

**2021 Virginia  
Schedule 502A**

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



Name as shown on Form 502	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**

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|---|--|
| <p><b>1. Motor Carrier Mileage Factor</b> ..... <input type="checkbox"/><br/>                 If an exception applies, check the applicable box below<br/>                     <input type="checkbox"/> Exception 1   <input type="checkbox"/> Exception 2</p> <p><b>2. Financial Corporation Cost of Performance Factor</b> ... <input type="checkbox"/></p> <p><b>3. Construction Corporation Completed Contract Basis Sales Factor</b> ..... <input type="checkbox"/></p> <p><b>4. Railway Company Revenue Car Miles</b> ..... <input type="checkbox"/></p> <p><b>5. Retail Company Apportionment</b> ..... <input type="checkbox"/></p> <p><b>6. Debt Buyers Apportionment</b> ..... <input type="checkbox"/></p> | <p><b>7. Manufacturer’s Modified Apportionment Method Sales Factor</b> ..... <input type="checkbox"/><br/>                 (a) Enter beginning date of election year ____/____/____<br/>                 (b) <b>Wage and employment certification required each year:</b><br/>                 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. .... <input type="checkbox"/></p> <p><b>8. Enterprise Data Center Operation</b> ..... <input type="checkbox"/></p> <p><b>9. Multi-Factor Formula With Double Weighted Sales</b> ..... <input type="checkbox"/></p> |
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**Section B – Apportionment Percentage**

	Column A Total	Column B Virginia	Column C Percentage
<b>1. Single Factor Computation</b> Motor carriers, financial corporations, construction corporations, railway companies, retail companies, debt buyers, manufacturers who elected the modified apportionment method in Section A, and certain enterprise data center operations ..... <b>1</b>	.00	.00	%
<b>2. Multi-Factor Computation</b>			
(a) Property Factor ..... <b>2(a)</b>	.00	.00	%
(b) Payroll Factor ..... <b>2(b)</b>	.00	.00	%
(c) Sales Factor ..... <b>2(c)</b>	.00	.00	%
(d) Double-Weighted Sales Factor Apportionment: Multiply the sales factor from Line 2(c) by 2 ..... <b>2(d)</b>			%
(e) Sum of Percentages. Add Lines 2(a), 2(b), and 2(d) ..... <b>2(e)</b>			%
(f) Multi-Factor Percentage (Double-Weighted Sales): Divide Line 2e by 4, reduced by the number of factors, if any, having no denominator ..... <b>2(f)</b>			%

**Section C – Allocable and Apportionable Income**

1. Total of taxable income amounts from Form 502, Line 1. ....	<b>1.</b>	.00
2. If commercial domicile is in Virginia, enter dividends received here and on Form 502, Line 4. ....	<b>2.</b>	.00
<b>3. If commercial domicile is not in Virginia:</b>		
(a) Enter dividends received .....	<b>3(a)</b>	.00
(b) Enter nonapportionable investment function income .....	<b>3(b)</b>	.00
(c) Add Lines 3(a) and 3(b) .....	<b>3(c)</b>	.00
(d) Enter nonapportionable investment function loss. ....	<b>3(d)</b>	.00
(e) Allocable Income – Subtract Line 3(d) from Line 3(c). Enter the amount here and on Form 502, Line 5. ...	<b>3(e)</b>	.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. ....	<b>4.</b>	.00