SPF-100APT
REV 5-19

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ALLOCATION AND APPORTIONMENT
FOR MULTISTATE BUSINESSES

2019

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This form is used by entities that are subject to tax in more than one state to allocate and apportion their income to the State of West Virginia. Complete and attach to Form SPF-100. See instructions for information on APT Schedules A1, A2, and B, Part 1, 2, & 3.

APT SCHEDULE A1 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. Income from nonunitary sources reported on the schedule K-1.......			.00
9. Nonbusiness income/loss Sum of lines 1 through 8, of column 3. Enter total of Column on SPF-100 Schedule A, Line 8............................			.00

APT SCHEDULE A2 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
8. Income from nonunitary sources reported on the schedule K-1............			.00
9. Net nonbusiness income/loss allocated to West Virginia Sum of lines 1 through 8, column 3. Enter on SPF-100 Schedule A, Line 12..			.00

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**APT SCHEDULE B
APPORTIONMENT FACTORS FOR MULTISTATE S CORPORATIONS/PARTNERSHIPS (§11-24-7)**

PART 1 – REGULAR FACTOR

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.

	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 SPF-100, Schedule A, line 10			.

PART 2 – MOTOR CARRIER FACTOR (§11-24-7A)

Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3
Enter on SPF-100, Schedule A, line 10

	Column 1 **West Virginia**	Column 2 **Everywhere**	Column 3 **Decimal Fraction (6 digits)**
VEHICLE MILEAGE			.

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7B)

Divide Column 1 by Column 2 and enter six (6) digit decimal in column 3
Enter on SPF-100, Schedule A, line 10

	Column 1 **West Virginia**	Column 2 **Everywhere**	Column 3 **Decimal Fraction (6 digits)**
GROSS RECEIPTS	.00	.00	.

B 5 4 2 0 1 9 0 8 W