

SPF-100EXT

REV 9-17

W

Extension of Time to File Information Returns

2017

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

BUSINESS NAME AND ADDRESS	TYPE OF ORGANIZATION: (CHECK ONLY ONE) <input type="checkbox"/> Partnership Filing Form SPF-100 <input type="checkbox"/> S Corporation Filing Form SPF-100
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Contact Person	Contact Phone #
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1. Nonresident withholding tax due (<i>do not include nonresident composite payments</i>).....	1	.00
2. Nonresident Composite tax due ONLY.....	2	.00
3. Total tax due (add lines 1 and 2).....	3	.00

NOTE: This form is to be used for requesting an extension of time to file the S Corporation or Partnership Income Tax Return and for making an extension payment for the pass-through entity's nonresident withholding tax or their Nonresident Composite account. This form is not a substitute for filing annual tax returns.

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

CLAIMING OF EXTENSION PAYMENT: A tentative payment made by filing Form SPF-100EXT must be claimed on line 10 of your West Virginia Income Tax return (Form SPF-100).

Make check payable and remit to:
West Virginia State Tax Department
Tax Account Administration Division
PO Box 11751
Charleston, WV 25339-1751

