PTE-100APT Form PTE-100 W

## ALLOCATION AND APPORTIONMENT FOR MULTISTATE BUSINESSES



EIN	portion their income instructions for infor	to the State of West Virginia. Com mation on APT Schedules A1, A2,	more than one state to allocate and a nplete and attach to Form PTE-100. S and B, Part 1, 2, & 3.
ALLOCATION OF N	APT SCHEDULE A1 ONBUSINESS INCOME F	I EVERYWHERE OR MULTISTATE BUSINESS	SES (§11-24-7)
TYPES OF ALLOCABLE INCOME	Column 1 GROSS INCOME	Column 2 RELATED EXPENSES	Column 3 NET INCOME
1. Rents	.00		.0
2. Develting	.00		.0
2. Royalties	.00		.0
3. Capital gains/losses	.00	.0	0.
4. Interest	.00	.(	.0
5. Dividends	.00	.0	.0
6. Patent/copyright royalties	.00	.0	.0
7 Gain – sale of natural resources (IRC Sec. 631 (a)(b))	.00		.0
B. Income from nonunitary sources			
reported on the schedule K-1			.0
<sup>9.</sup> Sum of lines 1 through 8, of Column 3. En			
ALLOCATION OF N		OR MULTISTATE BUSINES	
TYPES OF ALLOCABLE INCOME	Column 1 GROSS INCOME	Column 2 RELATED EXPENSES	Column 3 NET INCOME
I. Rents	.00	.0	.0
2. Royalties	.00	.0	.0
3. Capital gains/losses	.00	.0	.0
I. Interest	.00		.0
5. Dividends	.00		.0
<ol> <li>Patent/copyright royalties</li> <li>Gain – sale of natural resources</li> </ol>	.00		0.
(IRC Sec. 631 (a)(b))	.00		.0
3. Income from nonunitary sources reported on the schedule K-1			.0
Net nonbusiness income/loss allocated to Sum of lines 1 through 8, Column 3. Enter	West Virginia	12	0
	OIT FTE-100 Schedule A, Line	12	

FEIN     FAILURE TO COMPLETE PIE-1002FT, SCHEDULE B APPORTIONMENT FACTORS FOR MULTISATE SCHEDULE B Builder APTE-100, Schedule A, line 10     Column 1       Column 1 West Virginia     Column 2 (Column 1)     Column 2 (Column 3) Decimal Fraction (6 digit Berline Fraction (6 digit Berlin	(PTE-100APT)	w						
IN 100% APPORTIONMENT TO WV         APT SCHEDULE B         APPORTIONMENT FACTORS FOR MULTISTATE S CORPORATIONS/PARTNERSHIPS (§11-24-7)         PART 1 - REGULAR FACTOR         Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.         Column 1       Column 2       Column 3         Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.       Column 1       Column 3         Decimal Fraction (6 digit         SALES       Column 1       Column 3         Decimal Fraction (6 digit         PART 2 - MOTOR CARRIER FACTOR (§11-24-7A)         Vide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.         Ter on PTE-100, Schedule A, line 10         VEHICLE MILEAGE       Column 1         VEHICLE MILEAGE         VEHICLE MILEAGE         VEHICLE MILEAGE       Column 1         Column 1       Column 2         Column 1         Column 1       Column 2       Column 3       Decimal Fraction (6 digit         VEHICLE MILEAGE <th colspan<="" th=""><th>FEIN</th><th></th><th></th><th></th><th></th><th></th><th></th></th>	<th>FEIN</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	FEIN						
APT SCHEDULE B APPORTIONMENT FACTORS FOR MULTISTATE S CORPORATIONS/PARTNERSHIPS (§11-24-7) PART 1 - REGULAR FACTOR Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Enter on PTE-100, Schedule A, line 10 Column 1 SALES Decimal Fraction (6 digit Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 column 3. Inter on PTE-100, Schedule A, line 10 Column 1 by Column 2 column 3. Inte								
APPORTIONMENT FACTORS FOR MULTISTATE S CORPORATIONS/PARTNERSHIPS (§11-24-7) PART 1 - REGULAR FACTOR Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  PART 2 - MOTOR CARRIER FACTOR (§11-24-7A)  ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)  ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)  ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  Column 1 Column 2 Column 3  PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)  ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  Column 1 Column 2 Column 3  PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)  ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Ther on PTE-100, Schedule A, line 10  Column 1 by Column 2 by Column 3  Column 1 by Column 2 by Column 4  Column 1 by Column 4  Column 1 by Column 5  Column 5  Column 1 by Column 6  Co						DNMEN	IT TO WV	
PART 1 - REGULAR FACTOR         Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.         Enter on PTE-100, Schedule A, line 10         Column 1       Column 2         SALES         Oo       .00         PART 2 - MOTOR CARRIER FACTOR (§11-24-7A)         Vide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.         Iter on PTE-100, Schedule A, line 10         VEHICLE MILEAGE         PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)         Vide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.         Ter on PTE-100, Schedule A, line 10         Column 1         Column 1         Column 2         Column 3         West Virginia         Everywhere         Decimal Fraction (6 digit         .         Column 1         Column 2         Column 3         Decimal Fraction (6 digit         .         VEHICLE MILEAGE         VEHICLE MILEAGE         Column 1         Column 2         Column 3         Decimal Fraction (6 digit         Column 1       Column 2         Column 1       Column 2         West Virginia       Eve	APPORTIONM	ENT FACTOR				NERSHI	PS (§11-24-7)	
Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Enter on PTE-100, Schedule A, line 10  Column 1 Column 1 Column 2 Column 2 Decimal Fraction (6 digit 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
Enter on PTE-100, Schedule A, line 10  Column 1 VehicLe MiLeAGE  Column 2 Column 3 VehicLe MiLeAGE  Column 1 VehicLe MiLeAGE  Column 1 VehicLe MiLeAGE  Column 1 Column 2 Column 3 VehicLe MiLeAGE  Column 1 Column 4 VehicLe MiLeAGE  Column 5 Column 4 VehicLe MiLeAGE  Column 5 Column 5 Column 6 Column 6 Column 6 Column 7 Column			PARI 1 - KE	GULAR	ACTOR			
SALES       Column 1 West Virginia       Column 2 Everywhere       Column 3 Decimal Fraction (6 digit         PART 2 - MOTOR CARRIER FACTOR (§11-24-7A)         Ventice of the second of the s	Divide Column 1 by Column 2 a	nd enter six (6)	digit decimal in Colun	ın 3.				
SALES     West Virginia     Everywhere     Decimal Fraction (6 digit       .00     .00     .00     .00     .00       PART 2 - MOTOR CARRIER FACTOR (§11-24-7A)       Vide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10       VEHICLE MILEAGE     Column 1 West Virginia     Column 2 Everywhere     Column 3 Decimal Fraction (6 digit       PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)       Vide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10     Column 1     Column 1       Column 1     Column 2     Column 3       PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)       Vide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10     Column 1     Column 2     Column 3       GROSS RECEIPTS			Column 1		Column 2		Column 3	
.00       .00         PART 2 - MOTOR CARRIER FACTOR (§11-24-7A)         ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.         ter on PTE-100, Schedule A, line 10         VEHICLE MILEAGE         VEHICLE MILEAGE         PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)         ivide Column 1         Column 3         Decimal Fraction (6 digit         VEHICLE MILEAGE         VEHICLE MILEAGE         Oclumn 1         Column 2         Column 3         Decimal Fraction (6 digit         VEHICLE MILEAGE         Oclumn 1         VEHICLE MILEAGE         Oclumn 1         VEHICLE MILEAGE         Oclumn 1         Oclumn 2         Column 3         Decimal Fraction (6 digit         Vehicle Column 1         Column 1         Column 1         Column 1         Column 1         Oclumn 3 <td colsp<="" td=""><td>SALES</td><td></td><td></td><td></td><td></td><td></td><td></td></td>	<td>SALES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	SALES						
PART 2 - MOTOR CARRIER FACTOR (§11-24-7A)         ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.         Neter on PTE-100, Schedule A, line 10         Column 1       Column 2       Column 3         VEHICLE MILEAGE       Column 1       Column 2       Column 3         PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)         ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.         Neter on PTE-100, Schedule A, line 10         Column 1       Column 2       Column 3         Mest Virginia         Schedule A, line 10         Column 1         Column 1         Column 3.         Mest Virginia	SALES			00		00		
ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10  Column 1 Column 2 Column 2 Column 3 Decimal Fraction (6 digit VEHICLE MILEAGE  PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)  Ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10  Column 1 Column 1 Column 2 Column 1 Column 2 Column 1 Column 2 Column 3 Decimal Fraction (6 digit Column 4 Column 4 Column 5 Column 5 Column 6 Column 6 Column 6 Column 7 C				.00		.00		
ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. hter on PTE-100, Schedule A, line 10  Column 1 Column 2 Column 2 Column 3 West Virginia Everywhere Decimal Fraction (6 digit  PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)  ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.  hter on PTE-100, Schedule A, line 10  Column 1 Column 1 Column 2 Column 1 Column 2 Column 1 Column 2 Column 6 Column 1 Column 2 Column 6 Column 6 Column 1 Column 6 Column 6 Column 1 Column 7 C								
ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10  Column 1 Column 2 Column 2 Column 3 Decimal Fraction (6 digit VEHICLE MILEAGE  PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)  Ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. Inter on PTE-100, Schedule A, line 10  Column 1 Column 1 Column 2 Column 1 Column 2 Column 1 Column 2 Column 3 Decimal Fraction (6 digit Column 4 Column 4 Column 5 Column 5 Column 6 Column 6 Column 6 Column 7 C		DADT 2			CTOB (644-24-	70)		
Inter on PTE-100, Schedule A, line 10       Column 1       Column 2       Column 3         VEHICLE MILEAGE       West Virginia       Everywhere       Decimal Fraction (6 digit         PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)       .       .         ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.       .       .         nter on PTE-100, Schedule A, line 10       Column 1       Column 2       Column 3         Mest Virginia       Everywhere       Decimal Fraction (6 digit         Column 1       Column 2       Column 3         Mest Virginia       Everywhere       Decimal Fraction (6 digit		PARI 2			CTOR (911-24-	<i>(</i> A)		
Column 1       Column 2       Column 3         VEHICLE MILEAGE       West Virginia       Everywhere       Decimal Fraction (6 digit         PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)       .       .         ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.       .       .         nter on PTE-100, Schedule A, line 10       Column 1       Column 2       Column 3         GROSS RECEIPTS       Column 1       Column 2       Column 3	vide Column 1 by Column 2 an	d enter six (6) d	ligit decimal in Columi	n 3.				
West Virginia       Everywhere       Decimal Fraction (6 digit         West Virginia       Everywhere       Decimal Fraction (6 digit         PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)       .         ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.       .         nter on PTE-100, Schedule A, line 10       Column 1       Column 2         GROSS RECEIPTS       Column 1       Everywhere       Decimal Fraction (6 digit	iter on PIE-100, Schedule A, lin	ne 10			O a luma in O			
VEHICLE MILEAGE       -         PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)         ivide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.         nter on PTE-100, Schedule A, line 10         Column 1       Column 2         Column 1       Column 2         GROSS RECEIPTS       Column 1								
PART 3 - FINANCIAL ORGANIZATION FACTOR (§11-24-7B)         ivide Column 2 and enter six (6) digit decimal in Column 3.         nter on PTE-100, Schedule A, line 10         Column 1       Column 2       Column 3         GROSS RECEIPTS	VEHICLE MILEAGE							
vide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. hter on PTE-100, Schedule A, line 10  Column 1 Column 2 Column 3 West Virginia Everywhere Decimal Fraction (6 digit							•	
vide Column 1 by Column 2 and enter six (6) digit decimal in Column 3. ter on PTE-100, Schedule A, line 10 Column 1 Column 2 Column 3 GROSS RECEIPTS GROSS RECEIPTS								
	vide Column 1 by Column 2 an	ıd enter six (6) d	ligit decimal in Columi			1-24-7		
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1		Column 2	11-24-7	Column 3	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
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	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	
	vide Column 1 by Column 2 an hter on PTE-100, Schedule A, lir	ıd enter six (6) d	igit decimal in Columi Column 1	13.	Column 2		Column 3 Decimal Fraction (6 dig	