

(CIT-120APT) W

FEIN

**FAILURE TO COMPLETE CIT-120APT,
SCHEDULE B WILL RESULT IN
100% APPORTIONMENT TO WEST VIRGINIA**

**APT SCHEDULE B
APPORTIONMENT FACTORS FOR MULTISTATE BUSINESS (§11-24-7)**

PART 1 – REGULAR FACTOR

Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.
Enter Column 3 on Form CIT-120, Schedule 2, line 7

SALES	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
	.00	.00	.

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

Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.
Enter Column 3 on Form CIT-120, Schedule 2, line 7

VEHICLE MILEAGE	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
			.

PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7B)

Divide Column 1 by Column 2 and enter six (6) digit decimal in Column 3.
Enter Column 3 on CIT-120, Schedule 2, line 7.

GROSS RECEIPTS	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
	.00	.00	.



B 3 0 2 0 2 5 1 0 W