# 2015

# Virginia Form 760PY

# Part-Year Resident

# Individual Income Tax Instructions

## Commonwealth Of Virginia

## Department Of Taxation

Va. Dept. of Taxation 2614092 WEB REV 12/15

# Virginia Tax Online Services

**www.tax.virginia.gov**

## Get Your Tax Refund Fast Using e-File

Last year, over 3.2 million Virginia taxpayers used IRS e-File services to file their state and federal income tax returns. e-File is fast, safe and convenient. Use one of these Electronic Filing (e-File) options offered by participating software companies:

- **Free File** - A free federal and state income tax preparation and electronic filing program available to taxpayers based on income and other eligibility requirements.
- **Paid e-File** - Commercial tax preparation and e-File software available online or over-the-counter for personal use and through tax preparers.

Visit **www.tax.virginia.gov** to find out more about these options, including links to e-File providers.

## Look Up Your Form 1099-G/1099-INT Information Online

Form 1099-G/1099-INT may be downloaded securely and printed from **www.tax.virginia.gov**.

## Check Your Refund Status

e-File combined with Direct Deposit is the fastest way to receive your refund. Visit **www.tax.virginia.gov** or call **(804) 367-2486** to check your status. See below for approximate refund turnaround time frames. To reduce the risk of refund fraud, the Virginia Department of Taxation uses various processes to validate tax refunds prior to issuance. These processes could delay the receipt of your refund.

- If you e-File and request a Direct Bank Deposit, your refund will be issued in about 2 weeks. It will take about 3 weeks if a Direct Bank Deposit is not requested.
- If you file a paper tax return and request a Direct Bank Deposit, your refund will be issued in approximately 8 weeks. It will take about 9 weeks if a Direct Bank Deposit is not requested.
- If you mail your tax return using Certified Mail, it could take an additional 1 to 3 weeks before the Department receives it from the Post Office.

## Make Online Payments

- Make an Estimated Tax Payment, a Filing Extension Payment, a Return Payment or pay a Tax Bill online using Bank Debit or EFT Debit. Visit **www.tax.virginia.gov**.
- **Pay by credit or debit card** at www.officialpayments.com or call 800-2PAY-TAX.

## Need Help?

The Department's website contains valuable information to help you.

- **Laws, Rules & Decisions** – For easy access to the *Code of Virginia*, Tax Regulations, Legislative Summaries, Rulings by the Tax Commissioner, Tax Bulletins and Attorney General Opinions.
- **Online Calculators** – Use the Department's online Age Deduction Calculator, Spouse Tax Adjustment Calculator or Tax Calculator to help you with your taxes.
- **e-Alerts** - Sign up and stay informed. By subscribing, you will periodically receive automatic email notifications regarding legislative changes, filing reminders and other relevant information.

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# WHAT'S NEW

**Virginia's Fixed Date Conformity with the Internal Revenue Code:** Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from January 2, 2013 to December 31, 2014, with limited exceptions. Virginia will continue to disallow any bonus depreciation allowed for certain assets under IRC §§ 168(k), 168(l), 168(m), 1400L and 1400N; the five-year carryback of federal net operating loss deductions generated in Taxable Year 2008 or 2009; and federal income tax deductions for applicable high yield discount obligations under IRC § 163(e)(5)(F). At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned above. However, if federal legislation is enacted that results in changes to the IRC for the 2015 taxable year, taxpayers will be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at **www.tax.virginia.gov**.

**Refund Options:** Effective January 1, 2016, the refund debit card option is no longer available. Individual refunds will be issued only by check or direct deposit to taxpayers' checking or savings accounts. Direct deposit is the fastest way to get your refund. To have your refund deposited directly into your bank account, fill in the banking information on your return. Otherwise, your refund will be issued as a check.

Refund debit cards issued over the past three years with an outstanding balance are still valid and may continue to be used.

**Subtraction for Discharge of Student Loans:** Effective for taxable years beginning on and after January 1, 2015, an individual income tax subtraction is allowed for any income attributable to the discharge of a student loan solely by reason of the student's death. This subtraction is not applicable to the discharge of private loans, nor would it apply to the discharge of loans that are already excluded from federal income taxation.

**Subtraction for Long-Term Capital Gain:** The sunset date for making investments in certain high technology businesses that qualify for this subtraction is extended from June 30, 2015 to June 30, 2020.

**Subtraction for the Gain on the Sale of Land for Open-Space Use:** This subtraction is not available for taxable years beginning on or after January 1, 2015.

**Disaster Relief Assistance by Out-of-State Businesses and Individuals:** Legislation passed by the 2015 General Assembly provides a tax exemption for out-of-state businesses and employees providing disaster relief assistance in Virginia. The exemption provisions apply to state and local taxes and fees as well as to the associated registration and licensing requirements. The provisions do not apply to any transaction taxes and fees, including but not limited to, motor fuels taxes, sales and use taxes, transient occupancy taxes, and car rental taxes and fees based on purchases, leases, or consumption in Virginia. For details, visit **www.tax.virginia.gov**.

**Neighborhood Assistance Act Tax Credit:** Physician specialists who donate specialty medical services to patients who are referred from certain approved neighborhood organizations whose sole purpose is to provide specialty medical referral services to patients of participating clinics are now eligible for this credit regardless of where the physician specialist performs the specialty medical services.

**Recyclable Materials Processing Equipment Tax Credit:** Changes include (i) extending the expiration date of the credit to January 1, 2020; (ii) increasing the credit allowed from 10% to 20% of the purchase price of qualifying machinery and equipment; and (iii) establishing a $2 million in annual credit cap.

**Land Preservation Tax Credit:** Several changes were made to the credit. The maximum amount of tax credits that may be issued in each calendar year was reduced from $100 million to $75 million beginning in 2015. The maximum Land Preservation Tax Credit that each taxpayer may claim is reduced from $100,000 in Taxable Year 2014 to $20,000 in Taxable Years 2015 and 2016, and to $50,000 for each taxable year thereafter. However, for any qualifying fee simple donation of land conveyed to the Commonwealth on or after January 1, 2015, the amount of credit claimed by each taxpayer would be limited to $100,000. The Department of Taxation is prohibited from issuing any tax credit for a donation from any allocation or pool of tax credits attributable to a calendar year prior to the year in which the complete tax credit application for the donation was filed. In addition, for land or an interest in land conveyed on or after July 1, 2015, no credit will be allowed unless a completed credit application with regard to such conveyance has been filed with the Department of Taxation by December 31 of the year following the calendar year of the conveyance.

**Green Job Creation Tax Credit:** The sunset date for this credit was extended to January 1, 2018.

**Major Business Facility Job Tax Credit:** The requirement that a qualified major business facility spread the credit allowed per qualified full-time employee over 2 taxable years instead of over 3 taxable years was made permanent. Previously, this requirement applied only to taxable years beginning January 1, 2009 through December 31, 2014.

## REMINDERS

***Extension for Filing Income Tax Returns:*** All taxpayers are granted an automatic 6-month extension of time to file their income tax returns. No application for extension is required; however, any tentative tax due must be paid with an extension voucher, Form 760IP, by the original due date for filing the return.

***Consumer's Use Tax*:** Did you purchase merchandise by Internet, telephone, or mail, or did you purchase any merchandise outside Virginia and pay no sales tax? If so, you may be required to pay Consumer's Use Tax. Visit **www.tax.virginia.gov** for more information.

***Litter Tax:*** Every manufacturer, wholesaler, distributor or retailer of the following products is subject to the Litter Tax.

- Food for Human or Pet Consumption
- Groceries
- Cigarettes and Tobacco
- Soft Drinks and Carbonated Waters
- Distilled Spirits, Wine, Beer and Other Malt Beverages
- Newspaper or Magazines
- Paper Products and Household Paper
- Glass and Metal Containers
- Plastic or Fiber Containers made of Synthetic Material
- Cleaning Agents and Toiletries
- Nondrug Drugstore Sundries
- Motor Vehicle Parts

Businesses become subject to the tax on the first January 1 they are in business. The Litter Tax return, Form 200, and payment of the tax are due on May 1 of each year, for the preceding calendar year.

***Civil and Criminal Penalties***: The civil penalty for filing a false or fraudulent return or for failing or refusing to file any return with intent to evade the tax, is an additional penalty of 100% of the correct tax.

Any individual who willfully fails or refuses to file a return, at the time or times required by law, shall be guilty of a Class 1 misdemeanor. In addition, an individual who makes any false statements on a return, with intent to defraud the Commonwealth, shall be guilty of a Class 6 felony.

***Debt Collection:*** Before issuing any refunds, Virginia law requires the Department to check for any outstanding debt with agencies of the Commonwealth of Virginia, Virginia local governments and the Virginia court system. If any such debt is found, regardless of the type of tax return filed, all or part of your refund may be withheld to help satisfy the debt, and the processing of your return will be delayed.

In addition, the Department is authorized to submit eligible state income and business tax debts to the U.S. Department of Treasury Offset Program (TOP). Once a debt is submitted, the U.S. Department of Treasury will withhold or reduce your eligible federal tax refund or federal vendor payment by the amount of your debt. The Internal Revenue Code authorizes this process, known as "offset."

Offset of federal refunds is only one source of funds that the Department of Taxation may use to satisfy an outstanding tax bill. Your state income tax refund and payments from other state agencies may be withheld to satisfy an outstanding tax bill as well.

Because of timing differences in obtaining funds from various sources, it is possible for the Department to receive funds from more than one source to satisfy the same debt. If this happens, the overpaid amount will be released upon receipt of the funds. You do not need to contact the Department to request your refund.

***Direct Deposit:*** Due to electronic banking rules, the Department will not allow direct deposits to or through foreign financial institutions. Attempting to use direct deposit to transfer funds electronically to a financial institution outside the territorial jurisdiction of the United States will significantly delay your refund. Visit **www.tax.virginia.gov** for details.

***Tax-Related Identity Theft:*** Tax-related identity theft occurs when someone uses your Social Security Number to file a tax return claiming a fraudulent refund. Often, an identity thief will use your Social Security Number to file a return early in the year. You may not be aware that you are a victim until you file your return and learn one already has been filed. We apply stringent scrutiny to all tax returns in an attempt to detect fraudulent tax refunds. If you receive a letter from us asking for additional information to verify that you are the actual taxpayer filing a return, please respond immediately. To learn more about identity theft and how to protect yourself, see the following resources:

- IRS Taxpayer Guide to Identify Theft
- IRS Identity Protection Tips
- Virginia Attorney General
- Federal Trade Commission

# GENERAL INFORMATION

## WHERE TO GET FORMS AND ASSISTANCE

### Where to Get Forms

- Download returns and schedules from the Department's website **www.tax.virginia.gov**.
- Order forms online through the Department's website or call (804) 367-8031.

### Assistance

- Call Customer Services at **(804) 367-8031**. TTY users dial 7-1-1 between 8:30 a.m. and 5:00 p.m.
- Mail requests for information to **Virginia Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115** (Do not mail your return to this address).
- Contact the Department for assistance at **www.tax.virginia.gov**
- Call or visit your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Check the list beginning on Page 43 for contact information.

## ESTIMATED INCOME TAX FILING

If you did not have enough income tax withheld, you may need to pay estimated income tax. Generally, you are required to make payments of estimated income tax if your estimated Virginia tax liability exceeds your Virginia withholding and other tax credits by more than $150.

**To make estimated tax payments online, visit www.tax.virginia.gov or file Form 760ES.**

If you owe a large amount of tax, you may need to increase the amount of tax withheld or make estimated tax payments during the year.

**You may be penalized if you underpaid your estimated tax or did not have enough tax withheld.**

## AMENDED RETURN FILING

### When to File

If you file an amended federal return reflecting a change in your taxable income or any other amount that would affect the Virginia return, you must file an amended Virginia tax return within 1 year. If the Internal Revenue Service (IRS) provided documentation that acknowledges acceptance of your federal amended return, enclose a copy with the Virginia amended return. In addition, if you file an amended return with any other state that results in a change that would affect your Virginia income tax, you must file an amended Virginia tax return within 1 year.

If the change reduces the tax, the Department by law may issue a refund only if the amended return is filed within:

- 3 years from the due date of the original return, including valid filing extensions;
- 1 year from the final determination of the amended federal return or federal change, whichever is later, provided that the allowable refund is not more than the decrease in Virginia tax attributable to the federal change or correction;
- 1 year from the final determination of the amended return of any other state or change or correction in the income tax of the taxpayer for any other state, provided that the refund does not exceed the amount of the decrease in Virginia tax attributable to such change or correction;
- 2 years from the filing of an amended Virginia return resulting in the payment of additional tax, provided that the current amended return raises issues relating solely to the prior amended return and that the refund does not exceed the amount of the tax payment made as a result of the prior amended return; or
- 2 years from the payment of an assessment, provided the amended return raises issues relating only to the prior assessment and the refund does not exceed the amount of tax paid on the prior assessment.

### Form 760PY

To amend Form 760PY, complete a new Form 760PY (for the taxable year you are amending) using the corrected figures, as if it were the original return. Mark the amended box in the Check Applicable Boxes section of the return. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as a result of the original return.

### Additional Required Enclosures

If you filed an amended federal return, enclose a copy of your federal Form 1040X or other claim form and supporting material with your amended Virginia return to substantiate the amendment. If amending your Virginia return for other reasons, enclose a statement explaining why you are amending your return. Show any computations necessary to verify the adjustments you are making. Submit your check or money order with your return if you owe a balance due. Also, include additional Forms W-2, 1099 or VK-1 with your return if claiming more income tax withheld than what was claimed on your original return.

### Federal Adjustments

If your federal income tax return was adjusted by the IRS during the taxable year and the adjustment was not reported to the Department, an amended Virginia return must be filed with a copy of the federal adjustments within 1 year after the final determination of such federal change, correction or renegotiation. See "When to File" earlier in this section for additional information.

### Net Operating Losses

Although there is no express statutory provision for a separate Virginia net operating loss available for carryback or carryover, the amount of federal net operating loss is the starting point in computing the amount of deduction to be allowed on the Virginia return. Check the amended return box located on the front of Form 760PY, indicating that this is an amended return. Also, check the box indicating the return is the result of a net operating loss (NOL) carryback. **Be sure to enclose a complete copy of your federal amended return, if applicable.**

General instructions for computing the NOL can be obtained from the Laws, Rules & Decisions section on the Department's website at **www.tax.virginia.gov**. Select the link for Virginia Tax Administrative Code (Regulations) and find 23VAC10-110-80 and 23VAC10-110-81, located under Chapter 110, Individual Income Tax.

## DECEASED TAXPAYERS

Surviving Spouse filing Joint Return: As the surviving spouse, you are considered the primary taxpayer. To complete your return:

- List your name, Social Security Number and Date of Birth first on the return.
- Include your spouse's name, Social Security Number and date of birth in the fields labeled for spouse.
- Fill-in the Deceased oval next to the field for your spouse's date of birth.
- Any refund issued will be made payable to the surviving spouse. The refund may be direct deposited.
- No additional documentation is required.

Single Filers: If you are the court-appointed or certified Personal Representative (also referred to as Executor or Administrator) of the decedent's estate, include a copy of the court certificate showing your appointment with the return.

- Any refund issued will be made payable to the estate of the decedent.
- The refund will be issued as a check. The check may be cashed or deposited with the endorsement of the court-appointed Personal Representative.

Joint Filers, both Taxpayers Deceased: Follow the instructions for Single Filers.

**Important:** If a refund is due, the refund will be issued in the name of the surviving spouse or the estate of the decedent(s) unless a properly completed copy of federal Form 1310 is provided. When filing electronically, the Form 1310 must be included with the federal filing.

## RECORD KEEPING

Keep your tax records for at least 3 years from the due date of the return or the date the return was filed, whichever is later. If the IRS requires you to keep your federal records for a longer period of time, keep your state records for the same period of time.

# FILING REQUIREMENTS

## FILING THRESHOLD

Filing requirements are based on your residency status and the amount of your income. Dependents and students are subject to the same filing requirements as anyone else.

- Residents of Virginia with income at or above the minimum filing threshold must file.
- Nonresidents of Virginia with income at or above the filing threshold must file if any of their income is from Virginia sources.

For information on Virginia residency requirements, please read the next section, "Residency Status."

If your Virginia Adjusted Gross Income (VAGI) is at or above the threshold amount shown in the following table, you are required to file. VAGI is the Adjusted Gross Income on your federal return plus any Virginia additions, minus any Virginia subtractions. Information on Virginia additions and subtractions is included in the instructions, later in this booklet.

For a part-year resident, if your income is only from wages, salaries and interest from a savings or checking account, your VAGI is usually the same as the Adjusted Gross Income shown on your federal return less the wages, salaries and interest earned while a nonresident of Virginia. Once you have computed your VAGI, check the chart below to see if you need to file a Virginia income tax return.

**YOU DO NOT HAVE TO FILE IF YOU ARE:**

**Single** and your VAGI is less than ..... **$11,950**

**Married filing with your spouse** on the same return and your combined VAGI is less than ..... **$23,900**

**Married filing separately** (on separate forms) and your VAGI is less than ..... **$11,950**

**If you are not required to file, but you had Virginia income tax withheld or made estimated payments, you are entitled to a refund of the amount withheld or paid. You must file a return to get a refund.** We periodically review and update the Department's records to make sure that we have correct return information. Sometimes, we have to contact taxpayers to confirm that they did not need to file for a given year. As a result, even if you do not need to file a return, you may receive an inquiry at a later date to verify your VAGI.

## RESIDENCY STATUS

### Residents

**Every Virginia resident whose Virginia Adjusted Gross Income is at or above the minimum filing threshold must file.** Any "federal area" such as a military or naval reservation, federal agency or federal administration that is inside the geographical boundaries of Virginia is considered a location in Virginia and nonactive duty residents of those areas are subject to Virginia income tax just like residents of any other location in the state.

You may be required to file as a resident in two states if you are an actual resident of one state and a domiciliary resident of another state (see definitions below). If you are in this situation, you may be able to take a credit on the return filed in the state of your legal domicile. Refer to the instructions for the Schedule OSC later in this booklet for more information on the credit for tax paid to another state.

### Domiciliary Residents

Anyone who maintains a legal domicile (residence) in Virginia, whether living in or out of Virginia, is a domiciliary resident. This includes members of the U.S. armed forces who have Virginia as their home of record. Domiciliary residents have their permanent place of residence in Virginia. Any person who has not abandoned his or her legal domicile in Virginia and established legal domicile in another state remains a domiciliary resident of Virginia, even if residing in another jurisdiction for a number of years. In determining domicile, the Department considers many factors. Some of the more common indicators of domicile are: voter registration; motor vehicle and personal property registration; business pursuits; expressed intent; conduct; leaseholds and situs of real property owned.

### Actual Residents

Anyone, other than a member of the U.S. armed forces or the U.S. Congress, who maintains a place of abode (i.e., home) in Virginia for a total of more than 183 days of the taxable year while having legal domicile (residence) in another state or country is an actual resident of Virginia. This category often includes students who are domiciliary residents of another state while attending college in Virginia or the spouses* and dependents of members of the U.S. armed forces stationed in Virginia. Although this residency classification does not apply to members of the U.S. Congress, it does apply to members of their families and staffs.

*The spouse of a military service member may be exempt from Virginia individual income tax on income from services performed in Virginia if (i) the service member is present in Virginia in compliance with military orders; (ii) the spouse is in Virginia solely to be with the service member; and (iii) they both maintain domicile in another state that is the same for both spouses. For more information, see Tax Bulletin 09-10 and Tax Bulletin 10-1, available on the Department's website at **www.tax.virginia.gov**.

### Part-Year Residents

You may be a part-year resident if your residency in Virginia began or ended during the taxable year. Residents who move into or out of Virginia during the taxable year and do not fall into either category below are generally considered full-year residents.

- Virginia residents who move out of Virginia during the taxable year *and* become domiciliary residents of another state are part-year residents, provided they do not move back to Virginia for at least 6 months.
- Those who move into Virginia during the taxable year and become either domiciliary or actual residents of Virginia are also considered part-year residents.

The distinction between full-year and part-year residents is important in deciding which form to file and what income is taxable in Virginia. To compute VAGI and determine if VAGI meets the minimum filing threshold, part-year residents who file Form 760PY are allowed a subtraction from federal adjusted gross income equal to the amount of income attributable to residence outside Virginia.

**If you are a part-year resident and do not file the correct form, you will not compute the correct amount of tax. See "WHICH FORM TO FILE" below.**

### Nonresidents

**Nonresidents of Virginia with Virginia Adjusted Gross Income at or above the filing threshold must file if any of their income is from Virginia sources.** Income from Virginia sources is income received from labor performed, business done, or property located in Virginia, including gains from sales, exchanges or other dispositions of real estate and intangible personal property having a situs in Virginia. Virginia source income includes income passed through from a partnership, S corporation or limited liability company that does business in Virginia. It also includes business income and proceeds from real estate transactions passed through by a Virginia trust. It generally does not include personal savings account interest or dividends from an individual's stock market investments.

Those who maintain legal domicile in another state and live in Virginia less than 183 days of the taxable year (or do not live in Virginia at all) are nonresidents. Also, members of the U.S. armed forces who have another state as their home of record (legal domicile) are generally classified as nonresidents of Virginia, even though they may be stationed in Virginia for years.

### Exceptions for Certain Nonresidents

If you are a nonresident of Virginia who commutes daily to work in Virginia from **Kentucky** or the **District of Columbia**, you do not have to file if:

- You have no actual place of abode in Virginia at any time during the year;
- Salaries and wages are your only Virginia source income; and
- Your salaries and wages are subject to income taxation by Kentucky or the District of Columbia.

If you are a nonresident of Virginia who is a resident of **Maryland, Pennsylvania or West Virginia** and you earn salaries and wages in Virginia, you are exempt from filing a Virginia income tax return and paying Virginia income tax if:

- Your only income from sources in Virginia is from salaries and wages; and
- Your salaries and wages are subject to income taxation by Maryland, Pennsylvania or West Virginia.

If you are a domiciliary resident of **Kentucky, Maryland, Pennsylvania, West Virginia or the District of Columbia** and have income from Virginia sources other than wages and salaries, (such as business income or gain from the sale of a residence), you must file a Virginia Nonresident Individual Income Tax Return, Form 763, and pay tax on income not specifically exempted above.

**Spouses of Military Personnel:** Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, a spouse of a military servicemember may be exempt from Virginia income tax on wages if (i) the servicemember is present in Virginia in compliance with military orders; (ii) the spouse is present in Virginia solely to be with the servicemember; and (iii) they both maintain the same non-Virginia domicile state. If the spouse is not exempt from Virginia income tax see "Married Taxpayers." More information is available in Tax Bulletin 09-10 and Tax Bulletin 10-1 available on the website at **www.tax.virginia.gov**.

**Tax Withheld in Error by Employer:** If Virginia tax was withheld from your income in error, you should file Form 763S to obtain a refund.

If you meet any of the exceptions above and had Virginia withholding, you may need to file Form 763S, Virginia Special Nonresident Claim For Individual Income Tax Withheld to claim your refund.

## WHICH FORM TO FILE

### Residents File Form 760

File Form 760 if you are a part-year resident and all of your income came from Virginia sources or was received while you were a Virginia resident. This will allow you to claim the full exemption and standard or itemized deduction instead of computing partial amounts as required for part-year residents filing Form 760PY.

### Part-Year Residents File Form 760PY

As a general rule, part-year residents file Form 760PY. If 1 spouse is a full-year resident and the other is a part-year resident, the couple may file together on Form 760PY. The part-year resident spouse will compute a prorated exemption amount. The full-year resident spouse will claim the full exemption amount.

Note: If you are a part-year resident who received Virginia source income, as well as other income, during the portion of the year you lived in another state, you need to file 2 Virginia returns for the taxable year. File Form 760PY to report the income attributable to your period of Virginia residency. File Form 763, the nonresident return, to report the Virginia source income received as a nonresident.

### Nonresidents File Form 763

Generally, nonresidents with income from Virginia sources must file a Virginia return if their income is at or above the filing threshold. Nonresidents who earn salaries and wages in Virginia and pay tax on those salaries and wages to the District of Columbia, Kentucky, Maryland, Pennsylvania or West Virginia are not required to file if they meet the criteria described in the previous section under "Exceptions for Certain Nonresidents." Residents of states other than those in "Exceptions for Certain Nonresidents" do not qualify for a filing exception.

Usually, when 1 spouse is a resident and the other spouse is a nonresident, each spouse whose income is at or above the filing threshold must file separately. The resident must file on Form 760. The nonresident spouse must file Form 763. There are only 3 circumstances in which such a couple can file jointly on the same return. If both spouses have income and all of the nonresident's income is Virginia source income, a joint resident return (Form 760) may be filed. If both spouses elect to determine their joint Virginia taxable income as if they were both Virginia residents, a joint resident return may be filed. Also, if the nonresident spouse has no income at all, a joint resident return may be filed.

### Members of the Armed Forces

Active duty pay for members of the armed forces is taxable only in the state of legal domicile, regardless of where stationed. You must file as a nonresident if you are in the military, domiciled in another state and have any other income that is from Virginia sources.

The spouse of a military service member may be exempt from Virginia individual income tax on income from services performed in Virginia if (i) the service member is present in Virginia in compliance with military orders; (ii) the spouse is in Virginia solely to be with the service member; and (iii) they both maintain the same non-Virginia domicile state. For more information, see Tax Bulletin 09-10 and Tax Bulletin 10-1, available on the Department's website at **www.tax.virginia.gov**.

Use Form 763 if you are in the military, domiciled in another state and have any other income that is from Virginia sources. Examples follow.

If a married couple lives in Virginia for the entire year, but is domiciled in Alabama, and has nonmilitary income from Virginia sources that is attributable to both spouses, the spouse on active duty must file Form 763, using Filing Status 4. Generally, the state of domicile will allow credit for tax paid to Virginia on the earned income that is taxed in both states.

If the nonmilitary spouse's domicile changed to Virginia during the year, Form 760PY must be filed, using Filing Status 3, to pay tax on income earned after becoming a Virginia resident.

## Other Frequently Used Virginia Forms

To order, see Page 3.

**Schedule 760PY ADJ -** Required for:

- Additions, Subtractions and Deductions from Virginia Adjusted Gross Income.
- Credit for Low-Income Individuals or Virginia Earned Income Credit.
- Addition to tax, penalty and interest.

| | |
|---|---|
| **Schedule VAC** | Required for contributions to Virginia College Savings Plan Accounts and Other Voluntary Contributions |
| **Schedule OSC** | Required to claim credit for tax paid to another state. |
| **Schedule CR** | Required to claim most tax credits. *For some Schedule CR credits other forms are required.* |
| **Schedule of Income** | Required for income distribution, to prorate exemptions and report moving information. |
| **Form 760C** | Required to compute the addition to tax for individuals, estates and trusts. |
| **Form 760F** | Required to compute the addition to tax for farmers, fishermen and merchant seamen. |
| **Form 760IP** | Used to make an extension payment. |
| **Form CU-7** | Consumer's Use Tax Return |
| **Form 760ES** | Used to make Estimated Tax Payments |

## WHEN TO FILE

If your taxable year is January 1, 2015 - December 31, 2015, your individual income tax return must be postmarked no later than **May 2, 2016**, to avoid late filing penalties and interest.

When filing by mail, the envelope must be postmarked by the due date. Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for the penalties and interest if the postmark on the remailed return is after the due date. Tax returns or payments of taxes remitted by a commercial delivery service will be considered timely filed if received in an envelope or sealed container bearing a confirmation of shipment on or before midnight of the day the return or payment is due.

If the due date falls on a Saturday, Sunday or legal holiday, you may file your return on the next day that is not a Saturday, Sunday or legal holiday.

### Fiscal Year Filers

If your taxable year is not January 1 through December 31, your return must be postmarked by the 15th day of the 4th month following the close of your fiscal year.

When filing by paper, you should write "FISCAL YEAR FILER" across the top of page 1 of Form 760PY and enclose a statement indicating the beginning and ending months of your 12-month fiscal year. If you file after the due date or do not pay the full amount due by the due date, you may have to pay penalties and interest.

### Overseas Rule

If you are living or traveling outside the United States or Puerto Rico (including persons in the military or naval service on duty outside the United States and Puerto Rico), you must file your return by **July 1, 2016.** Be sure to check the appropriate box to the left of the name and address section.

**Members of the Military** - Members of the armed forces serving in a combat zone receive either the same individual income tax filing and payment extensions as those granted to them by the IRS, plus an additional 15 days, or a 1-year extension, whichever date is later. All extensions also apply to spouses of military personnel. Service families may wish, however, to file their individual income tax returns before the extended deadlines to receive refunds. Service members claiming this extension should write"Combat Zone"across the top of their tax returns and on the envelopes used to mail their returns. Such combat zone personnel should similarly write"Combat Zone"across the top of their correspondence, and on the envelope used to mail the correspondence, when responding to any notices issued by the Department regarding tax collection or examination. More information can be obtained from Tax Bulletin 05-5, available in the Laws, Rules, and Decisions Section of the Department's website at **www.taxpolicy.virginia.gov**.

In addition, every member of the armed services deployed outside of the United States is allowed an extension of his or her due date. The extension will expire 90 days following the completion of deployment. Service members who claim this extension should write "Overseas Noncombat" on the top of their tax returns.

### Extension Requests

Virginia law provides an automatic 6-month filing extension for income tax returns. No application for extension is required. The extension is for filing the return, not for payment of the tax; therefore, you must pay at least 90% of your tax by the due date, May 1 for calendar year filers. To make a payment of tentative tax, use Form 760IP.

If you file your return within 6 months after the due date but do not meet the 90% payment requirement, an extension penalty of 2% per month will apply to the balance of tax due with your return from the due date through the date your return is filed, to a maximum of 12% of the tax due. Interest will also accrue on any balance of tax due with a return filed within the extension period, regardless of whether the 90% payment requirement is met.

If you file your return within 6 months after the due date but do not pay the tax due at the time of filing, the unpaid balance will be subject to a late payment penalty of 6% per month from the date of filing through the date of payment, up to a maximum of 30%. The

late payment penalty will be assessed in addition to any extension penalty that may apply. The automatic extension provisions apply only to returns that are filed within 6 months from the due date. If you file your return more than 6 months after the due date, a late filing penalty of 30% will apply to the balance of tax due with your return.

**Refund Returns -** You do not need to file an extension if you cannot file by the due date and you are certain that your return will result in a refund. This is because the late filing penalty is not assessed on refund returns. To receive a refund, however, you must file within 3 years of the due date.

**Foreign Income Exclusion -** If you qualify for the federal foreign income exclusion and have requested an extension of time for filing your federal return, you may apply for an extension of time to file your state return. You will be granted an extension for 30 days after the date you expect to qualify for the exclusion. You must apply by letter on or before the 1st day of the 7th month following the close of your taxable year and enclose a copy of the approved federal extension with your return when you file.

## WHERE TO FILE

You can file your return online or mail your return. Visit **www.tax.virginia.gov** for information about using e-File. To file by mail, use the mailing address listed beginning on Page 43 for the city or county where you live or last lived while a resident of Virginia. Returns can be filed directly with the Department.

## BALANCE DUE RETURNS

*You can pay by check, credit card or online.* Make your check payable to the Treasurer of the city or county in which you reside. **Make sure your Social Security Number is on your check and make a notation that it is your 2015 income tax payment.**

To pay by credit card, call 1-800-272-9829 (1 800 2 PAY TAX), or visit **www.officialpayments.com**. **The jurisdiction code for the Virginia Department of Taxation is 1080.** If you choose this option, fill in the box on Line 37 of Form 760PY, indicating this type of payment. You will be assessed a fee by the company processing the transaction.

Make an online payment from your checking or savings account for balance due returns using Web Payments at **www.tax.virginia.gov**.

If you have already filed your return with your Local Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed beginning on Page 43.

## AVOID COMMON MISTAKES

- Sign your return.
- Make sure your name, address and Social Security Number(s) are correct.
- Be sure to complete all applicable check boxes.
- Verify all entries and check all math.
- If you itemized deductions, make sure you complete Line 11 through Line 13 on Form 760PY.
- Be sure to include the front and back of all documents.
- Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for the penalties and interest if the postmark on the remailed return is after the due date.
- **File your original return. Do not file a photocopy.**

## HOW TO ASSEMBLE YOUR RETURN

If you completed any of the forms or schedules listed below, you must enclose copies with your Virginia return. Place these forms behind your Virginia return in the following order.

- If filing both Form 760PY and Form 763, enclose Form 763 behind Form 760PY so that the title of Form 763 can be seen over the top of the title of Form 760PY. Enclose a statement over the Form W-2 on Form 760PY stating that "Form 763 is enclosed behind Form 760PY."
- **Virginia Forms**
  - Schedule 760PY ADJ
  - Schedule CR
  - Schedule VAC
  - Forms 301, 304, 306 or 307
  - Schedule OSC
  - Schedule of Income
  - Form 760C or Form 760F
  - Any additional documentation as required.
- **Federal Forms**
  - Complete copy of your federal income tax return.
- If claiming credit for income tax paid to another state on Schedule OSC, enclose a complete copy of the state tax return filed with the other state.

### Withholding Forms

Be sure to include W-2, 1099 and VK-1 forms that indicate the same amount of Virginia income tax withheld as the amount you claim on your return.

### Payments

Submit check with your return. If paying by credit card, please check the box on Line 37 of Form 760PY. **Important:** If you make your payment by check after filing your return, do not submit a copy of your previously filed return with your payment.

## COMPUTE YOUR LOWEST TAX
### (TIP FOR MARRIED TAXPAYERS)

Since Virginia's individual income tax is imposed at graduated rates, a couple with income attributable to each spouse may find that by using Filing Status 2 (filing a joint return), their joint income is taxed at a higher rate than their separate taxable incomes would be. Filing Status 4 (married filing a combined return), is designed to adjust for this difference. When using Filing Status 4, tax is computed on each spouse's separate taxable income and then the two amounts of tax are added together to arrive at their total tax. As a general rule, when both spouses have income, Filing Status 4 will enable you to obtain the lowest combined tax provided that you assign deductions and dependents to each spouse so that the taxable income in each column on Form 760PY is as close to equal as possible.

If only one spouse has income or if one spouse's income would be reduced to zero (or less) after claiming personal exemptions and subtractions, use Filing Status 2 instead.

## FORM 760PY LINE INSTRUCTIONS

### NAME, ADDRESS & SOCIAL SECURITY NUMBER (SSN)

### Name

Enter your complete name (including middle initial) and mailing address in the boxes provided. If filing a joint return, Filing Status 2 or 4, enter the complete name of your spouse. If you are married filing separate returns (Filing Status 3), DO NOT enter

your spouse's name in the spouse name boxes. Instead enter your spouse's name on the Filing Status 3 line below the address box.

### Deceased Taxpayers

Surviving Spouse filing Joint Return: As the surviving spouse, you are considered the primary taxpayer. To complete your return:

- List your name, Social Security Number and date of birth first on the return.
- Include your spouse's name, Social Security Number and date of birth in the fields labeled for spouse.
- Fill-in the Deceased oval next to the field for your spouse's Date of Birth.
- Any refund issued will be made payable to the surviving spouse. The refund may be direct deposited.
- No additional documentation is required.

Single Filers: If you are the court-appointed or certified Personal Representative (also referred to as Executor or Administrator) of the decedent's estate, include a copy of the court certificate showing your appointment with the return.

- Any refund issued will be made payable to the estate of the decedent
- The check may be cashed or deposited with the endorsement of the court-appointed Personal Representative

Joint Filers, both Taxpayers Deceased: Follow the instructions for Single Filers.

**Important:** If a refund is due, the refund will be issued in the name of the surviving spouse or the estate of the decedent(s) unless a properly completed copy of federal Form 1310 is provided. When filing electronically, the Form 1310 must be included with the federal filing.

### Address

Enter your street address. Do not enter a P.O. Box address unless mail is not delivered to your street address.

### Social Security Number (SSN)

Be sure your Social Security Number is entered correctly. The Social Security Number entered in the "A: Your Social Security Number" box must be the number of the person whose name is shown first on the return.

**Privacy Act:** In compliance with the Privacy Act of 1974, disclosure of your Social Security Number is mandatory under *Va. Code* § 58.1-209. Your Social Security Number is used both as a means of identifying your income tax return and of verifying the identity of individuals for income tax refund purposes.

### Dates of Residence

If filing a joint return, enter the dates you and your spouse lived in Virginia during 2015.

### Locality Code

Enter the 3-digit Locality Code found beginning on Page 43. If you lived in more than one Virginia city or county or if you did not live in Virginia on January 1, 2016, enter the name of the city or county in Virginia in which you last lived. This is not always the same as the city or county of your mailing address.

### Virginia Driver's License ID

Enter the last 5 digits of your Virginia Driver's License Identification number. If filing a joint return, enter the Virginia Driver's License identification number of both spouses. Providing this information is optional. It is requested for taxpayer identification purposes as part of ongoing efforts to combat identity theft and fraud.

## FILING INFORMATION

Please check all boxes and complete all lines that apply.

- **Amended Return.** Check this box if this is an amended return. For more information, please refer to the "Amended Return" section of these instructions. Also check this box if the reason for amending your return is the result of a net operating loss (NOL). For more information, please refer to the "Net Operating Loss" section of these instructions.
- **Dependent on Another's Return.** Check the box if you can be claimed as a dependent on someone else's return. If you check this box and claim the Virginia standard deduction on Line 13, see "Exception: Dependent's Limited Standard Deduction" on Page 11. Your standard deduction may be limited.
- **Overseas on Due Date.** Check this box if you were living or traveling outside the United States or Puerto Rico (including serving in the military or naval service), on May 2, 2016. File your return by **July 1, 2016.**
- **Qualifying Farmer, Fisherman or Merchant Seaman.** Check this box if you are a self-employed farmer, fisherman or merchant seaman and at least 2/3 of your gross income is from those employments. This information is used to identify farmers, fishermen and merchant seamen subject to special rules for paying estimated tax. See "Addition to Tax For Underpayment of Tax" for details.
- **Earned Income Tax Credit Claimed on Federal Return** If you claimed Earned Income Tax Credit on your 2015 federal return, enter the amount claimed.
- **Combined Social Security for You and Spouse reported as taxable income on Federal Return** If you reported taxable Social Security income on your 2015 federal return, enter the combined amount. This is especially important if claiming Age Deduction.

## FILING STATUS

Enter the correct number in the box to identify your filing status.

In most cases, your filing status will be the same as the one you selected on your federal return.

Same-sex couples that are married under the law of any state are recognized as married couples for Virginia income tax purposes. For more information, see Virginia Tax Bulletin 14-7 (Public Document 14-174, 10/7/14).

### Filing Status 1 - Single

Use this filing status if you claimed one of the following federal filing statuses on your federal return: Single, Head of Household, or Qualifying Widow(er). If you claimed the Head of Household filing status on your federal return, check the "Single" filing status box and the "Head of Household" box.

### Filing Status 2 - Married, Filing Joint Return

You and your spouse may choose to file a joint return if (a) you computed your federal income tax liabilities together on a joint federal return, or (b) neither you nor your spouse was required to file a federal return. You may claim this filing status even if your spouse has no income. When filing a joint return, your spouse's exemption is included in the "You" column. Do not claim your spouse as a dependent.

TIP If both spouses have income, filing a combined return (Filing Status 4) may result in a lower balance due or a greater refund than a joint return (Filing Status 2).

### Filing Status 3 - Married, Filing Separate Return

If you and your spouse filed separate federal returns, you can file separate state tax returns or you can choose to file a combined return (Filing Status 4). Generally, if you filed a joint federal return and only one spouse is a Virginia resident, the Virginia resident must file a separate Virginia return unless both spouses elect to determine their joint Virginia taxable income as if they were both Virginia residents. When you file separate returns in Virginia, you must report your federal adjusted gross income, exemptions

and deductions on your Virginia return as if you had filed separate federal returns. Federal rules must be applied to determine the exemptions and itemized deductions allowed when filing separate returns. If one spouse claims itemized deductions, the other spouse must also claim itemized deductions.

**If the number of dependent exemptions or the amount of itemized deductions cannot be accounted for separately, they must be proportionately allocated between each spouse based on each spouse's income (e.g., federal adjusted gross income).**

Be sure to enter your spouse's name on the line provided in the Filing Status section and your spouse's Social Security Number in the name and address section of the return.

### Filing Status 4 - Married, Filing Separately on This Combined Return

You can use this filing status if **both** you and your spouse had income, regardless of whether you filed jointly or separately for federal purposes. When both spouses have income, this filing status usually enables a couple to compute a lower tax than filing a joint return (Filing Status 2). If you choose Filing Status 4, you are jointly and severally liable for the amount of tax due and any refunds will be made jointly payable.

Since Virginia's income tax is imposed at graduated rates, a couple with income attributable to each spouse may find that by using Filing Status 2, their joint income is taxed at a higher rate than their separate incomes would be. Filing Status 4 is designed to adjust for this difference. Filing Status 4 allows a couple to compute a combined tax by reporting income for each spouse separately and then allocating dependent exemptions and deductions as mutually agreed. Tax is computed on each spouse's separate taxable income and then the 2 amounts of tax are added together to determine their total tax.

TIP

Use Filing Status 2 instead of Filing Status 4 if only 1 spouse had income or if 1 spouse's income would be reduced to zero or less after claiming personal exemptions and subtractions.

**When using Filing Status 4, each spouse must claim his or her own income, personal exemptions and, if allowable, any additional exemption for age or blindness. The number of dependent exemptions may be allocated between spouses as you mutually agree. Each spouse has a separate exemption line.**

## EXEMPTIONS

Enter the number of exemptions you are allowed in the appropriate boxes. If filing a joint return (Filing Status 2), enter the number for both spouses combined in the boxes in Column A. Use the exemption information when completing Line 14.

**Dependents** Generally, you may claim the same number of dependent exemptions allowed on your federal return. If you are using Filing Status 3 or 4, see the Filing Status instructions in the previous section for the rules on claiming dependents. You may never claim less than a whole exemption. The same dependent may not be claimed on separate returns.

**65 or Over** To qualify for this additional personal exemption, you must have been age 65 or older on or before January 1, 2016.

**Blind** To qualify for the additional personal exemption for the blind, you must have been considered blind for federal income tax purposes.

### HOW TO ENTER NUMBERS

**Use the Correct Column:** Enter numbers in Column A if you are using Filing Status 1, 2 or 3. Enter numbers in Columns A and B only if you are using Filing Status 4. When using Filing Status 4, make sure the information in Column A applies to the name and Social Security Number listed first on the return. Column B is for your spouse.

**Round to Whole Dollars:** To improve accuracy of return preparation and speed the processing of your return, all amount entries on your return must be rounded to the nearest dollar. Amounts of 1 cent to 50 cents are to be rounded down while all amounts 51 cents to 99 cents are to be rounded up.

**Negative Numbers:** Enter negative numbers (numbers less than 0) in brackets. For example, if your federal adjusted gross income was negative 12,000, enter this as [12,000].

### Date of Birth

Please be sure to provide this information. It is used to assist in the verification of taxpayer identity. If you are filing a joint return, enter your date of birth and your spouse's date of birth in the same order as your names and Social Security Numbers.

### Line 1 - Adjusted Gross Income

The Virginia Schedule of Income *must* be completed before you make an entry on Line 1. Complete the Virginia Schedule of Income, Part 1, Lines 1 through 9, then enter the total amount of federal adjusted gross income on Line 1 as follows. The instructions for the Virginia Schedule of Income are on Page 14. Enclose the completed Virginia Schedule of Income with your return.

### Filing Status 1, 2 or 3

Enter the amount from Schedule of Income, Part 1, Line 7, Column A1, on Line 1, Column A.

### Filing Status 4

Enter the amount from Schedule of Income, Part 1, Line 7, Column B1, on Line 1, Column B, and enter the amount from Line 7, Column A1, on Line 1, Column A. When using Filing Status 4, the total of Column A and Column B on Line 1 *must* equal the total federal adjusted gross income on your federal return.

### Line 2 - Additions

If you reported any additions on Virginia Schedule 760PY ADJ, enter the total amount from Line 3 of Schedule 760PY ADJ.

### Line 4 - Qualifying Age Deduction

Enter your birth date in the boxes above Line 1 on Page 1. If filing status 2, 3 or 4 enter birth date for both you and spouse.

If filing status 4, enter **your** age deduction on Line 4a, Column A and the deduction for **spouse** on Line 4b, Column B. Otherwise, claim Your Age Deduction on Line 4a, Column A and Spouse's on Line 4b, Column A.

If claiming an Age Deduction, see the Age Deduction instructions on Page 29 and complete the Age Deduction Worksheet on Page 32 in order to calculate the Qualifying Age Deduction.

### Line 5 - Social Security Act and Equivalent Tier 1 Railroad Retirement Act Benefits

Enter Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and attributable to your period of residence in Virginia.

Do not include Tier 2 Railroad Retirement Benefits and Other Railroad Retirement and Railroad Unemployment Benefits. See instructions for Schedule 760PY ADJ to determine if these benefits can be included as other subtractions.

## Line 6 - State Tax Refund or Overpayment Credit Reported as Income on Federal Return

Enter the amount of any state income tax refund or overpayment credit reported as income on your federal income tax return and received while a resident of Virginia (claim in the same column as the income was reported on Line 6 on the front of the Virginia return).

State, local or foreign income taxes withheld from your salary, estimated tax payments or payments made on tax for a prior year to such taxing authority may be deducted on your federal return for the year withheld or paid. The federal deduction is for the amount paid rather than the tax liability, so a refund or credit is generally treated as taxable income (a recovery of an excessive deduction) on the federal return. Since Virginia does not allow the state and local income tax deduction, a federally taxable refund or overpayment credit is to be deducted from federal adjusted gross income on the Virginia return.

## Line 7 - Income Attributable to Your Period of Residence Outside Virginia

Enter the amount from the Virginia Schedule of Income, Part 1, Line 9, Column A3, in Column A. Enter the amount from Part 1, Line 9, Column B3, in Column B.

If you claim this subtraction, you cannot claim a credit for tax paid to another state on the same income.

## Line 8 - Subtractions

If you reported any subtractions on Virginia Schedule 760PY ADJ, enter the total amount from Line 7 of Schedule 760PY ADJ.

## Line 10 - Virginia Adjusted Gross Income

Deduct Line 9 from Line 3 and enter the result.

If the amount on Line 10 is less than the amount shown below for your filing status, your Virginia income tax is $0.00 and you are entitled to a refund of any withholding or estimated tax paid.

To claim a refund in these cases:

- Complete Lines 11 through 18 and enter "0.00" as your tax on Line 19.
- Complete Lines 20 through 38.

| Filing Status | Filing Threshold |
|---|---|
| 1. Single | **$11,950** |
| 2. Married, filing jointly | **$23,900** |
| 3. Married, filing separately | **$11,950** |
| 4. Married, filing combined return* | **$23,900** |

* When filing a combined return, compare the threshold to the total of Columns A and B, Line 10.

## DEDUCTIONS

**Claiming Deductions When Filing a Combined Return:** If you are filing a combined return (Filing Status 4), you can allocate deductions and dependents between spouses as you choose. As a general rule, you can lower your combined tax by assigning deductions and dependents to each spouse so that the taxable incomes in Columns A and B are as close to equal as possible. The deductions and dependents which can be allocated are on Lines 13, 14 and 15.

## Line 11 - Itemized Deductions

Enter the total itemized deductions claimed on federal Schedule A (or the FDC Worksheet if you have an addition or subtraction due to Fixed Date Conformity) paid while a resident of Virginia.

You must claim the same type of deductions (standard or itemized) on the Virginia return as claimed on your federal return. If a joint federal return was filed and you are filing separate returns in Virginia (Filing Status 3), and claiming itemized deductions, itemized deductions that cannot be accounted for separately must be allocated proportionately between spouses based on each spouse's share of the federal adjusted gross income.

## Virginia Itemized Deductions

If you claimed itemized deductions on your federal income tax return, you must claim itemized deductions on your Virginia income tax return. Your allowable itemized deductions on Form 760PY are expenses claimed on federal Schedule A for which payment was made while you were a Virginia resident. State and local income tax claimed as an itemized deduction on your federal return is not allowed as a Virginia deduction. If you have an addition or subtraction due to Fixed Date Conformity, you must complete the FDC Worksheet to compute your Virginia itemized deductions. Enclose a copy of your federal return, including Schedule A.

### FDC Worksheet
### Fixed Date Conformity Modification to Itemized Deductions

Enter the information requested on each line. In most cases, the deduction allowed on federal Schedule A will be allowed on the FDC Worksheet. The exceptions are Gifts to Charity (Sch. A, Line 19) and Casualty and Theft Loss (Sch. A, Line 20). These amounts should be recomputed by substituting the amount on Line 5 for the FAGI that you used to compute your federal limitations.

#### Computation of Fixed Date Conformity FAGI

1. Federal adjusted gross income (FAGI) from federal return . . . . . _____
2. Fixed date conformity additions to FAGI . . . . _____
3. Subtotal. Add Lines 1 and 2 . . . . . _____
4. Fixed date conformity subtractions from FAGI. . . . . _____
5. Fixed date conformity FAGI. Subtract Line 4 from Line 3 . . . . . _____

#### Modifications to Itemized Deductions Due to FDC

All references are to the same line and amount claimed on the federal Schedule A unless otherwise specified.

6. Medical and dental expenses claimed on federal Schedule A, Line 1. . . . . _____
7. Enter amount from Line 5 above . . . . . _____
8. Multiply Line 7 above by 10% (.10). If either you or your spouse was born before January 2, 1951, multiply Line 7 by 7.5% (.075) instead . . . . . _____
9. Subtract Line 8 from Line 6. If Line 8 is greater than Line 6, enter -0-. . . . . _____
10. Enter the amount from federal Schedule A, Line 9 . . . . . _____
11. Enter the amount from federal Schedule A, Line 15 . . . . . _____
12. Enter the amount from federal Schedule A, Line 19 . . . . . _____
13. Enter the amount from federal Schedule A, Line 20 . . . . . _____
14. Unreimbursed employee expenses from federal Schedule A, Line 21 . . . . . _____
15. Tax preparation fees from federal Schedule A, Line 22 . . . . . _____
16. Other expenses claimed on federal Schedule A, Line 23 . . . . . _____
17. Add Lines 14 through 16 . . . . . _____
18. Enter amount from Line 5 above . . . . . _____
19. Multiply Line 18 above by 2% (.02). . . . . _____
20. If Line 19 is greater than Line 17, enter '0'. Otherwise subtract Line 19 from Line 17. . . . . _____
21. Enter the amount from federal Schedule A, Line 28 . . . . . _____
22. Add Lines 9, 10, 11, 12, 13, 20 and 21. Enter here. . . . . _____

**Is Line 5 above over $309,900 if filing jointly or qualifying widow(er), $284,050 if head of household, $258,250 if single, or $154,950 if married and filing a separate return?**

**No -** Your deduction is not limited. Enter the amount of deductions attributable to your period of residence in Virginia on Form 760PY, Line 11.

**Yes -** Your deduction may be limited. Complete the Itemized Deduction Worksheet below.

### Limited Itemized Deduction Worksheet
### State and Local Income Tax Modification
### Part I - Total Federal Itemized Deductions

1. Federal Sch. A, total Lines 4, 9, 15, 19, 20, 27 & 28 or Line 22 of the FDC Worksheet above . . . . . _____
2. Add the amounts on federal Schedule A, Lines 4 (or FDC Worksheet, Line 9), 14 and 20, plus any gambling losses included on Line 28 . . . . . _____
3. Subtract Line 2 from Line 1. If the result is zero, stop here and go to the instructions for Line 11 . . . . . _____
4. Multiply Line 3 above by 80% (.80). . . . . _____
5. Enter the total from Form 760PY, Line 1, or the FDC Worksheet, Line 5. . . . . _____
6. Enter $309,900 if filing jointly or qualifying widow(er), $284,050 if head of household, $258,250 if single, or $154,950 if married filing a separate return . . . . . _____
7. Subtract Line 6 from Line 5. If the result is zero or less, stop here and go to the instructions for Line 11 . . . . . _____
8. Multiply Line 7 above by 3% (.03). . . . . _____
9. Enter the smaller of Line 4 or Line 8 . . . . . _____
10. Total itemized deductions. Subtract Line 9 from Line 1; enter result here then continue to Part II _____

### Part II - State and Local Income Tax Modification

11. Enter the amount from Line 9 above . . . . . _____
12. Enter the amount from Line 3 above . . . . . _____
13. Divide Line 11 by Line 12. Enter the result to 3 decimal places (e.g., .053) . . . . . _____

| | Column 1 Total Sch. A | Column 2 While VA Resident |
|---|---|---|
| 14 a. Total taxes. . . . . | _____ | _____ |
| b. Non-investment interest . . . . . | _____ | _____ |
| c. Charitable contributions . . . . . | _____ | _____ |
| d. Job expenses and most other misc. expenses. . . . . | _____ | _____ |
| e. Other misc. . . . . | _____ | _____ |
| f. Subtotal (add Lines 14a through 14e). . . . . | _____ | _____ |
| 15. Reduced Amount: Multiply Line 14f by Line 13. . . . . | _____ | _____ |
| 16. a. Medical and dental expenses . . . | _____ | _____ |
| b. Investment interest . . . . . | _____ | _____ |
| c. Gambling, casualty and theft losses . . . . . | _____ | _____ |
| d. Subtotal (add Lines 16a, through 16c) . . . . . | _____ | _____ |

17. Federal itemized deductions. Subtract Line 15 from the total of Lines 14f and 16d. (The amount in Column 1 may be slightly larger or smaller than your total itemized deductions on federal Schedule A due to rounding on Line 13) _____
18. Modified Itemized Deductions Paid While a Virginia Resident: Enter amount from Line 17, Column 2, here and on Form 760PY, Line 11 . _____
19. Itemized Deduction Modification State & Local Taxes Claimed on Schedule A:
    a. State and local income taxes included on Line 14a, Column 2 . . . . . _____
    b. Multiply Line 19a by Line 13. . . . . _____
    c. Subtract Line 19b from Line 19a. Enter here and on Form 760PY, Line 12. . . . . _____

## Line 12 - State and Local Income Tax

If claiming itemized deductions, enter the amount of state and local income tax allowed on your federal Schedule A that was paid while you were a resident of Virginia. Before making an entry on Line 12, check to see if your total itemized deductions were limited on your federal return. Your deduction may be limited if your federal adjusted gross income is more than $309,900 if married filing jointly or qualifying widow(er), $284,050 if head of household, $258,250 if single, or $154,950 if married and filing a separate return. The amount of state and local income tax reported on federal Schedule A must be reduced proportionately to reflect any reduction in total itemized deductions. Complete the ITEMIZED DEDUCTIONS WORKSHEET if you are subject to the limitation. **If you did not claim any state and local income tax on federal Schedule A, enter "0.00" on this line.**

## Line 13 - Virginia Deductions

If claiming itemized deductions, subtract Line 12 from Line 11. **The copy of your federal income tax return enclosed with Form 760PY must include the Schedule A.** If you are not claiming itemized deductions, enter the amount from Line 5 of the Standard Deductions Worksheet.

If you did not claim itemized deductions on your federal income tax return, you must claim the standard deduction on your Virginia income tax return. Your allowable standard deduction on Form 760PY will be prorated based on the portion of your federal adjusted gross income that was received while a resident of Virginia.

## Standard Deductions Worksheet

| | | | |
|---|---|---|---|
| 1 | Enter the federal adjusted gross income (Total Part 1, Line 9, Columns A1 and B1 from Schedule of Income). | | |
| 2 | Enter the income attributable to your period of Virginia residence (Total Part 1, Line 9, Columns A2 and B2 from Schedule of Income). | | |
| 3 | Divide the amount on Line 2 by the amount on Line 1 and report as a percentage, not to exceed 100%. Example: 0.3163 becomes 31.6%. | . | |
| 4 | If using Filing Status 1, enter $3,000. If using Filing Status 2 or 4, enter $6,000. If using Filing Status 3, enter $3,000. | | |
| 5 | Multiply Line 3 by Line 4. Enter here and on Line 13, Form 760PY. | | |

When using Filing Status 4, the standard deduction may be allocated between each spouse as you mutually agree. As a general rule, you can lower your combined tax by assigning deductions (Lines 13 and 15) and dependents (Line 14) to each spouse so that the taxable incomes in Columns A and B are as close to equal as possible.

### Exception: Dependent's Limited Standard Deduction

If you could be claimed as a dependent on the federal income tax return of another taxpayer, your allowable standard deduction may not exceed the amount of your earned income. This rule applies to dependents of all ages, including children under age 19 and full-time students under 24 years old who are eligible to be claimed as a dependent on their parent's return.

Remember to check the box on the front of Form 760PY if you can be claimed as a dependent on another's return. Your maximum standard deduction is the *lesser* of EARNED INCOME; or

1. $3,000 if you are single (Filing Status 1)
2. $6,000 if you are married and file a joint or combined return (Filing Status 2 or 4)
3. $3,000 if you are filing a separate return from your spouse (Filing Status 3).

**EXAMPLE: (Standard Deduction *Limited*):**

A person (claimed as a dependent on another's return) moved to Virginia on June 25, 2015. Before moving to Virginia he had unearned income of $5,000 in another state. While in Virginia he had interest income from a bank account (unearned income) of $4,200 and income from a summer job of $1,200 (earned income).

This person's limited standard deduction to be entered on Line 13 is $622.80 which should be rounded to $623.

Using the Standard Deductions Worksheet, the limited standard deduction is computed by multiplying the maximum limited standard deduction on Line 4, which is $1,200 of earned income, by the percentage on Line 3, which would be 51.9%. Line 4 is $1,200 because the $1,200 of earned income is less than the $3,000 standard deduction for a single taxpayer.

**NOTE:** The return of a taxpayer claiming a child (or other person) as a dependent is not affected if the child is required to claim a limited standard deduction.

## Line 14 - Exemption Amount

The total exemption amount is the prorated number of exemptions claimed, based on the portion of the year you resided in Virginia. Complete the Prorated Exemption Worksheet in Part 2 of the Virginia Schedule of Income to compute your allowable personal and dependent exemptions. Instructions for the Virginia Schedule of Income begin on Page 14.

## Line 15 - Deductions

If you reported any deductions on Virginia Schedule 760PY ADJ, enter the total amount from Line 9 of Schedule 760PY ADJ.

## Line 18 - Income Tax

If Line 17 exceeds the amount listed in the Tax Table included in these instructions, compute the tax from the Tax Rate Schedule for You on Line 18a and Spouse on Line 18b.

## Line 19 - Total Tax

Add Line 18a and Line 18b, and enter the result.

## Line 20(a) - YOUR Virginia Income Tax Withheld

Enter the amount of Virginia tax withheld from the W-2, 1099 and VK-1 form(s) for the person whose Social Security Number is in the "A: Your Social Security Number" box in the name and address section on Form 760PY. If you are using Filing Status 4, this must be the person whose income is reported in Column A.

## Line 20(b) - SPOUSE'S Virginia Income Tax Withheld

Enter the amount of Virginia tax withheld from the W-2, 1099 and VK-1 form(s) for the person whose Social Security Number is in the "B: Spouse's Social Security Number" box in the name and address section on Form 760PY. If you are using Filing Status 4, this must be the person whose income is reported in Column B. If filing a separate return (Filing Status 3), do not enter your spouse's withholding.

## Line 21 - Combined 2015 Estimated Tax Payments

Enter your total 2015 estimated Virginia income tax payments. If using Filing Status 2 or 4, enter the total payments made by you and your spouse, even if the payments were made using separate Form 760ES vouchers.

## Line 22 - Income Tax Carryover from Prior Year

Enter amount of 2014 overpayment applied toward 2015 estimated tax.

## Line 23 - Combined Extension Payments

Enter the total tentative tax paid with Form 760IP, if applicable.

## Line 24 - Credit for Low-Income Individuals or Virginia Earned Income Credit

If your total family income does not exceed the federal poverty guidelines or you claimed the federal Earned Income Tax Credit, you may be eligible to claim this Credit for Low-Income Individuals or the Virginia Earned Income Credit.

**These credits may not be claimed if you, your spouse, or any dependent claims any of the following:**

- Virginia National Guard Subtraction
- Military pay subtraction (first $15,000)
- Subtraction for first $15,000 for state and federal employees whose annual salary is $15,000 or less
- Exemption for blind taxpayers or taxpayers age 65 and over
- Age Deduction

If you are eligible, calculate these credits by completing Schedule 760PY ADJ, Lines 10 - 17. Enter the credit amount from Line 17 of Schedule 760PY ADJ on Line 24 of Form 760PY.

## Line 25 - Credit for Tax Paid to Another State

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state.

If you are eligible, calculate the credit by completing Schedule OSC. Enter on Line 25 the credit amount from Schedule OSC, Line 21. Instructions for Schedule OSC are on Page 30.

## Line 26 - Credit for Political Contributions

**If you are claiming a Political Contributions Credit**, enter the amount of the credit. The Political Contributions Credit is available to individuals who make contributions to candidates for state or local political office. The credit is 50% of the amount of the contribution, subject to a $25 limit for individuals and a $50 limit for married taxpayers filing jointly and cannot exceed your tax liability.

## Line 27 - Credits from Schedule CR

Complete **Schedule CR** and enclose it with your return to claim the following tax credits. For some credits, other Virginia forms are also required. To order Schedule CR, Schedule CR Instructions and these other credit forms, see Page 3.

The following table lists all the credits that can be claimed against individual income tax. For more information, visit **www.tax.virginia.gov.**

- Trust Beneficiary Accumulation Distribution Tax Credit
- Enterprise Zone Act Tax Credit
- Neighborhood Assistance Act Tax Credit
- Recyclable Materials Processing Equipment Tax Credit
- Conservation Tillage Equipment Tax Credit
- Precision Fertilizer and Pesticide Application Equipment Tax Credit
- Rent Reduction Program Tax Credit

- Vehicle Emissions Testing Equipment and Clean-Fuel Vehicle Tax Credit
- Major Business Facility Tax Credit
- Foreign Source Retirement Income Tax Credit
- Historic Rehabilitation Tax Credit
- Day-Care Facility Investment Tax Credit
- Low-Income Housing Tax Credit
- Qualified Equity and Subordinated Debt Investments Tax Credit
- Worker Retraining Tax Credit
- Waste Motor Oil Burning Equipment Tax Credit
- Purchase of Long-Term Care Insurance Tax Credit
- Biodiesel and Green Diesel Fuels Tax Credit
- Livable Home Tax Credit (formerly Home Accessibility Features for the Disabled)
- Riparian Waterway Buffer Tax Credit
- Land Preservation Tax Credit
- Community of Opportunity Tax Credit
- Green Jobs Creation Tax Credit
- Farm Wineries and Vineyards Tax Credit
- International Trade Facility Tax Credit
- Port Volume Increase Tax Credit
- Barge and Rail Usage Tax Credit
- Research and Development Tax Credit
- Telework Expenses Tax Credit
- Education Improvement Scholarships Tax Credit
- Coalfield Employment Enhancement Tax Credit
- Virginia Coal Employment and Production Incentive Tax Credit
- Motion Picture Production Tax Credit
- Agricultural Best Management Practices Tax Credit

### Line 29 - Income Tax You Owe

If Line 19 is larger than Line 28, enter the difference and skip to Line 34.

### Line 30 - Overpayment Amount

If Line 28 is larger than Line 19, enter the difference.

### Line 31 - Credit to Estimated Tax

Enter the amount of net overpayment from Line 30 to be credited to 2016 estimated tax in the respective columns.

### Line 32 - Virginia College Savings Plan℠ Contributions

If you would like to contribute some or all of your refund to one or more Virginia College Savings Plan accounts, enter the amount from Schedule VAC, Part I, Section B, Line 6.

### Line 33 - Other Contributions from Schedule VAC

If you contributed to one or more other voluntary contribution organizations listed in the income tax instructions, enter the amount from Schedule VAC, Part II, Section D, Line 14.

### Line 34 - Addition to Tax, Penalty and Interest

Enter the total adjustments from Schedule 760PY ADJ, Line 21.

If you leave Line 34 blank, the Department will compute the addition to tax, penalty and interest for you and then send you a bill, if applicable. If your income varied during the year, however, you may be entitled to a lower addition to tax than what the Department would automatically compute. In such cases, you should complete Form 760C to show when the income was received and what the addition to tax should be.

**Enclose Form 760C or Form 760F (for Farmers, Fishermen or Merchant Seamen) if you computed the addition to tax and/or if you are claiming one of the exceptions that voids the addition to tax.**

### Line 35 - Consumer's Use Tax

You are required to pay consumer's use tax on purchases, leases, and rentals of tangible personal property acquired in or outside Virginia for storage, use or consumption in Virginia if retail sales and use tax was not collected on the transaction. Examples include untaxed purchases made (1) over the Internet, (2) through out-of-state mail order catalogs, or (3) while traveling out-of-state.

If the amount of purchases from out-of-state mail order catalogs totaled $100 or less for the entire year, you do not have to pay consumer's use tax on these purchases. If the purchases were from out-of-state mail order catalogs and exceed $100, or the purchases were of any amount from sources other than mail order catalogs, then you must pay consumer's use tax on the total amount of untaxed purchases made during the calendar year from all sources. The tax is based on the "cost price" of the goods and does not include separately stated shipping or delivery charges but it does include any "shipping and handling" charges if listed as a combined item on the sales invoice.

Nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment, or prevention of disease in human beings are exempt from the consumer's use tax.

**Tax Rates:**

The general tax rate is 6% in the following cities and counties in the Hampton Roads and Northern Virginia regions:

- Chesapeake City
- Franklin City
- Hampton City
- Newport News City
- Norfolk City
- Poquoson City
- Portsmouth City
- Suffolk City
- Virginia Beach City
- Williamsburg City
- Isle of Wight County
- James City County
- Southampton County
- York County
- Alexandria City
- Fairfax City
- Falls Church City
- Manassas City
- Manassas Park City
- Arlington County
- Fairfax County
- Loudoun County
- Prince William County

The general tax rate is 5.3% in all other areas of Virginia.

Statewide, the tax rate on food purchased for home consumption is 2.5%.

Visit **www.tax.virginia.gov** for more information. Enter the amount of Consumer's Use Tax you owe on Form 760PY, or file Form CU-7.

### Line 37 - Amount You Owe

If You Owe Tax on Line 29, add Line 29 and Line 36.

**—OR—**

If Line 30 is an OVERPAYMENT and Line 36 is LARGER THAN Line 30, deduct Line 30 from Line 36.

This is the amount you owe. The amount you owe must be paid in full at the time of filing your return.

## PAYMENT OPTIONS

If your bank does not honor your payment to the Department, the Department may impose a penalty of $35, as authorized by *Va. Code* § 2.2-614.1. This penalty will be assessed in addition to any other penalties, such as the penalty for late payment of tax.

**Check -** If you file your return locally, make your check payable to the Treasurer or Director of Finance of the city or county in which you reside; otherwise, make your check payable to the Department of Taxation. See the listing of localities beginning on Page 43. Make sure your Social Security Number is on your check and make a notation that it is your 2015 Virginia income tax payment. **Submit your check with the return.**

**Credit Card -** Call **1-800-272-9829** or visit **www.officialpayments.com** to pay by credit card. If you choose this option, check the box on Line 37 indicating this type of payment.

*The company processing the transaction will assess an additional fee. Prior to payment, you will be informed of the fee and will have the option to cancel the transaction at that time with no charge.*

If you have already filed your return with your Local Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed beginning on Page 43.

**Online -** Make an online payment from your checking or savings account for balance due returns using Web Payments at **www.tax.virginia.gov**.

### Line 38 - Amount to Be Refunded to You

If Line 30 is larger than Line 36, deduct Line 36 from Line 30 and enter the amount to be refunded.

You no longer have the option of requesting a debit card. If you do not complete the Direct Deposit section, you authorize the Department to issue you a refund check.

## REFUND OPTIONS

The Commonwealth of Virginia will no longer issue individual income tax refunds through debit cards.

**Direct Deposit - *Get your refund faster:*** Have your refund deposited directly into your bank account.

Fill in the bank account information and indicate whether the account number is for a checking or savings account.

Due to electronic banking rules, the Department will not allow direct deposits to or through foreign financial institutions. Attempting to use direct deposit to transfer funds electronically to a financial institution outside the territorial jurisdiction of the United States will significantly delay your refund. Visit **www.tax.virginia.gov** for details.

Bank Routing Number: Enter your bank's 9-digit routing transit number printed on the bottom of your check. The first 2 digits of the routing number must be 01 through 12 or 21 through 32. Do not use a deposit slip to verify the number. It may contain internal routing numbers that are not part of the actual routing number.

Bank Account Number: Enter your bank account number up to 17 digits. Do not enter hyphens, spaces or special symbols. *Do not include the check number.*

If you prefer to have a refund check mailed to you, or if the destination of the funds is outside the territorial jurisdiction of the United States, do not complete the Direct Bank Deposit information.

### Authorization to Discuss with Preparer

- **I (we) authorize the Department of Taxation to discuss this return with my (our) preparer.**

Check this box if you would like to give the Department authorization to discuss your return information with your tax preparer.

### Electronic Form 1099-G

At the bottom of the return above the signature area, a check box is provided for you to indicate that you agree to receive your statement of refund (Form 1099-G) electronically instead of receiving a copy by mail. Paper copies of these statements will be mailed to taxpayers who do not opt into the electronic delivery method. If you previously selected the electronic delivery method and decide to change, submit a written request to the Department using the contact information on Page 3 of this booklet. Form 1099-G/1099-INT is an informational statement issued by the Department in January of each year to report payments made or credited to taxpayers during the previous calendar year. The statement is also provided to those who receive interest payments of $10 or more during the year. These statements must be used in preparing federal returns by taxpayers who itemize deductions. Form 1099-G/1099-INT may be downloaded securely and printed from the Department's website, **www.tax.virginia.gov**.

### Sign Your Return

Be sure to sign and date your return. If filing jointly, both spouses must sign the return. In so doing, you agree that filing jointly on this return makes you jointly and severally liable for the tax due and any refunds will be paid jointly.

### Tax Preparer Information

If you paid someone to prepare your return, the preparer should provide contact information in the spaces provided.

### Phone Numbers

Enter phone numbers in the space provided.

### Preparer's PTIN, Vendor Code and Filing Election Code

For returns completed by a paid preparer, the tax preparer should complete these fields. Use one of the codes below to complete the Filing Election Code field.

- **Code 2 -** Taxpayer opted out of electronic filing.
- **Code 3 -** Preparer prepares less than 50 returns annually.
- **Code 4 -** Preparer capable of electronic filing, but return cannot be accepted electronically.
- **Code 5 -** Preparer has a hardship waiver.
- **Code 6 -** Preparer capable of electronic filing, but not yet approved as electronic return originator by IRS.

## SCHEDULE OF INCOME LINE INSTRUCTIONS

### Part 1 - Income Distribution

***Your return will not be accepted as complete unless Part 1 is completed.*** The purpose of the Income Distribution section of the Virginia Schedule of Income is to allocate the items that constitute federal adjusted gross income between Virginia and another state. Column 1, Lines 1 - 9, is an abridged version of federal Form 1040, 1040A or 1040EZ. Use Lines 1 - 3 to report all income. Use Line 5 to report all moving expenses included as adjustments to total income on the federal return. Use Line 6 to report all other adjustments to total income on the federal return. **The sum of Line 7, Columns A1 and B1 must equal the federal adjusted gross income on your federal Form 1040, 1040A or 1040EZ.** Base the allocation on where you were a resident when you received the income or paid the expense.

**Note:** If claiming Filing Status 4, complete both the "A" and "B" sections of the schedule. For all other filing statuses, complete only the "A" section. References to Column 1, 2 or 3 mean Column A1, A2 or A3 (or B1, B2 or B3).

### Line 1 - Wages, Salaries, Tips, Etc.

Enter in Column 1 the total amount of wages as shown on federal Form 1040, 1040A or 1040EZ. In Column 2, enter the portion of wages attributable to your period of residence in Virginia. Enter the balance in Column 3.

### Line 2 - Interest and Dividends

Enter in Column 1 the total amount of interest and dividends as shown on federal Form 1040, 1040A or 1040EZ. In Column 2, enter the portion of interest and dividends attributable to your period of residence in Virginia. Enter the balance in Column 3.

### Line 2 - Pension and Other Income

Enter in Column 1 the net amount of other income as shown on federal Form 1040 or 1040A. This includes, but is not limited to, refunds of state and local income taxes, alimony received, business income, taxable pensions and capital or other gains and losses. In Column 2, enter the portion of other income attributable to your period of residence in Virginia. Enter the balance in Column 3.

### Line 4 - Gross Income

Add Lines 1, 2 and 3 and enter the total here.

### Line 5 - Adjustments: Moving Expenses

Enter in Column 1 the total moving expenses claimed as an adjustment to income on federal Form 1040. If you moved to Virginia, claim the moving expenses in Column A2 and/or B2 as an expense to Virginia income. If you moved outside of Virginia, claim the moving expenses in Column A3 and/or B3. Moving expenses are considered an expense to the income from the state to which you move.

### Line 6 - Other Adjustments to Income

Enter in Column 1 all adjustments to income as shown on federal Form 1040 or 1040A other than the moving expenses included on Schedule of Income, Line 5. This includes, but is not limited to, reimbursed employee business expenses, payments to an IRA and alimony paid. In Column 2, enter the portion of these adjustments that is attributable to your period of residence in Virginia. Enter in Column 3 the balance of these adjustments.

### Line 7 - Federal Adjusted Gross Income

Subtract the total of Line 5 and Line 6 from Line 4 and enter the balance here. The total of Column 1 must equal your federal adjusted gross income on your federal return. If using Filing Status 4, the total of Columns A1 and B1 must equal your federal adjusted gross income on federal Form 1040, 1040A or 1040EZ.

Enter the totals of Columns A1 and B1 on Line 1, Form 760PY (front). If the Schedule of Income and Adjustments is properly completed, the sum of Columns 2 and 3 will equal your federal adjusted gross income as shown in Column 1.

### Line 8 - Net Fixed Date Conformity Modifications

Complete Schedule 760PY ADJ, Lines 2a and 6a, and enter the net amount on Line 8, Column 1 of the Schedule of Income. In Column 2, enter the portion attributable to your period of residence in Virginia. Enter the balance in Column 3.

### Line 9 - Fixed Date Conformity FAGI

Combine Line 7 and Line 8 and enter the result. Enter the total of Line 9, Column 3, on Form 760PY, Line 7.

**Note:** If you are claiming the standard deduction on your return, the total of Line 9, Columns A1 and B1, must be entered on Line 1 of the Standard Deduction Worksheet on Page 11.

### Part 2 - Prorated Exemption Worksheet

The prorated exemptions worksheet is used to reduce your personal and dependent exemptions to an amount which is proportional to the number of days you resided in Virginia during the taxable year. For example, if you are single, claim no dependents and moved to Virginia on July 1, your prorated Virginia personal exemption is computed as follows:

**Prorated Virginia Personal Exemption**

| | |
|---|---|
| $930 | (One personal exemption) |
| X .504 | (Ratio Schedule factor for July 1 move to Virginia) |
| $468.72 | (Be sure to round to $469.00) |

Each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed in the Exemption Section. Use the separate exemption amounts for "you" and your "spouse" when completing Lines 1-11 of the Prorated Exemption Worksheet in Part 2 of the Schedule of Income. Enter in the appropriate column on Form 760PY, Line 14. If claiming Filing Status 2, the combined exemption amount for you and spouse should be entered on Form 760PY, Line 14, column A.

#### Exception

If 100% of your federal adjusted gross income was earned while you were a Virginia resident, you do not have to prorate your personal exemptions. If you are married, each spouse's personal exemption is prorated separately based on that spouse's period of residence in Virginia. However, if 100% of either spouse's income is from Virginia sources, that spouse's personal exemption does not have to be prorated.

If you moved into and out of Virginia during the year (or vice versa), base the proration on the total number of days that you were a Virginia resident.

When using Filing Status 3, if the number of exemptions *cannot* be accounted for separately, they *must* be proportionately allocated between each spouse based upon each spouse's income.

### Part 3 - Moving Information

If you moved into Virginia during the year, enter your prior state or foreign country of residence. If you are filing a joint return, also enter the prior state or foreign country of residence for your spouse.

If you moved out of Virginia during the year, enter the state or foreign country to which you moved. If you are filing a joint return, also enter the state or foreign country to which your spouse moved.

## SCHEDULE 760PY ADJ LINE INSTRUCTIONS

### FIXED DATE CONFORMITY UPDATE FOR 2015

**Virginia's Fixed Date Conformity with the Internal Revenue Code:** Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from January 2, 2013 to December 31, 2014, with limited exceptions. Virginia will continue to disallow any bonus depreciation allowed for certain assets under IRC §§ 168(k), 168(l), 168(m), 1400L and 1400N; the 5-year carryback of federal net operating loss deductions generated in Taxable Year 2008 or 2009; and federal income tax deductions for applicable high yield discount obligations under IRC § 163(e)(5)(F).

At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned

above. However, if federal legislation is enacted that results in changes to the IRC for the 2015 taxable year, taxpayers will be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at www.tax.virginia.gov.

## ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

### Line 1 - Interest on Obligations of Other States

Enter the interest earned while a Virginia resident that was not included in federal adjusted gross income, less related expenses to the extent not deducted in determining federal taxable income, on obligations of any state other than Virginia, or of a political subdivision of any such state unless created by compact or agreement to which this state is a party.

### Line 2a - Fixed Date Conformity

**A. Bonus Depreciation -** For an explanation, please see the section titled, *Fixed Date Conformity Update*. Enter the amount that should be added to federal adjusted gross income based upon the recomputation of allowable depreciation. ..... _____

**B. Other Changes Not Listed Above -** Add any other amounts not covered above that should be adjusted because of Virginia's conformity to the Internal Revenue Code as it existed on December 31, 2014. Check the Department's website, **www.tax.virginia.gov,** for other Fixed Date Conformity adjustments that may have passed after these instructions were printed..... _____

**C. Total of Lines A and B -** Enter the total of Lines A and B here and on Schedule 760PY ADJ, Line 2a. ..... _____

#### Mutual Funds

If you received federally tax exempt interest dividends from a regulated investment company (mutual fund) that invested in obligations both taxable and exempt for Virginia purposes, the entire dividend income earned while you were a Virginia resident must be entered as an addition unless you enclose a statement provided by the fund that:

- details the amount of dividends you earned while a Virginia resident; and
- summarizes the prorations between exempt and taxable dividends (monthly breakdown is preferred).

A typical situation would involve a mutual fund that invests in bonds of several states, including Virginia. The interest on the bonds issued by the other state is taxable for Virginia purposes even though exempt for federal purposes. Unless the taxpayer is able to substantiate the amount attributable to the Virginia bonds, the total amount of dividends exempt from federal taxation will be an addition on the Virginia return.

If you enclose the information specified above, enter the exempt portion of income on Line 1 or Line 2, as appropriate.

### Lines 2b - 2c - Other Additions

On Lines 2b - 2c, enter the 2-digit code listed below, followed by the amount, for any additions to federal adjusted gross income. **If you have more than 2 additions on Lines 2b - 2c of Schedule 760PY ADJ, enter code "00" and the total addition amount on Line 2b and enclose an explanation of each addition to your return.**

**CODE**

#### 10 Interest on Federally Tax-Exempt US Obligations

Enter the interest or dividends earned while a Virginia resident, less related expenses to the extent not deducted in determining federal taxable income, on obligations or securities of any authority, commission or instrumentality of the United States, which the laws of the United States exempt from federal income tax, but not from state tax.

#### 11 Accumulation Distribution Income

Enter the taxable income used to compute the partial tax on an accumulation distribution as reported on federal Form 4970.

#### 12 Lump-Sum Distribution Income

If you received a lump-sum distribution from a qualified retirement plan while you were a Virginia resident and elected to use the 20% capital gain election, the 10-year averaging option, or both on federal Form 4972, complete the worksheet below to determine what portion, if any, must be included as an addition on the Virginia return.

1. Enter the total amount of the distribution subject to federal tax (ordinary income and capital gain) ..... _____
2. Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion ..... _____
3. Deduct Line 2 from Line 1. Include this amount on Form 760PY, Line 2 ..... _____

#### 14 Income from Dealer Disposition of Property

Enter the amount that would be reported under the installment method from certain dispositions of property. If, in a prior year, the taxpayer was allowed a deduction for certain income from dealer dispositions of property made on or after January 1, 2009, in the years following the year of disposition, the taxpayer is required to add back the amount that would have been reported under the installment method. Each disposition must be tracked separately for purposes of this adjustment.

#### 16 Telework Expenses

Individuals who claim the Virginia Telework Expenses Tax Credit are not allowed to exclude those expenses from Virginia income. To the extent excluded from federal adjusted gross income, any expenses incurred by a taxpayer in connection with the Telework Expenses Tax Credit must be included as an addition on the Virginia return.

#### 17 First-Time Home Buyer Savings Accounts

To the extent excluded from federal adjusted gross income, an account holder must add any loss attributable to his or her first-time home buyer savings account that was deducted as a capital loss for federal income tax purposes. For more information, see the First-Time Home Buyer Savings Account Guidelines, available in the Laws, Rules & Decisions section of the Department's website at **www.tax.virginia.gov**.

**99 Other**

Enclose an explanation for other additions.

## Line 3 - Total Additions

Add Lines 1 through 2c and enter the total in the box. Enter this amount on Line 2 of Form 760PY.

## SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

To the extent included in federal adjusted gross income, the following subtractions are allowed on the Virginia return. No amount previously excluded from FAGI can be claimed as a subtraction in computing Virginia taxable income. The same income may not be included in more than one subtraction.

**Special instructions for members of the military** Virginia law provides three subtractions for military servicemembers.

- military pay and allowances earned while serving in a combat zone or qualified hazardous duty area (Va. Code § 58.1-322 C 21);
- military basic pay for personnel on extended active duty for periods in excess of 90 consecutive days (Va. Code § 58.1-322 C 23); and
- wages or salaries received for active and inactive service in the National Guard of the Commonwealth (Va. Code § 58.1-322 C 11).

Servicemembers may be eligible for more than one subtraction, but the same income may not be included in more than one subtraction. For example, a servicemember may not deduct the same income for both the military basic pay subtraction and the National Guard subtraction.

### Mutual Funds

If you received income from a regulated investment company (mutual fund) that invested in obligations both taxable and exempt for Virginia purposes, the entire income earned while you were a Virginia resident must be considered taxable by Virginia unless you enclose a statement provided by the fund that:

- details the amount of income you earned; and
- summarizes the prorations between exempt and taxable income (monthly breakdown is preferred).

If you enclose the information specified above, enter the exempt portion of income on Schedule 760PY ADJ, Line 4 or Line 6, as appropriate.

## Line 4 - Income From U.S. Obligations

Enter the amount of income received while a resident of Virginia (interest, dividends and gain) derived from obligations or the sale or exchange of obligations of the United States and on obligations or securities of any authority, commission or instrumentality of the United States to the extent included in federal adjusted gross income, but exempt from state income taxes under the laws of the United States. This includes, but is not limited to, stocks, bonds, treasury bills and treasury notes. It does not include interest on refunds of federal taxes, equipment purchase contracts or normal business transactions. A partial list of taxable and exempt income follows.

This list is based on the Department's analysis of federal and state law as applicable to selected organizations. For organizations not listed below, additional information must be enclosed showing that the income is exempt from Virginia individual income tax.

| Issuing Organization | VA Tax Status |
|---|---|
| Export-Import Bank of the United States (Export-Import Bank of Washington) | Exempt |
| Farm Credit Bank | Exempt |
| Federal Deposit Insurance Corporation | Exempt |
| Federal Home Loan Bank | Exempt |
| Federal Intermediate Credit Bank | Exempt |
| Federal Land Bank | Exempt |
| Federal Reserve Stock | Exempt |
| Governments of Guam, Puerto Rico and Virgin Islands | Exempt |
| Resolution Trust Corporation | Exempt |
| Student Loan Marketing Association (Sallie Mae) | Exempt |
| Tennessee Valley Authority | Exempt |
| US Postal Service | Exempt |
| US Treasury bills, notes, bonds & savings bonds (such as Series E, EE, H, HH, etc.) | Exempt |
| Federal Home Loan Mortgage Corporation (Freddie Mac) | Taxable |
| Federal National Mortgage Association (Fannie Mae) | Taxable |
| Government National Mortgage Association (Ginnie Mae) | Taxable |
| Inter-American Development Bank | Taxable |
| International Bank for Reconstruction and Development | Taxable |

## Line 5 - Disability Income

Enter the amount of disability income reported as wages (or payments in lieu of wages) on your federal return for **permanent and total disability received while a Virginia resident**. On joint returns, each spouse can qualify for the deduction. Individuals can deduct up to $20,000 of disability income as defined under IRC § 22(c)(2)(b)(iii).

**You -** Enter YOUR disability subtraction on Line 5a, Column A.

**Spouse, Filing Status 4** - Enter SPOUSE'S disability subtraction on Line 5b, Column B.

**Spouse, Filing Status 2** - Enter SPOUSE'S disability subtraction on Line 5b, Column A.

**NOTE**: Eligible taxpayers may claim **EITHER** this disability income subtraction **OR** the age deduction on Form 760PY, Line 4. If you are married filing a joint return, each spouse may claim, if eligible, either an age deduction or disability subtraction. Use the one that benefits you the most.

## Line 6a - Fixed Date Conformity

**A. Bonus Depreciation.** For an explanation, please see the section titled, *Fixed Date Conformity Update*. Enter the amount that should be deducted from federal adjusted gross income based upon the recomputation of allowable depreciation... _____

**B. Other Changes Not Listed Above.** Deduct any other amounts not covered above that should be adjusted because of Virginia's conformity to the Internal Revenue Code as it existed on December 31, 2014. Also, please enclose a schedule and explanation of such subtraction.

Check the Department's website, **www.tax.virginia.gov,** for other Fixed Date Conformity adjustments that may be required as a result of federal legislation enacted after these instructions were printed. ..... _____

**C. Total of Lines A and B.** Enter the total of Lines A and B here and on Schedule 760PY ADJ Line 6a..... _____

## Line 6b - 6d - Other Subtractions

Enter the code and subtraction amount on Lines 6b - 6d to the extent included in federal adjusted gross income and received while a Virginia resident. **If you have more than 3 subtractions, enter Code "00" and the total amount of Other Subtractions on Line 6b. Enclose** with **your return a list of each subtraction claimed along with its subtraction code and amount.**

**CODE**

### 20 Income from Virginia Obligations

Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income and received while you were a resident of Virginia.

### 21 Federal Work Opportunity Tax Credit Wages

Enter the amount of wages or salaries eligible for the federal work opportunity tax credit not subtracted for federal income tax purposes and received while a resident of Virginia.

### 22 Tier 2 and Other Railroad Retirement and Railroad Unemployment Benefits

Enter the amount of Tier 2 vested dual benefits and other Railroad Retirement Act benefits and Railroad Unemployment Insurance Act benefits included in federal adjusted gross income and reported on your federal return as a taxable pension or annuity and received while a resident of Virginia.

If any part of your Tier 1 Railroad Retirement Act benefits paid by the Railroad Retirement Board is properly treated as a fully taxable pension on your federal income tax return, deduct the amount received while a resident of Virginia on this line. Do not include any amount of Tier 1 Railroad Retirement Board retirement benefits that were included in your gross income as the taxable portion of your social security and railroad retirement benefits on your federal return because that portion should be deducted on Line 5 of the Form 760PY.

This subtraction does not apply to supplemental annuities received by retired employees of railroads under a company pension plan set up by a particular railroad, whether the plan was contributory or non contributory.

### 24 Virginia Lottery Prizes

Enter the amount of each prize less than $600 awarded to you by the Virginia Lottery Department to the extent included in federal adjusted gross income and received while a resident of Virginia.

### 28 Virginia National Guard Income

Enter, to the extent included in federal adjusted gross income, the wages or salaries received while a resident of Virginia for active and inactive service in the rank of O3 and below in the Virginia National Guard not to exceed the amount of income derived from up to 39 days of such service or $3,000, whichever amount is less. This subtraction does not apply to members of: 1) the active or reserve components of the Army, Navy, Air Force or Marines; or 2) the National Guard of other states or the District of Columbia. If you claim this subtraction, you cannot claim a Credit for Low-Income Individuals or Virginia Earned Income Credit.

### 30 Military Pay and Allowances Attributable to Active Duty Service in a Combat Zone or a Qualified Hazardous Duty Area

To the extent included in federal adjusted gross income and not otherwise subtracted, deducted or exempted, enter any military pay and allowances earned while a resident of Virginia serving by order of the President of the United States with the consent of Congress in a combat zone or qualified hazardous duty area treated as a combat zone for federal tax purposes pursuant to IRC §112.

### 31 Retirement Plan Income Previously Taxed by Another State

Enter the amount of retirement income, received during the taxable year while a resident of Virginia, on which the contributions were taxed in another state, but were deductible from the federal adjusted gross income during the same period. The total amount of this Virginia subtraction cannot exceed the amount of contributions previously taxed by another state. This subtraction applies to retirement income from qualified pension, profit sharing, or stock bonus plans as described by IRC § 401, individual retirement accounts or annuities established under IRC § 408, deferred compensation plans as defined by IRC § 457, or any federal government retirement program as long as you paid tax to another state on contributions to the plan.

### 34 Virginia College Savings Plan Income Distribution or Refund

Enter the amount of any income included in federal adjusted gross income that is attributable to a distribution of benefits or a refund from the Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund), in the event of a beneficiary's death, disability or receipt of scholarship.

### 37 Unemployment Benefits

Enter any taxable unemployment compensation benefits received while a Virginia resident reported as income on your federal income tax return (claim in the same column as the income was reported on Line 6 on the front of the Virginia return).

### 38 Military Basic Pay

Military service personnel may subtract up to $15,000 of military basic pay received during the taxable year, provided they are on extended active duty for a period in excess of 90 consecutive days. Military personnel stationed inside or outside Virginia are eligible. This subtraction is allowed for military basic pay that is included in federal adjusted gross income and is not included in another subtraction, such as the Virginia National Guard Income Subtraction. If the military basic pay does not exceed $15,000, then the entire amount may be subtracted. If the basic military pay is over $15,000, then the subtraction is reduced by the amount exceeding $15,000. For every $1 of income over $15,000, the maximum subtraction is reduced by $1. If your basic military

pay is $30,000 or more, you are not entitled to a subtraction. On joint returns, each spouse can qualify for the subtraction. If you claim this subtraction, you cannot claim a Credit for Low-Income Individuals or Virginia Earned Income Credit.

### 39 Federal and State Employee

Any individual who qualifies as a federal or state employee earning $15,000 or less in annual salary from all employment can subtract up to $15,000 of the salary from that state or federal job earned while a Virginia resident. If both spouses on a joint return qualify, each spouse may claim the subtraction. The subtraction cannot exceed the actual salary received. If you claim this subtraction, you cannot claim a Credit for Low-Income Individuals or Virginia Earned Income Credit.

### 40 Income Received by Holocaust Victims

To the extent included in FAGI and earned while a Virginia resident, subtract any income resulting from the return or replacement of assets stolen during the Holocaust and throughout the time period leading up to, during, and directly after World War II as a result of Nazi persecution, individual being forced into labor against their will, transactions with or actions of the Nazi regime, treatment of refugees fleeing Nazi persecution, or holding of such assets by entities or persons in the Swiss Confederation.

### 41 Tobacco Settlement Fund Income

If you received income while a Virginia resident from the tobacco "Master Settlement Agreement" you may be eligible to claim a subtraction for the amount received, provided it has not been subtracted for federal tax purposes. The income must have been received by (i) tobacco farmers; (ii) persons holding a tobacco marketing quota, or tobacco farm acreage allotment; or (iii) persons with the right to grow tobacco pursuant to a quota or allotment as a result of (a) the tobacco Master Settlement Agreement, and (b) the National Tobacco Grower Settlement Trust.

### 44 Medal of Honor Recipients

Enter the amount of military retirement income you received as an individual awarded the Medal of Honor while a Virginia resident.

### 46 Military Death Gratuity Payments

Retroactive to Taxable Year 2001, survivors of military personnel killed in the line of duty may claim a subtraction for military death gratuity payments made after September 11, 2001, to the extent that the payments were included in federal adjusted gross income and received while a Virginia resident.

### 49 Certain Death Benefit Payments

Allows a beneficiary taxpayer to subtract the death benefit payments received while a Virginia resident from an annuity contract that are subject to federal income taxation, for taxable years beginning on or after January 1, 2007. In order to qualify for this subtraction, a death benefit payment is required to meet the following criteria: 1) the death benefit payment is made pursuant to an annuity contract with an insurance company; 2) the payment must have been awarded to the beneficiary in a lump sum; and 3) the payment must be subject to taxation at the federal level.

### 51 Gains from Land Preservation

This is a subtraction for federal gain or federal income recognized by a taxpayer on the application of a land preservation tax while a Virginia resident. To the extent a taxpayer's federal return includes gain or loss recognized on the sale or transfer of a Land Preservation Tax Credit, the taxpayer is required to subtract the gain or add back the loss on the Virginia return.

### 52 Certain Long-Term Capital Gains

Provided the long-term capital gain or investment services partnership income is attributable to an investment in a "qualified business" as defined in Va. Code § 58.1-339.4 or any other technology business approved by the Secretary of Technology, it may be allowed as a subtraction. The business must have its principal facility in Virginia and less than $3 million in annual revenues for the fiscal year preceding the investment. The investment must be made between the dates of April 1, 2010, and June 30, 2020. Taxpayers claiming the Qualified Equity and Subordinated Debt Credit cannot claim this subtraction relating to investments in the same business. In addition, no investment is "qualified" for this deduction if the business performs research in Virginia on human embryonic stem cells.

### 53 Historic Rehabilitation

To the extent included in federal adjusted gross income, any amount of gain or income recognized by a taxpayer in connection with the Historic Rehabilitation Tax Credit is allowed as a subtraction on the Virginia return.

### 54 First-Time Home Buyer Savings Accounts

To the extent included in federal adjusted gross income, an individual may subtract any income attributable to a first-time home buyer savings account that was taxed as interest, capital gains, or other income for federal income tax purposes. Distributions from a first-time home buyer savings account may only be used for the purpose of paying or reimbursing the down payment and allowable closing costs for the purchase of a single-family residence in Virginia by a qualified beneficiary. The subtractions claimed by an account holder in all prior taxable years are subject to recapture in the taxable year in which account funds are withdrawn for any other purpose.

To claim the subtraction, an individual must designate an account as a first-time home buyer savings account. An individual may designate an account by submitting an enclosure with their Virginia income tax return for the first taxable year in which such individual claims the subtraction. An individual must submit separate documentation for each account that he or she is designating. The documentation must include the following information:

- The name and address of the financial institution that maintains the account;
- The names of any other individuals with an ownership interest in the account;
- The account number or other account identifier;
- The type of principal (cash or marketable securities) contributed to the account as of the last day of the taxable year;
- The amount of any withdrawals from the account during the taxable year; and
- The account beneficiary or beneficiaries.

After designating an account as a first-time home buyer savings account, the account holder is required to include documentation with updated information for the account for all future taxable years in which he or she is required to file a Virginia income tax return. If an account holder has

designated more than one existing first-time home buyer savings account, the account holder is required to submit separate documentation with updated information for each account. More information is available in the First-Time Home Buyer Savings Account Guidelines, which are available in the Laws, Rules & Decisions section of the Department's website at www.tax.virginia.gov.

### 55 Discharge of Student Loan

Effective for taxable years beginning on and after January 1, 2015, a subtraction is allowed for income attributable to the discharge of a student loan due to the student's death. For purposes of this subtraction, "student loan" means the same as the term is defined under IRC § 108(f). This is a loan to an individual to assist that individual in attending an educational organization that was made by:

- The United States, or an instrumentality or agency thereof;
- A state, territory, or possession of the United States, or the District of Columbia, or any political subdivision thereof;
- Certain tax-exempt public benefit corporations that have assumed control over a state, county, or municipal hospital and whose employees are deemed public employees under state law;
- Charitable educational organizations, if the loan was made: pursuant to an agreement with one of the above-listed entities; or pursuant to a program designed to encourage its students to serve in occupations or areas with unmet needs, and under which the services provided by the students are for or under the direction of a governmental unit or certain tax-exempt organizations.

This subtraction is not applicable to the discharge of private loans. This subtraction does not apply to loans that are already excluded from federal income taxation.

### 99 Other

Enclose a schedule of explanation for other subtractions.

## DEDUCTIONS FROM VIRGINIA ADJUSTED GROSS INCOME

**Lines 8a - 8c Deductions** On Lines 8a - 8c, enter the 3-digit code from the list below in the boxes on Schedule 760PY ADJ, followed by the amount, for any deductions from Virginia adjusted gross income in the categories listed below paid while or pertaining to your residency in Virginia.

**If you have more than 3 deductions on Lines 8a-8c of Schedule 760PY ADJ, enter the code "000" and the amount of total deductions in the first box and enclose an explanation of each deduction with your return.**

**CODE**

### 101 Child and Dependent Care Expenses

Enter the child and dependent care expenses paid while you were a Virginia resident on which the federal credit for child and dependent care expenses is based. This is the amount on federal Form 2441 that is multiplied by the decimal amount - up to $3,000 for one dependent and $6,000 for two or more. Do not enter the federal credit amount.

You may claim the deduction for child and dependent care expenses on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return. If you filed a joint federal return and you file a separate Virginia return, you may allocate this amount as mutually agreed.

The amount of employment-related expenses that may be deducted is limited to the amount actually used in computing the federal credit for child and dependent care expenses. As a general rule, you are limited to a maximum of $3,000 for 1 child and $6,000 if you are claiming the expenses for 2 or more dependents, or the earned income of the spouse having the lowest income, whichever is less.

### 102 Foster Care Deduction

Foster parents may claim a deduction of $1,000 for each child residing in their home while a Virginia resident under permanent foster care, as defined in the *Code of Virginia*, provided that they claim the foster child as a dependent on their federal and Virginia income tax returns. The foster care deduction must be prorated using the ratio schedule on Page 33, based on the period of residence in Virginia.

### 103 Bone Marrow Screening Fee

Enter the amount of the fee paid while a Virginia resident for an initial screening to become a possible bone marrow donor, if you were not reimbursed for the fee or did not claim a deduction for the fee on your federal return.

### 104 Virginia College Savings Plan Prepaid Tuition Contract Payments and College Savings Trust Account Contributions

If you are under age 70 on or before December 31 of the taxable year, enter the lesser of $4,000 or the amount contributed during the taxable year to each Virginia529 account (Virginia 529 prePAID, Virginia 529 inVEST, College America, or CollegeWealth). If you contributed more than $4,000 per account during the taxable year, you may carry forward any undeducted amounts until the contribution has been fully deducted. However, if you are age 70 or older on or before December 31 of the taxable year, you may deduct the entire amount contributed during the taxable year. Only the owner of record for an account may claim a deduction for contributions made.

### 105 Continuing Teacher Education

An individual employed as a licensed primary or secondary school teacher may enter a deduction equal to 20% of unreimbursed tuition costs incurred to attend continuing teacher education courses that are required as a condition of employment, provided that these expenses were incurred while a resident and not deducted from federal adjusted gross income.

### 106 Long-Term Health Care Premiums

Enter the amount of premiums paid for long-term health care insurance, provided you did not claim a deduction for long-term health care insurance premiums on your federal return. The Virginia deduction for long-term health care insurance premiums is completely disallowed if you claimed a federal income tax deduction of any amount for long-term health care insurance premiums paid during the taxable year.

### 107 Virginia Public School Construction Grants Program and Fund

Enter the amount of total contributions to the Virginia Public School Construction Grants Program and Fund made while a Virginia resident, provided you have not claimed a deduction for this amount on your federal income tax return.

### 108 Tobacco Quota Buyout

Allows a deduction from taxable income for payments received in the preceding year in accordance with the Tobacco Quota Buyout Program of the American Jobs Creation Act of

2004 to the extent included in federal adjusted gross income and received while a Virginia resident. For example, on your 2015 Virginia return you may deduct the portion of such payments received in 2014 that is included in your 2014 federal adjusted gross income; while payments received in 2015 may generate a deduction on your 2016 Virginia return. Individuals cannot claim a deduction for a payment that has been, or will be, subtracted by a corporation unless the subtraction is shown on a Schedule VK-1 you received from an S corporation. If you chose to accept payment in installments, the gain from the installment received in the preceding year may be deducted. If, however, you opted to receive a single payment, 10% of the gain recognized for federal purposes in the year that the payment was received may be deducted in the following year and in each of the 9 succeeding taxable years.

**109 Sales Tax Paid on Certain Energy Efficient Equipment or Appliances**

Allows an income tax deduction for 20% of the sales tax paid while a Virginia resident on certain energy efficient equipment or appliances, up to $500 per year. If filing a joint return, you may deduct up to $1,000.

**110 Organ and Tissue Donor Expenses**

Allows a deduction for unreimbursed expenses that are paid while a Virginia resident by a living organ and tissue donor, that have not been taken as a medical deduction on the taxpayer's federal income tax return. The amount of the deduction is the lesser of $5,000 or the actual amount paid by the taxpayer.

**111 Charitable Mileage**

Enter the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A to the extent that the charitable mileage was driven while a resident of Virginia. If you used actual expenses for the charitable mileage deduction, and those expenses were less than 18 cents per mile, then you may use the difference between actual expenses and 18 cents per mile.

**112 Bank Franchise Subchapter S Corporation**

Certain shareholders of small businesses may be able to deduct the gain or add the loss of the S corporation attributable while a Virginia resident. Complete the worksheet below to determine the amount of your adjustment.

a. If your allocable share of the income or gain of the S corporation was included in federal adjusted gross income, enter the amount here. ..... $_____

b. If your allocable share of the losses or deductions of the S corporation was included in federal adjusted gross income, enter the amount here ..... $_____

c. Enter the value of any distributions paid or distributed to you by the S corporation to the extent that such distributions were excluded from federal adjusted gross income.... $_____

d. Add Line b and Line c ..... $_____

e. Deduct Line d from Line a. This is your net deduction amount. If this amount is negative, you must enter the amount on Schedule 760PY ADJ, Line 8a and use brackets to indicate a loss. ..... $_____

**113 Income from Dealer Disposition of Property**

Allows an adjustment for certain income from dealer dispositions of property made on or after January 1, 2009, while a Virginia resident. In the year of disposition the adjustment will be a deduction for gain attributable to installment payments to be made in future taxable years provided that (i) the gain arises from an installment sale for which federal law does not permit the dealer to elect installment reporting of income, and (ii) the dealer elects installment treatment of the income for Virginia purposes on or before the due date prescribed by law for filing the taxpayer's income tax return. In subsequent taxable years the adjustment will be an addition for gain attributable to any payments made during the taxable year with respect to the disposition. Each disposition must be tracked separately for purposes of this adjustment.

**114 Prepaid Funeral, Medical, and Dental Insurance Premiums**

You may be allowed a deduction for payments made while a Virginia resident for (i) a prepaid funeral insurance policy that covers you or (ii) medical or dental insurance premiums for any person for whom you may claim a deduction for such premiums under federal income tax laws. To qualify for this deduction, you must be age 66 or older with earned income of at least $20,000 for the taxable year and federal adjusted gross income not in excess of $30,000 for the taxable year. The deduction is not allowed for any portion of premiums for which you have been reimbursed, have claimed a deduction for federal income tax purposes, have claimed another Virginia income tax deduction or subtraction, or have claimed a federal income tax credit or any Virginia income tax credit.

**199 Other**

Enclose an explanation for other deductions.

**Line 9** Filing status 4 filers, enter the total for Column A and Column B in the applicable column of Form 760PY, Line 15. All other filers, enter the total from Column A on Line 15, Column A of Form 760PY.

## COMPUTATION FOR TAX CREDIT FOR LOW-INCOME INDIVIDUALS OR VIRGINIA EARNED INCOME CREDIT

You may be eligible to claim a Credit for Low-Income Individuals if your family Virginia adjusted gross income (family VAGI) is equal or less than the federal poverty guidelines and you meet the eligibility requirements. You are eligible for the Virginia Earned Income Credit if you claimed an Earned Income Tax Credit on your federal return. Claim the credit that benefits you the most.

However, you cannot claim both credits. **Please complete the entire section.**

The Tax Credit for Low-Income Individuals or Virginia Earned Income Credit **may NOT be claimed** if you, your spouse, or any dependent claims any of the following:

- Virginia National Guard subtraction (Subtraction Code 28);
- Basic military subtraction (Subtraction Code 38);
- State and federal employees subtraction for earnings of $15,000 or less (Subtraction Code 39);
- Exemption for blind taxpayers or taxpayers age 65 and over;

- the Age Deduction; or
- You are claimed as a dependent on another taxpayer's return.

To compute total annual family income you must compute the "Guideline Income" for each family member and add those amounts together.

Guideline Income is defined as federal adjusted gross income modified by the Virginia additions and qualifying Virginia subtractions that apply to full-year residents.

After a worksheet below has been filled in for each person on your tax return, complete Schedule 760PY ADJ, Lines 10 - 17.

**If you and your spouse file separate returns, only one spouse may claim the Credit for Low-Income Individuals. If qualified, both may claim their proportionate share of the Virginia Earned Income Tax Credit.**

### Guideline Income Worksheet

(photocopy as needed)

*The income, additions and subtractions entered on the worksheet* **must** *be shown for the entire taxable year.*

1. FAGI from the federal return..... $ _____
2. Interest earned on obligations of other states exempt from federal tax $ _____
3. Other additions to FAGI ..... $ _____
4. Subtotal. Add Lines 1, 2 and 3. ..... $ _____
5. State income tax refund or overpayment credit reported on your federal return. ..... $ _____
6. Income (interest, dividends or gains) on U.S. obligations or securities exempt from state income tax, but not from federal tax. ..... $ _____
7. Social Security or equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return. ..... $ _____
8. Disability income reported as wages (or payments in lieu of wages) on your federal return. ..... $ _____
9. Unemployment benefits included in FAGI. ..... $ _____
10. Other subtractions from FAGI reported on Schedule 760PY ADJ and not included above. ..... $ _____
11. Add Lines 5 through 10. ..... $ _____
12. Guideline Income. Deduct Line 11 from Line 4. Enter here and on Schedule 760PY ADJ for the appropriate person. ..... $ _____

## Family VAGI

If more room is needed, enclose a schedule with the name, SSN and Guideline Income for each additional dependent.

## Your Information

Enter your name, Social Security Number and Guideline Income. Filing Statuses 2, 3 and 4 must also complete spouse's information.

## Your Spouse's Information

Enter your spouse's name, Social Security Number and Guideline Income.

**All married** taxpayers, regardless of filing jointly or separately, must complete this line.

## Dependent(s) Information

Enter the name and Social Security Number for each dependent claimed as an exemption on your return and, if any of your dependents had income, enter the Guideline Income for each dependent.

For Filing Status 3 (Married Filing Separately) also enter the name and Social Security Number of your dependents not claimed as an exemption on your return and, if any of the dependents had income, enter the Guideline Income for each dependent.

## Line 10 - Enter Total Family Guideline Income

Total the Guideline Income Worksheet for each family member (each exemption reported and from any additional schedule enclosed).

## Line 11 - Enter Total Number of Exemptions Listed Above and on Any Enclosed Schedule.

Enter the total number of exemptions listed above and on any enclosed schedule.

### Determine Eligibility for Credit for Low-Income Individuals

Using the number on Line 11 as Eligible Exemptions, compare the dollar amount on Line 10 to the Poverty Guideline Table below. If the Line 10 amount is greater than the Guideline amount, you do not qualify for the Credit for Low-Income Individuals. Continue to Line 14. If the Line 10 amount is less than or equal to the Guideline amount for the number of exemptions on Line 10, complete Line 14 through Line 17, Schedule 760PY ADJ.

**Poverty Guideline Table**

| Eligible Exemptions | Poverty Guidelines | Eligible Exemptions | Poverty Guidelines |
|---|---|---|---|
| 1 | $ 11,770 | 5 | $ 28,410 |
| 2 | 15,930 | 6 | 32,570 |
| 3 | 20,090 | 7 | 36,730 |
| 4 | 24,250 | 8* | 40,890 |

*For each additional exemption add $**4,160**.

## Line 12 - Exemptions

If you are eligible based on the table above, enter the number of personal and dependent exemptions **from Form 760PY**. Do not include exemptions for age 65 or older and blind.

## Line 13 - Multiply

Multiply the number of exemptions reported on Line 12 by $300. If you do not qualify for the Tax Credit for Low-Income Individuals but claimed an Earned Income Tax Credit on your federal return, enter $0 on Line 13 and proceed to Line 14.

## Line 14 - Earned Income Credit Claimed on Your Federal Return

Enter the amount of Earned Income Tax Credit claimed on your federal return. If you did not claim this credit on your federal return, enter $0. When a taxpayer using the married filing separately status computes the Virginia Earned Income Tax Credit, the taxpayer must first determine the proportion of the earned income that was used to qualify for the federal Earned Income Tax Credit. That proportion must then be multiplied by the total Virginia Earned Income Tax Credit, which is 20% of the federal Earned Income Tax Credit. The spouses may then claim their proportional share of the credit on their separate returns.

### Line 15 - Multiply

Multiply Line 14 by 20% (.20).

### Line 16

Enter the greater of Line 13 or 15.

### Line 17 - Credit

Compare the amount of tax on Form 760PY, Line 19 to the amount on Schedule 760PY ADJ, Line 16. Enter the lower amount on Line 17. This is your Tax Credit. Also, enter this amount on Form 760PY, Line 23.

These credits are nonrefundable credits. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Form 760PY, Line 24 or Line 25, in addition to the Tax Credit For Low-Income Individuals or the Virginia Earned Income Tax Credit, the sum of all nonrefundable credit claimed cannot exceed your tax liability on Form 760PY, Line 19.

*Many low-income individuals who work and have earned income under* $53,267 *may also qualify for up to* $6,242 *in federal Earned Income Credit when filing their federal tax return! See your federal instructions or call 1-800-829-3676 to order Pub 596.*

## ADDITION TO TAX, PENALTY AND INTEREST

### Addition to Tax for Underpayment of Tax

Even if your return results in a refund, you may owe an "addition to tax" for underpaying your withholding or estimated tax. Virginia law requires that you pay your income tax in timely installments throughout the year by having income tax withheld or making payments of estimated tax. If you do not pay at least 90% of your tax in this manner, you may be charged an addition to tax.

There are 4 (quarterly) installment periods for determining whether you underpaid your tax for the year. If your taxable year is from January 1 through December 31, your quarterly payments are due May 1, June 15, September 15 and January 15 (of the following year). Underpayments are determined as of each installment due date, so an overpayment in one quarter cannot cancel out an underpayment for a previous quarter. The addition to tax does not apply if each payment is made on time and:

- the total tax paid through withholding and timely estimated tax payments is at least 90% (66 2/3% for farmers, fishermen or merchant seamen) of the current year's tax liability (after nonrefundable credits) or 100% of last year's tax liability (after nonrefundable credits);
- the sum of the quarterly underpayments for the year is $150 or less; or
- you meet one of the exceptions computed on Form 760C or Form 760F. Enclose Form 760C or 760F showing the computation.

### Line 18 - Addition to Tax

Enter the amount of the addition to tax computed on Form 760C (for individuals, estates and trusts) or Form 760F (for farmers, fishermen or merchant seamen). If you underpaid your estimated income tax or had insufficient income tax withheld for the taxable year, you may owe the "addition to tax" computed on Form 760C or Form 760F.

### Line 19 - Penalty

The due date for filing a calendar year return is May 1, and the automatic extension provisions apply to returns filed by November 1. Depending on when you file your return, you may be required to compute an extension penalty or a late filing penalty. For more information on due dates and penalty provisions, refer to When to File Your Return section in these instructions.

Extension penalty: If you file your return within 6 months after the due date and the amount of tax due with the return is more than 10% of your total tax liability, you must compute an extension penalty on the balance of tax due. The extension penalty is applied at the rate of 2% per month or part of a month, from the due date through the date of filing. The maximum extension penalty is 12% of the tax due. Note: If you do not pay the tax in full when you file your return, a late payment penalty will be assessed at the rate of 6% per month or part of a month from the date the return is filed through the date the tax is paid, up to a maximum of 30%. The late payment penalty is imposed in addition to the extension penalty.

Late filing penalty: If you file your return more than 6 months after the due date, no extension provisions apply, and you must compute a late filing penalty of 30% of the tax due with your return.

### Line 20 - Interest

If you filed a tax due return after the filing date, you are liable for interest on the tax due amount on Form 760PY, Line 27, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call (804) 367-8031 or contact your locality.

Enter the amount on Schedule 760PY ADJ, Line 20.

### Line 21 - Total Adjustments

Enter the total of Lines 18 through 20.

## VIRGINIA SCHEDULE VAC

### Section I - Virginia College Savings Plan℠ (Virginia529℠) Contributions

You may contribute all or part of your income tax refund to one or more existing Virginia529 accounts by completing Schedule VAC. Any contribution(s) made will be deemed a contribution to your account(s) for the 2016 taxable year. Virginia529 is a 529 college savings plan that offers flexible, affordable, tax-advantaged savings for qualified higher education expenses through its four programs: Virginia529 prePAID, Virginia529 inVEST, CollegeAmerica, and CollegeWealth. For information on establishing accounts, visit Virginia529.com. You are not required to be the owner of record for an account in order to direct a contribution of all or part of your income tax refund.

When you specify a Virginia529 contribution amount on Schedule VAC, you authorize the Department to transfer payment and related information to Virginia529 to facilitate crediting contributions to the specified account(s) pursuant to their operating procedures. The information that will be exchanged is identified below:

- The contribution amounts and the program information contained on Schedule VAC.
- The taxpayer's name, Social Security Number or tax identification number, address, and telephone number. Note: Information for both spouses will be provided if a joint return is filed.

For purposes of determining interest on an overpayment or refund, no interest will accrue after the Department transfers the payment to Virginia529. If Virginia529 is unable to match a contribution to an existing Virginia529 account, they shall contact the taxpayer and attempt to resolve the contribution and, if all efforts fail, Virginia529 will return the refund contribution to the taxpayer at the address on the return.

### Section I, Part A

Enter the overpayment amount computed on your return less the amount credited to estimated tax for next year.

### Section I, Part B

For each contribution, provide the Program Type Code (see codes below), beneficiary's last name, and account number. In addition, provide the routing number if you are making a contribution to a CollegeAmerica account. Contact your financial advisor to obtain the proper account number and routing number for a CollegeAmerica account. For contributions to Virginia529 prePAID, Virginia529 inVEST, and CollegeWealth accounts, use your Virginia529 account number for each.

**Program Type Codes:**

**1** = Virginia529 inVEST **3** = CollegeWealth

**2** = Virginia529 prePAID **4** = CollegeAmerica

If contributing to more than 5 accounts, use the supplemental schedule, Schedule VACS, to provide the information for additional accounts.

### Section II - Other Voluntary Contributions

Complete this section to contribute to one or more other voluntary contribution organizations listed in the income tax instructions.

**For information on these organizations, see Page 27.**

### Part A, Line 1

Enter the overpayment amount computed on your return less the amount credited to estimated tax for next year and the amount of Virginia529 contributions from Part I.

### Part B - Voluntary Contributions from your refund

**Lines 2 - 4** You may voluntarily donate all or part of your tax refund to one or more qualifying organizations. Enter the contribution code(s) and amount(s) you are donating in the boxes. If you want to donate to more than 3 organizations, enter code "00" and the total amount donated on Line 2. Enclose a schedule showing the organization code, name and amount donated to each.

**60** Virginia Nongame & Endangered Wildlife Program
**61** Democratic Political Party
**62** Republican Political Party
**63** U.S. Olympic Committee
**64** Virginia Housing Program
**65** Department for Aging and Rehabilitative Services (Elderly & Disabled Transportation Fund)
**66** Community Policing Fund
**67** Virginia Arts Foundation
**68** Open Space Recreation & Conservation Fund
**76** Historic Resources Fund
**78** Children of America Finding Hope, Inc.
**82** Virginia War Memorial Educational Foundation & National D-Day Memorial Foundation
**84** Virginia Federation of Humane Societies
**85** Virginia Tuition Assistance Grant Fund
**86** Spay and Neuter Fund
**88** Virginia Cancer Centers
**90** Martin Luther King, Jr. Living History and Public Policy Center
**93** Celebrating Special Children, Inc.

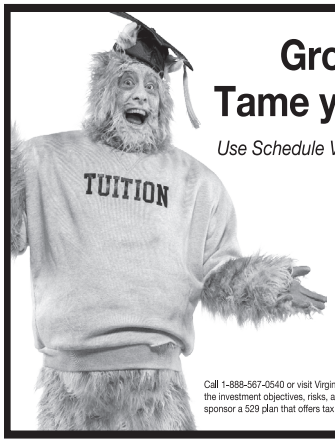
**Lines 5 - 7 Library Foundations -** Complete Lines 5 - 7 if you wish to contribute to one or more Library Foundations. If you want to donate to more than 3 foundations, enter code "999999" and the total amount donated to foundations on Line 5, and enclose a schedule showing the foundation number, name and amount donated to each.

Enter the 6-digit code from the Library Foundations list starting on Page 25.

**Part C Voluntary Contributions to be made from your refund OR tax payment**

**Lines 8 - 10** You may make a payment to the following organizations even if you owe a tax balance or if you wish to donate more than your expected refund. If you are donating to more than 3 organizations, enter the code code "00" in the first box on Line 8 and enter the total amount of all donations. Enclose a separate page indicating the amount you wish to contribute to each organization.

**71** Chesapeake Bay Restoration Fund
**72** Family & Children's Trust Fund (FACT)
**73** Virginia's State Forests Fund
**74** Virginia's Uninsured Medical Catastrophe Fund
**81** Home Energy Assistance Fund
**92** Virginia Military Family Relief Fund (MFRF)


**Grow your Virginia529 savings account.**
**Tame your Tuition Monster. Shrink your tax bill.**

*Use Schedule VAC to direct all or part of your Virginia tax refund into your existing Virginia529 account.*

**Not saving with Virginia529 yet?**

- Open an account at Virginia529.com with just $25
- Deduct contributions up to $4,000 per account per year from your Virginia individual income starting next year
- Enjoy tax-free (federal and state) earnings for qualified higher education expenses

Call 1-888-567-0540 or visit Virginia529.com to obtain all program materials. Read them carefully before investing. An investor should consider the investment objectives, risks, and charges and expenses of the programs before investing. For non-Virginia residents: other states may sponsor a 529 plan that offers tax or other benefits not available through Virginia529, © 2015 Virginia College Savings Plan, All Rights Reserved.

Virginia529 College Savings Plan
virginia529.com | 1.888.567.0540

**Lines 11 - 13 Public School Foundations -** You may contribute to Public School Foundations even if you owe a tax balance or if you wish to donate more than your expected refund. If you want to donate to more than 3 foundations, enter code "999999" and the total amount donated to foundations on Line 11, and enclose a schedule showing the foundation number, name and amount donated to each.

Enter the 6-digit code from the School Foundations list starting on Page 26.

**Part D, Line 14 Total Voluntary Contributions**

Enter the total of Lines 2 - 13. Enter this amount on Line 33 of Form 760PY.

**Donate to the General Fund** by writing a check to the State Treasurer and designating it as a donation to the Commonwealth's General Fund. You must enclose your payment to Form GFD. Visit **www.tax.virginia.gov** or call **(804) 367-8031** to obtain this form.

## LIBRARY FOUNDATIONS

To be used by eligible public library foundations established as a nonprofit organization to raise funds for a local public library in order to provide additional financial assistance for the library beyond the government's appropriation.

| Code | Foundation Name |
|---|---|
| 200101 | Alexandria Library Foundation, Inc. |
| 200501 | John Randolph Foundation Library Endowment Fund (Appomattox Regional Library System) |
| 200701 | Friends of the Arlington County Library |
| 201101 | Bedford Public Library System Foundation, Inc. |
| 201501 | Blue Ridge Regional Library Foundation |
| 201901 | Bristol Public Library Foundation |
| 202101 | Buchanan County Public Library |
| 202301 | Campbell County Public Library Foundation |
| 203101 | Charles P. Jones Memorial Library Foundation Inc. |
| 203301 | Friends of the Charlotte County Library |
| 204301 | Craig County Public Library |
| 204501 | Culpeper Library Foundation |
| 204701 | Cumberland County Public Library, Inc. |
| 205101 | Eastern Shore Public Library Foundation |
| 205501 | Fairfax County Public Library Foundation, Inc. |
| 205701 | Friends of Fauquier Library |
| 206101 | Franklin County Library |
| 206301 | Galax-Carroll Regional Library Foundation, Inc. |
| 206901 | Hampton Public Library Foundation |
| 207101 | Handley Regional Library Endowment |
| 207301 | Friends of Henrico County Public Library |
| 207501 | Friends of the Heritage Public Library |
| 207701 | Highland County Library, Inc. |
| 208501 | Friends of Jefferson-Madison Regional Library Endowment Fund |
| 208701 | Lancaster Community Library |
| 208901 | Friends of the Smoot Library (FOSL) |
| 209101 | The Library of Virginia Foundation |
| 209501 | Loudoun Library Foundation, Inc. |
| 209502 | Friends of Gum Springs Library |
| 209701 | Friends of the Lynchburg Public Library |
| 209901 | Madison County Library Foundation, Inc. |
| 210101 | Mary Riley Styles Public Library Foundation Trust (Falls Church City Library) |
| 210301 | Rockingham Library Association |
| 210901 | Middlesex County Public Library |
| 211101 | Montgomery-Floyd Regional Library Foundation, Inc. |
| 211102 | Floyd Endowment |
| 211301 | Friends of the Newport News Public Library |
| 211302 | Newport News Public Library System Foundation |
| 211501 | Norfolk Public Library Foundation |
| 211901 | Friends of the Library Blackstone VA |
| 212101 | Orange County Library Foundation |
| 212501 | Friends of the Pearisburg Public Library |
| 212701 | The Petersburg Library Foundation, Inc. |
| 212901 | Pittsylvania County Public Library Foundation (PPL) |
| 213301 | Portsmouth Public Library Foundation, Inc. |
| 213701 | Prince William Public Library System Foundation |
| 213901 | Pulaski County Library System Fund |
| 214501 | Richmond Public Library Foundation (City) |
| 214901 | Roanoke Public Library Foundation (City) |
| 215101 | Friends of the Roanoke County Public Library |
| 215301 | Rockbridge Regional Library Foundation |
| 215501 | Friends of the Russell County Library |
| 215701 | Friends of Salem Library |
| 215902 | Samuels Public Library |
| 216101 | Shenandoah County Library Foundation |
| 216501 | Friends of Kenbridge Public Library |
| 216502 | Friends of Victoria Public Library Inc. |
| 216503 | Southside Regional Library Foundation Inc. |
| 216701 | Staunton Library Foundation, Inc. |
| 217302 | Virginia Beach Public Library Foundation |
| 217303 | Friends of the Virginia Beach Public Library |
| 217501 | Washington County Public Library Foundation |
| 217702 | Friends of the Library Foundation Committee (Waynesboro) |
| 217901 | Williamsburg Regional Library Foundation |
| 218101 | Wythe-Grayson Regional Library Foundation |
| 218301 | York County Library Foundation |

## SCHOOL FOUNDATIONS

To be used by eligible public school foundations established for the express purpose of implementing a public/private partnership to fund public school improvement projects approved by the local school board.

| Code | Foundation Name |
|---|---|
| 009001 | Amherst County Public Schools Education Foundation, Inc. |
| 015001 | Augusta County Public School Endowment Fund |
| 019001 | The Bedford Area Educational Foundation |
| 023001 | Botetourt County Public Schools Education Foundation, Inc. |
| 520001 | Bristol Virginia Public Schools Education Foundation |
| 530001 | Blues Education Foundation, Inc. (Buena Vista) |
| 027001 | Buchanan County Public School Education Foundation |
| 029001 | Buckingham County Educational Foundation Inc. |
| 033001 | Caroline County Public Schools Education Foundation |
| 550002 | Chesapeake Public Schools Educational Foundation |
| 550001 | W. Randolph Nichols Scholarship Foundation (Chesapeake) |
| 036001 | Charles City Educational Foundation |
| 041001 | Chesterfield Public Education Foundation |
| 043001 | Clarke County Education Foundation Inc. |
| 049001 | Cumberland County Public Schools Foundation |
| 590001 | Danville Public Schools Education Foundation, Inc. |
| 059002 | Fairfax County Schools Education Foundation |
| 610001 | Falls Church Education Foundation |
| 065001 | Fluvanna Education Foundation |
| 620001 | Franklin City Educational Foundation, Inc. |
| 067001 | Franklin County Public Schools Education Foundation |
| 069001 | Frederick County Educational Foundation |
| 073001 | Gloucester County Public Schools Educational Foundation, Inc. |
| 075001 | Goochland Educational Foundation |
| 081001 | Greensville County Education Foundation |
| 083001 | Halifax County Public Schools Education Foundation |
| 650001 | Hampton Educational Foundation |
| 085001 | Hanover Education Foundation |
| 660001 | The Harrisonburg Education Foundation |
| 087001 | Henrico Education Foundation, Inc. |
| 670001 | Hopewell Public Schools Education Foundation |
| 093001 | Education Foundation for Isle of Wight Public Schools, Inc. |
| 101001 | King William Public Schools Education Foundation, Inc. |
| 103001 | Lancaster County Virginia Education Foundation |
| 678002 | Community Foundation for Rockbridge, Bath and Alleghany-Lexington |
| 107001 | The Loudoun Education Foundation, Inc. |
| 680001 | The Lynchburg City Schools Education Foundation |
| 113001 | Madison County Education Foundation, Inc. |
| 683001 | Manassas City Public Schools Education Foundation |
| 685001 | Manassas Park Education Foundation |
| 115001 | Mathews County Public Schools Endowment Fund |
| 119001 | Friends of Middlesex County Public Schools |
| 121001 | Montgomery County Educational Foundation |
| 127001 | New Kent Educational Foundation |
| 700001 | Newport News Educational Foundation |
| 710002 | Norfolk Education Foundation |
| 137001 | Orange County Education Foundation |
| 139001 | Page County Education Foundation |
| 730001 | Petersburg Public Education Foundation |
| 143001 | Pittsylvania Vocational Education Foundation, Inc. |
| 735001 | Poquoson Education Foundation |
| 740001 | Portsmouth Schools Foundation |
| 147001 | Prince Edward Public School Endowment, Inc. |
| 149001 | Prince George Alliance for Education Foundation, Inc. |
| 153001 | Prince William County Public Schools Education Foundation |
| 750002 | Radford City Schools Partners for Excellence Foundation, Inc. |
| 760001 | Richmond Public Schools Education Foundation, Inc. (City of Richmond) |
| 770001 | Roanoke City Public Schools Education Foundation, Inc. |
| 161001 | Roanoke County Public Schools Education Foundation, Inc. |
| 165001 | Rockingham Educational Foundation, Inc. |
| 167001 | Russell County Foundation for Scholarships |
| 169001 | Southwest Virginia Public Education Foundation, Inc. |
| 169002 | Scott County Foundation for Excellence in Education |
| 171002 | Moore Educational Trust (Shenandoah County) |
| 171001 | Shenandoah Education Foundation, Inc. |
| 173001 | Smyth County Education Foundation |
| 177001 | Spotsylvania Education Foundation |
| 179001 | Stafford Education Foundation Inc. |
| 790001 | Community Foundation of the Central Blue Ridge (Staunton) |
| 800001 | Suffolk Education Foundation Inc. |
| 183001 | Sussex Educational Foundation Inc. |
| 810001 | Virginia Beach City Public Schools Education Foundation |
| 187001 | Warren County Educational Endowment, Inc. |

820001 Waynesboro City Public Schools

193002 Westmoreland County Public Schools Education Foundation

840001 Winchester Education Foundation

195001 Wise County Schools Educational Foundation, Inc.

197001 Wythe County Public Schools Foundation for Excellence, Inc.

199001 York Foundation for Public Education

## ORGANIZATION INFORMATION

**Code Organization**

### 60 Virginia Nongame & Endangered Wildlife Program

This fund provides for research, management and conservation of nongame wildlife species and habitats, including those listed by state or federal agencies as Endangered or Threatened, and those identified as Species of Greatest Conservation Need in Virginia's Wildlife Action Plan.

**Department of Game & Inland Fisheries**
**Non-Game Donation**
**P.O. Box 90778**
**Henrico, VA 23228-0778**
**(804) 367-6913**
**www.dgif.virginia.gov**

### 61 Democratic Party

### 62 Republican Party

Each spouse may contribute up to $25 to the Democratic Party (Code 61) or Republican Party (Code 62).

### 63 U.S. Olympic Committee

A leader in the global Olympic Movement, the U.S. Olympic Committee challenges thousands of youth and adults to live healthier, more productive lives through sport. By contributing a portion of your Virginia tax refund, you will 1) directly help prepare athletes for the Olympic and Paralympic Games, 2) fund community and elite sport programs all over the country, and 3) advance the Olympic Movement, promoting excellence, cultural respect and peace internationally. Your donation will accomplish amazing things! Thank you, and visit us online at www.teamusa.org.

**United States Olympic & Paralympic Foundation**
**1 Olympic Plaza**
**Colorado Springs, CO 80909-5760**
**(800) 775-USOC**
**www.teamusa.org**

### 64 Virginia Housing Program

Supports locally-based organizations providing housing assistance to the low-income elderly, persons with mental or physical disabilities, and the homeless in need of emergency, transitional or permanent housing.

**Department of Housing & Community Development**
**Check-Off for Housing Programs**
**Main Street Centre**
**600 East Main Street, Suite 1100**
**Richmond, VA 23219**
**(804) 371-7100**

### 65 Transportation Services for the Elderly and Disabled Fund

Provides funding to local agencies to improve or expand transportation for elderly or disabled Virginians who cannot drive or use public transportation. Services include transportation for jobs, medical appointments and other essential activities.

**Department for Aging and Rehabilitation Services**
**8004 Franklin Farms Drive**
**Henrico, VA 23229-5019**
**(804) 662-9333**

### 66 Community Policing Fund

Contributions are used to provide grants to local law enforcement agencies in Virginia for the purchase of equipment or the support of services related to community policing. The fund supports work that builds local partnerships and problem-solving relationships between local law enforcement agencies and their communities.

**Department of Criminal Justice Services**
**Community Policing Fund**
**1100 Bank Street**
**Richmond, VA 23219-1924**
**(804) 225-2091**

### 67 Virginia Arts Foundation

Supports local artists, arts groups and schools in every city and county in Virginia.

**Virginia Arts Foundation**
**c/o Virginia Commission for the Arts**
**1001 East Broad Street, Suite 330**
**Richmond, VA 23219**
**arts@arts.virginia.gov or (804) 225-3132**
**www.arts.virginia.gov**

### 68 Open Space Recreation and Conservation Fund

These funds are used by the Department of Conservation and Recreation to acquire land for recreational purposes and preserve natural areas, to develop, maintain and improve state parks and state park facilities and to provide matching recreational grants to localities.

**Virginia Department of Conservation & Recreation**
**Open Space Recreation & Conservation Fund**
**600 East Main Street, Suite 2400**
**Richmond, VA 23219**
**(804) 786-6124**

### 71 Chesapeake Bay Restoration Fund

More than half of Virginia's lands drain into the Chesapeake Bay. This fund is used to help meet needs identified in the state's clean up plan for the Bay and the waters that flow into it.

**Virginia Secretary of Natural Resources**
**1111 E. Broad Street, 4W**
**Richmond, VA 23219**
**(804) 786-0044**

### 72 Family and Children's Trust Fund

Contributions support the prevention and treatment of family violence in local communities and through statewide public awareness projects and activities. Family violence includes

child abuse and neglect, domestic violence, dating violence, sexual assault, and elder abuse and neglect.

**Family and Children's Trust Fund**
**801 East Main Street, 15th Floor**
**Richmond, VA 23219**
**familyandchildrens.trustfund@dss.virginia.gov**
**(804) 726-7604**
**www.fact.virginia.gov**

### 73 Virginia's State Forests Fund

State Forests are managed to sustain multiple natural resources and values (benefits). Conservation practices protect wetlands, enhance critical wildlife habitat and preserve unique natural areas for biodiversity and provide long-term applied research for restoration and reforestation of native species. Demonstration areas provide private forest landowners with practical, effective solutions to resource management challenges. Recreation opportunities and conservation educational programs are available statewide in all seasons to any age or experience level. State Forests are open to the public without fee for hiking, bird watching and nature observation. Horseback riding, mountain bike riding, fishing, hunting and trapping are allowed on certain state forests with a use permit.

**Virginia Department of Forestry**
**Attn: State Forest Fund**
**900 Natural Resources Drive, Suite 800**
**Charlottesville, VA 22903**
**(434) 977-6555**

### 74 Virginia's Uninsured Medical Catastrophe Fund

Assists with medical expenses of Virginia residents who face a life-threatening medical catastrophe.

**Uninsured Medical Catastrophe Fund**
**600 E. Broad St., 12th Floor**
**Richmond, VA 23219**
**(804) 225-4245**

### 76 Historic Resources Fund

Supports preservation of historic landmarks and historic preservation projects.

**Virginia Department of Historic Resources**
**2801 Kensington Avenue**
**Richmond, VA 23221**
**(804) 367-2323**

### 78 Children of America Finding Hope

Uses proven strategies and programs to meet emotional and physical needs of children who are disadvantaged, runaways, in crisis, and delinquent by providing hope in a tangible form regardless of religion, race, gender, or socioeconomic status.

**Children of America Finding Hope, Inc.**
**1741 Terrapin Creek Road**
**Lynch Station, VA 24571**
**(276) 608-2006** or www.CAFH.net

### 81 Home Energy Assistance Fund

Supports the provision of heating, cooling, energy crisis assistance and weatherization services for low-income families.

**Home Energy Assistance Program**
**801 East Main Street, 9th Floor**
**Richmond, VA 23219**
**(804) 692-1728**

### 82 Virginia War Memorial Educational Foundation & National D-Day Memorial Foundation

Contributions will be equally divided between these two organizations. The following is a description of the organizations:

#### Virginia War Memorial Educational Foundation

The Memorial honors the over 12,000 Virginians who made the ultimate sacrifice in service to our Nation in World War II, Korea, Vietnam, the Persian Gulf and the Global War on Terrorism and all of our military veterans. Through the Educational Foundation, the Memorial produces documentary films and videos that are distributed to all public and private middle and high schools statewide and offers student and teacher educational seminars. The Memorial hosts over 50 educational and patriotic events annual and is home to historical exhibits that are on display and open to the public daily at no charge.

**Virginia War Memorial Educational Foundation**
**621 South Belvidere St., Richmond, VA 23230-6504**
**(804)786-2060**
**www.vawarmemorial.org**
**Email: info@vawarmemorial.org**

#### National D-Day Memorial Foundation

Exists to honor the valor, fidelity and sacrifice of the Allied Forces on D-Day, June 6, 1944. It also exists to educate – ensuring that the D-Day legacy remains clear, meaningful and accessible to present and future generations.

**National D-Day Memorial Foundation**
**133 West Main Street**
**Bedford, VA 24523**
**(800) 351-DDAY * (540) 586-DDAY**
**Email: dday@dday.org or Visit us at: www.dday.org**

### 84 Virginia Federation of Humane Societies

Founded in 1959, the Virginia Federation of Humane Societies (VFHS) is committed to ending the unnecessary euthanasia of cats and dogs in Virginia shelters. VFHS members include leaders from public and private shelters, rescue groups, veterinarians, animal control officers and citizen advocates. Programs include support for local animal welfare organizations, advocating for humane laws for all animals, training for animal welfare professionals and advocates, and Spay VA which provides pet owners access to convenient and affordable spay/neuter services. Your contribution to VFHS ensures a brighter future for Virginia's animals and their caregivers.

**Virginia Federation of Humane Societies, Inc.**
**P.O. Box 545**
**Edinburg, VA 22824**
**(540) 335-6050**
**Email: info@vfhs.org**
**www.vfhs.org**

### 85 Virginia Tuition Assistance Grant Fund

State Council of Higher Education for Virginia (SCHEV) Administers the Tuition Assistance Grant (TAG) Program available to Virginia residents enrolled full time in one of 34 Virginia private, nonprofit colleges or universities. Contributions support choice and affordability for eligible undergraduate or graduate degree-seeking students enrolled in participating TAG institutions. Students apply at the college financial aid office. For more information about

SCHEV or the TAG program, please visit www.schev.edu and click on "Financial Aid."

**State Council of Higher Education for Virginia**
**James Monroe Bldg. 10th Floor**
**101 N. 14th Street**
**Richmond, VA 23219**
**(804) 225-2600**

### 86 Spay and Neuter Fund

All moneys contributed shall be paid to the Spay and Neuter Fund for use by localities in the Commonwealth for providing low-cost spay and neuter surgeries through direct provision or contract or each locality may make the funds available to any private, nonprofit sterilization program for dogs and cats in such locality. The Tax Commissioner shall determine annually the total amounts designated on all returns from each locality in the Commonwealth, based upon the locality that each filer who makes a voluntary contribution to the Fund lists as his permanent address. The State Treasurer shall pay the appropriate amount to each respective locality.

### 88 Virginia Cancer Centers

Virginia is fortunate to have two National Cancer Institute-designated Cancer Centers to serve the people of the Commonwealth: the VCU Massey Cancer Center and the University of Virginia Cancer Center. These two Cancer Centers work together to deliver the leading edge in contemporary cancer care in a supportive and compassionate environment, and to change the future of cancer care through research. Your contribution will enable us to help cancer patients today, and those who will be cancer patients in the future.

**University of Virginia Cancer Center**
**P.O. Box 800773**
**Charlottesville, VA 22908-0773**
**(434) 924- 8432**
**www.supportuvacancer.org**

**Massey Cancer Center**
**Virginia Commonwealth University**
**P.O. Box 980214**
**Richmond, VA 23298-0214**
**(804) 828-1450**
**www.massey.vcu.edu/**

### 90 Martin Luther King, Jr. Living History and Public Policy Center

The Martin Luther King, Jr. Living History and Public Policy Center is the Commonwealth's permanent memorial to Dr. King as required by state law. It is a consortium of public and private institutions of higher education that continues the work and perpetuates the legacy of Dr. King throughout the state.

The Center offers, among other things: educational and cultural programs; public policy analysis of contemporary issues relative to the principles of Dr. King, scholarly research and publications; public and private undergraduate and graduate programs interfacing; support of the state's Standards of Quality and of K-12 academic institutions; and community outreach and service activities.

**The Martin Luther King, Jr. Living**
**History and Public Policy Center**
**816 West Franklin Street, #104**
**Harrison House**
**P. O. Box 842019**
**Richmond, VA 23284-2019**
**Phone: (804) 938-9884**
**MLKJRCCENTER@gmail.com**

### 92 Virginia Military Family Relief Fund (MFRF)

In 2006, with support from the Virginia Legislature, Governor Tim Kaine established the Military Family Relief Fund (MFRF). This is a quick response grant program to assist military and family members of the Virginia National Guard and the United States Reserve Components who are residents of Virginia, and, who are called to active duty for periods in excess of 90 days in support of Operation Enduring Freedom and Operation Iraqi Freedom and up to 180 days after their return. The Military Family Relief Fund assists military families with urgent or emergency needs relating to living expenses including but not limited to food, housing, utilities and medical services. Each need is considered on its own merit.

**Virginia National Guard Family Programs**
**5901 Beulah Rd.**
**Sandston, VA 23150**
**(804) 236-7864**

### 93 Celebrating Special Children

To assist individuals with disabilities in realizing their fullest potential, Celebrating Special Children, Inc. provides online resource information in an easy to use format for individuals with disabilities, family members, caregivers and service providers. Cradle to older adult resource information is made available from a wide variety of providers at both the state and local level. Resource information listings include private for profit, not-for-profit and government agencies. All listings include a contact telephone number and web address where available. In addition to the resource information database, Celebrating Special Children also publishes original articles on a variety of topics of interest to the disability community. Celebrating Special Children makes information available at no charge to the user.

**Celebrating Special Children, Inc.**
**101 Niblick Drive**
**Vienna, VA 22180**
**(703) 319-7829**

**www.celebratingspecialchildren.org**

## QUALIFYING AGE DEDUCTION

**To compute your income based age deduction, use the Age 65 and Older Income based Age Deduction Worksheet on Page 32.**

### Are you eligible to claim an age deduction?

For 2015, taxpayers born on or before January 1, 1951, may qualify to claim an age deduction based on birth date, filing status and income. A taxpayer who qualifies to claim an age deduction may **NOT** also claim a disability income subtraction, Credit for Low-Income Individuals, or Virginia earned income credit.

For married taxpayers, each eligible spouse may take either an age deduction or a disability income subtraction. Neither spouse may claim an age deduction if 1 spouse claimed a Credit for Low-Income Individuals or Virginia earned income credit, even if filing separate returns. Claim the deduction or subtraction that gives you the greatest tax benefit.

If you or your spouse are not claiming a disability subtraction and you, or your spouse, are not claiming a Credit for Low-Income Individuals and your birth date is on or before January 1, 1951, please read the instructions below to determine if you qualify for an age deduction and the amount of the age deduction you may claim for 2015.

### Taxpayers Age 65 and Older

If you, or your spouse if you are married, were **born on or before January 1, 1951,** you may qualify to claim an age deduction of up to $12,000 each for 2015.

The age deduction you may claim will depend upon your birth date, filing status and income.

If your birth date is:

- **On or before January 1, 1939**

  Your age deduction is not income based. You may claim an age deduction of $12,000. If you are married, each spouse born on or before January 1, 1939, may claim a $12,000 age deduction. For a spouse born after January 1, 1939, the age deduction for that spouse is based on the criteria below.

  Multiply the age deduction by the ratio amount from the Ratio Schedule on Page 33 when computing the deduction amount. Enter the adjusted amount on Form 760PY, Line 4.

- **On or between January 2, 1939, and January 1, 1951**

  Your age deduction is based on your income. A taxpayer's income, for purposes of determining an **income based age deduction**, is the taxpayer's *adjusted federal adjusted gross income* or AFAGI.

  A taxpayer's AFAGI is the taxpayer's federal adjusted gross income, modified for any fixed date conformity adjustments, minus Social Security and Tier 1 Railroad Benefits.

  - For Filing Status 1, single taxpayer, the maximum allowable age deduction of $12,000 is reduced $1 for every $1 the taxpayer's AFAGI exceeds $50,000.
  - For all married taxpayers, whether filing jointly or separately, the maximum allowable age deduction of $12,000 each is reduced $1 for every $1 the married taxpayers' joint AFAGI exceeds $75,000.

  To compute your income based age deduction, use the Age 65 and Older Income Based Deduction Worksheet on Page 32.

### Notice to ALL Married Taxpayers

A married taxpayer's **income based age deduction** is **always** determined using the married taxpayers' **joint AFAGI**. Regardless of whether you are filing jointly or separately, if you are married, your income based age deduction is determined on the combined income of both spouses.

In addition, if both spouses are claiming an **income based age deduction,** regardless of whether filing jointly or separately, the married taxpayers must compute a joint age deduction first and then allocate half the joint age deduction to each spouse.

## CREDIT FOR TAX PAID TO ANOTHER STATE (Schedule OSC Instructions)

Compute all credits for taxes paid to other states on Schedule OSC and enter the total credit claimed on Line 25 of Form 760PY.

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state.

*If you are a resident of Virginia and the income is from Arizona, District of Columbia, California or Oregon, the credit will usually be allowed on the nonresident income tax return of the other state and should not be claimed on the Virginia resident return.*

See *Va. Code* § 58.1-332 for more information on credits for taxes paid to other states.

**Special Computation Involving States Bordering Virginia**

You qualify for a special computation of the out-of-state tax credit for income tax paid to a state which borders Virginia if:

1. You are required to file an individual income tax return with Virginia and only one other state.
2. The other state for which you are claiming a credit is one of the following states which borders Virginia: Kentucky, Maryland, North Carolina or West Virginia.
3. Your only income from the border state was earned income on wages and salaries (generally wages and salaries from which you received a Form W-2 or Form 1099, etc.) or business income reported on federal Schedule C.
4. Your Virginia taxable income is equal to or more than the taxable income on the tax return filed with the other state.

If you meet all of these qualifications, fill in the border state oval and enter "100.0" in the Income Percentage field.

### Line 1 - Filing Status

Enter the number listed below to identify the filing status claimed on the other state's tax return.

1. Single
2. Married Filing Jointly
3. Married Filing Separately
4. Unified (Composite Nonresident Return)
5. Other

### Line 2 - Claiming Credit

Enter the number listed below to identify the person claiming the credit.

1. You  2. Spouse  3. You and Spouse

### Line 3 - Qualifying Taxable Income

To be qualified, the income on this line must be included as taxable income on both the Virginia return and the other state's return. Enter the total taxable income from all of the following that apply to you to the extent that this income was taxed by the other state:

- Earned or business income derived from sources outside Virginia, which is subject to tax by Virginia as well as another state;
- Gain from the sale of a principal residence outside Virginia which was included in federal adjusted gross income;

- Gain from the sale of any capital asset not used in a trade or business; and
- Corporation income tax paid to another state (one that does not recognize the federal S corporation election), by an individual shareholder of an S corporation. Enclose a statement from the S corporation.

In some states, the tax is computed on total taxable income (from all sources) and then reduced by an allocation percentage. In these cases, you must multiply the total taxable income shown on the other state's return by the allocation percentage in order to determine the amount of income to enter on this line.

If you were taxed as a nonresident of another state while a Virginia resident, enter the amount of qualifying taxable income that is derived from sources in the other state on Line 3. The only exception to this rule involves income on which you were taxed as a nonresident of **Arizona, California, District of Columbia or Oregon**.

If you are a Virginia resident who is a shareholder in an S corporation that paid income tax to a state which imposes an income tax on the S corporation and the fiscal year of the S corporation ended while you were a Virginia resident, enter your share of the income subject to tax, as shown on the corporation income tax return filed with the other state.

Enclose a copy of the return(s) from the other state(s).

## Line 4 - Virginia Taxable Income Tax

Enter the Virginia taxable income from Line 17 of Form 760PY.

## Line 5 - Qualifying Tax Owed to the Other State

Enter the amount of tax liability reflected on the return you filed with the other state.

## Line 6 - Identify the State

Enter the 2-character postal abbreviation for the other state.

## Line 7 - Virginia Income Tax

Enter the amount from Form 760PY, Line 18. If you filed a joint return in the other state and you are using Filing Status 4 on your Virginia return, use the total from Columns A and B on Line 19.

## Line 8 - Income Percentage

**Divide Line 3 by Line 4.** Compute the percentage to one decimal place. (For example, .3163 becomes 31.6%). If the result is greater than 100%, enter 100%. If the income from the other state is from Kentucky, Maryland, North Carolina or West Virginia, see "Special Computation Involving States Bordering Virginia" to determine the amount to enter on Line 8.

## Line 9 - Virginia Ratio

Multiply Line 7 by Line 8.

## Line 10 - Total

Enter the lesser of Line 5 or Line 9. Also enter on Form 760PY, Line 24.

Note: The sum of Schedule 760PY ADJ, Line 17 and Schedule OSC, Line 21 cannot exceed your tax liability. Lower the amount of this line if necessary to ensure sum does not exceed your tax liability.

**Enclose a complete copy of the state tax return filed in the state for which you claim the credit.** Copies of Forms W-2, W-2G, and 1099-R are not sufficient to verify payment of the tax to the other state.

If claiming more than one credit, continue to Line 11 of Schedule OSC and enter the total of all credits for taxes paid to other states on Line 21 and on Line 24 of Form 760PY.

Note: The sum of all nonrefundable credits claimed cannot exceed your tax liability as shown on Line 19 of Form 760PY. Nonrefundable credits include the Tax Credit for Low-Income Individuals and Credit for Tax Paid to Another State.

## AGE 65 AND OLDER INCOME BASED DEDUCTION WORKSHEET

**FOR 2015**: *Only taxpayers born on or between January 2, 1939, and January 1, 1951, may claim an income based age deduction for 2015. Married taxpayers, regardless of whether filing jointly or separately or whether one or both spouses are claiming an income based age deduction, always enter the combined total of your and your spouse's income.*

| | | |
|---|---|---|
| 1. | Enter the number of taxpayers born *on or between January 2, 1939, and January 1, 1951,* who are claiming an **income based age deduction** for Age 65 and Older.<br>A. Filing Status 1, Single: Enter 1.<br>B. All Married Taxpayers: • If one spouse is eligible to claim an **income based age deduction**: Enter 1<br>• If both spouses are eligible to claim an **income based age deduction,** and both spouses are filing Virginia returns, regardless of whether filing jointly or separately: Enter 2. | |
| 2. | Enter your Federal Adjusted Gross Income (FAGI).<br>A. Filing Status 1, Single: Enter your FAGI from your federal return.<br>B. All Married Taxpayers: Enter the **combined FAGI for you and your spouse** from your federal return(s). | |
| 3. | Enter your fixed date conformity (FDC) addition, if applicable.<br>A. Filing Status 1, Single: Enter your FDC addition.<br>B. All Married Taxpayers: Enter the combined FDC addition for you and your spouse. | |
| 4. | Add Line 2 and Line 3 and enter the total. | |
| 5. | Enter your fixed date conformity (FDC) subtractions, if applicable.<br>A. Filing Status 1, Single: Enter your FDC subtraction.<br>B. All Married Taxpayers: Enter the combined FDC subtraction for you and your spouse. | |
| 6. | Deduct Line 5 from Line 4 and enter the difference. | |
| 7. | Enter your Social Security and Tier 1 Railroad Benefits.<br>A. Filing Status 1, Single: Enter taxable benefits from your federal return.<br>B. All Married Taxpayers: Enter the combined taxable benefits for you and your spouse from your federal return(s). | |
| 8. | Deduct Line 7 from Line 6 and enter the difference. **This is your AFAGI.** | |
| 9. | Enter the income limit for your age deduction.<br>A. Filing Status 1, Single: Enter $50,000.<br>B. All Married Taxpayers: Enter $75,000. | |
| 10. | **If Line 8 is less than Line 9, your AFAGI is below the threshold.**<br>A. Filing Status 1, Single: Enter $12,000 here and on Line 15 in the appropriate column.<br>B. All Married Taxpayers: Enter $12,000 for each spouse claiming an income based age deduction here and on Line 15 in the appropriate column. | Spouse<br>You |
| 11. | **If Line 8 is greater than Line 9, deduct Line 9 from Line 8 and enter the difference.** | |
| 12. | Multiply Line 1 by $12,000 and enter the result. | |
| 13. | **If Line 11 is greater than Line 12: YOU DO NOT QUALIFY FOR AN AGE DEDUCTION.**<br>If married and you are computing an income based age deduction for both spouses, neither spouse qualifies for an age deduction. | |
| 14. | If Line 12 is greater than Line 11, deduct Line 11 from Line 12 and enter the difference. | |

| | | | | |
|---|---|---|---|---|
| 15. Single or married taxpayers with only one spouse claiming an income based age deduction: Enter the amount from Line 14 in the appropriate row in Column A. Married taxpayers and both spouses claiming an income based age deduction: Divide Line 14 by 2 and enter on "You" and "Spouse" rows in Column A.<br>Enter the ratio amount from the Ratio Schedule on Page 33 for the date you moved into or out of Virginia in the applicable row in Column B.<br>Multiply Column A by Column B and enter the result in both Column C and on Form 760PY, Line 4. | | A | B | C |
| | Spouse | | | |
| | You | | | |

# RATIO SCHEDULE

## RATIO SCHEDULE FOR PRORATING PERSONAL EXEMPTIONS
## For taxpayers who were not residents for the full taxable year.

Column 2 is the decimal fraction by which the full personal exemptions must be multiplied in order to obtain the amount of the personal exemptions allowable by law. Column 2, in combination with Column 1, is for use with respect to a person who becomes a resident of Virginia, whether domiciliary or actual, for purposes of income taxation, by moving to Virginia from out of Virginia during the taxable year (read down).

Column 2, in combination with Column 3, is for use with respect to a person who moved to a place outside of Virginia during the taxable year with the bona fide intention of continuing reside permanently outside of Virginia (read up).

| Col. 1 Date moved to Virginia | Col. 2 Multiply full exemptions by | Col. 3 Date moved to place outside Virginia, etc. |
|---|---|---|
| Jan. 1 | 1.000 | Dec. 31 |
| Jan. 2 | .997 | Dec. 30 |
| Jan. 3 | .995 | Dec. 29 |
| Jan. 4 | .992 | Dec. 28 |
| Jan. 5 | .989 | Dec. 27 |
| Jan. 6 | .986 | Dec. 26 |
| Jan. 7 | .984 | Dec. 25 |
| Jan. 8 | .981 | Dec. 24 |
| Jan. 9 | .978 | Dec. 23 |
| Jan. 10 | .975 | Dec. 22 |
| Jan. 11 | .973 | Dec. 21 |
| Jan. 12 | .970 | Dec. 20 |
| Jan. 13 | .967 | Dec. 19 |
| Jan. 14 | .964 | Dec. 18 |
| Jan. 15 | .962 | Dec. 17 |
| Jan. 16 | .959 | Dec. 16 |
| Jan. 17 | .956 | Dec. 15 |
| Jan. 18 | .953 | Dec. 14 |
| Jan. 19 | .951 | Dec. 13 |
| Jan. 20 | .948 | Dec. 12 |
| Jan. 21 | .945 | Dec. 11 |
| Jan. 22 | .942 | Dec. 10 |
| Jan. 23 | .940 | Dec. 9 |
| Jan. 24 | .937 | Dec. 8 |
| Jan. 25 | .934 | Dec. 7 |
| Jan. 26 | .932 | Dec. 6 |
| Jan. 27 | .929 | Dec. 5 |
| Jan. 28 | .926 | Dec. 4 |
| Jan. 29 | .923 | Dec. 3 |
| Jan. 30 | .921 | Dec. 2 |
| Jan. 31 | .918 | Dec. 1 |
| Feb. 1 | .915 | Nov. 30 |
| Feb. 2 | .912 | Nov. 29 |
| Feb. 3 | .910 | Nov. 28 |
| Feb. 4 | .907 | Nov. 27 |
| Feb. 5 | .904 | Nov. 26 |
| Feb. 6 | .901 | Nov. 25 |
| Feb. 7 | .899 | Nov. 24 |
| Feb. 8 | .896 | Nov. 23 |
| Feb. 9 | .893 | Nov. 22 |
| Feb. 10 | .890 | Nov. 21 |
| Feb. 11 | .888 | Nov. 20 |
| Feb. 12 | .885 | Nov. 19 |
| Feb. 13 | .882 | Nov. 18 |
| Feb. 14 | .879 | Nov. 17 |
| Feb. 15 | .877 | Nov. 16 |
| Feb. 16 | .874 | Nov. 15 |
| Feb. 17 | .871 | Nov. 14 |
| Feb. 18 | .868 | Nov. 13 |
| Feb. 19 | .866 | Nov. 12 |
| Feb. 20 | .863 | Nov. 11 |
| Feb. 21 | .860 | Nov. 10 |
| Feb. 22 | .858 | Nov. 9 |
| Feb. 23 | .855 | Nov. 8 |
| Feb. 24 | .852 | Nov. 7 |
| Feb. 25 | .849 | Nov. 6 |
| Feb. 26 | .847 | Nov. 5 |
| Feb. 27 | .844 | Nov. 4 |
| Feb. 28 | .841 | Nov. 3 |
| Mar. 1 | .838 | Nov. 2 |
| Mar. 2 | .836 | Nov. 1 |
| Mar. 3 | .833 | Oct. 31 |
| Mar. 4 | .830 | Oct. 30 |
| Mar. 5 | .827 | Oct. 29 |
| Mar. 6 | .825 | Oct. 28 |
| Mar. 7 | .822 | Oct. 27 |
| Mar. 8 | .819 | Oct. 26 |
| Mar. 9 | .816 | Oct. 25 |
| Mar. 10 | .814 | Oct. 24 |
| Mar. 11 | .811 | Oct. 23 |
| Mar. 12 | .808 | Oct. 22 |
| Mar. 13 | .805 | Oct. 21 |
| Mar. 14 | .803 | Oct. 20 |

| Col. 1 Date moved to Virginia | Col. 2 Multiply full exemptions by | Col. 3 Date moved to place outside Virginia, etc. |
|---|---|---|
| Mar. 15 | .800 | Oct. 19 |
| Mar. 16 | .797 | Oct. 18 |
| Mar. 17 | .795 | Oct. 17 |
| Mar. 18 | .792 | Oct. 16 |
| Mar. 19 | .789 | Oct. 15 |
| Mar. 20 | .786 | Oct. 14 |
| Mar. 21 | .784 | Oct. 13 |
| Mar. 22 | .781 | Oct. 12 |
| Mar. 23 | .778 | Oct. 11 |
| Mar. 24 | .775 | Oct. 10 |
| Mar. 25 | .773 | Oct. 9 |
| Mar. 26 | .770 | Oct. 8 |
| Mar. 27 | .767 | Oct. 7 |
| Mar. 28 | .764 | Oct. 6 |
| Mar. 29 | .762 | Oct. 5 |
| Mar. 30 | .759 | Oct. 4 |
| Mar. 31 | .756 | Oct. 3 |
| Apr. 1 | .753 | Oct. 2 |
| Apr. 2 | .751 | Oct. 1 |
| Apr. 3 | .748 | Sept. 30 |
| Apr. 4 | .745 | Sept. 29 |
| Apr. 5 | .742 | Sept. 28 |
| Apr. 6 | .740 | Sept. 27 |
| Apr. 7 | .737 | Sept. 26 |
| Apr. 8 | .734 | Sept. 25 |
| Apr. 9 | .732 | Sept. 24 |
| Apr. 10 | .729 | Sept. 23 |
| Apr. 11 | .726 | Sept. 22 |
| Apr. 12 | .723 | Sept. 21 |
| Apr. 13 | .721 | Sept. 20 |
| Apr. 14 | .718 | Sept. 19 |
| Apr. 15 | .715 | Sept. 18 |
| Apr. 16 | .712 | Sept. 17 |
| Apr. 17 | .710 | Sept. 16 |
| Apr. 18 | .707 | Sept. 15 |
| Apr. 19 | .704 | Sept. 14 |
| Apr. 20 | .701 | Sept. 13 |
| Apr. 21 | .699 | Sept. 12 |
| Apr. 22 | .696 | Sept. 11 |
| Apr. 23 | .693 | Sept. 10 |
| Apr. 24 | .690 | Sept. 9 |
| Apr. 25 | .688 | Sept. 8 |
| Apr. 26 | .685 | Sept. 7 |
| Apr. 27 | .682 | Sept. 6 |
| Apr. 28 | .679 | Sept. 5 |
| Apr. 29 | .677 | Sept. 4 |
| Apr. 30 | .674 | Sept. 3 |
| May 1 | .671 | Sept. 2 |
| May 2 | .668 | Sept. 1 |
| May 3 | .666 | Aug. 31 |
| May 4 | .663 | Aug. 30 |
| May 5 | .660 | Aug. 29 |
| May 6 | .658 | Aug. 28 |
| May 7 | .655 | Aug. 27 |
| May 8 | .652 | Aug. 26 |
| May 9 | .649 | Aug. 25 |
| May 10 | .647 | Aug. 24 |
| May 11 | .644 | Aug. 23 |
| May 12 | .641 | Aug. 22 |
| May 13 | .638 | Aug. 21 |
| May 14 | .636 | Aug. 20 |
| May 15 | .633 | Aug. 19 |
| May 16 | .630 | Aug. 18 |
| May 17 | .627 | Aug. 17 |
| May 18 | .625 | Aug. 16 |
| May 19 | .622 | Aug. 15 |
| May 20 | .619 | Aug. 14 |
| May 21 | .616 | Aug. 13 |
| May 22 | .614 | Aug. 12 |
| May 23 | .611 | Aug. 11 |
| May 24 | .608 | Aug. 10 |
| May 25 | .605 | Aug. 9 |
| May 26 | .603 | Aug. 8 |

| Col. 1 Date moved to Virginia | Col. 2 Multiply full exemptions by | Col. 3 Date moved to place outside Virginia, etc. |
|---|---|---|
| May 27 | .600 | Aug. 7 |
| May 28 | .597 | Aug. 6 |
| May 29 | .595 | Aug. 5 |
| May 30 | .592 | Aug. 4 |
| May 31 | .589 | Aug. 3 |
| June 1 | .586 | Aug. 2 |
| June 2 | .584 | Aug. 1 |
| June 3 | .581 | July 31 |
| June 4 | .578 | July 30 |
| June 5 | .575 | July 29 |
| June 6 | .573 | July 28 |
| June 7 | .570 | July 27 |
| June 8 | .567 | July 26 |
| June 9 | .564 | July 25 |
| June 10 | .562 | July 24 |
| June 11 | .559 | July 23 |
| June 12 | .556 | July 22 |
| June 13 | .553 | July 21 |
| June 14 | .551 | July 20 |
| June 15 | .548 | July 19 |
| June 16 | .545 | July 18 |
| June 17 | .542 | July 17 |
| June 18 | .540 | July 16 |
| June 19 | .537 | July 15 |
| June 20 | .534 | July 14 |
| June 21 | .532 | July 13 |
| June 22 | .529 | July 12 |
| June 23 | .526 | July 11 |
| June 24 | .523 | July 10 |
| June 25 | .521 | July 9 |
| June 26 | .518 | July 8 |
| June 27 | .515 | July 7 |
| June 28 | .512 | July 6 |
| June 29 | .510 | July 5 |
| June 30 | .507 | July 4 |
| July 1 | .504 | July 3 |
| July 2 | .501 | July 2 |
| July 3 | .499 | July 1 |
| July 4 | .496 | June 30 |
| July 5 | .493 | June 29 |
| July 6 | .490 | June 28 |
| July 7 | .488 | June 27 |
| July 8 | .485 | June 26 |
| July 9 | .482 | June 25 |
| July 10 | .479 | June 24 |
| July 11 | .477 | June 23 |
| July 12 | .474 | June 22 |
| July 13 | .471 | June 21 |
| July 14 | .468 | June 20 |
| July 15 | .466 | June 19 |
| July 16 | .463 | June 18 |
| July 17 | .460 | June 17 |
| July 18 | .458 | June 16 |
| July 19 | .455 | June 15 |
| July 20 | .452 | June 14 |
| July 21 | .449 | June 13 |
| July 22 | .447 | June 12 |
| July 23 | .444 | June 11 |
| July 24 | .441 | June 10 |
| July 25 | .438 | June 9 |
| July 26 | .436 | June 8 |
| July 27 | .433 | June 7 |
| July 28 | .430 | June 6 |
| July 29 | .427 | June 5 |
| July 30 | .425 | June 4 |
| July 31 | .422 | June 3 |
| Aug. 1 | .419 | June 2 |
| Aug. 2 | .416 | June 1 |
| Aug. 3 | .414 | May 31 |
| Aug. 4 | .411 | May 30 |
| Aug. 5 | .408 | May 29 |
| Aug. 6 | .405 | May 28 |
| Aug. 7 | .403 | May 27 |

| Col. 1 Date moved to Virginia | Col. 2 Multiply full exemptions by | Col. 3 Date moved to place outside Virginia, etc. |
|---|---|---|
| Aug. 8 | .400 | May 26 |
| Aug. 9 | .397 | May 25 |
| Aug. 10 | .395 | May 24 |
| Aug. 11 | .392 | May 23 |
| Aug. 12 | .389 | May 22 |
| Aug. 13 | .386 | May 21 |
| Aug. 14 | .384 | May 20 |
| Aug. 15 | .381 | May 19 |
| Aug. 16 | .378 | May 18 |
| Aug. 17 | .375 | May 17 |
| Aug. 18 | .373 | May 16 |
| Aug. 19 | .370 | May 15 |
| Aug. 20 | .367 | May 14 |
| Aug. 21 | .364 | May 13 |
| Aug. 22 | .362 | May 12 |
| Aug. 23 | .359 | May 11 |
| Aug. 24 | .356 | May 10 |
| Aug. 25 | .353 | May 9 |
| Aug. 26 | .351 | May 8 |
| Aug. 27 | .348 | May 7 |
| Aug. 28 | .345 | May 6 |
| Aug. 29 | .342 | May 5 |
| Aug. 30 | .340 | May 4 |
| Aug. 31 | .337 | May 3 |
| Sept. 1 | .334 | May 2 |
| Sept. 2 | .332 | May 1 |
| Sept. 3 | .329 | Apr. 30 |
| Sept. 4 | .326 | Apr. 29 |
| Sept. 5 | .323 | Apr. 28 |
| Sept. 6 | .321 | Apr. 27 |
| Sept. 7 | .318 | Apr. 26 |
| Sept. 8 | .315 | Apr. 25 |
| Sept. 9 | .312 | Apr. 24 |
| Sept. 10 | .310 | Apr. 23 |
| Sept. 11 | .307 | Apr. 22 |
| Sept. 12 | .304 | Apr. 21 |
| Sept. 13 | .301 | Apr. 20 |
| Sept. 14 | .299 | Apr. 19 |
| Sept. 15 | .296 | Apr. 18 |
| Sept. 16 | .293 | Apr. 17 |
| Sept. 17 | .290 | Apr. 16 |
| Sept. 18 | .288 | Apr. 15 |
| Sept. 19 | .285 | Apr. 14 |
| Sept. 20 | .282 | Apr. 13 |
| Sept. 21 | .279 | Apr. 12 |
| Sept. 22 | .277 | Apr. 11 |
| Sept. 23 | .274 | Apr. 10 |
| Sept. 24 | .271 | Apr. 9 |
| Sept. 25 | .268 | Apr. 8 |
| Sept. 26 | .266 | Apr. 7 |
| Sept. 27 | .263 | Apr. 6 |
| Sept. 28 | .260 | Apr. 5 |
| Sept. 29 | .258 | Apr. 4 |
| Sept. 30 | .255 | Apr. 3 |
| Oct. 1 | .252 | Apr. 2 |
| Oct. 2 | .249 | Apr. 1 |
| Oct. 3 | .247 | Mar. 31 |
| Oct. 4 | .244 | Mar. 30 |
| Oct. 5 | .241 | Mar. 29 |
| Oct. 6 | .238 | Mar. 28 |
| Oct. 7 | .236 | Mar. 27 |
| Oct. 8 | .233 | Mar. 26 |
| Oct. 9 | .230 | Mar. 25 |
| Oct. 10 | .227 | Mar. 24 |
| Oct. 11 | .225 | Mar. 23 |
| Oct. 12 | .222 | Mar. 22 |
| Oct. 13 | .219 | Mar. 21 |
| Oct. 14 | .216 | Mar. 20 |
| Oct. 15 | .214 | Mar. 19 |
| Oct. 16 | .211 | Mar. 18 |
| Oct. 17 | .208 | Mar. 17 |
| Oct. 18 | .205 | Mar. 16 |
| Oct. 19 | .203 | Mar. 15 |

| Col. 1 Date moved to Virginia | Col. 2 Multiply full exemptions by | Col. 3 Date moved to place outside Virginia, etc. |
|---|---|---|
| Oct. 20 | .200 | Mar. 14 |
| Oct. 21 | .197 | Mar. 13 |
| Oct. 22 | .195 | Mar. 12 |
| Oct. 23 | .192 | Mar. 11 |
| Oct. 24 | .189 | Mar. 10 |
| Oct. 25 | .186 | Mar. 9 |
| Oct. 26 | .184 | Mar. 8 |
| Oct. 27 | .181 | Mar. 7 |
| Oct. 28 | .178 | Mar. 6 |
| Oct. 29 | .175 | Mar. 5 |
| Oct. 30 | .173 | Mar. 4 |
| Oct. 31 | .170 | Mar. 3 |
| Nov. 1 | .167 | Mar. 2 |
| Nov. 2 | .164 | Mar. 1 |
| Nov. 3 | .162 | Feb. 28 |
| Nov. 4 | .159 | Feb. 27 |
| Nov. 5 | .156 | Feb. 26 |
| Nov. 6 | .153 | Feb. 25 |
| Nov. 7 | .151 | Feb. 24 |
| Nov. 8 | .148 | Feb. 23 |
| Nov. 9 | .145 | Feb. 22 |
| Nov. 10 | .142 | Feb. 21 |
| Nov. 11 | .140 | Feb. 20 |
| Nov. 12 | .137 | Feb. 19 |
| Nov. 13 | .134 | Feb. 18 |
| Nov. 14 | .132 | Feb. 17 |
| Nov. 15 | .129 | Feb. 16 |
| Nov. 16 | .126 | Feb. 15 |
| Nov. 17 | .123 | Feb. 14 |
| Nov. 18 | .121 | Feb. 13 |
| Nov. 19 | .118 | Feb. 12 |
| Nov. 20 | .115 | Feb. 11 |
| Nov. 21 | .112 | Feb. 10 |
| Nov. 22 | .110 | Feb. 9 |
| Nov. 23 | .107 | Feb. 8 |
| Nov. 24 | .104 | Feb. 7 |
| Nov. 25 | .101 | Feb. 6 |
| Nov. 26 | .099 | Feb. 5 |
| Nov. 27 | .096 | Feb. 4 |
| Nov. 28 | .093 | Feb. 3 |
| Nov. 29 | .090 | Feb. 2 |
| Nov. 30 | .088 | Feb. 1 |
| Dec. 1 | .085 | Jan. 31 |
| Dec. 2 | .082 | Jan. 30 |
| Dec. 3 | .079 | Jan. 29 |
| Dec. 4 | .077 | Jan. 28 |
| Dec. 5 | .074 | Jan. 27 |
| Dec. 6 | .071 | Jan. 26 |
| Dec. 7 | .068 | Jan. 25 |
| Dec. 8 | .066 | Jan. 24 |
| Dec. 9 | .063 | Jan. 23 |
| Dec. 10 | .060 | Jan. 22 |
| Dec. 11 | .058 | Jan. 21 |
| Dec. 12 | .055 | Jan. 20 |
| Dec. 13 | .052 | Jan. 19 |
| Dec. 14 | .049 | Jan. 18 |
| Dec. 15 | .047 | Jan. 17 |
| Dec. 16 | .044 | Jan. 16 |
| Dec. 17 | .041 | Jan. 15 |
| Dec. 18 | .038 | Jan. 14 |
| Dec. 19 | .036 | Jan. 13 |
| Dec. 20 | .033 | Jan. 12 |
| Dec. 21 | .030 | Jan. 11 |
| Dec. 22 | .027 | Jan. 10 |
| Dec. 23 | .025 | Jan. 9 |
| Dec. 24 | .022 | Jan. 8 |
| Dec. 25 | .019 | Jan. 7 |
| Dec. 26 | .016 | Jan. 6 |
| Dec. 27 | .014 | Jan. 5 |
| Dec. 28 | .011 | Jan. 4 |
| Dec. 29 | .008 | Jan. 3 |
| Dec. 30 | .005 | Jan. 2 |
| Dec. 31 | .003 | Jan. 1 |

**If your Virginia Adjusted Gross Income is less than the filing threshold, do not use the rate schedule or tax table below. Enter $0.00 as your tax instead. See the instructions.**

# TAX RATE SCHEDULE

**IF YOUR VIRGINIA TAXABLE INCOME IS:**

**Not over $3,000, your tax is 2% of your Virginia taxable income.**

| over— | but not over— | your tax is— | of excess over— |
|---|---|---|---|
| $ 3,000 | $ 5,000 | $ 60 + 3 % | $ 3,000 |
| $ 5,000 | $17,000 | $ 120 + 5 % | $ 5,000 |
| $17,000 | | $ 720 + 5.75 % | $17,000 |

**Example**

If your taxable income is $90,000, your tax is $720 + 5.75% of the amount over $17,000. This equals $720 + (.0575 x $73,000) = $720 + $4,197.50 = $4,917.50 which should be rounded to **$4,918**.

# TAX TABLE

**The tax table can be used if your Virginia taxable income is listed in the table. Otherwise, use the Tax Rate Schedule.**

| Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $ 0 – | $ 25 | **$ 0.00** | $ 1,975 – | $ 2,025 | **$ 40.00** | $ 3,650 – | $ 3,683 | **$ 80.00** | $ 4,983 – | $ 5,017 | **$ 120.00** | $ 6,560 – | $ 6,600 | **$ 199.00** |
| 25 – | 75 | **1.00** | 2,025 – | 2,075 | **41.00** | 3,683 – | 3,717 | **81.00** | 5,017 – | 5,040 | **121.00** | 6,600 – | 6,640 | **201.00** |
| 75 – | 125 | **2.00** | 2,075 – | 2,125 | **42.00** | 3,717 – | 3,750 | **82.00** | 5,040 – | 5,080 | **123.00** | 6,640 – | 6,680 | **203.00** |
| 125 – | 175 | **3.00** | 2,125 – | 2,175 | **43.00** | 3,750 – | 3,783 | **83.00** | 5,080 – | 5,120 | **125.00** | 6,680 – | 6,720 | **205.00** |
| 175 – | 225 | **4.00** | 2,175 – | 2,225 | **44.00** | 3,783 – | 3,817 | **84.00** | 5,120 – | 5,160 | **127.00** | 6,720 – | 6,760 | **207.00** |
| 225 – | 275 | **5.00** | 2,225 – | 2,275 | **45.00** | 3,817 – | 3,850 | **85.00** | 5,160 – | 5,200 | **129.00** | 6,760 – | 6,800 | **209.00** |
| 275 – | 325 | **6.00** | 2,275 – | 2,325 | **46.00** | 3,850 – | 3,883 | **86.00** | 5,200 – | 5,240 | **131.00** | 6,800 – | 6,840 | **211.00** |
| 325 – | 375 | **7.00** | 2,325 – | 2,375 | **47.00** | 3,883 – | 3,917 | **87.00** | 5,240 – | 5,280 | **133.00** | 6,840 – | 6,880 | **213.00** |
| 375 – | 425 | **8.00** | 2,375 – | 2,425 | **48.00** | 3,917 – | 3,950 | **88.00** | 5,280 – | 5,320 | **135.00** | 6,880 – | 6,920 | **215.00** |
| 425 – | 475 | **9.00** | 2,425 – | 2,475 | **49.00** | 3,950 – | 3,983 | **89.00** | 5,320 – | 5,360 | **137.00** | 6,920 – | 6,960 | **217.00** |
| 475 – | 525 | **10.00** | 2,475 – | 2,525 | **50.00** | 3,983 – | 4,017 | **90.00** | 5,360 – | 5,400 | **139.00** | 6,960 – | 7,000 | **219.00** |
| 525 – | 575 | **11.00** | 2,525 – | 2,575 | **51.00** | 4,017 – | 4,050 | **91.00** | 5,400 – | 5,440 | **141.00** | 7,000 – | 7,040 | **221.00** |
| 575 – | 625 | **12.00** | 2,575 – | 2,625 | **52.00** | 4,050 – | 4,083 | **92.00** | 5,440 – | 5,480 | **143.00** | 7,040 – | 7,080 | **223.00** |
| 625 – | 675 | **13.00** | 2,625 – | 2,675 | **53.00** | 4,083 – | 4,117 | **93.00** | 5,480 – | 5,520 | **145.00** | 7,080 – | 7,120 | **225.00** |
| 675 – | 725 | **14.00** | 2,675 – | 2,725 | **54.00** | 4,117 – | 4,150 | **94.00** | 5,520 – | 5,560 | **147.00** | 7,120 – | 7,160 | **227.00** |
| 725 – | 775 | **15.00** | 2,725 – | 2,775 | **55.00** | 4,150 – | 4,183 | **95.00** | 5,560 – | 5,600 | **149.00** | 7,160 – | 7,200 | **229.00** |
| 775 – | 825 | **16.00** | 2,775 – | 2,825 | **56.00** | 4,183 – | 4,217 | **96.00** | 5,600 – | 5,640 | **151.00** | 7,200 – | 7,240 | **231.00** |
| 825 – | 875 | **17.00** | 2,825 – | 2,875 | **57.00** | 4,217 – | 4,250 | **97.00** | 5,640 – | 5,680 | **153.00** | 7,240 – | 7,280 | **233.00** |
| 875 – | 925 | **18.00** | 2,875 – | 2,925 | **58.00** | 4,250 – | 4,283 | **98.00** | 5,680 – | 5,720 | **155.00** | 7,280 – | 7,320 | **235.00** |
| 925 – | 975 | **19.00** | 2,925 – | 2,975 | **59.00** | 4,283 – | 4,317 | **99.00** | 5,720 – | 5,760 | **157.00** | 7,320 – | 7,360 | **237.00** |
| 975 – | 1,025 | **20.00** | 2,975 – | 3,025 | **60.00** | 4,317 – | 4,350 | **100.00** | 5,760 – | 5,800 | **159.00** | 7,360 – | 7,400 | **239.00** |
| 1,025 – | 1,075 | **21.00** | 3,025 – | 3,050 | **61.00** | 4,350 – | 4,383 | **101.00** | 5,800 – | 5,840 | **161.00** | 7,400 – | 7,440 | **241.00** |
| 1,075 – | 1,125 | **22.00** | 3,050 – | 3,083 | **62.00** | 4,383 – | 4,417 | **102.00** | 5,840 – | 5,880 | **163.00** | 7,440 – | 7,480 | **243.00** |
| 1,125 – | 1,175 | **23.00** | 3,083 – | 3,117 | **63.00** | 4,417 – | 4,450 | **103.00** | 5,880 – | 5,920 | **165.00** | 7,480 – | 7,520 | **245.00** |
| 1,175 – | 1,225 | **24.00** | 3,117 – | 3,150 | **64.00** | 4,450 – | 4,483 | **104.00** | 5,920 – | 5,960 | **167.00** | 7,520 – | 7,560 | **247.00** |
| 1,225 – | 1,275 | **25.00** | 3,150 – | 3,183 | **65.00** | 4,483 – | 4,517 | **105.00** | 5,960 – | 6,000 | **169.00** | 7,560 – | 7,600 | **249.00** |
| 1,275 – | 1,325 | **26.00** | 3,183 – | 3,217 | **66.00** | 4,517 – | 4,550 | **106.00** | 6,000 – | 6,040 | **171.00** | 7,600 – | 7,640 | **251.00** |
| 1,325 – | 1,375 | **27.00** | 3,217 – | 3,250 | **67.00** | 4,550 – | 4,583 | **107.00** | 6,040 – | 6,080 | **173.00** | 7,640 – | 7,680 | **253.00** |
| 1,375 – | 1,425 | **28.00** | 3,250 – | 3,283 | **68.00** | 4,583 – | 4,617 | **108.00** | 6,080 – | 6,120 | **175.00** | 7,680 – | 7,720 | **255.00** |
| 1,425 – | 1,475 | **29.00** | 3,283 – | 3,317 | **69.00** | 4,617 – | 4,650 | **109.00** | 6,120 – | 6,160 | **177.00** | 7,720 – | 7,760 | **257.00** |
| 1,475 – | 1,525 | **30.00** | 3,317 – | 3,350 | **70.00** | 4,650 – | 4,683 | **110.00** | 6,160 – | 6,200 | **179.00** | 7,760 – | 7,800 | **259.00** |
| 1,525 – | 1,575 | **31.00** | 3,350 – | 3,383 | **71.00** | 4,683 – | 4,717 | **111.00** | 6,200 – | 6,240 | **181.00** | 7,800 – | 7,840 | **261.00** |
| 1,575 – | 1,625 | **32.00** | 3,383 – | 3,417 | **72.00** | 4,717 – | 4,750 | **112.00** | 6,240 – | 6,280 | **183.00** | 7,840 – | 7,880 | **263.00** |
| 1,625 – | 1,675 | **33.00** | 3,417 – | 3,450 | **73.00** | 4,750 – | 4,783 | **113.00** | 6,280 – | 6,320 | **185.00** | 7,880 – | 7,920 | **265.00** |
| 1,675 – | 1,725 | **34.00** | 3,450 – | 3,483 | **74.00** | 4,783 – | 4,817 | **114.00** | 6,320 – | 6,360 | **187.00** | 7,920 – | 7,960 | **267.00** |
| 1,725 – | 1,775 | **35.00** | 3,483 – | 3,517 | **75.00** | 4,817 – | 4,850 | **115.00** | 6,360 – | 6,400 | **189.00** | 7,960 – | 8,000 | **269.00** |
| 1,775 – | 1,825 | **36.00** | 3,517 – | 3,550 | **76.00** | 4,850 – | 4,883 | **116.00** | 6,400 – | 6,440 | **191.00** | 8,000 – | 8,040 | **271.00** |
| 1,825 – | 1,875 | **37.00** | 3,550 – | 3,583 | **77.00** | 4,883 – | 4,917 | **117.00** | 6,440 – | 6,480 | **193.00** | 8,040 – | 8,080 | **273.00** |
| 1,875 – | 1,925 | **38.00** | 3,583 – | 3,617 | **78.00** | 4,917 – | 4,950 | **118.00** | 6,480 – | 6,520 | **195.00** | 8,080 – | 8,120 | **275.00** |
| 1,925 – | 1,975 | **39.00** | 3,617 – | 3,650 | **79.00** | 4,950 – | 4,983 | **119.00** | 6,520 – | 6,560 | **197.00** | 8,120 – | 8,160 | **277.00** |

# TAX TABLE (Cont'd)

| Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $ 8,160 – | $ 8,200 | **$ 279.00** | $ 10,720 – | $ 10,760 | **$ 407.00** | $ 13,280 – | $ 13,320 | **$ 535.00** | $ 15,840 – | $ 15,880 | **$ 663.00** | $18,217 – | $ 18,252 | **$ 791.00** |
| 8,200 – | 8,240 | **281.00** | 10,760 – | 10,800 | **409.00** | 13,320 – | 13,360 | **537.00** | 15,880 – | 15,920 | **665.00** | 18,252 – | 18,287 | **793.00** |
| 8,240 – | 8,280 | **283.00** | 10,800 – | 10,840 | **411.00** | 13,360 – | 13,400 | **539.00** | 15,920 – | 15,960 | **667.00** | 18,287 – | 18,322 | **795.00** |
| 8,280 – | 8,320 | **285.00** | 10,840 – | 10,880 | **413.00** | 13,400 – | 13,440 | **541.00** | 15,960 – | 16,000 | **669.00** | 18,322 – | 18,357 | **797.00** |
| 8,320 – | 8,360 | **287.00** | 10,880 – | 10,920 | **415.00** | 13,440 – | 13,480 | **543.00** | 16,000 – | 16,040 | **671.00** | 18,357 – | 18,391 | **799.00** |
| 8,360 – | 8,400 | **289.00** | 10,920 – | 10,960 | **417.00** | 13,480 – | 13,520 | **545.00** | 16,040 – | 16,080 | **673.00** | 18,391 – | 18,426 | **801.00** |
| 8,400 – | 8,440 | **291.00** | 10,960 – | 11,000 | **419.00** | 13,520 – | 13,560 | **547.00** | 16,080 – | 16,120 | **675.00** | 18,426 – | 18,461 | **803.00** |
| 8,440 – | 8,480 | **293.00** | 11,000 – | 11,040 | **421.00** | 13,560 – | 13,600 | **549.00** | 16,120 – | 16,160 | **677.00** | 18,461 – | 18,496 | **805.00** |
| 8,480 – | 8,520 | **295.00** | 11,040 – | 11,080 | **423.00** | 13,600 – | 13,640 | **551.00** | 16,160 – | 16,200 | **679.00** | 18,496 – | 18,530 | **807.00** |
| 8,520 – | 8,560 | **297.00** | 11,080 – | 11,120 | **425.00** | 13,640 – | 13,680 | **553.00** | 16,200 – | 16,240 | **681.00** | 18,530 – | 18,565 | **809.00** |
| 8,560 – | 8,600 | **299.00** | 11,120 – | 11,160 | **427.00** | 13,680 – | 13,720 | **555.00** | 16,240 – | 16,280 | **683.00** | 18,565 – | 18,600 | **811.00** |
| 8,600 – | 8,640 | **301.00** | 11,160 – | 11,200 | **429.00** | 13,720 – | 13,760 | **557.00** | 16,280 – | 16,320 | **685.00** | 18,600 – | 18,635 | **813.00** |
| 8,640 – | 8,680 | **303.00** | 11,200 – | 11,240 | **431.00** | 13,760 – | 13,800 | **559.00** | 16,320 – | 16,360 | **687.00** | 18,635 – | 18,670 | **815.00** |
| 8,680 – | 8,720 | **305.00** | 11,240 – | 11,280 | **433.00** | 13,800 – | 13,840 | **561.00** | 16,360 – | 16,400 | **689.00** | 18,670 – | 18,704 | **817.00** |
| 8,720 – | 8,760 | **307.00** | 11,280 – | 11,320 | **435.00** | 13,840 – | 13,880 | **563.00** | 16,400 – | 16,440 | **691.00** | 18,704 – | 18,739 | **819.00** |
| 8,760 – | 8,800 | **309.00** | 11,320 – | 11,360 | **437.00** | 13,880 – | 13,920 | **565.00** | 16,440 – | 16,480 | **693.00** | 18,739 – | 18,774 | **821.00** |
| 8,800 – | 8,840 | **311.00** | 11,360 – | 11,400 | **439.00** | 13,920 – | 13,960 | **567.00** | 16,480 – | 16,520 | **695.00** | 18,774 – | 18,809 | **823.00** |
| 8,840 – | 8,880 | **313.00** | 11,400 – | 11,440 | **441.00** | 13,960 – | 14,000 | **569.00** | 16,520 – | 16,560 | **697.00** | 18,809 – | 18,843 | **825.00** |
| 8,880 – | 8,920 | **315.00** | 11,440 – | 11,480 | **443.00** | 14,000 – | 14,040 | **571.00** | 16,560 – | 16,600 | **699.00** | 18,843 – | 18,878 | **827.00** |
| 8,920 – | 8,960 | **317.00** | 11,480 – | 11,520 | **445.00** | 14,040 – | 14,080 | **573.00** | 16,600 – | 16,640 | **701.00** | 18,878 – | 18,913 | **829.00** |
| 8,960 – | 9,000 | **319.00** | 11,520 – | 11,560 | **447.00** | 14,080 – | 14,120 | **575.00** | 16,640 – | 16,680 | **703.00** | 18,913 – | 18,948 | **831.00** |
| 9,000 – | 9,040 | **321.00** | 11,560 – | 11,600 | **449.00** | 14,120 – | 14,160 | **577.00** | 16,680 – | 16,720 | **705.00** | 18,948 – | 18,983 | **833.00** |
| 9,040 – | 9,080 | **323.00** | 11,600 – | 11,640 | **451.00** | 14,160 – | 14,200 | **579.00** | 16,720 – | 16,760 | **707.00** | 18,983 – | 19,017 | **835.00** |
| 9,080 – | 9,120 | 325.00 | 11,640 – | 11,680 | **453.00** | 14,200 – | 14,240 | **581.00** | 16,760 – | 16,800 | **709.00** | 19,017 – | 19,052 | **837.00** |
| 9,120 – | 9,160 | **327.00** | 11,680 – | 11,720 | **455.00** | 14,240 – | 14,280 | **583.00** | 16,800 – | 16,840 | **711.00** | 19,052 – | 19,087 | **839.00** |
| 9,160 – | 9,200 | **329.00** | 11,720 – | 11,760 | **457.00** | 14,280 – | 14,320 | **585.00** | 16,840 – | 16,880 | **713.00** | 19,087 – | 19,122 | **841.00** |
| 9,200 – | 9,240 | **331.00** | 11,760 – | 11,800 | **459.00** | 14,320 – | 14,360 | **587.00** | 16,880 – | 16,920 | **715.00** | 19,122 – | 19,157 | **843.00** |
| 9,240 – | 9,280 | **333.00** | 11,800 – | 11,840 | **461.00** | 14,360 – | 14,400 | **589.00** | 16,920 – | 16,960 | **717.00** | 19,157 – | 19,191 | **845.00** |
| 9,280 – | 9,320 | **335.00** | 11,840 – | 11,880 | **463.00** | 14,400 – | 14,440 | **591.00** | 16,960 – | 17,000 | **719.00** | 19,191 – | 19,226 | **847.00** |
| 9,320 – | 9,360 | **337.00** | 11,880 – | 11,920 | **465.00** | 14,440 – | 14,480 | **593.00** | 17,000 – | 17,035 | **721.00** | 19,226 – | 19,261 | **849.00** |
| 9,360 – | 9,400 | **339.00** | 11,920 – | 11,960 | **467.00** | 14,480 – | 14,520 | **595.00** | 17,035 – | 17,070 | **723.00** | 19,261 – | 19,296 | **851.00** |
| 9,400 – | 9,440 | **341.00** | 11,960 – | 12,000 | **469.00** | 14,520 – | 14,560 | **597.00** | 17,070 – | 17,104 | **725.00** | 19,296 – | 19,330 | **853.00** |
| 9,440 – | 9,480 | **343.00** | 12,000 – | 12,040 | **471.00** | 14,560 – | 14,600 | **599.00** | 17,104 – | 17,139 | **727.00** | 19,330 – | 19,365 | **855.00** |
| 9,480 – | 9,520 | **345.00** | 12,040 – | 12,080 | **473.00** | 14,600 – | 14,640 | **601.00** | 17,139 – | 17,174 | **729.00** | 19,365 – | 19,400 | **857.00** |
| 9,520 – | 9,560 | **347.00** | 12,080 – | 12,120 | **475.00** | 14,640 – | 14,680 | **603.00** | 17,174 – | 17,209 | **731.00** | 19,400 – | 19,435 | **859.00** |
| 9,560 – | 9,600 | **349.00** | 12,120 – | 12,160 | **477.00** | 14,680 – | 14,720 | **605.00** | 17,209 – | 17,243 | **733.00** | 19,435 – | 19,470 | **861.00** |
| 9,600 – | 9,640 | **351.00** | 12,160 – | 12,200 | **479.00** | 14,720 – | 14,760 | **607.00** | 17,243 – | 17,278 | **735.00** | 19,470 – | 19,504 | **863.00** |
| 9,640 – | 9,680 | **353.00** | 12,200 – | 12,240 | **481.00** | 14,760 – | 14,800 | **609.00** | 17,278 – | 17,313 | **737.00** | 19,504 – | 19,539 | **865.00** |
| 9,680 – | 9,720 | **355.00** | 12,240 – | 12,280 | **483.00** | 14,800 – | 14,840 | **611.00** | 17,313 – | 17,348 | **739.00** | 19,539 – | 19,574 | **867.00** |
| 9,720 – | 9,760 | **357.00** | 12,280 – | 12,320 | **485.00** | 14,840 – | 14,880 | **613.00** | 17,348 – | 17,383 | **741.00** | 19,574 – | 19,609 | **869.00** |
| 9,760 – | 9,800 | **359.00** | 12,320 – | 12,360 | **487.00** | 14,880 – | 14,920 | **615.00** | 17,383 – | 17,417 | **743.00** | 19,609 – | 19,643 | **871.00** |
| 9,800 – | 9,840 | **361.00** | 12,360 – | 12,400 | **489.00** | 14,920 – | 14,960 | **617.00** | 17,417 – | 17,452 | **745.00** | 19,643 – | 19,678 | **873.00** |
| 9,840 – | 9,880 | **363.00** | 12,400 – | 12,440 | **491.00** | 14,960 – | 15,000 | **619.00** | 17,452 – | 17,487 | **747.00** | 19,678 – | 19,713 | **875.00** |
| 9,880 – | 9,920 | **365.00** | 12,440 – | 12,480 | **493.00** | 15,000 – | 15,040 | **621.00** | 17,487 – | 17,522 | **749.00** | 19,713 – | 19,748 | **877.00** |
| 9,920 – | 9,960 | **367.00** | 12,480 – | 12,520 | **495.00** | 15,040 – | 15,080 | **623.00** | 17,522 – | 17,557 | **751.00** | 19,748 – | 19,783 | **879.00** |
| 9,960 – | 10,000 | **369.00** | 12,520 – | 12,560 | **497.00** | 15,080 – | 15,120 | **625.00** | 17,557 – | 17,591 | **753.00** | 19,783 – | 19,817 | **881.00** |
| 10,000 – | 10,040 | **371.00** | 12,560 – | 12,600 | **499.00** | 15,120 – | 15,160 | **627.00** | 17,591 – | 17,626 | **755.00** | 19,817 – | 19,852 | **883.00** |
| 10,040 – | 10,080 | **373.00** | 12,600 – | 12,640 | **501.00** | 15,160 – | 15,200 | **629.00** | 17,626 – | 17,661 | **757.00** | 19,852 – | 19,887 | **885.00** |
| 10,080 – | 10,120 | **375.00** | 12,640 – | 12,680 | **503.00** | 15,200 – | 15,240 | **631.00** | 17,661 – | 17,696 | **759.00** | 19,887 – | 19,922 | **887.00** |
| 10,120 – | 10,160 | **377.00** | 12,680 – | 12,720 | **505.00** | 15,240 – | 15,280 | **633.00** | 17,696 – | 17,730 | **761.00** | 19,922 – | 19,957 | **889.00** |
| 10,160 – | 10,200 | **379.00** | 12,720 – | 12,760 | **507.00** | 15,280 – | 15,320 | **635.00** | 17,730 – | 17,765 | **763.00** | 19,957 – | 19,991 | **891.00** |
| 10,200 – | 10,240 | **381.00** | 12,760 – | 12,800 | **509.00** | 15,320 – | 15,360 | **637.00** | 17,765 – | 17,800 | **765.00** | 19,991 – | 20,026 | **893.00** |
| 10,240 – | 10,280 | **383.00** | 12,800 – | 12,840 | **511.00** | 15,360 – | 15,400 | **639.00** | 17,800 – | 17,835 | **767.00** | 20,026 – | 20,061 | **895.00** |
| 10,280 – | 10,320 | **385.00** | 12,840 – | 12,880 | **513.00** | 15,400 – | 15,440 | **641.00** | 17,835 – | 17,870 | **769.00** | 20,061 – | 20,096 | **897.00** |
| 10,320 – | 10,360 | **387.00** | 12,880 – | 12,920 | **515.00** | 15,440 – | 15,480 | **643.00** | 17,870 – | 17,904 | **771.00** | 20,096 – | 20,130 | **899.00** |
| 10,360 – | 10,400 | **389.00** | 12,920 – | 12,960 | **517.00** | 15,480 – | 15,520 | **645.00** | 17,904 – | 17,939 | **773.00** | 20,130 – | 20,165 | **901.00** |
| 10,400 – | 10,440 | **391.00** | 12,960 – | 13,000 | **519.00** | 15,520 – | 15,560 | **647.00** | 17,939 – | 17,974 | **775.00** | 20,165 – | 20,200 | **903.00** |
| 10,440 – | 10,480 | **393.00** | 13,000 – | 13,040 | **521.00** | 15,560 – | 15,600 | **649.00** | 17,974 – | 18,009 | **777.00** | 20,200 – | 20,235 | **905.00** |
| 10,480 – | 10,520 | **395.00** | 13,040 – | 13,080 | **523.00** | 15,600 – | 15,640 | **651.00** | 18,009 – | 18,043 | **779.00** | 20,235 – | 20,270 | **907.00** |
| 10,520 – | 10,560 | **397.00** | 13,080 – | 13,120 | **525.00** | 15,640 – | 15,680 | **653.00** | 18,043 – | 18,078 | **781.00** | 20,270 – | 20,304 | **909.00** |
| 10,560 – | 10,600 | **399.00** | 13,120 – | 13,160 | **527.00** | 15,680 – | 15,720 | **655.00** | 18,078 – | 18,113 | **783.00** | 20,304 – | 20,339 | **911.00** |
| 10,600 – | 10,640 | **401.00** | 13,160 – | 13,200 | **529.00** | 15,720 – | 15,760 | **657.00** | 18,113 – | 18,148 | **785.00** | 20,339 – | 20,374 | **913.00** |
| 10,640 – | 10,680 | **403.00** | 13,200 – | 13,240 | **531.00** | 15,760 – | 15,800 | **659.00** | 18,148 – | 18,183 | **787.00** | 20,374 – | 20,409 | **915.00** |
| 10,680 – | 10,720 | **405.00** | 13,240 – | 13,280 | **533.00** | 15,800 – | 15,840 | **661.00** | 18,183 – | 18,217 | **789.00** | 20,409 – | 20,443 | **917.00** |

# TAX TABLE (Cont'd)

| Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $ 20,443 – | $ 20,478 | **$ 919.00** | $ 22,670 – | $ 22,704 | **$ 1,047.00** | $ 24,896 – | $ 24,930 | **$ 1,175.00** | $ 27,122 – | $ 27,157 | **$ 1,303.00** | $ 29,348 – | $ 29,383 | **$ 1,431.00** |
| 20,478 – | 20,513 | **921.00** | 22,704 – | 22,739 | **1,049.00** | 24,930 – | 24,965 | **1,177.00** | 27,157 – | 27,191 | **1,305.00** | 29,383 – | 29,417 | **1,433.00** |
| 20,513 – | 20,548 | **923.00** | 22,739 – | 22,774 | **1,051.00** | 24,965 – | 25,000 | **1,179.00** | 27,191 – | 27,226 | **1,307.00** | 29,417 – | 29,452 | **1,435.00** |
| 20,548 – | 20,583 | **925.00** | 22,774 – | 22,809 | **1,053.00** | 25,000 – | 25,035 | **1,181.00** | 27,226 – | 27,261 | **1,309.00** | 29,452 – | 29,487 | **1,437.00** |
| 20,583 – | 20,617 | **927.00** | 22,809 – | 22,843 | **1,055.00** | 25,035 – | 25,070 | **1,183.00** | 27,261 – | 27,296 | **1,311.00** | 29,487 – | 29,522 | **1,439.00** |
| 20,617 – | 20,652 | **929.00** | 22,843 – | 22,878 | **1,057.00** | 25,070 – | 25,104 | **1,185.00** | 27,296 – | 27,330 | **1,313.00** | 29,522 – | 29,557 | **1,441.00** |
| 20,652 – | 20,687 | **931.00** | 22,878 – | 22,913 | **1,059.00** | 25,104 – | 25,139 | **1,187.00** | 27,330 – | 27,365 | **1,315.00** | 29,557 – | 29,591 | **1,443.00** |
| 20,687 – | 20,722 | **933.00** | 22,913 – | 22,948 | **1,061.00** | 25,139 – | 25,174 | **1,189.00** | 27,365 – | 27,400 | **1,317.00** | 29,591 – | 29,626 | **1,445.00** |
| 20,722 – | 20,757 | **935.00** | 22,948 – | 22,983 | **1,063.00** | 25,174 – | 25,209 | **1,191.00** | 27,400 – | 27,435 | **1,319.00** | 29,626 – | 29,661 | **1,447.00** |
| 20,757 – | 20,791 | **937.00** | 22,983 – | 23,017 | **1,065.00** | 25,209 – | 25,243 | **1,193.00** | 27,435 – | 27,470 | **1,321.00** | 29,661 – | 29,696 | **1,449.00** |
| 20,791 – | 20,826 | **939.00** | 23,017 – | 23,052 | **1,067.00** | 25,243 – | 25,278 | **1,195.00** | 27,470 – | 27,504 | **1,323.00** | 29,696 – | 29,730 | **1,451.00** |
| 20,826 – | 20,861 | **941.00** | 23,052 – | 23,087 | **1,069.00** | 25,278 – | 25,313 | **1,197.00** | 27,504 – | 27,539 | **1,325.00** | 29,730 – | 29,765 | **1,453.00** |
| 20,861 – | 20,896 | **943.00** | 23,087 – | 23,122 | **1,071.00** | 25,313 – | 25,348 | **1,199.00** | 27,539 – | 27,574 | **1,327.00** | 29,765 – | 29,800 | **1,455.00** |
| 20,896 – | 20,930 | **945.00** | 23,122 – | 23,157 | **1,073.00** | 25,348 – | 25,383 | **1,201.00** | 27,574 – | 27,609 | **1,329.00** | 29,800 – | 29,835 | **1,457.00** |
| 20,930 – | 20,965 | **947.00** | 23,157 – | 23,191 | **1,075.00** | 25,383 – | 25,417 | **1,203.00** | 27,609 – | 27,643 | **1,331.00** | 29,835 – | 29,870 | **1,459.00** |
| 20,965 – | 21,000 | **949.00** | 23,191 – | 23,226 | **1,077.00** | 25,417 – | 25,452 | **1,205.00** | 27,643 – | 27,678 | **1,333.00** | 29,870 – | 29,904 | **1,461.00** |
| 21,000 – | 21,035 | **951.00** | 23,226 – | 23,261 | **1,079.00** | 25,452 – | 25,487 | **1,207.00** | 27,678 – | 27,713 | **1,335.00** | 29,904 – | 29,939 | **1,463.00** |
| 21,035 – | 21,070 | **953.00** | 23,261 – | 23,296 | **1,081.00** | 25,487 – | 25,522 | **1,209.00** | 27,713 – | 27,748 | **1,337.00** | 29,939 – | 29,974 | **1,465.00** |
| 21,070 – | 21,104 | **955.00** | 23,296 – | 23,330 | **1,083.00** | 25,522 – | 25,557 | **1,211.00** | 27,748 – | 27,783 | **1,339.00** | 29,974 – | 30,009 | **1,467.00** |
| 21,104 – | 21,139 | **957.00** | 23,330 – | 23,365 | **1,085.00** | 25,557 – | 25,591 | **1,213.00** | 27,783 – | 27,817 | **1,341.00** | 30,009 – | 30,043 | **1,469.00** |
| 21,139 – | 21,174 | **959.00** | 23,365 – | 23,400 | **1,087.00** | 25,591 – | 25,626 | **1,215.00** | 27,817 – | 27,852 | **1,343.00** | 30,043 – | 30,078 | **1,471.00** |
| 21,174 – | 21,209 | **961.00** | 23,400 – | 23,435 | **1,089.00** | 25,626 – | 25,661 | **1,217.00** | 27,852 – | 27,887 | **1,345.00** | 30,078 – | 30,113 | **1,473.00** |
| 21,209 – | 21,243 | **963.00** | 23,435 – | 23,470 | **1,091.00** | 25,661 – | 25,696 | **1,219.00** | 27,887 – | 27,922 | **1,347.00** | 30,113 – | 30,148 | **1,475.00** |
| 21,243 – | 21,278 | **965.00** | 23,470 – | 23,504 | **1,093.00** | 25,696 – | 25,730 | **1,221.00** | 27,922 – | 27,957 | **1,349.00** | 30,148 – | 30,183 | **1,477.00** |
| 21,278 – | 21,313 | **967.00** | 23,504 – | 23,539 | **1,095.00** | 25,730 – | 25,765 | **1,223.00** | 27,957 – | 27,991 | **1,351.00** | 30,183 – | 30,217 | **1,479.00** |
| 21,313 – | 21,348 | **969.00** | 23,539 – | 23,574 | **1,097.00** | 25,765 – | 25,800 | **1,225.00** | 27,991 – | 28,026 | **1,353.00** | 30,217 – | 30,252 | **1,481.00** |
| 21,348 – | 21,383 | **971.00** | 23,574 – | 23,609 | **1,099.00** | 25,800 – | 25,835 | **1,227.00** | 28,026 – | 28,061 | **1,355.00** | 30,252 – | 30,287 | **1,483.00** |
| 21,383 – | 21,417 | **973.00** | 23,609 – | 23,643 | **1,101.00** | 25,835 – | 25,870 | **1,229.00** | 28,061 – | 28,096 | **1,357.00** | 30,287 – | 30,322 | **1,485.00** |
| 21,417 – | 21,452 | **975.00** | 23,643 – | 23,678 | **1,103.00** | 25,870 – | 25,904 | **1,231.00** | 28,096 – | 28,130 | **1,359.00** | 30,322 – | 30,357 | **1,487.00** |
| 21,452 – | 21,487 | **977.00** | 23,678 – | 23,713 | **1,105.00** | 25,904 – | 25,939 | **1,233.00** | 28,130 – | 28,165 | **1,361.00** | 30,357 – | 30,391 | **1,489.00** |
| 21,487 – | 21,522 | **979.00** | 23,713 – | 23,748 | **1,107.00** | 25,939 – | 25,974 | **1,235.00** | 28,165 – | 28,200 | **1,363.00** | 30,391 – | 30,426 | **1,491.00** |
| 21,522 – | 21,557 | **981.00** | 23,748 – | 23,783 | **1,109.00** | 25,974 – | 26,009 | **1,237.00** | 28,200 – | 28,235 | **1,365.00** | 30,426 – | 30,461 | **1,493.00** |
| 21,557 – | 21,591 | **983.00** | 23,783 – | 23,817 | **1,111.00** | 26,009 – | 26,043 | **1,239.00** | 28,235 – | 28,270 | **1,367.00** | 30,461 – | 30,496 | **1,495.00** |
| 21,591 – | 21,626 | **985.00** | 23,817 – | 23,852 | **1,113.00** | 26,043 – | 26,078 | **1,241.00** | 28,270 – | 28,304 | **1,369.00** | 30,496 – | 30,530 | **1,497.00** |
| 21,626 – | 21,661 | **987.00** | 23,852 – | 23,887 | **1,115.00** | 26,078 – | 26,113 | **1,243.00** | 28,304 – | 28,339 | **1,371.00** | 30,530 – | 30,565 | **1,499.00** |
| 21,661 – | 21,696 | **989.00** | 23,887 – | 23,922 | **1,117.00** | 26,113 – | 26,148 | **1,245.00** | 28,339 – | 28,374 | **1,373.00** | 30,565 – | 30,600 | **1,501.00** |
| 21,696 – | 21,730 | **991.00** | 23,922 – | 23,957 | **1,119.00** | 26,148 – | 26,183 | **1,247.00** | 28,374 – | 28,409 | **1,375.00** | 30,600 – | 30,635 | **1,503.00** |
| 21,730 – | 21,765 | **993.00** | 23,957 – | 23,991 | **1,121.00** | 26,183 – | 26,217 | **1,249.00** | 28,409 – | 28,443 | **1,377.00** | 30,635 – | 30,670 | **1,505.00** |
| 21,765 – | 21,800 | **995.00** | 23,991 – | 24,026 | **1,123.00** | 26,217 – | 26,252 | **1,251.00** | 28,443 – | 28,478 | **1,379.00** | 30,670 – | 30,704 | **1,507.00** |
| 21,800 – | 21,835 | **997.00** | 24,026 – | 24,061 | **1,125.00** | 26,252 – | 26,287 | **1,253.00** | 28,478 – | 28,513 | **1,381.00** | 30,704 – | 30,739 | **1,509.00** |
| 21,835 – | 21,870 | **999.00** | 24,061 – | 24,096 | **1,127.00** | 26,287 – | 26,322 | **1,255.00** | 28,513 – | 28,548 | **1,383.00** | 30,739 – | 30,774 | **1,511.00** |
| 21,870 – | 21,904 | **1,001.00** | 24,096 – | 24,130 | **1,129.00** | 26,322 – | 26,357 | **1,257.00** | 28,548 – | 28,583 | **1,385.00** | 30,774 – | 30,809 | **1,513.00** |
| 21,904 – | 21,939 | **1,003.00** | 24,130 – | 24,165 | **1,131.00** | 26,357 – | 26,391 | **1,259.00** | 28,583 – | 28,617 | **1,387.00** | 30,809 – | 30,843 | **1,515.00** |
| 21,939 – | 21,974 | **1,005.00** | 24,165 – | 24,200 | **1,133.00** | 26,391 – | 26,426 | **1,261.00** | 28,617 – | 28,652 | **1,389.00** | 30,843 – | 30,878 | **1,517.00** |
| 21,974 – | 22,009 | **1,007.00** | 24,200 – | 24,235 | **1,135.00** | 26,426 – | 26,461 | **1,263.00** | 28,652 – | 28,687 | **1,391.00** | 30,878 – | 30,913 | **1,519.00** |
| 22,009 – | 22,043 | **1,009.00** | 24,235 – | 24,270 | **1,137.00** | 26,461 – | 26,496 | **1,265.00** | 28,687 – | 28,722 | **1,393.00** | 30,913 – | 30,948 | **1,521.00** |
| 22,043 – | 22,078 | **1,011.00** | 24,270 – | 24,304 | **1,139.00** | 26,496 – | 26,530 | **1,267.00** | 28,722 – | 28,757 | **1,395.00** | 30,948 – | 30,983 | **1,523.00** |
| 22,078 – | 22,113 | **1,013.00** | 24,304 – | 24,339 | **1,141.00** | 26,530 – | 26,565 | **1,269.00** | 28,757 – | 28,791 | **1,397.00** | 30,983 – | 31,017 | **1,525.00** |
| 22,113 – | 22,148 | **1,015.00** | 24,339 – | 24,374 | **1,143.00** | 26,565 – | 26,600 | **1,271.00** | 28,791 – | 28,826 | **1,399.00** | 31,017 – | 31,052 | **1,527.00** |
| 22,148 – | 22,183 | **1,017.00** | 24,374 – | 24,409 | **1,145.00** | 26,600 – | 26,635 | **1,273.00** | 28,826 – | 28,861 | **1,401.00** | 31,052 – | 31,087 | **1,529.00** |
| 22,183 – | 22,217 | **1,019.00** | 24,409 – | 24,443 | **1,147.00** | 26,635 – | 26,670 | **1,275.00** | 28,861 – | 28,896 | **1,403.00** | 31,087 – | 31,122 | **1,531.00** |
| 22,217 – | 22,252 | **1,021.00** | 24,443 – | 24,478 | **1,149.00** | 26,670 – | 26,704 | **1,277.00** | 28,896 – | 28,930 | **1,405.00** | 31,122 – | 31,157 | **1,533.00** |
| 22,252 – | 22,287 | **1,023.00** | 24,478 – | 24,513 | **1,151.00** | 26,704 – | 26,739 | **1,279.00** | 28,930 – | 28,965 | **1,407.00** | 31,157 – | 31,191 | **1,535.00** |
| 22,287 – | 22,322 | **1,025.00** | 24,513 – | 24,548 | **1,153.00** | 26,739 – | 26,774 | **1,281.00** | 28,965 – | 29,000 | **1,409.00** | 31,191 – | 31,226 | **1,537.00** |
| 22,322 – | 22,357 | **1,027.00** | 24,548 – | 24,583 | **1,155.00** | 26,774 – | 26,809 | **1,283.00** | 29,000 – | 29,035 | **1,411.00** | 31,226 – | 31,261 | **1,539.00** |
| 22,357 – | 22,391 | **1,029.00** | 24,583 – | 24,617 | **1,157.00** | 26,809 – | 26,843 | **1,285.00** | 29,035 – | 29,070 | **1,413.00** | 31,261 – | 31,296 | **1,541.00** |
| 22,391 – | 22,426 | **1,031.00** | 24,617 – | 24,652 | **1,159.00** | 26,843 – | 26,878 | **1,287.00** | 29,070 – | 29,104 | **1,415.00** | 31,296 – | 31,330 | **1,543.00** |
| 22,426 – | 22,461 | **1,033.00** | 24,652 – | 24,687 | **1,161.00** | 26,878 – | 26,913 | **1,289.00** | 29,104 – | 29,139 | **1,417.00** | 31,330 – | 31,365 | **1,545.00** |
| 22,461 – | 22,496 | **1,035.00** | 24,687 – | 24,722 | **1,163.00** | 26,913 – | 26,948 | **1,291.00** | 29,139 – | 29,174 | **1,419.00** | 31,365 – | 31,400 | **1,547.00** |
| 22,496 – | 22,530 | **1,037.00** | 24,722 – | 24,757 | **1,165.00** | 26,948 – | 26,983 | **1,293.00** | 29,174 – | 29,209 | **1,421.00** | 31,400 – | 31,435 | **1,549.00** |
| 22,530 – | 22,565 | **1,039.00** | 24,757 – | 24,791 | **1,167.00** | 26,983 – | 27,017 | **1,295.00** | 29,209 – | 29,243 | **1,423.00** | 31,435 – | 31,470 | **1,551.00** |
| 22,565 – | 22,600 | **1,041.00** | 24,791 – | 24,826 | **1,169.00** | 27,017 – | 27,052 | **1,297.00** | 29,243 – | 29,278 | **1,425.00** | 31,470 – | 31,504 | **1,553.00** |
| 22,600 – | 22,635 | **1,043.00** | 24,826 – | 24,861 | **1,171.00** | 27,052 – | 27,087 | **1,299.00** | 29,278 – | 29,313 | **1,427.00** | 31,504 – | 31,539 | **1,555.00** |
| 22,635 – | 22,670 | **1,045.00** | 24,861 – | 24,896 | **1,173.00** | 27,087 – | 27,122 | **1,301.00** | 29,313 – | 29,348 | **1,429.00** | 31,539 – | 31,574 | **1,557.00** |

# TAX TABLE (Cont'd)

| Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $ 31,574 – | $ 31,609 | **$ 1,559.00** | $ 33,800 – | $ 33,835 | **$ 1,687.00** | $ 36,026 – | $ 36,061 | **$ 1,815.00** | $ 38,252 – | $ 38,287 | **$ 1,943.00** | $ 40,478 – | $ 40,513 | **$ 2,071.00** |
| 31,609 – | 31,643 | **1,561.00** | 33,835 – | 33,870 | **1,689.00** | 36,061 – | 36,096 | **1,817.00** | 38,287 – | 38,322 | **1,945.00** | 40,513 – | 40,548 | **2,073.00** |
| 31,643 – | 31,678 | **1,563.00** | 33,870 – | 33,904 | **1,691.00** | 36,096 – | 36,130 | **1,819.00** | 38,322 – | 38,357 | **1,947.00** | 40,548 – | 40,583 | **2,075.00** |
| 31,678 – | 31,713 | **1,565.00** | 33,904 – | 33,939 | **1,693.00** | 36,130 – | 36,165 | **1,821.00** | 38,357 – | 38,391 | **1,949.00** | 40,583 – | 40,617 | **2,077.00** |
| 31,713 – | 31,748 | **1,567.00** | 33,939 – | 33,974 | **1,695.00** | 36,165 – | 36,200 | **1,823.00** | 38,391 – | 38,426 | **1,951.00** | 40,617 – | 40,652 | **2,079.00** |
| 31,748 – | 31,783 | **1,569.00** | 33,974 – | 34,009 | **1,697.00** | 36,200 – | 36,235 | **1,825.00** | 38,426 – | 38,461 | **1,953.00** | 40,652 – | 40,687 | **2,081.00** |
| 31,783 – | 31,817 | **1,571.00** | 34,009 – | 34,043 | **1,699.00** | 36,235 – | 36,270 | **1,827.00** | 38,461 – | 38,496 | **1,955.00** | 40,687 – | 40,722 | **2,083.00** |
| 31,817 – | 31,852 | **1,573.00** | 34,043 – | 34,078 | **1,701.00** | 36,270 – | 36,304 | **1,829.00** | 38,496 – | 38,530 | **1,957.00** | 40,722 – | 40,757 | **2,085.00** |
| 31,852 – | 31,887 | **1,575.00** | 34,078 – | 34,113 | **1,703.00** | 36,304 – | 36,339 | **1,831.00** | 38,530 – | 38,565 | **1,959.00** | 40,757 – | 40,791 | **2,087.00** |
| 31,887 – | 31,922 | **1,577.00** | 34,113 – | 34,148 | **1,705.00** | 36,339 – | 36,374 | **1,833.00** | 38,565 – | 38,600 | **1,961.00** | 40,791 – | 40,826 | **2,089.00** |
| 31,922 – | 31,957 | **1,579.00** | 34,148 – | 34,183 | **1,707.00** | 36,374 – | 36,409 | **1,835.00** | 38,600 – | 38,635 | **1,963.00** | 40,826 – | 40,861 | **2,091.00** |
| 31,957 – | 31,991 | **1,581.00** | 34,183 – | 34,217 | **1,709.00** | 36,409 – | 36,443 | **1,837.00** | 38,635 – | 38,670 | **1,965.00** | 40,861 – | 40,896 | **2,093.00** |
| 31,991 – | 32,026 | **1,583.00** | 34,217 – | 34,252 | **1,711.00** | 36,443 – | 36,478 | **1,839.00** | 38,670 – | 38,704 | **1,967.00** | 40,896 – | 40,930 | **2,095.00** |
| 32,026 – | 32,061 | **1,585.00** | 34,252 – | 34,287 | **1,713.00** | 36,478 – | 36,513 | **1,841.00** | 38,704 – | 38,739 | **1,969.00** | 40,930 – | 40,965 | **2,097.00** |
| 32,061 – | 32,096 | **1,587.00** | 34,287 – | 34,322 | **1,715.00** | 36,513 – | 36,548 | **1,843.00** | 38,739 – | 38,774 | **1,971.00** | 40,965 – | 41,000 | **2,099.00** |
| 32,096 – | 32,130 | **1,589.00** | 34,322 – | 34,357 | **1,717.00** | 36,548 – | 36,583 | **1,845.00** | 38,774 – | 38,809 | **1,973.00** | 41,000 – | 41,035 | **2,101.00** |
| 32,130 – | 32,165 | **1,591.00** | 34,357 – | 34,391 | **1,719.00** | 36,583 – | 36,617 | **1,847.00** | 38,809 – | 38,843 | **1,975.00** | 41,035 – | 41,070 | **2,103.00** |
| 32,165 – | 32,200 | **1,593.00** | 34,391 – | 34,426 | **1,721.00** | 36,617 – | 36,652 | **1,849.00** | 38,843 – | 38,878 | **1,977.00** | 41,070 – | 41,104 | **2,105.00** |
| 32,200 – | 32,235 | **1,595.00** | 34,426 – | 34,461 | **1,723.00** | 36,652 – | 36,687 | **1,851.00** | 38,878 – | 38,913 | **1,979.00** | 41,104 – | 41,139 | **2,107.00** |
| 32,235 – | 32,270 | **1,597.00** | 34,461 – | 34,496 | **1,725.00** | 36,687 – | 36,722 | **1,853.00** | 38,913 – | 38,948 | **1,981.00** | 41,139 – | 41,174 | **2,109.00** |
| 32,270 – | 32,304 | **1,599.00** | 34,496 – | 34,530 | **1,727.00** | 36,722 – | 36,757 | **1,855.00** | 38,948 – | 38,983 | **1,983.00** | 41,174 – | 41,209 | **2,111.00** |
| 32,304 – | 32,339 | **1,601.00** | 34,530 – | 34,565 | **1,729.00** | 36,757 – | 36,791 | **1,857.00** | 38,983 – | 39,017 | **1,985.00** | 41,209 – | 41,243 | **2,113.00** |
| 32,339 – | 32,374 | **1,603.00** | 34,565 – | 34,600 | **1,731.00** | 36,791 – | 36,826 | **1,859.00** | 39,017 – | 39,052 | **1,987.00** | 41,243 – | 41,278 | **2,115.00** |
| 32,374 – | 32,409 | **1,605.00** | 34,600 – | 34,635 | **1,733.00** | 36,826 – | 36,861 | **1,861.00** | 39,052 – | 39,087 | **1,989.00** | 41,278 – | 41,313 | **2,117.00** |
| 32,409 – | 32,443 | **1,607.00** | 34,635 – | 34,670 | **1,735.00** | 36,861 – | 36,896 | **1,863.00** | 39,087 – | 39,122 | **1,991.00** | 41,313 – | 41,348 | **2,119.00** |
| 32,443 – | 32,478 | **1,609.00** | 34,670 – | 34,704 | **1,737.00** | 36,896 – | 36,930 | **1,865.00** | 39,122 – | 39,157 | **1,993.00** | 41,348 – | 41,383 | **2,121.00** |
| 32,478 – | 32,513 | **1,611.00** | 34,704 – | 34,739 | **1,739.00** | 36,930 – | 36,965 | **1,867.00** | 39,157 – | 39,191 | **1,995.00** | 41,383 – | 41,417 | **2,123.00** |
| 32,513 – | 32,548 | **1,613.00** | 34,739 – | 34,774 | **1,741.00** | 36,965 – | 37,000 | **1,869.00** | 39,191 – | 39,226 | **1,997.00** | 41,417 – | 41,452 | **2,125.00** |
| 32,548 – | 32,583 | **1,615.00** | 34,774 – | 34,809 | **1,743.00** | 37,000 – | 37,035 | **1,871.00** | 39,226 – | 39,261 | **1,999.00** | 41,452 – | 41,487 | **2,127.00** |
| 32,583 – | 32,617 | **1,617.00** | 34,809 – | 34,843 | **1,745.00** | 37,035 – | 37,070 | **1,873.00** | 39,261 – | 39,296 | **2,001.00** | 41,487 – | 41,522 | **2,129.00** |
| 32,617 – | 32,652 | **1,619.00** | 34,843 – | 34,878 | **1,747.00** | 37,070 – | 37,104 | **1,875.00** | 39,296 – | 39,330 | **2,003.00** | 41,522 – | 41,557 | **2,131.00** |
| 32,652 – | 32,687 | **1,621.00** | 34,878 – | 34,913 | **1,749.00** | 37,104 – | 37,139 | **1,877.00** | 39,330 – | 39,365 | **2,005.00** | 41,557 – | 41,591 | **2,133.00** |
| 32,687 – | 32,722 | **1,623.00** | 34,913 – | 34,948 | **1,751.00** | 37,139 – | 37,174 | **1,879.00** | 39,365 – | 39,400 | **2,007.00** | 41,591 – | 41,626 | **2,135.00** |
| 32,722 – | 32,757 | **1,625.00** | 34,948 – | 34,983 | **1,753.00** | 37,174 – | 37,209 | **1,881.00** | 39,400 – | 39,435 | **2,009.00** | 41,626 – | 41,661 | **2,137.00** |
| 32,757 – | 32,791 | **1,627.00** | 34,983 – | 35,017 | **1,755.00** | 37,209 – | 37,243 | **1,883.00** | 39,435 – | 39,470 | **2,011.00** | 41,661 – | 41,696 | **2,139.00** |
| 32,791 – | 32,826 | **1,629.00** | 35,017 – | 35,052 | **1,757.00** | 37,243 – | 37,278 | **1,885.00** | 39,470 – | 39,504 | **2,013.00** | 41,696 – | 41,730 | **2,141.00** |
| 32,826 – | 32,861 | **1,631.00** | 35,052 – | 35,087 | **1,759.00** | 37,278 – | 37,313 | **1,887.00** | 39,504 – | 39,539 | **2,015.00** | 41,730 – | 41,765 | **2,143.00** |
| 32,861 – | 32,896 | **1,633.00** | 35,087 – | 35,122 | **1,761.00** | 37,313 – | 37,348 | **1,889.00** | 39,539 – | 39,574 | **2,017.00** | 41,765 – | 41,800 | **2,145.00** |
| 32,896 – | 32,930 | **1,635.00** | 35,122 – | 35,157 | **1,763.00** | 37,348 – | 37,383 | **1,891.00** | 39,574 – | 39,609 | **2,019.00** | 41,800 – | 41,835 | **2,147.00** |
| 32,930 – | 32,965 | **1,637.00** | 35,157 – | 35,191 | **1,765.00** | 37,383 – | 37,417 | **1,893.00** | 39,609 – | 39,643 | **2,021.00** | 41,835 – | 41,870 | **2,149.00** |
| 32,965 – | 33,000 | **1,639.00** | 35,191 – | 35,226 | **1,767.00** | 37,417 – | 37,452 | **1,895.00** | 39,643 – | 39,678 | **2,023.00** | 41,870 – | 41,904 | **2,151.00** |
| 33,000 – | 33,035 | **1,641.00** | 35,226 – | 35,261 | **1,769.00** | 37,452 – | 37,487 | **1,897.00** | 39,678 – | 39,713 | **2,025.00** | 41,904 – | 41,939 | **2,153.00** |
| 33,035 – | 33,070 | **1,643.00** | 35,261 – | 35,296 | **1,771.00** | 37,487 – | 37,522 | **1,899.00** | 39,713 – | 39,748 | **2,027.00** | 41,939 – | 41,974 | **2,155.00** |
| 33,070 – | 33,104 | **1,645.00** | 35,296 – | 35,330 | **1,773.00** | 37,522 – | 37,557 | **1,901.00** | 39,748 – | 39,783 | **2,029.00** | 41,974 – | 42,009 | **2,157.00** |
| 33,104 – | 33,139 | **1,647.00** | 35,330 – | 35,365 | **1,775.00** | 37,557 – | 37,591 | **1,903.00** | 39,783 – | 39,817 | **2,031.00** | 42,009 – | 42,043 | **2,159.00** |
| 33,139 – | 33,174 | **1,649.00** | 35,365 – | 35,400 | **1,777.00** | 37,591 – | 37,626 | **1,905.00** | 39,817 – | 39,852 | **2,033.00** | 42,043 – | 42,078 | **2,161.00** |
| 33,174 – | 33,209 | **1,651.00** | 35,400 – | 35,435 | **1,779.00** | 37,626 – | 37,661 | **1,907.00** | 39,852 – | 39,887 | **2,035.00** | 42,078 – | 42,113 | **2,163.00** |
| 33,209 – | 33,243 | **1,653.00** | 35,435 – | 35,470 | **1,781.00** | 37,661 – | 37,696 | **1,909.00** | 39,887 – | 39,922 | **2,037.00** | 42,113 – | 42,148 | **2,165.00** |
| 33,243 – | 33,278 | **1,655.00** | 35,470 – | 35,504 | **1,783.00** | 37,696 – | 37,730 | **1,911.00** | 39,922 – | 39,957 | **2,039.00** | 42,148 – | 42,183 | **2,167.00** |
| 33,278 – | 33,313 | **1,657.00** | 35,504 – | 35,539 | **1,785.00** | 37,730 – | 37,765 | **1,913.00** | 39,957 – | 39,991 | **2,041.00** | 42,183 – | 42,217 | **2,169.00** |
| 33,313 – | 33,348 | **1,659.00** | 35,539 – | 35,574 | **1,787.00** | 37,765 – | 37,800 | **1,915.00** | 39,991 – | 40,026 | **2,043.00** | 42,217 – | 42,252 | **2,171.00** |
| 33,348 – | 33,383 | **1,661.00** | 35,574 – | 35,609 | **1,789.00** | 37,800 – | 37,835 | **1,917.00** | 40,026 – | 40,061 | **2,045.00** | 42,252 – | 42,287 | **2,173.00** |
| 33,383 – | 33,417 | **1,663.00** | 35,609 – | 35,643 | **1,791.00** | 37,835 – | 37,870 | **1,919.00** | 40,061 – | 40,096 | **2,047.00** | 42,287 – | 42,322 | **2,175.00** |
| 33,417 – | 33,452 | **1,665.00** | 35,643 – | 35,678 | **1,793.00** | 37,870 – | 37,904 | **1,921.00** | 40,096 – | 40,130 | **2,049.00** | 42,322 – | 42,357 | **2,177.00** |
| 33,452 – | 33,487 | **1,667.00** | 35,678 – | 35,713 | **1,795.00** | 37,904 – | 37,939 | **1,923.00** | 40,130 – | 40,165 | **2,051.00** | 42,357 – | 42,391 | **2,179.00** |
| 33,487 – | 33,522 | **1,669.00** | 35,713 – | 35,748 | **1,797.00** | 37,939 – | 37,974 | **1,925.00** | 40,165 – | 40,200 | **2,053.00** | 42,391 – | 42,426 | **2,181.00** |
| 33,522 – | 33,557 | **1,671.00** | 35,748 – | 35,783 | **1,799.00** | 37,974 – | 38,009 | **1,927.00** | 40,200 – | 40,235 | **2,055.00** | 42,426 – | 42,461 | **2,183.00** |
| 33,557 – | 33,591 | **1,673.00** | 35,783 – | 35,817 | **1,801.00** | 38,009 – | 38,043 | **1,929.00** | 40,235 – | 40,270 | **2,057.00** | 42,461 – | 42,496 | **2,185.00** |
| 33,591 – | 33,626 | **1,675.00** | 35,817 – | 35,852 | **1,803.00** | 38,043 – | 38,078 | **1,931.00** | 40,270 – | 40,304 | **2,059.00** | 42,496 – | 42,530 | **2,187.00** |
| 33,626 – | 33,661 | **1,677.00** | 35,852 – | 35,887 | **1,805.00** | 38,078 – | 38,113 | **1,933.00** | 40,304 – | 40,339 | **2,061.00** | 42,530 – | 42,565 | **2,189.00** |
| 33,661 – | 33,696 | **1,679.00** | 35,887 – | 35,922 | **1,807.00** | 38,113 – | 38,148 | **1,935.00** | 40,339 – | 40,374 | **2,063.00** | 42,565 – | 42,600 | **2,191.00** |
| 33,696 – | 33,730 | **1,681.00** | 35,922 – | 35,957 | **1,809.00** | 38,148 – | 38,183 | **1,937.00** | 40,374 – | 40,409 | **2,065.00** | 42,600 – | 42,635 | **2,193.00** |
| 33,730 – | 33,765 | **1,683.00** | 35,957 – | 35,991 | **1,811.00** | 38,183 – | 38,217 | **1,939.00** | 40,409 – | 40,443 | **2,067.00** | 42,635 – | 42,670 | **2,195.00** |
| 33,765 – | 33,800 | **1,685.00** | 35,991 – | 36,026 | **1,813.00** | 38,217 – | 38,252 | **1,941.00** | 40,443 – | 40,478 | **2,069.00** | 42,670 – | 42,704 | **2,197.00** |

# TAX TABLE (Cont'd)

| Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $ 42,704 – | $ 42,739 | **$ 2,199.00** | $ 44,930 – | $ 44,965 | **$ 2,327.00** | $ 47,157 – | $ 47,191 | **$ 2,455.00** | $ 49,383 – | $ 49,417 | **$ 2,583.00** | $ 51,609 – | $ 51,643 | **$ 2,711.00** |
| 42,739 – | 42,774 | **2,201.00** | 44,965 – | 45,000 | **2,329.00** | 47,191 – | 47,226 | **2,457.00** | 49,417 – | 49,452 | **2,585.00** | 51,643 – | 51,678 | **2,713.00** |
| 42,774 – | 42,809 | **2,203.00** | 45,000 – | 45,035 | **2,331.00** | 47,226 – | 47,261 | **2,459.00** | 49,452 – | 49,487 | **2,587.00** | 51,678 – | 51,713 | **2,715.00** |
| 42,809 – | 42,843 | **2,205.00** | 45,035 – | 45,070 | **2,333.00** | 47,261 – | 47,296 | **2,461.00** | 49,487 – | 49,522 | **2,589.00** | 51,713 – | 51,748 | **2,717.00** |
| 42,843 – | 42,878 | **2,207.00** | 45,070 – | 45,104 | **2,335.00** | 47,296 – | 47,330 | **2,463.00** | 49,522 – | 49,557 | **2,591.00** | 51,748 – | 51,783 | **2,719.00** |
| 42,878 – | 42,913 | **2,209.00** | 45,104 – | 45,139 | **2,337.00** | 47,330 – | 47,365 | **2,465.00** | 49,557 – | 49,591 | **2,593.00** | 51,783 – | 51,817 | **2,721.00** |
| 42,913 – | 42,948 | **2,211.00** | 45,139 – | 45,174 | **2,339.00** | 47,365 – | 47,400 | **2,467.00** | 49,591 – | 49,626 | **2,595.00** | 51,817 – | 51,852 | **2,723.00** |
| 42,948 – | 42,983 | **2,213.00** | 45,174 – | 45,209 | **2,341.00** | 47,400 – | 47,435 | **2,469.00** | 49,626 – | 49,661 | **2,597.00** | 51,852 – | 51,887 | **2,725.00** |
| 42,983 – | 43,017 | **2,215.00** | 45,209 – | 45,243 | **2,343.00** | 47,435 – | 47,470 | **2,471.00** | 49,661 – | 49,696 | **2,599.00** | 51,887 – | 51,922 | **2,727.00** |
| 43,017 – | 43,052 | **2,217.00** | 45,243 – | 45,278 | **2,345.00** | 47,470 – | 47,504 | **2,473.00** | 49,696 – | 49,730 | **2,601.00** | 51,922 – | 51,957 | **2,729.00** |
| 43,052 – | 43,087 | **2,219.00** | 45,278 – | 45,313 | **2,347.00** | 47,504 – | 47,539 | **2,475.00** | 49,730 – | 49,765 | **2,603.00** | 51,957 – | 51,991 | **2,731.00** |
| 43,087 – | 43,122 | **2,221.00** | 45,313 – | 45,348 | **2,349.00** | 47,539 – | 47,574 | **2,477.00** | 49,765 – | 49,800 | **2,605.00** | 51,991 – | 52,026 | **2,733.00** |
| 43,122 – | 43,157 | **2,223.00** | 45,348 – | 45,383 | **2,351.00** | 47,574 – | 47,609 | **2,479.00** | 49,800 – | 49,835 | **2,607.00** | 52,026 – | 52,061 | **2,735.00** |
| 43,157 – | 43,191 | **2,225.00** | 45,383 – | 45,417 | **2,353.00** | 47,609 – | 47,643 | **2,481.00** | 49,835 – | 49,870 | **2,609.00** | 52,061 – | 52,096 | **2,737.00** |
| 43,191 – | 43,226 | **2,227.00** | 45,417 – | 45,452 | **2,355.00** | 47,643 – | 47,678 | **2,483.00** | 49,870 – | 49,904 | **2,611.00** | 52,096 – | 52,130 | **2,739.00** |
| 43,226 – | 43,261 | **2,229.00** | 45,452 – | 45,487 | **2,357.00** | 47,678 – | 47,713 | **2,485.00** | 49,904 – | 49,939 | **2,613.00** | 52,130 – | 52,165 | **2,741.00** |
| 43,261 – | 43,296 | **2,231.00** | 45,487 – | 45,522 | **2,359.00** | 47,713 – | 47,748 | **2,487.00** | 49,939 – | 49,974 | **2,615.00** | 52,165 – | 52,200 | **2,743.00** |
| 43,296 – | 43,330 | **2,233.00** | 45,522 – | 45,557 | **2,361.00** | 47,748 – | 47,783 | **2,489.00** | 49,974 – | 50,009 | **2,617.00** | 52,200 – | 52,235 | **2,745.00** |
| 43,330 – | 43,365 | **2,235.00** | 45,557 – | 45,591 | **2,363.00** | 47,783 – | 47,817 | **2,491.00** | 50,009 – | 50,043 | **2,619.00** | 52,235 – | 52,270 | **2,747.00** |
| 43,365 – | 43,400 | **2,237.00** | 45,591 – | 45,626 | **2,365.00** | 47,817 – | 47,852 | **2,493.00** | 50,043 – | 50,078 | **2,621.00** | 52,270 – | 52,304 | **2,749.00** |
| 43,400 – | 43,435 | **2,239.00** | 45,626 – | 45,661 | **2,367.00** | 47,852 – | 47,887 | **2,495.00** | 50,078 – | 50,113 | **2,623.00** | 52,304 – | 52,339 | **2,751.00** |
| 43,435 – | 43,470 | **2,241.00** | 45,661 – | 45,696 | **2,369.00** | 47,887 – | 47,922 | **2,497.00** | 50,113 – | 50,148 | **2,625.00** | 52,339 – | 52,374 | **2,753.00** |
| 43,470 – | 43,504 | **2,243.00** | 45,696 – | 45,730 | **2,371.00** | 47,922 – | 47,957 | **2,499.00** | 50,148 – | 50,183 | **2,627.00** | 52,374 – | 52,409 | **2,755.00** |
| 43,504 – | 43,539 | **2,245.00** | 45,730 – | 45,765 | **2,373.00** | 47,957 – | 47,991 | **2,501.00** | 50,183 – | 50,217 | **2,629.00** | 52,409 – | 52,443 | **2,757.00** |
| 43,539 – | 43,574 | **2,247.00** | 45,765 – | 45,800 | **2,375.00** | 47,991 – | 48,026 | **2,503.00** | 50,217 – | 50,252 | **2,631.00** | 52,443 – | 52,478 | **2,759.00** |
| 43,574 – | 43,609 | **2,249.00** | 45,800 – | 45,835 | **2,377.00** | 48,026 – | 48,061 | **2,505.00** | 50,252 – | 50,287 | **2,633.00** | 52,478 – | 52,513 | **2,761.00** |
| 43,609 – | 43,643 | **2,251.00** | 45,835 – | 45,870 | **2,379.00** | 48,061 – | 48,096 | **2,507.00** | 50,287 – | 50,322 | **2,635.00** | 52,513 – | 52,548 | **2,763.00** |
| 43,643 – | 43,678 | **2,253.00** | 45,870 – | 45,904 | **2,381.00** | 48,096 – | 48,130 | **2,509.00** | 50,322 – | 50,357 | **2,637.00** | 52,548 – | 52,583 | **2,765.00** |
| 43,678 – | 43,713 | **2,255.00** | 45,904 – | 45,939 | **2,383.00** | 48,130 – | 48,165 | **2,511.00** | 50,357 – | 50,391 | **2,639.00** | 52,583 – | 52,617 | **2,767.00** |
| 43,713 – | 43,748 | **2,257.00** | 45,939 – | 45,974 | **2,385.00** | 48,165 – | 48,200 | **2,513.00** | 50,391 – | 50,426 | **2,641.00** | 52,617 – | 52,652 | **2,769.00** |
| 43,748 – | 43,783 | **2,259.00** | 45,974 – | 46,009 | **2,387.00** | 48,200 – | 48,235 | **2,515.00** | 50,426 – | 50,461 | **2,643.00** | 52,652 – | 52,687 | **2,771.00** |
| 43,783 – | 43,817 | **2,261.00** | 46,009 – | 46,043 | **2,389.00** | 48,235 – | 48,270 | **2,517.00** | 50,461 – | 50,496 | **2,645.00** | 52,687 – | 52,722 | **2,773.00** |
| 43,817 – | 43,852 | **2,263.00** | 46,043 – | 46,078 | **2,391.00** | 48,270 – | 48,304 | **2,519.00** | 50,496 – | 50,530 | **2,647.00** | 52,722 – | 52,757 | **2,775.00** |
| 43,852 – | 43,887 | **2,265.00** | 46,078 – | 46,113 | **2,393.00** | 48,304 – | 48,339 | **2,521.00** | 50,530 – | 50,565 | **2,649.00** | 52,757 – | 52,791 | **2,777.00** |
| 43,887 – | 43,922 | **2,267.00** | 46,113 – | 46,148 | **2,395.00** | 48,339 – | 48,374 | **2,523.00** | 50,565 – | 50,600 | **2,651.00** | 52,791 – | 52,826 | **2,779.00** |
| 43,922 – | 43,957 | **2,269.00** | 46,148 – | 46,183 | **2,397.00** | 48,374 – | 48,409 | **2,525.00** | 50,600 – | 50,635 | **2,653.00** | 52,826 – | 52,861 | **2,781.00** |
| 43,957 – | 43,991 | **2,271.00** | 46,183 – | 46,217 | **2,399.00** | 48,409 – | 48,443 | **2,527.00** | 50,635 – | 50,670 | **2,655.00** | 52,861 – | 52,896 | **2,783.00** |
| 43,991 – | 44,026 | **2,273.00** | 46,217 – | 46,252 | **2,401.00** | 48,443 – | 48,478 | **2,529.00** | 50,670 – | 50,704 | **2,657.00** | 52,896 – | 52,930 | **2,785.00** |
| 44,026 – | 44,061 | **2,275.00** | 46,252 – | 46,287 | **2,403.00** | 48,478 – | 48,513 | **2,531.00** | 50,704 – | 50,739 | **2,659.00** | 52,930 – | 52,965 | **2,787.00** |
| 44,061 – | 44,096 | **2,277.00** | 46,287 – | 46,322 | **2,405.00** | 48,513 – | 48,548 | **2,533.00** | 50,739 – | 50,774 | **2,661.00** | 52,965 – | 53,000 | **2,789.00** |
| 44,096 – | 44,130 | **2,279.00** | 46,322 – | 46,357 | **2,407.00** | 48,548 – | 48,583 | **2,535.00** | 50,774 – | 50,809 | **2,663.00** | 53,000 – | 53,035 | **2,791.00** |
| 44,130 – | 44,165 | **2,281.00** | 46,357 – | 46,391 | **2,409.00** | 48,583 – | 48,617 | **2,537.00** | 50,809 – | 50,843 | **2,665.00** | 53,035 – | 53,070 | **2,793.00** |
| 44,165 – | 44,200 | **2,283.00** | 46,391 – | 46,426 | **2,411.00** | 48,617 – | 48,652 | **2,539.00** | 50,843 – | 50,878 | **2,667.00** | 53,070 – | 53,104 | **2,795.00** |
| 44,200 – | 44,235 | **2,285.00** | 46,426 – | 46,461 | **2,413.00** | 48,652 – | 48,687 | **2,541.00** | 50,878 – | 50,913 | **2,669.00** | 53,104 – | 53,139 | **2,797.00** |
| 44,235 – | 44,270 | **2,287.00** | 46,461 – | 46,496 | **2,415.00** | 48,687 – | 48,722 | **2,543.00** | 50,913 – | 50,948 | **2,671.00** | 53,139 – | 53,174 | **2,799.00** |
| 44,270 – | 44,304 | **2,289.00** | 46,496 – | 46,530 | **2,417.00** | 48,722 – | 48,757 | **2,545.00** | 50,948 – | 50,983 | **2,673.00** | 53,174 – | 53,209 | **2,801.00** |
| 44,304 – | 44,339 | **2,291.00** | 46,530 – | 46,565 | **2,419.00** | 48,757 – | 48,791 | **2,547.00** | 50,983 – | 51,017 | **2,675.00** | 53,209 – | 53,243 | **2,803.00** |
| 44,339 – | 44,374 | **2,293.00** | 46,565 – | 46,600 | **2,421.00** | 48,791 – | 48,826 | **2,549.00** | 51,017 – | 51,052 | **2,677.00** | 53,243 – | 53,278 | **2,805.00** |
| 44,374 – | 44,409 | **2,295.00** | 46,600 – | 46,635 | **2,423.00** | 48,826 – | 48,861 | **2,551.00** | 51,052 – | 51,087 | **2,679.00** | 53,278 – | 53,313 | **2,807.00** |
| 44,409 – | 44,443 | **2,297.00** | 46,635 – | 46,670 | **2,425.00** | 48,861 – | 48,896 | **2,553.00** | 51,087 – | 51,122 | **2,681.00** | 53,313 – | 53,348 | **2,809.00** |
| 44,443 – | 44,478 | **2,299.00** | 46,670 – | 46,704 | **2,427.00** | 48,896 – | 48,930 | **2,555.00** | 51,122 – | 51,157 | **2,683.00** | 53,348 – | 53,383 | **2,811.00** |
| 44,478 – | 44,513 | **2,301.00** | 46,704 – | 46,739 | **2,429.00** | 48,930 – | 48,965 | **2,557.00** | 51,157 – | 51,191 | **2,685.00** | 53,383 – | 53,417 | **2,813.00** |
| 44,513 – | 44,548 | **2,303.00** | 46,739 – | 46,774 | **2,431.00** | 48,965 – | 49,000 | **2,559.00** | 51,191 – | 51,226 | **2,687.00** | 53,417 – | 53,452 | **2,815.00** |
| 44,548 – | 44,583 | **2,305.00** | 46,774 – | 46,809 | **2,433.00** | 49,000 – | 49,035 | **2,561.00** | 51,226 – | 51,261 | **2,689.00** | 53,452 – | 53,487 | **2,817.00** |
| 44,583 – | 44,617 | **2,307.00** | 46,809 – | 46,843 | **2,435.00** | 49,035 – | 49,070 | **2,563.00** | 51,261 – | 51,296 | **2,691.00** | 53,487 – | 53,522 | **2,819.00** |
| 44,617 – | 44,652 | **2,309.00** | 46,843 – | 46,878 | **2,437.00** | 49,070 – | 49,104 | **2,565.00** | 51,296 – | 51,330 | **2,693.00** | 53,522 – | 53,557 | **2,821.00** |
| 44,652 – | 44,687 | **2,311.00** | 46,878 – | 46,913 | **2,439.00** | 49,104 – | 49,139 | **2,567.00** | 51,330 – | 51,365 | **2,695.00** | 53,557 – | 53,591 | **2,823.00** |
| 44,687 – | 44,722 | **2,313.00** | 46,913 – | 46,948 | **2,441.00** | 49,139 – | 49,174 | **2,569.00** | 51,365 – | 51,400 | **2,697.00** | 53,591 – | 53,626 | **2,825.00** |
| 44,722 – | 44,757 | **2,315.00** | 46,948 – | 46,983 | **2,443.00** | 49,174 – | 49,209 | **2,571.00** | 51,400 – | 51,435 | **2,699.00** | 53,626 – | 53,661 | **2,827.00** |
| 44,757 – | 44,791 | **2,317.00** | 46,983 – | 47,017 | **2,445.00** | 49,209 – | 49,243 | **2,573.00** | 51,435 – | 51,470 | **2,701.00** | 53,661 – | 53,696 | **2,829.00** |
| 44,791 – | 44,826 | **2,319.00** | 47,017 – | 47,052 | **2,447.00** | 49,243 – | 49,278 | **2,575.00** | 51,470 – | 51,504 | **2,703.00** | 53,696 – | 53,730 | **2,831.00** |
| 44,826 – | 44,861 | **2,321.00** | 47,052 – | 47,087 | **2,449.00** | 49,278 – | 49,313 | **2,577.00** | 51,504 – | 51,539 | **2,705.00** | 53,730 – | 53,765 | **2,833.00** |
| 44,861 – | 44,896 | **2,323.00** | 47,087 – | 47,122 | **2,451.00** | 49,313 – | 49,348 | **2,579.00** | 51,539 – | 51,574 | **2,707.00** | 53,765 – | 53,800 | **2,835.00** |
| 44,896 – | 44,930 | **2,325.00** | 47,122 – | 47,157 | **2,453.00** | 49,348 – | 49,383 | **2,581.00** | 51,574 – | 51,609 | **2,709.00** | 53,800 – | 53,835 | **2,837.00** |

# TAX TABLE (Cont'd)

| Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $ 53,835 – | $ 53,870 | **$ 2,839.00** | $ 56,061 – | $ 56,096 | **$ 2,967.00** | $ 58,287 – | $ 58,322 | **$ 3,095.00** | $ 60,513 – | $ 60,548 | **$ 3,223.00** | $ 62,739 – | $ 62,774 | **$ 3,351.00** |
| 53,870 – | 53,904 | **2,841.00** | 56,096 – | 56,130 | **2,969.00** | 58,322 – | 58,357 | **3,097.00** | 60,548 – | 60,583 | **3,225.00** | 62,774 – | 62,809 | **3,353.00** |
| 53,904 – | 53,939 | **2,843.00** | 56,130 – | 56,165 | **2,971.00** | 58,357 – | 58,391 | **3,099.00** | 60,583 – | 60,617 | **3,227.00** | 62,809 – | 62,843 | **3,355.00** |
| 53,939 – | 53,974 | **2,845.00** | 56,165 – | 56,200 | **2,973.00** | 58,391 – | 58,426 | **3,101.00** | 60,617 – | 60,652 | **3,229.00** | 62,843 – | 62,878 | **3,357.00** |
| 53,974 – | 54,009 | **2,847.00** | 56,200 – | 56,235 | **2,975.00** | 58,426 – | 58,461 | **3,103.00** | 60,652 – | 60,687 | **3,231.00** | 62,878 – | 62,913 | **3,359.00** |
| 54,009 – | 54,043 | **2,849.00** | 56,235 – | 56,270 | **2,977.00** | 58,461 – | 58,496 | **3,105.00** | 60,687 – | 60,722 | **3,233.00** | 62,913 – | 62,948 | **3,361.00** |
| 54,043 – | 54,078 | **2,851.00** | 56,270 – | 56,304 | **2,979.00** | 58,496 – | 58,530 | **3,107.00** | 60,722 – | 60,757 | **3,235.00** | 62,948 – | 62,983 | **3,363.00** |
| 54,078 – | 54,113 | **2,853.00** | 56,304 – | 56,339 | **2,981.00** | 58,530 – | 58,565 | **3,109.00** | 60,757 – | 60,791 | **3,237.00** | 62,983 – | 63,017 | **3,365.00** |
| 54,113 – | 54,148 | **2,855.00** | 56,339 – | 56,374 | **2,983.00** | 58,565 – | 58,600 | **3,111.00** | 60,791 – | 60,826 | **3,239.00** | 63,017 – | 63,052 | **3,367.00** |
| 54,148 – | 54,183 | **2,857.00** | 56,374 – | 56,409 | **2,985.00** | 58,600 – | 58,635 | **3,113.00** | 60,826 – | 60,861 | **3,241.00** | 63,052 – | 63,087 | **3,369.00** |
| 54,183 – | 54,217 | **2,859.00** | 56,409 – | 56,443 | **2,987.00** | 58,635 – | 58,670 | **3,115.00** | 60,861 – | 60,896 | **3,243.00** | 63,087 – | 63,122 | **3,371.00** |
| 54,217 – | 54,252 | **2,861.00** | 56,443 – | 56,478 | **2,989.00** | 58,670 – | 58,704 | **3,117.00** | 60,896 – | 60,930 | **3,245.00** | 63,122 – | 63,157 | **3,373.00** |
| 54,252 – | 54,287 | **2,863.00** | 56,478 – | 56,513 | **2,991.00** | 58,704 – | 58,739 | **3,119.00** | 60,930 – | 60,965 | **3,247.00** | 63,157 – | 63,191 | **3,375.00** |
| 54,287 – | 54,322 | **2,865.00** | 56,513 – | 56,548 | **2,993.00** | 58,739 – | 58,774 | **3,121.00** | 60,965 – | 61,000 | **3,249.00** | 63,191 – | 63,226 | **3,377.00** |
| 54,322 – | 54,357 | **2,867.00** | 56,548 – | 56,583 | **2,995.00** | 58,774 – | 58,809 | **3,123.00** | 61,000 – | 61,035 | **3,251.00** | 63,226 – | 63,261 | **3,379.00** |
| 54,357 – | 54,391 | **2,869.00** | 56,583 – | 56,617 | **2,997.00** | 58,809 – | 58,843 | **3,125.00** | 61,035 – | 61,070 | **3,253.00** | 63,261 – | 63,296 | **3,381.00** |
| 54,391 – | 54,426 | **2,871.00** | 56,617 – | 56,652 | **2,999.00** | 58,843 – | 58,878 | **3,127.00** | 61,070 – | 61,104 | **3,255.00** | 63,296 – | 63,330 | **3,383.00** |
| 54,426 – | 54,461 | **2,873.00** | 56,652 – | 56,687 | **3,001.00** | 58,878 – | 58,913 | **3,129.00** | 61,104 – | 61,139 | **3,257.00** | 63,330 – | 63,365 | **3,385.00** |
| 54,461 – | 54,496 | **2,875.00** | 56,687 – | 56,722 | **3,003.00** | 58,913 – | 58,948 | **3,131.00** | 61,139 – | 61,174 | **3,259.00** | 63,365 – | 63,400 | **3,387.00** |
| 54,496 – | 54,530 | **2,877.00** | 56,722 – | 56,757 | **3,005.00** | 58,948 – | 58,983 | **3,133.00** | 61,174 – | 61,209 | **3,261.00** | 63,400 – | 63,435 | **3,389.00** |
| 54,530 – | 54,565 | **2,879.00** | 56,757 – | 56,791 | **3,007.00** | 58,983 – | 59,017 | **3,135.00** | 61,209 – | 61,243 | **3,263.00** | 63,435 – | 63,470 | **3,391.00** |
| 54,565 – | 54,600 | **2,881.00** | 56,791 – | 56,826 | **3,009.00** | 59,017 – | 59,052 | **3,137.00** | 61,243 – | 61,278 | **3,265.00** | 63,470 – | 63,504 | **3,393.00** |
| 54,600 – | 54,635 | **2,883.00** | 56,826 – | 56,861 | **3,011.00** | 59,052 – | 59,087 | **3,139.00** | 61,278 – | 61,313 | **3,267.00** | 63,504 – | 63,539 | **3,395.00** |
| 54,635 – | 54,670 | **2,885.00** | 56,861 – | 56,896 | **3,013.00** | 59,087 – | 59,122 | **3,141.00** | 61,313 – | 61,348 | **3,269.00** | 63,539 – | 63,574 | **3,397.00** |
| 54,670 – | 54,704 | **2,887.00** | 56,896 – | 56,930 | **3,015.00** | 59,122 – | 59,157 | **3,143.00** | 61,348 – | 61,383 | **3,271.00** | 63,574 – | 63,609 | **3,399.00** |
| 54,704 – | 54,739 | **2,889.00** | 56,930 – | 56,965 | **3,017.00** | 59,157 – | 59,191 | **3,145.00** | 61,383 – | 61,417 | **3,273.00** | 63,609 – | 63,643 | **3,401.00** |
| 54,739 – | 54,774 | **2,891.00** | 56,965 – | 57,000 | **3,019.00** | 59,191 – | 59,226 | **3,147.00** | 61,417 – | 61,452 | **3,275.00** | 63,643 – | 63,678 | **3,403.00** |
| 54,774 – | 54,809 | **2,893.00** | 57,000 – | 57,035 | **3,021.00** | 59,226 – | 59,261 | **3,149.00** | 61,452 – | 61,487 | **3,277.00** | 63,678 – | 63,713 | **3,405.00** |
| 54,809 – | 54,843 | **2,895.00** | 57,035 – | 57,070 | **3,023.00** | 59,261 – | 59,296 | **3,151.00** | 61,487 – | 61,522 | **3,279.00** | 63,713 – | 63,748 | **3,407.00** |
| 54,843 – | 54,878 | **2,897.00** | 57,070 – | 57,104 | **3,025.00** | 59,296 – | 59,330 | **3,153.00** | 61,522 – | 61,557 | **3,281.00** | 63,748 – | 63,783 | **3,409.00** |
| 54,878 – | 54,913 | **2,899.00** | 57,104 – | 57,139 | **3,027.00** | 59,330 – | 59,365 | **3,155.00** | 61,557 – | 61,591 | **3,283.00** | 63,783 – | 63,817 | **3,411.00** |
| 54,913 – | 54,948 | **2,901.00** | 57,139 – | 57,174 | **3,029.00** | 59,365 – | 59,400 | **3,157.00** | 61,591 – | 61,626 | **3,285.00** | 63,817 – | 63,852 | **3,413.00** |
| 54,948 – | 54,983 | **2,903.00** | 57,174 – | 57,209 | **3,031.00** | 59,400 – | 59,435 | **3,159.00** | 61,626 – | 61,661 | **3,287.00** | 63,852 – | 63,887 | **3,415.00** |
| 54,983 – | 55,017 | **2,905.00** | 57,209 – | 57,243 | **3,033.00** | 59,435 – | 59,470 | **3,161.00** | 61,661 – | 61,696 | **3,289.00** | 63,887 – | 63,922 | **3,417.00** |
| 55,017 – | 55,052 | **2,907.00** | 57,243 – | 57,278 | **3,035.00** | 59,470 – | 59,504 | **3,163.00** | 61,696 – | 61,730 | **3,291.00** | 63,922 – | 63,957 | **3,419.00** |
| 55,052 – | 55,087 | **2,909.00** | 57,278 – | 57,313 | **3,037.00** | 59,504 – | 59,539 | **3,165.00** | 61,730 – | 61,765 | **3,293.00** | 63,957 – | 63,991 | **3,421.00** |
| 55,087 – | 55,122 | **2,911.00** | 57,313 – | 57,348 | **3,039.00** | 59,539 – | 59,574 | **3,167.00** | 61,765 – | 61,800 | **3,295.00** | 63,991 – | 64,026 | **3,423.00** |
| 55,122 – | 55,157 | **2,913.00** | 57,348 – | 57,383 | **3,041.00** | 59,574 – | 59,609 | **3,169.00** | 61,800 – | 61,835 | **3,297.00** | 64,026 – | 64,061 | **3,425.00** |
| 55,157 – | 55,191 | **2,915.00** | 57,383 – | 57,417 | **3,043.00** | 59,609 – | 59,643 | **3,171.00** | 61,835 – | 61,870 | **3,299.00** | 64,061 – | 64,096 | **3,427.00** |
| 55,191 – | 55,226 | **2,917.00** | 57,417 – | 57,452 | **3,045.00** | 59,643 – | 59,678 | **3,173.00** | 61,870 – | 61,904 | **3,301.00** | 64,096 – | 64,130 | **3,429.00** |
| 55,226 – | 55,261 | **2,919.00** | 57,452 – | 57,487 | **3,047.00** | 59,678 – | 59,713 | **3,175.00** | 61,904 – | 61,939 | **3,303.00** | 64,130 – | 64,165 | **3,431.00** |
| 55,261 – | 55,296 | **2,921.00** | 57,487 – | 57,522 | **3,049.00** | 59,713 – | 59,748 | **3,177.00** | 61,939 – | 61,974 | **3,305.00** | 64,165 – | 64,200 | **3,433.00** |
| 55,296 – | 55,330 | **2,923.00** | 57,522 – | 57,557 | **3,051.00** | 59,748 – | 59,783 | **3,179.00** | 61,974 – | 62,009 | **3,307.00** | 64,200 – | 64,235 | **3,435.00** |
| 55,330 – | 55,365 | **2,925.00** | 57,557 – | 57,591 | **3,053.00** | 59,783 – | 59,817 | **3,181.00** | 62,009 – | 62,043 | **3,309.00** | 64,235 – | 64,270 | **3,437.00** |
| 55,365 – | 55,400 | **2,927.00** | 57,591 – | 57,626 | **3,055.00** | 59,817 – | 59,852 | **3,183.00** | 62,043 – | 62,078 | **3,311.00** | 64,270 – | 64,304 | **3,439.00** |
| 55,400 – | 55,435 | **2,929.00** | 57,626 – | 57,661 | **3,057.00** | 59,852 – | 59,887 | **3,185.00** | 62,078 – | 62,113 | **3,313.00** | 64,304 – | 64,339 | **3,441.00** |
| 55,435 – | 55,470 | **2,931.00** | 57,661 – | 57,696 | **3,059.00** | 59,887 – | 59,922 | **3,187.00** | 62,113 – | 62,148 | **3,315.00** | 64,339 – | 64,374 | **3,443.00** |
| 55,470 – | 55,504 | **2,933.00** | 57,696 – | 57,730 | **3,061.00** | 59,922 – | 59,957 | **3,189.00** | 62,148 – | 62,183 | **3,317.00** | 64,374 – | 64,409 | **3,445.00** |
| 55,504 – | 55,539 | **2,935.00** | 57,730 – | 57,765 | **3,063.00** | 59,957 – | 59,991 | **3,191.00** | 62,183 – | 62,217 | **3,319.00** | 64,409 – | 64,443 | **3,447.00** |
| 55,539 – | 55,574 | **2,937.00** | 57,765 – | 57,800 | **3,065.00** | 59,991 – | 60,026 | **3,193.00** | 62,217 – | 62,252 | **3,321.00** | 64,443 – | 64,478 | **3,449.00** |
| 55,574 – | 55,609 | **2,939.00** | 57,800 – | 57,835 | **3,067.00** | 60,026 – | 60,061 | **3,195.00** | 62,252 – | 62,287 | **3,323.00** | 64,478 – | 64,513 | **3,451.00** |
| 55,609 – | 55,643 | **2,941.00** | 57,835 – | 57,870 | **3,069.00** | 60,061 – | 60,096 | **3,197.00** | 62,287 – | 62,322 | **3,325.00** | 64,513 – | 64,548 | **3,453.00** |
| 55,643 – | 55,678 | **2,943.00** | 57,870 – | 57,904 | **3,071.00** | 60,096 – | 60,130 | **3,199.00** | 62,322 – | 62,357 | **3,327.00** | 64,548 – | 64,583 | **3,455.00** |
| 55,678 – | 55,713 | **2,945.00** | 57,904 – | 57,939 | **3,073.00** | 60,130 – | 60,165 | **3,201.00** | 62,357 – | 62,391 | **3,329.00** | 64,583 – | 64,617 | **3,457.00** |
| 55,713 – | 55,748 | **2,947.00** | 57,939 – | 57,974 | **3,075.00** | 60,165 – | 60,200 | **3,203.00** | 62,391 – | 62,426 | **3,331.00** | 64,617 – | 64,652 | **3,459.00** |
| 55,748 – | 55,783 | **2,949.00** | 57,974 – | 58,009 | **3,077.00** | 60,200 – | 60,235 | **3,205.00** | 62,426 – | 62,461 | **3,333.00** | 64,652 – | 64,687 | **3,461.00** |
| 55,783 – | 55,817 | **2,951.00** | 58,009 – | 58,043 | **3,079.00** | 60,235 – | 60,270 | **3,207.00** | 62,461 – | 62,496 | **3,335.00** | 64,687 – | 64,722 | **3,463.00** |
| 55,817 – | 55,852 | **2,953.00** | 58,043 – | 58,078 | **3,081.00** | 60,270 – | 60,304 | **3,209.00** | 62,496 – | 62,530 | **3,337.00** | 64,722 – | 64,757 | **3,465.00** |
| 55,852 – | 55,887 | **2,955.00** | 58,078 – | 58,113 | **3,083.00** | 60,304 – | 60,339 | **3,211.00** | 62,530 – | 62,565 | **3,339.00** | 64,757 – | 64,791 | **3,467.00** |
| 55,887 – | 55,922 | **2,957.00** | 58,113 – | 58,148 | **3,085.00** | 60,339 – | 60,374 | **3,213.00** | 62,565 – | 62,600 | **3,341.00** | 64,791 – | 64,826 | **3,469.00** |
| 55,922 – | 55,957 | **2,959.00** | 58,148 – | 58,183 | **3,087.00** | 60,374 – | 60,409 | **3,215.00** | 62,600 – | 62,635 | **3,343.00** | 64,826 – | 64,861 | **3,471.00** |
| 55,957 – | 55,991 | **2,961.00** | 58,183 – | 58,217 | **3,089.00** | 60,409 – | 60,443 | **3,217.00** | 62,635 – | 62,670 | **3,345.00** | 64,861 – | 64,896 | **3,473.00** |
| 55,991 – | 56,026 | **2,963.00** | 58,217 – | 58,252 | **3,091.00** | 60,443 – | 60,478 | **3,219.00** | 62,670 – | 62,704 | **3,347.00** | 64,896 – | 64,930 | **3,475.00** |
| 56,026 – | 56,061 | **2,965.00** | 58,252 – | 58,287 | **3,093.00** | 60,478 – | 60,513 | **3,221.00** | 62,704 – | 62,739 | **3,349.00** | 64,930 – | 64,965 | **3,477.00** |

# TAX TABLE (Cont'd)

| Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $ 64,965 – | $ 65,000 | **$ 3,479.00** | $ 67,191 – | $ 67,226 | **$ 3,607.00** | $ 69,417 – | $ 69,452 | **$ 3,735.00** | $ 71,643 – | $ 71,678 | **$ 3,863.00** | $ 73,870 – | $ 73,904 | **$ 3,991.00** |
| 65,000 – | 65,035 | **3,481.00** | 67,226 – | 67,261 | **3,609.00** | 69,452 – | 69,487 | **3,737.00** | 71,678 – | 71,713 | **3,865.00** | 73,904 – | 73,939 | **3,993.00** |
| 65,035 – | 65,070 | **3,483.00** | 67,261 – | 67,296 | **3,611.00** | 69,487 – | 69,522 | **3,739.00** | 71,713 – | 71,748 | **3,867.00** | 73,939 – | 73,974 | **3,995.00** |
| 65,070 – | 65,104 | **3,485.00** | 67,296 – | 67,330 | **3,613.00** | 69,522 – | 69,557 | **3,741.00** | 71,748 – | 71,783 | **3,869.00** | 73,974 – | 74,009 | **3,997.00** |
| 65,104 – | 65,139 | **3,487.00** | 67,330 – | 67,365 | **3,615.00** | 69,557 – | 69,591 | **3,743.00** | 71,783 – | 71,817 | **3,871.00** | 74,009 – | 74,043 | **3,999.00** |
| 65,139 – | 65,174 | **3,489.00** | 67,365 – | 67,400 | **3,617.00** | 69,591 – | 69,626 | **3,745.00** | 71,817 – | 71,852 | **3,873.00** | 74,043 – | 74,078 | **4,001.00** |
| 65,174 – | 65,209 | **3,491.00** | 67,400 – | 67,435 | **3,619.00** | 69,626 – | 69,661 | **3,747.00** | 71,852 – | 71,887 | **3,875.00** | 74,078 – | 74,113 | **4,003.00** |
| 65,209 – | 65,243 | **3,493.00** | 67,435 – | 67,470 | **3,621.00** | 69,661 – | 69,696 | **3,749.00** | 71,887 – | 71,922 | **3,877.00** | 74,113 – | 74,148 | **4,005.00** |
| 65,243 – | 65,278 | **3,495.00** | 67,470 – | 67,504 | **3,623.00** | 69,696 – | 69,730 | **3,751.00** | 71,922 – | 71,957 | **3,879.00** | 74,148 – | 74,183 | **4,007.00** |
| 65,278 – | 65,313 | **3,497.00** | 67,504 – | 67,539 | **3,625.00** | 69,730 – | 69,765 | **3,753.00** | 71,957 – | 71,991 | **3,881.00** | 74,183 – | 74,217 | **4,009.00** |
| 65,313 – | 65,348 | **3,499.00** | 67,539 – | 67,574 | **3,627.00** | 69,765 – | 69,800 | **3,755.00** | 71,991 – | 72,026 | **3,883.00** | 74,217 – | 74,252 | **4,011.00** |
| 65,348 – | 65,383 | **3,501.00** | 67,574 – | 67,609 | **3,629.00** | 69,800 – | 69,835 | **3,757.00** | 72,026 – | 72,061 | **3,885.00** | 74,252 – | 74,287 | **4,013.00** |
| 65,383 – | 65,417 | **3,503.00** | 67,609 – | 67,643 | **3,631.00** | 69,835 – | 69,870 | **3,759.00** | 72,061 – | 72,096 | **3,887.00** | 74,287 – | 74,322 | **4,015.00** |
| 65,417 – | 65,452 | **3,505.00** | 67,643 – | 67,678 | **3,633.00** | 69,870 – | 69,904 | **3,761.00** | 72,096 – | 72,130 | **3,889.00** | 74,322 – | 74,357 | **4,017.00** |
| 65,452 – | 65,487 | **3,507.00** | 67,678 – | 67,713 | **3,635.00** | 69,904 – | 69,939 | **3,763.00** | 72,130 – | 72,165 | **3,891.00** | 74,357 – | 74,391 | **4,019.00** |
| 65,487 – | 65,522 | **3,509.00** | 67,713 – | 67,748 | **3,637.00** | 69,939 – | 69,974 | **3,765.00** | 72,165 – | 72,200 | **3,893.00** | 74,391 – | 74,426 | **4,021.00** |
| 65,522 – | 65,557 | **3,511.00** | 67,748 – | 67,783 | **3,639.00** | 69,974 – | 70,009 | **3,767.00** | 72,200 – | 72,235 | **3,895.00** | 74,426 – | 74,461 | **4,023.00** |
| 65,557 – | 65,591 | **3,513.00** | 67,783 – | 67,817 | **3,641.00** | 70,009 – | 70,043 | **3,769.00** | 72,235 – | 72,270 | **3,897.00** | 74,461 – | 74,496 | **4,025.00** |
| 65,591 – | 65,626 | **3,515.00** | 67,817 – | 67,852 | **3,643.00** | 70,043 – | 70,078 | **3,771.00** | 72,270 – | 72,304 | **3,899.00** | 74,496 – | 74,530 | **4,027.00** |
| 65,626 – | 65,661 | **3,517.00** | 67,852 – | 67,887 | **3,645.00** | 70,078 – | 70,113 | **3,773.00** | 72,304 – | 72,339 | **3,901.00** | 74,530 – | 74,565 | **4,029.00** |
| 65,661 – | 65,696 | **3,519.00** | 67,887 – | 67,922 | **3,647.00** | 70,113 – | 70,148 | **3,775.00** | 72,339 – | 72,374 | **3,903.00** | 74,565 – | 74,600 | **4,031.00** |
| 65,696 – | 65,730 | **3,521.00** | 67,922 – | 67,957 | **3,649.00** | 70,148 – | 70,183 | **3,777.00** | 72,374 – | 72,409 | **3,905.00** | 74,600 – | 74,635 | **4,033.00** |
| 65,730 – | 65,765 | **3,523.00** | 67,957 – | 67,991 | **3,651.00** | 70,183 – | 70,217 | **3,779.00** | 72,409 – | 72,443 | **3,907.00** | 74,635 – | 74,670 | **4,035.00** |
| 65,765 – | 65,800 | **3,525.00** | 67,991 – | 68,026 | **3,653.00** | 70,217 – | 70,252 | **3,781.00** | 72,443 – | 72,478 | **3,909.00** | 74,670 – | 74,704 | **4,037.00** |
| 65,800 – | 65,835 | **3,527.00** | 68,026 – | 68,061 | **3,655.00** | 70,252 – | 70,287 | **3,783.00** | 72,478 – | 72,513 | **3,911.00** | 74,704 – | 74,739 | **4,039.00** |
| 65,835 – | 65,870 | **3,529.00** | 68,061 – | 68,096 | **3,657.00** | 70,287 – | 70,322 | **3,785.00** | 72,513 – | 72,548 | **3,913.00** | 74,739 – | 74,774 | **4,041.00** |
| 65,870 – | 65,904 | **3,531.00** | 68,096 – | 68,130 | **3,659.00** | 70,322 – | 70,357 | **3,787.00** | 72,548 – | 72,583 | **3,915.00** | 74,774 – | 74,809 | **4,043.00** |
| 65,904 – | 65,939 | **3,533.00** | 68,130 – | 68,165 | **3,661.00** | 70,357 – | 70,391 | **3,789.00** | 72,583 – | 72,617 | **3,917.00** | 74,809 – | 74,843 | **4,045.00** |
| 65,939 – | 65,974 | **3,535.00** | 68,165 – | 68,200 | **3,663.00** | 70,391 – | 70,426 | **3,791.00** | 72,617 – | 72,652 | **3,919.00** | 74,843 – | 74,878 | **4,047.00** |
| 65,974 – | 66,009 | **3,537.00** | 68,200 – | 68,235 | **3,665.00** | 70,426 – | 70,461 | **3,793.00** | 72,652 – | 72,687 | **3,921.00** | 74,878 – | 74,913 | **4,049.00** |
| 66,009 – | 66,043 | **3,539.00** | 68,235 – | 68,270 | **3,667.00** | 70,461 – | 70,496 | **3,795.00** | 72,687 – | 72,722 | **3,923.00** | 74,913 – | 74,948 | **4,051.00** |
| 66,043 – | 66,078 | **3,541.00** | 68,270 – | 68,304 | **3,669.00** | 70,496 – | 70,530 | **3,797.00** | 72,722 – | 72,757 | **3,925.00** | 74,948 – | 74,983 | **4,053.00** |
| 66,078 – | 66,113 | **3,543.00** | 68,304 – | 68,339 | **3,671.00** | 70,530 – | 70,565 | **3,799.00** | 72,757 – | 72,791 | **3,927.00** | 74,983 – | 75,017 | **4,055.00** |
| 66,113 – | 66,148 | **3,545.00** | 68,339 – | 68,374 | **3,673.00** | 70,565 – | 70,600 | **3,801.00** | 72,791 – | 72,826 | **3,929.00** | 75,017 – | 75,052 | **4,057.00** |
| 66,148 – | 66,183 | **3,547.00** | 68,374 – | 68,409 | **3,675.00** | 70,600 – | 70,635 | **3,803.00** | 72,826 – | 72,861 | **3,931.00** | 75,052 – | 75,087 | **4,059.00** |
| 66,183 – | 66,217 | **3,549.00** | 68,409 – | 68,443 | **3,677.00** | 70,635 – | 70,670 | **3,805.00** | 72,861 – | 72,896 | **3,933.00** | 75,087 – | 75,122 | **4,061.00** |
| 66,217 – | 66,252 | **3,551.00** | 68,443 – | 68,478 | **3,679.00** | 70,670 – | 70,704 | **3,807.00** | 72,896 – | 72,930 | **3,935.00** | 75,122 – | 75,157 | **4,063.00** |
| 66,252 – | 66,287 | **3,553.00** | 68,478 – | 68,513 | **3,681.00** | 70,704 – | 70,739 | **3,809.00** | 72,930 – | 72,965 | **3,937.00** | 75,157 – | 75,191 | **4,065.00** |
| 66,287 – | 66,322 | **3,555.00** | 68,513 – | 68,548 | **3,683.00** | 70,739 – | 70,774 | **3,811.00** | 72,965 – | 73,000 | **3,939.00** | 75,191 – | 75,226 | **4,067.00** |
| 66,322 – | 66,357 | **3,557.00** | 68,548 – | 68,583 | **3,685.00** | 70,774 – | 70,809 | **3,813.00** | 73,000 – | 73,035 | **3,941.00** | 75,226 – | 75,261 | **4,069.00** |
| 66,357 – | 66,391 | **3,559.00** | 68,583 – | 68,617 | **3,687.00** | 70,809 – | 70,843 | **3,815.00** | 73,035 – | 73,070 | **3,943.00** | 75,261 – | 75,296 | **4,071.00** |
| 66,391 – | 66,426 | **3,561.00** | 68,617 – | 68,652 | **3,689.00** | 70,843 – | 70,878 | **3,817.00** | 73,070 – | 73,104 | **3,945.00** | 75,296 – | 75,330 | **4,073.00** |
| 66,426 – | 66,461 | **3,563.00** | 68,652 – | 68,687 | **3,691.00** | 70,878 – | 70,913 | **3,819.00** | 73,104 – | 73,139 | **3,947.00** | 75,330 – | 75,365 | **4,075.00** |
| 66,461 – | 66,496 | **3,565.00** | 68,687 – | 68,722 | **3,693.00** | 70,913 – | 70,948 | **3,821.00** | 73,139 – | 73,174 | **3,949.00** | 75,365 – | 75,400 | **4,077.00** |
| 66,496 – | 66,530 | **3,567.00** | 68,722 – | 68,757 | **3,695.00** | 70,948 – | 70,983 | **3,823.00** | 73,174 – | 73,209 | **3,951.00** | 75,400 – | 75,435 | **4,079.00** |
| 66,530 – | 66,565 | **3,569.00** | 68,757 – | 68,791 | **3,697.00** | 70,983 – | 71,017 | **3,825.00** | 73,209 – | 73,243 | **3,953.00** | 75,435 – | 75,470 | **4,081.00** |
| 66,565 – | 66,600 | **3,571.00** | 68,791 – | 68,826 | **3,699.00** | 71,017 – | 71,052 | **3,827.00** | 73,243 – | 73,278 | **3,955.00** | 75,470 – | 75,504 | **4,083.00** |
| 66,600 – | 66,635 | **3,573.00** | 68,826 – | 68,861 | **3,701.00** | 71,052 – | 71,087 | **3,829.00** | 73,278 – | 73,313 | **3,957.00** | 75,504 – | 75,539 | **4,085.00** |
| 66,635 – | 66,670 | **3,575.00** | 68,861 – | 68,896 | **3,703.00** | 71,087 – | 71,122 | **3,831.00** | 73,313 – | 73,348 | **3,959.00** | 75,539 – | 75,574 | **4,087.00** |
| 66,670 – | 66,704 | **3,577.00** | 68,896 – | 68,930 | **3,705.00** | 71,122 – | 71,157 | **3,833.00** | 73,348 – | 73,383 | **3,961.00** | 75,574 – | 75,609 | **4,089.00** |
| 66,704 – | 66,739 | **3,579.00** | 68,930 – | 68,965 | **3,707.00** | 71,157 – | 71,191 | **3,835.00** | 73,383 – | 73,417 | **3,963.00** | 75,609 – | 75,643 | **4,091.00** |
| 66,739 – | 66,774 | **3,581.00** | 68,965 – | 69,000 | **3,709.00** | 71,191 – | 71,226 | **3,837.00** | 73,417 – | 73,452 | **3,965.00** | 75,643 – | 75,678 | **4,093.00** |
| 66,774 – | 66,809 | **3,583.00** | 69,000 – | 69,035 | **3,711.00** | 71,226 – | 71,261 | **3,839.00** | 73,452 – | 73,487 | **3,967.00** | 75,678 – | 75,713 | **4,095.00** |
| 66,809 – | 66,843 | **3,585.00** | 69,035 – | 69,070 | **3,713.00** | 71,261 – | 71,296 | **3,841.00** | 73,487 – | 73,522 | **3,969.00** | 75,713 – | 75,748 | **4,097.00** |
| 66,843 – | 66,878 | **3,587.00** | 69,070 – | 69,104 | **3,715.00** | 71,296 – | 71,330 | **3,843.00** | 73,522 – | 73,557 | **3,971.00** | 75,748 – | 75,783 | **4,099.00** |
| 66,878 – | 66,913 | **3,589.00** | 69,104 – | 69,139 | **3,717.00** | 71,330 – | 71,365 | **3,845.00** | 73,557 – | 73,591 | **3,973.00** | 75,783 – | 75,817 | **4,101.00** |
| 66,913 – | 66,948 | **3,591.00** | 69,139 – | 69,174 | **3,719.00** | 71,365 – | 71,400 | **3,847.00** | 73,591 – | 73,626 | **3,975.00** | 75,817 – | 75,852 | **4,103.00** |
| 66,948 – | 66,983 | **3,593.00** | 69,174 – | 69,209 | **3,721.00** | 71,400 – | 71,435 | **3,849.00** | 73,626 – | 73,661 | **3,977.00** | 75,852 – | 75,887 | **4,105.00** |
| 66,983 – | 67,017 | **3,595.00** | 69,209 – | 69,243 | **3,723.00** | 71,435 – | 71,470 | **3,851.00** | 73,661 – | 73,696 | **3,979.00** | 75,887 – | 75,922 | **4,107.00** |
| 67,017 – | 67,052 | **3,597.00** | 69,243 – | 69,278 | **3,725.00** | 71,470 – | 71,504 | **3,853.00** | 73,696 – | 73,730 | **3,981.00** | 75,922 – | 75,957 | **4,109.00** |
| 67,052 – | 67,087 | **3,599.00** | 69,278 – | 69,313 | **3,727.00** | 71,504 – | 71,539 | **3,855.00** | 73,730 – | 73,765 | **3,983.00** | 75,957 – | 75,991 | **4,111.00** |
| 67,087 – | 67,122 | **3,601.00** | 69,313 – | 69,348 | **3,729.00** | 71,539 – | 71,574 | **3,857.00** | 73,765 – | 73,800 | **3,985.00** | 75,991 – | 76,026 | **4,113.00** |
| 67,122 – | 67,157 | **3,603.00** | 69,348 – | 69,383 | **3,731.00** | 71,574 – | 71,609 | **3,859.00** | 73,800 – | 73,835 | **3,987.00** | 76,026 – | 76,061 | **4,115.00** |
| 67,157 – | 67,191 | **3,605.00** | 69,383 – | 69,417 | **3,733.00** | 71,609 – | 71,643 | **3,861.00** | 73,835 – | 73,870 | **3,989.00** | 76,061 – | 76,096 | **4,117.00** |

# TAX TABLE (Cont'd)

| Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $ 76,096 – | $ 76,130 | **$ 4,119.00** | $ 78,322 – | $ 78,357 | **$ 4,247.00** | $ 80,548 – | $ 80,583 | **$ 4,375.00** | $ 82,774 – | $ 82,809 | **$ 4,503.00** | $ 85,000 – | $ 85,035 | **$ 4,631.00** |
| 76,130 – | 76,165 | **4,121.00** | 78,357 – | 78,391 | **4,249.00** | 80,583 – | 80,617 | **4,377.00** | 82,809 – | 82,843 | **4,505.00** | 85,035 – | 85,070 | **4,633.00** |
| 76,165 – | 76,200 | **4,123.00** | 78,391 – | 78,426 | **4,251.00** | 80,617 – | 80,652 | **4,379.00** | 82,843 – | 82,878 | **4,507.00** | 85,070 – | 85,104 | **4,635.00** |
| 76,200 – | 76,235 | **4,125.00** | 78,426 – | 78,461 | **4,253.00** | 80,652 – | 80,687 | **4,381.00** | 82,878 – | 82,913 | **4,509.00** | 85,104 – | 85,139 | **4,637.00** |
| 76,235 – | 76,270 | **4,127.00** | 78,461 – | 78,496 | **4,255.00** | 80,687 – | 80,722 | **4,383.00** | 82,913 – | 82,948 | **4,511.00** | 85,139 – | 85,174 | **4,639.00** |
| 76,270 – | 76,304 | **4,129.00** | 78,496 – | 78,530 | **4,257.00** | 80,722 – | 80,757 | **4,385.00** | 82,948 – | 82,983 | **4,513.00** | 85,174 – | 85,209 | **4,641.00** |
| 76,304 – | 76,339 | **4,131.00** | 78,530 – | 78,565 | **4,259.00** | 80,757 – | 80,791 | **4,387.00** | 82,983 – | 83,017 | **4,515.00** | 85,209 – | 85,243 | **4,643.00** |
| 76,339 – | 76,374 | **4,133.00** | 78,565 – | 78,600 | **4,261.00** | 80,791 – | 80,826 | **4,389.00** | 83,017 – | 83,052 | **4,517.00** | 85,243 – | 85,278 | **4,645.00** |
| 76,374 – | 76,409 | **4,135.00** | 78,600 – | 78,635 | **4,263.00** | 80,826 – | 80,861 | **4,391.00** | 83,052 – | 83,087 | **4,519.00** | 85,278 – | 85,313 | **4,647.00** |
| 76,409 – | 76,443 | **4,137.00** | 78,635 – | 78,670 | **4,265.00** | 80,861 – | 80,896 | **4,393.00** | 83,087 – | 83,122 | **4,521.00** | 85,313 – | 85,348 | **4,649.00** |
| 76,443 – | 76,478 | **4,139.00** | 78,670 – | 78,704 | **4,267.00** | 80,896 – | 80,930 | **4,395.00** | 83,122 – | 83,157 | **4,523.00** | 85,348 – | 85,383 | **4,651.00** |
| 76,478 – | 76,513 | **4,141.00** | 78,704 – | 78,739 | **4,269.00** | 80,930 – | 80,965 | **4,397.00** | 83,157 – | 83,191 | **4,525.00** | 85,383 – | 85,417 | **4,653.00** |
| 76,513 – | 76,548 | **4,143.00** | 78,739 – | 78,774 | **4,271.00** | 80,965 – | 81,000 | **4,399.00** | 83,191 – | 83,226 | **4,527.00** | 85,417 – | 85,452 | **4,655.00** |
| 76,548 – | 76,583 | **4,145.00** | 78,774 – | 78,809 | **4,273.00** | 81,000 – | 81,035 | **4,401.00** | 83,226 – | 83,261 | **4,529.00** | 85,452 – | 85,487 | **4,657.00** |
| 76,583 – | 76,617 | **4,147.00** | 78,809 – | 78,843 | **4,275.00** | 81,035 – | 81,070 | **4,403.00** | 83,261 – | 83,296 | **4,531.00** | 85,487 – | 85,522 | **4,659.00** |
| 76,617 – | 76,652 | **4,149.00** | 78,843 – | 78,878 | **4,277.00** | 81,070 – | 81,104 | **4,405.00** | 83,296 – | 83,330 | **4,533.00** | 85,522 – | 85,557 | **4,661.00** |
| 76,652 – | 76,687 | **4,151.00** | 78,878 – | 78,913 | **4,279.00** | 81,104 – | 81,139 | **4,407.00** | 83,330 – | 83,365 | **4,535.00** | 85,557 – | 85,591 | **4,663.00** |
| 76,687 – | 76,722 | **4,153.00** | 78,913 – | 78,948 | **4,281.00** | 81,139 – | 81,174 | **4,409.00** | 83,365 – | 83,400 | **4,537.00** | 85,591 – | 85,626 | **4,665.00** |
| 76,722 – | 76,757 | **4,155.00** | 78,948 – | 78,983 | **4,283.00** | 81,174 – | 81,209 | **4,411.00** | 83,400 – | 83,435 | **4,539.00** | 85,626 – | 85,661 | **4,667.00** |
| 76,757 – | 76,791 | **4,157.00** | 78,983 – | 79,017 | **4,285.00** | 81,209 – | 81,243 | **4,413.00** | 83,435 – | 83,470 | **4,541.00** | 85,661 – | 85,696 | **4,669.00** |
| 76,791 – | 76,826 | **4,159.00** | 79,017 – | 79,052 | **4,287.00** | 81,243 – | 81,278 | **4,415.00** | 83,470 – | 83,504 | **4,543.00** | 85,696 – | 85,730 | **4,671.00** |
| 76,826 – | 76,861 | **4,161.00** | 79,052 – | 79,087 | **4,289.00** | 81,278 – | 81,313 | **4,417.00** | 83,504 – | 83,539 | **4,545.00** | 85,730 – | 85,765 | **4,673.00** |
| 76,861 – | 76,896 | **4,163.00** | 79,087 – | 79,122 | **4,291.00** | 81,313 – | 81,348 | **4,419.00** | 83,539 – | 83,574 | **4,547.00** | 85,765 – | 85,800 | **4,675.00** |
| 76,896 – | 76,930 | **4,165.00** | 79,122 – | 79,157 | **4,293.00** | 81,348 – | 81,383 | **4,421.00** | 83,574 – | 83,609 | **4,549.00** | 85,800 – | 85,835 | **4,677.00** |
| 76,930 – | 76,965 | **4,167.00** | 79,157 – | 79,191 | **4,295.00** | 81,383 – | 81,417 | **4,423.00** | 83,609 – | 83,643 | **4,551.00** | 85,835 – | 85,870 | **4,679.00** |
| 76,965 – | 77,000 | **4,169.00** | 79,191 – | 79,226 | **4,297.00** | 81,417 – | 81,452 | **4,425.00** | 83,643 – | 83,678 | **4,553.00** | 85,870 – | 85,904 | **4,681.00** |
| 77,000 – | 77,035 | **4,171.00** | 79,226 – | 79,261 | **4,299.00** | 81,452 – | 81,487 | **4,427.00** | 83,678 – | 83,713 | **4,555.00** | 85,904 – | 85,939 | **4,683.00** |
| 77,035 – | 77,070 | **4,173.00** | 79,261 – | 79,296 | **4,301.00** | 81,487 – | 81,522 | **4,429.00** | 83,713 – | 83,748 | **4,557.00** | 85,939 – | 85,974 | **4,685.00** |
| 77,070 – | 77,104 | **4,175.00** | 79,296 – | 79,330 | **4,303.00** | 81,522 – | 81,557 | **4,431.00** | 83,748 – | 83,783 | **4,559.00** | 85,974 – | 86,009 | **4,687.00** |
| 77,104 – | 77,139 | **4,177.00** | 79,330 – | 79,365 | **4,305.00** | 81,557 – | 81,591 | **4,433.00** | 83,783 – | 83,817 | **4,561.00** | 86,009 – | 86,043 | **4,689.00** |
| 77,139 – | 77,174 | **4,179.00** | 79,365 – | 79,400 | **4,307.00** | 81,591 – | 81,626 | **4,435.00** | 83,817 – | 83,852 | **4,563.00** | 86,043 – | 86,078 | **4,691.00** |
| 77,174 – | 77,209 | **4,181.00** | 79,400 – | 79,435 | **4,309.00** | 81,626 – | 81,661 | **4,437.00** | 83,852 – | 83,887 | **4,565.00** | 86,078 – | 86,113 | **4,693.00** |
| 77,209 – | 77,243 | **4,183.00** | 79,435 – | 79,470 | **4,311.00** | 81,661 – | 81,696 | **4,439.00** | 83,887 – | 83,922 | **4,567.00** | 86,113 – | 86,148 | **4,695.00** |
| 77,243 – | 77,278 | **4,185.00** | 79,470 – | 79,504 | **4,313.00** | 81,696 – | 81,730 | **4,441.00** | 83,922 – | 83,957 | **4,569.00** | 86,148 – | 86,183 | **4,697.00** |
| 77,278 – | 77,313 | **4,187.00** | 79,504 – | 79,539 | **4,315.00** | 81,730 – | 81,765 | **4,443.00** | 83,957 – | 83,991 | **4,571.00** | 86,183 – | 86,217 | **4,699.00** |
| 77,313 – | 77,348 | **4,189.00** | 79,539 – | 79,574 | **4,317.00** | 81,765 – | 81,800 | **4,445.00** | 83,991 – | 84,026 | **4,573.00** | 86,217 – | 86,252 | **4,701.00** |
| 77,348 – | 77,383 | **4,191.00** | 79,574 – | 79,609 | **4,319.00** | 81,800 – | 81,835 | **4,447.00** | 84,026 – | 84,061 | **4,575.00** | 86,252 – | 86,287 | **4,703.00** |
| 77,383 – | 77,417 | **4,193.00** | 79,609 – | 79,643 | **4,321.00** | 81,835 – | 81,870 | **4,449.00** | 84,061 – | 84,096 | **4,577.00** | 86,287 – | 86,322 | **4,705.00** |
| 77,417 – | 77,452 | **4,195.00** | 79,643 – | 79,678 | **4,323.00** | 81,870 – | 81,904 | **4,451.00** | 84,096 – | 84,130 | **4,579.00** | 86,322 – | 86,357 | **4,707.00** |
| 77,452 – | 77,487 | **4,197.00** | 79,678 – | 79,713 | **4,325.00** | 81,904 – | 81,939 | **4,453.00** | 84,130 – | 84,165 | **4,581.00** | 86,357 – | 86,391 | **4,709.00** |
| 77,487 – | 77,522 | **4,199.00** | 79,713 – | 79,748 | **4,327.00** | 81,939 – | 81,974 | **4,455.00** | 84,165 – | 84,200 | **4,583.00** | 86,391 – | 86,426 | **4,711.00** |
| 77,522 – | 77,557 | **4,201.00** | 79,748 – | 79,783 | **4,329.00** | 81,974 – | 82,009 | **4,457.00** | 84,200 – | 84,235 | **4,585.00** | 86,426 – | 86,461 | **4,713.00** |
| 77,557 – | 77,591 | **4,203.00** | 79,783 – | 79,817 | **4,331.00** | 82,009 – | 82,043 | **4,459.00** | 84,235 – | 84,270 | **4,587.00** | 86,461 – | 86,496 | **4,715.00** |
| 77,591 – | 77,626 | **4,205.00** | 79,817 – | 79,852 | **4,333.00** | 82,043 – | 82,078 | **4,461.00** | 84,270 – | 84,304 | **4,589.00** | 86,496 – | 86,530 | **4,717.00** |
| 77,626 – | 77,661 | **4,207.00** | 79,852 – | 79,887 | **4,335.00** | 82,078 – | 82,113 | **4,463.00** | 84,304 – | 84,339 | **4,591.00** | 86,530 – | 86,565 | **4,719.00** |
| 77,661 – | 77,696 | **4,209.00** | 79,887 – | 79,922 | **4,337.00** | 82,113 – | 82,148 | **4,465.00** | 84,339 – | 84,374 | **4,593.00** | 86,565 – | 86,600 | **4,721.00** |
| 77,696 – | 77,730 | **4,211.00** | 79,922 – | 79,957 | **4,339.00** | 82,148 – | 82,183 | **4,467.00** | 84,374 – | 84,409 | **4,595.00** | 86,600 – | 86,635 | **4,723.00** |
| 77,730 – | 77,765 | **4,213.00** | 79,957 – | 79,991 | **4,341.00** | 82,183 – | 82,217 | **4,469.00** | 84,409 – | 84,443 | **4,597.00** | 86,635 – | 86,670 | **4,725.00** |
| 77,765 – | 77,800 | **4,215.00** | 79,991 – | 80,026 | **4,343.00** | 82,217 – | 82,252 | **4,471.00** | 84,443 – | 84,478 | **4,599.00** | 86,670 – | 86,704 | **4,727.00** |
| 77,800 – | 77,835 | **4,217.00** | 80,026 – | 80,061 | **4,345.00** | 82,252 – | 82,287 | **4,473.00** | 84,478 – | 84,513 | **4,601.00** | 86,704 – | 86,739 | **4,729.00** |
| 77,835 – | 77,870 | **4,219.00** | 80,061 – | 80,096 | **4,347.00** | 82,287 – | 82,322 | **4,475.00** | 84,513 – | 84,548 | **4,603.00** | 86,739 – | 86,774 | **4,731.00** |
| 77,870 – | 77,904 | **4,221.00** | 80,096 – | 80,130 | **4,349.00** | 82,322 – | 82,357 | **4,477.00** | 84,548 – | 84,583 | **4,605.00** | 86,774 – | 86,809 | **4,733.00** |
| 77,904 – | 77,939 | **4,223.00** | 80,130 – | 80,165 | **4,351.00** | 82,357 – | 82,391 | **4,479.00** | 84,583 – | 84,617 | **4,607.00** | 86,809 – | 86,843 | **4,735.00** |
| 77,939 – | 77,974 | **4,225.00** | 80,165 – | 80,200 | **4,353.00** | 82,391 – | 82,426 | **4,481.00** | 84,617 – | 84,652 | **4,609.00** | 86,843 – | 86,878 | **4,737.00** |
| 77,974 – | 78,009 | **4,227.00** | 80,200 – | 80,235 | **4,355.00** | 82,426 – | 82,461 | **4,483.00** | 84,652 – | 84,687 | **4,611.00** | 86,878 – | 86,913 | **4,739.00** |
| 78,009 – | 78,043 | **4,229.00** | 80,235 – | 80,270 | **4,357.00** | 82,461 – | 82,496 | **4,485.00** | 84,687 – | 84,722 | **4,613.00** | 86,913 – | 86,948 | **4,741.00** |
| 78,043 – | 78,078 | **4,231.00** | 80,270 – | 80,304 | **4,359.00** | 82,496 – | 82,530 | **4,487.00** | 84,722 – | 84,757 | **4,615.00** | 86,948 – | 86,983 | **4,743.00** |
| 78,078 – | 78,113 | **4,233.00** | 80,304 – | 80,339 | **4,361.00** | 82,530 – | 82,565 | **4,489.00** | 84,757 – | 84,791 | **4,617.00** | 86,983 – | 87,017 | **4,745.00** |
| 78,113 – | 78,148 | **4,235.00** | 80,339 – | 80,374 | **4,363.00** | 82,565 – | 82,600 | **4,491.00** | 84,791 – | 84,826 | **4,619.00** | 87,017 – | 87,052 | **4,747.00** |
| 78,148 – | 78,183 | **4,237.00** | 80,374 – | 80,409 | **4,365.00** | 82,600 – | 82,635 | **4,493.00** | 84,826 – | 84,861 | **4,621.00** | 87,052 – | 87,087 | **4,749.00** |
| 78,183 – | 78,217 | **4,239.00** | 80,409 – | 80,443 | **4,367.00** | 82,635 – | 82,670 | **4,495.00** | 84,861 – | 84,896 | **4,623.00** | 87,087 – | 87,122 | **4,751.00** |
| 78,217 – | 78,252 | **4,241.00** | 80,443 – | 80,478 | **4,369.00** | 82,670 – | 82,704 | **4,497.00** | 84,896 – | 84,930 | **4,625.00** | 87,122 – | 87,157 | **4,753.00** |
| 78,252 – | 78,287 | **4,243.00** | 80,478 – | 80,513 | **4,371.00** | 82,704 – | 82,739 | **4,499.00** | 84,930 – | 84,965 | **4,627.00** | 87,157 – | 87,191 | **4,755.00** |
| 78,287 – | 78,322 | **4,245.00** | 80,513 – | 80,548 | **4,373.00** | 82,739 – | 82,774 | **4,501.00** | 84,965 – | 85,000 | **4,629.00** | 87,191 – | 87,226 | **4,757.00** |

# TAX TABLE (Cont'd)

| Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is | Taxable Income is At Least | But Less Than | Your Tax Is |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $ 87,226 – | $ 87,261 | **$ 4,759.00** | $ 89,452 – | $ 89,487 | **$ 4,887.00** | $ 91,678 – | $ 91,713 | **$ 5,015.00** | $ 93,904 – | $ 93,939 | **$ 5,143.00** | $ 96,130 – | $ 96,165 | **$ 5,271.00** |
| 87,261 – | 87,296 | **4,761.00** | 89,487 – | 89,522 | **4,889.00** | 91,713 – | 91,748 | **5,017.00** | 93,939 – | 93,974 | **5,145.00** | 96,165 – | 96,200 | **5,273.00** |
| 87,296 – | 87,330 | **4,763.00** | 89,522 – | 89,557 | **4,891.00** | 91,748 – | 91,783 | **5,019.00** | 93,974 – | 94,009 | **5,147.00** | 96,200 – | 96,235 | **5,275.00** |
| 87,330 – | 87,365 | **4,765.00** | 89,557 – | 89,591 | **4,893.00** | 91,783 – | 91,817 | **5,021.00** | 94,009 – | 94,043 | **5,149.00** | 96,235 – | 96,270 | **5,277.00** |
| 87,365 – | 87,400 | **4,767.00** | 89,591 – | 89,626 | **4,895.00** | 91,817 – | 91,852 | **5,023.00** | 94,043 – | 94,078 | **5,151.00** | 96,270 – | 96,304 | **5,279.00** |
| 87,400 – | 87,435 | **4,769.00** | 89,626 – | 89,661 | **4,897.00** | 91,852 – | 91,887 | **5,025.00** | 94,078 – | 94,113 | **5,153.00** | 96,304 – | 96,339 | **5,281.00** |
| 87,435 – | 87,470 | **4,771.00** | 89,661 – | 89,696 | **4,899.00** | 91,887 – | 91,922 | **5,027.00** | 94,113 – | 94,148 | **5,155.00** | 96,339 – | 96,374 | **5,283.00** |
| 87,470 – | 87,504 | **4,773.00** | 89,696 – | 89,730 | **4,901.00** | 91,922 – | 91,957 | **5,029.00** | 94,148 – | 94,183 | **5,157.00** | 96,374 – | 96,409 | **5,285.00** |
| 87,504 – | 87,539 | **4,775.00** | 89,730 – | 89,765 | **4,903.00** | 91,957 – | 91,991 | **5,031.00** | 94,183 – | 94,217 | **5,159.00** | 96,409 – | 96,443 | **5,287.00** |
| 87,539 – | 87,574 | **4,777.00** | 89,765 – | 89,800 | **4,905.00** | 91,991 – | 92,026 | **5,033.00** | 94,217 – | 94,252 | **5,161.00** | 96,443 – | 96,478 | **5,289.00** |
| 87,574 – | 87,609 | **4,779.00** | 89,800 – | 89,835 | **4,907.00** | 92,026 – | 92,061 | **5,035.00** | 94,252 – | 94,287 | **5,163.00** | 96,478 – | 96,513 | **5,291.00** |
| 87,609 – | 87,643 | **4,781.00** | 89,835 – | 89,870 | **4,909.00** | 92,061 – | 92,096 | **5,037.00** | 94,287 – | 94,322 | **5,165.00** | 96,513 – | 96,548 | **5,293.00** |
| 87,643 – | 87,678 | **4,783.00** | 89,870 – | 89,904 | **4,911.00** | 92,096 – | 92,130 | **5,039.00** | 94,322 – | 94,357 | **5,167.00** | 96,548 – | 96,583 | **5,295.00** |
| 87,678 – | 87,713 | **4,785.00** | 89,904 – | 89,939 | **4,913.00** | 92,130 – | 92,165 | **5,041.00** | 94,357 – | 94,391 | **5,169.00** | 96,583 – | 96,617 | **5,297.00** |
| 87,713 – | 87,748 | **4,787.00** | 89,939 – | 89,974 | **4,915.00** | 92,165 – | 92,200 | **5,043.00** | 94,391 – | 94,426 | **5,171.00** | 96,617 – | 96,652 | **5,299.00** |
| 87,748 – | 87,783 | **4,789.00** | 89,974 – | 90,009 | **4,917.00** | 92,200 – | 92,235 | **5,045.00** | 94,426 – | 94,461 | **5,173.00** | 96,652 – | 96,687 | **5,301.00** |
| 87,783 – | 87,817 | **4,791.00** | 90,009 – | 90,043 | **4,919.00** | 92,235 – | 92,270 | **5,047.00** | 94,461 – | 94,496 | **5,175.00** | 96,687 – | 96,722 | **5,303.00** |
| 87,817 – | 87,852 | **4,793.00** | 90,043 – | 90,078 | **4,921.00** | 92,270 – | 92,304 | **5,049.00** | 94,496 – | 94,530 | **5,177.00** | 96,722 – | 96,757 | **5,305.00** |
| 87,852 – | 87,887 | **4,795.00** | 90,078 – | 90,113 | **4,923.00** | 92,304 – | 92,339 | **5,051.00** | 94,530 – | 94,565 | **5,179.00** | 96,757 – | 96,791 | **5,307.00** |
| 87,887 – | 87,922 | **4,797.00** | 90,113 – | 90,148 | **4,925.00** | 92,339 – | 92,374 | **5,053.00** | 94,565 – | 94,600 | **5,181.00** | 96,791 – | 96,826 | **5,309.00** |
| 87,922 – | 87,957 | **4,799.00** | 90,148 – | 90,183 | **4,927.00** | 92,374 – | 92,409 | **5,055.00** | 94,600 – | 94,635 | **5,183.00** | 96,826 – | 96,861 | **5,311.00** |
| 87,957 – | 87,991 | **4,801.00** | 90,183 – | 90,217 | **4,929.00** | 92,409 – | 92,443 | **5,057.00** | 94,635 – | 94,670 | **5,185.00** | 96,861 – | 96,896 | **5,313.00** |
| 87,991 – | 88,026 | **4,803.00** | 90,217 – | 90,252 | **4,931.00** | 92,443 – | 92,478 | **5,059.00** | 94,670 – | 94,704 | **5,187.00** | 96,896 – | 96,930 | **5,315.00** |
| 88,026 – | 88,061 | **4,805.00** | 90,252 – | 90,287 | **4,933.00** | 92,478 – | 92,513 | **5,061.00** | 94,704 – | 94,739 | **5,189.00** | 96,930 – | 96,965 | **5,317.00** |
| 88,061 – | 88,096 | **4,807.00** | 90,287 – | 90,322 | **4,935.00** | 92,513 – | 92,548 | **5,063.00** | 94,739 – | 94,774 | **5,191.00** | 96,965 – | 97,000 | **5,319.00** |
| 88,096 – | 88,130 | **4,809.00** | 90,322 – | 90,357 | **4,937.00** | 92,548 – | 92,583 | **5,065.00** | 94,774 – | 94,809 | **5,193.00** | 97,000 – | 97,035 | **5,321.00** |
| 88,130 – | 88,165 | **4,811.00** | 90,357 – | 90,391 | **4,939.00** | 92,583 – | 92,617 | **5,067.00** | 94,809 – | 94,843 | **5,195.00** | 97,035 – | 97,070 | **5,323.00** |
| 88,165 – | 88,200 | **4,813.00** | 90,391 – | 90,426 | **4,941.00** | 92,617 – | 92,652 | **5,069.00** | 94,843 – | 94,878 | **5,197.00** | 97,070 – | 97,104 | **5,325.00** |
| 88,200 – | 88,235 | **4,815.00** | 90,426 – | 90,461 | **4,943.00** | 92,652 – | 92,687 | **5,071.00** | 94,878 – | 94,913 | **5,199.00** | 97,104 – | 97,139 | **5,327.00** |
| 88,235 – | 88,270 | **4,817.00** | 90,461 – | 90,496 | **4,945.00** | 92,687 – | 92,722 | **5,073.00** | 94,913 – | 94,948 | **5,201.00** | 97,139 – | 97,174 | **5,329.00** |
| 88,270 – | 88,304 | **4,819.00** | 90,496 – | 90,530 | **4,947.00** | 92,722 – | 92,757 | **5,075.00** | 94,948 – | 94,983 | **5,203.00** | 97,174 – | 97,209 | **5,331.00** |
| 88,304 – | 88,339 | **4,821.00** | 90,530 – | 90,565 | **4,949.00** | 92,757 – | 92,791 | **5,077.00** | 94,983 – | 95,017 | **5,205.00** | 97,209 – | 97,243 | **5,333.00** |
| 88,339 – | 88,374 | **4,823.00** | 90,565 – | 90,600 | **4,951.00** | 92,791 – | 92,826 | **5,079.00** | 95,017 – | 95,052 | **5,207.00** | 97,243 – | 97,278 | **5,335.00** |
| 88,374 – | 88,409 | **4,825.00** | 90,600 – | 90,635 | **4,953.00** | 92,826 – | 92,861 | **5,081.00** | 95,052 – | 95,087 | **5,209.00** | 97,278 – | 97,313 | **5,337.00** |
| 88,409 – | 88,443 | **4,827.00** | 90,635 – | 90,670 | **4,955.00** | 92,861 – | 92,896 | **5,083.00** | 95,087 – | 95,122 | **5,211.00** | 97,313 – | 97,348 | **5,339.00** |
| 88,443 – | 88,478 | **4,829.00** | 90,670 – | 90,704 | **4,957.00** | 92,896 – | 92,930 | **5,085.00** | 95,122 – | 95,157 | **5,213.00** | 97,348 – | 97,383 | **5,341.00** |
| 88,478 – | 88,513 | **4,831.00** | 90,704 – | 90,739 | **4,959.00** | 92,930 – | 92,965 | **5,087.00** | 95,157 – | 95,191 | **5,215.00** | 97,383 – | 97,417 | **5,343.00** |
| 88,513 – | 88,548 | **4,833.00** | 90,739 – | 90,774 | **4,961.00** | 92,965 – | 93,000 | **5,089.00** | 95,191 – | 95,226 | **5,217.00** | 97,417 – | 97,452 | **5,345.00** |
| 88,548 – | 88,583 | **4,835.00** | 90,774 – | 90,809 | **4,963.00** | 93,000 – | 93,035 | **5,091.00** | 95,226 – | 95,261 | **5,219.00** | 97,452 – | 97,487 | **5,347.00** |
| 88,583 – | 88,617 | **4,837.00** | 90,809 – | 90,843 | **4,965.00** | 93,035 – | 93,070 | **5,093.00** | 95,261 – | 95,296 | **5,221.00** | 97,487 – | 97,522 | **5,349.00** |
| 88,617 – | 88,652 | **4,839.00** | 90,843 – | 90,878 | **4,967.00** | 93,070 – | 93,104 | **5,095.00** | 95,296 – | 95,330 | **5,223.00** | 97,522 – | 97,557 | **5,351.00** |
| 88,652 – | 88,687 | **4,841.00** | 90,878 – | 90,913 | **4,969.00** | 93,104 – | 93,139 | **5,097.00** | 95,330 – | 95,365 | **5,225.00** | 97,557 – | 97,591 | **5,353.00** |
| 88,687 – | 88,722 | **4,843.00** | 90,913 – | 90,948 | **4,971.00** | 93,139 – | 93,174 | **5,099.00** | 95,365 – | 95,400 | **5,227.00** | 97,591 – | 97,626 | **5,355.00** |
| 88,722 – | 88,757 | **4,845.00** | 90,948 – | 90,983 | **4,973.00** | 93,174 – | 93,209 | **5,101.00** | 95,400 – | 95,435 | **5,229.00** | 97,626 – | 97,661 | **5,357.00** |
| 88,757 – | 88,791 | **4,847.00** | 90,983 – | 91,017 | **4,975.00** | 93,209 – | 93,243 | **5,103.00** | 95,435 – | 95,470 | **5,231.00** | 97,661 – | 97,696 | **5,359.00** |
| 88,791 – | 88,826 | **4,849.00** | 91,017 – | 91,052 | **4,977.00** | 93,243 – | 93,278 | **5,105.00** | 95,470 – | 95,504 | **5,233.00** | 97,696 – | 97,730 | **5,361.00** |
| 88,826 – | 88,861 | **4,851.00** | 91,052 – | 91,087 | **4,979.00** | 93,278 – | 93,313 | **5,107.00** | 95,504 – | 95,539 | **5,235.00** | 97,730 – | 97,765 | **5,363.00** |
| 88,861 – | 88,896 | **4,853.00** | 91,087 – | 91,122 | **4,981.00** | 93,313 – | 93,348 | **5,109.00** | 95,539 – | 95,574 | **5,237.00** | 97,765 – | 97,800 | **5,365.00** |
| 88,896 – | 88,930 | **4,855.00** | 91,122 – | 91,157 | **4,983.00** | 93,348 – | 93,383 | **5,111.00** | 95,574 – | 95,609 | **5,239.00** | 97,800 – | 97,835 | **5,367.00** |
| 88,930 – | 88,965 | **4,857.00** | 91,157 – | 91,191 | **4,985.00** | 93,383 – | 93,417 | **5,113.00** | 95,609 – | 95,643 | **5,241.00** | 97,835 – | 97,870 | **5,369.00** |
| 88,965 – | 89,000 | **4,859.00** | 91,191 – | 91,226 | **4,987.00** | 93,417 – | 93,452 | **5,115.00** | 95,643 – | 95,678 | **5,243.00** | 97,870 – | 97,904 | **5,371.00** |
| 89,000 – | 89,035 | **4,861.00** | 91,226 – | 91,261 | **4,989.00** | 93,452 – | 93,487 | **5,117.00** | 95,678 – | 95,713 | **5,245.00** | 97,904 – | 97,939 | **5,373.00** |
| 89,035 – | 89,070 | **4,863.00** | 91,261 – | 91,296 | **4,991.00** | 93,487 – | 93,522 | **5,119.00** | 95,713 – | 95,748 | **5,247.00** | 97,939 – | 97,974 | **5,375.00** |
| 89,070 – | 89,104 | **4,865.00** | 91,296 – | 91,330 | **4,993.00** | 93,522 – | 93,557 | **5,121.00** | 95,748 – | 95,783 | **5,249.00** | 97,974 – | 98,009 | **5,377.00** |
| 89,104 – | 89,139 | **4,867.00** | 91,330 – | 91,365 | **4,995.00** | 93,557 – | 93,591 | **5,123.00** | 95,783 – | 95,817 | **5,251.00** | 98,009 – | 98,043 | **5,379.00** |
| 89,139 – | 89,174 | **4,869.00** | 91,365 – | 91,400 | **4,997.00** | 93,591 – | 93,626 | **5,125.00** | 95,817 – | 95,852 | **5,253.00** | 98,043 – | 98,078 | **5,381.00** |
| 89,174 – | 89,209 | **4,871.00** | 91,400 – | 91,435 | **4,999.00** | 93,626 – | 93,661 | **5,127.00** | 95,852 – | 95,887 | **5,255.00** | 98,078 – | 98,113 | **5,383.00** |
| 89,209 – | 89,243 | **4,873.00** | 91,435 – | 91,470 | **5,001.00** | 93,661 – | 93,696 | **5,129.00** | 95,887 – | 95,922 | **5,257.00** | 98,113 – | 98,148 | **5,385.00** |
| 89,243 – | 89,278 | **4,875.00** | 91,470 – | 91,504 | **5,003.00** | 93,696 – | 93,730 | **5,131.00** | 95,922 – | 95,957 | **5,259.00** | 98,148 – | 98,183 | **5,387.00** |
| 89,278 – | 89,313 | **4,877.00** | 91,504 – | 91,539 | **5,005.00** | 93,730 – | 93,765 | **5,133.00** | 95,957 – | 95,991 | **5,261.00** | 98,183 – | 98,217 | **5,389.00** |
| 89,313 – | 89,348 | **4,879.00** | 91,539 – | 91,574 | **5,007.00** | 93,765 – | 93,800 | **5,135.00** | 95,991 – | 96,026 | **5,263.00** | 98,217 – | 98,252 | **5,391.00** |
| 89,348 – | 89,383 | **4,881.00** | 91,574 – | 91,609 | **5,009.00** | 93,800 – | 93,835 | **5,137.00** | 96,026 – | 96,061 | **5,265.00** | 98,252 – | 98,287 | **5,393.00** |
| 89,383 – | 89,417 | **4,883.00** | 91,609 – | 91,643 | **5,011.00** | 93,835 – | 93,870 | **5,139.00** | 96,061 – | 96,096 | **5,267.00** | 98,287 – | 98,321 | **5,395.00** |
| 89,417 – | 89,452 | **4,885.00** | 91,643 – | 91,678 | **5,013.00** | 93,870 – | 93,904 | **5,141.00** | 96,096 – | 96,130 | **5,269.00** | 98,321 – | 98,356 | **5,397.00** |

Visit the Department's website at **www.tax.virginia.gov** for tax tables and the Department's online tax calculator.

# 2015 Income Tax Return Mailing Addresses and Locality Codes

You may mail your income tax return to your Commissioner of the Revenue at the address below or directly to the Department of Taxation at the addresses listed at the bottom of the next page.

*** DENOTES DIRECTOR OF FINANCE** **** DENOTES DIRECTOR, DEPARTMENT OF TAX ADMINISTRATION**

## COUNTIES AND CITIES

**Accomack County – 001**
P.O. Box 186, Accomac, VA 23301-0186
757-787-5747

**Albemarle County * - 003**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-296-5851

**Alexandria City* - 510**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-746-3909

**Alleghany County - 005**
9212 Winterberry Ave., Ste. E, Covington, VA 24426
540-863-6640

**Amelia County - 007**
P.O. Box 269, Amelia, VA 23002
804-561-2158

**Amherst County - 009**
P.O. Box 719, Amherst, VA 24521
434-946-9310

**Appomattox County - 011**
P.O. Box 125, Appomattox, VA 24522
434-352-7450

**Arlington County - 013**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-228-3055

**Augusta County - 015**
P.O. Box 959, Verona, VA 24482
540-245-5640

**Bath County - 017**
P.O. Box 130, Warm Springs, VA 24484
540-839-7231

**Bedford County - 019**
122 E. Main St., Suite 103, Bedford, VA 24523
540-586-7621

**Bland County - 021**
P.O. Box 130, Bland, VA 24315
276-688-4291

**Botetourt County - 023**
P.O. Box 128, Fincastle, VA 24090-0128
540-473-8270

**Bristol City - 520**
497 Cumberland St., Ste. 1-A Bristol, VA 24201
276-645-7316

**Brunswick County - 025**
P.O. Box 669, Lawrenceville, VA 23868
434-848-2313

**Buchanan County - 027**
P.O. Box 1042, Grundy, VA 24614
276-935-6542

**Buckingham County - 029**
P.O. Box 138, Buckingham, VA 23921
434-969-4972

**Buena Vista City - 530**
2039 Sycamore Ave., Buena Vista, VA 24416
540-261-8610

**Campbell County - 031**
P.O. Box 66, Rustburg, VA 24588
434-332-9518

**Caroline County - 033**
P.O. Box 819, Bowling Green, VA 22427
804-633-4050

**Carroll County - 035**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-730-3080

**Charles City County - 036**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-652-2161

**Charlotte County - 037**
P.O. Box 308, Charlotte C.H., VA 23923
434-542-5546

**Charlottesville City - 540**
P.O. Box 2964, Charlottesville, VA 22902-2964
434-970-3160

**Chesapeake City - 550**
P.O. Box 15285, Chesapeake, VA 23328-5285
757-382-6732

**Chesterfield County - 041**
P.O. Box 124, Chesterfield, VA 23832
804-748-1281

**Clarke County - 043**
P.O. Box 67, Berryville, VA 22611
540-955-5108

**Colonial Heights City - 570**
P.O. Box 3401, Colonial Heights, VA 23834
804-520-9280

**Covington City - 580**
P.O. Drawer 58, Covington, VA 24426-0058
540-965-6350

**Craig County - 045**
P.O. Box 186, New Castle, VA 24127
540-864-6241

**Culpeper County - 047**
P.O. Box 1807, Culpeper, VA 22701
540-727-3443

**Cumberland County - 049**
P.O. Box 77, Cumberland, VA 23040
804-492-4280

**Danville City - 590**
P.O. Box 480, Danville, VA 24543
434-799-5145

**Dickenson County - 051**
P.O. Box 1067, Clintwood, VA 24228
276-926-1646

**Dinwiddie County - 053**
P.O. Box 104, Dinwiddie, VA 23841
804-469-4500, Ext. 4

**Emporia City - 595**
P.O. Box 956. Emporia, VA 23847
434-634-5405

**Essex County - 057**
P.O. Box 879, Tappahannock, VA 22560
804-443-4737

**Fairfax City - 600**
Rm. 224, City Hall, 10455 Armstrong St.
Fairfax, VA 22030
703-385-7880

**Fairfax County ** - 059**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-222-8234

**Falls Church City - 610**
300 Park Avenue, #104-E
Falls Church, VA 22046-3301
703-248-5065

**Fauquier County - 061**
P.O. Box 149, Warrenton, VA 20188-0149
540-422-8163

**Floyd County - 063**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-745-9345

**Fluvanna County - 065**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-591-1940

**Franklin City - 620**
P.O. Box 389, Franklin, VA 23851-0389
757-562-1157

**Franklin County - 067**
1255 Franklin St., Ste. 102, Rocky Mt., VA 24151
540-483-3083

**Frederick County - 069**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-665-5681

**Fredericksburg City - 630**
P.O. Box 644, Fredericksburg, VA 22404
540-372-1004

**Galax City* - 640**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-236-2528

**Giles County - 071**
130 N. Main St., Pearisburg, VA 24134
540-921-3321

**Gloucester County - 073**
6489 Main St., Suite 137, Gloucester, VA 23061
804-693-3451

**Goochland County - 075**
P.O. Box 60, Goochland, VA 23063
804-556-5807

**Grayson County - 077**
P.O. Box 126, Independence, VA 24348
276-773-2381

**Greene County - 079**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-985-5211

**Greensville County - 081**
1781 Greensville County Circle, Room 132,
Emporia, VA 23847
434-348-4227

**Halifax County - 083**
P.O. Box 1847, Halifax, VA 24558
434-476-3314

**Hampton City - 650**
P.O. Box 636, Hampton, VA 23669-0636
757-727-6690

**Hanover County - 085**
P.O. Box 129, Hanover, VA 23069
804-365-6129

**Harrisonburg City - 660**
P.O. Box 20031, Harrisonburg, VA 22801-7531
540-432-7704

**Henrico County * - 087**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-501-4263

**Henry County - 089**
P.O. Box 1077, Collinsville, VA 24078-1077
276-634-4690

**Highland County - 091**
P.O. Box 148, Monterey, VA 24465
540-468-2142

**Hopewell City - 670**
P.O. Box 1604, Hopewell, VA 23860
804-541-2237

**Isle of Wight County - 093**
P.O. Box 107, Isle of Wight, VA 23397-0107
757-365-6222

**James City County - 095**
P.O. Box 283, Williamsburg, VA 23187
757-253-6695

**King and Queen County - 097**
P.O. Box 178, King & Queen Courthouse, VA 23085
804-785-5976

**King George County - 099**
10459 Courthouse Dr., Suite 101,
King George, VA 22485-3865
540-775-4664

**King William County - 101**
P.O. Box 217, King William, VA 23086
804-769-4941

## COUNTIES and CITIES (CONTINUED)

**Lancaster County - 103**
8311 Mary Ball Rd., Room 203, Lancaster, VA 22503
804-462-7920

**Lee County - 105**
P.O. Box 96, Jonesville, VA 24263
276-346-7722

**Lexington City - 678**
P.O. Box 922, Lexington, VA 24450
540-462-3701

**Loudoun County - 107**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-777-0260

**Louisa County - 109**
P.O. Box 8, Louisa, VA 23093
540-967-3432

**Lunenburg County - 111**
11512 Courthouse Rd., Ste. 101, Lunenburg, VA 23952
434-696-2516

**Lynchburg City - 680**
P.O. Box 858, Lynchburg, VA 24505-0858
434-455-3870

**Madison County - 113**
P.O. Box 56, Madison, VA 22727
540-948-4421

**Manassas City - 683**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-257-8222

**Manassas Park City - 685**
One Park Center Ct., Manassas Park, VA 20111
703-335-8825

**Martinsville City - 690**
P.O. Box 1222, Martinsville, VA 24114-1222
276-403-5131

**Mathews County - 115**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-725-7168

**Mecklenburg County - 117**
P.O. Box 360, Boydton, VA 23917
434-738-6191, Ext. 4272

**Middlesex County - 119**
P.O. Box 148, Saluda, VA 23149-0148
804-758-5331

**Montgomery County - 121**
755 Roanoke St., Ste. 1-A, Christiansburg, VA 24073
540-382-5710

**Nelson County - 125**
P.O. Box 246, Lovingston, VA 22949
434-263-7070

**New Kent County - 127**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-966-9610

**Newport News City - 700**
2400 Washington Ave., Newport News, VA 23607
757-926-8653

**Norfolk City - 710**
P.O. Box 2260, Norfolk, VA 23501-2260
757-664-7885

**Northampton County - 131**
P.O. Box 65, Eastville, VA 23347
757-678-0446

**Northumberland County - 133**
P.O. Box 309, Heathsville, VA 22473
804-580-4600

**Norton City - 720**
P.O. Box 347, Norton, VA 24273
276-679-0031

**Nottoway County - 135**
P.O. Box 5, Nottoway, VA 23955
434-645-9317

**Orange County - 137**
P.O. Box 389, Orange, VA 22960
540-672-4441

**Page County - 139**
103 S. Court St., Suite C, Luray, VA 22835
540-743-3840

**Patrick County - 141**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-694-7131

**Petersburg City - 730**
135 N. Union St. Petersburg, VA 23803
804-733-2315

**Pittsylvania County - 143**
P.O. Box 272 ,Chatham, VA 24531
434-432-7940

**Poquoson City - 735**
500 City Hall Ave., Poquoson, VA 23662
757-868-3020

**Portsmouth City - 740**
801 Crawford St., Portsmouth, VA 23704
757-393-8773

**Powhatan County - 145**
3834 Old Buckingham Rd., Ste. C, Powhatan, VA 23139
804-598-5616

**Prince Edward County - 147**
P.O. Box 446, Farmville, VA 23901
434-392-3231

**Prince George County - 149**
P.O. Box 155, Prince George, VA 23875
804-722-8740

**Prince William County* - 153**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-792-6710

**Pulaski County - 155**
52 West Main Street, Ste. 200, Pulaski, VA 24301
540-980-7750

**Radford City - 750**
619 Second St., Room 161, Radford, VA 24141
540-731-3613

**Rappahannock County - 157**
P.O. Box 115, Washington, VA 22747
540-675-5370

**Richmond City - 760**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-646-6474

**Richmond County - 159**
P.O. Box 366, Warsaw, VA 22572
804-333-3722

**Roanoke City - 770**
P.O. Box 718, Roanoke, VA 24004
540-853-6543

**Roanoke County - 161**
P.O. Box 21709, Roanoke, VA 24018
540-772-2049

**Rockbridge County - 163**
P.O. Box 1160, Lexington, VA 24450
540-463-3431

**Rockingham County - 165**
20 E. Gay St., Harrisonburg, VA 22802
540-564-3000

**Russell County - 167**
P.O. Box 517, Lebanon, VA 24266
276-889-8018

**Salem City - 775**
P.O. Box 869, Salem, VA 24153-0869
540-375-3019

**Scott County - 169**
190 Beech Street, Suite 104, Gate City, VA 24251
276-386-7692

**Shenandoah County - 171**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-459-6170

**Smyth County - 173**
P.O. Box 985, Marion, VA 24354
276-782-4040

**Southampton County - 175**
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
757-653-3032

**Spotsylvania County - 177**
P.O. Box 175, Spotsylvania, VA 22553
540-507-7054

**Stafford County - 179**
P.O. Box 98, Stafford, VA 22555-0098
540-658-4132

**Staunton City - 790**
P.O. Box 4, Staunton, VA 24402-0004
540-332-3829

**Suffolk City - 800**
P.O. Box 1459, Suffolk, VA 23439-1459
757-514-4260

**Surry County - 181**
P.O. Box 35, Surry, VA 23883
757-294-5225

**Sussex County - 183**
P.O. Box 1398, Sussex, VA 23884
434-246-1030

**Tazewell County - 185**
101 E. Main St.,Suite 201, Tazewell, VA 24651-1071
276-385-1235

**Virginia Beach City - 810**
2401 Courthouse Dr., Bldg.1, Rm. 121
Virginia Beach, VA 23456-9002
757-385-4483

**Warren County - 187**
P.O. Box 1775, Front Royal, VA 22630-0038
540-635-2651

**Washington County - 191**
One Government Center Place, Ste. C,
Abingdon, VA 24210
276-676-6270

**Waynesboro City - 820**
503 W. Main St., Room 107, Waynesboro, VA 22980
540-942-6610

**Westmoreland County - 193**
P.O. Box 68, Montross, VA 22520
804-493-9052

**Williamsburg City - 830**
P.O. Box 245, Williamsburg, VA 23187
757-220-6150

**Winchester City - 840**
P.O. Box 546, Winchester, VA 22604
540-667-1815

**Wise County - 195**
P.O. Box 1278, Wise, VA 24293
276-328-3556

**Wythe County - 197**
225 S. 4th Street, Room 101, Wytheville, VA 24382
276-223-6015

**York County - 199**
P.O. Box 90, Yorktown, VA 23690-0090
757-890-3381

You may mail your income tax return directly to the Department of Taxation at the addresses listed below or to your Commissioner of the Revenue at the above address.

**REFUND RETURNS**
**Virginia Department of Taxation**
**P.O. Box 1498**
**Richmond, VA 23218-1498**

**TAX DUE RETURNS**
**Virginia Department of Taxation**
**P.O. Box 760**
**Richmond, VA 23218-0760**