SPF-100APT REV 8-11

Allocation and Apportionment for Multistate Businesses



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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 SPF-100. See instructions and information for Schedule A and Schedule B, Part 1, 2, & 3)

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		

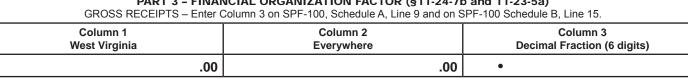
8. Nonbusiness income/loss – Sum of lines 1 through 7, column 3. Enter column 3 on SPF-100 Sch. A Line 7.....

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 lir	.00					
9. Less cost of West Virginia water/air	.00					
10. Federal depreciation/amortization of	.00					
11. Federal depreciation/amortization c	.00					
12. Net nonbusiness income/loss allo SPF-100, Schedule A, line 11)	.00					



FAILURE TO COMPLETE SCHEDULE B WILL RESULT IN 100% APPORTIONMENT TO WEST VIRGINIA

APPORTIONMENT FACT	SCHEDUL ORS FOR MULTISTATE BUS		S (§11-24-7, & 11-23-5)	
	PART 1 - REGULA		··· ·	
	lumn 2 and enter six (6) digit decimal i umn 2 – line 3 less line 4. Divide colum		6) digit decimal in column 3.	
	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)	
I. Total Property	.00	.00		
2. Total Payroll	.00	.00		
3. Total Sales	.00	.00		
 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			
B. APPORTIONMENT FACTOR – Line zero in Column 2, lines 1, 2, 5, and 6 line 9 and on SPF-100, Schedule B	•			
VEHICLE MILEAGE – Use for Corp	PART 2 - MOTOR CARRIER orate Income Tax ONLY. Use Part 1 for Fi		orm SPF-100, Schedule A, line 9.	
Column 1 West Virginia	Column 2 Everywhei		Column 3 Decimal Fraction (6 digits)	
		•		
	3 - FINANCIAL ORGANIZATION FA			
Column 1	Column 2	2	Column 3	





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