

Income/Loss Modifications to Federal Pass-Through Income

2018

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 10).....	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 SPF-100APT, Schedule A-1, 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 SPF-100APT Schedule B, Part 1, line 8; or, if applicable, from SPF-100APT Schedule B, Part 2, Column 3; or SPF-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 SPF-100APT, Schedule A-2, 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

