

**2010 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, Line 1) .....		<b>00</b>
2. If commercial domicile is in Virginia, enter dividends received (Enter on Form 502, Line 4) .....		<b>00</b>
3. If commercial domicile is not in Virginia:		
3a. Enter dividends received .....		<b>00</b>
3b. Enter nonapportionable investment function income .....		<b>00</b>
3c. Add Lines 3a and 3b .....		<b>00</b>
3d. Enter nonapportionable investment function loss .....		<b>00</b>
3e. Allocable income (subtract Line 3d from Line 3c) (Enter the amount on Line 3e on Form 502, Line 5) .....		<b>00</b>
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 502) .....		<b>00</b>

**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.....	<b>00</b>	<b>00</b>	%
1b. Payroll factor .....	<b>00</b>	<b>00</b>	%
1c. Sales factor .....	<b>00</b>	<b>00</b>	%
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. If sales factor does not exist, divide Line 1e by the number of existing factors. If the sales factor exists, divide Line 1e by the number of existing factors plus one. (Enter the amount from Line 1(f) on Form 502, Line 7) .....			%

**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)
	<b>00</b>	<b>00</b>	%
3. Railway Companies (Revenue car miles) .....	<b>00</b>	<b>00</b>	%
4. Financial Companies (Cost of performance).....	<b>00</b>	<b>00</b>	%
5. Construction Companies Reporting on Completed Contract Accounting Basis (Sales factor) .....	<b>00</b>	<b>00</b>	%

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

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