

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

<b>CHECK ALL APPLICABLE BOXES</b>		1) ENTITY TYPE		<input type="checkbox"/> S-CORPORATION (INCLUDE 1120S)	<input type="checkbox"/> PARTNERSHIP (INCLUDE 1065)
2) RETURN TYPE					
<input type="checkbox"/> ANNUAL	<input type="checkbox"/> INITIAL	<input type="checkbox"/> FINAL	<input type="checkbox"/> AMENDED	<input type="checkbox"/> OTHER	
<input type="checkbox"/> 52/53 WEEK FILER	DAY OF WEEK ENDING _____			<input type="checkbox"/> FISCAL	
3) IF FINAL/SHORT/INITIAL RETURN					
<input type="checkbox"/> CEASED OPERATIONS IN WV	<input type="checkbox"/> CHANGE OF OWNERSHIP	<input type="checkbox"/> CHANGE OF FILING STATUS	<input type="checkbox"/> MERGER		
<input type="checkbox"/> SUCCESSOR	FEIN OF PREDECESSOR: _____	<input type="checkbox"/> TECHNICAL TERMINATIONS	<input type="checkbox"/> OTHER _____		

4) ACTIVITY DESCRIPTION:       WHOLLY WV ACTIVITY       MULTISTATE ACTIVITY

5) REPORTABLE ENTITIES (ALL ENTITIES MUST BE INCLUDED ON SCHEDULE C OR SCHEDULE D):

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

ANY ENTITY YOU OWN 80% OF VOTING STOCK       ANY DISREGARDED ENTITY

ANY ENTITY THAT OWNED MORE THAN 80% OF YOUR STOCK       ANY CONTROLLED FOREIGN CORPORATION

	(A) INCOME	(B) WITHHOLDING
6) WV DISTRIBUTIVE INCOME OF RESIDENTS.....	.00	
7) WV DISTRIBUTIVE INCOME OF NONRESIDENTS FILING ON A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN F).....	.00	.00
8) WV DISTRIBUTIVE INCOME OF NONRESIDENTS SUBJECT TO WV WITHHOLDING TAX THAT ARE NOT FILING A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN G).....	.00	.00
9) WV DISTRIBUTIVE INCOME OF NONRESIDENTS WHO HAVE ATTESTED ON A NRW-4 THAT THEY WILL FILE AND PAY WV INCOME TAX DIRECTLY OR ARE TAX EXEMPT ENTITIES.....	.00	
10) TOTAL WV INCOME (SUM OF LINE 6 THROUGH 9, MUST MATCH SCHEDULE A, LINE 13).....	.00	
11) TOTAL WV WITHHOLDING DUE (LINE 7 PLUS LINE 8).....		.00



NAME

FEIN

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

Direct Deposit  CHECKING  SAVINGS  
of Refund

ROUTING NUMBER

ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.  
PLEASE SEE PAGE 3 OF INSTRUCTIONS FOR PAYMENT OPTIONS.

I authorize the State Tax Department to discuss my return with my preparer  YES  NO

Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Officer/Partner or Member

Print name of Officer/Partner or Member

Date

Title

Email

Business Telephone #

Signature of paid preparer

Print name of Preparer

Date

Firm's name and address

Preparer's Email

Preparer's Telephone #

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



# Income/Loss Modifications to Federal Pass-Through Income

# 2020

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



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

<b>Adjustments Decreasing</b>		
7. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	7	.00
8. Refunds of state and local income taxes received and reported as income to the IRS.....	8	.00
9. Qualified Opportunity Zone business income (Include Copy of IRS form 8996) .....	9	.00
10. Other: _____	10	.00
11. Allowance for governmental obligations/obligations secured by residential property (Complete Schedule B-1).....	11	.00
<b>TOTAL DECREASING ADJUSTMENTS</b>		
(Add lines 7 through 11; enter here and on Schedule A, line 6).....	12	.00

<b>Schedule B-1</b>		
<b>ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY RESIDENTIAL PROPERTY (§11-24-6(f))</b>		
1. Federal obligations and securities.....	1	.00
2. Obligations of WV and political subdivisions of WV.....	2	.00
3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV.....	3	.00
4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV.....	4	.00
5. TOTAL (add lines 1 through 4).....	5	.00
6. Total assets as shown on Schedule L, Federal Form 1120S or Federal Form 1065.....	6	.00
7. Line 5 divided by line 6 (round to 6 decimal places).....	7	.
<b>8. ADJUSTED INCOME.</b> (Add Schedule A line 4 and Schedule B line 6. Subtract the sum of Schedule B lines 7 through 10 )	8	.00
<b>9. ALLOWANCE</b> (line 7 x line 8, disregard sign) Enter here and on Schedule B line 11 .....	9	.00



# SCHEDULE OF TAX PAYMENTS

# 2020

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

NAME OF ENTITY	FEIN	DATE OF PAYMENT			TYPE: WITHHOLDING, ESTIMATED, EXTENSION, OTHER PMTS OR PRIOR YEAR CREDIT	AMOUNT OF PAYMENT
		MM	DD	YYYY		
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
						.00
<b>TOTAL (AMOUNT MUST AGREE WITH AMOUNT ON PTE-100, LINE 15).....</b>						<b>.00</b>

# SCHEDULE OF REPORTABLE ENTITIES

# 2020

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

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



ENTITY NAME	FEIN

This form is to be used by S Corporations and Partnerships to summarize the tax credits that are allocable to their shareholders/partners. Both this summary form and the appropriate credit calculation schedule(s) or form(s) must be attached to your return in order to claim a tax credit. The S Corporation or Partnership must complete an allocation schedule for each tax credit claimed. These allocations will be reported on their K-1 or K-1C. **If you are claiming the Neighborhood Investment Program Credit you are no longer required to enclose the WV NIPA-2 credit schedule with your return. You must maintain the schedule in your files.**

TAX CREDITS THE TOTAL AMOUNT OF CREDIT <b>CANNOT EXCEED</b> THE TAX LIABILITY FOR THAT TAX		CREDIT CALCULATED ON APPROPRIATE SCHEDULE		AVAILABLE TAX CREDIT FOR CURRENT YEAR
1. Economic Opportunity Tax Credit (\$11-13Q) <b>Schedule WV EOTC-1and EOTC-A</b> .....	1	.00		.00
2. Environmental Agricultural Equipment Tax Credit (\$11-13k) <b>Form WV AG-1</b> .....	2	.00		.00
3. West Virginia Neighborhood Investment Program Credit (\$11-13J) <b>Form WV NIPA-2</b> .....	3	.00		.00
4. Apprentice Training Tax Credit (\$11-13w) <b>Schedule WV ATTC-1</b> .....	4	.00		.00
5. Film Industry Tax Credit (\$11-13x) <b>Schedule WVFIIA-TCS</b> .....	5	.00		.00
6. Alternative Fuel Tax Credit (\$11-6d) <b>Schedule AFTC-1</b> .....	6	.00		.00
7. Historic Rehabilitated Buildings Investment Credit (\$11-24-23a) <b>Schedule RBIC and RBIC-A</b> .....	7	.00		.00
8. West Virginia Military Incentive Credit (\$11-24-12) <b>Schedule J</b> .....	8	.00		.00
9. Farm to Food Bank Tax Credit (\$11-13DD) <b>Department of Agriculture Certificate</b> .....	9	.00		.00
10. Post-Coal Mine Site Business Credit (\$11-28) <b>Schedule PCM-1</b> .....	10	.00		.00
11. Downstream Natural Gas Manufacturing Investment Tax Credit (\$11-13GG) <b>Schedule DNG-1</b> .....	11	.00		.00
12. <b>TOTAL CREDITS</b> add lines 1 through 11.....	12	.00		.00



FEIN \_\_\_\_\_

This form is used by entities that are subject to tax in more than one state to allocate and apportion their income to the State of West Virginia. Complete and attach to Form PTE-100. See instructions for information on APT Schedules A1, A2, and B, Part 1, 2, & 3.

**APT SCHEDULE A1 EVERYWHERE  
ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (§11-24-7)**

TYPES OF ALLOCABLE INCOME	Column 1 GROSS INCOME	Column 2 RELATED EXPENSES	Column 3 NET INCOME
1. Rents.....	.00	.00	.00
2. Royalties.....	.00	.00	.00
3. Capital gains/losses.....	.00	.00	.00
4. Interest.....	.00	.00	.00
5. Dividends.....	.00	.00	.00
6. Patent/copyright royalties.....	.00	.00	.00
7. Gain – sale of natural resources (IRC Sec. 631 (a)(b)).....	.00	.00	.00
8. Income from nonunitary sources reported on the schedule K-1 .....			.00
9. Nonbusiness income/loss Sum of lines 1 through 8, of Column 3. Enter total of Column 3 on PTE-100 Schedule A, Line 8 .....			.00

**APT SCHEDULE A2 WEST VIRGINIA  
ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (§11-24-7)**

TYPES OF ALLOCABLE INCOME	Column 1 GROSS INCOME	Column 2 RELATED EXPENSES	Column 3 NET INCOME
1. Rents.....	.00	.00	.00
2. Royalties.....	.00	.00	.00
3. Capital gains/losses.....	.00	.00	.00
4. Interest.....	.00	.00	.00
5. Dividends.....	.00	.00	.00
6. Patent/copyright royalties.....	.00	.00	.00
7. Gain – sale of natural resources (IRC Sec. 631 (a)(b)).....	.00	.00	.00
8. Income from nonunitary sources reported on the schedule K-1.....			.00
9. Net nonbusiness income/loss allocated to West Virginia Sum of lines 1 through 8, Column 3. Enter on PTE-100 Schedule A, Line 12.....			.00



FEIN

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

**APT SCHEDULE B  
APPORTIONMENT FACTORS FOR MULTISTATE S CORPORATIONS/PARTNERSHIPS (§11-24-7)**

**PART 1 – REGULAR FACTOR**

LINES 1 & 2: Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.

LINE 5: Column 1 – Enter line 3. Column 2 – line 3 less line 4. Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.

	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
1. Total property.....	.00	.00	.
2. Total payroll.....	.00	.00	.
3. Total sales.....	.00	.00	.
4. Sales to purchasers in a state where you are not taxable.....		.00	.
5. Adjusted sales.....	.00	.00	.
6. Adjusted sales (enter line 5 again)	.00	.00	.
7. <b>TOTAL:</b> add Column 3, lines 1, 2, 5, and 6.....			.
8. <b>APPORTIONMENT FACTOR</b> – Line 7 divided by the number 4, reduced by the number of factors showing zero in Column 2, lines 1, 2, 5, and 6. Enter six (6) digits after the decimal. Enter on PTE-100, Schedule A, line 10			.

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

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

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

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

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

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





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

**2020**

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

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

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



	Total WV Income
FEIN	

FEIN

EXTENDED DUE DATE

TAX YEAR							
BEGINNING				ENDING			
	MM	DD	YYYY		MM	DD	YYYY

BUSINESS NAME AND ADDRESS

**TYPE OF BUSINESS**  
(CHECK ONLY ONE)

Partnership Filing Form PTE-100

S Corporation Filing Form PTE-100

Contact Person

Contact Phone #

1. Nonresident Withholding Tax.....	1		.00
2. Nonresident Composite Withholding Tax.....	2		.00
3. Less Prior Year Credit and Estimated Payment .....	3		.00
4. Balance Due.....	4		.00

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

**WHO MAY FILE:** Any S Corporation or Partnership needing an extension of time to file the West Virginia Income Tax Return (Form PTE-100) and expecting to owe tax must file Form PTE-100EXT. Any taxpayer granted an extension of time to file a federal return is granted the same extension of time to file their West Virginia return. **An extension of time for filing does not extend the time for payment.** To avoid interest and additions to tax for late payment, use this return to make an extension payment pending the filing of your annual return.

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

The nonresident withholding tax is due and payable with this request. You must remit by the unextended due date 90% of the nonresident withholding tax due for the taxable year or 100% of the tax paid for the prior taxable year, if the prior tax year was a full 12 months and tax was paid. If the balance due on your annual return is paid by the last day of your extension and the amount due is 10% or less of the tax due for the taxable year, no additions to tax will be imposed on the balance remitted. Overpayments may be refunded or credited to next year's withholding.

**WHEN TO FILE:** An S Corporation's annual West Virginia Income Tax return is due on or before the fifteenth day of the third month following the close of the taxable year. A Partnership's annual West Virginia Income Tax return is due on or before the fifteenth day of the third month following the close of the taxable year.

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

Make check payable and remit to:

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



TAXABLE YEAR OF ORGANIZATION							
BEGINNING MM/DD/YYYY				ENDING MM/DD/YYYY			
ORGANIZATION NAME (please type or print)				NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY			
STREET or POST OFFICE BOX				STREET or POST OFFICE BOX			
CITY	STATE	ZIP		CITY	STATE	ZIP	
WV IDENTIFICATION NUMBER		FEIN		FEIN		WV IDENTIFICATION NUMBER	
CHECK ONE: <input type="checkbox"/> S Corporation  <input type="checkbox"/> Limited Liability Company  <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary		1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return		\$	.00		
		2. Amount of West Virginia income tax withheld (see instructions)		\$	.00		
		PERCENTAGE OF OWNERSHIP			%		

**INCOME**

1. Distributive pro rata share of income allocable to West Virginia.....	1		.00
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**ADDITIONS**

2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	2		.00
3. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	3		.00
4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	4		.00
5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit.....	5		.00
6. Other Income deducted from federal adjusted gross income but subject to state tax.....	6		.00
7. Federal depreciation/amortization for WV water/air pollution control facilities .....	7		.00
8. Unrelated business taxable income of a corporation exempt from federal tax.....	8		.00
9. Add back expenses for certain REIT's and RIC's.....	9		.00

**SUBTRACTIONS**

10. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	10		.00
11. Refunds of state and local income taxes received and reported as income to the IRS....	11		.00
12. Other income included into federal adjusted gross income but excluded from state income tax.....	12		.00
13. Salary expense not allowed on federal return due to claiming the federal jobs credit.....	13		.00
14. Cost of WV water/air pollution control facilities.....	14		.00
15. Allowance for governmental obligations/obligations secured by residential property	15		.00



NAME

FEIN

**CREDITS ALLOCABLE TO PARTNER/MEMBER/SHAREHOLDER**

16. Economic Opportunity Tax Credit .....	16	.00
17. Manufacturing Investment Tax Credit (§11-13S) .....	17	.00
18. Historic Rehabilitated Buildings Investment Credit .....	18	.00
19. West Virginia Neighborhood Investment Program Credit .....	19	.00
20. Environmental Agricultural Equipment Tax Credit .....	20	.00
21. Electric, Gas, and Water Utilities Rate Reduction Credit .....	21	.00
22. West Virginia Military Incentive Credit .....	22	.00
23. Apprentice Training Tax Credit .....	23	.00
24. Film Industry Tax Credit .....	24	.00
25. Manufacturing Property Tax Adjustment Credit .....	25	.00
26. Alternative Fuel Tax Credit .....	26	.00
27. Farm to Food Bank Tax Credit .....	27	.00
28. Post-Coal Mine Site Business Credit .....	28	.00
29. Downstream Natural Gas Manufacturing Investment Tax Credit .....	29	.00

**ADDITIONAL INFORMATION**

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# 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 SP” box and include the “PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY” on Schedule SP.

TAXABLE YEAR OF ORGANIZATION											
BEGINNING				ENDING							
MM	DD	YYYY		MM	DD	YYYY					

ORGANIZATION NAME (please type or print)						NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY					
STREET or POST OFFICE BOX						STREET or POST OFFICE BOX					
CITY			STATE		ZIP	CITY			STATE		ZIP
WV IDENTIFICATION NUMBER			FEIN			FEIN/SSN			WV IDENTIFICATION NUMBER		
CHECK ONE:  <input type="checkbox"/> S Corporation  <input type="checkbox"/> Limited Liability Company  <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary			1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return			\$		.00			
			2. Amount of West Virginia income tax withheld (see instructions)			\$		.00			
						PERCENTAGE OF OWNERSHIP			%		

**INCOME**

1. Distributive pro rata share of income allocable to West Virginia.....	1	.00
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**ADDITIONS**

2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	2	.00
3. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	3	.00
4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	4	.00
5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit.....	5	.00
6. Other Income deducted from federal adjusted gross income but subject to state tax.....	6	.00

**SUBTRACTIONS**

7. Interest or dividends received on United State or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	7	.00
8. Refunds of state and local income taxes received and reported as income to the IRS....	8	.00
9. Other income included into federal adjusted gross income but excluded from state income tax.....	9	.00
10. Allowance for governmental obligations secured by residential property	10	.00





# 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 Pass-through 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.



**Read Instructions**

<b>ORGANIZATION NAME AND MAILING ADDRESS</b>				<b>NONRESIDENT'S NAME AND MAILING ADDRESS</b>			
Name (please type or print)				Name (please type or print)			
Street or Post Office Box				Street or Post Office Box			
City	State	Zip		City	State	Zip	
West Virginia Identification Number	Federal Identification Number			Social Security Number		West Virginia Identification Number	
Check one: <input type="checkbox"/> Trust <input type="checkbox"/> Estate <input type="checkbox"/> S-Corp <input type="checkbox"/> Partnership				1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return		\$	
				2. Amount of West Virginia income tax withheld and refunded (see instructions)		\$	

**Taxable Year of Organization**

<b>Beginning</b>			<b>Ending</b>		
MM	DD	YYYY	MM	DD	YYYY

TO BE FILED IN THE ABSENCE OF FORM WV NRW-4, WEST VIRGINIA NONRESIDENT INCOME TAX AGREEMENT



## 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 taxable 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.**