

**2018 Virginia  
Schedule 500A**

**Corporation Allocation and  
Apportionment of Income**



Name	FEIN
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- Check if you are –**  Filing a consolidated or combined return.  
 A certified company conducting business in certain disadvantaged localities electing to use a modified apportionment method (enclose Schedule 500AP).

**Section A – Apportionment Method**

- |  |   |
|--|---|
| <p><b>1. Motor Carrier Mileage Factor</b> ..... <input type="checkbox"/></p> <p>If an exception applies, check the applicable box below.</p> <p style="margin-left: 20px;"><b>Exception 1</b> <input type="checkbox"/>                      <b>Exception 2</b> <input type="checkbox"/></p> <p><b>2. Financial Corporation Cost of Performance Factor</b>..... <input type="checkbox"/></p> <p><b>3. Construction Corporation Completed Contract Basis Sales Factor</b>..... <input type="checkbox"/></p> <p><b>4. Railway Company Revenue Car Miles</b> ..... <input type="checkbox"/></p> <p><b>5. Retail Company Apportionment</b> ..... <input type="checkbox"/></p> | <p><b>6. Manufacturer's Modified Apportionment Method Sales Factor</b>..... <input type="checkbox"/></p> <p>(a) Enter beginning date of election year ___/___/___</p> <p>(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. .... <input type="checkbox"/></p> <p><b>7. Enterprise Data Center Operation</b> ..... <input type="checkbox"/></p> <p><b>8. Multi-Factor Formula with Double-Weighted Sales Factor</b> ..... <input type="checkbox"/></p> |
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**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..... 1
  
- 2. MULTI-FACTOR COMPUTATION**
  - (a) Property Factor:..... 2(a)
  - (b) Payroll Factor: ..... 2(b)
  - (c) Sales Factor: ..... 2(c)
  - (d) Double-Weighted Sales Factor Apportionment: Multiply the sales factor from Line 2(c) by 2..... 2(d)
  - (e) RESERVED FOR FUTURE USE ..... 2(e)
  - (f) Sum of Percentages. Add Lines 2(a), 2(b), and 2(d)..... 2(f)
  - (g) Multi-Factor Percentage (Double-Weighted Sales): Divide Line 2(f) by 4, reduced by the number of factors, if any, having no denominator..... 2(g)
  
- 3. INCOME SUBJECT TO VIRGINIA TAX**

Column A Total	Column B Virginia	Column C Percentage
1	.00	.00 %

2(a)	.00	.00 %
2(b)	.00	.00 %
2(c)	.00	.00 %
2(d)	.00	.00 %
2(e)	<del> </del>	
2(f)		%
2(g)		%

3(a) Virginia Taxable Income from Form 500, Line 7.....	3(a)	.00
3(b) Total Dividends (total amount of allocable income).....	3(b)	.00
3(c) Nonapportionable Investment Function Income. Enter on Form 500, Line 8(c).....	3(c)	.00
3(d) Add Lines 3(b) and 3(c).....	3(d)	.00
3(e) Nonapportionable Investment Function Loss. Enter on Form 500, Line 8(d).....	3(e)	.00
3(f) Total Nonapportionable Income. Line 3(d) minus Line 3(e).....	3(f)	.00
3(g) Income Subject to Apportionment. Line 3(a) minus Line 3(f).....	3(g)	.00
3(h) Income Apportioned to Virginia. Multiply the percentage from Line 1 or Line 2(g) by Line 3(g).....	3(h)	.00
3(i) Dividends Allocated to Virginia. Portion of dividends reported on Line 3(b).....	3(i)	.00
3(j) Income Subject to Virginia Tax. Add Lines 3(h) and 3(i). Enter on Form 500, Line 8(a).....	3(j)	.00