

SCHEDULE A 2002 MULTISTATE CORPORATION (FORM 500)

Department of Taxation
P.O. Box 1500
Richmond, VA 23218-1500

TRANSACTIONING OR CONDUCTING PART OF BUSINESS
WITHIN VIRGINIA
AND PART OF BUSINESS OUTSIDE VIRGINIA—
ALLOCATION AND APPORTIONMENT OF INCOME



Name of Corporation _____

A. Allocable Income

	1. Total amount of allocable income	2. Amount allocated to Virginia
1. Dividends [enter total of Col. 1 on Line 12(a) and enter total of Col. 2 on Line 15]		

B. Apportionable Income Factors

	Total	Virginia	
Motor Carriers			
2. Mileage factor (If apportionment provisions are not applicable check which exception applies 1 <input type="checkbox"/> or 2 <input type="checkbox"/> see instructions.)			%
Railway Companies			
3. Revenue car miles factor (see instructions)			%
Financial Corporations			
4. Cost of performance factor (see instructions)			%
Construction Corporations—Completed Contract Basis			
5. Sales factor (see instructions)			%
All Others			
6. Property factor (see instructions)			%
7. Payroll factor (see instructions)			%
8. (a) Sales factor: (see instructions)			%
(b) Enter sales factor from line 8(a). Sales factor is double weighted			%
9. Sum of percentages in Lines 6, 7, 8(a) and 8(b)			%
10. Line 9 divided by the figure 4, or 4 reduced by the number of factors, if any, having no denominator			%
11. Virginia taxable income (Form 500, Line 7)			
12. Nonapportionable income:			
(a) Total amount of allocable income (Line 1, Col. 1). NOTE: If federal taxable income has been reduced to zero, make no entry as there is no income to be allocated			
(b) Nonapportionable investment function income [Form 500, Line 8(c)]			
(c) Add Lines 12(a) and 12(b)			
(d) Nonapportionable investment function loss [Form 500, Line 8(d)]			
(e) TOTAL nonapportionable income [Line 12(c) less Line 12(d)]			
13. Income subject to apportionment [Line 11 less Line 12(e)]			
14. Income apportioned to Virginia (Line 13 multiplied by % on either Line 2, 3, 4, 5 or 10)			
15. Income allocated to Virginia (Line 1, Col. 2)			
16. Income subject to Virginia Tax (Line 14 plus Line 15) [enter on Form 500, line 8(a)]			