

# 2015 Virginia Schedule 500A

# Multistate Corporation

Allocation and Apportionment of Income



Name \_\_\_\_\_

Check Here if Filing a Consolidated or Combined Return

FEIN \_\_\_\_\_

## Section A - Apportionment Method

- 1 **Motor Carrier Mileage Factor** (see instructions) .....   
If an exception applies, check the applicable box below.  
  - Exception 1
  - Exception 2
- 2 **Financial Corporation Cost of Performance Factor** .....   
(see instructions)
- 3 **Construction Corporation Completed Contract Basis Sales Factor** (see instructions) .....
- 4 **Railway Company Revenue Car Miles** (see instructions) .....
- 5 **Retail Company Apportionment** (see instructions) .....

- 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% of the base year employment .....
- 7 **Multi-Factor Formula with Double-Weighted Sales Factor** (see instructions) .....

## Section B - Apportionment Computation

- 1 **Single Factor Computations:** Motor Carriers, Financial Corporations, Construction Corporations, Railway Companies, Manufacturers who elected the Modified Apportionment Method in Section A and Retail Companies with a taxable year beginning on or after July 1, 2015. (see instructions) .....
- 2 **Multifactor Computations**
  - (a) Property Factor (see instructions) .....
  - (b) Payroll Factor (see instructions) .....
  - (c) Sales Factor (see instructions) .....
  - (d) Standard (Double-Weighted) Sales Factor Apportionment Sales Factor: Multiply the sales factor from Line 2(c) by 2. (see instructions) .....
  - (e) Quadruple-Weighted Sales Factor Apportionment. Use this computation if you are a Retail Company with a taxable year beginning prior to July 1, 2015. Multiply the Sales Factor from Line 2(c) by 4 .....
  - (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) .....
  - (g) Multifactor Percentage. Divide Line 2(f) by 4 (for double-weighted sales) or 6 (for quadruple-weighted sales), 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 .....
  - (b) Total Dividends (total amount of allocable income) .....
  - (c) Nonapportionable Investment Function Income from Form 500, Line 8(c) .....
  - (d) Add Lines 3(b) and 3(c) .....
  - (e) Nonapportionable Investment Function Loss from Form 500, Line 8(d) .....
  - (f) Total Nonapportionable Income. Line 3(d) minus Line 3(e) .....
  - (g) Income Subject to Apportionment. Line 3(a) minus Line 3(f) .....
  - (h) Income Apportioned to Virginia. (Multiply the percentage from Line 1 or Line 2(g) by Line 3(g)) .....
  - (i) Dividends Allocated to Virginia. Portion of Dividends Reported on Line 3(b) (see instructions) .....
  - (j) Income Subject to Virginia Tax. Add Lines 3(h) and 3(i) [Enter on Form 500, Line 8(a)] .....

	TOTAL	VIRGINIA	PERCENTAGE
1	.00	.00	%
2(a)	.00	.00	%
2(b)	.00	.00	%
2(c)	.00	.00	%
2(d)			%
2(e)			%
2(f)			%
2(g)			%
3(a)	.00		
3(b)	.00		
3(c)	.00		
3(d)	.00		
3(e)	.00		
3(f)	.00		
3(g)	.00		
3(h)	.00		
3(i)	.00		
3(j)	.00		