

**2009 WEST VIRGINIA INCOME/BUSINESS FRANCHISE TAX
WV/SPF-100 RETURN FOR S CORPORATION AND PARTNERSHIP**

REV 06-09

FEIN _____

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

BUSINESS NAME AND ADDRESS	PRINCIPAL PLACE OF BUSINESS IN WV
	TYPE OF ACTIVITY IN WV

CHECK APPLICABLE BOXES

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

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

BUSINESS FRANCHISE TAX/WITHHOLDING TAX

5. West Virginia taxable capital (Schedule B, Line 16)	5	.00	
6. West Virginia business franchise tax (Line 5 x 0.0048 or \$50.00, whichever is greater).....	6	.00	
7. Tax credits (Schedule WV/SPF-100TC, Line 18).....	7	.00	
8. Adjusted business franchise tax (Line 6 less Line 7).....	8		.00
9. Combined withholding/business franchise tax (add Line 4 and Line 8).....	9		.00
10. Prior year carryforward credit.....	10	.00	
11. Tax payments.....	11	.00	
12. Previous payments (WITHHOLDING ONLY).....	12	.00	
13. Total payments (add Lines 10 through 12) Must match total of Schedule of Tax Payments...	13		.00
14. Tax Due- If Line 13 is smaller than Line 9, enter amount owed. If Line 13 is larger than Line 9, enter -0- and skip to Line 19.....	14		.00
15. Interest for late payment.....	15		.00
16. Additions to tax for late filing and/or late payment.....	16		.00
17. Penalty for underpayment of business franchise estimated tax..... Attach Form WV/SPF-100U - Check if requesting waiver/annualized worksheet used <input type="checkbox"/>	17		.00
18. Total due with this return (add Lines 14 through 17)..... Make check payable to West Virginia State Tax Department	18		.00
19. Overpayment (Line 13 less Line 9).....	19	.00	
20. Amount of Line 19 to be credited to next year's tax	20	.00	
21. Amount of Line 19 to be refunded.....	21	.00	



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SCHEDULE A - INCOME/LOSS

1. Income/Loss: S Corporation use Federal Form 1120S; Partnership use Federal Form 1065.....	1	.00
2. Other income: S Corporation use Federal Form 1120S, Schedule K and K-1, supplemental income; Partnership use Federal Form 1065, Schedule K and K-1 supplemental income.....	2	.00
3. Other expenses/deductions: S Corporation use Federal form 1120S, Schedule K; Partnership use Federal Form 1065, Schedule K.....	3	.00
4. TOTAL FEDERAL INCOME: Add Lines 1 and 2 minus Line 3 - Attach federal return.....	4	.00
5. Net modifications to federal income (from Schedule A-1, Line 21 or Schedule A-2, Line 23).....	5	.00
6. Modified federal income (sum of Lines 4 and 5). Wholly WV business go to Line 12; Multistate Corporation go to Line 7. Modified federal Partnership income (sum of Lines 4 and 5), go to Line 8.....	6	.00
7. Total nonbusiness income allocated everywhere: S CORPORATION ONLY use Form WV/SPF-100APT, Schedule A1, Column 3, Line 9.....	7	.00
8. Income subject to apportionment (Line 6 less Line 7).....	8	.00
9. West Virginia apportionment factor: (Round to 6 decimal places) from WV/SPF-100APT, S Corporation use Schedule B, Line 8; or Part 2, Column 3; or Part 3, Column 3; Partnership use Schedule B, Line 8.....	9	.00
10. West Virginia apportioned income (Line 8 multiplied by Line 9) If Line 10 shows a loss, omit Page 1, Lines 1 through 4. However you must complete Schedule SP. S Corporations complete Lines 11 and 12.....	10	.00
11. Nonbusiness income allocated to West Virginia; S CORPORATION ONLY. Use Form WV/SPF-100APT, Schedule A2, Line 13.....	11	.00
12. West Virginia income (Wholly WV S-Corporations enter Line 6; Multistate Corporations add Lines 10 and 11). If Line 12 shows a loss, omit Page 1, Lines 1 through 4. However, you must complete Schedule SP.....	12	.00

SCHEDULE A-1 - MODIFICATIONS TO FEDERAL PARTNERSHIP INCOME

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

DIRECT DEPOSIT OF REFUND TYPE: CHECKING SAVINGS ROUTING NUMBER: ACCOUNT NUMBER:

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete. All appropriate sections of the return must be completed. An incomplete return will not be accepted as timely filed. Checking this box indicates waiver of my/our rights of confidentiality for the purpose of contacting the preparer regarding this return.

Signature of Officer/Partner or Member: _____ Name of Officer/Partner or member-print: _____ Title: _____ Date: _____ Business Phone Number: _____

Paid preparer's signature: _____ Firm's name and address: _____ Date: _____ Preparer phone number: _____

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



WV/SPF-100 WEST VIRGINIA INCOME/BUSINESS FRANCHISE TAX 2009
 REV 06-09 **RETURN FOR S CORPORATION AND PARTNERSHIP**

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SCHEDULE A-2 - MODIFICATIONS TO FEDERAL S CORPORATION INCOME

S CORPORATION INCOME TAX - CALCULATION OF WEST VIRGINIA TAXABLE INCOME (11-24-6 and 6a)		
1. Interest or dividends from any state or local bonds or securities.....	1	.00
2. U.S. Government obligation interest or dividends not exempt from state tax, less related expenses not deducted on federal return.....	2	.00
3. Income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, deducted on your federal return.....	3	.00
4. Federal depreciation/amortization for WV water/air pollution control facilities - Wholly WV corporations only.....	4	.00
5. Unrelated business taxable income of a corporation exempt from federal tax (IRC 512).....	5	.00
6. Federal net operating loss deduction.....	6	.00
7. Federal deduction for charitable contributions to Neighborhood Investment Programs if claiming the WV Neighborhood Investment Programs Tax credit.....	7	.00
8. Net operating loss from sources outside the United States.....	8	.00
9. Foreign taxes deducted on your federal return.....	9	.00
10. Deduction taken under IRC 199 (WV Code §11-24-6a).....	10	.00
11. TOTAL INCREASING ADJUSTMENTS - add Lines 1 through 10.....	11	.00
12. Refund or credit of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income.....	12	.00
13. Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income.....	13	.00
14. Salary expense not allowed on federal return due to claiming the federal jobs credit.....	14	.00
15. Foreign dividend gross-up (IRC Section 78).....	15	.00
16. Subpart F income (IRC Section 951).....	16	.00
17. Taxable income from sources outside the United States.....	17	.00
18. Cost of West Virginia water/air pollution control facilities - wholly WV only.....	18	.00
19. Employer contributions to medical savings accounts (WV Code §33-16-15) included in federal taxable income less amounts withdrawn for non-medical purposes.....	19	.00
20. SUBTOTAL of decreasing adjustments - add Lines 12 through 19.....	20	.00
21. Allowance for governmental obligations/obligations secured by residential property (from Schedule A-3, Line 9).....	21	.00



WV/SPF-100 WEST VIRGINIA INCOME/BUSINESS FRANCHISE TAX 2009
 REV 06-09 **RETURN FOR S CORPORATION AND PARTNERSHIP**

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22. TOTAL DECREASING ADJUSTMENTS - add Lines 20 and 21.....	22	.00
23. Net modifications to Federal S Corporation Income - Line 11 less Line 22. Enter here and on Schedule A, Line 5.....	23	.00
SCHEDULE A-3 - ALLOWANCE FOR GOVERNMENTAL OBLIGATIONS/OBLIGATIONS SECURED BY RESIDENTIAL PROPERTY (11-24-6(f))		
1. Federal obligations and securities.....	1	.00
2. Obligations of WV and any political subdivision 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	●
8. Adjusted income - Add Schedule A, Line 4 and Schedule A-2, Line 11 minus Schedule A-2 Line 20 plus total from Form WV/SPF-100APT, Schedule A2, Lines 10 through 12.....	8	.00
9. ALLOWANCE - Line 7 x Line 8, disregard sign - enter here and on Schedule A-2 Line 21.....	9	.00

SCHEDULE OF TAX PAYMENTS							
Name of business	West Virginia Account Identification Number	Date of Payment			Indicate if EFT	Type: withholding, estimated, extension, or prior year credit	Amount of payment
		MM	DD	YEAR			
						.00	
						.00	
						.00	
						.00	
						.00	
						.00	
						.00	
TOTAL - This amount must agree with the amount on Line 13, on front of return.....							.00



WV/SPF-100 WEST VIRGINIA INCOME/BUSINESS FRANCHISE TAX 2009
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SCHEDULE B - BUSINESS FRANCHISE TAX - 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 WV/SPF-100APT, Schedule B, Line 8 or Part 3, Column 3.....		•	COMPLETED FORM MUST BE ATTACHED
16. TAXABLE CAPITAL - Line 14 multiplied by Line 15 - Enter on front of return, Line 5.....			.00
BUSINESS FRANCHISE TAX - SUBSIDIARY CREDIT (11-23-17(e))			
Column 1 Account number and name of Subsidiary or Partnership	Column 2 Recomputed Business Franchise Tax Liability	Column 3 Percentage of Ownership	Column 4 Allowable Credit (Column 2 x Column 3)
FEIN _____ NAME _____	.00	•	.00
FEIN _____ NAME _____	.00	•	.00
FEIN _____ NAME _____	.00	•	.00
17. TOTAL - (Enter here and on Schedule WV/SPF-100TC, Line 1) attach additional sheets if needed.....			.00
BUSINESS FRANCHISE TAX - TAX CREDIT FOR PUBLIC UTILITIES AND ELECTRIC POWER GENERATORS (11-23-17(b))			
18. Gross income in West Virginia subject to the STATE Business and Occupation Tax.....			.00
19. Total gross income of taxpayer from all activity in West Virginia.....			.00
20. Line 18 divided by Line 19 (Round to 6 decimal places).....		•	
21. Business Franchise liability - From front of return, Line 6, reduced by any Subsidiary Credit.....			.00
22. Allowable credit - Line 21 multiplied by line 20 - Enter here and on Schedule WV/SPF-100TC, Line 2.....			.00

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



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 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.

TAX CREDITS

THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY

1. Subsidiary Credit (§11-23-17(c)).....	1	.00
2. Business & Occupation Tax Credit (§11-23-17(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) Schedule WV/HGBITC-1.....	4	.00
5. Business Investment & Job Expansion Credit (§11-13C) Form WV/BCS-A, & WV/BCS-1 or WV/BCS-Small*, **	5	.00
6. Economic Opportunity Tax Credit (§11-13Q) Schedule WV/EOTC-A and WV/EOTC-1.....	6	.00
7. Industrial Expansion/Revitalization Credit (§11-13D) Schedule I*.....	7	.00
8. Manufacturing Investment Tax Credit (§11-13S) Schedule WV/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) Form WV/NIPA-2.....	11	.00
12. Aerospace Industrial Facility Investment Credit (§11-13D-3f) Form WV/AIF-1 *.....	12	.00
13. Strategic Research and Development Tax Credit (§11-13R) Schedule WV/SRDTC-1.....	13	.00
14. Apprentice Training Tax Credit (§11-13W) Schedule WV/ATTC-1.....	14	.00
15. Film Industry Investment Tax Credit (§11-13X) Schedule WV/FIIA-TCS.....	15	.00
16. Goodwill Tax Credit (§11-23-5a(g)) Schedule WV/FOGW-1.....	16	.00
17. Manufacturing Property Tax Adjustment Credit (§11-13Y) Schedule WV/MPTAC-1.....	17	.00
18. TOTAL CREDITS - Add Lines 1 through 17. Enter on front of return, Line 7.....	18	.00

* No credit is available to any taxpayer for Investment placed in service or use after December 31, 2002. Taxpayers who gained entitlement to the 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.



WV/SPF-100APT ALLOCATION AND APPORTIONMENT
REV 06-09 FOR MULTISTATE BUSINESSES

2009

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 WV/SPF-100. See instructions and information for Schedule A and Schedule B, Part 1, 2, & 3, and Schedule P.

SCHEDULE A 1 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. Partnership income - From Schedule P.....			.00
9. Nonbusiness income/loss - Sum of Lines 1 through 8, Column 3. Enter Column 3 on WV/SPF-100, Schedule A, Line 7.....			.00

SCHEDULE A 2 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

(CONTINUED ON NEXT PAGE)



SCHEDULE A 2 WEST VIRGINIA - ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (11-24-7) (cont)	
	Column 3 NET INCOME
8. Partnership income - From Schedule P.....	.00
9. Nonbusiness income/loss - Sum of Lines 1 through 8, Column 3.....	.00
10. Cost of West Virginia water/air pollution control facilities this year.....	(.00)
11. Federal depreciation/amortization on those facilities this year.....	.00
12. Federal depreciation/amortization on such facilities expensed in a prior year.....	.00
13. Net nonbusiness income/loss allocated to West Virginia - Sum of Lines 9 through 12, Column 3. Enter on WV/SPF-100, Schedule A, Line 11.....	.00

SCHEDULE B APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES/PARTNERSHIPS (11-24-7, AND 11-23-5)

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.

PART 1 - REGULAR FACTOR	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	
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 WV/SPF-100, Schedule A, Line 9 and on WV/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 WV/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 WV/SPF-100, Schedule A, Line 9 and on WV/SPF-100, Schedule B, Line 15

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



SCHEDULE SP WEST VIRGINIA INCOME/BUSINESS FRANCHISE TAX RETURN FOR 2009
 REV 06-09 S CORPORATIONS AND PARTNERSHIPS

FEIN _____

SHAREHOLDER/PARTNER INFORMATION AND NONRESIDENT WITHHOLDING									
SHAREHOLDERS/PARTNERS OWNERSHIP AND COMPUTATION OF WEST VIRGINIA NONRESIDENT SHAREHOLDERS/PARTNERS WITHHOLDING TAX									
(A) SOCIAL SECURITY NUMBER or FEIN	PERCENT OF OWNERSHIP/ WV FILING METHOD				(E)*	(F) S CORPORATION/ PARTNERSHIP WV INCOME	(G) COLUMN D TIMES COLUMN F	(H) TAX WITHHELD COLUMN G X 6.5%	NAME MAILING ADDRESS INCLUDING CITY STATE ZIP CODE
	(B) RESIDENT	(C) COMPOSITE	(D) NON- RESIDENT						
1.	•	•	•		.00	.00	.00	.00	
2.	•	•	•		.00	.00	.00	.00	
3.	•	•	•		.00	.00	.00	.00	
4.	•	•	•		.00	.00	.00	.00	
5.	•	•	•		.00	.00	.00	.00	
6.	•	•	•		.00	.00	.00	.00	
7.	•	•	•		.00	.00	.00	.00	
8.	•	•	•		.00	.00	.00	.00	
9.	•	•	•		.00	.00	.00	.00	
10.	•	•	•		.00	.00	.00	.00	
11. TOTALS	•	•	•	•		.00	.00	.00	

*COLUMN E - CHECK IF WV/NRW-4 ATTACHED OR FILED
 TRANSFER TOTAL COLUMN C TO THE FRONT OF THE RETURN LINE 1
 TRANSFER TOTAL COLUMN D TO THE FRONT OF THE RETURN LINE 2
 TRANSFER TOTAL COLUMN G TO THE FRONT OF THE RETURN LINE 3
 TRANSFER TOTAL COLUMN H TO THE FRONT OF THE RETURN LINE 4

ATTACH SEPARATE SCHEDULES FOR EACH PARTNERSHIP IN WHICH YOU ARE A PARTNER

Corporate partner's name:	FEIN
Name of partnership:	FEIN

PART 1 COMPUTATION OF INCOME/LOSS REPORTABLE TO WEST VIRGINIA (SEE INSTRUCTIONS)

Corporate partner's distributive share of:	
1. Income.....	1 .00
2. Gain.....	2 .00
3. Loss.....	3 .00
4. Deductions.....	4 .00
5. Subtotal - add Lines 1 through 4.....	5 .00
6. Increasing modifications (attach Federal Form Schedule K-1).....	6 .00
7. Decreasing modifications (attach Federal Form Schedule K-1).....	7 .00
8. TOTAL - add Lines 5 through 7 - Enter this amount on Schedule A1, Line 8, Column 3 of Form WV/SPF-100APT.....	8 .00
9. Partnership income/loss subject to allocation - Part 2, Line 7, Column 5.....	9 .00
10. Partnership income/loss subject to apportionment - Line 8 less Line 9.....	10 .00
11. Apportionment factor - Part 3, Column 3, Line 6.....	11 .
12. Partnership income/loss apportioned to West Virginia - Line 10 multiplied by Line 11.....	12 .00
13. Partnership income/loss allocated to West Virginia -Part 2, Column 6, Line 7.....	13 .00
14. Partnership income/loss taxable in West Virginia -add Lines 12 and 13. Enter this amount on Schedule A2, Line 8, Column 3 of Form WV/SPF-100APT.....	14 .00

PART 2 ALLOCATION OF NONBUSINESS INCOME FROM PARTNERSHIP

NOTE: See the instructions and information for Schedule A, Form WV/SPF-100APT

Types of allocable income	GROSS INCOME		RELATED EXPENSES		NET INCOME	
	Column 1 Everywhere	Column 2 West Virginia	Column 3 Everywhere	Column 4 West Virginia	Column 5 Everywhere	Column 6 West Virginia
1. Rents/royalties	.00	.00	.00	.00	.00	.00
2. Capital gains/losses	.00	.00	.00	.00	.00	.00
3. Gains - sales of natural resources IRC Sec. 631 (a)(b)	.00	.00	.00	.00	.00	.00
4. Interest and dividends	.00	.00	.00	.00	.00	.00
5. Patent/copyright royalties	.00	.00	.00	.00	.00	.00
6. Partnership income/loss.....					.00	.00
7. TOTAL: Enter the total of Column 5 on Line 9, Part 1. Enter the total of Column 6 on Line 13, Part 1.....					.00	.00

PART 3 APPORTIONMENT FACTORS FOR PARTNERSHIP INCOME SUBJECT TO APPORTIONMENT

NOTE: See the instructions and information for Schedule B, Form WV/SPF-100APT

Apportionment Factors	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction-Column 1 divided by Column 2
1. Partnership Property.....	.00	.00	.
2. Partnership Payroll.....	.00	.00	.
3. Partnership Sales.....	.00	.00	.
4. Partnership Sales.....	.00	.00	.
5. TOTAL: Add Column 3, Lines 1 through 4.....			.
6. Apportionment Factor - Line 5 divided by the number 4, reduced by the number of factors, if any, showing zero in Column 2 -Enter the six (6) digit decimal from Column 3, Line 6, on Line 11 of Part 1.....			.

WV/SPF-100U UNDERPAYMENT OF ESTIMATED BUSINESS FRANCHISE TAX 2009
 REV 06-09 WV Code 11-10-18a REV 06-09

NAME _____ FEIN _____

PART I - All filers must complete this part		
1. Enter your 2009 franchise tax, Line 6 of Form WV/SPF-100.....	1	.00
2. Enter the credits against your tax, Line 7 of Form WV/SPF-100.....	2	.00
3. Tax after credits (subtract Line 2 from Line 1).....	3	.00

IF LINE 3 IS LESS THAN \$12,000, DO NOT COMPLETE THIS FORM! YOU ARE NOT SUBJECT TO THE PENALTY

4. Multiply Line 3 by ninety percent (.90).....	4	.00
5. Enter the Franchise tax after credits from your 2008 return (see instructions).....	5	.00
6. Enter the smaller of Line 4 or Line 5.....	6	.00

IF LINE 6 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.

7. Determine your penalty by completing Part II, Part III, and Part IV below then enter your penalty here and on Line 17 of Form WV/SPF-100.....	7	.00
8. If you are requesting a waiver of the penalty calculated check here <input type="checkbox"/>		

PART II: If you are using the Annualized Income Worksheet to compute your underpayment and penalty, complete Part II Section 1. ANNUALIZED INCOME INSTALLMENT - (Lines 1 and 4 multistate taxpayers use apportioned figures.)

	Column B: 3 months	Column C: 6 months	Column D: 9 months
1. Enter the WV taxable capital for each Period	.00	.00	.00
2. Annualization amounts	4	2	1.3333
3. Multiply Line 1 by Line 2	.00	.00	.00

	Column A: 3 months	Column B: 5 months	Column C: 8 months	Column D: 11 months
4. Enter the WV taxable capital for each Period	.00	.00	.00	.00
5. Annualization amounts	4	2.4	1.5	1.09091
6. Multiply Line 4 by Line 5	.00	.00	.00	.00

Line 7: In Column A, enter the amount from Line 6, 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	0.0048	0.0048	0.0048	0.0048
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	0.225	0.45	0.675	0.9
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



PART III: Compute your underpayment	Column A	Column B	Column C	Column D
1. Installment Due Dates, Enter in Columns A - 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 6 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 Column B-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 7/1/2009.....				
14. Enter the number of days on Line 12 after 6/30/2009 and before 1/1/2010.....				
15. Enter the number of days on Line 12 after 12/31/2009 and before 7/1/2010.....				
16. Enter the number of days on Line 12 after 6/30/2010 and before 1/1/2011.....				
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, Line 21. Enter here and on Line 7 of Part I and on Line 17 of Form WV/SPF-100.....				.00

*SEE INSTRUCTIONS TO DETERMINE RATES IN EFFECT FOR THESE PERIODS.

**WV/SPF-100T WEST VIRGINIA
REV 06-09 EXTENSION OF TIME TO FILE INFORMATION RETURNS**

FEIN _____

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

BUSINESS NAME AND ADDRESS 	TYPE OF ORGANIZATION: (CHECK ONLY ONE) <input type="checkbox"/> PARTNERSHIP FILING FORM WV/SPF-100 <input type="checkbox"/> S CORPORATION FILING FORM WV/SPF-100
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Part 1: Complete Lines 1 through 3

1. NONRESIDENT WITHHOLDING TAX DUE (DO NOT INCLUDE NONRESIDENT COMPOSITE PAYMENTS)	.00
2. BUSINESS FRANCHISE TAX DUE	.00
3. TOTAL TAX DUE (add Lines 1 and 2)	.00

Part 2: 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

**MAKE CHECK PAYABLE AND MAIL TO:
 WEST VIRGINIA STATE TAX DEPARTMENT
 INTERNAL AUDITING 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 web site at : www.wvtax.gov



EXTENSION OF TIME TO FILE BUSINESS FRANCHISE TAX
AND INFORMATION RETURNS

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 the annual tax returns.*

WHO MAY FILE - Any S Corporation or Partnership needing an extension of time to file the West Virginia Income/Business Franchise Tax Return (Form WV/SPF-100) and expecting to owe tax must file Form WV/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 WV/SPF-100T must be claimed on line 11 of your West Virginia Income/Business Franchise Tax return (Form WV/SPF-100).

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 25324-1071. 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 25324-1071. 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.**

WEST VIRGINIA NONRESIDENT INCOME TAX AGREEMENT

INSTRUCTIONS

Who May File: Any Nonresident individual or C corporation who has West Virginia source income derived from a partnership, S corporation, estate, trust, or limited liability company ("Organization") who desires to not have West Virginia income tax withheld by that Organization as provided in W.Va. Code § 11-21-71a, must complete a West Virginia Nonresident Income Tax Agreement (Form WV/NRW-4) and timely file it with the Organization. A corporation is a nonresident if its commercial domicile is located in another State.

When and Where to File: This Form must be completed and filed with the Organization on or before the last day of the Organization's taxable year. If the Distributee receives West Virginia source income from more than one such Organization, a separate Form WV/NRW-4 must be filed with each Organization in order to avoid withholding by that Organization. The Organization may copy this form or use a facsimile to distribute as follows: (1) one copy to be filed with the Organization's West Virginia income tax return, (2) one copy to be retained by the pass-through entity, and (3) one copy for the nonresident distributee.

West Virginia Income Tax Withholding for Nonresidents: Every Organization distributing West Virginia source income to a nonresident distributee is required to withhold West Virginia income tax on the amount thereof distributed to Nonresident Distributee unless the Nonresident Distributee timely files this Form with the Organization and the Organization attaches a copy of it to its West Virginia income tax return filed for the taxable year of its receipt. The withholding tax rate is 6.5% of distributions of West Virginia source income (whether actual or deemed distributions). The amount of tax withheld and remitted by the Organization is allowed as a credit against the Distributee's West Virginia income tax liability for that taxable year.

Nonresident Agreement: Once this agreement is executed, it must be filed with the Organization to avoid having withholding tax deducted from further distributions (actual or deemed). This agreement first applies to the taxable year of the Organization during which the Organization receives a properly executed agreement from the Nonresident Distributee.

Duration of Agreement: Once this Agreement is filed with the Organization, it remains in effect until it is revoked by the Nonresident Distributee, or by the Tax Commissioner.

Revocation:

1. A Nonresident Distributee may revoke this Agreement by completing this Form and filing it with the Organization through which it receives West Virginia source income. Revocation applies prospectively, meaning that it first applies to taxable years of the Organization which begin after revocation is filed with that Organization.

2. The Tax Commissioner may revoke this Agreement if the Nonresident Distributee fails to file a West Virginia income tax return (IT-140, WV/SPF-100 or WV/CNF-120) for more than 60 days after the due date of the return (determined by including any authorized extension(s) of time for filing such return, or to timely pay West Virginia income tax for any taxable year covered by this agreement).