

**2011 Virginia
Schedule 502A**

**MULTISTATE
PASS-THROUGH ENTITY**



Allocation And Apportionment Of Income

Name	FEIN
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Section A - Apportionable Method

- 1. **Standard Multi-Factor Formula with Double Weighted Sales Factor (see instructions)**
- 2. **Manufacturer's Modified Apportionment Method (see instructions for requirements)**
 - a. Enter Beginning Date of Election Year ____/____/____
 - b. Wage Certification Required each Year:
Check to certify that the average weekly wage of full-time employees is greater than the lower of state or local weekly wages for the industry
 - c. Unified Filer
- 3. **Motor Carrier Mileage Factor**
If an exception applies, check the applicable box below .
Exception 1 Exception 2
- 4. **Financial Company Cost of Performance Factor (see instructions)**
- 5. **Construction Company Completed Contract Basis Sales Factor (see instructions)**
- 6. **Railway Company Revenue Car Miles (see instructions)**

Section B - Apportionable Percentage

	TOTAL	VIRGINIA	PERCENTAGE
1. Single Factor Computation -			
Motor Carriers, Financial Companies, Construction Companies and Railway Companies (see instructions)00	.00	%
2. Multifactor Computation			
a) Property Factor (see instructions)00	.00	%
b) Payroll Factor (see instructions)00	.00	%
c) Sales Factor (see instructions)00	.00	%
d) Standard Apportionment Sales Factor: Enter Sales Factor from line 2(c) times 2. Sales factor is double weighted (see instructions)			%
e) Manufacturer's Modified Apportionment Method. For taxable years beginning on or after July 1, 2011, enter Sales Factor from line 2(c) times 3. Sales factor is triple weighted. (see instructions)			%
f) Sum of Percentages-Add Lines 2(a), 2(b) and 2(d). If using the manufacturer's modified apportionment method, add lines 2(a), 2(b) and Line 2(e)			%
g) Multifactor Percentage: Line 2(f) divided by the number 4 (double weighted sales) or 5 (triple weighted) reduced by the number of factors, if any, having no denominator			%

Section C - Allocable and Apportionable Income

- 1. Total of Taxable Income Amounts from Form 502, Line 10.00
- 2. If commercial domicile is in Virginia, enter dividends received (Enter on Form 502, Line 4)0.00
- 3. If commercial domicile is not in Virginia:
 - a) Enter dividends received0.00
 - b) Enter nonapportionable investment function income0.00
 - c) Add Lines 3a and 3b0.00
 - d) Enter nonapportionable investment function loss.....0.00
 - e) Allocable income (Subtract Line 3d from Line 3c). Enter the amount on Form 502, Line 50.00
- 4. Apportionable income - if domiciled in Virginia, subtract Line 2 from Line 1
if not domiciled in Virginia, subtract Line 3e from Line 1 Enter on Line 6, Form 5020.00