**WV/CNT-112** 

## WEST VIRGINIA CORPORATE INCOME TAX RETURN

2002

LABEL PRINT: Street address provided and electric development of the control of an electric development of the control of the		1	For tax yea	ar beginning	,, €	enaing		,	·						
Discrete steptions Auxiliary  Discrete steptions Auxiliary  Discrete steptions Auxiliary  Discrete steptions Auxiliary  1 Federal taxable income - per attached federal return.  2 Adjustments increasing federal taxable income - Schedule A, line 11.  3 Total taxable income - add lines 1 and 2.  4 Adjustments increasing federal taxable income - Schedule A, line 11.  3 Total taxable income - add lines 1 and 2.  5 Adjusted federal taxable income - Schedule A, line 11.  3 Total staxable income - subtract line 4 from line 3.  5 Adjusted federal taxable income - subtract line 4 from line 3.  5 Adjusted federal taxable income - subtract line 4 from line 3.  6 Adjusted federal taxable income - subtract line 4 from line 3.  6 Adjusted federal taxable income - subtract line 4 from line 3.  7 Total nonlineasies income allocated everywhere - Schedule B, line 9, Column 5.  7 Total ronshinesies income allocated to West Virginia - Schedule B, line 9, Column 5.  8 Income subject to apportionment acutract line 7 from line 6.  9 West Virginia apportionment factor - Schedule C, line 28, or part 4, line 2, or part 5, line 15.  9 West Virginia apportionment factor - Schedule B, line 13.  11 Vest Virginia taxable income - Line 8 multiplied by line 9.  11 West Virginia taxable income - subtract line 7 from line 6.  12 West Virginia taxable income - subtract line 7 from line 6.  13 West Virginia and line 10 and 11.  14 West Virginia and line 10 and 11.  15 West Virginia and line 10 and 11.  16 Tax Rate - 9.00%.  17 West Virginia and line 10 and 11.  18 West Virginia and line 10 and 11.  19 Business investment and Jobs Expansion Credit.  19 Business investment and Jobs Expansion Credit.  20 Total Tax Rate - 9.00%.  10 Total Query Intervent - 3 and 19.  21 Adjusted West Virginia and line 10 and 11.  22 Proy year carcide - 3 and 19.  22 Proy year carcide - 3 and 19.  23 Estimated tax payments.  24 Fritative payment made with Form WVCNT-112T.  25 Badding and this return of line 2 is the return and tower and a subtract line 2 2 from line 31.	Check this box if this return is filed		I	Name							WV Account ID Number				
TYPE   City, State and ZIP code	Give extended due date:	ll l	Γ, Street addres	Street address											
Tederal taxable income - per attached federal return												_			
1   Federal taxable income - per attached federal return	Business telephone number	I	City, State an	State and ZIP code											
	·											_			
2   Adjustments increasing federal taxable income - Schedule A, line 21											_		merided	returri	
3   Total taxable income - add lines 1 and 2   3   4   5   5   5   5   5   5   5   5   5	Income									⊢—					
A Adjusted rederal taxable income - Schedule A, line 23										-					
5 Adjusted federal taxable income - subtract line 4 from line 3															
Wholy West Virginia corporations go to line 13, multislate corporations go to line 6  Adjusted federal taxable income - from line 3 above 10, 10, 11, 11, 11, 11, 11, 11, 11, 11,		•													
Apportionment Computation (NULTISTATE CORPORATIONS) ONLY)  A folial nonbusiness income allocated everywhere - Schedule B, line 9, Column 5											ļ.,,			,,,,,,	
Computation (MULTISTATE CORPORATIONS 8 Income subject to apportionment - subtract line 7 from line 6. 8 Income subject to apportionment - subtract line 7 from line 6. 9 West Virginia apportionment factor - Schedule B, line 9, Corpart 5, line 15. 9 West Virginia apportionent factor - Schedule D, line 28, or part 4, line 2, or part 5, line 15. 10 West Virginia apportionent factor - Schedule B, line 13. 11 West Virginia apportionent factor - Schedule B, line 13. 12 West Virginia taxable income - add lines 10 and 11. 12 West Virginia laxable income - add lines 10 and 11. 13 West Virginia laxable income - wholly West Virginia enter line 5, multistate enter line 12. 13 West Virginia net operating loss carryforward - Schedule NOL, Column 5 total. 14 West Virginia net taxable income - wholly West Virginia enter line 5, multistate enter line 12. 15 West Virginia net taxable income - subtract line 14 from line 13. 16 Tax and 16 Tax Rate 9.00% 17 West Virginia net income lax - Line 15 multiplied by 16. 17 West Virginia net income lax - Line 15 multiplied by 16. 18 Tax Credits from Summary Schedule TC, Column 2, line 27. 18 Jeuisness Investment and Jobs Expansion Credit. 20 Total Tax Credits - add lines 18 and 19. 21 Adjusted West Virginia net income tax - subtract line 20 from line 17. 22 Pary ear carryforward credit. 22 Proy ear carryforward credit. 23 Estimated tax payments. 24 Tentative payment made with Form WV/CNT-112T. 24 Tentative payment made with Form WV/CNT-112T. 25 Total payments - add lines 22, 23, and 24 - must match total on Schedule E. 26 Tax Due  27 Interest for late payment. 28 Additions to tax for late filling and/or late payment. 29 Penalty for underpayment of estimated tax Attach Form WV/CNT-112U - If applicable enter exception number here. 29 Make check payable to West Virginia State Tax Department. 30 Total form WV/CNT-112U - If applicable enter exception number here. 31 Total payments of peritury. I declare that I have examined this return (including accompanying schedules and statements) and to the										<u>////</u>		////	<u>////</u>		
MULTISTATE CORPORATIONS   8   Income subject to apportionment - subtract line 7 from line 6		6 Adjusted federal taxable income - from line 5 above													
CORPORATIONS  8 Income subject to apportionment - substact line / Trom line 6. 8  9 West Virginia apportionment factor - Schedule C, line 28, or part 4, line 2, or part 5, line 15. 9  10 West Virginia apportionment factor - Schedule B, line 13. 11  12 West Virginia taxable income - add lines 10 and 11. 12  West Virginia taxable income - add lines 10 and 11. 12  West Virginia taxable income - add lines 10 and 11. 12  West Virginia taxable income - wholly West Virginia enter line 5, multilistate enter line 12. 13  West Virginia net perating loss carryforward - Schedule NOL, Column 5 total. 14  15 West Virginia net lexable income - wholly West Virginia enter line 5, multilistate enter line 12. 13  Tax and 16 Tax Rate - 9.00%. 16  17 West Virginia net income tax - Line 15 multiplied by 16. 17  18 Tax Credits from Summary Schedule TC, Column 2, line 27. 18  19 Business Investment and Jobs Expansion Credit. 19  20 Total Tax Credits - add lines 18 and 19. 20  21 Adjusted West Virginia net income tax - subtract line 20 from line 17. 21  Payments 22 Prior year carryforward credit. 22  23 Estimated tax payments 22, 23 and 24 must match total on Schedule E. 25  Tax Due 26 Tax due - If line 25 is smaller than line 21, enter amount owed. If line 25 is larger than line 21, enter o- and skip to line 31. 26  26 Tax due - If line 25 is smaller than line 21, enter o- and skip to line 31. 26  27 Interest for late payment. 29  30 Total due with this return - add lines 26 through 29  Make check payable to West Virginia State Tax Department. 31  31 Overpayment If line 25 is larger than line 21, enter amount overpaid. 31  32 Amount of line 31 to be credited to next year's tax. 32  33 Amount to be refunded subtract line 32 from line 31. 33  SIGN Under penalties of perjuny, 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 officer Name of officer - type or print Title Date	-	•									<u> </u>				
10 West Virginia apportioned income - Line 8 multiplied by line 9	CORPORATIONS										<u> </u>				
11 Nonbusiness income allocated to West Virginia - Schedule B, line 13	ONLY)										•		$oxed{oxed}$		
12   West Virginia taxable income - add lines 10 and 11															
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Net Taxable Income		12 West Virginia taxable income - add lines 10 and 11													
14   West Virginia net operating loss carryforward - Schedule NOL, Column 5 total   14   15   15   15   15   15   15   16   16	West Virginia														
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Tax and Credits  16 Tax Rate - 9.00%	income	14 West Virginia net operating loss carryforward - Schedule NOL, Column 5 total													
17   West Virginia net income tax - Line 15 multiplied by 16		15 West Virginia net taxable income - subtract line 14 from line 13								15					
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32 Amount of line 31 to be credited to next year's tax	Overpayment			24											
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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.  Keep a copy of this return for your records  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 officer Name of officer - type or print Title Date		·													
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