



State of West Virginia  
 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
 Post Office Box 50130  
 Charleston, WV 25305-0130

# Request for Quotation

RFQ NUMBER
TAX12004

PAGE
1

ADDRESS CORRESPONDENCE TO ATTENTION OF:
SHELLY MURRAY 304-558-8801

VENDOR

RFQ COPY  
 TYPE NAME/ADDRESS HERE

SHIP TO

STATE TAX DIVISION  
 TAX ACCOUNT ADMINISTRATION  
 1001 LEE STREET E, 3RD FLOOR  
 CHARLESTON, WV  
 25301-1725 304-558-8700

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
10/13/2011				

BID OPENING DATE: 11/17/2011 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		966-50		
INCOME/BUSINESS FRANCHISE TAX FOR S-CORP BOOKLETS  REQUEST OF QUOTATION (RFQ) OPEN END CONTRACT  THE WEST VIRGINIA STATE PURCHASING DIVISION FOR THE AGENCY, THE WEST VIRGINIA DEPARTMENT OF TAX AND REVENUE, IS SOLICITING BIDS TO PROVIDE THE AGENCY WITH SFP-100 2011 WEST VIRGINIA INCOME/BUSINESS FRANCHISE TAX FOR S CORPORATION AND PARTNERSHIPS BOOKLETS PER THE ATTACHED SPECIFICATIONS.  TECHNICAL QUESTIONS CONCERNING THIS SOLICITATION MUST BE SUBMITTED IN WRITING TO SHELLY MURRAY AND ALAN CUMMINGS IN THE WEST VIRGINIA STATE PURCHASING DIVISION VIA FAX AT 304-558-4115 OR VIA EMAIL AT SHELLY,L.MURRAY@WV.GOV AND ALAN.W.CUMMINGS@WV.GOV.  DEADLINE FOR ALL TECHNICAL QUESTIONS IS OCTOBER 26, 2011 AT THE CLOSE OF BUSINESS.  ANY TECHNICAL QUESTIONS RECEIVED WILL BE ANSWERED BY FORMAL WRITTEN ADDENDUM TO BE ISSUED AFTER THE DEADLINE HAS LAPSED.  EXHIBIT 10  REQUISITION NO.: .....						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
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TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE
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## GENERAL TERMS & CONDITIONS REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)

1. Awards will be made in the best interest of the State of West Virginia.
2. The State may accept or reject in part, or in whole, any bid.
3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
4. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods this Purchase Order/Contract becomes void and of no effect after June 30.
5. Payment may only be made after the delivery and acceptance of goods or services.
6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process.
11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
12. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order.
13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at [www.state.wv.us/admin/purchase/vrc/hipaa.htm](http://www.state.wv.us/admin/purchase/vrc/hipaa.htm) and is hereby made part of the agreement. Provided that the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
14. **CONFIDENTIALITY:** The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures, and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.
15. **LICENSING:** Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, and the West Virginia Insurance Commission. The vendor must provide all necessary releases to obtain information to enable the director or spending unit to verify that the vendor is licensed and in good standing with the above entities.
16. **ANTITRUST:** In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the State of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, or person or entity submitting a bid for the same material, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

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### INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).



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SHIP TO	STATE TAX DIVISION TAX ACCOUNT ADMINISTRATION
	1001 LEE STREET E, 3RD FLOOR CHARLESTON, WV 25301-1725 304-558-8700

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
10/13/2011				
BID OPENING DATE: 11/17/2011		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
				ADDENDUM ACKNOWLEDGEMENT		
				I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.		
				ADDENDUM NO.'S:		
				NO. 1 .....		
				NO. 2 .....		
				NO. 3 .....		
				NO. 4 .....		
				NO. 5 .....		
				I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.		
				VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.		
				..... SIGNATURE		
				..... COMPANY		
				.....		

SEE REVERSE SIDE FOR TERMS AND CONDITIONS			
SIGNATURE	TELEPHONE	DATE	
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE	

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BID OPENING DATE: 11/17/2011 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
DATE						
NOTE: THIS ADDENDUM ACKNOWLEDGEMENT SHOULD BE SUBMITTED WITH THE BID.						
REV. 09/21/2009						
EXHIBIT 3						
LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON AWARD AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" THEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABLE TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING 30 DAYS WRITTEN NOTICE.						
UNLESS SPECIFIC PROVISIONS ARE STIPULATED ELSEWHERE IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT.						
RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR, SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30) DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL BE IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE ORIGINAL CONTRACT AND SHALL BE LIMITED TO TWO (2) ONE (1) YEAR PERIODS.						
CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICE						

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<p>SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p> <p>OPEN MARKET CLAUSE: THE DIRECTOR OF PURCHASING MAY AUTHORIZE A SPENDING UNIT TO PURCHASE ON THE OPEN MARKET, WITHOUT THE FILING OF A REQUISITION OR COST ESTIMATE, ITEMS SPECIFIED ON THIS CONTRACT FOR IMMEDIATE DELIVERY IN EMERGENCIES DUE TO UNFORESEEN CAUSES (INCLUDING BUT NOT LIMITED TO DELAYS IN TRANSPORTATION OR AN UNANTICIPATED INCREASE IN THE VOLUME OF WORK.)</p> <p>QUANTITIES: QUANTITIES LISTED IN THE REQUISITION ARE APPROXIMATIONS ONLY, BASED ON ESTIMATES SUPPLIED BY THE STATE SPENDING UNIT. IT IS UNDERSTOOD AND AGREED THAT THE CONTRACT SHALL COVER THE QUANTITIES ACTUALLY ORDERED FOR DELIVERY DURING THE TERM OF THE CONTRACT, WHETHER MORE OR LESS THAN THE QUANTITIES SHOWN.</p> <p>ORDERING PROCEDURE: SPENDING UNIT(S) SHALL ISSUE A WRITTEN STATE CONTRACT ORDER (FORM NUMBER WV-39) TO THE VENDOR FOR COMMODITIES COVERED BY THIS CONTRACT. THE ORIGINAL COPY OF THE WV-39 SHALL BE MAILED TO THE VENDOR AS AUTHORIZATION FOR SHIPMENT, A SECOND COPY MAILED TO THE PURCHASING DIVISION, AND A THIRD COPY RETAINED BY THE SPENDING UNIT.</p> <p>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THE STATE MAY DEEM THE CONTRACT NULL AND VOID, AND TERMINATE SUCH CONTRACT WITHOUT FURTHER ORDER.</p> <p>THE TERMS AND CONDITIONS CONTAINED IN THIS CONTRACT SHALL SUPERSEDE ANY AND ALL SUBSEQUENT TERMS AND CONDITIONS WHICH MAY APPEAR ON ANY ATTACHED PRINTED DOCUMENTS SUCH AS PRICE LISTS, ORDER FORMS, SALES</p>						

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BID OPENING DATE: 11/17/2011 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
				AGREEMENTS OR MAINTENANCE AGREEMENTS, INCLUDING ANY ELECTRONIC MEDIUM SUCH AS CD-ROM.  REV. 05/26/2009  PURCHASING CARD ACCEPTANCE: THE STATE OF WEST VIRGINIA CURRENTLY UTILIZES A VISA PURCHASING CARD PROGRAM WHICH IS ISSUED THROUGH A BANK. THE SUCCESSFUL VENDOR MUST ACCEPT THE STATE OF WEST VIRGINIA VISA PURCHASING CARD FOR PAYMENT OF ALL ORDERS PLACED BY ANY STATE AGENCY AS A CONDITION OF AWARD.  NOTICE  A SIGNED BID MUST BE SUBMITTED TO:  DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION BUILDING 15 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25305-0130  THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:  SEALED BID  BUYER: SHELLY MURRAY-FILE 31  RFQ. NO.: TAX12004		

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

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STATE TAX DIVISION  
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 1001 LEE STREET E, 3RD FLOOR  
 CHARLESTON, WV  
 25301-1725 304-558-8700

DATE PRINTED 10/13/2011	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
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BID OPENING DATE: 11/17/2011 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
BID OPENING DATE:				11/17/2011		
BID OPENING TIME:				1:30 PM		
PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID:						
-----						
CONTACT PERSON (PLEASE PRINT CLEARLY):						
-----						
***** THIS IS THE END OF RFQ TAX12004 ***** TOTAL:						_____

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**Request for Quotation  
TAX12004**

The West Virginia Purchasing Division for the agency, the West Virginia State Tax Division is soliciting bids to provide the agency with printing and distribution of **Income/Business Franchise Tax for S Corporations and Partnership** instructions and forms booklet with address labels.

SCOPE OF WORK

Quantities are approximate; actual quantities will be provided when addressing information is accumulated.

- Item 1.           SPF-100 2011 West Virginia Income/Business Franchise Tax for S Corporations and Partnership Booklet...**80,000** each
  - a. Additional cost to add four pages of newsprint.
  - b. Additional cost to add four pages of offset paper.
- Item 2.           Cost of Author's Alterations
- Item 3.           Cost for postal permits.
- Item 4.           Cost of freight or shipping charges to complete bulk and direct mailings.
- Item 5.           Successful vendor **MUST** provide alternate pricing per thousand for exact rerun of item 1 with a minimum reorder quantity of 1,000.

NOTE: Samples of prior year booklets are provided for informational purposes only.  
Please see the listing of specifications provided for exact details.

**Overview:**

Printing prices and mailing prices are to be quoted separately. Separate unit price (per thousand) is requested on the printing. Separate unit price (per piece) is requested on the mailing. Successful vendor must obtain bulk rate permit number at post office if other than Charleston, WV. Price for permit and any annual charges must be itemized and are to be included in this bid. All postage will be paid by the West Virginia State Tax Division. The remainder is to be delivered to the West Virginia State Tax Division FOB destination with all shipping charges being included in the print price.

Files are encrypted using PGP and then are FTP'd to a secured server provided by vendor or a CD ROM will be furnished to the vendor, containing the addressing information necessary to prepare labels. Any other use of information electronically



transmitted, contained on the CD ROM, conversions or copies thereof, is strictly prohibited. All CD ROMs must be returned to the West Virginia State Tax Division within thirty (30) days from the mailing of the packets. Vendor is required to convert the information provided by the West Virginia State Tax Division into their required formats.

**Award:**

The contract will be awarded to the vendor whose bid results in the West Virginia State Tax Division incurring the least cost for printing and mailing of these booklets. The effective date of this contract starts December 22, 2011.

**Section 1: Printing Specifications:**

A PDF version of all files, including barcodes, will be supplied to the successful vendor after award of contract.

Booklet is to be flat size 17" X 11", folded to 8 ½" X 11". Binding is to be saddle stitched with staples at the fold. The finished booklet is to weigh no more than four (4) ounces. Further paper specifications are as follows:

- 20 printed pages (5 signatures) 50# white commodity offset or equal – brand reference: Springhill Offset, minimum brightness 75, minimum opacity 84. (Book pages 1 & 2, 11 through 28, and 35 & 36)
- 16 printed pages (4 signatures) 30# newsprint – proposed stock must have appropriate opacity to minimize “show-through” of printing on reverse sides of sheet. Minimum brightness 56, minimum opacity 89. (Book pages 3 through 10 and 29 through 34)

There will also be a ¼" bleed around the first and last pages.

All form pages within the booklet require a full-length vertical perforation 8 ½" from the trimmed edge to fall within the gutter of the booklet. Successful vendor must guarantee that packet will remain intact under normal handling and mailing conditions. The perforations must allow for the easy removal of forms without tearing them but must not allow pages to fall out in normal handling and labeling operations. This should be consistent throughout the run. Detached size must remain 8 ½" +/- 0 x 11" +/- 1/16" and printed text area must remain 7.5" x 10".

The colors of black and PMS 1585 orange will be used. PMS 1585 orange will be used as dropout ink on the forms. Exact colors will be discussed with the vendor that is awarded the contract.

All pages printed must be reproduced using the offset method of printing only. All work must be performed in a thorough, accurate and first-class manner. Presswork shall be of first grade, producing a clear, clean, and sharp impression. The Tax Division reserves the right to have a representative present at the successful vendor's facility to review and approve the initial press run of the booklet. **This must take place during normal work hours.**

Successful bidder must contact Sara Hughes at 304-558-8655 or Jason P. Smith at 304-558-8345 immediately after award of bid and prior to any proofs being prepared to receive and discuss "final copy".

Two copies of proofs are required within ten (10) working days, or some other time frame acceptable to the West Virginia State Tax Division, from the date of the purchase order stating the exact quantity to be ordered. One copy of the proofs will be returned to the printer within ten (10) working days of the date received indicating approval or required corrections. Corrected proofs, if necessary, must be furnished to the West Virginia State Tax Division. Prior to printing the booklets, printer must furnish a blue-line proof (actual mockup) for final approval.

The West Virginia State Tax Division reserves the right to make any changes or corrections to proofs required by the Secretary's, Tax Commissioner's, or Legislature's directive before final approval without cost to the Division.

If any part of this job is sub-contracted, the bidding vendor remains responsible for meeting the requirements of this bid through the sub-contractor.

All printed matter is to be boxed and palletized (when applicable) with each box not to exceed 40 lbs. in weight and 100 inches in girth. Each box is to be labeled as to form name, total forms per box, and the year from the front of the packet.

Delivery of this order (except for packets needed for the January mailing by the vendor selected to mail the packets) must be made to the West Virginia State Tax Division's warehouse at 1315 Hansford Street, Charleston, WV 25301, on or before January 15, 2012. Successful bidder is to contact Sara Hughes at 304-558-8655 or Jason P. Smith at 304-558-8345 to find out the quantities to be delivered to the Division's warehouse and the quantities to be held for the January mailing.

According to West Virginia State Code §5A-3-4(8), the successful bidder agrees that liquidated damages shall be imposed at the rate of \$1,000.00 per day for failure to provide deliverables, meet goals identified to keep the project on target or failure to meet specified deadlines. This clause shall in no way be considered exclusive and shall not limit the State of West Virginia or the West Virginia State Tax Division's right to pursue any other additional remedy to which the State of West Virginia or the West Virginia State Tax Division may have legal cause for action including further damages and penalties against the successful bidder.

Forms are to be shipped FOB destination.

**Section 2: Mailing Specifications:**

Mailing services includes the preparation of address labels (Avery Item 5960, 1"X2-5/8" or equivalent), that will be supplied by the vendor, based upon data supplied by the Division from the Division's database. The Division will supply the information to be printed on the labels via encrypted files using PGP and then FTP'd to a secured server provided by the vendor or on CD ROM with file layout. The mailer must be U.S. Postal Service CASS certified and have current database for inclusion of ZIP+4, carrier route # and postnet bar codes in the address labels. The mailer must take the Division's data and convert it to ZIP+4 carrier route presort with the appropriate information printed on the label.

Quantities listed in this section for mailing are estimated based upon the number of accounts on record with the Tax Account Administration Division at the time these specifications were prepared. The actual quantities are governed by the Division's record of taxpayers to be mailed returns at the time the mailing tapes are cut.

Estimated quantity is 80,000 booklets and 76,000 labels.

Mailer must produce one (1) set of labels from the supplied State Tax Division database. This part of the mailing will involve approximately 76,000 booklets. The address labels are to be affixed to the outside cover of the tax booklets. Note: outside label must not show the identification number above the name.

Vendor will then take the labeled booklets and separate, tie, sack, and prepare them for mailing in accordance with postal regulations as required at a date to be determined by the State Tax Division between January 20, 2012 and January 31, 2012. All addresses that qualify are to be mailed at the carrier route postage rate with the residual mailed at the lowest rate possible.

Postage will be paid by the Division. The Division's bulk rate postage permit number is printed on the booklets.

If the mailer desires to use a post office other than Charleston, West Virginia, they should disclose the location in their bid. Successful vendor must then obtain Bulk Rate Permit number at that location and advise the Division of the number for inclusion on the postal indicia. Price for permit at the alternate location and any annual charges must be itemized and are to be included in this bid.

The mailer must bear any cost resulting from postal damage or mistakes in the mailing process.

OPEN-END CONTRACT  
**2011 SPF-100 PASS THROUGH ENTITY TAX BOOKLET**  
 BOOKLET PRICING SHEET FOR TAX12004

Quantities listed in the requisition are approximations only, based on estimates supplied by the state spending unit. It is understood and agreed that the contract shall cover the quantities actually ordered for delivery during the term of the contract, whether more or less than the quantities shown.

Estimated quantity is 80,000; utilize the following formula for calculation:

[Price per Thousand] x [80] = extended price

	<u>Price Per Thousand</u>	<u>Extended Price</u>
Item 1. SPF-100 Pass Through Entity Tax Booklet	_____	x [80] = _____
Item 2. Cost of authors alterations	_____	x [80] = _____
Item 3. Cost of postal permits	_____	x [80] = _____
Item 4. Cost of freight (shipping charges) to complete the bulk and direct mailings	_____	x [80] = _____
Item 5. Successful vendor MUST provide alternate pricing per thousand for exact rerun of Item 1 with a minimum reorder quantity of 1,000	_____	x [80] = _____
<b>TOTAL</b> (Sum of Extended price column: items 1 through 5)		= _____

NOTE: Samples of prior year booklets and labels are provided for informational purposes only. Please see the listing of specifications provided for exact details.



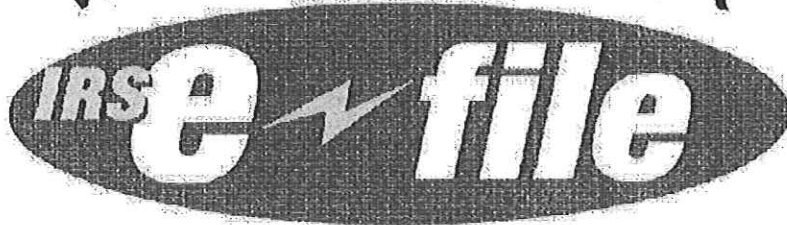
West Virginia

2011

Income/Business Franchise Tax  
For Pass-through Entities  
(S Corporations & Partnerships)

Forms & Instructions

WEST VIRGINIA



It is now possible to electronically file your Pass-Through Entity Tax Return. Electronic filing is the preferred method for filing and allows the Tax Department to process data more quickly and issue refunds faster with few errors. If you filed a paper return for tax year 2010, we encourage you to file electronically this year.

CLICK. ZIP. FAST ROUND TRIP.

# NEW FOR 2011

## Tax Rates

For tax years beginning on or after January 1, 2011, the Business Franchise Tax rate is the greater of \$50 or 0.34%. The Business Franchise Tax rate will phase-down to 0.27% in 2012, 0.20% in 2013, 0.10% in 2014 and 0.00% thereafter (§11-23-6).

## New Tax Credits

- 1. Commercial Patent Incentives Tax Credit (§11-13AA)** – For tax years beginning on or after January 1, 2011, the Commercial Patent Incentives Tax Credit is available for the following: (1) the development, in West Virginia, of plant patent, design patent, or patents for direct use in a manufacturing process or product, (2) the use of a patent in a manufacturing process or product in West Virginia when the patent was developed in West Virginia. See [www.wvtax.gov](http://www.wvtax.gov) for additional information.
- 2. Alternative Fuels Credit (§11-6D)** – For tax years beginning on or after January 1, 2011, the Alternative-Fuel Tax Credit is available for (1) the purchase of a new dedicated or bi-fueled alternative-fuel motor vehicle for which the purchaser then obtains a valid West Virginia vehicle registration, (2) the conversion of a motor vehicle that is presently registered in West Virginia to operate exclusively on an alternative fuel, (3) the construction or purchase and installation of a qualified alternative fuel vehicle home refueling infrastructure in West Virginia that is capable of dispensing alternative fuel for alternative-fuel motor vehicles, (4) the construction or purchase and installation of a qualified alternative fuel vehicle refueling infrastructure in West Virginia that is capable of dispensing alternative fuel for alternative-fuel motor vehicles. See [www.wvtax.gov](http://www.wvtax.gov) for additional information.

## New Form

SPF-100W – Beginning with the 2011 tax period, taxpayers are required to complete and submit the CNF-120W with their return. This form (pages 19 & 20) will be used to document withholding. **It is no longer necessary to send NRW-2's, K-1's, and/or 1099's with the return.** Instructions may be found on page 34 of this booklet.

SPF-100W West Virginia Withholding Tax Schedule 2011								
Pass-Through Entity								
NOTE: If you are a filer, enter your withholding information on Form 100.								
Enter your withholding information on Form 100.								
<table border="1"> <tr> <th>A - Payer Information</th> <th>B - Taxpayer Information</th> <th>C - WV Tax Withheld</th> </tr> <tr> <td>1 Payer Name Address City, State, ZIP</td> <td>Name FEDIN Income Subject to WV Withholding</td> <td>WV Withholding Check the appropriate box: 1 2 3 4 100 6.1 6.1 Date for year ending 2011 Enter WV withholding only</td> </tr> </table>			A - Payer Information	B - Taxpayer Information	C - WV Tax Withheld	1 Payer Name Address City, State, ZIP	Name FEDIN Income Subject to WV Withholding	WV Withholding Check the appropriate box: 1 2 3 4 100 6.1 6.1 Date for year ending 2011 Enter WV withholding only
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Total WV tax withheld from column C above. If you have WV withholding on multiple pages, add the totals and enter the GRAND total on line 12, Form SPF-100.								

## TAXPAYER RESPONSIBILITIES

### FILING YOUR BUSINESS TAX RETURNS

Returns must be filed by the due date. You may obtain forms by calling the automated form ordering system at 1-800-422-2075. Forms may also be obtained from any of our regional field offices listed on the back of this booklet, or from our home page on the internet at [www.wvtax.gov](http://www.wvtax.gov).

Failure to file returns will result in your account being referred to our Compliance Division for corrective action. Please file all required tax returns even if you owe no tax for the reporting period. **All pages of the return must be filed.**

### PAYMENT OF THE TAX

The full amount of tax owed is due and payable on the due date of the tax return. Failure to pay the full amount of tax by the due date will result in interest and penalties being added to any unpaid amount of tax. If for any reason you are unable to pay the full amount of tax on the due date, you should file your tax return along with a written explanation of why you are unable to pay and when you will pay the tax due.

### REFUNDS

You are entitled to a refund of any amount that you overpaid. All or part of any overpayment may be applied as a credit against your liability for such tax for other periods. A claim for refund (usually a tax return showing an overpayment) must be filed within three years of the due date of the return or two years from the date the tax was paid, whichever expires later. The overpayment will be used by the Tax Department against other tax liabilities due.

If the Tax Department does not respond to your request within three (3) months on overpayment of Business Franchise Tax, you may submit in writing a request for an administrative hearing to present your reasons why you feel you are entitled to the refund. Interest is allowed and paid on any refund upon which the Department has failed to timely act and which is final and conclusive.

If the Tax Department denies or reduces a request for a refund, a written request for an administrative hearing may be submitted. Failure to respond to a denial or reduction within sixty (60) days will result in the denial/reduction becoming final and conclusive and not subject to further administrative or judicial review.

### SELLING OR DISCONTINUING YOUR BUSINESS

If you sell or discontinue your business, notify the Tax Department in writing as soon as possible after your business is sold or discontinued. All final tax returns should be filed.

## GENERAL INFORMATION

Use the returns in this booklet for calendar year 2011 and for fiscal years beginning in 2011 and ending in 2012. The information in this book is intended to help you complete your returns and is not a substitute for tax laws and regulations.

### BUSINESS FRANCHISE TAX

The Business Franchise Tax is a tax on the privilege of doing business in West Virginia. Any domestic corporation, any corporation that has its commercial domicile in West Virginia, and every corporation and partnership that owns or leases real or tangible personal property in West Virginia or is doing business in West Virginia is subject to the Business Franchise Tax.

The term "doing business" means any activity of a corporation or partnership which enjoys the benefits and protection of the government and laws of West Virginia. Doing business does not include those engaged in the activity of agriculture or farming.

The term "corporation" includes any corporation, S corporation, joint stock company, and any association or other organization which is taxable as a corporation under federal income tax laws or the income tax laws of West Virginia. The term "partnership" includes a syndicate, group, pool, joint venture, limited liability company not taxable as a corporation under federal laws, or other unincorporated organization by means of which any business, financial operation or venture is carried on, and which is not a trust or estate, a corporation, or a sole owner.

For corporations, the measure of the tax is the capital of the corporation and is defined as the average of the beginning and ending balances of:

1. The value of common and preferred stock,
2. Plus paid in capital surplus,
3. Plus retained earnings,
4. Less treasury stock.

S corporations will also include the average of the accumulated adjustment account, other adjustment account, and shareholders undistributed taxable income. For partnerships, the capital is the average of the beginning and ending balances of the partner's capital accounts. These items of capital are taken from the balance sheet of the taxpayer's federal income tax return as filed with the Internal Revenue Service. Multistate businesses will apportion their capital to West Virginia using a four factor formula consisting of payroll, property, and double weighted sales factors.

The tax rate is .0034 of taxable credit with a minimum of \$50.

### EXEMPT ORGANIZATIONS

Any S corporation or partnership exempt from federal income tax is also exempt from West Virginia Income Tax and Business Franchise Tax. In addition, certain insurance companies, certain production credit associations, trusts established under 29 U.S.C. 186, and other organizations specifically exempt under the laws of West Virginia are also exempt.

## PAYMENT OF TAX

A partnership's annual Business Franchise Tax Return is due on or before the 15<sup>th</sup> day of the 4<sup>th</sup> month after the close of the taxable year. The filing of returns is required whether or not any tax is due. An S corporation's annual Business Franchise Tax return is due on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month after the close of the taxable year. The filing of returns is required whether or not any tax is due. Make your remittance payable to the West Virginia State Tax Department.

## PAYMENT OF TAX WITHHELD

The entire tax withheld from the nonresident shareholder is required to be paid on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of the taxable year and must accompany this tax return, Form SPF-100.

## WHO MUST FILE

The following partnerships are required to file a partnership return:

- Resident partnerships,
- Nonresident partnerships having a partner who is a resident of West Virginia, or
- Nonresident partnerships having any income from or connected with West Virginia sources regardless of the amount of such income.

**PARTNERSHIP RETURNS** are due the 15<sup>th</sup> day of the 4<sup>th</sup> month following the close of the taxpayer's year.\*

**S-CORPORATION RETURNS** are due the 15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of the taxpayer's year.

Income from or connected with West Virginia is those items attributable to (a) the ownership of any interest in real or tangible personal property in West Virginia; or (b)

a business, trade, profession, or occupation carried on in West Virginia including income from intangible personal property employed in such business, trade, profession, or occupation.

The term "**partnership**" includes syndicates, pools, joint ventures or any other unincorporated organization of two or more persons through which any business, trade, profession, occupation or venture is carried on. "**Resident Partnership**" means any partnership organized under the laws of West Virginia whose principal office, place of business, or other activity is within the borders of West Virginia. It may also carry on its business or other activities in other states. "**Nonresident Partnership**" means any partnership other than a resident partnership.

A **limited liability company** which is treated like a partnership for federal income tax purposes will also be treated as such for West Virginia income tax purposes. If it is not treated like a partnership, it will be taxed as a C

corporation.

Every corporation electing to be taxed under subchapter S of the Internal Revenue Code that engages in business in West Virginia or that derives income from property, activity, or other sources in West Virginia must file a West Virginia return.

## WHEN TO FILE

The partnership return is due on the 15<sup>th</sup> day of the 4<sup>th</sup> month following the close of the taxable year.\* The taxable year for West Virginia is the same as the one used for federal tax purposes.

The West Virginia S corporation Return is due on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of the taxable year. A federal extension of time to file will automatically extend the time for filing the West Virginia return. Be sure to attach a copy of your federal extension to each tax return to avoid any penalty for late filing.

## EXTENSION OF TIME TO FILE

Any partnership or S corporation needing an extension of time to file and/or that expects to owe Nonresident Withholding Tax must file Form SPF-100T, Extension of Time to File Information Returns, on or before the due date of the return. Any partnership granted an extension of time to file their federal return is granted the same extension of time to file their West Virginia return. An extension of time

An extension of time for filing does **NOT** extend time for payment!

for filing does not extend the time for payment. To avoid interest and additions to tax for late payment, use Form SPF-100T to

make a tentative payment pending the filing of the annual return.

A state extension of time to file may be obtained, even if a federal extension has not been requested, provided Form SPF-100T is filed prior to the due date of the West Virginia return.

## WHERE TO FILE

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

## USE OF FEDERAL FIGURES

All items of income and deductions to be reported on this return are the same as for federal tax purposes and the meaning of all terms are the same, unless otherwise defined.

\* For 2011 **Annual Partnership and/or Non-resident Composite** filers, the due date for the return is April 17, 2012.



## PENALTY FOR LATE FILING AND FAILURE TO INCLUDE CORRECT INFORMATION

Any S corporation or partnership that fails to file and/or include all the correct information on Form SPF-100 and Form NRW-2 or Form NRW-4 when applicable, by the required filing date is subject to a penalty of \$50.00 for each information return that they failed to file or include correct information on, not to exceed \$100,000.

Provisions for the reduction of the penalty amount exist if the partnership corrects the failure or error within specified time frames. If the failure is due to intentional disregard for the filing requirements or the correct information reporting requirement, the penalty is \$100.00 or ten percent (.1) of the aggregate amount of the items required to be reported correctly, whichever is greater.

For additional information about this penalty, request a copy of Publication TSD-391 by calling Taxpayer Services at (304) 558-3333 or toll free at 1-800-982-8297.

## NONRESIDENT PARTNER/SHAREHOLDER WITHHOLDING

Partnerships and S corporations are required to withhold West Virginia Income Tax from each nonresident partner/shareholder that has not provided the partnership or S corporation a WV Nonresident Income Tax Agreement, Form NRW-4. The amount to be withheld is six and one-half percent (.065) of the nonresident partner's/shareholder's share of the Federal Taxable income or portion thereof that is derived from or attributable to West Virginia sources, whether such amount is actually distributed or is deemed to have been distributed for Federal Income Tax purposes. The entire tax withheld is required to be remitted with the WV Income/Business Franchise Tax return for S corporation and Partnership. The individual nonresident partners/shareholders may claim the amount withheld as a credit against their WV Income Tax liability by attaching a copy of the information statement provided by the Partnership/S corporation to their WV Income Tax Return.

### Information Statement of Tax Withheld

Every S corporation or partnership required to deduct and withhold tax on nonresident shareholders/partners must provide an information statement to each nonresident shareholder/partnership on or before the date it files its WV Income Tax Return. The information statement shall show the amount of WV income subject to withholding and the amount of WV Income Tax withheld. The S corporation or partnership may satisfy this requirement by indicating this information on Form NRW-2, Statement of WV Income Tax Withheld for Nonresident Individual or Organization (reproducible copy included in this packet) or in the supplemental information area of the nonresident shareholder's copy of Federal Schedule K-1 or by an attachment to the Federal Schedule K-1 listing the same information. The nonresident shareholder/partner must attach their copy of Form NRW-2 or Federal Schedule K-1

including the information statement of WV Income Tax Withheld to their WV Income Tax Return to claim credit for tax withheld.

### Composite Return

An S corporation or partnership, instead of withholding tax distributions of West Virginia source income to its nonresident shareholders/partners, may opt instead to satisfy the nonresident withholding requirements by filing a WV Nonresident COMPOSITE Income Tax Return (Form IT-140NRC) for one or more of its nonresident shareholders. A composite return is a return filed on a group basis as though there was only one taxpayer. A list setting forth the name, address, taxpayer identification number, and percent of ownership of each nonresident shareholder/partner included in the return must be maintained. The list should NOT be submitted with the composite return, but should be made available to the Department upon request. The return does not have to be signed by each nonresident shareholder provided it is signed by a corporate officer. When filing a composite return, no personal exemptions may be utilized and the rate of tax is six and one half percent (.065) of the taxable income. The S corporation or partnership is responsible for collecting and remitting all income tax due at the time the return is filed. The due date for a composite return is the 15<sup>th</sup> day of the 4<sup>th</sup> month following the close of the taxable year. A \$50.00 processing fee must also accompany the composite return.

Any nonresident shareholder/partner included in a composite return that has income from any other West Virginia source, must file a separate Nonresident Personal Income Tax Return for the taxable year to report and pay Personal Income Tax on all of their West Virginia source income. The nonresident may claim credit for their share of West Virginia income tax remitted with the composite return.

## S CORPORATION INCOME (LOSS) OR PARTNERSHIP INCOME (LOSS)

Line 1, Schedule A of Form SPF-100 is used to report all income (loss) from all activity of the S corporation, but only to the extent that it is taxable and allocable to the shareholders. If the S corporation has income (loss) from activity in more than one state, Schedule B of Form SPF-100APT must also be completed.

If an S corporation has income (loss) from activity in more than one state, and they are able to separately identify and account for items of income and deductions as being directly allocable to WV, they may separately account for the WV business activity on lines 1 through 5. Generally, income derived from the ownership of real or tangible personal property in West Virginia lends itself to direct allocation, whereas income from a business carried on within and without the State would preferably be allocated by apportionment. Unless the books and records of the S corporation clearly reflect that portion, the allocation must be made by the apportionment formula provided in Schedule B of form SPF-100APT.

If you have determined your WV Income entirely by direct allocation, you are not eligible to apportion.

## PARTNERSHIP INCOME (LOSS)

Line 1, Schedule A of Form SPF-100 is used to report all income (loss) from all activity of the partnership, but only to the extent that it is taxable and allocable to the partners. If the partnership has income (loss) from activity in more than one state, Schedule B of Form SPF-100APT must also be completed.

### Shareholder Information

Nonresident withholding lines 1 through 4 of West Virginia Form SPF-100 plus Schedule SP are used to identify all shareholders and to account for each shareholder's share of the S corporation's income. It is also used to calculate the amount of withholding that is required on the nonresident shareholder's share of the S corporation's income. All shareholders are subject to WV Personal Income Tax under the provisions of WV Code Chapter 11, Article 21. Also, the S corporation is required to withhold Income Tax on the nonresident shareholder's share of the S corporation's WV source income under the provisions of Chapter 11, Article 21, Section 71a.

### PARTNER INFORMATION

Nonresident withholding lines 1 through 4 of Form SPF-100 plus Schedule SP are used to identify all partners and to account for each partner's share of the partnership's income. It is also used to calculate the amount of withholding that is required on the nonresident partner's share of the partnership's income.

### TAXABLE YEAR/METHOD OF ACCOUNTING

You must use the same taxable year and method of accounting as you use for federal tax purposes.

### FEDERAL RETURN INFORMATION

A signed, true copy of Federal Form 1120S or 1065, Schedule K, and any supporting documents must be attached to the return when filed.

### INTEREST

You must pay the entire tax due on or before the due date of the tax return (determined without regard for an extension of time to file). If you do not pay the entire tax due on or before the due date, you must pay interest on the amount of the underpayment from the due date to the date paid. Interest is always due, without exception, on any underpayment of tax.

Interest is imposed at an adjusted rate established by the Tax Commissioner. The annual rate will never be less than eight percent (.08). The interest rate will be determined and in effect for periods of six months. Interest rates in effect for various periods are:

7/1/90 — 12/31/91	10%	1/1/98 — 12/31/98	9%
1/1/91 — 6/30/92	9%	1/1/99 — 6/30/00	8%
7/1/92 — 12/31/95	8%	7/1/00 — 12/31/01	9%
1/1/96 — 12/31/96	9%	1/1/02 — 6/30/02	8%
1/1/97 — 12/31/97	8%	7/1/02 — 12/31/11	9.5%

Contact the West Virginia State Tax Department Taxpayer Services Division for the interest rate in effect for other periods. The telephone number is (304) 558-3333 or toll free within West Virginia 1-800-422-2075. Request message number 510.

## ADDITIONS TO TAX

### Late Filing

Additions to tax are imposed for failure to file a return on or before the due date (determined with regard to an extension of time to file). On any amount of tax shown to be due on the return, the additions to tax for late filing is five percent (.05) per month or any part of a month not to exceed twenty-five percent (.25).

### Late Payment

Additions to tax are imposed for failure to pay all tax shown to be due on a return on or before the due date (determined **WITHOUT** regard to an extension of time to file). The additions to tax for late payment is imposed at the rate of one half of one percent (.005) per month or part of a month not to exceed twenty-five percent (.25).

When both the five percent (.05) additions to tax for late filing and the one half of one percent (.005) additions to tax for late payment are imposed, the maximum monthly percent is five percent (.05) not to exceed forty-seven and one-half of one percent (.475) of the tax due.

## COMPLETION AND SIGNATURE

All appropriate sections of the return must be completed. All required supporting documents must be attached. **An incomplete return will not be accepted as timely filed.** The returns must be signed by an authorized officer, partner, or member. If the return is prepared by someone other than the taxpayer, the preparer must also sign the return and enter his or her complete address.

## CHANGES ON FEDERAL RETURN

Any S corporation or partnership whose reported income or deductions are changed or corrected by the Internal Revenue Service or through renegotiation of a contract with the United States is required to report the change or correction to the West Virginia State Tax Department. This report must be made within 90 days of the final determination by filing an amended return and attaching a copy of the revenue agent's report detailing such adjustments.

An S corporation or partnership that filed an amended return with the Internal Revenue Service must file an amended return with the West Virginia State Tax Department within

90 days of filing the amended federal return.

## AMENDED RETURNS

S corporations and partnerships may amend their return by filing Form SPF-100 (check "amended") and attaching a schedule detailing the differences in the amended and original returns. Amended returns filed for the purpose of obtaining a refund of an overpayment of tax must be filed within three years of the due date of the return (with regard to an extension of time to file) or two years from the date the tax was paid, whichever expires later.

## CONSISTENCY IN REPORTING

In completing your Combined West Virginia Income/Business Franchise Tax Return for S corporations and Partnerships, if you depart from or modify past procedures for classifying business income and nonbusiness income, for valuing property or including or excluding property in the property factor, for treating compensation paid in the payroll factor, for including or excluding gross receipts in the sales factor, you must disclose by separate attached schedule the nature and extent of the variance or modification.

If you make sales of tangible personal property which are shipped into a state in which you are not taxable, you must identify the state to which the property is shipped and report the total amount of sales assigned to such state.

## CONFIDENTIAL INFORMATION

Tax information which is disclosed to the West Virginia State Tax Department, whether through returns or through department investigations, is held in strict confidence by law. The State Tax Department, the United States Internal Revenue Service, and other states have agreements under which tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal, other state, and West Virginia returns.

## SCHEDULE SP

Enter the name, address, city, state, and zip code of each shareholder/ partner that the S corporation or partnership had during its taxable year. If additional space is needed, attach additional copies of Schedule SP.

### Column A

Enter the social security number or federal employer's identification number of the shareholder listed on the same numbered line in the top part of Schedule SP.

### Column B

If the shareholder/partner is a resident of West Virginia, enter their percent of ownership in this column. **Do not complete columns C through H for West Virginia resident shareholders/partners.**

### Column C

If the shareholder/partner is a nonresident of West Virginia and the S corporation will satisfy the nonresident

withholding requirements by filing a composite return for its shareholders/partners, enter their percent of ownership in this column. **Do not complete columns D through H if you are filing a composite return for your nonresident shareholders/partners.**

### Column D

If the shareholder/partner is a nonresident of West Virginia and the S corporation is not filing a composite return for its nonresident shareholders/partners, enter the percent of ownership in this column. **Do not complete columns F through H if you have received Form NRW-4 from the nonresident shareholder/partner.** Instead, attach a copy of Form NRW-4 to your Form SPF-100 when filed and check the box in column E.

### Column E

If you have received Form NRW-4 from the nonresident shareholder/partner, check this box and attach the agreement to your return when filed. Also, if you received Form NRW-4 from the nonresident shareholder/partner during a prior tax year and previously filed the agreement with your return for that year and it has not been revoked, check this box. If the agreement was previously filed with the Department and it has not been revoked, it is not necessary to file additional copies with your return for subsequent years.

### Column F

Enter your West Virginia income for S corporations from Schedule A, line 12 of Form SPF-100. For partnerships, enter your West Virginia income from schedule A, line 10 of Form SPF-100.

### Column G

Multiply the dollar amount in column F by the percent of ownership from column D and enter the result in column G.

### Column H

Multiply the dollar amount in column G by the tax rate and enter the result in column H.

### Line 11

Total the columns. If you have attached additional copies of Schedule SP enter the grand total of the columns from all the copies of Schedule SP on the first Schedule SP and label the figures as "grand total". Transfer the appropriate column totals to the front of the return (SPF-100).

**SPECIAL NOTE:** S corporations/partnerships with nonresident shareholders/partners are strongly encouraged to review the following forms which are included in this packet:

**NRW-2** – Statement of West Virginia Income Tax Withheld for Nonresident Individual or Organization

**SPF-100T** – Extension of Time to File Information Returns

These forms contain important information about the nonresident withholding requirements. You may copy or make facsimiles of these forms as your needs require.

### Extension Payments

Extension requests and tentative payments of nonresident withholding tax for S corporations/partnerships are to be submitted on Form SPF-100T. There is a detachable copy of Form SPF-100T on page 25 of this booklet.

## SPF-100

Enter the beginning and ending tax year dates covered by this return. Clearly print or type your name and address. If filing under extension, enter extended due date. Check applicable boxes for the federal return being filed.

### Business Data Attachments and Statements Required

Attach the additional information and statements required as part of your form SPF-100 if they apply to your filing method.

Attach a copy of the **first five pages** of your **signed** federal return (Form 1120S or 1065), and schedule M-3 if applicable. If filing separate West Virginia and consolidated federal, attach your pro forma federal, consolidated federal Form 851 (Affiliation Schedule), plus spreadsheets of the income and expense, and balance sheet entries for EVERY corporation included in the consolidated federal return.

Attach a schedule of other states in which you have property or paid salaries during the taxable year; indicate those states in which you are filing corporate tax returns based on or measured by net income for this taxable year.

Attach a schedule of other states in which you have sales of tangible personal property during the taxable year and in which you are not taxed (e.g. P.L. 86-272); indicate, by state, the amount of sales not subject to tax.

### S CORPORATIONS/PARTNERSHIPS WITH NONRESIDENT SHAREHOLDERS/PARTNERS MUST COMPLETE SCHEDULE SP BEFORE COMPLETING LINES 1 THROUGH 4.

**Line 1** Enter the total percentage from line 11, column C, Schedule SP.

**Line 2** Enter the total percentage from line 11, column D, Schedule SP.

**Line 3** Enter the total dollar amount from line 11, column G, Schedule SP.

**Line 4** Enter the total dollar amount from line 11, column H, Schedule SP.

**Line 5** Enter West Virginia taxable income from Business Franchise Tax Schedule B, line 16.

**Line 6** Multiply line 5 by the tax rate and enter the result or \$50.00 whichever is greater.

When your federal taxable year is a short taxable year, the tax is prorated based on the number of months that are in the short taxable year divided by the number 12.

When your first taxable year for Business Franchise Tax purposes includes a period of time during which you were not subject to the West Virginia Business Franchise Tax, the

tax is prorated based on the number of months during the taxable year that you did business in West Virginia divided by the number 12. Neither the minimum tax of \$50.00 nor the capital base can be prorated.

**Line 7** Enter the result from line 20 from the completed Business Franchise Tax Credit Schedule (SPF-100TC). Total amount of credit cannot exceed the tax on line 6.

**Line 8** Subtract line 7 from line 6 and enter the result on line 8.

**Line 12** Complete SPF-100W and include with your return.

**Line 13** Amount paid with original return (amended return only).

**Line 15** Overpayment previously refunded or credited (amended return only).

**Line 16** Total payments. Subtract line 14 from line 15.

**Line 18** Determine interest due. See the general information on page 5 of this booklet for additional information regarding interest.

**Line 19** Determine additions to tax due. See the general information on page 5 of this booklet for additional information regarding additions to tax.

**Line 21** Remit this amount by check made payable to the West Virginia State Tax Department.

**Lines 22-24** An overpayment may be credited to next year's tax or refunded, either in whole or part. Enter on line 23 the amount of overpayment to be credited to next year's tax. Enter on line 24 the amount of overpayment to be refunded.

## SPF-100 SCHEDULE A

S corporations and partnerships with nonresident shareholders must complete lines 1 through 12 and all applicable parts of Schedule SP.

All S corporations and partnerships must complete lines 1 through 12 and Schedule SP through column D. If the S corporation or partnership has income from sources both within and without West Virginia, they must complete Form SPF-100APT to determine how much of their income is from a West Virginia source.

**Line 1** An S corporation will enter the ordinary income (loss) as shown on Federal Form 1120S. A partnership will enter the ordinary income (loss) as shown on Federal Form 1065.

**Line 2** Enter the amount of all other gross income (loss) of the S corporation as shown on Federal Form 1120S, Schedule K, and K-1, that is not included on line 1. Enter the amount of all gross income (loss) of

the partnership shown on Federal Form 1065, Schedule K, and K-1, that is not included on line 1.

**Line 3** S corporations will enter the amount of any expenses or deductions as shown on Federal Form 1120S, Schedule K, that are not included on line 1. Partnerships will enter the amount of any expenses or deductions as shown on Federal Form 1065, Schedule K, that are not included on line 1.

**Line 5** Net modifications to federal income for S corporation or partnership. This figure comes from Schedule A-1 line 21 or Schedule A-2 line 24.

**Lines 7 & 11** If the S corporation has income derived from sources within and without West Virginia, and some of it can be classified as nonbusiness income, complete Schedule A of Form SPF-100APT to properly determine how much of the nonbusiness income is from West Virginia. See the instructions for Schedule A of Form SPF-100APT found in this booklet for how to classify income as nonbusiness income.

**Line 9** If income is derived from sources within and without West Virginia, enter the apportionment factor from Schedule B of Form SPF-100APT found in this booklet.

### SPF-100 SCHEDULE A-1

West Virginia law requires certain items of income and deductions to be added to or subtracted from the partnership's federal partnership income. Enter the appropriate increasing and decreasing modifications as indicated on lines 13 through 21.

### SPF-100 SCHEDULE A-2

**Line 1** Enter exempt interest or dividends from any state or local bonds or securities from your federal return Form 1120S, Schedule K or Schedule M-1.

**Line 2** Attach supporting documentation

**Line 3** Attach an itemized schedule of taxes or licenses from your federal income tax return Form 1120S or pro forma.

**Line 4** Taxpayers can elect to expense the cost of certain air and water pollution control facilities located in West Virginia in the year in which the cost of acquisition, construction, or development was paid or incurred. Eligible air and water pollution control facilities are those located in West Virginia that are "certified pollution control facilities" as defined by Section 169(d) of the Internal Revenue Code. If this election is made, the total amount of any federal deduction for depreciation or amortization of such facilities is disallowed. The election is made on the return for the year in which the cost is paid or incurred. Once made, the election or non-election is irrevocable.

A taxpayer who reports all income to West Virginia will make the adjustment for the cost of facilities on line 18. The depreciation or amortization on the facilities, including

that attributable to cost expensed this year as well as prior years, deducted on the federal return, is entered on line 4. A taxpayer who is subject to allocation and apportionment makes the adjustment for the cost of the facilities on Schedule A-2 of Form SPF-100APT, line 10, column 3. The depreciation or amortization on the facilities, deducted on the federal return for this year as well as previous years, is entered on Schedule A-2 of Form SPF-100APT, lines 10 and 11, column 3.

**Line 5** Corporations which are exempt from federal income tax are exempt from West Virginia Corporation Net Income Tax. If such corporation has unrelated business taxable income, as defined by Section 512 of the Internal Revenue Code, they must pay West Virginia Corporation Net Income Tax on the unrelated business taxable income. Enter the unrelated business taxable income as reported on Federal Form 990T.

**Line 6** Enter the amount from Federal Form 1120S

**Line 7** If you claim the West Virginia Neighborhood Investment Program Tax Credit, any deduction, decreasing adjustment, or decreasing modification taken on your federal return for any charitable contribution made to such Neighborhood Investment Program and for which the West Virginia credit is claimed, must be added back on line 7.

**Line 8** Taxpayers with foreign source income must adjust their federal taxable income by the amount of their taxable income or loss from sources outside the United States. In determining foreign source income, the provisions of Sections 861, 862, and 863 of the Internal Revenue Code apply. Complete the following worksheet:

#### Foreign Source Income Worksheet

1. Taxable Income from sources outside the United States.....	_____
2. LESS: Foreign dividend gross up.....	_____
3. LESS: Subpart F income.....	_____
4. West Virginia adjustment.....	_____

If the amount on line 4 of the worksheet is a positive figure, enter it on line 17. If it is a negative figure, enter the amount of the loss on line 8 **without** the negative sign. Attach copies of Federal Form 1118 to support your calculation. If you did not file Federal Form 1118, you must prepare and file a pro forma Federal Form 1118 to support your adjustment. If you filed a consolidated Federal Form 1118 and file separate or unitary West Virginia returns, attach both the true consolidated and a pro forma Federal Form 1118 to support your adjustment.

**Line 9** Enter the amount of foreign taxes as deducted on your Federal Form 1120S.

**Line 10** Enter Qualified Production Activity Deduction taken under IRC §199.



**Line 11** Add back for expenses related to certain REIT's and regulated investment companies (WV Code §11-24-4b).

**Line 13** Attach supporting documentation.

**Line 14** Attach supporting documentation.

**Line 15** Enter total and include copy of Federal Form 3800 or 5884 and/or other as applicable.

**Line 16** Enter total from Federal Form 1120S.

**Line 17** Enter total from Federal Form 1120S.

**Line 18** See instructions for line 8.

**Line 19** See instructions for line 4.

**Line 20** A decreasing adjustment to federal taxable income is allowed for employer contributions to a medical savings account established pursuant to WV Code §33-16-15, to the extent included in federal taxable income, less any portion of the employer's contributions withdrawn for purposes other than payment of medical expenses. The amount taken as a decreasing adjustment may not exceed the maximum amount that would have been deductible from the corporation's federal taxable income if the aggregate amount of the corporation's contributions to individual medical savings accounts established under WV Code §33-16-15 had been contributions to a qualified plan as defined under the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

**Line 22** Taxpayers that own certain tax-exempt government obligations and obligations secured by certain residential property located in West Virginia can take a special allowance that further reduces federal taxable income.

**Line 23** Add lines 21 and 22.

**Line 24** Subtract line 12 from line 23. Enter this number here and on line 5 of Schedule A.

## SPF-100 SCHEDULE A-3

Taxpayers that own certain tax exempt government obligations and obligations secured by certain residential property in West Virginia can take a special allowance that further reduces federal taxable income.

The value of these obligations and loans is determined using the average of the monthly beginning and ending account balances. These account balances are determined at cost in the same manner that such obligations, investments, and loans are reported on the balance sheet of your federal tax return.

**Lines 1, 2, 3, & 4** Attach a copy of worksheets supporting the calculations of average monthly balance.

**Line 6** Average of beginning and ending balance of total assets on Schedule L of Federal Form 1120S.

**Line 8** Adjusted income.

## SPF-100 SCHEDULE B

Partnerships and S corporations must complete this section to determine their capital base subject to the West Virginia Business Franchise Tax. The capital base is the average of their dollar amounts of the beginning and ending balances of certain entries from the balance sheet of your Federal Tax Return as filed or as would have been filed with the Internal Revenue Service for the taxable year.

Partnerships and S corporations not required by Federal law to complete and file a balance sheet are required to complete a pro forma balance sheet in order to calculate their Business Franchise Tax liability. A pro forma balance sheet is the balance sheet that the S corporation or partnership would have filed with the Internal Revenue Service had they been required to file one. S corporations complete lines 1 through 9 and line 11. Partnerships complete line 10 only. S corporations and partnerships complete lines 12 through 16 as applicable. Add the amounts in column 1 and column 2 and divide the result by the number 2 to determine the average capital in column 3.

### COMPUTATION OF BUSINESS FRANCHISE TAX

**Line 12** Taxpayers that own certain tax exempt government obligations and obligations secured by certain residential property located in West Virginia can take an allowance that reduces their capital. If you do not qualify for the special allowance, skip lines 12 and 13. Instead, enter the amount from line 11 on line 14.

**Line 15** Generally, the apportionment factor used to apportion your income for Corporation Net Income Tax purposes is used to apportion your capital base for Business Franchise Tax purposes. There are two exceptions:

1. The special apportionment rules for certain motor carriers cannot be used for the Business Franchise Tax. Motor carriers will need to complete Schedule B, Part 1 of Form SPF-100APT to determine their apportionment factor for Business Franchise Tax purposes.
2. Taxpayers exempt from, or not subject to, the West Virginia Corporation Net Income Tax must complete Schedule B of Form SPF-100APT to determine their apportionment factor for Business Franchise Tax.

**APPORTIONMENT FACTOR:** Complete Schedule B of Form SPF-100APT, Apportionment Factors for Multistate Corporations. Enter Part 1, line 8 or Part 3, column 3.

(Continued on page 29)

**SPF-100** West Virginia Income/Business Franchise Tax Return  
REV 8-11 B S Corporation & Partnership (Pass-Through Entity)

**2011**

FEIN	EXTENDED DUE DATE	<input type="checkbox"/> 52/53 WEEK FILER Day of week started
------	-------------------	--

TAX YEAR							
BEGINNING	MM	DD	YYYY	ENDING	MM	DD	YYYY

BUSINESS NAME AND ADDRESS	PRINCIPAL PLACE OF BUSINESS IN WEST VIRGINIA
	TYPE OF ACTIVITY IN WEST VIRGINIA

CHECK APPLICABLE BOXES		
TYPE OF ENTITY: <input type="checkbox"/> S CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> INITIAL <input type="checkbox"/> FINAL <input type="checkbox"/> AMENDED	TYPE OF RETURN: <input type="checkbox"/> 1120S <input type="checkbox"/> 1065	FEDERAL RETURN ATTACHED: <input type="checkbox"/> 1120S <input type="checkbox"/> 1065

**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 0.0034 or \$50, whichever is greater).....	6			.00	
7. Tax credits (Schedule 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 (Complete and Attach SPF-100W).....	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 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	



SCHEDULES  
A & A-1  
(FORM SPF-100)

Income/Loss

2011

B Modifications to Federal Partnership Income

SCHEDULE A - INCOME/LOSS

Table with 3 columns: Description, Line Number, and Amount. Rows include Income/Loss, Other income, Other expenses/deductions, TOTAL FEDERAL INCOME, Net modifications, Modified federal income, Total nonbusiness income, Income subject to apportionment, West Virginia apportionment factor, West Virginia apportioned income, Nonbusiness income allocated to West Virginia, and West Virginia income.

SCHEDULE A-1 - MODIFICATIONS TO FEDERAL PARTNERSHIP INCOME

INCREASING

Table with 3 columns: Description, Line Number, and Amount. Rows include Interest income from obligations, US Government obligation interest, Interest expenses deducted, and Total increasing modifications.

DECREASING

Table with 3 columns: Description, Line Number, and Amount. Rows include Interest or dividends from US government obligations, US Government obligation interest, Refund or credit of income taxes, and Total decreasing modifications.

NET

Table with 3 columns: Description, Line Number, and Amount. Row 21: Net modifications to federal partnership income - line 16 less line 20. Enter here and on Sched. A Line 5.

Direct

Deposit of Refund

CHECKING

SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

Under penalties 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. I authorize the State Tax Department to discuss my return with my preparer. YES NO

Signature of Officer/Partner or Member, Print name of Officer/Partner or member, Title, Date, Business Telephone Number, Paid preparer's signature, Firm's name and Address, Date, Preparer's Telephone Number

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





SCHEDULE  
**A-2**  
 (FORM SPF-100)

**B Modifications to Federal S Corporation Income** **2011**

FEIN

<b>S CORPORATION INCOME TAX – CALCULATION OF WV TAXABLE INCOME (§ 11-24-6 and 6a)</b>		
1. Interest or dividends from any state of 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 West Virginia or any other jurisdiction, deducted on your federal return.....	3	.00
4. Federal depreciation/amortization for WV water/air pollution control facilities – <b>WHOLLY WV CORPORATIONS ONLY</b> .....	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
<b>12. TOTAL INCREASING ADJUSTMENTS (add lines 1 through 11).....</b>	<b>12</b>	<b>.00</b>
13. Refund or credit of income taxes based upon net income, imposed by WV 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 WV 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
<b>23. TOTAL DECREASING ADJUSTMENTS (add lines 21 and 22).....</b>	<b>23</b>	<b>.00</b>
<b>24. Net modifications to Federal S corporation Income (line 12 less line 23). ENTER HERE AND ON SCHEDULE A, LINE 5.....</b>	<b>24</b>	<b>.00</b>



**SPF-100**  
REV 8-11

**B** Schedule A-3 and Schedule of Tax Payments

**2011**

FEIN

<b>SCHEDULE A-3 - ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY RESIDENTIAL PROPERTY (§11-24-6(f))</b>			
1. Federal obligations and securities.....	1		.00
2. Obligations of WV and political subdivisions of WV.....	2		.00
3. Investments or loans primarily secured by mortgages or deeds of trust on residential property located in WV.....	3		.00
4. 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.....	6		.00
7. Line 5 divided by line 6 (round to six [6] decimal places)....	7	•	.00
<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 SPF-100APT, Schedule A2, Lines 10 through 13).....	8		.00
9. ALLOWANCE (line 7 x line 8, disregard sign) Enter here and on Schedule A-2 Line 22.....	9		.00

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



SCHEDULE  
**B**  
(FORM SPF-100)

B

# Schedule for Business Franchise Tax

# 2011

FEIN

Failure to complete and attach a Schedule B of Form SPF-100APT  
WILL RESULT IN 100% APPORTIONMENT TO WEST VIRGINIA.

### CALCULATION OF WEST VIRGINIA TAXABLE CAPITAL (§11-23-3(b)(2))

	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 SPF-100APT, Schedule B, line 8 or part 3, column 3).....		.	<b>COMPLETED FORM MUST BE ATTACHED</b>
16. <b>TAXABLE CAPITAL</b> (line 14 multiplied by line 15). Enter here and on front of return, line 5.....			.00

### SUBSIDIARY CREDIT (§11-23-17(c))

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. <b>TOTAL</b> (Enter here an on Schedule TC, line 1). Attach additional sheets if needed.....			.00

### TAX CREDIT FOR PUBLIC UTILITIES AND ELECTRIC POWER GENERATORS (§11-23-17(b))

18. Gross income in West Virginia subject to 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 six [6] decimal places).....	.
21. Business franchise liability (from front of return, line 6, reduced by subsidiary credit.....	.00
22. Allowable credit (line 21 x line 20). Enter here and on SPF-100TC, line 2.....	.00



# SPF-100TC

# Summary of Business Franchise Tax Credits

# 2011

REV 8-11

B

NAME

FEIN

This form is used by businesses to summarize the tax credits that they claim against their business franchise tax liability. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of the credit that can be claimed. 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 TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY.** 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 CREDIT	SCHEDULE OR FORM	APPLICABLE CREDIT	
1. Subsidiary Credit (§11-23-17(c)).....	SCHEDULE B	1	.00
2. Business and Occupation Tax Credit (§11-23-17(b)).....	SCHEDULE B	2	.00
3. Research and Development Projects Credit (§11-13D-3(f)).....	SCHEDULE R & D*	3	.00
4. High-Growth Business Investment Tax Credit (§11-13U-4).....	WW/HGBITC-1	4	.00
5. Business Investment & Job Expansion Credit (§11-13C).....	WW/BCS-A & WW/BCS-1 OR WW/BCS-Small**,**	5	.00
6. Economic Opportunity Tax Credit (§11-13Q).....	EOTC-A & EOTC-1	6	.00
7. Industrial Expansion/Revitalization Credit (§11-13D).....	SCHEDULE I*	7	.00
8. Manufacturing Investment Tax Credit (§11-13S).....	WW/MITC-1	8	.00
9. Residential Housing Development Projects Credit (§11-13D).....	SCHEDULE O	9	.00
10. Coal Loading Facilities Credit (§11-13E).....	SCHEDULE C	10	.00
11. West Virginia Neighborhood Investment Program Credit (§11-13J)	WW/NIPA-2	11	.00
12. Aerospace Industrial Facility Investment Credit (§11-13D-3f).....	WW/AIF-1*	12	.00
13. Strategic Research and Development tax Credit (§11-13R).....	WW/SRDTC-1	13	.00
14. Apprentice Training Tax Credit (§11-13W).....	WW/ATTC-1	14	.00
15. Film Industry Investment Tax Credit (§11-13X).....	WW/FIIA-TCS	15	.00
16. Goodwill Tax Credit (§11-23-5a(g)).....	WW/FOGW-1	16	.00
17. Manufacturing Property Tax Adjustment Credit (§11-13Y).....	WW/MPTAC-1	17	.00
18. Alternative Fuel Tax Credit (§11-6D).....	WW/AFTC-1	18	.00
19. Commercial Patent Incentives Tax Credit (§11-13AA).....	WW/CPITC-1	19	.00
20. <b>TOTAL CREDITS</b> (Add lines 1 through 19). Enter on front of return, line 7.....		20	.00

\* No credit is available to any taxpayer for investment placed in service or use after December 31, 2002. Taxpayers who gained entitlement to tax credit prior to January 1, 2003, retain that entitlement and may apply the credit in due course pursuant to the requirements and limitations of the original credit entitlement period.

\*\* Transition rules may apply.



**SPF-100APT**  
REV 8-11

B

Allocation and Apportionment  
for Multistate Businesses

**2011**

FEIN

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income and/or capital to the State of West Virginia. Complete and attach to Form SPF-100. See instructions and information for Schedule A and Schedule B, Part 1, 2, & 3)

**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. Nonbusiness income/loss – Sum of lines 1 through 7, column 3. Enter column 3 on SPF-100 Sch. A Line 7.....			.00

**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. Nonbusiness income/loss (sum of lines 1 through 7 of column 3).....			.00
9. Less cost of West Virginia water/air pollution control facilities this year.....			.00
10. Federal depreciation/amortization on those facilities this year.....			.00
11. Federal depreciation/amortization on such facilities expensed in prior year.....			.00
12. Net nonbusiness income/loss allocated to West Virginia (sum of lines 8 through 11, column 3. Enter on SPF-100, Schedule A, line 11).....			.00



FEIN

**FAILURE TO COMPLETE SCHEDULE B  
WILL RESULT IN 100% APPORTIONMENT TO  
WEST VIRGINIA**

B

**SCHEDULE B  
APPORTIONMENT FACTORS FOR MULTISTATE BUSINESS/PARTNERSHIPS (§11-24-7, & 11-23-5)**

**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	.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 9 and on SPF-100, Schedule B line 15.....			.

**PART 2 - MOTOR CARRIER FACTOR (§11-24-7a)**

VEHICLE MILEAGE - Use for Corporate Income Tax ONLY. Use Part 1 for Franchise Tax. Enter column 3 on Form SPF-100, Schedule A, line 9.

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

**PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7b and 11-23-5a)**

GROSS RECEIPTS - Enter Column 3 on SPF-100, Schedule A, Line 9 and on SPF-100 Schedule B, Line 15.

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



# SPF-100W

ORIG. 8-11

B

## West Virginia Withholding Tax Schedule Pass-Through Entity

# 2011

Do NOT send NRW-2's, K-1's, and/or 1099's with your return.  
Enter WV withholding information below.

BUSINESS NAME SHOWN ON FORM SPF-100	FEIN
---	------

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<b>1</b> Payer ID from 1099, K-1, and/or NRW-2 Payer Name Address City, State, ZIP	Name FEIN Income Subject to WV WITHHOLDING <b>.00</b>	<b>.00</b> WV WITHHOLDING Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 Date tax year ending (MMYY) <b>Enter WV withholding Only</b>

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<b>2</b> Payer ID from 1099, K-1, and/or NRW-2 Payer Name Address City, State, ZIP	Name FEIN Income Subject to WV WITHHOLDING <b>.00</b>	<b>.00</b> WV WITHHOLDING Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 Date tax year ending (MMYY) <b>Enter WV withholding Only</b>

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<b>3</b> Payer ID from 1099, K-1, and/or NRW-2 Payer Name Address City, State, ZIP	Name FEIN Income Subject to WV WITHHOLDING <b>.00</b>	<b>.00</b> WV WITHHOLDING Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 Date tax year ending (MMYY) <b>Enter WV withholding Only</b>

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<b>4</b> Payer ID from 1099, K-1, and/or NRW-2 Payer Name Address City, State, ZIP	Name FEIN Income Subject to WV WITHHOLDING <b>.00</b>	<b>.00</b> WV WITHHOLDING Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 Date tax year ending (MMYY) <b>Enter WV withholding Only</b>

Total WV tax withheld from column C above..... **.00**

If you have WV withholding on multiple pages, add the totals and enter the GRAND total on line 12, Form SPF-100.



# SPF-100W

ORIG. 8-11

B

## West Virginia Withholding Tax Schedule Pass-Through Entity

# 2011

Do NOT send NRW-2's, K-1's, and/or 1099's with your return.  
Enter WV withholding information below.

BUSINESS NAME SHOWN ON FORM SPF-100	FEIN
---	------

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
Payer ID from 1099, K-1, and/or NRW-2  <b>1</b> Payer Name  Address  City, State, ZIP	Name  FEIN  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	WW WITHHOLDING <span style="float:right">.00</span>  Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2  Date tax year ending (MMYY)  Enter WV withholding Only

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
Payer ID from 1099, K-1, and/or NRW-2  <b>2</b> Payer Name  Address  City, State, ZIP	Name  FEIN  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	WW WITHHOLDING <span style="float:right">.00</span>  Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2  Date tax year ending (MMYY)  Enter WV withholding Only

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
Payer ID from 1099, K-1, and/or NRW-2  <b>3</b> Payer Name  Address  City, State, ZIP	Name  FEIN  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	WW WITHHOLDING <span style="float:right">.00</span>  Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2  Date tax year ending (MMYY)  Enter WV withholding Only

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
Payer ID from 1099, K-1, and/or NRW-2  <b>4</b> Payer Name  Address  City, State, ZIP	Name  FEIN  Income Subject to WV WITHHOLDING <span style="float:right">.00</span>	WW WITHHOLDING <span style="float:right">.00</span>  Check the appropriate box <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2  Date tax year ending (MMYY)  Enter WV withholding Only

Total WV tax withheld from column C above..... .00

If you have WV withholding on multiple pages, add the totals and enter the GRAND total on line 12, Form SPF-100.





# Shareholder/Partner Information and Nonresident Withholding

# 2011

FEIN

(A) SOCIAL SECURITY NUMBER OR FEIN	(B) PERCENT OF OWNERSHIP/ WV FILING METHOD			(E)*	(F) S CORPORATION/ PARTNERSHIP WV INCOME	(G) COLUMN D TIMES COLUMN F	(H) TAX WITHHELD COL. G X 6.5%	NAME MAILING ADDRESS INCLUDING CITY, STATE, AND ZIP CODE
	(B) RESIDENT	(C) COMPOSITE	(D) NON- RESIDENT					
1	.	.	.		.00	.00	.00	
2	.	.	.		.00	.00	.00	
3	.	.	.		.00	.00	.00	
4	.	.	.		.00	.00	.00	
5	.	.	.		.00	.00	.00	
6	.	.	.		.00	.00	.00	
7	.	.	.		.00	.00	.00	
8	.	.	.		.00	.00	.00	
9	.	.	.		.00	.00	.00	
10	.	.	.		.00	.00	.00	
<b>TOTALS</b>	.	.	.		.00	.00	.00	

\* Column E - Check if WV/NRW-4 is attached or filed

▶ Transfer total of column C to line 1 of Form SPF-100  
▶ Transfer total of column D to line 2 of Form SPF-100

▶ Transfer total of column G to line 3 of Form SPF-100  
▶ Transfer total of column H to line 4 of Form SPF-100

DRAFT  
9/27/11

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INTENTIONALLY  
LEFT BLANK

**SPF-100U**  
REV 8-11

**Underpayment of Estimated Business Franchise Tax**  
WV Code §11-10-18a

**2011**

NAME

FEIN

**PART I: All filers must complete this part**

1. Tax after credits..... **1** .00

**IF LINE 1 IS LESS THAN \$12,000, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY**

2. Multiply line 1 by ninety percent (.90)..... **2** .00

3. Enter the franchise tax after credits from your 2010 return (see instructions) **3** .00

4. Enter the smaller of line 2 or line 3..... **4** .00

**IF LINE 4 IS ZERO, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY**  
**REFER TO THE INSTRUCTIONS TO DETERMINE YOUR OPTIONS FOR CALCULATING THE UNDERPAYMENT PENALTY**

5. Determine your penalty by completing Part II, Part III, and Part IV below then enter your penalty here and on line 20 of Form SPF-100..... **5** .00

6. If you are requesting a waiver of the penalty calculated, check here.....

**PART II: If you are using the ANNUALIZED INCOME WORKSHEET to compute your underpayment penalty, complete Part II Section 1. ANNUALIZED INCOME INSTALLMENT (Multistate taxpayers use apportioned figures for lines 1 and 4)**

	Column B: 3 months	Column C: 6 months	Column D: 9 months
1. Enter WV taxable capital for each period.....	.00	.00	.00
2. Annualization amounts.....	<b>4</b>	<b>2</b>	<b>1.3333</b>
3. Multiply line 4 by line 5.....	.00	.00	.00

	Column A: 3 months	Column B: 5 months	Column C: 8 months	Column D: 9 months
4. Enter the WV taxable capital for each period.....	.00	.00	.00	.00
5. Annualization amounts.....	<b>4</b>	<b>2.4</b>	<b>1.5</b>	<b>1.09091</b>
6. Multiply line 4 by line 5.....	.00	.00	.00	.00

**For line 7 of column A, enter the amount from line 6 of column A. In columns B, C, & D, enter the smaller of the amounts in each column from line 3 or line 6.**

7. Annualized taxable capital.....	.00	.00	.00	.00
8. Tax rate.....	<b>.0034</b>	<b>.0034</b>	<b>.0034</b>	<b>.0034</b>
9. Annualized tax (multiply line 7 by line 8).....	.00	.00	.00	.00
10. Tax credits. Enter credits from line 7 of form SPF-100 in each column.....	.00	.00	.00	.00
11. Subtract line 10 from line 9. If zero or less, enter 0.....	.00	.00	.00	.00
12. Applicable percentage.....	<b>0.225</b>	<b>0.45</b>	<b>0.675</b>	<b>0.9</b>
13. Multiply line 11 by line 12.....	.00	.00	.00	.00

**COMPLETE LINES 14 THROUGH 20 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN**

	Column A	Column B	Column C	Column D
14. Add the amounts in all previous columns of line 20.....		.00	.00	.00
15. Subtract line 14 from line 13. If zero or less, enter 0.....	.00	.00	.00	.00
16. Enter 1/4 of line 6 of Part I in each column.....	.00	.00	.00	.00
17. Enter the amount from line 19 of the previous column of this worksheet.....		.00	.00	.00
18. Add lines 16 and 17.....	.00	.00	.00	.00
19. Subtract line 15 from line 18. If zero or less, enter 0.....	.00	.00	.00	.00
20. Required Installment. Enter the smaller of line 15 or line 18.....	.00	.00	.00	.00



NAME

FEIN

**PART III: Compute your underpayment**

	Column A	Column B	Column C	Column D
1. Installment due dates. Enter in columns A through D the 15th day of the 4th, 6th, 9th and 12th months of your tax year.....				
2. If you are using the annualized method, enter the amounts from Part II, Line 20; otherwise enter 1/4 of line 4 of Part I in each column.....	.00	.00	.00	.00
3. Estimated payments (see instructions). If line 3 is greater than or equal to line 2 for all columns, stop here. You are not subject to the penalty.....	.00	.00	.00	.00

**COMPLETE LINES 4 THROUGH 10 FOR ONE COLUMN BEFORE GOING TO THE NEXT COLUMN**

4. Enter the amount, if any, from line 10 of the previous column		.00	.00	.00
5. Add lines 3 and 4.....		.00	.00	.00
6. Add lines 8 and 9 of the previous column.....		.00	.00	.00
7. In column A, enter the value from line 3. In columns B through D, subtract line 6 from line 5. If zero or less, enter 0	.00	.00	.00	.00
8. If line 7 is zero, subtract line 5 from line 6, otherwise enter 0		.00	.00	
9. UNDERPAYMENT: If line 2 is equal to or more than line 7, subtract line 7 from line 2. Enter the result here and go to line 4 of the next column. Otherwise, go to line 10.....	.00	.00	.00	.00
10. OVERPAYMENT: If line 7 is more than line 2, subtract line 2 from line 7. Enter the result here and go to line 4 of the next column.....	.00	.00	.00	.00

**PART IV: Figure the penalty**

11. Enter the date of the installment payment or the unextended due date of your annual return, whichever is earlier.....				
12. Enter the number of days from the due date of the installment on Part III, line 1 to the date shown on Part IV, line 11.....				
13. Enter the number of days on line 12 before 7/1/2011.....				
14. Enter the number of days on line 12 after 6/30/2011 and before 1/1/2012.....				
15. Enter the number of days on line 12 after 12/31/2011 and before 7/1/2012.....				
16. Enter the number of days on line 12 after 6/30/2012 and before 1/1/2013.....				
17. Underpayment on Part III, Line 9 x (number of days on line 13/365) x 9.5%.....	.00	.00	.00	.00
18. Underpayment on Part III, Line 9 x (number of days on line 14/365) x 9.5%.....	.00	.00	.00	.00
19. Underpayment on Part III, Line 9 x (number of days on line 15/365) x %.....	.00	.00	.00	.00
20. Underpayment on Part III, Line 9 x (number of days on line 16/365) x %.....	.00	.00	.00	.00
21. TOTAL: Add lines 17 through 20.....	.00	.00	.00	.00
22. PENALTY DUE (add Columns A – D of line 21. Enter here and on line 5 of Part I and on line 20 of Form SPF-100.....				.00

**\* See instructions to determine rates in effect for these periods**

# SPF-100T<sub>B</sub> Extension of Time to File Information Returns **2011**

REV 8-11

FEIN	<b>See instructions on reverse side.</b>	EXTENDED DUE DATE
------	--	-------------------

TAX YEAR							
BEGINNING	MM	DD	YYYY	ENDING	MM	DD	YYYY

BUSINESS NAME AND ADDRESS	<p><b>TYPE OF ORGANIZATION:</b> (CHECK ONLY ONE)</p> <p><input type="checkbox"/> Partnership Filing Form SPF-100</p> <p><input type="checkbox"/> S Corporation Filing Form SPF-100</p>
---------------------------	--

1. Nonresident withholding tax due ( <i>do not include nonresident composite payments</i> ).....	1	.00
2. Business franchise tax due.....	2	.00
3. Total tax due (add lines 1 and 2).....	3	.00

**SIGNATURE REQUIRED**

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.

Signature of taxpayer	Title	Date
-----------------------	-------	------

DRAFT 12/11

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

FOR ASSISTANCE CALL (304) 558-3333  
 TOLL FREE WITHIN WV 1-800-982-8297  
 For more information visit our website at [www.wvtax.gov](http://www.wvtax.gov)



## **EXTENSION OF TIME TO FILE BUSINESS FRANCHISE TAX AND INFORMATION RETURNS**

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**NOTE:** This form is to be used for requesting an extension of time to file the S Corporation, Partnership and/or Business Franchise Tax Return and for making tentative payments for the pass through entities and the nonresident withholding tax. This form is not a substitute for filing annual tax returns.

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**WHO MAY FILE:** Any S corporation or partnership needing an extension of time to file the West Virginia Income/Business Franchise Tax Return (Form SPF-100) and expecting to owe tax must file Form SPF-100T. 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 a tentative 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/Business Franchise 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/Business Franchise Tax return is due on or before the fifteenth day of the fourth month following the close of the taxable year.

**CLAIMING OF TENTATIVE PAYMENT:** A tentative payment made by filing form SPF-100T must be claimed on line 11 of your West Virginia Income/Business Franchise Tax return (Form SPF-100).

**NRW-2**  
REV 8-11

**Statement of West Virginia Income Tax  
Withheld for Nonresident Individual or Organization**

Read Instructions on Reverse Side

ORGANIZATION NAME AND MAILING ADDRESS				NONRESIDENT'S NAME AND MAILING ADDRESS			
Name (please type or print)				Name (please type or print)			
Street or Post Office Box				Street or Post Office Box			
City/Town		State	Zip Code	City/Town		State	Zip Code
West Virginia Identification Number		Federal Identification Number		Social Security Number		West Virginia Identification Number	
Check One: <input type="checkbox"/> Trust <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> Limited Liability Company				1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return		\$	
				2. Amount of West Virginia income tax withheld and refunded (see instructions).....		\$	
Taxable Year of Organization							
Beginning				Ending			
MM		DD	YYYY	MM		DD	YYYY

TO BE FILED IN THE ABSENCE OF FORM WV/NRW-4, WEST VIRGINIA NONRESIDENT INCOME TAX AGREEMENT

**NRW-2**  
REV 8-11

**Statement of West Virginia Income Tax  
Withheld for Nonresident Individual or Organization**

Read Instructions on Reverse Side

ORGANIZATION NAME AND MAILING ADDRESS				NONRESIDENT'S NAME AND MAILING ADDRESS			
Name (please type or print)				Name (please type or print)			
Street or Post Office Box				Street or Post Office Box			
City/Town		State	Zip Code	City/Town		State	Zip Code
West Virginia Identification Number		Federal Identification Number		Social Security Number		West Virginia Identification Number	
Check One: <input type="checkbox"/> Trust <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> Limited Liability Company				1. Income subject to withholding for nonresident as reported on organization's S corporation, Partnership or Fiduciary Return		\$	
				2. Amount of West Virginia income tax withheld and refunded (see instructions).....		\$	
Taxable Year of Organization							
Beginning				Ending			
MM		DD	YYYY	MM		DD	YYYY

TO BE FILED IN THE ABSENCE OF FORM WV/NRW-4, WEST VIRGINIA NONRESIDENT INCOME TAX AGREEMENT

## INSTRUCTIONS

**Who Must File:** Every partnership, S corporation, estate or trust ("organization") deriving income or gain from West Virginia sources must complete Form WV/NRW-2 for each NONRESIDENT partner, shareholder, or beneficiary, ("Nonresident Distributee") who received distributions (actual or deemed) of West Virginia source income or gain from such Organization unless the Organization shows on its Schedule K-1's for Nonresident Distributees (or as an attachment thereto) the information required by the Tax Commissioner. A corporate partner or beneficiary is a nonresident when its commercial domicile is located outside West Virginia.

**When and Where to File:** Form WV/NRW-2 and remittance must accompany the Organization's West Virginia income tax return when it is filed. Partnerships/S corporations mail returns to West Virginia State Tax Department, PO Box 11751, Charleston, WV 25339-1751. Trusts mail returns to West Virginia State Tax Department, PO Box 1071, Charleston, WV 15324-1071. This form may be copied or a facsimile made and distributed as follows: (1) one copy to be attached to the Organization's West Virginia tax return, (2) one copy for the Organization's records, and (3) two copies must be furnished to each nonresident distributee from whom West Virginia income tax is withheld.

**Amount of Withholding:** The withholding tax rate is 6.5% of the amount subject to withholding.

**Nonresident Distributees:** The Nonresident individual named on this Form WV/NRW-2 is required to file a West Virginia Personal Income Tax Return (Form IT-140) with this Department by mailing it to PO Box 1071, Charleston, WV 25324-1071. The amount entered on line 2, Form WV/NRW-2, is allowed as a credit against the individual's West Virginia personal income tax liability for the taxable year and should be claimed as West Virginia income tax withheld. Attach a copy of Form WV/NRW-2 to the Form IT-140 in the space provided for attaching the Federal withholding form, Federal Form W-2.

If the Nonresident is an entity taxable as a corporation, it is required to file a West Virginia Corporation Net Income/Business Franchise Tax Return (WV/CNF-120) with the Department by mailing it to PO Box 1202, Charleston, WV 25324-1202. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the corporation's West Virginia corporation net income tax liability and should be claimed as estimated tax paid. Attach a copy of WV/NRW-2 to the Form WV/CNF-120.

**Taxable Years:** If the Nonresident Distributee's taxable year is the same as the taxable year of the Organization, the Distributee is required to report the income and claim withholding on the Distributee's annual West Virginia income tax return for that taxable year. If the taxable years are different, the Distributee reports the income and claims withholding tax credit on the Distributee's annual West Virginia income tax return filed for the taxable year during which the Organization's taxable year ended. **A copy of this form must be attached to the Distributee's annual return.**

## INSTRUCTIONS

**Who Must File:** Every partnership, S corporation, estate or trust ("organization") deriving income or gain from West Virginia sources must complete Form WV/NRW-2 for each NONRESIDENT partner, shareholder, or beneficiary, ("Nonresident Distributee") who received distributions (actual or deemed) of West Virginia source income or gain from such Organization unless the Organization shows on its Schedule K-1's for Nonresident Distributees (or as an attachment thereto) the information required by the Tax Commissioner. A corporate partner or beneficiary is a nonresident when its commercial domicile is located outside West Virginia.

**When and Where to File:** Form WV/NRW-2 and remittance must accompany the Organization's West Virginia income tax return when it is filed. Partnerships/S corporations mail returns to West Virginia State Tax Department, PO Box 11751, Charleston, WV 25339-1751. Trusts mail returns to West Virginia State Tax Department, PO Box 1071, Charleston, WV 15324-1071. This form may be copied or a facsimile made and distributed as follows: (1) one copy to be attached to the Organization's West Virginia tax return, (2) one copy for the Organization's records, and (3) two copies must be furnished to each nonresident distributee from whom West Virginia income tax is withheld.

**Amount of Withholding:** The withholding tax rate is 6.5% of the amount subject to withholding.

**Nonresident Distributees:** The Nonresident individual named on this Form WV/NRW-2 is required to file a West Virginia Personal Income Tax Return (Form IT-140) with this Department by mailing it to PO Box 1071, Charleston, WV 25324-1071. The amount entered on line 2, Form WV/NRW-2, is allowed as a credit against the individual's West Virginia personal income tax liability for the taxable year and should be claimed as West Virginia income tax withheld. Attach a copy of Form WV/NRW-2 to the Form IT-140 in the space provided for attaching the Federal withholding form, Federal Form W-2.

If the Nonresident is an entity taxable as a corporation, it is required to file a West Virginia Corporation Net Income/Business Franchise Tax Return (WV/CNF-120) with the Department by mailing it to PO Box 1202, Charleston, WV 25324-1202. The amount entered on Line 2, Form WV/NRW-2, is allowed as a credit against the corporation's West Virginia corporation net income tax liability and should be claimed as estimated tax paid. Attach a copy of WV/NRW-2 to the Form WV/CNF-120.

**Taxable Years:** If the Nonresident Distributee's taxable year is the same as the taxable year of the Organization, the Distributee is required to report the income and claim withholding on the Distributee's annual West Virginia income tax return for that taxable year. If the taxable years are different, the Distributee reports the income and claims withholding tax credit on the Distributee's annual West Virginia income tax return filed for the taxable year during which the Organization's taxable year ended. **A copy of this form must be attached to the Distributee's annual return.**



(Continued from page 10)

**\*\*\*IMPORTANT NOTE REGARDING LINE 15\*\*\***

**FORM SPF-100APT, SCHEDULE B MUST BE COMPLETED AND ATTACHED. FAILURE TO ATTACH COMPLETED FORM WILL RESULT IN 100% APPORTIONMENT TO WEST VIRGINIA!**

**Line 16** Multiply line 14 by line 15 and enter the result here and on line 5 of Form SPF-100 (page 11).

### SUBSIDIARY CREDIT

A parent taxpayer that filed a separate Business Franchise Tax Return is allowed a credit against its Business Franchise Tax liability for the Business Franchise tax paid by a subsidiary corporation or by a partnership in which it owns an interest. A corporation that owns fifty percent (.5) or more of the stock of all classes of another corporation is defined to be the parent and the corporation so owned is defined to be a subsidiary corporation. The tax liability of the subsidiary corporation or partnership is first recomputed by determining the tax base of the subsidiary or partnership without the allowance for certain government obligations and obligations secured by certain residential property. The amount of credit is determined by multiplying the recomputed tax liability by the percentage of ownership by the parent. Enter the total of column 4 on line 1 of the Summary of Business Franchise Tax Credits (Schedule TC).

### TAX CREDIT FOR PUBLIC UTILITIES & ELECTRIC POWER GENERATORS

#### IMPORTANT, PLEASE READ!!

**Only public service or utility businesses and taxpayers who generate electric power are eligible for this credit. This credit cannot be taken for taxes paid to municipalities in West Virginia. You must have actually paid Business and Occupation Tax to the West Virginia State Tax Department and be one of the taxpayers mentioned above to claim this credit.**

**Line 21** Enter the Business Franchise Tax liability from line 6 of Form SPF-100, less the subsidiary credit.

**Line 22** Enter the total on line 2 of Schedule TC, Summary of Business Franchise Tax Credits.

## SPF-100APT

### SCHEDULES A1 & A2

### ALLOCATION OF NONBUSINESS INCOME FOR S CORPORATIONS ONLY

If your business activities take place both within and without West Virginia and you are also taxable in another state, certain items of nonbusiness income that are included

in federal taxable income are directly allocated. All other income must be apportioned.

Business income arises from transactions and activities in the regular course of the corporation's trade or business, and includes income from tangible and intangible property if the acquisition, management or disposition of the property constitutes integral parts of the corporation's trade or business.

Nonbusiness income includes all income that is not properly classified as business income less all expenses attributable to the production of this income. Nonbusiness income is allocated to West Virginia if (1) the corporation's commercial domicile, the principal place from which the trade or business is managed, is located in West Virginia, or (2) property creating the nonbusiness income is utilized in West Virginia. Nonbusiness income from real property is allocated if the property is located in West Virginia. Nonbusiness income from tangible personal property is allocated to West Virginia if the property is utilized in West Virginia or the property was located in West Virginia at the time of its sale. Nonbusiness income from intangible personal property is allocated to West Virginia if the corporation's commercial domicile is located in West Virginia or, in the case of patents and copyrights, if they are used in West Virginia.

For a detailed discussion of allocation of nonbusiness income, you may request a copy of Publication TSD-392, "Corporation Net Income Tax Nonbusiness Income" by contacting our Taxpayer Services Division.

Determine nonbusiness income allocated to West Virginia and outside West Virginia by completing Schedule A of Form SPF-100APT. **Only those types of nonbusiness income listed on Schedule A of Form SPF-100APT can be allocated. Any other type of income that the corporation classifies as nonbusiness must be apportioned.**

**Line 8** Enter the amount from column 3, line 8 of Schedule A-1 on line 7 of Form SPF-100, Schedule A.

**Line 12** Enter the amount from column 3, line 12 of Schedule A-2 on line 11 of Form SPF-100, Schedule A.

### SCHEDULE B

### APPORTIONMENT FORMULA

If your business activities take place both within and without West Virginia and you are also taxable in another state, all net income, after deducting those items of nonbusiness income allocated on Schedule A, Form SPF-100APT must be apportioned to West Virginia by using the appropriate apportionment formula. **Completion of Schedule B is required even if apportionment is zero.**

**Special apportionment formulas apply to motor carriers and to financial organizations.** If you are filing for a financial organization, follow the apportionment instructions for Schedule B, Form SPF-100APT, Part 3. If you are filing for a motor carrier, follow the apportionment instructions for Schedule B, Form SPF-100APT, Part 2.

Multistate corporations will use the standard apportionment formula of payroll, property, and sales, with the sales factor double weighted, and will complete Schedule B, of Form SPF-100APT, Parts, 1, 2, and 3 as applicable.

#### Petitioning For An Alternate Method of Apportionment

To use an alternate method of allocation and apportionment, you must petition the Tax Commissioner to use some other basis to determine your taxable net income. Your petition for an alternate method must be filed by no later than the normal due date of your return.

You must receive written permission to use an alternate apportionment method before filing your return. Permission will only be granted if you can show that the statutory formula does not properly reflect your taxable income, and if the alternate method properly and fairly shows your West Virginia taxable income.

Your petition should include your name and address; state of incorporation, and principal place of business; description of the kind(s) of business in which you are engaged; detailed statement of how sales are made in West Virginia; computation of your West Virginia taxable income using the statutory apportionment formula and using your proposed alternate formula; and a summary of the facts that support your position.

Send your petition to:

West Virginia State Tax Department  
Tax Account Administration Division  
Corporate & Franchise Tax Unit  
P.O. Box 1202  
Charleston, WV 25324-1202

#### Multistate Corporations – Four Factor Formula

To Determine your West Virginia apportionment percentage, first determine the following factors

**Property Factor.** Property includes all real and tangible personal property owned or rented and used during the taxable year to produce business income. Property used in connection with the items of nonbusiness income allocated in Schedule A shall be excluded from the factor.

Property must be included in the property factor if it is actually used or is available for, or capable of being used during the taxable year. Property held as reserves, standby facilities, or reserve sources or materials must be included. Property or equipment under construction (except goods in process that can be inventoried) must be excluded until it is actually used to generate business income. Movable property, such as tools, construction equipment and trucks, used both within and without West Virginia, shall be included in the numerator of the fraction on the basis of total time within the state during the taxable year.

Property owned is valued at original cost. Property rented is valued at eight times the net annual rate. Leasehold improvements are considered property owned and are included at their original cost. Generally, original cost is the basis of the property for federal income tax purposes at the time of acquisition and adjusted by subsequent capital additions or improvements and partial dispositions by

reason of sale, exchange, abandonment, etc. As a general rule, property is included in the factor by averaging its values at the beginning and ending of the taxable period. However, the Tax Commissioner may require or allow averaging by monthly values if such method is required to properly reflect the average value of the taxpayer's property for the taxable year.

Determine the property factor by entering the appropriate amounts in line 1. Enter West Virginia property in column 1 and property everywhere in column 2.

**Line 1** Divide column 1 by column 2 and enter the result in column 3. State the result as a decimal and round to six (6) places after the decimal point.

**PAYROLL FACTOR.** The payroll factor shall include the total amount of compensation paid to employees during the taxable year. The total amount paid is determined upon the basis of the taxpayer's accounting method for federal income tax purposes. If you have adopted the accrual method of accounting for federal purposes, all compensation shall be deemed to have been paid. Compensation may be included in the payroll factor by use of the cash basis only if you have permission from the Tax Commissioner for an alternate method of apportionment. Compensation means wages, salaries, commissions, and other forms of remuneration paid to employees for personal services. Payments made to an independent contractor or any other person not properly classified as an employee are excluded. Only amounts paid directly to employees are included in the payroll factor. Do not include compensation paid to employees engaged exclusively in an activity that generates nonbusiness income that you allocated in Schedule A of Form SPF-100APT.

The denominator of the payroll factor is the total compensation paid by the taxpayer during the taxable year, as shown on the federal income tax return filed with the Internal Revenue Service and as reflected in the schedule of wages and salaries and that portion of the cost of goods sold which reflect compensation.

The numerator of the payroll factor is the total amount paid in West Virginia during the taxable year by the taxpayer for compensation. Compensation is paid in West Virginia if any of the following tests, applied consecutively, are met:

- A. The employee's service is performed entirely within West Virginia;
- B. The employee's service is performed both within and without West Virginia but the service performed without West Virginia is "incidental" to the employee's service within West Virginia (the word "incidental" means any service which is temporary or transitory in nature or which is rendered in connection with an isolated transaction);
- C. If the employee's services are performed both within and without West Virginia, the employee's compensation will be attributed to West Virginia (1) if the employee's base of operations is in West Virginia; or (2) if there is no base of operations in any state in which part of the service is performed, but the place from which the service is directed or controlled is in West Virginia; or (3) if the base of operations or the place from which

the service is directed or controlled is not in any state in which some part of the service is performed, but the employee's residence is in West Virginia. Base of operation is the place from which the employee starts their work and to which they customarily return in order to receive instructions or communications from customers or others, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of their trade or profession at some other point or points.

Determine the payroll factor by entering the appropriate amounts in line 2. Enter West Virginia payroll in column 1 and payroll everywhere in column 2.

**Line 2** Divide column 1 by column 2 and enter the result in column 3. Round to six (6) places after the decimal point.

**SALES FACTOR.** The term "sales" means all gross receipts of the taxpayer that are business income. Thus, the sales factor includes all gross receipts derived from transactions and activity in the regular course of your trade or business, less returns and allowances. Do not include interest or dividends from obligations of the United States government, which are exempt from taxation in West Virginia, or gross receipts from an activity that produced nonbusiness income that you allocated in Schedule A of Form SPF-100APT.

The denominator (column 2) of the sales factor includes all gross receipts derived from transactions and activity in the regular course of your trade or business that was reflected in your gross income reported and as appearing on your federal income tax return unless otherwise excluded. **Sales of tangible personal property delivered or shipped to a purchaser within a state in which you are not taxed (e.g. under Public Law 86-272) are to be excluded from the denominator.**

The numerator (column 1) of the sales factor includes all gross receipts attributable to West Virginia and derived from transactions and activity in the regular course of your trade or business. All interest income, service charges or time-price differential charges incidental to such gross receipts must be included regardless of the place where the accounting records are maintained or the location of the contract or other evidence of indebtedness.

**Sales of Tangible Personal Property.** Gross receipts from sales of tangible personal property are in West Virginia if:

1. The property is received in West Virginia by the purchaser (except sales to the United States government) regardless of the F.O.B. point or other conditions of sales.
2. The property is shipped from an office, store, warehouse, factory or other place of storage in West Virginia and the purchaser is the United States government.

Sales within West Virginia are generally determined on a destination basis. If the purchaser picks up or otherwise receives the property in West Virginia, the sale is treated as taking place in West Virginia. If the property is delivered by common carrier or other means of transportation,

the place at which the property is received after all transportation is completed is the place where the sale took place. Direct delivery in West Virginia, other than for purpose of transportation, to a person or firm designated by a purchaser, constitutes delivery to the purchaser in West Virginia regardless of where title passes or other conditions of sale.

Direct delivery outside West Virginia to a person or firm designated by a purchaser does not constitute delivery to a person in West Virginia.

**Other Sales.** Gross receipts from transactions other than sales of tangible personal property are attributable to West Virginia if:

1. The income producing activity which gives rise to the receipts is performed entirely in West Virginia;
2. The income producing activity is performed both in and outside West Virginia and a greater portion of the income producing activity is performed in West Virginia than any other state, based on the cost of performance; or
3. The sale constitutes business income to the taxpayer or the taxpayer is a financial organization subject to the special apportionment rules. (Refer to West Virginia Code §11-24-7 for a discussion of income producing activity and cost of performance)

Gross receipts from the sale, lease, rental, or licensing of real property are in West Virginia if the real property is located in West Virginia. Gross receipts from the rental, lease, or licensing of tangible personal property are in West Virginia if the property is located in West Virginia. If such property is both within and without West Virginia during the rental, lease, or licensing period, gross receipts attributable to West Virginia shall be determined based upon the total time within the state during the taxable year. Gross receipts for the performance of personal services are in West Virginia if such services are performed in West Virginia.

Determine the sales factor by entering the appropriate amount on line 3. Enter the West Virginia sales in column 1 and sales everywhere in column 2.

**Line 3 COLUMN 2. TOTAL SALES.** This amount, when added to the total gross nonbusiness income, as shown on Schedule A, column 1, must equal the sum of your items of gross income as reported on your federal income tax return. Any differences must be noted and explained in an attachment to your return.

\$ _____	Sum of gross income items on federal return
\$ _____	Less total allocated income (Schedule A, column 1)
\$ _____	Equals line 3, column 2, Schedule B

**Line 4** Enter the total gross receipts from sales of tangible personal property delivered or shipped to a purchaser within a state in which you are not taxed (e.g. Public Law 86-272). This is the throw out rule per WV Code §11-24-7(e)(11)(B) and §11-23-5(I)(2).

**Line 5** In column 1, enter the amount from line 3. In column 2, subtract line 4 from line 3 and enter the difference. Then divide column 1, line 5 by column 2, line 5 and enter the result in column 3, line 5. State the result as a decimal and round to six (6) places after the decimal.

**Line 6** Enter line 5 again.

**Line 7** Add column 3, lines 1, 2, 5, and 6 and enter the sum in column 3.

**Line 8** Divide the six (6) digit decimal from column 3, line 7 by the number 4, reduced by the number of factors, if any, showing zero in column 2, lines 1, 2, 5, or 6. Enter the six (6) digit decimal fraction from column 3, line 8 on Form SPF-100, Schedule A, line 9, and Schedule B, line 15.

### Motor Carriers – Special Single Factor Formula

**PART 2 – VEHICLE MILES.** Motor carriers of property or passengers are subject to special apportionment rules. Motor carriers must apportion their business income by using a single factor formula of vehicle miles.

**The special apportionment formula for motor carriers is to be used for the Corporation Net Income Tax ONLY! The special formula rules do NOT apply to the West Virginia Business Franchise Tax.**

A motor carrier is any person engaged in the transportation of passengers and/or property for compensation by a motor propelled vehicle over roads in West Virginia, whether on a scheduled route or otherwise. The term "vehicle miles" means the operations of a motor carrier over a distance of one mile.

The special apportionment formula for motor carriers does NOT apply if:

- A. The motor carrier neither owns nor rents any real or tangible personal property located in West Virginia, has made no pick ups or deliveries within West Virginia, and has traveled less than 50,000 miles in West Virginia during the taxable year; or
- B. The motor carrier neither owns nor rents any tangible personal property located in West Virginia except vehicles, and made no more than 12 trips into or through West Virginia during the taxable year.

Under either (A) or (B), the mileage traveled in West Virginia may not be more than five percent (.05) of the total vehicle miles traveled in all states during the taxable year.

Determine the apportionment factor by entering the appropriate vehicle miles for West Virginia in column 1, and vehicle miles everywhere in column 2.

Divide column 1 by column 2 and enter the result in column 3. State the result as a decimal fraction and round to six (6) places after the decimal. Enter the six (6) digit decimal fraction from column 3 on line 9 of Form SPF-100, Schedule A.

### Financial Organizations – Special Single Factor Formula

**PART 3 – GROSS RECEIPTS.** Financial organizations subject to apportionment must apportion their business income by using a single factor gross receipts formula. This special apportionment rule applies to both West Virginia Corporation Net Income Tax **AND** Business Franchise Tax.

A financial organization is any holding company or regulated financial corporation or subsidiary thereof, or any corporation deriving more than fifty percent (.5) of its gross receipts from one or more of the following:

1. Making, acquiring, selling, or servicing loans or extensions of credit.
2. Leasing or acting as an agent, broker, or advisor in connection with leasing real and personal property that is the economic equivalent of an extension of credit.
3. Operating a credit card business.
4. Rendering estate or trust services.
5. Receiving, maintaining, or otherwise handling deposits.
6. Engaging in any other activity with an economic effect comparable to any of the above.

Financial organizations regularly engaging in business in West Virginia shall apportion their capital and business income by means of a single factor of gross receipts apportionment formula. A financial organization not having its commercial domicile in West Virginia is presumed to be regularly engaging in business in West Virginia if during any year it obtains or solicits business with 20 or more persons within West Virginia, or the sum of its gross receipts attributable to sources in West Virginia equals or exceeds \$100,000.00.

Gross receipts from the following ownership interest (and certain related activities) will **NOT** be considered in determining whether a financial organization is subject to taxation.

1. An interest in a real estate mortgage investment conduit, a real estate investment, or a regulated investment company;
2. An interest in a loan backed security representing ownership or participation in a pool of promissory notes or certificates or interest that provide for payments in relation to payments or reasonable projections of payments on the notes or certificates;
3. An interest in a loan or other asset from which the interest is attributed to a consumer loan, a commercial loan or a secured commercial loan, and in which the payment obligation were solicited and entered into by a person that is independent and not acting on behalf of the owner; or an interest in the right to service or collect income from such a loan or asset; or
4. An amount held in an escrow or trust account with respect to property described above.

However, if a financial organization is subject to taxation

when gross receipts from these interests are not considered, such receipts must then be included when determining the amount of taxes owed.

## SPF-100U

Use this form for the West Virginia Business Franchise Tax to determine if you are subject to the penalty for underpayment of estimated tax and, if so, the amount of the penalty.

S corporations and partnerships subject to the West Virginia Business Franchise Tax are required to file a Declaration of Estimated Business Franchise Tax and make estimated tax payments if their liability for tax for the taxable year can reasonably be expected to exceed \$12,000.00 (Code §11-23-13). Estimated tax is the amount the taxpayer estimates to be their liability, minus allowable tax credits. A taxpayer is required to remit, in equal installments on the 15<sup>th</sup> day of the 4<sup>th</sup>, 6<sup>th</sup>, 9<sup>th</sup> and 12<sup>th</sup> months of their taxable year, at least ninety percent (.9) of the tax liability.

If an S corporation or partnership did not pay enough estimated tax by any of the due dates, it may be charged the penalty. This is true even if the S corporation or partnership is due a refund when its return is filed. The penalty is figured separately for each installment due date. Therefore, the S corporation or partnership may owe the penalty for an earlier installment due date, even if it paid enough tax later to make up the underpayment.

### PART I – ALL FILERS MUST COMPLETE THIS PART

**Line 1** Enter your Business Franchise Tax after credits (line 8 of SPF-100). If this amount is less than \$12,000.00, skip lines 2 and 3 and enter 0 on line 4.

**Line 2** Multiply the amount on line 1 by 90% and enter the result here. This is the amount that you should have paid in estimated tax for this taxable year.

**Line 3** Enter the Business Franchise Tax after credits from your 2010 return.

**Line 4** Enter the smaller of line 2 or line 3. This is the amount you should have paid in estimated tax for this taxable year.

### PART II – ANNUALIZED INSTALLMENT WORKSHEET

If your taxable income/capital varied during the year, you may be able to lower or eliminate the amount of one or more required installments by using the annualized installment worksheet.

To use the annualized installment method to figure the penalty, you must complete Part I, Part II, Part III, and Part IV of SPF-100U. Follow the line by line instructions on Form SPF-100U.

### PART III – CALCULATE YOUR UNDERPAYMENT

**Line 3** In column A, enter the estimated tax payments deposited by the 15<sup>th</sup> day of the 4<sup>th</sup> month of your tax year. In column B, enter payments made after the 15<sup>th</sup> day of the 4<sup>th</sup> month through the 15<sup>th</sup> day of the 6<sup>th</sup> month of your tax year. In column C, enter payments made after the 15<sup>th</sup> day of the 6<sup>th</sup> through the 15<sup>th</sup> day of the 9<sup>th</sup> month of your tax year. In column D, enter payments made after the 15<sup>th</sup> day of the 9<sup>th</sup> month through the 15<sup>th</sup> day of the 12<sup>th</sup> month of the tax year.

**Line 9** If an underpayment exists in any of the columns in line 9, complete Part IV to figure the penalty for that period.

### PART IV – CALCULATING THE PENALTY

Complete lines 11 through 22 to determine the amount of the penalty. The penalty is figured for the period of underpayment determined under West Virginia Code §11-10-18a using the rate of interest determined under West Virginia Code §11-10-17 or 17a, whichever is appropriate for the taxable year. For underpayments involving periods after January 1, 2012, see instructions for lines 19 and 20.

**Line 11** Enter the date on which the installment payment was made or the original due date of the annual return, whichever is earlier. The due date of the return is the 15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of the taxable year for S corporations and the 15<sup>th</sup> day of the 4<sup>th</sup> month for partnerships. The payment of estimated tax is applied against underpayments of required installments in the order the installments are required to be paid, regardless of which installment the payment pertains to.

For example, an S corporation has an underpayment for the April 15 installment of \$1,000. The June 15 installment requires a payment of \$2,500. On June 10, the S corporation deposits \$2,500 to cover the June 15 installment. However, \$1,000 of this payment is considered to be for the April 15 installment. The penalty for the April 15 installment is figured to June 10 (56 days). The payment to be applied to the June 15 will be \$1,500.

If you have made more than one payment for a required installment, attach a separate computation for each payment.

**Lines 19 & 20** For underpayments involving periods after January 1, 2012, use the interest rate established biannually by the State Tax Commissioner. You can contact the West Virginia State Tax Department, Taxpayer Services Division, at (304) 558-3333 or toll free within West Virginia 1-800-422-2075 to get rate information. Request message #510.

**Line 22** If you have completed this form to determine your penalty for underpaying your estimated Business Franchise Tax, enter the amount on line 20 of Form SPF-100.

# Form SPF-100W INSTRUCTIONS

You must enclose the SPF-100W with your return even if you have no income or withholding.

**A – Payer information:**

- Enter the name and address of the payer from which you received the 1099, K-1, or WV-NRW-2.

**B – Taxpayer Information:**

- Enter your name. Make sure the Federal Employer Identification Number(s) agree with your statements and are correct.

**C – WV Tax Withheld:**

- Enter the amount of WEST VIRGINIA TAX WITHHELD from:
- 1099, line 10
- K-1, line 8 (WV only)
- NRW-2, WV only
- Check the source of withholding, then enter the date the tax year ended.
- Check the box that identifies the tax statement type.

A – Payer Information	B – Taxpayer Information	C – WV Tax Withheld
<div style="border: 1px solid black; padding: 2px;">123456789</div> <small>Payer ID from 1099, K-1, and/or NRW-2</small> <div style="border: 1px solid black; padding: 2px;">JSmith INC</div> <small>Payer Name</small> <div style="border: 1px solid black; padding: 2px;">123 Any Street</div> <small>Address</small> <div style="border: 1px solid black; padding: 2px;">Columbus OH 43085</div> <small>City, State, ZIP</small>	<div style="border: 1px solid black; padding: 2px;">ABC Company</div> <small>Name</small> <div style="border: 1px solid black; padding: 2px;">555555555</div> <small>FEIN</small> <div style="border: 1px solid black; padding: 2px; text-align: right;">5000.00</div> <small>Income Subject to WV WITHHOLDING</small>	<div style="border: 1px solid black; padding: 2px; text-align: right;">500.00</div> <small>WV WITHHOLDING</small> Check the appropriate box <input checked="" type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> NRW-2 <div style="border: 1px solid black; padding: 2px; text-align: right;">1211</div> <small>Date tax year ending (MMYY)</small> <small>Enter WV withholding Only</small>

DRAFT  
9/27/11



# West Virginia State Tax Department

## Request for Tax Credit Schedules

TYPE OF CREDIT	COMPUTATION SCHEDULE	QUANTITY
Aerospace Industrial Facility Investment Credit	Form WV/AIF-1	
Application for Economic Opportunity Tax Credit	Form WV/EOTC-A	
Application for Manufacturing Investment Tax Credit	Form WV/MITC-A	
Application for Strategic Research and Development Credit	Form WV/SRDTC-A	
Apprenticeship Training Tax Credit	Schedule WV/ATTC-1	
Business Investment and Jobs Expansion Credit	Form WV/BCS-1	
Coal Loading Facilities Credit	Schedule C	
Economic Opportunity Tax Credit	Schedule EOTC-1	
Financial Organization Goodwill Tax Credit	Schedule WV/FOGW-1	
High-Growth Business Investment Tax Credit	Schedule WV/HGBITC-1	
Industrial Expansion/Revitalization Credit	Schedule I	
Manufacturing Investment Tax Credit	Schedule MITC-1	
Manufacturing Property Tax Adjustment Credit	Schedule WV/MPTAC-1	
Research and Development Project Credit	Schedule R & D	
Residential Housing Development Projects Credit	Schedule O	
Strategic Research and Development Credit	Schedule SRDTC-1	
West Virginia Film Industry Investment Tax Credit	Schedule WV/FIIA-TCS	
West Virginia Neighborhood Investment Program Tax Credit	Schedule WV/NIPA-2	
Alternative Fuel Tax Credit	Form WV/AFTC-1	
Commercial Patent Incentives Tax Credit	Form WV/CPITC-1	

**Additional information for all tax credits may be found on our website at**  
**[www.wvtax.gov](http://www.wvtax.gov).**

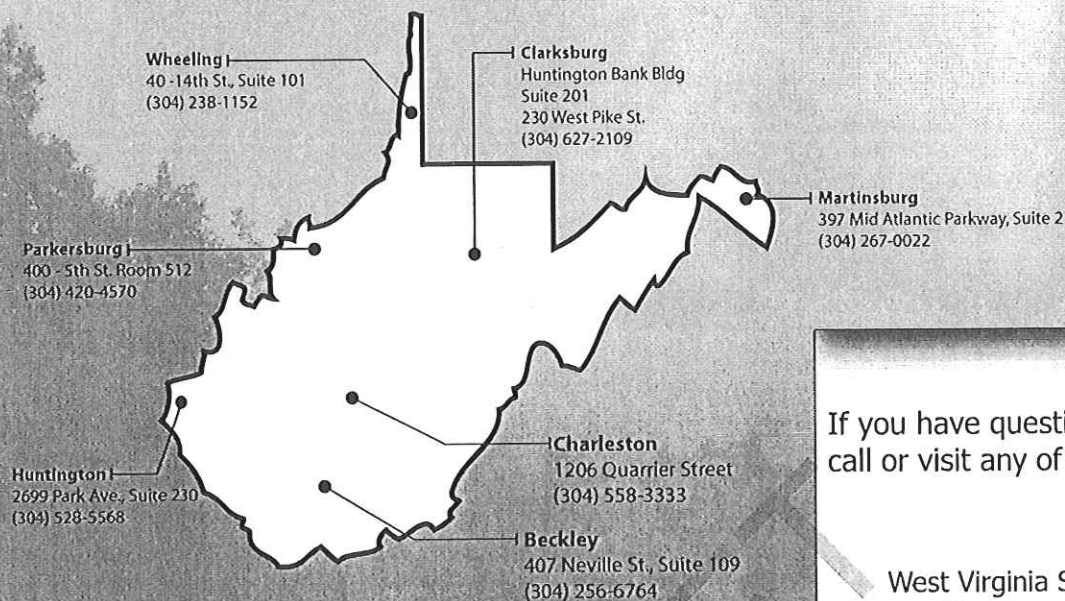
### Mail forms to: (please print or type)

Business Name:	Person Requesting Forms:
Attention:	Telephone Number:
Address:	Signature:
City, State, Zip Code:	Date:

Mail Request to: West Virginia State Tax Department  
 Taxpayer Services Division  
 PO Box 3784  
 Charleston, WV 25337-3784



# Free Taxpayer Services



If you have questions or need assistance,  
call or visit any of our offices shown here.

West Virginia State Tax Department  
Taxpayer Services Division  
P.O. Box 3784  
Charleston, WV 25337-3784

**For Toll Free Information**

1-800-982-8297

**Toll Free to Order Forms**

1-800-422-2075

**TDD for the Hearing  
Impaired**

1-800-282-9833

**Website**

[www.wvtax.gov](http://www.wvtax.gov)

West Virginia State Tax Department  
1001 Lee Street East  
Charleston, WV 25301

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State of WV



# State of West Virginia **VENDOR PREFERENCE CERTIFICATE**

Certification and application\* is hereby made for Preference in accordance with **West Virginia Code**, §5A-3-37. (Does not apply to construction contracts). **West Virginia Code**, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the **West Virginia Code**. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

- 1. **Application is made for 2.5% resident vendor preference for the reason checked:**  
 Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or**,  
 Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or** 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or**,  
 Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; **or**,
- 2. **Application is made for 2.5% resident vendor preference for the reason checked:**  
 Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or**,
- 3. **Application is made for 2.5% resident vendor preference for the reason checked:**  
 Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or**,
- 4. **Application is made for 5% resident vendor preference for the reason checked:**  
 Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; **or**,
- 5. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**  
 Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; **or**,
- 6. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**  
 Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

**Under penalty of law for false swearing (West Virginia Code, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.**

Bidder: \_\_\_\_\_ Signed: \_\_\_\_\_  
Date: \_\_\_\_\_ Title: \_\_\_\_\_

\*Check any combination of preference consideration(s) indicated above, which you are entitled to receive.

RFQ No. \_\_\_\_\_

STATE OF WEST VIRGINIA  
Purchasing Division

**PURCHASING AFFIDAVIT**

**West Virginia Code §5A-3-10a states:** No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owed is an amount greater than one thousand dollars in the aggregate.

**DEFINITIONS:**

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Debtor" means any individual, corporation, partnership, association, limited liability company or any other form or business association owing a debt to the state or any of its political subdivisions. "Political subdivision" means any county commission; municipality; county board of education; any instrumentality established by a county or municipality; any separate corporation or instrumentality established by one or more counties or municipalities, as permitted by law; or any public body charged by law with the performance of a government function or whose jurisdiction is coextensive with one or more counties or municipalities. "Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceed five percent of the total contract amount.

**EXCEPTION:** The prohibition of this section does not apply where a vendor has contested any tax administered pursuant to chapter eleven of this code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

Under penalty of law for false swearing (*West Virginia Code §61-5-3*), it is hereby certified that the vendor affirms and acknowledges the information in this affidavit and is in compliance with the requirements as stated.

**WITNESS THE FOLLOWING SIGNATURE**

Vendor's Name: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

State of \_\_\_\_\_

County of \_\_\_\_\_, to-wit:

Taken, subscribed, and sworn to before me this \_\_\_ day of \_\_\_\_\_, 20\_\_.

My Commission expires \_\_\_\_\_, 20\_\_.

**AFFIX SEAL HERE**

**NOTARY PUBLIC** \_\_\_\_\_