## 2013 Virginia Schedule 500A

## **Multistate Corporation**

Allocation and Apportionment of Income



Name		Federal Employer ID Number				
CI	heck Here if Filing a Combined Return					
	Section A - Apportionable Method	I				
1.	Multi-Factor Formula with Double-Weighted Sales Factor (see instructions)					
2.	Manufacturer's Modified Apportionment Method Sales Factor (see instructions for requirements)	d = ==================================				
	a. Enter Beginning Date of Election Year	/	Financial Corporation Cost of Performance Factor			
	b. Wage and Employment Certification Required each year: Check to certify that the average weekly wage 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 a manufacturing company is at least 90 percent of the base year employment		5. Construction Corporation Completed Contract Basis Sales Factor (see instructions)			
			7. Retail Company Apportionment (see instructions)			
	Section B - Apportionable Percentage	l	TOTAL	VIRGINIA	PERCENTAGE	
	Motor Carriers, Financial Corporations, Constructi Corporations and Railway Companies (see instruction		.00	.0	0%	
	Multifactor Computations					
	a) Property Factor (see instructions)		00	.0	0%	
	b) Payroll Factor (see instructions)		00.	.0.	0%	
	c) Sales Factor (see instructions)		00.	.0.	0%	
	d) Standard Apportionment Sales Factor: Enter Sales (see instructions)			_	%	
	e) Triple-Weighted Sales Factor Apportionment. Use this computation if you elected the Manufacturer's Modified Apportionment Method in Section A and your 2013 taxable year begins before July 1, 2013, or if you are a Retail Company. Enter the Sales Factor from Line 2(c) times 3. Sales factor is triple-weighted. (see instructions)					
	h) Multifactor Percentage. Line 2(g) divided by the number 4 (double-weighted sales) or 5 (triple-weighted) or 6 (quadruple-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	n Form 500, Line 8(	c)		.00	
	d) Add Lines 3(b) and 3(c)				.00	
	e) Nonapportionable Investment Function Loss from F	orm 500, Line 8(d).			.00	
	f) Total Nonapportionable Income. Line 3(d) minus Lin	ne 3(e)			.00	
	g) Income Subject to Apportionment. Line 3(a) minus I	Line 3(f)			.00	
	h) Income Apportioned to Virginia. (Multiply the percen	ntage from Line 1 or	Line 2(h) by Line 3(g))		.00	
	i) Dividends Allocated to Virginia. Portion of Dividends	s 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)]					