

For tax year beginning _____, _____, ending _____, _____.

Check this box if
this return is filed
under extension
Give extended due date:



Business telephone number

USE
LABEL,
PRINT,
OR
TYPE

Name

Street address

City, state and ZIP code

WV Account ID Number

Check applicable boxes:

- ☐ 1 Consolidated return
☐ 2 Separate return
☐ 3 Initial return
☐ 4 Final return
☐ 5 Amended return

Income	1 Federal taxable income - per attached federal return.....	1	
	2 Adjustments increasing federal taxable income - Schedule A, line 11.....	2	
	3 Total taxable income - add lines 1 and 2.....	3	
	4 Adjustments decreasing federal taxable income - Schedule A, line 23.....	4	
	5 Adjusted federal taxable income - subtract line 4 from line 3.....	5	
<i>Wholly West Virginia corporations go to line 13, multistate corporations go to line 6</i>			
Apportionment Computation (MULTISTATE CORPORATIONS ONLY)	6 Adjusted federal taxable income - from line 5 above.....	6	
	7 Total nonbusiness income allocated everywhere - Schedule B, line 9, Column 5.....	7	
	8 Income subject to apportionment - subtract line 7 from line 6.....	8	
	9 West Virginia apportionment factor - Schedule C, line 28, or part 4, line 2, or part 5, line 15.....	9	●
	10 West Virginia apportioned income - Line 8 multiplied by line 9.....	10	
	11 Nonbusiness income allocated to West Virginia - Schedule B, line 13.....	11	
	12 West Virginia taxable income - add lines 10 and 11.....	12	
West Virginia Net Taxable Income	13 West Virginia taxable income - wholly West Virginia enter line 5, multistate enter line 12.....	13	
	14 West Virginia net operating loss carryforward - Schedule NOL, Column 5 total.....	14	
	15 West Virginia net taxable income - subtract line 14 from line 13.....	15	
Tax and Credits	16 Tax Rate - 9.00%.....	16	0.09
	17 West Virginia net income tax - Line 15 multiplied by 16.....	17	
	18 Tax Credits from Summary Schedule TC, Column 2, line 28.....	18	
	19 Business Investment and Jobs Expansion Credit.....	19	
	20 Total Tax Credits - add lines 18 and 19.....	20	
	21 Adjusted West Virginia net income tax - subtract line 20 from line 17.....	21	
Payments	22 Prior year carryforward credit.....	22	
	23 Estimated tax payments.....	23	
	24 Tentative payment made with Form WV/CNT-112T.....	24	
	25 Total payments - add lines 22, 23, and 24 - must match total on Schedule E.....	25	
Tax Due	26 Tax due - If line 25 is smaller than line 21, enter amount owed. If line 25 is larger than line 21, enter -0- and skip to line 31.....	26	
	27 Interest for late payment.....	27	
	28 Additions to tax for late filing and/or late payment.....	28	
	29 Penalty for underpayment of estimated tax Attach Form WV/CNT-112U - If applicable enter exception number here.....	29	
	30 Total due with this return - add lines 26 through 29 Make check payable to West Virginia State Tax Department.....	30	
	Overpayment	31 Overpayment If line 25 is larger than line 21, enter amount overpaid.....	31
32 Amount of line 31 to be credited to next year's tax.....		32	
33 Amount to be refunded - subtract line 32 from line 31.....		33	

SIGN HERE Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.

Keep a copy of
this return for
your records

Signature of officer Name of officer - type or print Title Date

Paid preparer's signature Firm's name and address Date

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
INTERNAL AUDITING DIVISION
P. O. BOX 1202
CHARLESTON, WV 25324-1202

DO NOT USE THIS SPACE

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