

PTE-100

REV 07/2022

W

WEST VIRGINIA TAX RETURN S CORPORATION & PARTNERSHIP (PASS-THROUGH ENTITY)

2022

TAX PERIOD BEGINNING, ENDING, EXTENDED DUE DATE, ENTITY NAME, FEIN, WV ACCOUNT NUMBER, MAILING ADDRESS, CITY, STATE, ZIP, CHANGE OF ADDRESS, CONTACT INFORMATION, REPRESENTATIVE INFORMATION.

CHECK ALL APPLICABLE BOXES

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

2) RETURN TYPE: ANNUAL, INITIAL, FINAL, AMENDED, OTHER, 52/53 WEEK FILER, DAY OF WEEK ENDING, FISCAL

3) IF FINAL/SHORT/INITIAL RETURN: CEASED OPERATIONS IN WV, CHANGE OF OWNERSHIP, CHANGE OF FILING STATUS, MERGER, SUCCESSOR FEIN OF PREDECESSOR, TECHNICAL TERMINATIONS, OTHER

4) ACTIVITY DESCRIPTION: WHOLLY WV ACTIVITY, MULTISTATE ACTIVITY

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

- A. ANY PTE YOU ARE A PARTNER, MEMBER, OR SHAREHOLDER DOING BUSINESS IN WV
B. ANY ENTITY YOU OWN 80% OF VOTING STOCK
C. ANY ENTITY THAT OWNED MORE THAN 80% OF YOUR STOCK
D. ANY DISREGARDED ENTITY, INCLUDING QSUBS
E. ANY CONTROLLED FOREIGN CORPORATION

Table with columns (A) INCOME and (B) WITHHOLDING. Rows include: 6) WV DISTRIBUTIVE INCOME OF RESIDENTS, 7) WV DISTRIBUTIVE INCOME OF NONRESIDENTS FILING ON A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN F), 8) WV DISTRIBUTIVE INCOME OF NONRESIDENTS SUBJECT TO WV WITHHOLDING THAT ARE NOT FILING A NONRESIDENT COMPOSITE TAX RETURN AND WITHHOLDING DUE (SCHEDULE SP, COLUMN G), 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, 10) TOTAL WV INCOME, 11) TOTAL WV WITHHOLDING DUE (LINE 7 PLUS LINE 8).



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)	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 of Refund CHECKING SAVINGS

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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 # _____

MAKE CHECKS PAYABLE TO AND MAIL TO: WEST VIRGINIA TAX DIVISION
TAX ACCOUNT ADMINISTRATION
PO BOX 11751
CHARLESTON WV 25339-1751



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. TOTAL FEDERAL INCOME: Add lines 1 and 2 minus line 3 – Attach federal return	4	.00
5. Modifications Increasing Federal Income (Schedule B, Line 6).....	5	.00
6. Modifications decreasing Federal Income (Schedule B, Line 12).....	6	.00
7. Modified Federal S Corporation/Partnership income (sum of lines 4 plus line 5 minus line 6)..... Wholly WV Entity go to line 13. Multistate Entity continue to line 8.	7	.00
8. Total nonbusiness income allocated everywhere from Form PTE-100APT, Schedule A1, Column 3, Line 9	8	.00
9. Income subject to apportionment (line 7 less line 8).....	9	.00
10. West Virginia apportionment factor (Round to 6 decimal places) from PTE-100APT Schedule B, Part 1, Column 3; or, if applicable, from PTE-100APT Schedule B, Part 2, Column 3; or PTE-100APT Schedule B, Part 3, Column 3.....	10	.
11. Multistate S Corporation/Partnership's apportioned income (line 9 multiplied by line 10).....	11	.00
12. Nonbusiness income allocated to West Virginia. From Form PTE-100APT, Schedule A2, line 9 ..	12	.00
13. West Virginia income (wholly WV entities enter amount from line 7; multistate entities add lines 11 and line 12). You must complete Schedule SP	13	.00



Adjustments Increasing

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

Adjustments Decreasing

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

Schedule B-1

ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY RESIDENTIAL PROPERTY (§11-24-6(f))

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



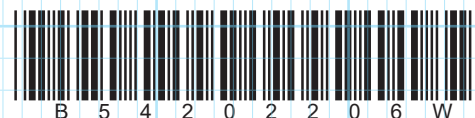
B 5 4 2 0 2 2 0 4 W

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



FEIN

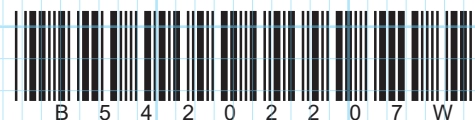
This form is used by entities that are subject to tax in more than one state to allocate and apportion their income to the State of West Virginia. Complete and attach to Form PTE-100. See instructions for information on APT Schedules A1, A2, and B, Part 1, 2, & 3.

**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-100
9. Nonbusiness income/loss Sum of lines 1 through 8, of Column 3. Enter total of Column 3 on PTE-100 Schedule A, Line 800

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

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



B 5 4 2 0 2 2 0 7 W

(PTE-100APT)

W

FEIN

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

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

PART 1 – REGULAR FACTOR

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

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

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

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

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

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

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

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



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

2022

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

Taxpayers reporting more than 10 shareholders/partners **must** file their PTE-100 return electronically.

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

FEIN	Total WV Income	.00
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B 5 4 2 0 2 2 0 9 W