

NAME

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 this summary for the Unitary Group and submit as part of your return.

**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>	<b>Column 1 West Virginia</b>	<b>Column 2 Combined Group Everywhere</b>	<b>Column 3 Decimal Fraction</b>
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. Must match apportionment factor shown on UB-2, columns 1 & 2, line 20 and UB-3, column 1, line 11.....			•

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

**VEHICLE MILEAGE** – Use part 1 to figure the apportionment factor for Business Capital Calculation. Must match apportionment factor shown on UB-3, column 2, line 11.

<b>Column 1 West Virginia</b>	<b>Column 2 Combined Group Everywhere</b>	<b>Column 3 Decimal Fraction (divide column 1 by column 2 and round to six [6] decimal places)</b>
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**PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b and §11-23-5a)**

**GROSS RECEIPTS** – Must match apportionment factors on UB-2, column 3, line 20 and UB-3, column 3, line 11.

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

