

STATE OF WEST VIRGINIA
State Tax Department, Tax Account Administration Div
P.O. Box 11751
Charleston, WV 25339-1751



Name _____
Address _____
City _____ State _____ Zip _____

Account #: _____

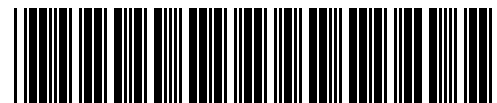
WV/SPF-100ES
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**WEST VIRGINIA ESTIMATED INCOME/BUSINESS FRANCHISE TAX PAYMENT
FOR S CORPORATION AND PARTNERSHIP**

Taxpayers required to file electronically will no longer receive returns for the tax types subject to the mandatory requirement by mail. Please visit www.wvtax.gov for additional information.

Account ID:		Taxable Year End:		Payment Due Date:	
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				
Complete Lines 1-3					
1. Nonresident Withholding Tax Payment. Do not use this form to make estimated payments for Nonresident Composite. Use form WV/IT-140ES.					
2. Business Franchise Tax Payment					
3. Payment Due (Line 1 Plus Line 2)					

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
Tax Account Administration Div
P.O. Box 11751, Charleston, WV 25339-1751
FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297
For more information visit our web site at: www.wvtax.gov
File online at <https://mytaxes.wvtax.gov>



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BUSINESS FRANCHISE TAX

If your Business Franchise Tax liability is expected to be at least \$12,000 per year after tax credits, estimated tax payments are required and due in four equal installments on the 15th day of the fourth, sixth, ninth and twelfth months of the tax year. At least 90% of the tax liability is required. The correct WV account identification number must be shown on each payment voucher to ensure proper processing of the payments.

The Business Franchise Tax rates, based on taxable capital with a minimum tax of \$50, are listed below. For tax years beginning:

<u>From</u>	<u>To</u>	<u>Rate</u>
01/01/2009	12/31/2009	.48%
01/01/2010	12/31/2010	.41%
01/01/2011	12/31/2011	.34%
01/01/2012	12/31/2012	.27%
01/01/2013	12/31/2013	.20%
01/01/2014	12/31/2014	.10%

For more information about the West Virginia Business Franchise Tax refer to W.Va. Code §11-23-1, et seq.

WEST VIRGINIA INCOME TAX WITHHOLDING FOR NONRESIDENTS

West Virginia tax law (W.Va. Code §11-21-71a) requires withholding tax on West Virginia source income of nonresident partners and nonresident S corporation shareholders.

For tax years beginning on or after January 1, 2008 the withholding tax rate is 6.5%.

DO NOT DUPLICATE THESE FORMS