taxpa	yers reporti	ing more than	10 payments mus		100 return electron	ically.	7
9	NAME C ENTITY			FEIN	MM	DD YYYY	WITHHOLDI EXTENSION,	NG, ESTIMATED, OTHER PMTS OR EAR CREDIT	AMOUNT OF PAYM	ENT 9
11										.00 11
12										12
14										.00 14
15										.00 16
17										17
18										. 00 18
20										.00 20
21										.00 22
23										23
24										.00 24
26										.00 26
27										.00 28
29										29
30										.00 30
31		ΤΟΤΑ		T MUST AC		MOUNT ON PTE	-100, LINE 15).			.00 32
33	SCHEDU							ENTITIE	s 202	33
34	PTE-10	0								34
36			This is Taxpa	a schedule ayers repor	of all reporta ting more tha	ble entities that ar n 10 entities must	e included on P file their PTE-1	TE-100 page 1, sec 00 return electronic	ction 5 ally.	36
37	NAME C ENTITY			FEIN		PARENT NAME		PARENT FEIN	TYPE OF ENTITY (SEE INSTRUCTIONS) 38
39										39
40										40
42										42
43										43
45										45
46										46
48										48
49										49
51										51
52										52
53										53
55										55
56										56
58										58
59 60										59 60
61										61
62										62
63								<u> </u>	IAN BANA NAN BĂN AĂNA AÑA ANT	

PTE-100TC SUMMARY OF TAX CREDITS 2020

FEIN

ENTITY NAME

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.

	TAX CREDITS HE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TA	X	CREDIT CALCULATED ON APPROPRIATE SCHEDULE	AVAILABLE TAX CREDIT FOR CURREN	IT
, .	LIABILITY FOR THAT TAX				1
1	1. Economic Opportunity Tax Credit (§11-13Q) Schedule WV EOTC-1and EOTC-A	1	.00		.00
2	2. Environmental Agricultural Equipment Tax Credit (§11-13k) Form WV AG-1	2	.00		.00
	3. West Virginia Neighborhood Investment Program Credit (§11-13J) Form WV NIPA-2	3	.00		.00
2	4. Apprentice Training Tax Credit (§11-13w) Schedule WV ATTC-1	4	.00		.00
Ę	5. Film Industry Tax Credit (§11-13x) Schedule WVFIIA-TCS	5	.00		.00
6	6. Alternative Fuel Tax Credit (§11-6d) Schedule AFTC-1	6	.00		.00
7	7 Historic Rehabilitated Buildings Investment Credit	7	.00		.00
Ę	8. West Virginia Military Incentive Credit	8	.00		.00
ç	9. Farm to Food Bank Tax Credit	9	.00		.00
10	0. Post-Coal Mine Site Business Credit	10	.00		.00
11	1. Downstream Natural Gas Manufacturing Investment Tax Credit	11	.00		.00
15	2. TOTAL CREDITS				.00
12		12	.00		.00
5					4
5					4
,					
,					
					-
2					9
3					
5					
5					
,					9
					9
		$ \uparrow$			

ALLOCATION AND APPORTIONMENT **20**

FEIN

PTE-100APT REV 7-20

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.

ALLOCATION OF N	APT SCHEDUL ONBUSINESS INCOM			SSES (§1		
TYPES OF ALLOCABLE INCOME	Column 1 GROSS INCOME		Column 2 RELATED EXPENSES		Column 3 NET INCOME	
		00		00		- 00
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
Income from nonunitary sources reported on the schedule K-1						.00
Nonbusiness income/loss						
9. Sum of lines 1 through 8, of Column 3. En						.00
ALLOCATION OF N			MULTISTATE BUSINE	SSES (§1		
TYPES OF ALLOCABLE INCOME	Column 1 GROSS INCOME		Column 2 RELATED EXPENSES		Column 3 NET INCOME	
I. Rents		.00		.00		.0
2. Royalties		.00		.00		.0
8. Capital gains/losses		.00		.00		.0
Interest		.00		.00		.0
5. Dividends		.00		.00		.0
3. Patent/copyright royalties		.00		.00		.0
7. Gain – sale of natural resources (IRC Sec. 631 (a)(b))		.00		.00		.0
Income from nonunitary sources						
reported on the schedule K-1						.00
<u>9</u> Net nonbusiness income/loss allocated to Sum of lines 1 through 8, Column 3. Enter	on PTE-100 Schedule A,	Line 12	· · · · · · · · · · · · · · · · · · ·			.0
7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	29 30 31 32 33 34 35 36 37 38 39 40 41	42 -7 3-44 45 4	16 47 48 49 50 51 52 53 54 55 56 57 58 59 0			77 78 79

6	7 8 9	10 1																										
		(PT	ΤE	100	DAPT)																						
5		FE	ΞIN																		OMPL							
5														-							EBV					.т		
7			_													N 10	0%	APP	ORT	101	IME	T	то	W	V			
0					ΔΡ	PORTI	ONMEN	T F/	АСТО	RS	FC	R			SCHED			τιον	S/PA	RTNI	FRSHI	PS	(811	1-24	l-7)			
1						UNIT	ORMER		1011														(3)		,			
2															EGUL			ror										
							n 1 by Col ine 3. Colu											2 and	enter	six (6)	digit de	ecim	al in	Colı	ımn	3.		
5												Colu						Colur							olum			
6											W	'est '	Virg	inia				Everyv	vhere			De	cima	al Fi	acti	on (6 dig	ts)
7	4 7														00						00							
8	1. 1	otal	l pr	ope	erty	•••••••									.00						.00		•					
9	2 Т	iotal	lna	wro	11						_				.00						.00							
1	<u>د.</u> ۱	Judi	i pa	ayı ü	······		••••••	••••		+		+	+	+++	.00						.00		•					
2	3. T	otal	I SP	les	++					+		+	++	+++	.00	+ +					.00							
3			_				a state whe																					
4																					.00							
5		\square		+	++																							
6	5. A	djus	ste	d s	ales.							++	++		.00						.00	++	•				++	
7																												
8	6. A	djus	ste	d s	ales	(enter lir	ne 5 again)							.00						.00		•					
9																												
0		TO	TA	L: a	add (Column 🕄	3, lines 1, 2	2, 5,	, and	6													•					
	7.	_																abor of	facto									
1	8.	APF	РО	RT	ΙΟΝΙ	MENT F	ACTOR -	– Lir	ne 7 c	livide	ed b	y the	e nu	mber 4	4, reduce	ea by th	ie nun		lacio	rs sno	wing						_	
1	8.	APF ero	PO in	RT Col	IONI umn	MENT F 2, lines	ACTOR - 1, 2, 5, and	– Lir 16. E	ne 7 c Enter	livide six ((ed b 6) d	y the	e nu after	mber 4 the de	4, reduce ecimal. E	nter on	ie nun PTE-1	100, Sc	hedul	e A, lir	ne 10		•					
1 2 3	8.	APF ero	PO in	RT Col	IONI umn	MENT F 2, lines	ACTOR - 1, 2, 5, and	– Lir 1 6. I	ne 7 c Enter	livide six ((ed b 6) d	y the	e nu after	mber 4 the de	4, reduce ecimal. E	a by th nter on	ie nun PTE-'	100, Sc	hedul	e A, lir	ne 10		•					
1 2 3 4 4	8.	APF ero	PO in	RT Col	umn	MENT F 2, lines	1, 2, 5, and	1 6. E	Enter	six (l	6) d	gits	after	the de	ecimal. E	nter on	PTE-'	100, Sc	hedul	e A, lir	ne 10		•					
1 2 3 4 5 6	8.	APF ero	PO in	RT Coli	umn	MENT F 2, lines	1, 2, 5, and	1 6. E	Enter	six (l	6) d	gits	after	the de	4, reduce ecimal. E RRIEF	nter on	PTE-'	100, Sc	hedul	e A, lir	ne 10							
2 3 4 5 6 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8. z	ero le C	in	Loli	umn	2, lines	1, 2, 5, and I I n 2 and en	1 6. E PA	Enter	six ((2 –	6) d	gits : OT(after OR	the de	RRIEF	nter on	PTE-'	100, Sc	hedul	e A, lir	ne 10							
2 3 4 5 6 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8. z	ero le C	in	Loli	umn	2, lines	1, 2, 5, and	1 6. E PA	Enter	six ((2 –	6) d M it de	o T	after OR al in	CAI	RRIEF	nter on	PTE-'	100, Sc R (§	thedulo	e A, lir	ne 10							
2 3 4 5 6 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8. z	ero le C	in	Loli	umn	2, lines	1, 2, 5, and I I n 2 and en	1 6. E PA	Enter	six ((2 –	6) d M it de	oT cima Colu	after OR al in umn	Colum	RRIEF	nter on	PTE-	100, Sc R (§ [,]	nn 2	e A, lir	ne 10	De	•		olum		6 dia	ts)
2 3 4 5 6 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8. z	ero le C r on	in Colu	umr TE-	umn 1 by 100,	2, lines	1, 2, 5, and I n 2 and en e A, line 10	1 6. E PA	Enter	six ((2 –	6) d M it de	o T	after OR al in umn	Colum	RRIEF	nter on	PTE-	100, Sc R (§	nn 2	e A, lir	ne 10	De	• cima				6 dig	its)
2 3 4 5 6 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8. z	ero le C r on	in Colu	umr TE-	umn 1 by 100,	2, lines / Colum Schedul	1, 2, 5, and I n 2 and en e A, line 10	1 6. E PA	Enter	six ((2 –	6) d M it de	oT cima Colu	after OR al in umn	Colum	RRIEF	nter on	PTE-	100, Sc R (§ [,]	nn 2	e A, lir	ne 10	De	• cima				6 dig	its)
2 3 4 5 6 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8. z	ero le C r on	in Colu	umr TE-	umn 1 by 100,	2, lines / Colum Schedul	1, 2, 5, and I n 2 and en e A, line 10	1 6. E PA	Enter	six ((2 –	6) d M it de	oT cima Colu	after OR al in umn	Colum	RRIEF	nter on	PTE-	100, Sc R (§ [,]	nn 2	e A, lir	ne 10	De	• cima				6 dig	its)
2 3 4 5 6 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8. z	ero le C r on	in Colu	umr TE-	umn 1 by 100,	2, lines / Colum Schedul	1, 2, 5, and I n 2 and en e A, line 10	1 6. E PA	Enter	six ((2 –	6) d M it de	oT cima Colu	after OR al in umn	Colum	RRIEF	nter on	PTE-	100, Sc R (§ [,]	nn 2	e A, lir	ne 10	De	• cima				6 dig	its)
2 3 4 5 6 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8. z	ero le C r on	in Colu	umr TE-	umn 1 by 100,	2, lines / Colum Schedul	1, 2, 5, and I n 2 and en e A, line 10 GE	PA nter :: 0	Enter	six ((2 — I digi	6) d M(it de	OT ccima Colu /est \	OR al in Virg	Colum 1 inia	RRIEF		CTO	R (§ Colur Everyv	nn 2	4-7	A)		• cima				6 dig	its)
2 2 4 3 3 4 5 5 6 6 7 7 7 8 8 9 9 9 9 0 0 1 1 2 2 3 3 4 5 5 6 6 6	8. z	ero le C r on		umr TE-	umn 1 by 100, CLE	2, lines / Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART	PA htter :: 0	Enter	2 digi	6) d M it de W	gits : OT ccima Colu /est \ ;IA	OR al in umn Virg	Colum Colum 1 inia	RRIEF n 3.		CTO	R (§ Colur Everyv	nn 2	4-7	A)		cima				6 dig	its)
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA	1, 2, 5, and I n 2 and en e A, line 10 GE	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W	gits : OT ccima Colu /est \ ;IA	OR al in umn Virg	Colum Colum 1 inia	RRIEF n 3.		CTO	R (§ Colur Everyv	nn 2	4-7	A)						6 dig	its)
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W NC	gits ; ; OT (ccima Colu (est ' ; IA	OR al in Virg L (Colum Colum Colum Colum	RRIEF n 3.		CTO	R (§ Colur Everyv	nn 2 DR (4-7	A)		• cima			on (6 dig	its)
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu /est \ ;IA	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3.			Colur Everyv	nn 2 DR (4-7	A)	В)		Co	olum	on (6 dig	
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu 'est ' ' :IA ccima	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3. ANIZA	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	-24-7	В)		Co	olum	on (
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu 'est ' ' :IA ccima	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3.	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	A)	В)		Co	olum	on (
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu 'est ' ' :IA ccima	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3. ANIZA	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	-24-7	В)		Co	olum	on (
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu 'est ' ' :IA ccima	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3. ANIZA	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	-24-7	В)		Co	olum	on (
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu 'est ' ' :IA ccima	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3. ANIZA	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	-24-7	В)		Co	olum	on (
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu 'est ' ' :IA ccima	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3. ANIZA	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	-24-7	В)		Co	olum	on (
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu 'est ' ' :IA ccima	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3. ANIZA	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	-24-7	В)		Co	olum	on (
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu 'est ' ' :IA ccima	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3. ANIZA	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	-24-7	В)		Co	olum	on (
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu 'est ' ' :IA ccima	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3. ANIZA	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	-24-7	В)		Co	olum	on (
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu 'est ' ' :IA ccima	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3. ANIZA	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	-24-7	В)		Co	olum	on (
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu 'est ' ' :IA ccima	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3. ANIZA	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	-24-7	В)		Co	olum	on (
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C			umn 1 by 100, CLE	2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and n 2 and en e A, line 10 GE PART n 2 and en e A, line 10	PA htter :: 0 3 -	Enter	2 digi	6) d M it de W N C it de	gits : OT ccima Colu 'est ' ' :IA ccima	or or al in umn Virg	Colum Colum Colum Colum Colum	RRIEF n 3. ANIZA	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	-24-7	В)		Co	olum	on (
2 2 4 3 4 5 6 7 7 1 8 8 9 9 1 1 2 2 3 4 5 5 6 6 7 7	8. z	le C				2, lines (Colum Schedul MILEA (Colum Schedul	1, 2, 5, and I n 2 and en e A, line 10 GE PART n 2 and en e A, line 10 TS	PA Inter store 3 - 1 0	Enter ::	2	M (M M M M M M M M M M M M	gits : : OT(ccima Colu /est \ Colu /est \ Colu /est \	OR all in Virg L (all in Virg	Colum Colum Colum Colum Colum	RRIEF n 3. ANIZ/ n 3. .00	R FAC		R (§ Colur Everyv	nn 2 DR (4-7	-24-7	В)		Co	olum	on (

SCHEDULE SUMMARY OF K-1 SHAREHOLDERS/PARTNERS OWNERSHIP 2020

	(B) (C) CHECK ONLY ONE (D) 1 2 3 4				(E)			(F)	(G)			
SHAREHOLDER/ PARTNER NAME MARK IF A SINGLE SHAREHOLDER/PARTNER HAS 100% OWNERSHIP	ME		NONRESIDENT COMPOSITE	NONRESIDENT	4 NRW-4 or TAX EXEMPT	PERCENTAGE OF OWNERSHIP to the sixth decimal place	WV DISTRIE INCOM	-	NONF		TAX WITHI OTHER NO	
						0.		.00		.00		.00
						0.		.00		.00		.00
						0.		.00		.00		.00
						0.		.00		.00		.00
						0.		.00		.00		.00
						0.		.00		.00		.00
						0.		.00		.00		.00
						0.		.00		.00		.00
						0.		.00		.00		.00
						0.		.00		.00		.00
						0.		.00		.00		.00
						0.		.00		.00		.00
Page tota	als							.00		.00		.00
SP Schedule Gr	rand Total							.00		.00		.00
ransfer Total of Column F t	o line 7 (Withholdin	ng co	olum	n) o	f PT	E-100	tronically.					
p		MARK IF A SINGLE SHAREHOLDER/PARTNER HAS 100% OWNERSHIP	MARK IF A SINGLE SHAREHOLDER/PARTNER HAS 100% OWNERSHIP	Page totals Page	100% OWNERSHIP I	100% OWNERSHIP I	100% OWNERSHIP I	100% OWNERSHIP 1 1 1 1 0 100% OWNERSHIP 0 0 0 0 0 0 100% OWNERSHIP 0 0 0 0 0 0 0 100% OWNERSHIP 0 0 0 0 0 0 0 0 100% OWNERSHIP 0	100% OWNERSHIP 1 1 1 0 .00 0 0 .00 0 .00 .00 0 0 0 .00 .00 .00 0 0 0 .00 .00 .00 0 0 0 .00 .00 .00 0 0 0 .00 .00 .00 0 0 0 .00 .00 .00 0 0 0 .00 .00 .00 0 0 0 .00 .00 .00 0 0 0 .00 .00 .00 0 0 .00 .00 .00 .00 0 0 .00 .00 .00 .00 0 0 .00 .00 .00 .00 0 0 .00 .00 .00 .00 0 0 .00 .00 .00 .00 0 0 .00 .00 .00	TODE OWNERSHIP Image: Contract of the second of the se	TOUR CREAMP Total of the structure of the str	Introduction constraints Introduction constraints Introduction constraints Introduction constraints Interview constraints Interview constraints Interview constraints Interview constraints Interview constraints Interview constraints Interview constraints Interview constraints Interview constrand Interview constraints <t< td=""></t<>

TAX YEAR BEGINNING www BIDING www USINESS NAME AND ADDRESS CHECK ONLY ONE) CONTROL FOR DUSINESS CONTROL	EIN			E	XTENDED I	DUE DAT		forma											
SEGINNING Image: Contact Person Image: Contact Person Contact Person Contact Person Contact Phone # Nonresident Withholding Tax																			
EGINNING Image: Second Sec																			
EGINNING Image																			
MM DD YYYY JSINESS NAME AND ADDRESS TYPE OF BUSINESS (CHECK ONLY ONE) JSINESS NAME AND ADDRESS Partnership Filing Form PTE-100 Description S Corporation Filing Form PTE-100 S Corporation Filing Form PTE-100 S Corporation Filing Form PTE-100 Contact Prome # Prome Prome # Nonresident Withholding Tax					TAX	YEAR													
JSINESS NAME AND ADDRESS	EGINNING					END	NG												
Image: Contact Press Partnership Filing Form PTE-100 Contact Press S Corporation Filing Form PTE-100 Contact Press S Corporation Filing Form PTE-100 Contact Press Contact Press Person Contact Press Nonresident Withholding Tax		мм	DD	Y	YYY				мм				D				١	YYY	
Partnership Filing Form PTE-100 S Corporation Filing Form PTE-100 Contact Person	JSINESS N		DRESS						- 1	ΓYΡ	ΕO	FE	BUS	SIP	NE	SS			
Contact Person Contact Phone # Cont										(CH	EC	ко	NĽ	ΥC	DNE	Ξ)			
Contact Person Contact Phone # Nonresident Withholding Tax								🗌 Par	tners	ship l	Filin	g Fo	orm	P	TE-	100)		
Contact Person Contact Phone # Nonresident Withholding Tax																			
Person Phone # Nonresident Withholding Tax								L S C	orpo	ratio	n Fi	ling	Foi	rm	PT	E-1	00		
Person Phone # Nonresident Withholding Tax																			
Person Phone # Nonresident Withholding Tax																			
Nonresident Composite Withholding Tax																			
Nonresident Composite Withholding Tax																			
Nonresident Composite Withholding Tax	Nonrogidant						1												_
Less Prior Year Credit and Estimated Payment 3 Balance Due	Nonesident	withinoiding ra	1×	••••••	••••••														
Balance Due	Nonresident	Composite Wit	thholding Ta	x		2	2												
Balance Due	Loop Drier V	or Cradit and	Cotimated D	laymont															
TE: 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 extense ment for the pass-through entity's nonresident withholding tax or their Nonresident Composite account. This form is not a substitute for filing and returns. O MAY FILE: Any S Corporation or Partnership needing an extension of time to file the West Virginia Income Tax Return (Form PTE-100EXT. Any taxpayer granted an extension of time to file a federal return is granted the same extension of t le 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 ment, use this return to make an extension payment pending the filing of your annual return. (MENT OF NONRESIDENT WITHHOLDING TAX: West Virginia tax law (Code §11-21-71a) requires S Corporations and Partnerships to with me tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders and partners. iholding tax rate is 6.5%. In onresident withholding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding 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 or our 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 be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding. ENTO 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 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 able year. A MIMING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your W	Less Flior R			ayment.		••••••	>												
ment for the pass-through entity's nonresident withholding tax or their Nonresident Composite account. This form is not a substitute for filing anr returns. O MAY FILE: Any S Corporation or Partnership needing an extension of time to file the West Virginia Income Tax Return (Form PTE-100) ecting 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 for filing does not extend the time for payment. To avoid interest and additions to tax for ment, use this return to make an extension payment pending the filing of your annual return. (MENT OF NONRESIDENT WITHHOLDING TAX: West Virginia tax law (Code §11-21-71a) requires S Corporations and Partnerships to with me tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders and partners. inholding tax rate is 6.5%. Inonresident withholding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding 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 our 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 be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding. EN 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 clos 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 able year. AlMING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Incore return (Form PTE-100) and Schedule C. ke check payable and remit to: st Virgina State Tax Department (Account Administratio																			
ment for the pass-through entity's nonresident withholding tax or their Nonresident Composite account. This form is not a substitute for filing anr returns. O MAY FILE: Any S Corporation or Partnership needing an extension of time to file the West Virginia Income Tax Return (Form PTE-100) ecting 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 for filing does not extend the time for payment. To avoid interest and additions to tax for ment, use this return to make an extension payment pending the filing of your annual return. TMENT OF NONRESIDENT WITHHOLDING TAX: West Virginia tax law (Code §11-21-71a) requires S Corporations and Partnerships to with me tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders and partners. holding tax rate is 6.5%. nonresident withholding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding 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 rour 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 be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding. ENTO 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 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 bile year. NIMING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Inco return (Form PTE-100) and Schedule C. te check payable and remit to: st Virgina State Tax Department Account Administration D	Balance Due						1												
O MAY FILE: Any S Corporation or Partnership needing an extension of time to file the West Virginia Income Tax Return (Form PTE-100EXT. Any taxpayer granted an extension of time to file a federal return is granted the same extension of time to file a federal return is granted the same extension of time to file a federal return is granted the same extension of time to file a federal return is granted the same extension of time for filing does not extend the time for payment. To avoid interest and additions to tax for ment, use this return to make an extension payment pending the filing of your annual return. (MENT OF NONRESIDENT WITHHOLDING TAX: West Virginia tax law (Code §11-21-71a) requires S Corporations and Partnerships to within the tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders and partners. Tholding tax rate is 6.5%. In onresident withholding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding 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 rour 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 be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding. ENTO 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 faxable 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 able year. AMING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Income return (Form PTE-100) and Schedule C. se check payable and remit to: st Virginia State Tax Department (c Account Administration Division Box 11751			esting an exter	nsion of time	e to file the s			r Partner	ship Ir	ncome	Тах	Reti	irn a	und f	for r	naki	ng a	n ex	
ecting 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 for filing does not extend the time for payment. To avoid interest and additions to tax for ment, use this return to make an extension payment pending the filing of your annual return. WENT OF NONRESIDENT WITHHOLDING TAX: West Virginia tax law (Code §11-21-71a) requires S Corporations and Partnerships to within the tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders and partners. I holding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding for the prior taxable year, if the prior tax year was a full 12 months and tax was paid. If the balance rour 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 be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding. ENTO 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 able year. AMING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Income return (Form PTE-100) and Schedule C. Re check payable and remit to: St Virginia State Tax Department to: St Virginia State T	TE : This form is t ment for the pas	o be used for requ				S Corpora	ation o												tens
 Ite 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 ment, use this return to make an extension payment pending the filing of your annual return. IMENT OF NONRESIDENT WITHHOLDING TAX: West Virginia tax law (Code §11-21-71a) requires S Corporations and Partnerships to within the tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders and partners. holding tax rate is 6.5%. nonresident withholding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding for 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 rour 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 be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding. EN 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 ble year. IMING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Income return (Form PTE-100) and Schedule C. te check payable and remit to: st Virginia State Tax Department Account Administration Division Box 11751 	FE: This form is t ment for the pas	o be used for requ				S Corpora	ation o												tens
MENT OF NONRESIDENT WITHHOLDING TAX: West Virginia tax law (Code §11-21-71a) requires S Corporations and Partnerships to with me tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders and partners. holding tax rate is 6.5%. nonresident withholding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding 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 rour or 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 be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding. EN 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 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 isle year. NIMING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Income return (Form PTE-100) and Schedule C. the check payable and remit to: st Virginia State Tax Department Account Administration Division Box 11751	TE: This form is to ment for the pas returns. O MAY FILE: A	o be used for requ s-through entity's r	nonresident wit or Partnership	thholding ta	ix or their N n extension	S Corpora lonreside	ation o nt Cor	nposite a the Wes	ccoun t Virgi	t. This nia In	s forr com	n is ı ə Tax	not a	a su eturi	bsti n (F	tute orm	for PT	filing E-10	tens anr
me tax on distributions of West Virginia source income (whether actual or deemed distributions) to nonresident shareholders and partners. holding tax rate is 6.5%. nonresident withholding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding 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 rour 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 be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding. EN 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 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 table year. NIMING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Income return (Form PTE-100) and Schedule C. te check payable and remit to: st Virginia State Tax Department Account Administration Division Box 11751	FE: This form is t ment for the pas returns. O MAY FILE: A ecting to owe tax	o be used for requ s-through entity's r ny S Corporation c must file Form P ⁻	nonresident wit or Partnership TE-100EXT. An	hholding ta needing ar	x or their N n extension granted an	S Corpora lonreside	ation on t Cor o file	nposite a the Wes ne to file a	ccoun t Virgi a feder	t. This nia In ral reti	s forr com	n is ı e Ta: grai	not a k Re nted	a su eturi the	bsti n (F san	tute orm ne e	for PT xter	filing E-10 Ision	tens anr)0) s
holding tax rate is 6.5%. nonresident withholding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding 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 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 be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding. EN 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 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 taxable year. AIMING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Income return (Form PTE-100) and Schedule C. te check payable and remit to: st Virginia State Tax Department t Account Administration Division Box 11751	TE: This form is t ment for the pas returns. O MAY FILE: A ecting to owe tax le their West Virg	o be used for requ s-through entity's r ny S Corporation c must file Form P ginia return. An ex	nonresident wit or Partnership TE-100EXT. An t tension of tim	thholding ta needing ai y taxpayer ie for filing	ix or their N n extension granted an does not	S Corpora Ionreside of time extension extend ti	ation on the Cor to file to file to f tim	nposite a the Wes te to file a e for pa	ccoun t Virgi a feder	t. This nia In ral reti	s forr com	n is ı e Ta: grai	not a k Re nted	a su eturi the	bsti n (F san	tute orm ne e	for PT xter	filing E-10 Ision	tens anr 00) of t
nonresident withholding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding 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 rour 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 be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding. EN 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 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 ble year. NIMING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Income return (Form PTE-100) and Schedule C. the check payable and remit to: st Virginia State Tax Department Account Administration Division Box 11751	FE: This form is the ment for the past returns. O MAY FILE: A ecting to owe tax le their West Virg ment, use this re	o be used for requ s-through entity's r ny S Corporation must file Form P ginia return. <i>An ex</i> turn to make an ex RESIDENT WITH	nonresident wit or Partnership TE-100EXT. An t tension of tim ttension payme HOLDING TA)	thholding ta needing an y taxpayer ne for filing ent pending K: West Vir	n extension granted an does not the filing of ginia tax la	S Corpora Ionreside extension extend the f your and w (Code	ation cont Cor to file to file to of tim to tim to al re §11-2	the Wes the Wes to file a e for pa turn. 1-71a) re	ccoun t Virgi a feder y men i quires	t. This nia In al reti t. To a	s forr como urn is void	n is i e Ta: grai inter ation	not a k Re nted est a s an	eturi the and	bstir n (F san adc Partr	orm ne e litior	for PT xter ns to	Filing E-10 Ision tax	tens anr)0) of t for
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 rour 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 be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding. EN 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 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 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 table 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 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 year. A IMING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Income return (Form PTE-100) and Schedule C. the check payable and remit to: st Virginia State Tax Department Account Administration Division Box 11751	FE: This form is the ment for the past returns. O MAY FILE: A ecting to owe table their West Virg ment, use this retorner, use this retorner.	o be used for requisitives of the set of the	nonresident wit or Partnership TE-100EXT. An t tension of tim ttension payme HOLDING TA)	thholding ta needing an y taxpayer ne for filing ent pending K: West Vir	n extension granted an does not the filing of ginia tax la	S Corpora Ionreside extension extend the f your and w (Code	ation cont Cor to file to file to of tim to tim to al re §11-2	the Wes the Wes to file a e for pa turn. 1-71a) re	ccoun t Virgi a feder y men i quires	t. This nia In al reti t. To a	s forr como urn is void	n is i e Ta: grai inter ation	not a k Re nted est a s an	eturi the and	bstir n (F san adc Partr	orm ne e litior	for PT xter ns to	Filing E-10 Ision D tax	tens anr)0) = of t for
be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding. EN 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 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 ble year. ANNING 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. the check payable and remit to: st Virginia State Tax Department Account Administration Division Box 11751	FE: This form is f ment for the pase returns. O MAY FILE: A ecting to owe tax le their West Virg ment, use this re MENT OF NON me tax on distri- holding tax rate	o be used for requisitors through entity's reaction of the second	nonresident wit or Partnership TE-100EXT. An tension of tim tension payme HOLDING TA virginia source	thholding ta needing an y taxpayer he for filing ant pending (: West Vir income (wh	x or their N n extension granted an does not the filing of ginia tax la hether actu	S Corpora lonreside extension extend th f your ann w (Code al or dee	ation on the Cor of file of tim tual re §11-2 med of	nposite a the Wes te to file a e for pa turn. 1-71a) re distributic	ccoun t Virgi a feder y ment quires ns) to	t. This nia In al retu t. To a s S Co nonr	s forr com urn is void orpor eside	n is i e Ta: grai inter ation	not a k Re nted est a s an hare	a su eturi the and nd F	bsti san adc Partr ders	orm ne e litior	for PT xter ns to hips d pa	filing E-10 sion tax to v artne	tens anr of t for vithr rs.
EN 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 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 table year. AIMING 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. the check payable and remit to: st Virginia State Tax Department Account Administration Division Box 11751	TE: This form is in ment for the pase returns. O MAY FILE: A ecting to owe tax le their West Virg ment, use this re VMENT OF NON me tax on distri- holding tax rate nonresident with for the taxable y	o be used for requisitions of Vest Vest Vest Vest Vest Vest Vest Vest	nonresident wit or Partnership TE-100EXT. An itension of tim itension payme HOLDING TA irginia source and payable w e tax paid for th	thholding ta needing an y taxpayer he for filing ant pending (: West Vir income (whi rith this require prior taxa	x or their N n extension granted an does not the filing of ginia tax lar hether actu uest. You m able year, if	S Corpora lonreside extension extend th f your ann w (Code al or dee ust remit the prior	ation on the Cor of file of tim be tim ual re §11-2 med of by the tax ye	hposite a the Wes le to file a e for pa turn. 1-71a) re distribution unexten ear was a	ccoun t Virgi a feder yment quires ons) to ded du	t. This nia In al retr f. To a s S Co nonr ue dat 2 mor	s forr com urn is void orpor eside eside	n is i e Ta: grai inter ation ent s % of and t	not a k Re nted est a hare the r ax w	a su eturn the and Phole Phole non vas	bstill n (F san adc Partr ders resid	iorm ne e litior and dent	for PT xter ns to hips d pa t wit	Filing E-10 sion tax to v artne hholo palar	tens anr of t for vithi rs.
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 table year. AIMING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Inco return (Form PTE-100) and Schedule C. the check payable and remit to: st Virginia State Tax Department Account Administration Division Box 11751	TE: This form is f ment for the pas returns. O MAY FILE: A ecting to owe tax le their West Virg ment, use this re YMENT OF NON ome tax on distri holding tax rate nonresident with for the taxable y your annual retur	o be used for requisitions of the set of the	nonresident wit or Partnership TE-100EXT. An tension of tim tension payme HOLDING TAX /irginia source and payable w e tax paid for th st day of your e	thholding ta needing an y taxpayer he for filing ent pending C: West Vir income (whi vith this require pe prior taxa extension an	x or their N n extension granted an (does not the filing of ginia tax lat hether actu uest. You m able year, if nd the amou	S Corpora lonreside extension extend th f your ann w (Code al or dee ust remit the prior unt due is	ation on the Cor of file of tim be tim ual re §11-2 med of by the tax ye 10%	the Wes the Wes to file a e for pay turn. 1-71a) re distribution unexten ar was a or less o	ccoun t Virgi a feder ymen quires ns) to ded du full 1 f the t	t. This nia In ral retu t. To a s S Co nonr ue dat 2 mor ax due	s forr com urn is void orpor eside eside	n is i e Ta: grai inter ation ent s % of and t	not a k Re nted est a hare the r ax w	a su eturn the and Phole Phole non vas	bstill n (F san adc Partr ders resid	iorm ne e litior and dent	for PT xter ns to hips d pa t wit	Filing E-10 sion tax to v artne hholo palar	tens anr of t for vithi rs.
In the year. IN INING OF EXTENSION PAYMENT: A tentative payment made by filing Form PTE-100EXT must be claimed on line 13 of your West Virginia Inco return (Form PTE-100) and Schedule C. In the check payable and remit to: In the state Tax Department Account Administration Division Box 11751	FE: This form is the ment for the past returns. O MAY FILE: A ecting to owe tax le their West Virgment, use this returns. MENT OF NON me tax on distri- holding tax rate nonresident with for the taxable your annual return be imposed on the taxable of taxable of the taxable of taxable	o be used for requisitions of the set of the	nonresident wit or Partnership TE-100EXT. An tension of tim tension payme HOLDING TAX /irginia source and payable w e tax paid for th st day of your e d. Overpaymer	thholding ta needing an y taxpayer ne for filing ent pending (: West Vir income (wh vith this requ ne prior taxa extension an hts may be	x or their N n extension granted an does not the filing of ginia tax lat hether actu uest. You m able year, if nd the amou refunded or	S Corpora lonreside extension extend th f your ann w (Code al or dee ust remit t the prior unt due is c credited	tion c nt Cor o file o filn o filn ual re §11-2 med c by the tax ye 10% to ney	the Wes the to file a e for pay turn. 1-71a) re distribution unexten ear was a or less o (t year's n	ccoun t Virgi a feder yment quires ons) to ded du full 1 f the ta withho	t. This nia In al retu t. To a s S Co o nonr ue dat 2 mor ax duo Iding.	como urn is void prpor eside e 90°	n is i gran inter ation ent s % of and t the t	k Re thed est a hare the r ax w axab	a su eturn the and Phole hole non vas	bstin n (F san ado Partr ders resid	iorm ne e litior and dent I. If t	for PT xter ns to d pa t wit the ado	filing E-10 nsion tax to v artne hhold palar lition	tens anr of t for vithi rs. ding ice s to
return (Form PTE-100) and Schedule C. te check payable and remit to: st Virginia State Tax Department Account Administration Division Box 11751	TE: This form is t ment for the pas returns. O MAY FILE: A ecting to owe tax le their West Virg ment, use this re YMENT OF NON ome tax on distri- holding tax rate nonresident with for the taxable y your annual retur be imposed on the EN TO FILE: An	o be used for requisitions of West View of the second seco	nonresident wit or Partnership TE-100EXT. An tension of tim tension payme HOLDING TAX firginia source and payable we tax paid for the st day of your ed. Overpaymer nnual West Virg	thholding ta needing an y taxpayer ne for filing ant pending C : West Vir income (whi vith this require prior taxa extension an tax may be ginia Incom	x or their N n extension granted an does not the filing of ginia tax lat hether actu uest. You m able year, if nd the amor refunded or e Tax returr	S Corpora lonreside extension extend th f your ann w (Code al or dee ust remit the prior unt due is credited n is due o	tion c nt Cor o file o fitm ne tim ual re §11-2 med c \$11-2 med c 10% to ney n or bo	the Wes the Wes to file a e for pay turn. 1-71a) re distribution unexten ear was a or less o ct year's n efore the	ccoun t Virgi a feder yment quires ons) to ded du full 1 f the ta withho	t. This nia In al reti t. To a s S Co nonr ue dat 2 mor ax due Iding.	comurn is void prpor eside e 90° hths a for y of t	n is i gran inter ation ent s % of and t the t	k Re Inted est a s an hare the r ax w axab	a su eturn the and Pd P hole non vas pole y	bstin n (F san add Partr ders resid paic year	form ne e lition dent I. If t , no	for PT xter ns to hips d pa t wit the l ado	filing E-10 ision tax to v artne hhold balar lition	tens anr of t for vithi rs. ding ice s to
e check payable and remit to: st Virginia State Tax Department Account Administration Division Box 11751	TE: This form is the ment for the pase terms. D MAY FILE: A secting to owe tage their West Virgment, use this rement, use this rement, use this rement. To F NON me tax on distributing tax rate nonresident with for the taxable your annual return be imposed on the term of the term of the taxable of the taxable year. A F	o be used for requisitions of West View of the second seco	nonresident wit or Partnership TE-100EXT. An tension of tim tension payme HOLDING TAX firginia source and payable we tax paid for the st day of your ed. Overpaymer nnual West Virg	thholding ta needing an y taxpayer ne for filing ant pending C : West Vir income (whi vith this require prior taxa extension an tax may be ginia Incom	x or their N n extension granted an does not the filing of ginia tax lat hether actu uest. You m able year, if nd the amor refunded or e Tax returr	S Corpora lonreside extension extend th f your ann w (Code al or dee ust remit the prior unt due is credited n is due o	tion c nt Cor o file o fitm ne tim ual re §11-2 med c \$11-2 med c 10% to ney n or bo	the Wes the Wes to file a e for pay turn. 1-71a) re distribution unexten ear was a or less o ct year's n efore the	ccoun t Virgi a feder yment quires ons) to ded du full 1 f the ta withho	t. This nia In al reti t. To a s S Co nonr ue dat 2 mor ax due Iding.	comurn is void prpor eside e 90° hths a for y of t	n is i gran inter ation ent s % of and t the t	k Re Inted est a s an hare the r ax w axab	a su eturn the and Pd P hole non vas pole y	bstin n (F san add Partr ders resid paic year	form ne e lition dent I. If t , no	for PT xter ns to hips d pa t wit the l ado	filing E-10 ision tax to v artne hhold balar lition	tens anr of t for vithr rs. ding s to
st Virginia State Tax Department Account Administration Division Box 11751	TE: This form is f ment for the pase returns. O MAY FILE: A ecting to owe tax e their West Virg ment, use this re MENT OF NON me tax on distri- holding tax rate nonresident with for the taxable y our annual retur- be imposed on the EN TO FILE: An taxable year. A F ble year.	o be used for requisitions of the set of the	nonresident wit or Partnership TE-100EXT. An <i>itension of tim</i> (tension payme HOLDING TA) (irginia source and payable we tax paid for the st day of your ed d. Overpayment nnual West Virginia	thholding ta needing an y taxpayer be for filing ant pending C : West Vir income (wi vith this requine prior taxa extension an the prior taxa extension and the prio	x or their N m extension granted an does not the filing of ginia tax lat hether actu uest. You m able year, if nd the amou refunded or e Tax return x return is o	S Corpora on resider extension extend the f your and w (Code al or dee ust remit t the prior unt due is c credited h is due on or	ation c th Corr o file of tin re tim ual re §11-2 med c by the tax ye 10% to ney h or bo	nposite a the Wes e tor pay turn. 1-71a) re distribution unexten ear was a or less o ct year's n efore the e the fifte	ccoun t Virgi a feder ymenn quires ns) tc ded du full 1; f the t withho fifteer enth c	t. This nia In al retr t. To a s S Cc nonr ue dat 2 mor ax duu Iding. th da ay of	s forr como urn is void prpor eside e 90° ths a e for y of t	n is r ation ation ent s % of the t he th	k Rented est a s an hare the r ax w axat	a su eturn the and Paholo non vas pole y mon	bsti n (F san adc Partr ders resid paic year	tute orm ne e litior dent l. If t ; no bllow	for PT xter ns to hips d pa t wit the l ado	filing E-1(ision tax tax hhold palar lition the clos	tens anr of t for vith rs. ding ice of
Account Administration Division Box 11751	TE: This form is in ment for the pase returns. O MAY FILE: A ecting to owe tax le their West Virg ment, use this re CMENT OF NON me tax on distri- holding tax rate nonresident with for the taxable y our annual return be imposed on the EN TO FILE: An taxable year. A MING OF EXT	o be used for requisitions of the sector of	nonresident wit or Partnership TE-100EXT. An <i>itension of tim</i> (tension payme HOLDING TA) (riginia source and payable we tax paid for the st day of your e d. Overpaymen nnual West Virginia T: A tentative p	thholding ta needing an y taxpayer be for filing ant pending C : West Vir income (wi vith this requine prior taxa extension an the prior taxa extension and the prio	x or their N m extension granted an does not the filing of ginia tax lat hether actu uest. You m able year, if nd the amou refunded or e Tax return x return is o	S Corpora on resider extension extend the f your and w (Code al or dee ust remit t the prior unt due is c credited h is due on or	ation c th Corr o file of tin re tim ual re §11-2 med c by the tax ye 10% to ney h or bo	nposite a the Wes e tor pay turn. 1-71a) re distribution unexten ear was a or less o ct year's n efore the e the fifte	ccoun t Virgi a feder ymenn quires ns) tc ded du full 1; f the t withho fifteer enth c	t. This nia In al retr t. To a s S Cc nonr ue dat 2 mor ax duu Iding. th da ay of	s forr como urn is void prpor eside e 90° ths a e for y of t	n is r ation ation ent s % of the t he th	k Rented est a s an hare the r ax w axat	a su eturn the and Paholo non vas pole y mon	bsti n (F san adc Partr ders resid paic year	tute orm ne e litior dent l. If t ; no bllow	for PT xter ns to hips d pa t wit the l ado	filing E-1(ision tax tax hhold palar lition the clos	tens anr of t for vith rs. ding ice of
Box 11751	TE: This form is in ment for the pass returns. O MAY FILE: A ecting to owe ta: le their West Virg ment, use this re MENT OF NON ome tax on distri- holding tax rate nonresident with for the taxable y your annual return be imposed on the EN TO FILE: An taxable year. A F able year. AIMING OF EXT return (Form PT	o be used for requisitions of the set of the	nonresident wit or Partnership TE-100EXT. An <i>itension of tim</i> (tension payme HOLDING TA) (riginia source and payable we tax paid for the st day of your e d. Overpaymen nnual West Virginia T: A tentative p	thholding ta needing an y taxpayer be for filing ant pending C : West Vir income (wi vith this requine prior taxa extension an the prior taxa extension and the prio	x or their N m extension granted an does not the filing of ginia tax lat hether actu uest. You m able year, if nd the amou refunded or e Tax return x return is o	S Corpora on resider extension extend the f your and w (Code al or dee ust remit t the prior unt due is c credited h is due on or	ation c th Corr o file of tin re tim ual re §11-2 med c by the tax ye 10% to ney h or bo	nposite a the Wes e tor pay turn. 1-71a) re distribution unexten ear was a or less o ct year's n efore the e the fifte	ccoun t Virgi a feder ymenn quires ns) tc ded du full 1; f the t withho fifteer enth c	t. This nia In al retr t. To a s S Cc nonr ue dat 2 mor ax duu Iding. th da ay of	s forr como urn is void prpor eside e 90° ths a e for y of t	n is r ation ation ent s % of the t he th	k Rented est a s an hare the r ax w axat	a su eturn the and Paholo non vas pole y mon	bsti n (F san adc Partr ders resid paic year	tute orm ne e litior dent l. If t ; no bllow	for PT xter ns to hips d pa t wit the l ado	filing E-1(ision tax tax hhold palar lition the clos	tens anr of ti for vithr rs. dling nce of
	TE: This form is in ment for the pass returns. O MAY FILE: A ecting to owe tax ile their West Viry ment, use this re CMENT OF NON ome tax on distri- holding tax rate in nonresident with for the taxable y your annual return be imposed on the taxable year. A MING OF EXT return (Form PT ke check payable ist Virginia Sta	o be used for requisitives through entity's results of the second	nonresident wit or Partnership TE-100EXT. An <i>itension of tim</i> (tension payme HOLDING TA) (irginia source and payable w e tax paid for the st day of your e d. Overpaymer nnual West Virginia T: A tentative p ule C.	thholding ta needing an y taxpayer be for filing ant pending C : West Vir income (wi vith this requine prior taxa extension an the prior taxa extension and the prio	x or their N m extension granted an does not the filing of ginia tax lat hether actu uest. You m able year, if nd the amou refunded or e Tax return x return is o	S Corpora on resider extension extend the f your and w (Code al or dee ust remit t the prior unt due is c credited h is due on or	ation c th Corr o file of tin re tim ual re §11-2 med c by the tax ye 10% to ney h or bo	nposite a the Wes e tor pay turn. 1-71a) re distribution unexten ear was a or less o ct year's n efore the e the fifte	ccoun t Virgi a feder ymenn quires ns) tc ded du full 1; f the t withho fifteer enth c	t. This nia In al retr t. To a s S Cc nonr ue dat 2 mor ax duu Iding. th da ay of	s forr como urn is void prpor eside e 90° ths a e for y of t	n is r ation ation ent s % of the t he th	k Rented est a s an hare the r ax w axat	a su eturn the and Paholo non vas pole y mon	bsti n (F san adc Partr ders resid paic year	tute orm ne e litior dent l. If t ; no bllow	for PT xter ns to hips d pa t wit the l ado	filing E-1(ision tax tax hhold palar lition the clos	tens ann of ti for l vithh rs.
	TE: This form is in ment for the pass returns. O MAY FILE: A ecting to owe tax le their West Virg ment, use this re (MENT OF NON ome tax on distri- holding tax rate nonresident with for the taxable y our annual retur be imposed on the EN TO FILE: An taxable year. A MING OF EXT return (Form PT ce check payable st Virginia State Account Adm	o be used for requisitives through entity's results of the second	nonresident wit or Partnership TE-100EXT. An <i>itension of tim</i> (tension payme HOLDING TA) (irginia source and payable w e tax paid for the st day of your e d. Overpaymer nnual West Virginia T: A tentative p ule C.	thholding ta needing an y taxpayer be for filing ant pending C : West Vir income (wi vith this requine prior taxa extension an the prior taxa extension and the prio	x or their N m extension granted an does not the filing of ginia tax lat hether actu uest. You m able year, if nd the amou refunded or e Tax return ix return is o	S Corpora on resider extension extend the f your and w (Code al or dee ust remit t the prior unt due is c credited h is due on or	ation c th Corr o file of tin re tim ual re §11-2 med c by the tax ye 10% to ney h or bo	nposite a the Wes e tor pay turn. 1-71a) re distribution unexten ear was a or less o ct year's n efore the e the fifte	ccoun t Virgi a feder ymenn quires ns) tc ded du full 1; f the t withho fifteer enth c	t. This nia In al retr t. To a s S Cc nonr ue dat 2 mor ax duu Iding. th da ay of	s forr como urn is void prpor eside e 90° ths a e for y of t	n is r ation ation ent s % of the t he th	k Rented est a s an hare the r ax w axat	a su eturn the and Md P eholo non vas pole y mon	bsti n (F san adc Partr ders resid paic year	tute orm ne e litior dent l. If t ; no bllow	for PT xter ns to hips d pa t wit the l ado	filing E-1(ision tax tax hhold palar lition the clos	tens anr of ti for vithr rs. dling nce of
	TE: This form is f ment for the pas returns. O MAY FILE: A ecting to owe ta: le their West Virg ment, use this re (MENT OF NON ome tax on distri- holding tax rate nonresident with for the taxable y your annual retur be imposed on the EN TO FILE: An taxable year. A F able year. AIMING OF EXT return (Form PT se check payable st Virginia Stat (Account Adm Box 11751	o be used for requisitives through entity's reprint the set of the	nonresident wit or Partnership TE-100EXT. An <i>itension of tim</i> (tension payme HOLDING TA) (irginia source and payable w e tax paid for the st day of your e d. Overpaymer nnual West Virginia T: A tentative p ule C.	thholding ta needing an y taxpayer be for filing ant pending C : West Vir income (wi vith this requine prior taxa extension an the prior taxa extension and the pri	x or their N m extension granted an does not the filing of ginia tax lat hether actu uest. You m able year, if nd the amou refunded or e Tax return ix return is o	S Corpora on resider extension extend the f your and w (Code al or dee ust remit t the prior unt due is c credited h is due on or	ation c th Corr o file of tin re tim ual re §11-2 med c by the tax ye 10% to ney h or bo	nposite a the Wes e tor pay turn. 1-71a) re distribution unexten ear was a or less o ct year's n efore the e the fifte	ccoun t Virgi a feder ymenn quires ns) tc ded du full 1; f the t withho fifteer enth c	t. This nia In al retr t. To a s S Cc nonr ue dat 2 mor ax duu Iding. th da ay of	s forr como urn is void prpor eside e 90° ths a e for y of t	n is r ation ation ent s % of the t he th	k Rented est a s an hare the r ax w axat	a su eturn the and Md P eholo non vas pole y mon	bsti n (F san adc Partr ders resid paic year	tute orm ne e litior dent l. If t ; no bllow	for PT xter ns to hips d pa t wit the l ado	filing E-1(ision tax tax hhold palar lition the clos	tens ann of ti for l vithh rs.

	6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 4	3 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
4 5 6	K-1C Schedule of WV Partner/Shareh	older/Member/Beneficiary Information ct to Corporate Income Tax 2020
7		FORGANIZATION
8 9	BEGINNING MM/DD/YYYY	ENDING MM/DD/YYYY
10	ORGANIZATION NAME (please type or print)	NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY
11		
12		

	STR	REET or POST OFFICE BOX		STREET or POST OFFICE BOX		13
14						14
						15
16	CIT	ТҮ	STATE ZIP	CITY	STATE ZIP	16
						17
18						18
19	WV	/ IDENTIFICATION NUMBER	FEIN	FEIN	WV IDENTIFICATION N	JUMBER
						20
21						21
		ECK		ithholding for nonresident as reporte		.00
	ON	NE: S Corporation	organization's S Corp	oration, Partnership or Fiduciary Retu	<u>π</u> Ψ	
24			2. Amount of West Virgin	hia income tax withheld (see instruction	ns) \$.00
		Limited Liability Company			···/ •	25
26				PERCENTAGE OF OWNER	SHIP	% ²⁶
27		Partnership Fiduciar	У			27
28				· · · · · · · · · · · · · · · · · · ·		28
		INCOME		. . .		29
30	1	Distributive pro rata share of income	allocable to Most Virginia			.00
			e allocable to west virginia	•••••••••••••••••••••••••••••••••••••••		31
	_	ADDITIONS				32
	2.	Interest or dividend income on fed subject to state tax	eral obligations which is exemp	t from federal tax but 2		.00
35	0					34
36	3.	Interest or dividend income on state sources		ads from West Virginia 3		.00
37 38	4.	Interest on money borrowed to p Virginia tax				.00
39 40	5.	Any amount not included in fede Neighborhood Investment Progran				.00
41						41

41 42 6	. Other Income deducted from federal adjusted gross income but subject to state tax	6 .	00 41 42
43			43
44 7	. Federal depreciation/amortization for WV water/air pollution control facilities		00
45			45
46 8	. Unrelated business taxable income of a corporation exempt from federal tax		46
47			47
48 9	. Add back expenses for certain REIT's and RIC's		00
49	SUBTRACTIONS		49
50 1 0	. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax	10 .(00 50
52 53 11	. Refunds of state and local income taxes received and reported as income to the IRS		00 52
⁵⁴ 12	. Other income included into federal adjusted gross income but excluded from state income tax	12 .(00 55
56		13	00 56
57 13	. Salary expense not allowed on federal return due to claiming the federal jobs credit		57
58 59 14	. Cost of WV water/air pollution control facilities		00 ⁵⁸ 59
60 61 62	15.Allowance for governmental obligations/obligations secured by residential property	15	00 61 62
63 6 7	I D 3 O 2 O 2 O 1 5 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 77 11 76 46 47 48 49 50 51	52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 7	63 19 80

6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34	35 36 37 38 39 40 41 42 43 44	5 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
5 NAME		FEIN	5
CREDITS ALLOCABLE TO PARTNER/M	EMBER/SHARE	HOLDER	6
			.00
10			10
17. Manufacturing Investment Tax Credit (§11-13S)		17	.00 11
18. Historic Rehabilitated Buildings Investment Credit			.00
19. West Virginia Neighborhood Investment Program Credit .			.00
 20. Environmental Agricultural Equipment Tax Credit 			
¹⁸ 19 21. Electric, Gas, and Water Utilities Rate Reduction Credit			.00
20			20
21 22. West Virginia Military Incentive Credit		22	22
23 23. Apprentice Training Tax Credit			.00 23
25 24. Film Industry Tax Credit			.00
26 27 25. Manufacturing Property Tax Adjustment Credit			.00 27
28 29 26. Alternative Fuel Tax Credit			.00
30			³⁰ 11
a1 27. Farm to Food Bank Tax Credit 32 32	•••••••••••••••••••••••••••••••••••••••		32
28. Post-Coal Mine Site Business Credit			.00
29. Downstream Natural Gas Manufacturing Investment T	Fax Credit		.00
ADDITIONAL INFORMATION			36
38 99			38
40			40
42			41
43			43
			45
47			46
48			48
50			50
52 STATES			51
53 54 54			53
			55
57 57			56
59 59 59 59 59 59 59 59 59 59 59 59 59 5			58
63 663 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34	1 35 36 37 38 39 40 41 1212	I D 3 O 5 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	2 0 2 0 1 6 5 63 63 63 63 63 63 63 63 63 63 63 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 73 74 75 76 77 78 79 80 73 74 75 76 77 78 79 80 74 75 76 77 78 79 80 74 75 76 77 78 79 80 74 75 76 77 78 79 80 74 75 76 77 78 79 80 74 75 76 77 78 79 80 74 75 76 77 78 79 80 74 75 76 77 76 <th74< th=""> <th75< th=""> <th76< th=""></th76<></th75<></th74<>

WEST VIRGINIA SCHEDULE K-1C

GENERAL

The partners, members, or shareholders of any pass-through entity are liable for tax on their share of the income, whether or not distributed, and must include their share on the individual income tax return.

West Virginia Schedule K-1C provides a reporting mechanism for a pass-through entity to report the distributive share of gains, losses, modifications and credits of owners that are treated as "C" Corporations and are thereby subject to the WV income tax. The Schedule K-1 should be used for any owner that is not a "C" Corporation (including individuals, partnerships, LLC's, and "S" Corporations).

WITHHOLDING

The upper half of the first page includes information concerning the entity reporting the information (including the name, address, identification number and type), information concerning the owner to which this information statement relates (including the name, address, and identification number) and a withholding statement.

Line 1 of this section should include the distributive share of income for a nonresident owner.

Line 2 of this section should include the amount withheld for the nonresident owner.

DISTRIBUTIVE SHARE

The lower half and second page will include the owner's distributive share of items of gain, loss, modification and credit applicable to the owner.

Line 1 of this section should include the distributive share of income for an owner.

Lines 2 through 15 reflect the distributive share of modifications available to the owner reported on the entity's Schedule B.

Lines 16 through 31 reflect the distributive share of tax credits available to the owner reported on the entity's Schedule CIT-100TC.

Report by Owners – The WV Schedule K-1C should be filed with the corporation net income tax return of the corporate owner of a pass-through entity. All income reported on the K-1C should be income allocated to WV.

"FROM SP" CHECKED - INFORMATION ONLY K-1C

When the entity listed in "Organization Name" submits the K-1C for information purposes, the entity must check the "From a SP" box and include the "PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY" on Schedule SP.

-13-

K-1 REV 7-20 FROM SP Sch Ir		Т	'AX	ABL	EYE	AR C	OF OI	RGAN	IZAT	ION									
BEGINNING	D)			YYY	Y	E	ENDIN	G		MM			D	D			YYY	Y
DRGANIZATION NAME (please type								VAME	OF P/	ARTN		HARE	ЕНОІ			MBEF	R/BEN		
BTREET or POST OFFICE BOX							s	TREET (or POST	OFFIC	E BOX								
	STATE	. Z	ΊΡ				C	CITY						STA	ΛTE	ZIF	D		
VV IDENTIFICATION NUMBER	FEIN						F	EIN/SSN						WV	IDEN ⁻	TIFICA	TION N	UMBER	
CHECK ONE:	1.	Incon	ne s	ubjec	t to v	withhc	olding	for no	nresic	lent a	s rep	orted	on	^					
Corporation								Partne						\$.0
S Corporation	2.	Amou	int o	f We	st Virç	ginia i	incom	e tax v	vithhe	ld (se	e inst	tructio	ns)	\$.0
Limited Liability Company							PE	RCEN	ITAGI	E OF	own	ERSI	HIP						%
Partnership Fiduciary																			
INCOME														_					
	allocable	e to We	est V	/irginia	a					1									.0
INCOME 1. Distributive pro rata share of income ADDITIONS	allocable	e to We	est V	'irginia	a		· · · · · · · · · · · · · · · · · · ·			1									.0
 Distributive pro rata share of income ADDITIONS Interest or dividend income on federation 	eral oblig	ations	whi	ch is	exem	pt fro	m fede	eral tax		1									.00
1. Distributive pro rata share of income ADDITIONS	eral oblig	ations	whi	ch is	exem	pt fro	m fede			2									.0
 Distributive pro rata share of income ADDITIONS Interest or dividend income on fede subject to state tax. Interest or dividend income on state sources. 	eral oblig	ations Il bonc	whi	ch is her th	exem an bo	pt fro nds fr	m fede rom W	est Virg	 ginia										.0
 Distributive pro rata share of income ADDITIONS Interest or dividend income on fedd subject to state tax	eral oblig and loca urchase	ations Il bonc bonds	whi ds oth	ch is her th rning	exem an bo incon	pt fro nds fr ne ex	m fede rom W cempt	est Virg	ginia Vest	2									
 Distributive pro rata share of income ADDITIONS Interest or dividend income on feder subject to state tax	eral oblig and loca urchase ral incom	ations Il bonc bonds e that	whi ds oth ear	ch is her th rning s an	exem an bo incon eligib	pt fro nds fr ne ex le co	m fede rom W cempt ntribut	est Virg from V	ginia Vest	2 3									.0(
 Distributive pro rata share of income ADDITIONS Interest or dividend income on fede subject to state tax	eral oblig and loca urchase ral incom	ations Il bonc bonds e that	whi ds oth ear	ch is her th rning s an	exem an bo incon eligib	pt fro nds fr ne ex le co	m fede rom W cempt ntribut	est Virg from V	ginia Vest	2 3 4 5									.0(
 Distributive pro rata share of income ADDITIONS Interest or dividend income on fede subject to state tax	eral oblig and loca urchase ral incom Tax Cree	ations Il bond bonds e that dit	whi ds oth ear	ch is her th rning s an	exem an bo incon eligib	pt from nds fr ne ex	m fede rom W sempt ntribut	est Virg from V	ginia Vest the	2 3 4									.00
 Distributive pro rata share of income ADDITIONS Interest or dividend income on feder subject to state tax	eral oblig: and loca urchase ral incom Tax Cred al adjuste	ations Il bonds bonds e that dit	whie ds oth s ear t was ss in	ch is her th rning s an come	exem an bo incon eligib	pt fro nds fr ne ex le co subjec	m fedd rom W cempt ntribut	est Virg from V ion for ate tax	ginia Vest the	2 3 4 5 6									.00
 Distributive pro rata share of income ADDITIONS Interest or dividend income on fede subject to state tax	eral oblig: and loca urchase ral incom Tax Cred al adjuste	ations Il bonds bonds e that dit ed gros	whi ds oth ear t was ss in	ch is her th rning s an come	exem an bo incon eligib	pt fro nds fr ne ex le co subjec	m fede rom W cempt ntribut ct to sta	est Virg from V ion for ate tax	ginia Vest the 	2 3 4 5									.00 .00 .00 .00
 Distributive pro rata share of income ADDITIONS Interest or dividend income on fede subject to state tax	eral oblig: and loca urchase Tal incom Tax Cred al adjuste Jnited Sta	ations l bonds e that dit ed gros	white ds oth s ear t was ss in Wes ate t	ch is her th rning s an come st Virr	exem an bo incon eligib	pt from nds fr ne ex le con ubjec	m fede rom W cempt ntribut ct to sta	est Virg from V ion for ate tax	yinia Vest the 	2 3 4 5 6									.0(
 Distributive pro rata share of income ADDITIONS Interest or dividend income on feder subject to state tax	eral oblig and loca urchase al incom Tax Cred al adjuste United Sta exempt fr taxes rec	ations bonds bonds d gros ate or om sta	whi ds oth ear t was ss in Wee ate ta	ch is her th rning s an come st Vir, ax	exem an bo incon eligib t but s ginia (pt froi nds fr ne ex le coi ubjec obliga	m fede rom W cempt ntribut ct to sta ations	est Virg from V ion for ate tax include	yinia Vest the ed in 	2 3 4 5 6 7 8									.00. .00 .00 .00 .00
 Distributive pro rata share of income ADDITIONS Interest or dividend income on fede subject to state tax	eral oblig and loca urchase al incom Tax Cred al adjuste United Sta exempt fr taxes rec al adjuste	ations bonds bonds d gros ate or om sta eived gros	whields other white the second	ch is her th rning s an come st Vir, repor incon	exem an bo incon eligib t but s ginia (ted a: ne bu	pt froi nds fr ne ex le coi ubjec obliga s inco	m fede rom W cempt ntribut ct to sta ations	est Virg from V ion for ate tax include	yinia Vest the ed in 	2 3 4 5 6 7									.00 .00 .00 .00
 Distributive pro rata share of income ADDITIONS Interest or dividend income on feder subject to state tax	eral oblig and loca urchase al incom Tax Cred al adjuste United Sta exempt fr taxes rec al adjuste	ations bonds bonds d gros ate or om sta	white ds oth s ear t was ss in Wes ate ts and oss i	ch is her th rning s an come st Vir, ax repor	exem an bo incon eligib but s ginia (ted a:	pt froi nds fr ne ex le coi ubjec obliga s inco t excl	m fede rom W cempt ntribut ct to sta ations ations bme to luded	est Virg from V ion for ate tax include	d in S	2 3 4 5 6 7 8									.00 .00 .00 .00 .00
 Distributive pro rata share of income ADDITIONS Interest or dividend income on fede subject to state tax	eral oblig and loca urchase al incom Tax Cred al adjuste United Sta exempt fr taxes rec al adjuste	ations bonds bonds d gros ate or om sta	white ds oth s ear t was ss in Wes ate ts and oss i	ch is her th rning s an come st Vir, ax repor	exem an bo incon eligib but s ginia (ted a:	pt froi nds fr ne ex le coi ubjec obliga s inco t excl	m fede rom W cempt ntribut ct to sta ations ations bme to luded	est Virg from V ion for ate tax include	d in S	2 3 4 5 6 7 8 9									.00 .00 .00 .00 .00 .00
 Distributive pro rata share of income ADDITIONS Interest or dividend income on fede subject to state tax	eral oblig and loca urchase al incom Tax Cred al adjuste United Sta exempt fr taxes rec al adjuste	ations bonds bonds d gros ate or om sta	white ds oth s ear t was ss in Wes ate ts and oss i	ch is her th rning s an come st Vir, ax repor	exem an bo incon eligib but s ginia (ted a:	pt froi nds fr ne ex le coi ubjec obliga s inco t excl	m fede rom W cempt ntribut ct to sta ations ations bme to luded	est Virg from V ion for ate tax include	d in S	2 3 4 5 6 7 8 9									.00 .00 .00 .00 .00 .00
 Distributive pro rata share of income ADDITIONS Interest or dividend income on fede subject to state tax	eral oblig and loca urchase al incom Tax Cred al adjuste United Sta exempt fr taxes rec al adjuste	ations bonds bonds d gros ate or om sta	white ds oth s ear t was ss in Wes ate ts and oss i	ch is her th rning s an come st Vir, ax repor	exem an bo incon eligib but s ginia (ted a:	pt froi nds fr ne ex le coi ubjec obliga s inco t excl	m fede rom W cempt ntribut ct to sta ations ations bme to luded	est Virg from V ion for ate tax include	d in S	2 3 4 5 6 7 8 9									.00 .00 .00 .00 .00 .00
 Distributive pro rata share of income ADDITIONS Interest or dividend income on fede subject to state tax	eral oblig and loca urchase al incom Tax Cred al adjuste United Sta exempt fr taxes rec al adjuste	ations bonds bonds d gros ate or om sta	white ds oth s ear t was ss in Wes ate ts and oss i	ch is her th rning s an come st Vir, ax repor	exem an bo incon eligib but s ginia (ted a:	pt froi nds fr ne ex le coi ubjec obliga s inco t excl	m fede rom W cempt ntribut ct to sta ations ations bme to luded	est Virg from V ion for ate tax include	d in S	2 3 4 5 6 7 8 9									.0 .0 .0 .0 .0 .0 .0
 Distributive pro rata share of income ADDITIONS Interest or dividend income on fede subject to state tax	eral oblig and loca urchase al incom Tax Cred al adjuste United Sta exempt fr taxes rec al adjuste	ations bonds bonds d gros ate or om sta	white ds oth s ear t was ss in Wes ate ts and oss i	ch is her th rning s an come st Vir, ax repor	exem an bo incon eligib but s ginia (ted a:	pt froi nds fr ne ex le coi ubjec obliga s inco t excl	m fede rom W cempt ntribut ct to sta ations ations bme to luded	est Virg from V ion for ate tax include	d in S	2 3 4 5 6 7 8 9									.00 .00 .00 .00 .00 .00

6 7	8 9	10 11	12 13	14 1	5 16 1	.7 18	19 2	0 21	22 2	3 24	25 26	5 27	28 2	9 30	31	32 33	34	35	36 37	38	39 40	41	42 4	3 4 4	45	46 41	7 48	49	50 5	1 52	53 5	54 55	56 5	57 58	59 6	0 61	62 63	64	65 66	67 6	8 69	70 7	1 72	73	74 75	76	77 70	3 79 80	L L
4	1	JAN	1E	-																									_		F	ΞE	IN	-													┦	_	4
6																													+																		-		6
7	CR	EDI	TS	Α	LL(00	CA	BL	.E	т) F	ΡΑ	R	٢N	E	R/	Sŀ	łA	R	E۲	10	L	DE	R	/ M	E	MI	BE	R							_								1 1					7
8 9 11 .	. Ec	onon	nic C	Dpp	ortu	Init	v Ta	ix C	rec	lit																			1	1													-					.00	8
10							-				+								+																				-										10
11 12	. En	viron	mer	ntal	Agr	icu	ltur	al E	qu	ipm	ent	t Ta	ix C	Crea	dit.														1	2																		.00	11
12 13 13	. W\	/ Nei	ghb	orh	000	l In	ves	tme	ent	Pro	ogra	am	Cre	edit															1	3													-				-	.00	12
14			-								-								+																														14
15 14	. Ap	oren	tice	Tra	inin	gТ	ах	Cre	dit.																				1	4																		.00	15
16 17 15	. Filr	n Inc	lust	rv I	nve	stm	nent	t Ta	x C	red	lit																		1	5													-			\square		.00	16
18											+								+										+																				18
19 16	. Alt	ernat	ive	Fue	el Ta	ax (Cre	dit												••••									1	6																		.00	19
20 21 17	. His	toric	Re	hat	oilita	ted	Bu	iildi	nas	s Ta	ix C	Cre	dit.																1	7				-			_		_				+			\square		.00	20
22																																											+			+	-		22
23 18	. We	est Vi	rgin	ia I	∕lilit;	ary	Inc	ent	live	Ta	хC	rec	lit .																1	8																		.00	23
24 25 19	. Fa	m to	Fo	od	Ban	k T	ax	Ore	dit		_											-				_			1	9													-			\square	4	.00	24
26			10		Juli		Cart -		ant.																				Ť					-					-				+			+	-		25
27 20	. Po	st-Co	bal N	Min	e Si	te I	Bus	ine	ss	Cre	dit	••••																	2	0																		.00	27
28 28 21	. Do	wnst	rea	m N	lətu	rəl	Ga	e M	lan	ufa	ctu	rinc	ı In	Vec	tm	nen	tΤ	av	Cre	di	ŀ								2	1									_									.00	28
	AD								_		_	1	,					<u> </u>			• ••••							·	1	1																	÷	.00	30
31																													Τ																		T		31
32																													_	_													_				_		32
34											-																		Ŧ	+						T			-							Ħ	_		34
35			_								_															_						_					_		_								_		35
36											_																		_																		_		36
37											-								+			F		-			-		Ŧ	Ŧ						H		Ħ	-				-			Ħ	+	-	37
39																										_																					_		39
40																													_	_													_				_		40
41											-								-			F					-		Ŧ	+									-				-			Ħ	+	#	41
43											_																		+			_							_		_		-				_		43
4.4																																															_		44
45											-								-			F							Ŧ	t						Ħ		Ħ	-				-			Ħ	-		45
47			_																_							_			+	+				_							_		-				_		47
48																																															Ţ		48
49											+																		+	+									+				-			Ħ	-	++-	- 49
51		_				_																							+														-						51
52																																																	52
53			_								-													-					+	+				_			_				_					\square			- 53
55						_															_								+													_					_		55
56																													1				Ħ									Ţ				Ħ	Ţ	Ħ	56
57	+-+-				+		\square		+		+		+						+		-			+		+			+	+				+			-						+		-	Ħ	+	#	5 7
59							+		+	+	+		+		+			+	+		+		\parallel	+		+	-	\parallel	+	+		+	+	+	\parallel		+	\parallel	+	\parallel		╞	+		+	+	+	+	59
60																													1																		Ţ	Ħ	60
61							\square		_	\parallel	+								-		_			+		+									B5												+	\parallel	61
63					+		\parallel		+	+	+		+	+		-			+		+	$\left \right $	$\left \right $	+	$\left \right $	+		$\ $	+	+			ן ן ן	11 1 11 2	II B5		4	2	 C		11 2	 0		1	 2		+	++	62 63
6 7	8 9	10 11	12 13	14 1	5 16 1	7 18	19 2	0 21	22 2	3 24	25 26	5 27	28 2	9 30	31	32 33	3 3 4	35	6 37	38	39 40	9 41	-1	5-	45	46 41	7 48	49	50 5	1 52	53 5	54 55	56 5	57 58	59 6	0 61	62 63	64	65 66	67 6	8 69	70 7	1 72	73	74 75	76	77 71	3 79 8	

WEST VIRGINIA SCHEDULE K-1

GENERAL

The partners, members, or shareholders of any pass-through entity are liable for tax on their share of the income, whether or not distributed, and must include their share on the individual income tax return.

West Virginia Schedule K-1 provides a reporting mechanism for a Pass-through entity to report the distributive share of gains, losses, modifications and credits of owners (i.e. partners, shareholders, members, etc.) Additionally, it is the reporting mechanism for any withholding required to be performed on nonresident owners.

This form should be used for any owner that is not a "C" Corporation. The Schedule K-1C should be used for any owner that is a "C" Corporation.

WITHHOLDING

The upper half of the first page includes information concerning the entity reporting the information (including the name, address, identification number and type), information concerning the owner to which this information statement relates (including the name, address, and identification number) and a withholding statement.

Line 1 of this section should include the distributive share of income for a nonresident owner.

Line 2 of this section should include the amount withheld for the nonresident owner.

DISTRIBUTIVE SHARE

The lower half and second page will include the owner's distributive share of items of gain, loss, modification and credit applicable to the owner.

Line 1 of this section should include the distributive share of income for an owner regardless of source. This should be similar to the income reported on the Federal Schedule K-1 that qualifies as federal adjusted gross income.

Lines 2 through 10 reflect the distributive share of modifications available to the owner reported on the entity's Schedule B.

Lines 11 through 22 reflect the distributive share of tax credits available to the owner reported on the entity's Schedule PTE-100TC.

Report by Owners – The WV Schedule K-1 should be provided to all owners that are not "C" Corporations. All such owners must file a WV tax return that includes all WV Schedule K-1's provided to the owner. Include your share of the partnership's income or (loss), credits, deductions, etc., as shown by your Schedule K-1 on your West Virginia income tax return for the year in which the tax year of the entity ends.

SPECIAL RULE FOR PASS-THROUGH ENTITIES:

Pass-through entity owners of Pass-through entities should allocate income received from a pass-through entity unless such entities are engaged in a unitary business. If a unitary relationship exists, a pass-through entity owner of a Passthrough entity may reapportion its WV income, including the appropriate factors of the subsidiary.

"FROM SP" CHECKED - INFORMATION ONLY K-1

When the entity listed in "Organization Name" submits the K-1 for information purposes, the entity must check the "From SP" box and include the "PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY" on Schedule SP.

-16-

4 5 8 9 10 11 12 8 9 10 11 12 8 9 10 11 12 8 9 10 11 12	V-2	FROM SP		Statement of		ia Income Tax dual or Organi	zatio	on or or or or	/ 00 09 /0	2020	
6					structions	unan or organi					
ORGANIZ				GADDRESS		IDENT'S NAM					22
 Name (please 				ADDRESS		e type or print)					33
											1
¹¹ Street or Pos	t Office Bo	ох			Street or Pos	st Office Box					1
.3											1
¹⁵ City			State	Zip	City			State	Zip		1
.7											1
West Virginia	Identifica	tion Number	Federal	dentification Number	Social Secur	ity Number		West Vi	rginia Id	dentification N	Number
¹ Check one:				1. Income subject to organization's S Corp	withholding for no oration, Partnershi	onresident as reported o or Fiduciary Return	d on	\$			2
Trust	Estate	S-Corp	Partnership	2. Amount of West Virgir (see instructions)	nia income tax withh	eld and refunded		\$			2
5					of Organization						2
Beginning					Ending						2
.8		мм	DD	YYYY		ММ		DD		YYYY	2
⁹ TO BE FILED IN TH	IE ABSENCE	E OF FORM WV N	RW-4, WEST VIRGI	NIA NONRESIDENT INCOME	TAX AGREEMENT						2
1											
2											3
4						I D 3	5	2 0	2 0	0 6	
5											
6											4
8											
9											
0											
2											
3											
4											
5											
7											
8											
9											
0											5
1											
2											
3											5
4											9
5											
6				┝┼┼┼┼┤┦┨╎		╏┼┼┼┼╎┤			+++		
7									+++		3
9									+++		
9						╏┼┼┼┼┼┼┼			+++-		
1									++++		
2									+++		
3											
6 7 8 9 10 11 12	13 14 15 16 17	7 18 19 20 21 22 23 2	24 25 26 27 28 29 30 31	32 33 34 35 36 37 38 39 40 41 42	1.7	51 52 53 54 55 56 57 58 59 e	0 61 62	63 64 65 66 6	7 68 69 70	71 72 73 74 75 76 1	77 78 79 80

WEST VIRGINIA NRW-2 INSTRUCTIONS

WHO MUST FILE: Every partnership, S corporation, estate or trust ("organization") deriving income or gain from West Virginia sources must complete Form WV NRW-2 for each NONRESIDENT partner, shareholder, or beneficiary, ("Nonresident Distributee") who received distributions (actual or deemed) of West Virginia source income or gain from such Organization unless the Organization shows on its Schedule K-1's or K-1C's for Nonresident Distributees (or as an attachment thereto) the information required by the Tax Commissioner. A corporate partner or beneficiary is a nonresident when its commercial domicile is located outside West Virginia.

WHEN AND WHERE TO FILE: Form WV NRW-2 and remittance must accompany the Organization's West Virginia income tax return when it is filed if a WVK-1 or WVK-1C has not already been completed and filed with return. Partnerships/S corporations mail returns to West Virginia State Tax Department, PO Box 11751, Charleston, WV 25339-1751. Trusts mail returns to West Virginia State Tax Department, PO Box 1071, Charleston, WV 25324-1071. This form may be copied or a facsimile made and distributed as follows: (1) one copy to be attached to the Organization's West Virginia tax return, (2) one copy for the Organization's records, and (3) two copies must be furnished to each nonresident distributee from whom West Virginia income tax is withheld.

AMOUNT OF WITHHOLDING: The withholding tax rate is 6.5% of the amount subject to withholding.

NONRESIDENT DISTRIBUTEES: The Nonresident individual named on this Form WV NRW-2 is required to file a West Virginia Personal Income Tax Return (Form IT-140) with this Department by mailing it to **PO Box 1071, Charleston, WV 25324-1071**. The amount entered on line 2, Form WV NRW-2, is allowed as a credit against the individual's West Virginia personal income tax liability for the taxable year and should be claimed as West Virginia income tax withheld. Enclose a copy of Form WV NRW-2 with the Form IT-140 in the space provided for attaching the Federal withholding form, Federal Form W-2.

If the nonresident is a pass-through entity it is required to file a West Virginia Pass-Through Entity income Tax Return (WV PTE-100) with the West Virginia State Tax Department. Attach a copy of WV NRW-2 to the Form WV PTE-100)

If the Nonresident is an entity taxable as a corporation, it is required to file a West Virginia Corporation Net Income/Business Tax Return (WV CIT-120) with the Department by mailing it to **PO Box 1202, Charleston, WV 25324-1202**. The amount entered on Line 2, Form WV NRW-2, is allowed as a credit against the corporation's West Virginia corporation net income tax liability and should be claimed as West Virginia income tax withheld. Attach a copy of WV NRW-2 to the Form WV CIT-120.

TAXABLE YEARS: If the Nonresident Distributee's taxable year is the same as the taxable year of the Organization, the Distributee is required to report the income and claim withholding on the Distributee's annual West Virginia income tax return for that taxable year. If the stable years are different, the Distributee reports the income and claims withholding tax credit on the Distributee's annual West Virginia income tax return filed for the taxable year during which the Organization's taxable year ended. **A copy of this form must be attached** to the Distributee's annual return.

-18-