2016 Virginia Schedule 502A

MULTISTATE PASS-THROUGH ENTITY

Allocation and Apportionment of Income

Name _____

FEIN _____

Check Here if Filing a Unified Return ..... ☐

Section A - Apportionable 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 percent of the base year employment ..... ☐

7. **Enterprise Data Center Operation** ..... ☐

8. **Multi-Factor Formula with Double-Weighted Sales Factor** ..... ☐

Section B - Apportionable Percentage

		TOTAL		VIRGINIA		PERCENTAGE	
1. **Single Factor Computations:** Motor Carriers, Financial Companies, Construction Companies, Railway Companies, Retail Companies, and Manufacturers that elected the Modified Apportionment Method in Section A.	1.		.00		.00		%
2. **Multifactor Computations**							
(a) Property Factor:	2(a)		.00		.00		%
(b) Payroll Factor:	2(b)		.00		.00		%
(c) Sales Factor:	2(c)		.00		.00		%
(d) Standard (Double-Weighted) Sales Factor Apportionment: Multiply the sales factor from Line 2(c) by 2.	2(d)						%
(e) Quadruple-Weighted Sales Factor Apportionment. If you are a taxpayer 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 2f 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)						%

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. **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