

**2018 Virginia  
Schedule 502A**

**Pass-Through Entity  
Allocation and Apportionment of  
Income**



Name	FEIN
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Check if you are –  Filing a Unified Nonresident Individual Income Tax Return (Form 765).  
 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 Company Cost of Performance Factor**.....
- 3. **Construction Company Completed Contract Basis Sales Factor**.....
- 4. **Railway Company Revenue Car Miles** .....
- 5. **Retail Company Apportionment** .....

- 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% of the base year employment.....
- 7. **Enterprise Data Center Operation** .....
- 8. **Multi-Factor Formula with Double-Weighted Sales Factor**....

**Section B – Apportionment Percentage**

1. **Single Factor Computations**  
 Motor Carriers, Financial Companies, Construction Companies, Railway Companies, Retail Companies, Manufacturers that 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	%

- 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: Divide Line 2f by 4 ..... **2(g)**

.00	.00	%
.00	.00	%
.00	.00	%
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**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 here and 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 here and on Form 502, Line 5 ...	3(e)	.00
4. <b>Apportionable Income</b> – 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