

FEIN

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

**SCHEDULE A1 EVERYWHERE  
ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (§11-24-7)**

| Types of allocable income   | Column 1<br>GROSS INCOME | Column 2<br>RELATED EXPENSES | Column 3<br>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<br>(IRC Sec. 631 (a)(b)).....   | .00                      | .00                          | .00                    |
| 8. Nonbusiness income/loss – Sum of lines 1 through 7, column 3. Enter column 3 on SPF-100 Sch. A Line 7..... |                          |                              | .00                    |

**SCHEDULE A2 WEST VIRGINIA  
ALLOCATION OF NONBUSINESS INCOME FOR MULTISTATE BUSINESSES (§11-24-7)**

| Types of allocable income  | Column 1<br>GROSS INCOME | Column 2<br>RELATED EXPENSES | Column 3<br>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<br>(IRC Sec. 631 (a)(b)).....  | .00                      | .00                          | .00                    |
| 8. Nonbusiness income/loss (sum of lines 1 through 7 of column 3).....   |                          |                              | .00                    |
| 9. Less cost of West Virginia water/air pollution control facilities this year.....  |                          |                              | .00                    |
| 10. Federal depreciation/amortization on those facilities this year.....   |                          |                              | .00                    |
| 11. Federal depreciation/amortization on such facilities expensed in prior year.....   |                          |                              | .00                    |
| 12. Net nonbusiness income/loss allocated to West Virginia (sum of lines 8 through 11, column 3. Enter on SPF-100, Schedule A, line 11)..... |                          |                              | .00                    |



FEIN

W

**FAILURE TO COMPLETE SCHEDULE B  
WILL RESULT IN 100% APPORTIONMENT TO  
WEST VIRGINIA**

**SCHEDULE B  
APPORTIONMENT FACTORS FOR MULTISTATE BUSINESS/PARTNERSHIPS (§11-24-7, & 11-23-5)**

**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<br>West Virginia | Column 2<br>Everywhere | Column 3<br>Decimal Fraction (6 digits) |
|---|---------------------------|------------------------|---|
| 1. Total Property.....  | .00                       | .00                    |   |
| 2. Total Payroll.....   | .00                       | .00                    |   |
| 3. Total Sales.....   | .00                       | .00                    |   |
| 4. Sales to purchasers in a state<br>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.....   |                           |                        |   |
| 8. APPORTIONMENT FACTOR – Line 7 divided by the number 4, reduced by the number of factors showing<br>zero in Column 2, lines 1, 2, 5, and 6. Enter six (6) digits after the decimal. Enter on SPF-100, Schedule A,<br>line 9 and on SPF-100, Schedule B line 15..... |                           |                        | .                                       |

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

VEHICLE MILEAGE – Use for Corporate Income Tax ONLY. Use Part 1 for Franchise Tax. Enter column 3 on Form SPF-100, Schedule A, line 9.

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

**PART 3 – FINANCIAL ORGANIZATION FACTOR (§11-24-7b and 11-23-5a)**

GROSS RECEIPTS – Enter Column 3 on SPF-100, Schedule A, Line 9 and on SPF-100 Schedule B, Line 15.

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

