

**2024 Virginia
Schedule 500A**

**Corporation Allocation and
Apportionment of Income**



Name as shown on Form 500	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).
 - A property information and analytics firm that has entered into a memorandum of understanding with VEDP and meets the criteria outlined in *Va. Code § 58.1-422.4*.
 - An Internet root infrastructure provider that has entered into a memorandum of understanding with VEDP and meets the criteria outlined in *Va. Code § 58.1-422.5*.

Section A – Apportionment Method

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| <p>1. Motor Carrier Mileage Factor <input type="checkbox"/></p> <p style="margin-left: 20px;">If an exception applies, check the applicable box below</p> <p style="margin-left: 40px;"><input type="checkbox"/> Exception 1 <input type="checkbox"/> Exception 2</p> <p>2. Financial Corporation Cost of Performance Factor ... <input type="checkbox"/></p> <p>3. Construction Corporation Completed Contract Basis Sales Factor <input type="checkbox"/></p> <p>4. Railway Company Revenue Car Miles <input type="checkbox"/></p> <p>5. Retail Company Apportionment <input type="checkbox"/></p> <p>6. Debt Buyers Apportionment <input type="checkbox"/></p> | <p>7. Manufacturer’s Modified Apportionment Method Sales Factor <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>8. Enterprise Data Center Operation <input type="checkbox"/></p> <p>9. Multi-Factor Formula With Double-Weighted Sales <input type="checkbox"/></p> |
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Section B – Apportionment Computation

	Column A Total	Column B Virginia	Column C Percentage
1. Single Factor Computation Motor carriers, financial corporations, construction corporations, railway companies, retail companies, debt buyers, manufacturers who elected the modified apportionment method in Section A, and certain enterprise data center operations. 1	.00	.00	%
2. Multi-Factor Computation			
(a) Property Factor 2(a)	.00	.00	%
(b) Payroll Factor 2(b)	.00	.00	%
(c) Sales Factor 2(c)	.00	.00	%
(d) Double-Weighted Sales Factor Apportionment: Multiply the sales factor from Line 2(c) by 2 2(d)			%
(e) Sum of Percentages. Add Lines 2(a), 2(b), and 2(d) 2(e)			%
(f) Multi-Factor Percentage (Double-Weighted Sales): Divide Line 2(e) by 4, reduced by the number of factors, if any, having no denominator 2(f)			%
3. Income Subject to Virginia Tax			
(a) Virginia Taxable Income from Form 500, Line 7 3(a)			.00
(b) Total Dividends (total amount of allocable income) 3(b)			.00
(c) Nonapportionable Investment Function Income. Enter on Form 500, Line 8(c) 3(c)			.00
(d) Add Lines 3(b) and 3(c) 3(d)			.00
(e) Nonapportionable Investment Function Loss. Enter on Form 500, Line 8(d) 3(e)			.00
(f) Total Nonapportionable Income. Line 3(d) minus Line 3(e) 3(f)			.00
(g) Income Subject to Apportionment. Line 3(a) minus Line 3(f) 3(g)			.00
(h) Income Apportioned to Virginia. Multiply the percentage from Line 1 or Line 2(f) by Line 3(g) 3(h)			.00
(i) Dividends Allocated to Virginia. Portion of dividends reported on Line 3(b) 3(i)			.00
(j) Income Subject to Virginia Tax. Add Lines 3(h) and 3(i). Enter on Form 500, Line 8(a) 3(j)			.00