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 CNF-120. See instructions for information on Schedule A1, A2, and B, Part 1, 2, & 3.

### SCHEDULE A1 EVERYWHERE

**ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (§11-24-7)**

<table>
<thead>
<tr>
<th>Types of allocable income</th>
<th>Column 1 GROSS INCOME</th>
<th>Column 2 RELATED EXPENSES</th>
<th>Column 3 NET INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Rents</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>2. Royalties</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>3. Capital gains/losses</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>4. Interest</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>5. Dividends</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>6. Patent/copyright royalties</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>7. Gain – sale of natural resources (IRC Sec. 631 (a)(b))</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>8. Nonbusiness income/loss – Sum of lines 1 through 7, column 3</td>
<td>.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### SCHEDULE A2 WEST VIRGINIA

**ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (§11-24-7)**

<table>
<thead>
<tr>
<th>Types of allocable income</th>
<th>Column 1 GROSS INCOME</th>
<th>Column 2 RELATED EXPENSES</th>
<th>Column 3 NET INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Rents</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>2. Royalties</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>3. Capital gains/losses</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>4. Interest</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>5. Dividends</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>6. Patent/copyright royalties</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>7. Gain – sale of natural resources (IRC Sec. 631 (a)(b))</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>8. Nonbusiness income/loss (sum of lines 1 through 7 of column 3)</td>
<td>.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Less cost of West Virginia water/air pollution control facilities this year</td>
<td>.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Federal depreciation/amortization on those facilities this year</td>
<td>.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Federal depreciation/amortization on such facilities expensed in prior year</td>
<td>.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. Net nonbusiness income/loss allocated to West Virginia (sum of lines 8 through 11, column 3)</td>
<td>.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**SCHEDULE B**

APPORTIONMENT FACTORS FOR MULTISTATE BUSINESS/PARTNERSHIPS (§11-24-7 & 11-23-5)

**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.

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3 - Decimal Fraction (6 digits)</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Virginia</td>
<td>Everywhere</td>
<td></td>
</tr>
<tr>
<td>1. Total Property</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>2. Total Payroll</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>3. Total Sales</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>4. Sales to purchasers in a state where you are not taxable</td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>5. Adjusted Sales</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>6. Adjusted Sales (enter line 5 again)</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>7. TOTAL: Add Column 3, Lines 1, 2, 5, and 6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>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 CNF-120, line 12 and on CNF-120 Schedule A, line 11</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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 CNF-120 line 12.

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3 - Decimal Fraction (6 digits)</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Virginia</td>
<td>Everywhere</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>•</td>
</tr>
</tbody>
</table>

**PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b and 11-23-5a)**

GROSS RECEIPTS – Enter Column 3 on CNF-120, line 12 and on CNF-120 Schedule A, Line 11.

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3 - Decimal Fraction (6 digits)</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Virginia</td>
<td>Everywhere</td>
<td>.00</td>
</tr>
</tbody>
</table>