

(PTE-100APT)

W

FEIN

**FAILURE TO COMPLETE  
PTE-100APT, SCHEDULE B WILL RESULT  
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.  
Enter on PTE-100, Schedule A, line 10

| SALES | Column 1<br>West Virginia | Column 2<br>Everywhere | Column 3<br>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 on PTE-100, Schedule A, line 10

| VEHICLE MILEAGE | Column 1<br>West Virginia | Column 2<br>Everywhere | Column 3<br>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 on PTE-100, Schedule A, line 10

| GROSS RECEIPTS | Column 1<br>West Virginia | Column 2<br>Everywhere | Column 3<br>Decimal Fraction (6 digits) |
|----------------|---------------------------|------------------------|-----------------------------------------|
|                | .00                       | .00                    | .                                       |

