

**2014 Virginia  
Schedule 502A**

**MULTISTATE  
PASS-THROUGH ENTITY**  
Allocation and Apportionment of Income



Name \_\_\_\_\_

Federal Employer ID Number \_\_\_\_\_ Check Here if Filing a Unified Return

**Section A - Apportionable Method**

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

**Section B - Apportionable Percentage**

- 1. **Single Factor Computations:** Motor Carriers, Financial Companies, Construction Companies, Railway Companies, and Manufacturers who elected the Modified Apportionment Method in Section A with a taxable year beginning on or after July 1, 2014. (see instructions).....
- 2. **Multifactor Computations**
  - (a) Property Factor (see instructions)..... 2(a)
  - (b) Payroll Factor (see instructions)..... 2(b)
  - (c) Sales Factor (see instructions)..... 2(c)
  - (d) Standard (Double-Weighted) Sales Factor Apportionment: Multiply the sales factor from Line 2(c) times 2. (see instructions)..... 2(d)
  - (e) Triple-Weighted Sales Factor Apportionment. Use this computation if you are a Retail Company with a taxable year beginning before July 1, 2014. Multiply the Sales Factor from Line 2(c) by 3. (see instructions). .... 2(e)
  - (f) Quadruple-Weighted Sales Factor Apportionment. Use this computation if you elected the Manufacturer's Modified Apportionment Method in Section A with a taxable year beginning before July 1, 2014, or if you are a Retail Company with a taxable year beginning on or after July 1, 2014. Multiply the Sales Factor from Line 2(c) by 4. (see instructions)..... 2(f)
  - (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) .. 2(g)
  - (h) Multifactor Percentage. Divide Line 2(g) by 4 (for double-weighted sales) or 5 (for triple-weighted) or 6 (for quadruple-weighted sales), reduced by the number of factors, if any, having no denominator..... 2(h)

	TOTAL	VIRGINIA	PERCENTAGE
1.	.00	.00	%
2(a)	.00	.00	%
2(b)	.00	.00	%
2(c)	.00	.00	%
2(d)			%
2(e)			%
2(f)			%
2(g)			%
2(h)			%

**Section C - Allocable and Apportionable Income**

1. Total of Taxable Income Amounts from Form 502, Line 1 .....	1	.00
2. If commercial domicile is in Virginia, enter dividends received (Enter on Form 502, Line 4) .....	2	.00
3. If commercial domicile is not in Virginia:		
(a) Enter dividends received .....	3(a)	.00
(b) Enter nonapportionable investment function income .....	3(b)	.00
(c) Add Lines 3(a) and 3(b).....	3(c)	.00
(d) Enter nonapportionable investment function loss.....	3(d)	.00
(e) Allocable Income - Subtract Line 3(d) from Line 3(c). Enter the amount on Form 502, Line 5 .....	3(e)	.00
4. Apportionable Income - If domiciled in Virginia, subtract Line 2 from Line 1 If not domiciled in Virginia, subtract Line 3(e) from Line 1. Enter on Form 502, Line 6,.....	4	.00