

## Income/Franchise:

### Virginia: Taxpayer May Choose Manufacturer's Special Apportionment Method on Amended Return

*Case No. 0598-22-2, Va. Ct. App. (5/23/23).* The Virginia Court of Appeals (Court) affirmed a circuit court's grant of summary judgment for a corporate taxpayer that it may elect to use the income apportionment method allowed for manufacturing companies under Va. Code § 58.1-422 for the first time on an amended state corporate income tax return (rather than just on an original return) based on a plain reading of the statute. In doing so, the Court rejected the Virginia Department of Taxation's claim that the option to elect the manufacturer's apportionment method for Virginia corporate income tax purposes is limited to original tax returns. Please contact us with any questions.

**URL:** <https://www.vacourts.gov/opinions/opncavwp/0598222.pdf>

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