

**2012 Virginia
Schedule 502A**

**MULTISTATE
PASS-THROUGH ENTITY
Allocation And Apportionment Of Income**



Name	FEIN
------	------

Check Here if Filing a Unified Return

Section A - Apportionable Method

- 1. **Multi-Factor Formula with Double-Weighted Sales Factor** (see instructions)
- 2. **Manufacturer's Modified Apportionment Method Sales Factor** (see instructions for requirements)
 - a. Enter Beginning Date of Election Year ____/____/____
 - b. Wage and Employment Certification required each year:
Check to certify that the average weekly wages of your full-time employees is greater than the lower of the state or local average weekly wages for your industry, and that the average annual number of your full-time employees is at least 90% of the base year employment.
- 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)
- 7. **Retail Company Apportionment** (see instructions)

Section B - Apportionable Percentage

	TOTAL	VIRGINIA	PERCENTAGE
1. 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) Triple-Weighted Sales Factor Apportionment. Use this computation if you elected the Manufacturer's Modified Apportionment Method in Section A or if you are a retail company with a taxable year beginning on or after July 1, 2012. Enter the Sales Factor from Line 2(c) times 3. Sales factor is triple-weighted. (see instructions)			%
f) Sum of Percentages: If using a double-weighted sales factor, add Lines 2(a), 2(b) and 2(d). If using a triple-weighted sales factor, 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 100
- 2. If commercial domicile is in Virginia, enter dividends received (Enter on Form 502, Line 4)00
- 3. If commercial domicile is not in Virginia:
 - a) Enter dividends received00
 - b) Enter nonapportionable investment function income00
 - c) Add Lines 3a and 3b00
 - d) Enter nonapportionable investment function loss00
 - e) Allocable income (Subtract Line 3d from Line 3c). Enter the amount on Form 502, Line 500
- 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 50200