PTE-100 REV 07/2022

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

2022

TAX PERIOD BEGINNING MM/DD/YYYY			ENDING MM/DD/YYY			DUE MM/DI	NDED DATE DYYYYY	
ENTITY NAME					FEIN		WV ACCOUNT NUMBI	ER
MAILING ADDRESS					HAS THE PARTNERSHIP E UNDER IRC SECTION 6221		JT OF THE CENTRALIZED AUD	IT REGIME
OUTV		OTATE	710			PARTNERSH	/IDE A DESIGNATION OF THE S' HIP REPRESENTATIVE (OR THE HIP REPRESENTATIVE)	
CITY		STATE	ZIP		REPRESENTATIVE FIRST N		LAST NAME	
					KEFKEGENTATIVETIKOTI	VAIVIL I	LAST NAME	
STATE OF DOMICILE	NAICS	011						
			ANGE OF DRESS		REPRESENTATIVE TIN	1	REPRESENTATIVE US PHONE	
CONTACT FIRST NAME	CONTACT LAST	NAME						
					REPRESENTATIVE US ADD	RESS		
2017407 5110115								
CONTACT PHONE	CONTACT EMAI	IL						
CHECK ALL APP		POVE	c	1) ENTIT			TNERSHIP	
2) RETURN TYPE	LICABLE	DONE	<u> </u>	ITPE	(INCLUDE 11203)		LUDE 1065)	
ANNUAL	-	INITIAL	FIN	IAL	AMENDED	OTHE	ΞR	
52/53 W	EEK FILER D	AY OF WEEK	ENDING			FISC	AL	
3) IF FINAL/SHORT/ INITIAL RETURN CEASED	O OPERATIONS IN WV	CHAN	GE OF OWNERSH	HIP	CHANGE OF FILING STATUS MERGER			
Succes	SSOR FEIN OF PREDECES	SOR:			TECHNICAL TERMIN	NATIONS	OTHER	
4) ACTIVITY DESCRIPTION:			VV ACTIVITY		MULTISTATE ACTIVITY			
5) REPORTABLE ENTITIES (ALL I	ENTITIES MUST BE INC	CLUDED ON	SCHEDULE D):					
A. ANY I	PTE YOU ARE A PARTN	IER, MEMBE	ER, OR SHAREHO	DLDER DO	DING BUSINESS IN WV			
B. ANY I	ENTITY YOU OWN 80%	OF VOTING	STOCK		D. ANY DISREGARD	ED ENTITY,	INCLUDING QSUBS	
C. ANY	ENTITY THAT OWNED I	MORE THAN	N 80% OF YOUR S	STOCK	E. ANY CONTROLLE	D FOREIGN	N CORPORATION	
					(A) INCOME		(B) WITHHOLDING	G
6) WV DISTRIBUTIVE INCOME OF I	RESIDENTS					.00		
7) WV DISTRIBUTIVE INCOME OF COMPOSITE TAX RETURN ANI (SCHEDULE SP, COLUMN F)	D WITHHOLDING DUE					.00		.00
8) WV DISTRIBUTIVE INCOME WITHHOLDING THAT ARE NO RETURN AND WITHHOLDING I	OF NONRESIDENT OT FILING A NONRESI	S SUBJEC	CT TO WV POSITE TAX			.00		.00
9) WV DISTRIBUTIVE INCOME OF NRW-4 THAT THEY WILL FILE TAX EXEMPT ENTITIES	NONRESIDENTS WHO	HAVE ATTI	ESTED ON A TLY OR ARE			.00		
10) TOTAL WV INCOME (SUM OF LINE 6 THROUGH 9, M						.00		
11) TOTAL WV WITHHOLDING	DUE (LINE 7 PLUS LIN	IE 8)						.00



	NAME				FEIN			
14				11				.00
11.	Total WV withholding due (from previous page)	om previous page)						.00
12.	Prior year carryforward credit	12					.00	
	Estimated and extension payments	13					.00	
14.	Total Withholding credits (see instructions)	14					.00	
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 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	
	ect Deposit CHECKING SAVINGS							
	PLEASE REVIEW YOUR ACCOUNT INFORMATION FOR ACCURACY. INCORRECT A	CCOUN		RMATIC	ON MAY RESULT IN A	ACCOUNT N \$15.00 RETURNED PAYM		RGE.
	PLEASE SEE PAGE 3 OF INSTRUCT horize the State Tax Department to discuss my return with my preparer YES NO ler penalty of perjury, I declare that I have examined this return, accompanying schedules, a					dge and belief, it is true, co	errect and (complete.
Sigr	ature of Officer/Partner or Member Print name of Officer/Partne	r or Men	nber			Date		
Title	Em:	ail				Busine	ss Telepho	ne #
Sign	ature of paid preparer Print name of Preparer					Date		
								#
Firm	's name and address Pre	parer's E	-mail			Prepar	er's Teleph	one #

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





INCOME/LOSS MODIFICATIONS TO FEDERAL PASS-THROUGH INCOME

2022

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)	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		
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

Schedule B Form PTF-100

MODIFICATIONS TO FEDERAL S CORPORATION AND PARTNERSHIP INCOME

2022

	Form PTE-100 W PART	NERSHIP INCOME		2022					
	Adjustments Increasing								
1.	Interest or dividend income on federal obligations which is extorate tax		1).	00				
2.	2. Interest or dividend income on state and local bonds other than	bonds from West Virginia sources	2).	00				
3.	3. Interest on money borrowed to purchase bonds earning incom	e exempt from West Virginia tax	3).	00				
4.	Qualifying 402(e) lump-sum income NOT included in federal a to state tax		4	.0	00				
5.	5. Other increasing adjustments Provide a brief description:		5).	00				
6.	TOTAL INCREASING ADJUSTMENTS 6. (Add lines 1 through 5; enter here and on Schedule A, line 5)		6).	00				
	Adj	ustments Decreasing							
7.	 Interest or dividends received on United States or West Virgir adjusted gross income but exempt from state tax 		7	.0	00				
8.	8. Refunds of state and local income taxes received and reported	as income to the IRS	8	.0	00				
9.	9. Qualified Opportunity Zone business income (Include Copy of II	RS form 8996)	9).	00				
10.	Other decreasing adjustments Provide a brief description:		10).	00				
11.	Allowance for governmental obligations/obligations secured by (Complete Schedule B-1)		11).	00				
12.	2. TOTAL DECREASING ADJUSTMENTS (Add lines 7 through 11; enter here and on Schedule A, line 6)		12).	00				
					_				
	ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/O	Schedule B-1 DBLIGATIONS SECURED BY R	RESI	DENTIAL PROPERTY (§11-24-6(f))					
1.	. Federal obligations and securities		1	.1.	00				
2.	2. Obligations of WV and political subdivisions of WV		2	.1	00				
	B. Investments or loans primarily secured by mortgages or deeds of located in WV		3	.1.	00				
	Loans primarily secured by a lien or security agreement on a mo located in WV		4		00				
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2. Obligations of VVV and political subdivisions of VVV	_	.00
Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV	3	.00
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)		
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



Schedule C Form PTE-100 W

SCHEDULE OF TAX PAYMENTS

2022

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

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

Schedule D Form PTE-100 W

SCHEDULE OF REPORTABLE ENTITIES 202

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.

	· antpayere reperaing	nore than to entitles must me their		
NAME OF ENTITY	FEIN	PARENT NAME	PARENT FEIN	TYPE OF ENTITY (SEE INSTRUCTIONS)



PTE-100TC

ENTITY NAME

SUMMARY OF TAX CREDITS

2022

n PTE-100

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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.

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



PTE-100APT Form PTE-100

ALLOCATION AND APPORTIONMENT FOR MULTISTATE BUSINESSES

2022

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	.0	.00				
2. Royalties	.00	.0	.00				
3. Capital gains/losses	.00	.0	.00				
4. Interest	.00	.0	.00				
5. Dividends	.00	.0	.00				
Patent/copyright royalties	.00	.0	.00				
7. Gain – sale of natural resources (IRC Sec. 631 (a)(b))	.00	.0	.00				
Income from nonunitary sources reported on the schedule K-1			.00				
9. Nonbusiness income/loss Sum of lines 1 through 8, of Column 3.	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			
Income from nonunitary sources reported on the schedule K-1					.00			
 Net nonbusiness income/loss allocate Sum of lines 1 through 8, Column 3. E 	d to West Virginia nter on PTE-100 Schedule A, Line 12	2			.00			



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

PAI	RT 2 - MOTOR CARRIER	R FACTOR (§11-24-7A)	
Divide Column 1 by Column 2 and enter s Enter on PTE-100, Schedule A, line 10	ix (6) digit decimal in Column 3.		
VEHICLE MILEAGE	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
VEHICLE MILEAGE			

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7B)				
Divide Column 1 by Column 2 and enter s Enter on PTE-100, Schedule A, line 10	six (6) digit decimal in Column 3.			
GROSS RECEIPTS	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)	
GROSS RECEIPTS	.00	.00		



2022

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

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Schedule SP Form PTE-100

00. 00. 00. 00. 00. 00 00 00 00 00 00 OTHER NONRESIDENT TAX WITHHELD FOR 8 00 9 00 00 00 00 00 00 00 9 TAX WITHHELD FOR NONRESIDENT COMPOSITE E 00. 00. 00. 00. 8 00. 8 8 00. 00. 00 WV DISTRIBUTIVE INCOME Œ PERCENTAGE OF to the sixth decimal place OWNERSHIP 0 (C) CHECK ONLY ONE **→** NRW-4 or TAX EXEMPT ∾ NONRESIDENT NONRESIDENT COMPOSITE ₩V RESIDENT SSN/FEIN (B) **SP Totals** MARK IF A SINGLE SHAREHOLDER/PARTNER HAS 100% OWNERSHIP PARTNER NAME SHAREHOLDER/ 3 10 ~ 2 က 4 2 9 _ ∞ တ

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 6 to line 8 (Withholding column) of PTE-100

	FEIN Total WV Income .00
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