

CNF-120

REV 9-12

West Virginia

w Corporation Net Income/Business Franchise Tax Return

2012

FEIN	EXTENDED DUE DATE	<input type="checkbox"/> 52/53 WEEK FILER Day of week ended _____
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TAX YEAR							
BEGINNING							ENDING
	MM	DD	YYYY	MM	DD	YYYY	

BUSINESS NAME AND ADDRESS	PRINCIPAL PLACE OF BUSINESS IN WEST VIRGINIA
	TYPE OF ACTIVITY IN WEST VIRGINIA

CHECK APPLICABLE BOXES			
TYPE OF ENTITY: <input type="checkbox"/> CORPORATION <input type="checkbox"/> NONPROFIT	TYPE OF RETURN: <input type="checkbox"/> INITIAL <input type="checkbox"/> RAR <input type="checkbox"/> FINAL <input type="checkbox"/> AMENDED	FILING METHOD <input type="checkbox"/> SEPARATE ENTITY BASED* <input type="checkbox"/> COMBINED (Must complete Schedule UB-4CR) <input type="checkbox"/> Separate Combined <input type="checkbox"/> Group combined (designate surety FEIN) _____ <input type="checkbox"/> Worldwide Election <input type="checkbox"/> OTHER (explain) _____	
* If separate, were you part of a federal consolidated return? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, enter parent's FEIN and name _____ _____		SIGNED FEDERAL FORM ATTACHED (F RST 5 PAGES) <input type="checkbox"/> 1120 <input type="checkbox"/> PROFORMA 1120 <input type="checkbox"/> 990 <input type="checkbox"/> 990T	
PERSON AND PHONE NUMBER TO CONTACT CONCERNING THIS RETURN		NAME:	NUMBER:
		STATE OF COMMERCIAL DOMICILE:	<input type="checkbox"/> CHECK HERE IF YOU USE A SOFTWARE PROGRAM AND DO NOT WANT A PAPER FORM/BOOKLET MAILED TO YOU.

SEPARATE ENTITY FILERS COMPLETE CNF-120APT (PAGE 7) BEFORE COMPLETING THIS RETURN (See instructions page 9)
 COMBINED FILERS COMPLETE UB-4APT (PAGES 23-24) BEFORE COMPLETING THIS RETURN (See instructions page 15)

BUSINESS FRANCHISE TAX (COMPLETE SCHEDULE A or UB-2 BEFORE COMPLETING THIS SECTION)

1. West Virginia taxable capital (line 12 of Schedule A or line 22 of Schedule UB-2).....	1	.00
2. Business Franchise Tax Rate.....	2	0.0027
3. Business Franchise Tax (line 1 multiplied by line 2 or \$50.00 whichever is greater).....	3	.00
4. Business Franchise Tax Credits (Column 1, line 28, Form CNF-120TC).....	4	.00
5. Adjusted Business Franchise Tax (Subtract line 4 from line 3).....	5	.00

**CORPORATION NET INCOME TAX
 (IF FILING A COMBINED RETURN SKIP LINES 6 THROUGH 18 AND COMPLETE SCHEDULE UB)**

6. Federal Taxable Income (per attached federal return).....	6	.00
7. Total Increasing Adjustments (Schedule B line 12).....	7	.00
8. Total Decreasing Adjustments (Schedule B line 23)....	8	.00
9. Adjusted federal taxable income (Line 6 plus line 7 minus line 8).....	9	.00

Wholly West Virginia corporations check here ☐ and go to line 15

10. Total nonbusiness income allocated everywhere (Form CNF-120APT, Schedule A-1, line 8, Column 3).....	10	.00
11. Total income subject to apportionment (subtract line 10 from line 9).....	11	.00



NAME	FEIN
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11. Total income subject to apportionment (from previous page).....	11	.00
12. WV Apportionment Factor (Form CNF-120APT, Sch. B Part 1, line 8; Part 2 or Part 3 Column 3) COMPLETED FORM <u>MUST</u> BE ATTACHED.....	12	•
13. West Virginia apportioned income (line 11 multiplied by line 12).....	13	.00
14. Nonbusiness income allocated to West Virginia (Form CNF-120APT Sch. A2, Line 12)...	14	.00
15. West Virginia adjusted taxable income – Multistate corporations add lines 13 and 14; wholly West Virginia corporations enter amount from line 9.....	15	.00
16. Net operating loss carryforward (Schedule NOL, column 6 total).....	16	.00
17. Subtotal (line 15 less line 16).....	17	.00
18. REIT Inclusion and other Taxable income.....	18	.00
19. WV Net Taxable Income (Add lines 17 and 18) (Combined filers should enter amount from line 20 of Schedule UB 3).....	19	.00
20. Corporate Net Income Tax Rate.....	20	0.0775
21. Corporate Net Income Tax (line 19 multiplied by line 20).....	21	.00
22. Corporate Net Income Tax Credits (Column 2, line 28, Form CNF-120TC).....	22	.00
23. Adjusted Corporate Net Income Tax (subtract line 22 from line 21).....	23	.00

COMBINED BUSINESS FRANCHISE TAX AND CORPORATE NET INCOME TAX		
24. COMBINED FRANCHISE/INCOME TAX (Add lines 5 and 23; Do NOT subtract from line 5).....	24	.00
25. Prior year carryforward credit, estimated and tentative payments..	25	.00
26. Withholding from NRW-2, K-1, 1099 (Must match total on CNF-120W)	26	.00
27. Amount paid with original return (Amended Return Only).....	27	.00
28. Payments (add lines 25 through 27; must match total on Schedule C).....	28	.00
29. Overpayment previously refunded or credited (Amended return only).....	29	.00
30. TOTAL PAYMENTS (subtract line 29 from line 28).....	30	.00
31. If line 30 is larger than line 24 enter overpayment.....	31	.00
32. Amount of line 31 to be credited to next year's tax.....	32	.00
33. Amount of line 31 to be refunded (Subtract line 32 from line 31).....	33	.00
34. If line 30 is smaller than line 24, enter tax due here.....	34	.00
35. Interest for late payment (see instructions).....	35	.00
36. Additions to tax for late filing and/or late payment (see instructions).....	36	.00
37. Penalty for underpayment of estimated tax (line 10, Form CNF-120U; Attach schedule)	37	.00
38. TOTAL DUE with this return (add lines 34 through 37).....	38	.00

Direct Deposit of Refund
☐ CHECKING
 ☐ SAVINGS

ROUTING NUMBER ACCOUNT NUMBER

Under penalties 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. I authorize the State Tax Department to discuss my return with my preparer. ☐ YES ☐ NO

Signature of Officer/Partner or Member	Print name of Officer/Partner or member	Title	Date	Business Telephone Number
Paid preparer's signature	Firm's name and address	Date	Preparer's Telephone Number	

MAIL TO:
WEST VIRGINIA STATE TAX DEPARTMENT
TAX ACCOUNT ADMINISTRATION DIVISION
PO BOX 1202
CHARLESTON, WV 25324-1202



FEIN

Failure to complete and attach a Schedule B of Form CNF-120APT
WILL RESULT IN 100% APPORTIONMENT TO WEST VIRGINIA.

SCHEDULE A
CALCULATION OF WEST VIRGINIA TAXABLE CAPITAL (§11-23-3(b)(2))

	Column 1 Beginning Balance	Column 2 Ending Balance	Column 3 – Average (Col. 1 + Col. 2) divided by 2
1. Dollar amount of common stock & preferred stock.....	.00	.00	.00
2. Paid-in or capital surplus.....	.00	.00	.00
3. Retained earnings appropriated & unappropriated.....	.00	.00	.00
4. Adjustments to shareholders equity.....	.00	.00	.00
5. Add lines 1 through 4 of column 3.....			.00
6. Less cost of treasury stock.....	.00	.00	.00
7. Capital (subtract line 6, column 3 from line 5, column 3).....			.00
8. Multiplier for allowance for certain obligations/investments (Schedule B-1, line 7).....	•		
9. Allowance (line 7 multiplied by line 8).....			.00
10. Adjusted capital (subtract line 9 from line 7). If taxable only in West Virginia check here <input type="checkbox"/> and enter this amount on line 12.....			.00
11. Apportionment factor (Form CNF-120APT, Schedule B, line 8 or part 3, column 3).....	•		COMPLETED FORM MUST BE ATTACHED
12. TAXABLE CAPITAL (line 10 multiplied by line 11). Enter here and on page 1 of return, line 1.....			.00

SCHEDULE A-1 – SUBSIDIARY CREDIT (§11-23-17(c))

Column 1 Account number and name of Subsidiary or Partnership	Column 2 Recomputed Business Franchise Tax Liability	Column 3 Percentage of Ownership	Column 4 Allowable Credit (Column 2 x Column 3)
FEIN			
NAME	.00	•	.00
FEIN			
NAME	.00	•	.00
FEIN			
NAME	.00	•	.00
TOTAL (Enter here and on Form CNF-120TC, column 1, line 1). Attach additional sheets if needed.....			.00

SCHEDULE A-2
TAX CREDIT FOR PUBLIC UTILITIES AND ELECTRIC POWER GENERATORS (§11-23-17(b))

1. Gross income in West Virginia subject to STATE Business and Occupation Tax.....	.00
2. Total gross income of taxpayer from all activity in West Virginia.....	.00
3. Line 1 divided by line 2 (round to six [6] decimal places).....	•
4. Business franchise liability (from front of return, line 3, reduced by subsidiary credit).....	.00
5. Allowable credit (line 4 x line 3). Enter here and on Form CNF-120TC, column 1, line 2.....	.00



NAME

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

1. Interest or dividends from any state or local bonds or securities.....	1	.00
2. US Government obligation interest or dividends not exempt from state tax, less related expenses not deducted on federal return.....	2	.00
3. Income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, deducted on your federal return.....	3	.00
4. Federal depreciation/amortization for West Virginia water/air pollution control facilities – <i>wholly West Virginia corporations only</i>	4	.00
5. Unrelated business taxable income of a corporation exempt from federal tax (IRC-512)....	5	.00
6. Federal net operating loss deduction.....	6	.00
7. Federal deduction for charitable contributions to Neighborhood Investment Programs, if claiming the West Virginia Neighborhood Investment Programs Tax Credit.....	7	.00
8. Net operating loss from sources outside the United States.....	8	.00
9. Foreign taxes deducted on your federal return.....	9	.00
10. Deduction taken under IRC § 199 (WV Code §11-24-6a).....	10	.00
11. Add back expenses related to certain REIT's and Regulated Investment Companies and certain interest and intangible expenses (WV Code §11-24-4b).....	11	.00
12. TOTAL INCREASING ADJUSTMENTS (Add lines 1 through 11; enter here and on line 7, Form CNF-120).....	12	.00

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

13. Refund or credit of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income.....	13	.00
14. Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income.....	14	.00
15. Salary expense not allowed on federal return due to claiming the federal jobs credit.....	15	.00
16. Foreign dividend gross-up (IRC Section 78).....	16	.00
17. Subpart F income (IRC Section 951).....	17	.00
18. Taxable income from sources outside the United States.....	18	.00
19. Cost of West Virginia water/air pollution control facilities – wholly WV only.....	19	.00
20. Employer contributions to medical savings accounts (WV Code §33-16-15) included in federal taxable income less amounts withdrawn for non-medical purposes.....	20	.00
21. SUBTOTAL of decreasing adjustments (Add lines 13 through 20).....	21	.00
22. Schedule B-1 allowance (Schedule B-1, Line 9).....	22	.00
23. TOTAL DECREASING ADJUSTMENTS (Add lines 21 and 22; enter here and on line 8, Form CNF-120).....	23	.00



NAME	FEIN
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Schedule B-1
Allowance for Governmental Obligations/Obligations Secured by Residential Property (§11-24-6(f))

		AVERAGE MONTHLY BALANCE
1. Federal obligations and securities.....	1	.00
2. Obligations of West Virginia and any political subdivision of West Virginia.....	2	.00
3. Investments or loans primarily secured by mortgages or deeds of trusts on residential property located in West Virginia.....	3	.00
4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in West Virginia.....	4	.00
5. TOTAL (Add lines 1 through 4).....	5	.00
6. Total assets as shown on Schedule L, Federal Form 1120 or 1120A.....	6	.00
7. Divide line 5 by line 6 (round to six (6) decimal places).....	7	•
8. Adjusted income (CNF-120 line 6 plus Schedule B line 12, minus line 21, plus Form CNF-120APT, Schedule A-2, lines 9, 10, & 11).....	8	.00
9. ALLOWANCE (line 7 multiplied by line 8, disregard sign) Enter here and on Schedule B, line 22.....	9	.00

Schedule C
Schedule of tax payments (will be applied to Business Franchise Tax first)

Name of business	West Virginia Account Identification Number	Date of Payment			Indicate EFT	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
							.00
							.00
							.00
							.00
							.00
							.00
							.00
							.00
TOTAL (Amount must agree with amount on line 28, Form CNF-120).....							.00



West Virginia
Net Operating Loss Carryforward Calculation (§11-24-6 (d))

2012

[illegible]

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*Net operating loss carryforwards that were earned by a parent corporation that filed a consolidated return before January 1, 2009 may be applied as a deduction from the West Virginia taxable income of any member of the taxpayer's controlled group until the net operating loss carryforward is used or expires. If applicable, provide the name and FEIN of the consolidated parent corporation that claimed a net operating loss carryforward prior to January 1, 2009. **If this is not applicable, skip this column.**

FEIN

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income and/or capital to the State of West Virginia. Complete and attach to Form CNF-120. See instructions for information on Schedule A1, A2, and B, Part 1, 2, & 3.

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. Nonbusiness income/loss – Sum of lines 1 through 7, column 3. Enter column 3 on CNF-120, line 10.....			.00

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. Nonbusiness income/loss (sum of lines 1 through 7 of column 3.....			.00
9. Less cost of West Virginia water/air pollution control facilities this year.....			.00
10. Federal depreciation/amortization on those facilities this year.....			.00
11. Federal depreciation/amortization on such facilities expensed in prior year.....			.00
12. Net nonbusiness income/loss allocated to West Virginia (sum of lines 8 through 11, column 3. Enter on CNF-120, Line 14.....			.00



FEIN

W

FAILURE TO COMPLETE SCHEDULE B
WILL RESULT IN 100% APPORTIONMENT TO
WEST VIRGINIA

SCHEDULE B APPORTIONMENT FACTORS FOR MULTISTATE BUSINESS/PARTNERSHIPS (§11-24-7, & 11-23-5)			
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. TOTAL: Add Column 3, Lines 1, 2, 5, and 6.....			•
8. APPORTIONMENT FACTOR – 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 Form CNF-120, line 12 and on CNF-120 Schedule A, line 11.....			•

PART 2 – MOTOR CARRIER FACTOR (§11-24-7a)		
VEHICLE MILEAGE – Use for Corporate Income Tax ONLY. Use Part 1 for Franchise Tax. Enter column 3 on Form CNF-120 line 12.		
Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
		•

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b and 11-23-5a)		
GROSS RECEIPTS – Enter Column 3 on CNF-120, line 12 and on CNF-120 Schedule A, Line 11.		
Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
.00	.00	•



NAME

FEIN

This form is used by corporations to summarize the tax credits that they claim against their corporation net income tax and/or business franchise tax liability. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. **Both this summary form and the appropriate credit calculation schedule(s) or form(s) must be attached to your return in order to claim a tax credit. If you are claiming the Neighborhood Investment Program Credit you are no longer required to enclose the WV/NIPA-2 credit schedule with your return. You must maintain the schedule in your files.**

TAX CREDITS THE TOTAL AMOUNT OF CREDIT FOR EITHER TAX CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX	COLUMN 1 APPLICABLE TO BUSINESS FRANCHISE TAX	COLUMN 2 APPLICABLE TO CORPORATE INCOME TAX
1. Subsidiary Credit (§11-23-17(c)) – Schedule A-1, Form CNF-120.....	.00	
2. Business & Occupation Tax Credit (§11-23-17(b)) – Schedule A-2, Form CNF-120.....	.00	
3. Research and Development Projects Credit (§11-13D-3(f)) – Schedule R & D*.....	.00	.00
4. Strategic Research and Development Tax Credit (§11-13R) – Schedule WV/SRDTC-1.....	.00	.00
5. High-Growth Business Investment Tax Credit (§11-13U-4) – Schedule WV/HGBITC-1.....	.00	.00
6. Business Investment & Job Expansion Credit (§11-13C), Form WV/BCS-A, and WV/BCS-1 or WV/BCS-Small*,**.....	.00	.00
7. Economic Opportunity Tax Credit (§11-13Q) –Schedule WV/EOTC-1	.00	.00
8. Industrial Expansion/Revitalization Credit (§11-13D) Schedule I *....	.00	
9. Manufacturing Investment Tax Credit (§11-13S) – Schedule WV/MITC-1.....	.00	.00
10. Residential Housing Development Projects Credit (§11-13D) – Schedule O *.....	.00	
11. Coal Loading Facilities Credit (§11-13E) – Schedule C.....	.00	
12. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) – Schedule RBIC.....		.00
13. West Virginia Neighborhood Investment Program Credit (§11-13J) – Form WV/NIPA-2.....	.00	.00
14. Environmental Agricultural Equipment Tax Credit (§11-13K) – Form WV/AG-1.....		.00
15. Electric and Gas Utilities Rate Reduction Credit (§11-24-11) – Schedule L.....		.00
16. Telephone Utilities Rate Reduction Credit (§11-24-11a) – Schedule K.....		.00
17. West Virginia Military Incentive Credit (§11-24-12) – Schedule J....		.00
18. Aerospace Industry Facility Credit (§11-13D-3f) – Form WV/AIF-1*	.00	.00

Continued on the next page. . .



NAME

FEIN

...Continued from previous page	COLUMN 1 APPLICABLE TO BUSINESS FRANCHISE TAX	COLUMN 2 APPLICABLE TO CORPORATE INCOME TAX
19. Credit for utility taxpayers with net operating loss carryovers (§11-24-11b) – Schedule WV/UNOLC-1.....		.00
20. Apprentice Training Tax Credit (§11-13w) – Schedule WV/ATTC-1	.00	.00
21. Film Industry Tax Credit (§11-13x) – Schedule WVFIIA-TCS.....	.00	.00
22. Financial Organization Goodwill Tax Credit (§11-23-5a(g)) – Schedule WV/FOGW-1.....	.00	
23. Manufacturing Property Tax Adjustment Credit (§11-13Y) – Schedule WV/MPTAC-1.....	.00	.00
24. Financial Organization Transition Credit (§11-24-9b) – Schedule WV/FOTC-1.....		.00
25. Alternative Fuel Tax Credit (§11-6D) Schedule AFTC-1.....	.00	.00
26. Commercial Patent Incentives Tax Credits (§11-13AA) – Schedule CPITC-1.....	.00	.00
27. Innovative Mine Safety Technology Tax Credit (§11-13BB) Schedule IMSTTC-1.....	.00	.00
28. TOTAL CREDITS – Add lines 1 through 27.....	.00	.00
	Enter on line 4 of Form CNF-120	Enter on line 22 of Form CNF-120

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

* No credit is available to any taxpayer for Investment placed in service or use after December 31, 2002. Taxpayers who gained entitlement to the tax credit prior to January 1, 2003 retain that entitlement and may apply the credit in due course pursuant to the requirements and limitations of the original credit entitlement period.

** Transition rules may apply



Do NOT send NRW-2's, K-1's, and/or 1099's with your return.
Enter WV withholding information below.

BUSINESS NAME SHOWN ON FORM CNF-120	FEIN
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A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Payer ID from 1099, K-1, and/or NRW-2 Payer Name Address City, State, ZIP	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name FEIN <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="text-align: right; font-weight: bold;">.00</div> WV WITHHOLDING Check the appropriate box <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/> 1099</div> <div style="text-align: center;"><input type="checkbox"/> K-1</div> <div style="text-align: center;"><input type="checkbox"/> NRW-2</div> </div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Date tax year ending (MMYY) Enter WV withholding Only

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Payer ID from 1099, K-1, and/or NRW-2 Payer Name Address City, State, ZIP	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name FEIN <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="text-align: right; font-weight: bold;">.00</div> WV WITHHOLDING Check the appropriate box <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/> 1099</div> <div style="text-align: center;"><input type="checkbox"/> K-1</div> <div style="text-align: center;"><input type="checkbox"/> NRW-2</div> </div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Date tax year ending (MMYY) Enter WV withholding Only

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Payer ID from 1099, K-1, and/or NRW-2 Payer Name Address City, State, ZIP	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name FEIN <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="text-align: right; font-weight: bold;">.00</div> WV WITHHOLDING Check the appropriate box <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/> 1099</div> <div style="text-align: center;"><input type="checkbox"/> K-1</div> <div style="text-align: center;"><input type="checkbox"/> NRW-2</div> </div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Date tax year ending (MMYY) Enter WV withholding Only

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Payer ID from 1099, K-1, and/or NRW-2 Payer Name Address City, State, ZIP	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Name FEIN <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Income Subject to WV WITHHOLDING	<div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="text-align: right; font-weight: bold;">.00</div> WV WITHHOLDING Check the appropriate box <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="checkbox"/> 1099</div> <div style="text-align: center;"><input type="checkbox"/> K-1</div> <div style="text-align: center;"><input type="checkbox"/> NRW-2</div> </div> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> Date tax year ending (MMYY) Enter WV withholding Only

Total WV tax withheld from column C above..... .00

If you have WV withholding on multiple pages, add the totals and enter the GRAND total on line 26, Form CNF-120



**THIS PAGE HAS BEEN
INTENTIONALLY
LEFT BLANK**

NAME

FEIN

PART 1: All filers must complete this part

1. Business Franchise Tax after credits (line 5 of Form CNF-120)..... 1 .00

IF LINE 1 IS LESS THAN \$12,000 DO NOT COMPLETE LINES 2 OR 3. ENTER ZERO ON LINE 4

2. Multiply line 1 by ninety percent (.90)..... 2 .00

3. Enter the Franchise Tax after credits from your 2011 return (see instructions).. 3 .00

4. Enter the smaller of line 2 or line 3..... 4 .00

5. Corporate Net Income Tax after credits (line 23 of Form CNF-120)..... 5 .00

IF LINE 5 IS LESS THAN \$775, DO NOT COMPLETE LINES 6 OR 7. ENTER ZERO ON LINE 8

6. Multiply line 5 by ninety percent (.90)..... 6 .00

7. Enter the income tax after credits from your 2011 return (see instructions)..... 7 .00

8. Enter the smaller of line 6 or line 7..... 8 .00

9. Combined Franchise/Income Tax required to be paid. Add line 4 and line 8..... 9 .00

**IF LINE 9 IS ZERO, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY.
REFER TO THE INSTRUCTIONS TO DETERMINE YOUR OPTIONS FOR CALCULATING THE UNDERPAYMENT PENALTY**10. Determine your penalty by completing Part II, Part III, and Part IV. Enter your penalty here
and on line 37 of Form CNF-120..... 10 .00**If you are requesting a waiver of the penalty calculated, check here** ☐**PART II: If you are using the ANNUALIZED INCOME WORKSHEET to compute your underpayment penalty, complete Part II****SECTION 1. ANNUALIZED INCOME INSTALLMENT (Multistate taxpayers use apportioned figures for lines 1 and 4)**

	Column B: 3 months	Column C: 6 months	Column D: 9 months
1. Enter WV taxable income for each period.....	.00	.00	.00
2. Annualization amounts.....	4	2	1.3333
3. Multiply line 1 by line 2.....	.00	.00	.00

	Column A: 3 months	Column B: 5 months	Column C: 8 months	Column D: 11 months
4. Enter the WV taxable income for each period.....	.00	.00	.00	.00
5. Annualization amounts.....	4	2.4	1.5	1.09091
6. Multiply line 4 by line 5.....	.00	.00	.00	.00

**PART 2: For line 7 of column A, enter the amount from line 6 of column A.
In columns B, C, & D, enter the smaller of the amounts in each column from line 3 or line 6.**

7. Annualized taxable income.....	.00	.00	.00	.00
8. Tax rate.....	.0775	.0775	.0775	.0775
9. Annualized tax (multiply line 7 by line 8).....	.00	.00	.00	.00
10. Tax credits. Enter credits from line 22 of form CNF-120 in each column.....	.00	.00	.00	.00
11. Subtract line 10 from line 9. If zero or less, enter 0.....	.00	.00	.00	.00
12. Applicable percentage.....	0.225	0.45	0.675	0.9
13. Multiply line 11 by line 12.....	.00	.00	.00	.00



COMPLETE LINES 14 THROUGH 20 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN

	Column A	Column B	Column C	Column D
14. Add the amounts in all previous columns of line 20.....		.00	.00	.00
15. Subtract line 14 from line 13. If zero or less, enter 0.....	.00	.00	.00	.00
16. Enter 1/4 of line 8 of Part I in each column.....	.00	.00	.00	.00
17. Enter the amount from line 19 of the previous column of this worksheet.....		.00	.00	.00
18. Add lines 16 and 17.....	.00	.00	.00	.00
19. Subtract line 15 from line 18. If zero or less, enter 0.....	.00	.00	.00	
20. Required Installment. Enter the smaller of line 15 or line 18.....	.00	.00	.00	.00

SECTION 2. ANNUALIZED FRANCHISE INSTALLMENT (Lines 21 and 24; Multistate taxpayers use apportioned figures.)

	Column B: 3 months	Column C: 6 months	Column D: 9 months
21. Enter the WV taxable capital for each period.....	.00	.00	.00
22. Annualization amounts.....	4	2	1.3333
23. Multiply line 21 by line 22.....	.00	.00	.00

	Column A: 3 months	Column B: 5 months	Column C: 8 months	Column D: 11 months
24. Enter the WV taxable capital for each period.....	.00	.00	.00	.00
25. Annualization amounts.....	4	2.4	1.5	1.09091
26. Multiply line 24 by line 25.....	.00	.00	.00	.00

****Special note regarding line 27:** In column A, enter the amount from line 26 of column A. In columns B, C, and D, enter the smaller of the amounts in each column from line 23 or line 26.**

27. Annualized taxable capital.....	.00	.00	.00	.00
28. Tax Rate.....	.0027	.0027	.0027	.0027
29. Annualized Tax. Multiply line 27 by line 28.....	.00	.00	.00	.00
30. Tax credits. Enter credits from line 4 of Form CNF-120 in each column.....	.00	.00	.00	.00
31. Subtract line 30 from line 29. If zero or less, enter 0.....	.00	.00	.00	.00
32. Applicable percentages.....	0.225	0.45	0.675	0.9
33. Multiply line 31 by line 32.....	.00	.00	.00	.00

COMPLETE LINES 34 THROUGH 40 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN. FOR COLUMN A START WITH LINE 35

34. Add amounts in all previous columns of lines 40.....		.00	.00	.00
35. Subtract line 34 from line 33. If zero or less, enter 0.....	.00	.00	.00	.00
36. Enter 1/4 of line 4 of Part I in each column.....	.00	.00	.00	.00
37. Enter the amount from line 39 and of the previous column of this worksheet.....		.00	.00	.00
38. Add lines 36 and 37.....	.00	.00	.00	.00
39. Subtract line 35 from line 38. If zero or less, enter 0.....	.00	.00	.00	
40. Required Installment. Enter the smaller of line 35 or 38.....	.00	.00	.00	.00

SECTION 3. COMBINED ANNUALIZED INSTALLMENT: Add lines 20 and 40. Enter on Part III, Line 2

41. Combined Annualized Income/ Franchise Installment.....	.00	.00	.00	.00
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NAME

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PART 3: Calculate the Underpayment

	Column A	Column B	Column C	Column D
42. Installment Due Dates: Enter in columns A – D the 15th day of the 4th, 6th, 9th, and 12th months of your tax year.....				
43. If you are using the annualized method, enter the amounts from Part 2, line 41; otherwise 1/4 of line 9 of Part 1 in each column.....	.00	.00	.00	.00
44. Estimated payments (see instructions). If line 44 is greater than or equal to line 43 for all columns, stop here, you are not subject to the penalty.....	.00	.00	.00	.00

COMPLETE LINES 45 THROUGH 51 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN

45. Enter the amount, if any, from line 51 of the previous column.....		.00	.00	.00
46. Add lines 44 and 45.....		.00	.00	.00
47. Add lines 49 and 50 of the previous column.....		.00	.00	.00
48. In column A enter the value from line 44. In columns B – D, subtract line 47 from line 46. If zero or less, enter 0.....	.00	.00	.00	.00
49. If line 48 is zero, subtract line 46 from line 47; otherwise enter 0.....		.00	.00	
50. UNDERPAYMENT: If line 43 is equal to or more than line 48, subtract line 48 from line 43. Enter the result here and go to line 45 of the next column. Otherwise, go to line 51.....	.00	.00	.00	.00
51. OVERPAYMENT: If line 48 is more than line 43, subtract line 43 from line 48. Enter the result here and go to line 45 of the next column.....	.00	.00	.00	.00

PART 4: Calculate the Penalty

52. Enter the date of the installment payment or the unextended due date of your annual return, whichever is earlier.....				
53. Enter the number of days from the due date of the installment on Part 3, line 42 to the date shown on Part 4, line 52.....				
54. Enter the number of days on line 53 before 7/1/12.....				
55. Enter the number of days on line 53 after 6/30/12 and before 1/1/13.....				
56. Enter the number of days on line 53 after 12/31/12 and before 7/1/13.....				
57. Enter the number of days on line 53 after 6/30/13 and before 1/1/14.....				
58. Underpayment on Part 3, Line 50 x (number of days on line 54/365) x .095.....	.00	.00	.00	.00
59. Underpayment on Part 3, Line 50 x (number of days on line 55/365) x .095.....	.00	.00	.00	.00
60. Underpayment on Part 3, Line 50 x (number of days on line 56/365) x * %.....	.00	.00	.00	.00
61. Underpayment on Part 3, Line 50 x (number of days on line 57/365) x * %.....	.00	.00	.00	.00
62. TOTAL: Add lines 58 through 61.....	.00	.00	.00	.00
63. PENALTY DUE – Add Columns A – D, line 63. Enter here and on line 10 of Part 1 and on line 37 of Form CNF-120.....				.00

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

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INTENTIONALLY
LEFT BLANK**

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EXTENDED DUE DATE

TAX YEAR							
BEGINNING	MM	DD	YYYY	ENDING	MM	DD	YYYY
BUSINESS NAME AND ADDRESS					TYPE OF BUSINESS (CHECK ONLY ONE) <input type="checkbox"/> CORPORATION <input type="checkbox"/> NONPROFIT Has form 7004 or 8868 been filed with the Internal Revenue Service for this taxable year? <input type="checkbox"/> NO <input type="checkbox"/> YES		
1. Tentative West Virginia Business Franchise Tax.....					1	.00	
2. Tentative West Virginia Corporate Net Income Tax.....					2	.00	
3. Less Estimated Payments.....					3	.00	
4. Less Prior Year Credit.....					4	.00	
5. Balance Due.....					5	.00	

NOTE: This form is to be used for making tentative Corporation Net Income/Business Franchise Tax Payments and is not a substitute for filing of the actual annual return (Form CNF-120).

WHO MAY FILE: Any taxpayer who has filed Federal Form 7004 and/or 8868 and expects to owe West Virginia Corporation Net Income and/or Business Franchise Tax for the taxable year. Any taxpayer granted an extension of time to file a federal return is automatically 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 a tentative payment pending the filing of your annual return.

WHEN TO FILE: **Corporations** are to file on or before the fifteenth day of the third month following the close of the taxable year. **Tax exempt organizations with unrelated business income** are to file on or before the fifteenth day of the fifth month following the close of the taxable year.

CLAIMING OF TENTATIVE PAYMENT: A tentative payment made by filing Form CNF-120T must be claimed on line 25 of your annual return (Form CNF-120).

DO NOT SEND A COPY OF YOUR FEDERAL FORM 7004 OR 8868 WITH THIS RETURN. Instead, attach it to your annual return and enter the extended date on the face of the return.

Make check payable and remit to:
West Virginia State Tax Department
Tax Account Administration Division
PO Box 1202
Charleston, WV 25324-1202



WEST VIRGINIA TENTATIVE
CORPORATION NET INCOME/BUSINESS FRANCHISE TAX RETURN

NOTE: This form is to be used for making tentative Corporation Net Income/Business Franchise Tax Payments and is not a substitute for filing of the actual annual return (Form CNF-120).

WHO MAY FILE: Any taxpayer who has filed Federal Form 7004 and/or 8868 and expects to owe West Virginia Corporation Net Income and/or Business Franchise Tax for the taxable year. Any taxpayer granted an extension of time to file a federal return is automatically 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 a tentative payment pending the filing of your annual return.

WHEN TO FILE: Corporations are to file on or before the fifteenth day of the third month following the close of the taxable year. **Tax exempt organizations with unrelated business income** are to file on or before the fifteenth day of the fifth month following the close of the taxable year.

CLAIMING OF TENTATIVE PAYMENT: A tentative payment made by filing Form CNF-120T must be claimed on line 25 of your annual return (Form CNF-120).

DO NOT SEND A COPY OF YOUR FEDERAL FORM 7004 OR 8868 WITH THIS RETURN. Instead, attach it to your annual return and enter the extended date on the face of the return.

Common year ending for the unitary business group:

NOTE: After completing this schedule, see Schedule UB Instructions for Completing Form CNF-120

Calculation of WV Taxable Capital for Combined Group
(§11-23-3(b)(2))

2012

NAME	FEIN
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	GROUP 1 Regular Entities	GROUP 2 Motor Carriers	GROUP 3 Financial organizations
DOLLAR AMOUNT OF COMMON AND PREFERRED STOCK			
1. Beginning Balance.....	.00	.00	.00
2. Ending Balance.....	.00	.00	.00
3. Average [(line 1 + line 2) ÷ 2].....	.00	.00	.00
PAID IN CAPITAL SURPLUS			
4. Beginning Balance.....	.00	.00	.00
5. Ending Balance.....	.00	.00	.00
6. Average [(line 4 + line 5) ÷ 2].....	.00	.00	.00
RETAINED EARNINGS – APPROPRIATED AND UNAPPROPRIATED			
7. Beginning Balance.....	.00	.00	.00
8. Ending Balance.....	.00	.00	.00
9. Average [(line 7 + line 8) ÷ 2].....	.00	.00	.00
ADJUSTMENTS TO SHAREHOLDERS EQUITY			
10. Beginning Balance.....	.00	.00	.00
11. Ending Balance.....	.00	.00	.00
12. Average [(line 10 + line 11) ÷ 2].....	.00	.00	.00
13. Add lines 3, 6, 9, and 12.....	.00	.00	.00
14. Less cost of treasury stock (average).....	.00	.00	.00
15. Capital (Subtract line 14 from line 13).....	.00	.00	.00
16. LINE LEFT BLANK INTENTIONALLY.			
17. Obligations/investments allowance (from UB-4CR).....	.00	.00	.00
18. Adjusted capital (subtract line 17 from line 15).....	.00	.00	.00
19. Group adjusted capital.....	.00	.00	.00
20. Apportionment factor (round to six [6] decimal places).....	•	•	•
21. Taxable capital (line 19 multiplied by line 20)....	.00	.00	.00
22. Combined total taxable capital (add line 21 from groups 1 through 3) – Enter on Form CNF-120, line 1.....			.00

Only use the UB forms & schedules when filing combined reporting



Calculation of WV Taxable Income for Combined Group
(§11-24-6)

2012

NAME	FEIN
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	GROUP 1 Regular Entities	GROUP 2 Motor Carriers	GROUP 3 Financial organizations
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PART 1 – INCREASING ADJUSTMENTS

1. Federal taxable income.....	.00	.00	.00
2a. Interest/dividends from state/local bonds/ securities.....	.00	.00	.00
2b. US obligation Interest/dividends not exempt from state tax.....	.00	.00	.00
2c. Income/other tax based upon net income, deducted on your federal return.....	.00	.00	.00
2d. Federal depreciation/amortization for wholly WV corporation water/air pollution control facilities.....	.00	.00	.00
2e. Unrelated business taxable income of a corpo- ration exempt from federal tax (IRC Sec. 512).	.00	.00	.00
2f. Federal Net Operating Loss deduction.....	.00	.00	.00
2g. WV Neighborhood Investment Programs Tax Credit (charitable contributions to NIPA).....	.00	.00	.00
2h. Net operating loss from sources outside US.....	.00	.00	.00
2i. Foreign Taxes deducted on your federal return.	.00	.00	.00
2j. IRC Sec. 199 deduction (WV §11-24-6a).....	.00	.00	.00
2k. Add back for expenses related to certain REIT's and regulated investment companies and certain interest and intangible expenses (WV Code §11-24-4b).....	.00	.00	.00
3. Total increasing adjustments (Add lines 2a – 2k)	.00	.00	.00

PART 2 – DECREASING ADJUSTMENTS

4a. Refund/credit on taxes based upon net income included in federal taxable income.....	.00	.00	.00
4b. Interest expenses on obligations/securities not allowed in determining federal taxable income	.00	.00	.00
4c. Salary expense not allowed on federal return due to claiming federal jobs credit.....	.00	.00	.00
4d. Foreign dividend gross-up (IRC Sec. 78).....	.00	.00	.00
4e. Subpart F income (IRC Sec. 951).....	.00	.00	.00
4f. Taxable income from sources outside US.....	.00	.00	.00

(Continued on Next Page)



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(Continued from previous page)	GROUP 1 Regular Entities	GROUP 2 Motor Carriers	GROUP 3 Financial Organizations
PART 2 – DECREASING ADJUSTMENTS (CONTINUED)			
4g. Cost of wholly WV water/air pollution control facilities.....	.00	.00	.00
4h. Federal taxable income employer contributions to medical savings accounts withdrawn for non-medical purposes.....	.00	.00	.00
4i. Allowance for obligations/investments.....	.00	.00	.00
5. Total decreasing adjustments (add lines 4a – 4i).....	.00	.00	.00
6. Adj. taxable income (add lines 1 & 3, subtract line 5).....	.00	.00	.00
7. Total nonbusiness income allocated everywhere	.00	.00	.00
8. Total non-unitary business income.....	.00	.00	.00
9. Income subject to apportionment – subtract lines 7 and 8 from line 6.....	.00	.00	.00
10. Group income subject to apportionment for each member.....	.00	.00	.00
11. WV apportionment factor (round to six [6] decimal places).....	.	.	.
12. WV apportionment income – line 10 multiplied by line 11.....	.00	.00	.00
13. Nonbusiness income allocated to WV.....	.00	.00	.00
14. Non-unitary business income apportioned to WV.....	.00	.00	.00
15. WV adjusted taxable income (add lines 12, 13, and 14).....	.00	.00	.00
16. WV net operating loss carryforward.....	.00	.00	.00
17. Subtotal (subtract line 16 from line 15).....	.00	.00	.00
18. REIT Inclusion and other WV taxable income.....	.00	.00	.00
19. WV net taxable income – add lines 17 and 18	.00	.00	.00
20. Combined total WV net taxable income (add lines 19 from groups 1 through 3) enter on Form CNF-120, Line 19.....			.00



MEMBER NAME

UNITARY FEIN

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income and/or capital to the State of West Virginia. **Complete for each corporation and retain for your records.**

MEMBER FEIN

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. Nonbusiness income/loss – Sum of lines 1 through 7, column 3. Enter this amount on line 7 of the Corporate Net Income Tax Tab of the UB-4CR for each corporation.....			.00

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. Nonbusiness income/loss (Sum of lines 1 through 7, column 3).....			.00
9. Less cost of West Virginia water/air pollution control facilities this year.....			.00
10. Federal depreciation/amortization on those facilities this year.....			.00
11. Federal depreciation/amortization on such facilities expensed in a prior year.....			.00
12. Net nonbusiness income/loss allocated to West Virginia – Sum of lines 8 through 11, column 3. Enter this amount on line 13 of the Corporate Net Income Tax Tab of the UB-4CR for each corporation.....			.00

MEMBER NAME

UNITARY FEIN

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income and/or capital to the State of West Virginia. **Complete for each corporation and retain for your records.**

MEMBER FEIN

SCHEDULE B1 APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES/PARTNERSHIPS (§11-24-7, AND §11-23-5)

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.

PART 1 REGULAR FACTOR	Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction
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. TOTAL: Add lines 1, 2, 5, and 6 of column 3.....			•
8. APPORTIONMENT FACTOR – 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 Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 and on Form CNF-120, schedule UB-4CR, Business Franchise Tax Tab line 20 for each corporation.....			•

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

VEHICLE MILEAGE – Use to figure the apportionment factor for Corporate Net Income Tax ONLY. Use part 1 to figure the apportionment factor for Business Franchise Tax. Enter column 3 on CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for EACH corporation.

Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
		•

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b and §11-23-5a)

GROSS RECEIPTS – Enter column 3 on Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 and on Form CNF-120, Schedule UB-4CR Business Franchise Tax Tab, line 20 for EACH corporation.

Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
.00	.00	•

Allocation and Apportionment for Multistate Businesses

(Only use the UB forms & schedules when filing a combined report)

2012

MEMBER NAME

UNITARY FEIN

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income and/or capital to the State of West Virginia. **Complete for each corporation and attach to Form UB-4CR.**

MEMBER FEIN

SCHEDULE B2 APPORTIONMENT FACTORS FOR NON-UNITARY MULTISTATE BUSINESSES/PARTNERSHIP INCOME (§11-24-7, AND §11-23-5)

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.

PART 1 REGULAR FACTOR	Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction
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. TOTAL: Add lines 1, 2, 5, and 6 of column 3.....			•
8. APPORTIONMENT FACTOR – 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 Form CNF-120, Schedule UB-4CR, Corporate Tab, line 11 and on Form CNF-120, schedule UB-4CR Franchise Tab, line 20 for each corporation.....			•
9. Total non-unitary business income everywhere.....			.00
10. Non-unitary business income apportioned to West Virginia (line 9 multiplied by line 8).....			.00

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

VEHICLE MILEAGE – Use to figure the apportionment factor for Corporate Income Tax ONLY. Use part 1 to figure the apportionment factor for Business Franchise Tax. Enter column 3 on CNF-120, Schedule UB-4CR Corporate, line 11 for EACH corporation.

Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
1		•
2	Total non-unitary business income everywhere.....	.00
3	Non-unitary business income apportioned to West Virginia (line 2 multiplied by line 1).....	.00

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b and §11-23-5a)

GROSS RECEIPTS – Enter column 3 on Form CNF-120, Schedule UB-4CR Corporate, line 11 and on Form CNF-120, Schedule UB4 Franchise, line 20 for EACH corporation.

Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
1	.00	.00
2	Total non-unitary business income everywhere.....	.00
3	Non-unitary business income apportioned to West Virginia (line 2 multiplied by line 1).....	.00