

**WEST VIRGINIA INCOME/BUSINESS FRANCHISE TAX  
RETURN FOR S CORPORATION AND PARTNERSHIP  
(PASSTHROUGH)**

FEIN \_\_\_\_\_

TAX YEAR BEGINNING MM DD YYYY ENDING MM DD YYYY EXTENDED DUE DATE MM DD YYYY

BUSINESS NAME AND ADDRESS	PRINCIPAL PLACE OF BUSINESS IN WV
	TYPE OF ACTIVITY IN WV
	<input type="checkbox"/> 52/53 WEEK FILER _____ <i>day of week started</i>

**CHECK APPLICABLE BOXES**

S CORPORATION <input type="checkbox"/>	PARTNERSHIP <input type="checkbox"/>	INITIAL <input type="checkbox"/>	TYPE OF RETURN: FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>	FEDERAL RETURN ATTACHED 1120S <input type="checkbox"/>	1065 <input type="checkbox"/>
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**NONRESIDENT WITHHOLDING - COMPLETE SCHEDULE SP BEFORE COMPLETING THIS SECTION**

1. Percent of nonresidents filing composite personal income tax returns (from Schedule SP, Column C, Line 11).....	1	•	
2. Percent of nonresidents filing nonresident personal income tax returns (from Schedule SP, Column D, Line 11).....	2	•	
3. Income subject to withholding (from Schedule SP, Column G, Line 11).....	3		.00
4. West Virginia income tax withheld for nonresident shareholders/partners (from Schedule SP, Column H, Line 11).....	4		.00

**BUSINESS FRANCHISE TAX/WITHHOLDING TAX**

5. West Virginia taxable capital (Schedule B, Line 16)	5		.00	
6. West Virginia business franchise tax (Line 5 x 0.0041 or \$50.00, whichever is greater).....	6		.00	
7. Tax credits (Schedule WV/SPF-100TC, Line 18).....	7		.00	
8. Adjusted business franchise tax (Line 6 less Line 7).....	8		.00	
9. Combined withholding/business franchise tax (add Line 4 and Line 8).....	9		.00	
10. Prior year carryforward credit.....	10		.00	
11. Tax payments.....	11		.00	
12. Withholding payments.....	12		.00	
13. Amount paid with original return (Amended Return Only)	13		.00	
14. Payments (add Lines 10 through 13) Must match total of Schedule of Tax Payments...	14		.00	
15. Overpayment previously refunded or credited (Amended Return Only).....	15		.00	
16. Total Payments (Line 14 minus Line 15).....	16		.00	
17. Tax Due- If Line 16 is smaller than Line 9, enter amount owed. If Line 16 is larger than Line 9, enter -0- and skip to Line 22.....	17		.00	
18. Interest for late payment.....	18		.00	
19. Additions to tax for late filing and/or late payment.....	19		.00	
20. Penalty for underpayment of business franchise estimated tax..... Attach Form WV/SPF-100U - Check if requesting waiver/annualized worksheet used <input type="checkbox"/>	20		.00	
21. Total due with this return (add Lines 17 through 20)..... Make check payable to West Virginia State Tax Department	21		.00	
22. Overpayment (Line 16 less Line 9).....	22		.00	
23. Amount of Line 22 to be credited to next year's tax	23		.00	
24. Amount of Line 22 to be refunded.....	24		.00	



**WV/SPF-100 WEST VIRGINIA INCOME/BUSINESS FRANCHISE TAX - 2010**  
**RETURN FOR S CORPORATION AND PARTNERSHIP**

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**SCHEDULE A - INCOME/LOSS**

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 and K-1, supplemental income; Partnership use Federal Form 1065, Schedule K and K-1 supplemental income.....	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. Net modifications to federal income (from Schedule A-1, Line 21 or Schedule A-2, Line 24).....	5	.00
6. Modified federal income (sum of Lines 4 and 5). Wholly WV business go to Line 12; Multistate Corporation go to Line 7. Modified federal Partnership income (sum of Lines 4 and 5), go to Line 8.....	6	.00
7. Total nonbusiness income allocated everywhere: S CORPORATION ONLY use Form WV/SPF-100APT, Schedule A1, Column 3, Line 8.....	7	.00
8. Income subject to apportionment (Line 6 less Line 7).....	8	.00
9. West Virginia apportionment factor: (Round to 6 decimal places) from WV/SPF-100APT, S Corporation use Schedule B, Line 8; or Part 2, Column 3; or Part 3, Column 3; Partnership use Schedule B, Line 8.....	9	.
10. West Virginia apportioned income (Line 8 multiplied by Line 9) If Line 10 shows a loss, omit Page 1, Lines 1 through 4. However you must complete Schedule SP. S Corporations complete Lines 11 and 12.....	10	.00
11. Nonbusiness income allocated to West Virginia; S CORPORATION ONLY. Use Form WV/SPF-100APT, Schedule A2, Line 12.....	11	.00
12. West Virginia income (wholly WV S-Corporations enter Line 6; Multistate Corporations add Lines 10 and 11). If Line 12 shows a loss, omit Page 1, Lines 1 through 4. However, you must complete Schedule SP.....	12	.00

**SCHEDULE A-1 - MODIFICATIONS TO FEDERAL PARTNERSHIP INCOME**

<b>INCREASING</b>		
13. Interest income from obligations or securities of any state, or political subdivision other than this state.....	13	.00
14. US Government obligation interest or dividends exempt from federal but not exempt from state tax, less related expenses not deducted on federal return.....	14	.00
15. Interest expenses deducted on your federal return on indebtedness to purchase or carry securities exempt from West Virginia income tax.....	15	.00
16. Total increasing modifications - Add Lines 13 through 15.....	16	.00
<b>DECREASING</b>		
17. Interest or dividends from US government obligations, included on your federal return.....	17	.00
18. US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return.....	18	.00
19. Refund or credit of income taxes or taxes based upon income, imposed by this state or any other jurisdiction, included on your federal return.....	19	.00
20. Total decreasing modifications - Add Lines 17 through 19.....	20	.00
21. Net modifications to federal partnership income - Line 16 less Line 20. Enter here and on Schedule A, Line 5	21	.00

**NET**

DIRECT DEPOSIT OF REFUND  CHECKING SAVINGS  ROUTING NUMBER  ACCOUNT NUMBER

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. All appropriate sections of the return must be completed. An incomplete return will not be accepted as timely filed. Checking this box indicates waiver of my/our rights of confidentiality for the purpose of contacting the preparer regarding this return.

Signature of Officer/Partner or Member	Name of Officer/Partner or member-print	Title	Date	Business Phone Number
Paid preparer's signature		Firm's name and address	Date	Preparer phone number

**MAIL TO:**  
**WEST VIRGINIA STATE TAX DEPARTMENT**  
**TAX ACCOUNT ADMINISTRATION DIVISION**  
**PO BOX 11751**  
**CHARLESTON, WV 25339-1751**



**WV/SPF-100 WEST VIRGINIA INCOME/BUSINESS FRANCHISE TAX 2010**  
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**SCHEDULE A-2 - MODIFICATIONS TO FEDERAL S CORPORATION INCOME**

<b>S CORPORATION INCOME TAX - CALCULATION OF WEST VIRGINIA TAXABLE INCOME (11-24-6 and 6a)</b>		
1. Interest or dividends from any state or local bonds or securities.....	1	.00
2. U.S. 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 WV water/air pollution control facilities - wholly WV corporations only.....	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 WV 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 for expenses related to certain REIT's and Regulated Investment Companies (WV Code §11-24-4b) .....	11	.00
12. TOTAL INCREASING ADJUSTMENTS - add Lines 1 through 11.....	12	.00
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. Allowance for governmental obligations/obligations secured by residential property (from Schedule A-3, Line 9).....	22	.00



**WV/SPF-100 WEST VIRGINIA INCOME/BUSINESS FRANCHISE TAX 2010**  
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FEIN

23. TOTAL DECREASING ADJUSTMENTS - add Lines 21 and 22.....	22		<b>.00</b>
24. Net modifications to Federal S Corporation Income - Line 12 less Line 23. Enter here and on Schedule A, Line 5.....	23		<b>.00</b>
<b>SCHEDULE A-3 - ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY RESIDENTIAL PROPERTY (11-24-6(f))</b>			
1. Federal obligations and securities.....	1		<b>.00</b>
2. Obligations of WV and any political subdivision of WV.....	2		<b>.00</b>
3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV.....	3		<b>.00</b>
4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in WV.....	4		<b>.00</b>
5. TOTAL - add Lines 1 through 4.....	5		<b>.00</b>
6. Total assets as shown on Schedule L, Federal Form 1120S.....	6		<b>.00</b>
7. Line 5 divided by Line 6 (round to six (6) decimal places).....	7	•	<b>COMPLETED SCHEDULE B MUST BE ATTACHED</b>
8. Adjusted income - Add Schedule A, Line 4 and Schedule A-2, Line 12 minus Schedule A-2 Line 21 plus total from Form WV/SPF-100APT, Schedule A2, Lines 10 through 13.....	8		<b>.00</b>
9. ALLOWANCE - Line 7 x Line 8, disregard sign - enter here and on Schedule A-2 Line 22.....	9		<b>.00</b>

<b>SCHEDULE OF TAX PAYMENTS</b>							
Name of business	West Virginia Account Identification Number	Date of Payment			Indicate if EFT	Type: withholding, estimated, extension, other pmts or prior year credit	Amount of payment
		MM	DD	YEAR			
						<b>.00</b>	
						<b>.00</b>	
						<b>.00</b>	
						<b>.00</b>	
						<b>.00</b>	
						<b>.00</b>	
						<b>.00</b>	
TOTAL - This amount must agree with the amount on Line 14, on front of return.....							<b>.00</b>



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<b>SCHEDULE B - BUSINESS FRANCHISE TAX - CALCULATION OF WEST VIRGINIA TAXABLE CAPITAL (11-23-3(b)(2))</b>			
	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. Shareholders undistributed taxable income.....	.00	.00	.00
6. Accumulated adjustments account.....	.00	.00	.00
7. Other adjustments account.....	.00	.00	.00
8. Add Lines 1 through 7 of Column 3.....			.00
9. Less: Cost of Treasury Stock.....	.00	.00	.00
10. Dollar amount of partner's capital accounts.....	.00	.00	.00
11. Capital - Column 3, Line 8 less Column 3, Line 9.....			.00
12. Multiplier for allowance for certain obligations/investments - Schedule A-3, Line 7.....		•	
13. Allowance - Line 10 or 11 multiplied by Line 12.....			.00
14. Adjusted capital - subtract Line 13 from Line 10, or 11. If taxable only in West Virginia check here <input type="checkbox"/> and enter this amount on Line 16.....			.00
15. Apportionment factor - Form WV/SPF-100APT, Schedule B, Line 8 or Part 3, Column 3.....		•	<b>COMPLETED FORM MUST BE ATTACHED</b>
16. TAXABLE CAPITAL - Line 14 multiplied by Line 15 - Enter on front of return, Line 5.....			.00
<b>BUSINESS FRANCHISE TAX - SUBSIDIARY CREDIT (11-23-17(e))</b>			
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
17. TOTAL - (Enter here and on Schedule WV/SPF-100TC, Line 1) attach additional sheets if needed.....			.00
<b>BUSINESS FRANCHISE TAX - TAX CREDIT FOR PUBLIC UTILITIES AND ELECTRIC POWER GENERATORS (11-23-17(b))</b>			
18. Gross income in West Virginia subject to the STATE Business and Occupation Tax.....			.00
19. Total gross income of taxpayer from all activity in West Virginia.....			.00
20. Line 18 divided by Line 19 (Round to 6 decimal places).....		•	
21. Business Franchise liability - From front of return, Line 6, reduced by any Subsidiary Credit.....			.00
22. Allowable credit - Line 21 multiplied by line 20 - Enter here and on Schedule WV/SPF-100TC, Line 2.....			.00

**\*\*IMPORTANT NOTE REGARDING LINE 15\*\***  
**FORM WV/SPF-100APT, SCHEDULE B MUST BE COMPLETED AND ATTACHED**  
**FAILURE TO ATTACH COMPLETED FORM**  
**WILL RESULT IN 100% APPORTIONMENT TO WEST VIRGINIA**

