

**2013 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

	TOTAL	VIRGINIA	PERCENTAGE
1. Motor Carriers, Financial Corporations, Construction Corporations and Railway Companies (see instructions).....	.00	.00	%
2. Multifactor Computations			
a) Property Factor (see instructions).....	.00	.00	%
b) Payroll Factor (see instructions).....	.00	.00	%
c) Sales Factor (see instructions).....	.00	.00	%
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 and your 2013 taxable year begins before July 1, 2013, or if you are a Retail Company. Enter the Sales Factor from Line 2(c) times 3. Sales factor is triple-weighted. (see instructions).....			%
f) Quadruple-Weighted Sales Factor Apportionment. Use this computation if you elected the Manufacturer's Modified Apportionment Method in Section A and your 2013 taxable year begins on or after July 1, 2013. Enter the Sales Factor from Line 2(c) times 4. Sales factor is quadruple-weighted. (see instructions).....			%
g) 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 2(e). If using a quadruple-weighted sales factor, add Lines 2(a), 2(b) and 2(f).....			%
h) Multifactor Percentage. Line 2(g) divided by the number 4 (double-weighted sales) or 5 (triple-weighted) or 6 (quadruple-weighted) reduced by the number of factors, if any, having no denominator.....			%

3. Income Subject to Virginia Tax

a) Virginia Taxable Income from Form 500, Line 7.....	.00
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 percentage from Line 1 or Line 2(h) 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