

# 2016 Virginia Schedule 500A

# Multistate Corporation

Allocation and Apportionment of Income



Name \_\_\_\_\_

FEIN \_\_\_\_\_

Check Here if Filing a Consolidated or Combined Return

## 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

1 **Single Factor Computations:** Motor Carriers, Financial Corporations, Construction Corporations, Railway Companies, Retail Companies, and Manufacturers who elected the Modified Apportionment Method in Section A ..... 1

	TOTAL	VIRGINIA	PERCENTAGE
1	.00	.00	%

2 **Multifactor Computations**

- (a) Property Factor: ..... 2(a)
- (b) Payroll Factor: ..... 2(b)
- (c) Sales Factor: ..... 2(c)

2(a)	.00	.00	%
2(b)	.00	.00	%
2(c)	.00	.00	%

- (d) Standard (Double-Weighted) Sales Factor Apportionment Sales Factor: Multiply the sales factor from Line 2(c) by 2. 2(d)
- (e) Quadruple-Weighted Sales Factor Apportionment. If you are a corporation with an Enterprise Data Center that has entered into a Memorandum of Understanding with VEDP to make a new capital investment of at least \$150 million, use this computation for taxable years beginning on or after July 1, 2016 but before July 1, 2017. Multiply the Sales Factor from Line 2(c) by 4 ..... 2(e)
- (f) Sum of Percentages. If using a double-weighted sales factor, add Lines 2(a), 2(b) and 2(d). If using a quadruple-weighted sales factor, add Lines 2(a), 2(b) and 2(e) ..... 2(f)
- (g) Multifactor Percentage. Divide Line 2(f) by 4 (for double-weighted sales) or 6 (for quadruple-weighted sales), reduced by the number of factors, if any, having no denominator. .... 2(g)

2(d)			%
2(e)			%
2(f)			%
2(g)			%

3 **Income Subject to Virginia Tax**

- (a) Virginia Taxable Income from Form 500, Line 7 ..... 3(a)
- (b) Total Dividends (total amount of allocable income) ..... 3(b)
- (c) Nonapportionable Investment Function Income [Enter on Form 500, Line 8(c)] ..... 3(c)
- (d) Add Lines 3(b) and 3(c) ..... 3(d)
- (e) Nonapportionable Investment Function Loss [Enter on Form 500, Line 8(d)] ..... 3(e)
- (f) Total Nonapportionable Income. Line 3(d) minus Line 3(e) ..... 3(f)
- (g) Income Subject to Apportionment. Line 3(a) minus Line 3(f) ..... 3(g)
- (h) Income Apportioned to Virginia. [Multiply the percentage from Line 1 or Line 2(g) by Line 3(g)] ..... 3(h)
- (i) Dividends Allocated to Virginia. Portion of Dividends Reported on Line 3(b) ..... 3(i)
- (j) Income Subject to Virginia Tax. Add Lines 3(h) and 3(i) [Enter on Form 500, Line 8(a)] ..... 3(j)

3(a)		.00
3(b)		.00
3(c)		.00
3(d)		.00
3(e)		.00
3(f)		.00
3(g)		.00
3(h)		.00
3(i)		.00
3(j)		.00