

**2022 Virginia
Schedule 502A**

**Pass-Through Entity
Allocation and Apportionment of
Income**



Name as shown on Form 502	FEIN
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- Check if you are –** Filing a Unified Nonresident Individual Income Tax Return (Form 765).
 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.

Section A – Apportionment Method

- | | |
|---|---|
| <p>1. Motor Carrier Mileage Factor <input type="checkbox"/>
 If an exception applies, check the applicable box below
 <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"/>
 (a) Enter beginning date of election year ____/____/____
 (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 Percentage

	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 2e by 4, reduced by the number of factors, if any, having no denominator 2(f)			%

Section C – Allocable and Apportionable Income

1. Total of taxable income amounts from Form 502, Line 1.	1.	.00
2. If commercial domicile is in Virginia, enter dividends received here and on Form 502, Line 4.	2.	.00
3. If commercial domicile is not in Virginia:		
(a) Enter dividends received	3(a)	.00
(b) Enter nonapportionable investment function income	3(b)	.00
(c) Add Lines 3(a) and 3(b)	3(c)	.00
(d) Enter nonapportionable investment function loss.	3(d)	.00
(e) Allocable Income – Subtract Line 3(d) from Line 3(c). Enter the amount here and on Form 502, Line 5. ...	3(e)	.00
4. Apportionable Income – If domiciled in Virginia, subtract Line 2 from Line 1. If not domiciled in Virginia, subtract Line 3(e) from Line 1. Enter on Form 502, Line 6.	4.	.00