SPF-100APT

ALLOCATION AND APPORTIONMENT FOR MULTISTATE BUSINESSES 2018

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This form is used by entities that are subject to tax in more than one state to allocate and apportion their income to the State of West Virginia. Complete and attach to Form SPF-100. See instructions for information on APT Schedules A1, A2, and B, Part 1, 2, & 3.

Instructions for information on APT Schedules A1, A2, and B, Part 1, 2, & 3.			
APT 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
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. Income from nonunitary sources reported on the schedule K-1			.00
9. Nonbusiness income/loss Sum of lines 1 through 8, of column 3.	Enter total of Column on SPF-100 S	chedule A, Line 8	.00

APT 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. Income from nonunitary sources reported on the schedule K-1			.00
9. Net nonbusiness income/loss allocated to West Virginia Sum of lines 1 through 8, column 3. Enter on SPF-100 Schedule A, Line 12			.00



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FAILURE TO COMPLETE SPF-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

LINES 1 & 2: Divide Column 1 by Column 2 and enter six (6) digit decimal in column 3.

LINE 5: Column 1 – Enter line 3. Column 2 – line 3 less line 4. Divide column 1 by column 2 and enter six (6) digit decimal in column 3.

	Column 1 West Virginia	Column 2 Everywhere	Column 3 Decimal Fraction (6 digits)
1. 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		
 APPORTIONMENT FACTOR – Line 7 of zero in column 2, lines 1, 2, 5, and 6. Enter 	divided by the number 4, reduced by t six (6) digits after the decimal. Enter or	the number of factors showing a SPF-100, Schedule A, line 10	

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 SPF-100, Schedule A, line 10			
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 on SPF-100, Schedule A, line 10				
GROSS RECEIPTS	Column 1 West Virginia	Column 2 Everywhere		Column 3 Decimal Fraction (6 digits)
	.00		.00	

