

2017 Virginia Schedule 500A Multistate Corporation Allocation and Apportionment of Income



Name _____
 FEIN _____

Check Here if Filing a Consolidated or Combined Return

Section A - Apportionment Method

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

- 6 **Manufacturer's Modified Apportionment Method Sales Factor**.....
 (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 **Enterprise Data Center Operation**
- 8 **Multi-Factor Formula with Double-Weighted Sales Factor**

Section B - Apportionment Computation

1 SINGLE FACTOR COMPUTATION
 Motor Carriers, Financial Corporations, Construction Corporations, Railway Companies, Retail Companies, Manufacturers who elected the Modified Apportionment Method in Section A, and certain Enterprise Data Center Operations with taxable years beginning on and after July 1, 2017

	TOTAL	VIRGINIA	PERCENTAGE
1	.00	.00	%

2 MULTI-FACTOR COMPUTATION

- (a) Property Factor:..... **2(a)**
- (b) Payroll Factor: **2(b)**
- (c) Sales Factor: **2(c)**
- (d) Standard (Double-Weighted) Sales Factor Apportionment: Multiply the sales factor from Line 2(c) by 2.. **2(d)**
- (e) If you are a corporation with an Enterprise Data Center that has entered into a Memorandum of Understanding with VEDP to make a new capital investment of at least \$150 million and have a taxable year beginning on or after July 1, 2016 but before July 1, 2017, use this computation. Multiply the Sales Factor from Line 2(c) by 4 **2(e)**
- (f) Sum of Percentages. 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)..... **2(f)**
- (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 **2(g)**

(a)	.00	.00	%
(b)	.00	.00	%
(c)	.00	.00	%
(d)			%
(e)			%
(f)			%
(g)			%

3 INCOME SUBJECT TO VIRGINIA TAX

- (a) Virginia Taxable Income from Form 500, Line 7 **3(a)**
- (b) Total Dividends (total amount of allocable income)..... **3(b)**
- (c) Nonapportionable Investment Function Income. Enter on Form 500, Line 8(c)..... **3(c)**
- (d) Add Lines 3(b) and 3(c)..... **3(d)**
- (e) Nonapportionable Investment Function Loss. Enter on Form 500, Line 8(d)..... **3(e)**
- (f) Total Nonapportionable Income. Line 3(d) minus Line 3(e)..... **3(f)**
- (g) Income Subject to Apportionment. Line 3(a) minus Line 3(f) **3(g)**
- (h) Income Apportioned to Virginia. Multiply the percentage from Line 1 or Line 2(g) by Line 3(g)..... **3(h)**
- (i) Dividends Allocated to Virginia. Portion of dividends reported on Line 3(b)..... **3(i)**
- (j) Income Subject to Virginia Tax. Add Lines 3(h) and 3(i). Enter on Form 500, Line 8(a) **3(j)**

(a)		.00
(b)		.00
(c)		.00
(d)		.00
(e)		.00
(f)		.00
(g)		.00
(h)		.00
(i)		.00
(j)		.00