

SPF-100

Rev 8-18

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West Virginia Income Tax Return

S Corporation & Partnership (Pass-Through Entity)

2018

TAX PERIOD BEGINNING
MM/DD/YYYYENDING
MM/DD/YYYYEXTENDED
DUE DATE
MM/DD/YYYY

ENTITY NAME

FEIN

MAILING ADDRESS

WV PASS THROUGH ENTITY ACCOUNT NUMBER

CITY

STATE

ZIP

☐ CHANGE OF ADDRESS

STATE OF DOMICILE

NAICS

CONTACT NAME

CONTACT PHONE

CHECK ALL APPLICABLE BOXES1) 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

☐ FISCAL3) 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) REPORTABLE ENTITIES (SCHEDULE C):

☐ ANY PTE YOU ARE A PARTNER, MEMBER, OR SHAREHOLDER DOING BUSINESS IN WV☐ ANY ENTITY YOU OWN 80% OF VOTING STOCK☐ ANY DISREGARDED ENTITY☐ ANY ENTITY THAT OWNED MORE THAN 80% OF YOUR STOCK☐ ANY CONTROLLED FOREIGN CORPORATIONA
INCOMEB
WITHHOLDING

5) WV DISTRIBUTIVE INCOME OF RESIDENTS.....

.00

6) WV DISTRIBUTIVE INCOME OF NONRESIDENTS FILING ON A NONRESIDENT
COMPOSITE TAX RETURN AND WITHHOLDING DUE
(SCHEDULE SP, COLUMN F).....

.00

.00

7) WV DISTRIBUTIVE INCOME OF NONRESIDENTS SUBJECT TO WV WITHHOL-
ING TAX THAT ARE NOT FILING A NONRESIDENT COMPOSITE TAX RETURN
AND WITHHOLDING DUE (SCHEDULE SP, COLUMN G).....

.00

.00

8) WV DISTRIBUTIVE INCOME OF NONRESIDENTS WHO HAVE ATTESTED ON A
NRW-4 THAT THEY WILL FILE AND PAY WV INCOME TAX DIRECTLY

.00

9) TOTAL WV INCOME
(SUM OF LINE 5 THROUGH 8, MUST MATCH SCHEDULE A, LINE 13).....

.00

10) TOTAL WV WITHHOLDING DUE (LINE 6 PLUS LINE 7).....

.00



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NAME

FEIN

10. Total WV-withholding due (from previous page).....	10		.00
11. Prior year carryforward credit.....	11		.00
12. Estimated and extension payments.....	12		.00
13. Total Withholding credits (see instructions)	13		.00
<input type="checkbox"/> CHECK HERE IF WITHHOLDING IS FROM NRSR (NONRESIDENT SALE OF REAL ESTATE)			
14. Payments (add lines 11 through 13; must match total on Schedule C)	14		.00
15. Overpayment previously refunded or credited (amended return only)	15		.00
16. TOTAL PAYMENTS (subtract line 15 from line 14).....	16		.00
17. Tax Due – If line 16 is smaller than line 10, enter amount owed. If line 16 is larger than line 10 skip to Line 21	17		.00
18. Interest for late payment.....	18		.00
19. Additions to tax for late filing and/or late payment.....	19		.00
20. Total Due with this return (add lines 17 through 19) Make check payable to West Virginia State Tax Department	20		.00
21. Overpayment (Line 16 less line 10).....	21		.00
22. Amount of line 21 to be credited to next year's tax	22		.00
23. Amount to be refunded (line 21 minus line 22).....	23		.00

Direct Deposit of Refund ☐ CHECKING ☐ SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT ACCOUNT INFORMATION MAY RESULT IN A \$15.00 RETURNED PAYMENT CHARGE.

PLEASE SEE PAGE 3 OF INSTRUCTIONS FOR PAYMENT OPTIONS.

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

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

Signature of Officer/Partner or Member Print name of Officer/Partner or Member Title Date Email Business Telephone Number

Signature of paid preparer Printed Name Firm's name and address Date Email Preparer's Telephone Number

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



Income/Loss Modifications to
Federal Pass-Through Income

2018

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 10).....	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 SPF-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 SPF-100APT Schedule B, Part 1, line 8; or, if applicable, from SPF-100APT Schedule B, Part 2, Column 3; or SPF-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 SPF-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). You must complete Schedule SP	13	.00



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MODIFICATIONS TO FEDERAL S CORPORATION
AND PARTNERSHIP INCOME

2018

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:	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. Other:	9	.00
TOTAL DECREASING ADJUSTMENTS		
10. (Add lines 7 through 9; enter here and on Schedule A, line 6).....	10	.00



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SUMMARY OF TAX CREDITS 2018

CORPORATION 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 CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX		TAX CREDIT CARRIED FORWARD FROM PRIOR YEARS	TAX CREDIT EARNED IN CURRENT YEAR	TAX CREDIT USED IN CURRENT YEAR	TAX CREDIT CARRIED FORWARD TO FUTURE YEARS
1. Economic Opportunity Tax Credit (\$11-13Q) Schedule WV/EOTC-1and EOTC-A	1	.00	.00	.00	.00
2. Environmental Agricultural Equipment Tax Credit (\$11-13k) Form WV/AG-1	2	.00	.00	.00	.00
3. West Virginia Neighborhood Investment Program Credit (\$11-13J) Form WV/NIPA-2	3	.00	.00	.00	.00
4. Apprentice Training Tax Credit (\$11-13w) Schedule WV/ATTC-1	4		.00	.00	
5. Film Industry Tax Credit (\$11-13x) Schedule WVFIIA-TCS	5	.00	.00	.00	.00
6. Alternative Fuel Tax Credit (\$11-6d) Schedule AFTC-1	6	.00	.00	.00	.00
7. Innovative Mine Safety Technology Tax Credit (\$11-13BB) Schedule IMSTTC-1	7	.00	.00	.00	.00
8. Historic Rehabilitated Buildings Investment Credit (\$11-24-23a) Schedule RBIC	8	.00	.00	.00	.00
9. West Virginia Military Incentive Credit (\$11-24-12) Schedule J	9	.00	.00	.00	.00
10. Farm to Food Bank Tax Credit (\$11-13DD).....	10		.00	.00	.00
11. TOTAL CREDITS add lines 1 through 10.....	11	.00	.00	.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 SPF-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 on SPF-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 SPF-100 Schedule A, Line 12.....			.00



(SPF-100APT)

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FAILURE TO COMPLETE
SPF-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. 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 SPF-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 SPF-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 SPF-100, Schedule A, line 10

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



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	(A) SHAREHOLDER/ PARTNER NAME	(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 NONRESIDENT NRW-4				
1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
11			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
12			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0.		.00	.00
		Page totals							.00	.00
		SP Schedule Grand Total							.00	.00

• Transfer Total of Column F to line 6 (Withholding column) of SPF-100
• Transfer Total of Column G to line 7 (Withholding column) of SPF-100



SPF-100EXT

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Extension of Time to File Information Returns

2018

FEIN	EXTENDED DUE DATE

TAX YEAR							
BEGINNING				ENDING			
	MM	DD	YYYY		MM	DD	YYYY
BUSINESS NAME AND ADDRESS				TYPE OF BUSINESS (CHECK ONLY ONE) <input type="checkbox"/> Partnership Filing Form SPF-100 <input type="checkbox"/> S Corporation Filing Form SPF-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 SPF-100) and expecting to owe tax must file Form SPF-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 SPF-100EXT must be claimed on line 12 of your West Virginia Income Tax return (Form SPF-100).

Make check payable and remit to:

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



Schedule of WV Partner/Shareholder/Member/Beneficiary
Income, Loss, Modification, Credits, and Withholding

2018

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	
WEST VIRGINIA IDENTIFICATION NUMBER		FEDERAL IDENTIFICATION NUMBER		FEIN		WV IDENTIFICATION NUMBER			
CHECK ONE: <input type="checkbox"/> S Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership			1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return			\$.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	
ADDITIONS									
2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....					2			.00	
3. Interest or dividend income on state and local bonds earning income from West Virginia sources.....					3			.00	
4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....					4			.00	
5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit.....					5			.00	
6. Other Income deducted from federal adjusted gross income but subject to state tax.....					6			.00	
SUBTRACTIONS									
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. Other income included into federal adjusted gross income but excluded from state income tax.....					9			.00	



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NAME

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CREDITS ALLOCABLE TO PARTNER/SHAREHOLDER/MEMBER

10. Economic Opportunity Tax Credit.....	10	.00
11. Environmental Agricultural Equipment Tax Credit.....	11	.00
12. WV Neighborhood Investment Program Credit.....	12	.00
13. Apprentice Training Tax Credit.....	13	.00
14. Film Industry Investment Tax Credit.....	14	.00
15. Alternative Fuel Tax Credit.....	15	.00
16. Innovative Mine Safety Tax Credit.....	16	.00
17. Historic Rehabilitated Buildings Tax Credit.....	17	.00
18. West Virginia Military IncentiveTax Credit.....	18	.00
19. Farm to Food Bank Tax Credit.....	19	.00

ADDITIONAL INFORMATION