

(Only use the UB forms & schedules when filing a combined report)

MEMBER NAME

UNITARY 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 for each corporation and retain for your records.**

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**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. Nonbusiness income/loss – Sum of lines 1 through 7, column 3. Enter this amount on line 7 of the Corporate Net Income Tax Tab of the UB-4CR for each corporation.....			.00

**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. Nonbusiness income/loss (Sum of lines 1 through 7, 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 a prior year.....			.00
12. Net nonbusiness income/loss allocated to West Virginia – Sum of lines 8 through 11, column 3. Enter this amount on line 13 of the Corporate Net Income Tax Tab of the UB-4CR for each corporation.....			.00

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**SCHEDULE B1 APPORTIONMENT FACTORS FOR MULTISTATE BUSINESSES (§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.

<b>PART 1 REGULAR FACTOR</b>	Column 1 West Virginia	Column 2 Combined Group 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 lines 1, 2, 5, and 6 of column 3.....			•
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, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 and on Form CNF-120, Schedule UB-4CR, Capital Tab line 20 for each corporation.....			•

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

**VEHICLE MILEAGE** – Use to figure the apportionment factor for Corporate Net Income Tax. Use part 1 to figure the apportionment factor for Business Capital Calculation. Enter column 3 on CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 for EACH corporation.

Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
		•

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

**GROSS RECEIPTS** – Enter column 3 on Form CNF-120, Schedule UB-4CR, Corporate Net Income Tax Tab, line 11 and on Form CNF-120, Schedule UB-4CR Business Capital Tab, line 20 for EACH corporation.

Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
.00	.00	•

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**SCHEDULE B2 APPORTIONMENT FACTORS FOR NON-UNITARY MULTISTATE BUSINESSES INCOME**  
(§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.

<b>PART 1 REGULAR FACTOR</b>	Column 1 West Virginia	Column 2 Combined Group 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 lines 1, 2, 5, and 6 of column 3.....			•
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, Schedule UB-4CR, Corporate Tab, line 11 and on Form CNF-120, Schedule UB-4CR Capital Tab, line 20 for each corporation.....			•
9. Total non-unitary business income everywhere.....			.00
10. Non-unitary business income apportioned to West Virginia (line 9 multiplied by line 8).....			.00

**PART 2 – MOTOR CARRIER FACTOR** (§11-24-7a)  
**VEHICLE MILEAGE** – Use to figure the apportionment factor for Corporate Income Tax. Use part 1 to figure the apportionment factor for Business Capital Calculation. Enter column 3 on CNF-120, Schedule UB-4CR Corporate tab, line 11 for EACH corporation.

	Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
1			•
2	Total non-unitary business income everywhere.....		.00
3	Non-unitary business income apportioned to West Virginia (line 2 multiplied by line 1).....		.00

**PART 3 – FINANCIAL ORGANIZATION FACTOR** (§11-24-7b and §11-23-5a)  
**GROSS RECEIPTS** – Enter column 3 on Form CNF-120, Schedule UB-4CR Corporate tab, line 11 and on Form CNF-120, Schedule UB-4CR Capital tab, line 20 for EACH corporation.

	Column 1 West Virginia	Column 2 Combined Group Everywhere	Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)
1	.00	.00	•
2	Total non-unitary business income everywhere.....		.00
3	Non-unitary business income apportioned to West Virginia (line 2 multiplied by line 1).....		.00

Allowance for Governmental Obligations/Obligations  
 Secured by Residential Property (§11-24-6(f))

**2015**

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**Schedule C**  
**Allowance for Governmental Obligations/Obligations Secured by Residential Property (§11-24-6(f))**

**AVERAGE MONTHLY BALANCE**

1. Federal obligations and securities.....	1	.00
2. Obligations of West Virginia and any political subdivision of West Virginia.....	2	.00
3. Investments or loans primarily secured by mortgages or deeds of trusts on residential property located in West Virginia.....	3	.00
4. Loans primarily secured by a lien or security agreement on a mobile home or double-wide located in West Virginia.....	4	.00
5. TOTAL (Add lines 1 through 4).....	5	.00
6. Total assets as shown on Schedule L, Federal Form 1120 or 1120A.....	6	.00
7. Divide line 5 by line 6 (round to six (6) decimal places).....	7	•
8. Adjusted income (UB-4CR line 1 plus line 3 minus line 5, plus UB-4APT Schedule A2, line 9, 10, & 11).....	8	.00
9. ALLOWANCE (line 7 multiplied by line 8, disregard sign) Enter here and on UB-4CR, line 4i.....	9	.00