SPF-100APT
REV 9-17   **W**

Allocation and Apportionment for Multistate Businesses

2017

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This form is used by S Corporations 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 and information for SPF-100APT Schedule A1 and A2 and Schedule B, Part 1, 2, & 3)

SCHEDULE A1 EVERYWHERE
ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE S CORPORATIONS (§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. Nonbusiness income/loss – Sum of lines 1 through 7, column 3. Enter column 3 on SPF-100 Sch. A Line 7......			.00

SCHEDULE A2 WEST VIRGINIA
ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE S CORPORATIONS (§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. Nonbusiness income/loss (sum of lines 1 through 7 of column 3)................................			.00
9. Less cost of West Virginia water/air pollution control facilities this year................			.00
10. Federal depreciation/amortization on those facilities this year.........................			.00
11. Federal depreciation/amortization on such facilities expensed in prior year........................			.00
12. Net nonbusiness income/loss allocated to West Virginia (sum of lines 8 through 11, column 3. Enter on SPF-100, Schedule A, line 11)........................			.00

B 5 4 2 0 1 7 0 8 W

(FORM SPF-100APT)

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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 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 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 6 digits after the decimal. Enter on SPF-100, Schedule A, line 9...			•

PART 2 – MOTOR CARRIER FACTOR (§11-24-7a)
VEHICLE MILEAGE – Enter column 3 on Form SPF-100, Schedule A, line 9.

Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits) Column 1 divided by Column 2
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PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b)
GROSS RECEIPTS – Enter Column 3 on SPF-100, Schedule A, Line 9.

Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits) Column 1 divided by Column 2
.00	.00	•

B 5 4 2 0 1 7 0 9 W