

**2011 Virginia
Schedule 500A**

Multistate Corporation
Allocation And Apportionment Of Income



Name	FEIN
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Section A - Apportionable Method

- 1. **Standard Multi-Factor Formula with Double Weighted Sales Factor** (see instructions).....
- 2. **Manufacturer's Alternative Weighted Sales Factor** (see instructions for requirements).....
 - a. Enter Beginning Date of Election Year ____/____/____
 - b. Wage Certification Required each Year:
Check to certify that the average weekly wage of full-time employees is greater than the lower of state or local weekly wages for the industry
 - c. Combined Filer
- 3. **Motor Carrier Mileage Factor** (see instructions).....
If an exception applies, check the applicable box below .
Exception 1 Exception 2
- 4. **Financial Corporation Cost of Performance Factor**.....
(see instructions)
- 5. **Construction Corporation Completed Contract Basis Sales Factor** (see instructions).....
- 6. **Railway Company Revenue Car Miles** (see instructions)

Section B - Apportionable Percentage

	TOTAL	VIRGINIA	PERCENTAGE
1. Single Factor Computation -			
Motor Carriers, Financial Corporations, Construction Corporations and Railway Companies (see instructions) .....	.00	.00	%
2. Multifactor Computation			
a) Property Factor (see instructions) .....	.00	.00	%
b) Payroll Factor (see instructions).....	.00	.00	%
c) Sales Factor (see instructions).....	.00	.00	%
d) Standard Apportionment Sales Factor: Enter Sales Factor from line 2(c) times 2. Sales factor is double weighted (see instructions)			%
e) Manufacturer's Apportionment - Alternative Election. For taxable years beginning on or after July 1, 2011, enter Sales Factor from line 2(c) times 3. Sales factor is triple weighted. (see instructions)			%
f) Sum of Percentages-Add Lines 2(a), 2(b) and 2(d). If using the manufacturer's alternative weighted sales option, add lines 2(a), 2(b) and Line 2(e).			%
g) Multifactor Percentage: Line 2(f) divided by the number 4 (double weighted sales) or 5 (triple weighted) reduced by the number of factors, if any, having no denominator			%
3. Income Subject to Virginia Tax			
a) Virginia Taxable Income from Form 500, Line 7 .....			.00
b) Total Dividends (total amount of allocable income) .....			.00
c) Nonapportionable Investment Function Income from Form 500, Line 8(c) .....			.00
d) Add Lines 3(b) and 3(c).....			.00
e) Nonapportionable Investment Function Loss from Form 500, Line 8(d) .....			.00
f) Total Nonapportionable Income. Line 3(d) minus Line 3(e).....			.00
g) Income Subject to Apportionment. Line 3(a) minus Line 3(f) .....			.00
h) Income Apportioned to Virginia. (Multiply the percent from Line 1 or Line 2(g) by Line 3(g)) .....			.00
i) Dividends Allocated to Virginia: Portion of Dividends Reported on Line 3(b) (see instructions) .....			.00
j) Income Subject to Virginia Tax. Add Lines 3(h) and 3(i) [Enter on Form 500, Line 8(a)].....			.00