

# 2009 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

	Total	Virginia	Percentage
2. Mileage factor (If apportionment provisions are not applicable check which exception applies <input type="checkbox"/> 1 or <input type="checkbox"/> 2 . See instructions.) .....	.00	.00	_____ %

#### Railway Companies

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

4. Cost of performance factor (see instructions) .....	.00	.00	_____ %
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#### Construction Corporations—Completed Contract Basis

5. Sales factor (see instructions) .....	.00	.00	_____ %
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#### All Others

6. Property factor (see instructions) .....	.00	.00	_____ %
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7. Payroll factor (see instructions) .....	.00	.00	_____ %
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8. (a) Sales factor: (see instructions) .....	.00	.00	_____ %
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(b) Enter sales factor from line 8(a). Sales factor is double weighted .....			_____ %
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9. Sum of percentages in Lines 6, 7, 8(a) and 8(b) .....			_____ %
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10. Line 9 divided by the number 4, or 4 reduced by the number of factors, if any, having no denominator .....			_____ %
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### Section C-Income Subject to Virginia Tax

11. Virginia taxable income (Form 500, Line 7) .....		.00
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#### 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 allocated .....		.00
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(b) Nonapportionable investment function income [Form 500, Line 8(c)] .....		.00
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(c) Add Lines 12(a) and 12(b) .....		.00
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(d) Nonapportionable investment function loss [Form 500, Line 8(d)] .....		.00
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(e) Total nonapportionable income [Line 12(c) less Line 12(d)] .....		.00
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13. Income subject to apportionment [Line 11 less Line 12(e)] .....		.00
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14. Income apportioned to Virginia (Line 13 multiplied by % on either Line 2, 3, 4, 5 or 10) .....		.00
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15. Income allocated to Virginia (Line 1, Col. 2) .....		.00
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16. Income subject to Virginia Tax (Line 14 plus Line 15) [enter on Form 500, line 8(a)] .....		.00
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**Attach Schedule 500A to Your Virginia Corporation Return, Form 500**