

AMENDED WEST VIRGINIA CORPORATE INCOME TAX RETURN

Corporate Name, Address, City, state and ZIP code, WV Account ID Number, Enter name and ID number used on original return

Table with 4 columns: Description, (A) As reported or last determined, (B) Amount of change, (C) Correct amount. Rows 1-36 covering Federal taxable income, adjustments, tax credits, and payments.

Under penalties of perjury, I declare that I have examined this return (including attachments) 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

Paid preparer's signature, Firm's name and address, Date

MAIL TO: DEPARTMENT OF TAX AND REVENUE INTERNAL AUDITING, P. O. BOX 1202 CHARLESTON, WV 25324-1202

DO NOT USE THIS SPACE

PART II

EXPLANATION OF CHANGES. Enter the line reference from page 1 for which a change is reported, and give the reason for each change. Show computation in detail. Attach applicable schedules and supporting documentation.

General Instructions

Use Form WV/CNT-112X to correct a corporate income tax return that was previously filed on Form WV/CNT-112 or later adjusted by an amended return, net operating loss carryback, or an examination of the original return.

Generally, a claim for refund may be filed within 3 years of the due date of the return, or 2 years from the date the tax was paid, whichever is later. In the case of a federal audit, an amended return must be filed within 90 days of the date of the final determination by the Internal Revenue Service.

Do not use this form to carry back a West Virginia net operating loss. Instead use Form WV/CNT-139.

Refer to the instructions for the corporate income tax return and related schedules and forms for the year you are amending for information regarding adjustments, allocation and apportionment of income, tax computations, credits, etc. For additional information call the Department of Tax and Revenue at (304) 558-3333 or toll free within West Virginia 1-800-982-8297 or TDD service for the hearing impaired 1-800-282-9733.

Specific Instructions

Complete Column (A) of Form WV/CNT-112X showing the income, adjustments, tax, credits, and payments the way the return was originally filed or as last corrected by the corporation or Department of Tax and Revenue. Complete Column (B) showing the corrections with decreases in brackets. Complete Column (C) showing the corrected amounts. Explain the reason for amending your return in Part II.

Line 17. TAX RATE. To determine the appropriate tax rate you must refer to your original return. Recalculate the tax due using the tax computation schedule included with your original return and enter the effective tax rate on this line. For taxable years beginning on or after January 1, 1993 enter 9% (.09).

Line 31. INTEREST. Interest is due on any additional tax due from the original due date of the tax return (determined without regard for an extension of time to file) to the date paid. Interest is always due, without exceptions, 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 (8%). The interest rate will be determined and in effect for periods of six months. Interest rates in effect for various periods are:

| | |
|-------------------------|--------------------------|
| 7/1/67 to 6/30/78 - 6% | 7/1/90 to 12/31/91 - 10% |
| 7/1/78 to 12/31/87 - 8% | 1/1/92 to 6/30/92 - 9% |
| 1/1/88 to 6/30/89 - 9% | 7/1/92 to 12/31/92 - 8% |
| 7/1/89 to 6/30/90 - 11% | 1/1/93 to 12/31/94 - 8% |

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

Line 32. ADDITIONS TO TAX. Additions to tax are imposed for failure to file a return on or before the due date (determined without 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).

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.