2018 Virginia Schedule 500A
Corporation Allocation and Apportionment of Income

Name	FEIN

Check if you are – ☐ Filing a consolidated or combined return.

☐ A certified company conducting business in certain disadvantaged localities electing to use a modified apportionment method (enclose Schedule 500AP).

Section A – Apportionment Method

1. **Motor Carrier Mileage Factor** .... ☐
   If an exception applies, check the applicable box below.

   Exception 1 ☐   **Exception 2** ☐

2. **Financial Corporation Cost of Performance Factor** .... ☐

3. **Construction Corporation Completed Contract Basis Sales Factor** .... ☐

4. **Railway Company Revenue Car Miles** .... ☐

5. **Retail Company Apportionment** .... ☐

6. **Manufacturer's Modified Apportionment Method Sales Factor** .... ☐

   (a) Enter beginning date of election year _____/_____/_____

   (b) Wage and employment certification required each year: Check to certify that the average weekly wages of the full-time employees is greater than the lower of the state or local average weekly wages for its industry, and that the average annual number of full-time employees of the manufacturing company is at least 90% of the base year employment. .... ☐

7. **Enterprise Data Center Operation** .... ☐

8. **Multi-Factor Formula with Double-Weighted Sales Factor** . ☐

Section B – Apportionment Computation

	Column A Total	Column B Virginia	Column C Percentage

1. **SINGLE FACTOR COMPUTATION**
   Motor Carriers, Financial Corporations, Construction Corporations, Railway Companies, Retail Companies, Manufacturers who elected the Modified Apportionment Method in Section A, and certain Enterprise Data Center Operations ....

	Column A Total	Column B Virginia	Column C Percentage
1	.00	.00	%
Property Factor: **2(a)**	.00	.00	%
Payroll Factor: **2(b)**	.00	.00	%
Sales Factor: **2(c)**	.00	.00	%

2. **MULTI-FACTOR COMPUTATION**

   (a) Property Factor: .... 2(a)

   (b) Payroll Factor: .... 2(b)

   (c) Sales Factor: .... 2(c)

   (d) Double-Weighted Sales Factor Apportionment: Multiply the sales factor from Line 2(c) by 2 .... **2(d)** ___ %

   (e) RESERVED FOR FUTURE USE .... **2(e)** ⨯

   (f) Sum of Percentages. Add Lines 2(a), 2(b), and 2(d)............................... **2(f)** ___ %

   (g) Multi-Factor Percentage (Double-Weighted Sales): Divide Line 2(f) by 4, reduced by the number of factors, if any, having no denominator. .... **2(g)** ___ %

3. **INCOME SUBJECT TO VIRGINIA TAX**

   (a) Virginia Taxable Income from Form 500, Line 7 .... **3(a)** .00

   (b) Total Dividends (total amount of allocable income)................................... **3(b)** .00

   (c) Nonapportionable Investment Function Income. Enter on Form 500, Line 8(c)................. **3(c)** .00

   (d) Add Lines 3(b) and 3(c)... **3(d)** .00

   (e) Nonapportionable Investment Function Loss. Enter on Form 500, Line 8(d)................... **3(e)** .00

   (f) Total Nonapportionable Income. Line 3(d) minus Line 3(e)................................ **3(f)** .00

   (g) Income Subject to Apportionment. Line 3(a) minus Line 3(f) .... **3(g)** .00

   (h) Income Apportioned to Virginia. Multiply the percentage from Line 1 or Line 2(g) by Line 3(g)............ **3(h)** .00

   (i) Dividends Allocated to Virginia. Portion of dividends reported on Line 3(b)................... **3(i)** .00

   (j) Income Subject to Virginia Tax. Add Lines 3(h) and 3(i). Enter on Form 500, Line 8(a) .... **3(j)** .00