

FEIN \_\_\_\_\_ This form is used by corporations 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 CIT-120. See 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
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-1C.....			.00
9. Nonbusiness income/loss – Sum of lines 1 through 8, of Column 3. Enter total of Column 3 on Schedule 2, line 5			.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-1C.....			.00
9. Nonbusiness income/loss – Sum of lines 1 through 8, of Column 3. ....			.00
10. Less cost of West Virginia water/air pollution control facilities this year.....			.00
11. Federal depreciation/amortization on those facilities this year.....			.00
12. Federal depreciation/amortization on such facilities expensed in prior year.....			.00
13. Net nonbusiness income/loss allocated to West Virginia (sum of lines 9 through 12, Column 3. Enter on Schedule 2, Line 9)			.00



(CIT-120APT) W

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**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



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