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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 and/or capital 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



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**FAILURE TO COMPLETE SPF-100APT
SCHEDULE B WILL RESULT IN 100%
APPORTIONMENT TO WEST VIRGINIA**

**SCHEDULE B
APPORTIONMENT FACTORS FOR MULTISTATE S CORPORATIONS /PARTNERSHIPS (§11-24-7, & 11-23-5)**

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 and on SPF-100, Schedule B line 15.....			•

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

VEHICLE MILEAGE – Use for Corporate Income Tax ONLY. Use Part 1 for Capital Calculation. 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 and 11-23-5a)

GROSS RECEIPTS – Enter Column 3 on SPF-100, Schedule A, Line 9 and on SPF-100 Schedule B, Line 15.

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

