

2009 Virginia SCHEDULE 502A MULTISTATE PASS-THROUGH ENTITY



**Conducting Business
Within / Without Virginia
Allocation And Apportionment Of Income**

Name of Pass-Through Entity _____ *Federal Employer ID Number* _____

PART A. Allocable and Apportionable Income

1. Total of taxable income amounts (Form 502, line1)		00
2. If commercial domicile is in Virginia, enter dividends received (Enter on Line 4, Form 502)		00
3. If commercial domicile is not in Virginia:		
3a. Enter dividends received.....		00
3b. Enter nonapportionable investment function income		00
3c. Add 3a and 3b.....		00
3d. Enter nonapportionable investment function loss		00
3e. Allocable income (subtract 3d from 3c) (Enter the amount on Line 3e on Line 5, Form 502)		00
4. Apportionable Income — if domiciled in Virginia, subtract Line 2 from Line 1 if not domiciled in Virginia, subtract Line 3e from Line1 (Enter on Line 6, Form 502)		00

PART B. Apportionment Factors/General Factor Method

1. Three Factor Method	A Total Amount	B In Virginia	C VA Percentage (divide B by A)
1a. Property factor.....	00	00	%
1b. Payroll factor	00	00	%
1c. Sales factor	00	00	%
1d. Enter sales factor from Line 1c. Sales factor is double weighted.....			%
1e. Sum of percentages in Lines 1a through 1d			%
1f. Line 1e divided by 4, or 4 reduced by the number of factors, if any, having no denominator (Enter the amount from 1(f) on line 7, Form 502).....			%

PART C. Apportionment Factors /Special Factor Methods

2. Motor Carriers: Mileage Factor — If apportionment provisions are not applicable check which exception applies; 1 <input type="checkbox"/> OR 2 <input type="checkbox"/>	A Total Amount	B In Virginia	C VA Percentage (divide B by A)
.....	00	00	%
3. Railway Companies (Revenue car miles)	00	00	%
4. Financial Companies (cost of performance).....	00	00	%
5. Construction Companies Reporting on Completed Contract Accounting Basis (Sales factor)	00	00	%

Enter the percentage from Lines 2 through 5, as appropriate, on line 7, Form 502.

Attach Schedule 502A to Your Pass-Through Entity Return, Form 502