2018 Virginia Schedule 502A

Pass-Through Entity Allocation and Apportionment of Income



Name			FEIN	
Check if you are - Filing a Unified Nonresident Indivi A certified company conducting apportionment method. Enclose S	business in c	ertain disadvantag		g to use a modified
Section A – Apportionment Method				
Motor Carrier Mileage Factor If an exception applies, check the applicable box below		Manufacturer's Mo Sales Factor (See i	dified Apportionmern structions for require	nt Method ements)
Exception 1 Exception 2		. ,	g date of election year	
2. Financial Company Cost of Performance Factor		Check to certify full-time employed	ployment certification y that the average we byees is greater than verage weekly wages f	ekly wages of the the lower of the
3. Construction Company Completed Contract Basis Sales Factor		that the averag of the manufac	e annual number of fucturing company is at bloyment	III-time employees least 90% of the
4. Railway Company Revenue Car Miles			nter Operation	_
5. Retail Company Apportionment	8.	Multi-Factor Formula	a with Double-Weight	ed Sales Factor
Section B – Apportionment Percentage		Column A Total	Column B Virginia	Column C Percentage
Motor Carriers, Financial Companies, Construction Companies, Railway Companies, Retail R	anies, nment Center	.00	.00	%
2. Multi-Factor Computation				
(a) Property Factor:	2(a)	.00	.00	%
(b) Payroll Factor:	2(b)	.00	.00	%
(c) Sales Factor:	2(c)	.00	.00	%
(d) Double-Weighted Sales Factor Apportionment: N	Multiply the sale	s factor from Line 2	(c) by 2 2(d)	%
(e) RESERVED FOR FUTURE USE				
(f) Sum of Percentages. Add Lines 2(a), 2(b), and 2(d)				%
(g) Multi-Factor Percentage: Divide Line 2f by 4			2(g)	%
Section C – Allocable and Apportionable Incom	е			
Total of taxable income amounts from Form 502, Line	—— e 1		1.	.00
2. If commercial domicile is in Virginia, enter dividends received here and on Form 502, Line 4				.00
3. If commercial domicile is not in Virginia:				
(a) Enter dividends received				.00
(b) Enter nonapportionable investment function income				.00
(c) Add Lines 3(a) and 3(b)				.00
(d) Enter nonapportionable investment function loss				.00
(e) Allocable Income – Subtract Line 3(d) from Line 3(c). Enter the amount here and on Form 502, Line 5				.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				.00