

**WV/CNF-120APT ALLOCATION AND APPORTIONMENT
FOR MULTISTATE BUSINESSES**

2010

REV 08-10

FEIN _____

This form is used by corporations that are subject to tax in more than one state to allocate and apportion their income and/or capital to the State of West Virginia. Complete and attach to Form WV/CNF-120. See instructions and information for Schedule A and Schedule B, Part 1, 2, & 3.

SCHEDULE A 1 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. Nonbusiness income/loss - Sum of Lines 1 through 7, Column 3. Enter Column 3 on Form WV/CNF-120, Schedule B, Line 9.....			.00

SCHEDULE A 2 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

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SCHEDULE A 2 WEST VIRGINIA - ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (11-24-7)

	Column 3- NET INCOME
8. Nonbusiness income/loss - Sum of Lines 1 through 7, Column 3.....	.00
9. 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 a prior year.....	.00
12. Net nonbusiness income/loss allocated to West Virginia - Sum of Lines 8 through 11, Column 3. Enter on Form WV/CNF-120, Schedule B, Line 13.....	.00

SCHEDULE B APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES/PARTNERSHIPS (11-24-7, AND 11-23-5)

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.

PART 1 - REGULAR FACTOR	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction
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 Form WV/CNF-120, Schedule A, Line 11 and on Form WV/CNF-120, Schedule B, Line 11.....			•

PART 2 - MOTOR CARRIER FACTOR (11-24-7a)
VEHICLE MILEAGE -Use for Corporate Income Tax only. Use Part 1 for Franchise Tax. Enter Column 3 on Form WV/CNF-120, Schedule B, Line 11

Column 1 West Virginia	Column 2 Everywhere	Column 3 - Decimal Fraction (round to six (6) decimal places)
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PART 3 - FINANCIAL ORGANIZATION FACTOR (11-24-7b and 11-23-5a)
GROSS RECEIPTS - Enter Column 3 on Form WV/CNF-120, Schedule A, Line 11 and on Form WV/CNF-120, Schedule B, Line 11

Column 1 West Virginia	Column 2 Everywhere	Column 3 - Decimal Fraction (round to six (6) decimal places)
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