

1. Income/Loss: S Corporation use Federal Form 1120S; Partnership use Federal Form 1065 1 .00
2. Other income: S Corporation use Federal Form 1120S, Schedule K;
Partnership use Federal Form 1065, Schedule K 2 .00
3. Other expenses/deductions: S Corporation use Federal Form 1120S, Schedule K; Partnership
use Federal Form 1065, Schedule K..... 3 .00
4. **TOTAL FEDERAL INCOME:** Add lines 1 and 2 minus line 3 – Attach federal return 4 .00
5. Modifications Increasing Federal Income (Schedule B, Line 6)..... 5 .00
6. Modifications decreasing Federal Income (Schedule B, Line 12)..... 6 .00
7. Modified Federal S Corporation/Partnership income (sum of lines 4 plus line 5 minus line 6).....
Wholly WV Entity go to line 13. Multistate Entity continue to line 8. 7 .00
8. Total nonbusiness income allocated everywhere from Form PTE-100APT, Schedule A1, Column 3, Line 9 8 .00
9. Income subject to apportionment (line 7 less line 8)..... 9 .00

10. West Virginia apportionment factor (Round to 6 decimal places)
from PTE-100APT Schedule B, Part 1, Column 3; or,
if applicable, from PTE-100APT Schedule B, Part 2, Column 3;
or PTE-100APT Schedule B, Part 3, Column 3.....

10 .

11. Multistate S Corporation/Partnership's apportioned income (line 9 multiplied by line 10)..... 11 .00
12. Nonbusiness income allocated to West Virginia. From Form PTE-100APT, Schedule A2, line 9 .. 12 .00
13. West Virginia income (wholly WV entities enter amount from line 7; multistate entities add lines
11 and line 12). **You must complete Schedule SP**..... 13 .00

