

2008 Virginia Schedule 500A

Multistate Corporation Conducting Business Within / Without Virginia Allocation And Apportionment Of Income



Name as shown on Virginia return _____ Federal Employer ID Number _____

Section A-Allocable Income

1. Total Amount Of Allocable Income	2. Amount Allocated To Virginia

1. Dividends [Enter total of Col. 1 on Line 12(a) and enter total of Col. 2 on Line 15].

Section B-Appportionable Income Factors

Motor Carriers

2. Mileage factor Total Virginia Percentage
 (If apportionment provisions are not applicable check which exception applies 1 or 2 . See instructions.)00 .00 _____ %

Railway Companies

3. Revenue car miles factor (see instructions)00 .00 _____ %

Financial Corporations

4. Cost of performance factor (see instructions)00 .00 _____ %

Construction Corporations—Completed Contract Basis

5. Sales factor (see instructions)00 .00 _____ %

All Others

6. Property factor (see instructions)00 .00 _____ %

7. Payroll factor (see instructions)00 .00 _____ %

8. (a) Sales factor: (see instructions)00 .00 _____ %

(b) Enter sales factor from line 8(a). Sales factor is double weighted _____ %

9. Sum of percentages in Lines 6, 7, 8(a) and 8(b) _____ %

10. Line 9 divided by the number 4, or 4 reduced by the number of factors, if any, having no denominator _____ %

Section C-Income Subject to Virginia Tax

11. Virginia taxable income (Form 500, Line 7)00

12. Nonapportionable income:

(a) Total amount of allocable income (Line 1, Col. 1). NOTE: If federal taxable income has been reduced to zero, make no entry as there is no income to be allocated00

(b) Nonapportionable investment function income [Form 500, Line 8(c)]00

(c) Add Lines 12(a) and 12(b)00

(d) Nonapportionable investment function loss [Form 500, Line 8(d)]00

(e) Total nonapportionable income [Line 12(c) less Line 12(d)]00

13. Income subject to apportionment [Line 11 less Line 12(e)]00

14. Income apportioned to Virginia (Line 13 multiplied by % on either Line 2, 3, 4, 5 or 10)00

15. Income allocated to Virginia (Line 1, Col. 2)00

16. Income subject to Virginia Tax (Line 14 plus Line 15) [enter on Form 500, line 8(a)]00

Attach Schedule 500A to Your Virginia Corporation Return, Form 500