

## **DRAFT FORM — NOT FOR FILING**

This draft form has been updated to include the most recent changes effective for Tax Year 2025 Virginia returns. If legislative changes or issues arise, we will post a new version of this draft form.

Please continue to monitor [tax.virginia.gov/early-release-forms](https://tax.virginia.gov/early-release-forms) for future drafts of this form. Once forms are final, we will post them on our website at [tax.virginia.gov/forms](https://tax.virginia.gov/forms).

**2025 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 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><b>1. Motor Carrier Mileage Factor</b> ..... <input type="checkbox"/></p> <p>If an exception applies, check the applicable box below</p> <p style="padding-left: 20px;"><input type="checkbox"/> Exception 1    <input type="checkbox"/> Exception 2</p> <p><b>2. Financial Corporation Cost of Performance Factor</b> ... <input type="checkbox"/></p> <p><b>3. Construction Corporation Completed Contract Basis Sales Factor</b> ..... <input type="checkbox"/></p> <p><b>4. Railway Company Revenue Car Miles</b> ..... <input type="checkbox"/></p> <p><b>5. Retail Company Apportionment</b> ..... <input type="checkbox"/></p> <p><b>6. Debt Buyers Apportionment</b> ..... <input type="checkbox"/></p> | <p><b>7. Manufacturer’s Modified Apportionment Method Sales Factor</b> ..... <input type="checkbox"/></p> <p><b>(a) Enter beginning date of election year</b> ____/____/____</p> <p><b>(b) Wage and employment certification required each year:</b> 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><b>8. Enterprise Data Center Operation</b> ..... <input type="checkbox"/></p> <p><b>9. Multi-Factor Formula With Double-Weighted Sales</b> ..... <input type="checkbox"/></p> |
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**Section B – Apportionment Computation**

	Column A Total	Column B Virginia	Column C Percentage
<b>1. Single Factor Computation</b> 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 ..... <b>1</b>	.00	.00	%
<b>2. Multi-Factor Computation</b>			
<b>(a) Property Factor</b> ..... <b>2(a)</b>	.00	.00	%
<b>(b) Payroll Factor</b> ..... <b>2(b)</b>	.00	.00	%
<b>(c) Sales Factor</b> ..... <b>2(c)</b>	.00	.00	%
<b>(d) Double-Weighted Sales Factor Apportionment:</b> Multiply the sales factor from Line 2(c) by 2 ..... <b>2(d)</b>			%
<b>(e) Sum of Percentages.</b> Add Lines 2(a), 2(b), and 2(d) ..... <b>2(e)</b>			%
<b>(f) Multi-Factor Percentage (Double-Weighted Sales):</b> Divide Line 2(e) by 4, reduced by the number of factors, if any, having no denominator ..... <b>2(f)</b>			%
<b>3. Income Subject to Virginia Tax</b>			
<b>(a) Virginia Taxable Income from Form 500, Line 7</b> ..... <b>3(a)</b>			.00
<b>(b) Total Dividends (see instructions)</b> ..... <b>3(b)</b>			.00
<b>(c) Nonapportionable Investment Function Income.</b> Enter on Form 500, Line 8(c) ..... <b>3(c)</b>			.00
<b>(d) Add Lines 3(b) and 3(c)</b> ..... <b>3(d)</b>			.00
<b>(e) Nonapportionable Investment Function Loss.</b> Enter on Form 500, Line 8(d) ..... <b>3(e)</b>			.00
<b>(f) Total Nonapportionable Income.</b> Line 3(d) minus Line 3(e) ..... <b>3(f)</b>			.00
<b>(g) Income Subject to Apportionment.</b> Line 3(a) minus Line 3(f) ..... <b>3(g)</b>			.00
<b>(h) Income Apportioned to Virginia.</b> Multiply the percentage from Line 1 or Line 2(f) by Line 3(g) ..... <b>3(h)</b>			.00
<b>(i) Dividends Allocated to Virginia.</b> If reporting other income on this line, check this box ..... <input type="checkbox"/> <b>3(i)</b>			.00
<b>(j) Income Subject to Virginia Tax.</b> Add Lines 3(h) and 3(i). Enter on Form 500, Line 8(a) ..... <b>3(j)</b>			.00