

**2012 Virginia
Schedule 500A**

Multistate Corporation
Allocation And Apportionment Of Income



Name _____ Federal Employer ID Number _____

Check Here if Filing a Combined Return

Section A - Apportionable Method

- 1. **Multi-Factor Formula with Double-Weighted Sales Factor** (see instructions).....
- 2. **Manufacturer's Modified Apportionment Method Sales Factor** (see instructions for requirements).....
 - a. Enter Beginning Date of Election Year ____/____/____
 - b. Wage and Employment Certification Required each year:
Check to certify that the average weekly wage 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 a manufacturing company is at least 90 percent of the base year employment.....

- 3. **Motor Carrier Mileage Factor** (see instructions)
If an exception applies, check the applicable box below.
Exception 1 **Exception 2**
- 4. **Financial Corporation Cost of Performance Factor**.....
(see instructions)
- 5. **Construction Corporation Completed Contract Basis Sales Factor** (see instructions).....
- 6. **Railway Company Revenue Car Miles** (see instructions)
- 7. **Retail Company Apportionment** (see instructions)

Section B - Apportionable Percentage

- 1. **Motor Carriers, Financial Corporations, Construction Corporations and Railway Companies** (see instructions)
- 2. **Multifactor Computations**
 - a) Property Factor (see instructions)
 - b) Payroll Factor (see instructions)
 - c) Sales Factor (see instructions)
 - d) Standard Apportionment Sales Factor: Enter Sales Factor from Line 2(c) times 2. Sales factor is double weighted (see instructions)
 - e) Triple-Weighted Sales Factor Apportionment. Use this computation if you elected the Manufacturer's Modified Apportionment Method in Section A or if you are a Retail Company with a taxable year beginning on or after July 1, 2012. Enter the Sales Factor from Line 2(c) times 3. Sales factor is triple-weighted. (see instructions)
 - f) Sum of Percentages-If using a double-weighted sales factor, add Lines 2(a), 2(b) and 2(d). If using a triple-weighted sales factor, add Lines 2(a), 2(b) and Line 2(e).
 - g) Multifactor Percentage: Line 2(f) divided by the number 4 (double-weighted sales) or 5 (triple-weighted) reduced by the number of factors, if any, having no denominator

	TOTAL	VIRGINIA	PERCENTAGE
1. Motor Carriers, Financial Corporations, Construction Corporations and Railway Companies	_____00	_____00	_____%
2. Multifactor Computations			
a) Property Factor	_____00	_____00	_____%
b) Payroll Factor	_____00	_____00	_____%
c) Sales Factor	_____00	_____00	_____%
d) Standard Apportionment Sales Factor			_____%
e) Triple-Weighted Sales Factor Apportionment			_____%
f) Sum of Percentages			_____%
g) Multifactor Percentage			_____%

3. Income Subject to Virginia Tax

- a) Virginia Taxable Income from Form 500, Line 700
- b) Total Dividends (total amount of allocable income)00
- c) Nonapportionable Investment Function Income from Form 500, Line 8(c)00
- d) Add Lines 3(b) and 3(c).....00
- e) Nonapportionable Investment Function Loss from Form 500, Line 8(d)00
- f) Total Nonapportionable Income. Line 3(d) minus Line 3(e).....00
- g) Income Subject to Apportionment. Line 3(a) minus Line 3(f)00
- h) Income Apportioned to Virginia. (Multiply the percent from Line 1 or Line 2(g) by Line 3(g))00
- i) Dividends Allocated to Virginia: Portion of Dividends Reported on Line 3(b) (see instructions)00
- j) Income Subject to Virginia Tax. Add Lines 3(h) and 3(i) [Enter on Form 500, Line 8(a)].....00