

**WEST VIRGINIA
TENTATIVE
CORPORATE INCOME TAX RETURN**

NOTE: *This form is to be used only for making tentative Corporation Net Income Tax payments and is not a substitute for filing of the actual annual return (Form WV/CNT-112).*

WHO MAY FILE — Any taxpayer who has filed Federal Form 7004 and expects to owe West Virginia Corporation Net Income 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 — A 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. ***Tax exempt organizations with unrelated business income*** — On or before the fifteenth day of the fifth month following the close of the taxable year.

HOW AND WHERE TO FILE — Payment of any tax balance due may be made by completing Form WV/CNT-112T below, detaching and mailing to:

**West Virginia State Tax Department
Internal Auditing Division
P.O. Box 1202
Charleston, West Virginia 25324-1202**

Make check payable to: West Virginia State Tax Department

CLAIMING OF TENTATIVE PAYMENT — A tentative payment made by filing form WV/CNT-112T must be claimed on line 24 of your annual return (Form WV/CNT-112).

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

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↓ DETACH HERE ↓		↓ DETACH HERE ↓	
WV/CNT-112T		WEST VIRGINIA TENTATIVE CORPORATE INCOME TAX RETURN	
⇒ D E T A C H H E R E ⇒	Has form 7004 been filed with the Internal Revenue Service for this taxable year? <div style="text-align: center; margin-top: 5px;"><input type="checkbox"/> NO <input type="checkbox"/> YES</div>	Taxable Year Ending:	
	WV Account Identification Number, Name & Address	1. Tentative West Virginia Corporate Income Tax	
		2. LESS: Estimated Payments	
		3. LESS: Prior Years Credit	
		4. Balance Due	
			FOR DEPARTMENT USE ONLY
Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief it is true and complete.			
SIGNATURE _____		DATE _____	