2015 VIRGINIA FORM 760

Resident Individual Income Tax Booklet

www.tax.virginia.gov

File Electronically for Fastest Refunds!

It's quick, easy and safe.

2614089 Rev. 06/15

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.
- **Free Fillable Forms** - Online versions of the Virginia resident return and schedules that allow you to enter tax information just as you would if you were completing a paper form and then submit the return electronically through e-File.
- **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.

Lookup 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. To check your status, visit **www.tax.virginia.gov** or call **(804) 367-2486**. 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 two weeks. It will take about three 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 eight weeks. It will take about nine weeks if a Direct Bank Deposit is not requested.
- If you mail your tax return using Certified Mail, it could take an additional one to three 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.

Health Insurance for Uninsured Children

Does your child need health insurance?

Call 1-866-873-2647, contact your local Department of Social Services, or visit www.FAMIS.org to learn if your children might qualify.

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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 beginning with the 2015 taxable year, 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.

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 percent of the purchase price of qualifying machinery and equipment; and (iii) establishing a $2 million 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 two taxable years instead of over three 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. Be sure to report the applicable tax on Form 760, Line 35. See the instructions for Form 760, Line 35 or 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 us 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

Filing Options, Forms and Assistance

Filing Options

- **e-File your return online:** Electronic filing is used to prepare and file your federal and state tax returns over the Internet. There are three e-File options to choose from - Virginia Free File, Paid e-File and Virginia Free File fillable forms. Please visit the Department at **www.tax.virginia.gov** to find out more about these programs.

  If you file online do not send the Department a paper copy of your return.

- **File your return on paper:**
  - Use commercial tax preparation software and print a copy of your state tax return
  - Download forms at **www.tax.virginia.gov**
  - Order forms online through the Department's website or call (804) 367-8031

  If you fill out your tax return by hand, you can avoid processing delays by printing your information so it can be easily read. Please use black ink and not pencil.

Assistance

- For assistance, visit the Department's website at **www.tax.virginia.gov**
- Call Customer Service at **(804) 367-8031**. For TTY users dial 7-1-1
- Mail requests for information to:

  Virginia Department of Taxation
  P.O. Box 1115
  Richmond, Virginia 23218-1115

  Please do not mail your return to this address.
- Call or visit your Local Commissioner of the Revenue, Director of Finance, or Director of Tax Administration for information or return preparation assistance. Check Page 47 for a list of localities and contact information.

Do You Need to File a Virginia Income Tax Return?

Every Virginia resident whose Virginia adjusted gross income is at or above the minimum threshold must file.

Complete Form 760, Lines 1 through 9, to determine your Virginia adjusted gross income (VAGI). If the amount on Line 9 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. You must file a return to receive a refund. To claim a refund in these cases, complete Lines 10 through 16 and enter "0" as your tax on Lines 17 and 19. Then complete Lines 20 through 38. You must file if you are:

Single and your VAGI is $11,950 or more

Married filing jointly and *combined* VAGI is $23,900 or more

Married filing separately and your VAGI is $11,950 or more

When to File Your Return

Filing by mail or commercial delivery service - If you are mailing several documents, please consider using a flat envelope to ensure proper handling and faster processing. 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 penalties and interest if the postmark on the remailed return is after the due date. Tax returns or payment of taxes remitted by a commercial delivery service will be considered timely filed if they are 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.

Calendar year filer - 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 penalties and interest.

Fiscal year filer - If your taxable year is any consecutive 12-month period other than January - December, your individual income tax return must be postmarked by the 15th day of the 4th month following the end of your fiscal year. When filing, you should write "Fiscal Year Filer" across the top of Page 1 of Form 760 and enclose a statement indicating the beginning and ending months of your fiscal year.

Outside U.S. - 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.** Fill in the overseas on due date oval on Page 1 of Form 760.

Weekends and holidays - If the due date falls on a Saturday, Sunday or legal holiday, your return must be postmarked by the next business day.

Extension provisions - 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 avoid penalty. To make a payment of tentative tax, use Form 760IP.

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 federal exclusion. You must apply for an extension of time to file your state return 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.

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 correspondence, and on the envelope used to mail the correspondence, when responding to notices issued by the Department. See Tax Bulletin 05-5, available in the Laws, Rules, and Decisions Section of the Department's website at **www.tax.virginia.gov** for more information.

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.

Additional information for spouses of military personnel is provided in the **Residency Status and Choosing the Right Form to File** section later in this booklet.

Where to File

Use e-File to electronically file your federal and state tax returns at the same time. Software programs that provide e-File capability are available online and for purchase in stores. All e-File software will automatically check for completeness, correct errors, generate the applicable schedules and provide the option to transmit the return to the IRS and/or the Department's electronic processing systems. Some vendors will allow taxpayers to file their returns electronically for free based on certain qualifiers.

To file by mail, use the list of mailing addresses beginning on Page 47 and look up the city or county where you live, or file directly with the Department. Local phone numbers are also provided.

For more information about filing by e-File and filing by mail, go to **www.tax.virginia.gov**.

Amended Returns

If your federal return is amended, resulting in changes to your taxable income or any amount affecting the Virginia return, you must file an amended Virginia return within one year. If the IRS provided documentation that acknowledges acceptance of your federal amended return, enclose a copy to the Virginia amended return. In addition, if you file an amended return with any other state that affects your Virginia income tax, you must file an amended Virginia return within one year. The Department 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.

Complete a new return using the corrected figures, as if it were the original return. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as the result of the original return. Use the worksheet for

amended returns below to determine if you are due a refund or if any additional tax due should be paid with your amended return. If your amended return results in additional tax due, interest must be paid on the tax you owe from the due date of your original return to the date that the amended return is filed or postmarked.

Fill in the oval on the front of Form 760, indicating that this is an amended return. Also, fill in the additional oval on the front of the return if the amended return is the result of a net operating loss (NOL) carryback. General instructions for computing the NOL can be obtained from the Laws, Rules and Decisions Section of the Department's website at **www.lrd.tax.virginia.gov**. Select the Virginia Tax Administrative Code link, then 23VAC10-110-80 and 23VAC10-110-81 located in Chapter 110, Individual Income Tax. **Enclose a complete copy of your amended federal return, if applicable.**

Worksheet for Amended Returns - If you are filing an amended return, use the worksheet below to determine if you will receive an additional refund or if you need to make an additional payment.

1. Amount paid with original return, plus additional tax paid after it was filed ..... 1 _____
2. Add Line 1 above and Line 28 from Form 760 and enter the total here .. 2 _____
3. Overpayment, if any, as shown on original return or as previously adjusted 3 _____
4. Subtract Line 3 from Line 2 ..... 4 _____
5. If Line 4 above is less than Line 19, Form 760, subtract Line 4 above from Line 19, Form 760. This is the Tax You Owe. 5 _____
6. Refund. If Line 19, Form 760 is less than Line 4 above, subtract Line 19, Form 760 from Line 4 above. This is the Tax You Overpaid ..... 6 _____

Residency Status and Choosing the Right Form to File

- There are two types of Virginia residents: domiciliary and actual.
- A domiciliary resident of another state may also be an actual resident of Virginia.
- Virginia residency may be either full-year or part-year.
- A nonresident of Virginia may be required to file a Virginia return.
- To determine which Virginia return you should file, first determine if you were a resident of Virginia *at any time* during the taxable year.

Step 1: Determine your residency status

Domiciliary Resident

You are a domiciliary (legal) resident if your permanent home is in Virginia. Your permanent home is where, whenever you are absent, you intend to return. Every person has one and only one domiciliary residence at a time. Most domiciliary residents actually live in Virginia; however, actual presence in Virginia is not required. If you have established legal domicile in Virginia, you are a domiciliary resident until you establish legal domicile in another state.

- Members of the armed forces who claim Virginia as their home of record are domiciliary residents, even if stationed outside of Virginia.
- A domiciliary resident who accepts employment outside of Virginia, but who does not abandon Virginia as his or her domiciliary residence, even if outside of Virginia for many years, remains a domiciliary resident of Virginia. This includes domiciliary residents who accept employment outside of the United States.

Actual Resident

You are an *actual* resident if:

You maintained an abode in Virginia or were physically present in Virginia for more than 183 total days during the taxable year, even if you are a domiciliary resident of another state or country.

If you are an *actual* resident of Virginia, you may be required to file as a resident in Virginia and in your domiciliary state. In this situation, you should claim a credit on the return filed in the state of your legal domicile for taxes paid to Virginia.

Students: The rules for determining the residency status of a student are the same as for anyone else.

Military Personnel and Members of the U.S. Congress: If you are a member of the armed forces or of the U.S. Congress who is a domiciliary (legal) resident of another state, you are not subject to taxation as an *actual* resident of Virginia even if you maintained an abode in Virginia for more than 183 days. However, if you have income from Virginia sources other than your active duty or congressional pay, you may be required to file a Form 763, Nonresident Income Tax Return.

Spouses, Dependents and Congressional Staff Members: The exemption for members of the armed forces and the U.S. Congress does **not** apply to spouses (see below), dependents or congressional staff members. If you are a spouse or dependent of a member of the armed forces or of the U.S. Congress or you are employed by a member of the U.S. Congress, you must determine your own residency status and filing obligations, even if you filed a joint federal return.

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" below. More information is available in Tax Bulletin 09-10 and Tax Bulletin 10-1 available on the website at **www.tax.virginia.gov**.

Step 2: Determine which income tax return you should file

Virginia Residents

File Form 760, Resident Return, if:

- You were an actual or domiciliary resident for the entire year; or
- You were an actual or domiciliary resident for a portion of the year, but all of your income for the entire year was from Virginia sources.

File Form 760PY, Part-Year Resident Return, if:

- You moved into Virginia during the taxable year and became either an actual or domiciliary resident; or
- You moved out of Virginia during the taxable year *and* became a domiciliary resident of another state, provided that you did not move back to Virginia within six months.

Note to Part-Year Residents: If you had Virginia source income during the taxable year while you were a nonresident, you may also be required to file Form 763, Nonresident Return. See Nonresidents, below.

Married Taxpayers: If one spouse is a Virginia resident and the other is a nonresident (or a member of the armed forces legally domiciled in another state), you may not file a joint Virginia return unless you both elect to determine your joint Virginia taxable income as if you were both Virginia residents. If the spouses do not make such election, the resident spouse will file either Form 760 or Form 760PY, while the nonresident spouse will file Form 763, if applicable. In the absence of electing a joint return, the spouse will be deemed to elect to file Virginia returns as "Married Filing Separately" and must compute separate income, deductions and credits on the Virginia return. See "Married Filing Separately" below. However, if one spouse is a full-year resident and the other spouse is a part-year resident, you may file a joint return using Form 760PY. See the Form 760PY instructions for additional information.

Married Filing Separately: When a husband and wife file a joint federal income tax return and elect to file Virginia returns on a separate basis for any reason, then the separate income, deductions, exemptions and credits must be computed as follows: (1) Compute your federal adjusted gross income as though you had filed separately on your federal return; (2) claim only the personal and dependent exemptions, itemized deductions (if claimed on your federal return), and child and dependent care expense amounts that you could claim if you had filed a separate federal return; (3) claim only the Virginia additions, subtractions, deductions, and credits that are related to your items of income, property or activity. If one spouse claimed itemized deductions, the other spouse must also. If you are unable to determine the nonbusiness itemized deductions which would be allowable on a separate federal return, then you may consider electing an alternative.

- When both spouses are residents of Virginia they may elect to allocate their nonbusiness deductions as they may mutually agree.
- When one of the spouses is not a Virginia resident then a spouse filing a Virginia return may elect to allocate their nonbusiness deductions in proportion to each spouse's share of federal adjusted gross income. Note that using the proportional method may result in an itemized deduction amount that is more or less than the amount that would be allowable under the federal rules (before disallowing the deduction for state income taxes).

Note to spouses of members of the armed services: The Servicemembers Civil Relief Act prohibits states from using a nonresident servicemember's military compensation to increase the tax liability of the spouse. Therefore, a spouse who uses, or accepts the use of, the proportional method in lieu of the disallowance of itemized deductions for which the proper treatment on a separate federal return cannot be ascertained will be deemed to have waived the spouse's rights under the Servicemembers Civil Relief Act with respect to use of the servicemember's military compensation.

Nonresidents

File Form 763, Nonresident Return, if:

You had income from Virginia sources, other than interest from personal savings accounts, interest or dividends from an individual stock market investment, or pension payments from a Virginia payor.

Income from Virginia sources includes:

1. Items of income gain, loss and deductions attributable to: a) The ownership of any interest in real or tangible personal property in Virginia; b) A business trade, profession, or occupation carried on in Virginia; and c) Prizes paid by the Virginia Lottery and gambling winnings from wagers placed or paid at a location in Virginia.
2. Income from intangible personal property, including annuities, dividends, interest, royalties and gains from the disposition of intangible personal property employed by an individual in a business, trade, profession or occupation carried on in this state.

   If you were a Virginia resident for part of the year and you also received Virginia source income during your period of residence outside Virginia, you must file Form 760PY and Form 763. The Virginia source income reported on Form 763 will be only the Virginia source income you received while a nonresident.

Exceptions for Certain Nonresidents

An exception to the filing requirement for nonresidents applies to certain residents of Kentucky, the District of Columbia, Maryland, Pennsylvania, and West Virginia if their only Virginia source income is from salaries and wages. See below for qualifications. If residents of these states received other income from Virginia sources that is not specifically exempted, it must be reported as Virginia source income on Form 763, the Virginia Nonresident Return.

Kentucky and the District of Columbia: If you were a resident of Kentucky or the District of Columbia who commuted daily to work in Virginia, you are not required to file a Form 763 Nonresident Return, provided that 1) you had no actual place of abode in Virginia at any time during the taxable year, and 2) your only income from Virginia sources was salaries and wages, and 3) your salary and wages were subject to income taxation by Kentucky or the District of Columbia.

Maryland, Pennsylvania and West Virginia: If you were a resident of Maryland, Pennsylvania or West Virginia and you earned salaries and wages in Virginia, you do not have to file a Form 763, Nonresident Return, provided that 1) your only income from Virginia sources was salaries and wages, and 2) you were present in Virginia for 183 days or less during the taxable year, and 3) your salaries and wages were subject to taxation by Maryland, Pennsylvania, or West Virginia.

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. 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.

Getting Started

Before you begin to prepare your Virginia Form 760, you will need the following:

- Your completed federal income tax return.
- W-2, 1099 and VK-1 forms with Virginia withholding.
- Virginia Schedule ADJ. See next section.
- Schedule OSC and other state income tax returns filed, if you are claiming the credit for tax paid to another state.
- Virginia Schedule CR. See Page 36.
- Virginia Schedule VAC. See Page 27.

If you are filing an amended return, you will need copies of the records supporting the change to your return, as well as your original return.

Do You Need to Complete Virginia Schedule ADJ?

Complete Virginia Schedule ADJ if you need to report any of the following:

- Additions to Federal Adjusted Gross Income (FAGI)
- Subtractions from FAGI not reported on Form 760
- Deductions from VAGI not reported on Form 760
- Credit for Low-Income Individuals or Virginia Earned Income Credit
- Addition to tax
- Penalties and Interest

Assembling Your Return

If you file your return by paper, enclose the **original** Virginia Form 760, Schedule ADJ, Schedule VAC, Schedule OSC and Schedule CR. Do not send photocopies of these forms. Photocopies of all other supporting documents are acceptable.

REQUIRED ENCLOSURES WITH FORM 760

- Forms W-2, 1099 and VK-1 showing Virginia withholding
- Schedule ADJ
- Schedule VAC
- Schedule OSC
- Schedule CR
- Form 760C or Form 760F
- Virginia Credit Schedules
- Other Virginia Statements or Schedules
- Other required enclosures

Reminder: Keep copies of your completed Form 760 and all supporting documentation for three years.

Form 760 Line Instructions

Name and Address

Enter your name and mailing address in the space provided. If you use Filing Status 3 (married filing separate returns), **do not** enter your spouse's name in the spouse name field. Instead, enter your spouse's name in the space beside the Filing Status code box.

Address Change: If your address has changed since last filing, fill in the oval in the street address area.

Social Security Number

Enter your Social Security Number and the first four letters of your last name in the boxes. If using Filing Status 2, you must also enter the Social Security Number and first four letters of your spouse's last name. If using Filing Status 3, enter your spouse's Social Security Number and record your spouse's name on the line beside the Filing Status code box.

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 claiming tax refunds.

Date of Birth

Please be sure to provide your date of birth. This information is used by the Department to verify 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.

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 or forms are 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.

Ovals

Fill in any ovals that apply.

- **Name or filing status has changed**
- **Virginia return not filed last year**
- **Dependent on another's return**
- **Qualifying farmer, fisherman or merchant seaman.** Fill in this oval if at least 2/3 of your gross income is a result of self-employment as a farmer, fisherman or merchant seaman.
- **Amended Return.** Fill in both ovals if amending due to Net Operating Loss Deductions.
- **Overseas on due date.** If you were overseas on May 2, 2016, fill in this oval and enclose a statement explaining your situation. Your return is due **by July 1, 2016.**

- **Federal Schedule C filed with federal return**
- **Earned Income Tax Credit claimed on federal return.** If you claimed an Earned Income Tax Credit on your federal return, fill in the oval and enter the amount of the federal credit claimed.

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. This information is requested for taxpayer identification purposes.

Locality Code: Use the list on Page 47 to look up the 3-digit code for the locality in which you lived on January 1, 2016. Enter the corresponding number in the boxes provided on Form 760. Local school funding is allocated based in part on this information.

Filing Status

In most cases, your filing status will be the same as the one you selected on your federal return. Enter the applicable number to indicate your filing status.
1 = Single
2 = Joint
3 = Married filing separately

Fill in the Head of Household oval if you checked the Head of Household box on your federal return. For more information, go to the filing status section on the Departments's website: **www.tax.virginia.gov**.

If using Filing Status 3, enter the spouse's Social Security Number at the top of the form and the spouse's name on the line provided.

Same-sex couples that are married under the law of any state are now 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).

If one spouse is a Virginia resident and the other is a nonresident, you may not file a joint Virginia return unless you both elect to determine your joint Virginia taxable income as if you were both Virginia residents. If the spouses do not make such election, the resident spouse must file a separate return (Form 760) using Filing Status 3. If the nonresident spouse has Virginia source income to report, he or she must file a separate return using Form 763. The spouses must compute their itemized deductions and allocate exemptions for dependents as if they had filed separate federal returns. As a general rule, the spouse claiming an exemption for a dependent must be reporting at least half of the total federal adjusted gross income. In addition, each spouse must be able to support his or her claim of itemized deductions. If the underlying expenses for itemized deductions cannot be accounted for separately, each spouse may elect to claim a proportionate share of the deductions based on his or her respective share of the joint federal adjusted gross income. If you are unable to determine the nonbusiness itemized deductions which would be allowable on a separate federal return, then you may elect an alternative as provided on Page 12 of these instructions.

Exemptions

Enter the number of exemptions allowed in the boxes.

Dependents: Generally, you may claim the same number of dependent exemptions allowed on your federal return. If using Filing Status 3, 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.

Multiply the sum of exemptions claimed in the "You," "Spouse" and "Dependents" boxes by $930.

65 or Older: To qualify for the additional personal exemption for age 65 or older, 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.

Multiply the sum of exemptions claimed for "65 or older" and "Blind" by $800.

Low-Income Individuals: You cannot claim the 65 or older or Blind exemptions if you also claimed a Credit for Low-Income Individuals on Line 24 of Form 760.

Exemption Amount: Add the dollar amount from Section A to the dollar amount from Section B. Enter this amount on Line 13.

Note for Filing Status 3: Each spouse must determine exemptions as if separate federal returns had been filed, using the federal rules for separate reporting. If dependent exemptions cannot be accounted for separately, they must be proportionately allocated between each spouse based on each spouse's income. One spouse may never claim less than a whole personal exemption.

Dollar Amounts

All amounts entered on your return **must be rounded to the nearest dollar**. Amounts less than 50 cents should be rounded down while all amounts of 50 cents - 99 cents should be rounded up. Rounding to the nearest dollar improves accuracy and reduces processing time.

Line 1. Federal Adjusted Gross Income

Enter the federal adjusted gross income from your federal return. If married filing separately (Filing Status 3), enter only the amount of income attributable to you. Be sure to use the federal adjusted gross income amount, NOT federal taxable income.

Line 2. Additions

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

Line 3. Add Lines 1 and 2 and enter the total.

Line 4. Age Deduction

Are you eligible to claim an age deduction? For the 2015 taxable year, taxpayers born on or before January 1, 1951, may qualify to claim an age deduction based on their birth date, filing status and income. A taxpayer who claims an age deduction may **NOT** 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 one 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 or a credit for earned or low-income and your birth date is on or before January 1, 1951, read below.

Taxpayers Age 65 and Older

If you or your spouse 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 depends on your birth date, filing status and income.

If your birth date is:

- **On or before January 1, 1939:** 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 individuals born after January 1, 1939, the age deduction is based on the criteria below.
- **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 and reduced by any taxable Social Security and Tier 1 Railroad Benefits.

For Filing Status 1, single taxpayers, 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.

All Married Taxpayers: A married taxpayer's income-based age deduction is **always** determined using the married taxpayers' joint AFAGI. Regardless of whether filing jointly or separately, if you are married, your income-based age deduction is determined using the combined income of both spouses. 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, then allocate half of the joint deduction to each spouse.

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

Enter the amount of taxable social security and/or Tier 1 Railroad Retirement Act Benefits that you included in your federal adjusted gross income.

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

Line 6. State Income Tax Refund or Overpayment Credit

Enter the amount of any state income tax refund or overpayment credit that you reported as income on your federal return.

Line 7. Subtractions

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

Line 8. Add Lines 4, 5, 6 and 7 and enter the total.

Line 9. Virginia Adjusted Gross Income

Subtract Line 8 from Line 3 and enter the result. If the amount on Line 9 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. You must file a return to receive a refund. To claim a refund in these cases, complete Lines 10 through 16 and enter "0" as your tax on Lines 17 and 19. Then complete Lines 20 through 38.

You are required to file a return if you are:

Single and your VAGI is $11,950 or more

Married filing jointly and *combined* VAGI is $23,900 or more

Married filing separately and your VAGI is $11,950 or more

Age 65 and Older 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 the 2015 taxable year. Married taxpayers must enter the combined income of both spouses, regardless of filing status or whether one or both spouses claim an income-based age deduction.*

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. A. *Filing Status 1, Single:* Enter 1. B. *All Married Taxpayers:* ● If one spouse is claiming an income-based age deduction: Enter 1. ● If both spouses are eligible to claim an income-based age deduction and both spouses are filing Virginia returns, regardless of whether you are filing jointly or separately: Enter 2.		
2. Enter your Federal Adjusted Gross Income (FAGI). A. *Filing Status 1, Single*: Enter your FAGI from your federal return. 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. A. *Filing Status 1, Single*: Enter your FDC addition. 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) subtraction, if applicable. A. *Filing Status 1, Single*: Enter your FDC subtraction. B. *All Married Taxpayers*: Enter the combined FDC subtraction for you and your spouse.		
6. Subtract Line 5 from Line 4 and enter the difference.		
7. Enter your Social Security and Tier 1 Railroad Benefits. A. *Filing Status 1, Single*: Enter taxable benefits from your federal return. B. *All Married Taxpayers*: Enter the combined taxable benefits for you and your spouse from your federal return(s).		
8. Subtract Line 7 from Line 6 and enter the difference. **This is your AFAGI.**		
9. Enter the income limit for your age deduction - *Filing Status 1, Single: enter $50,000* *All Married Taxpayers, enter $75,000*		
10. **If Line 8 is less than Line 9, your AFAGI is below the threshold.** A. *Filing Status 1, Single:* Enter $12,000 here and on your return. B. *All Married Taxpayers*: Enter $12,000 for each spouse claiming an income-based age deduction here and on your return(s).	**You**	**Spouse**
11. **If Line 8 is greater than Line 9, subtract 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.** 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, subtract Line 11 from Line 12 and enter the difference.** A. *Filing Status 1, Single:* This is your age deduction. Enter on your return. B. *Married Taxpayer and **only one spouse** claiming an income-based age deduction:* This is your age deduction. Enter on your return. C. *Married Taxpayers and **both spouses** claiming an income-based age deduction* - Go to Line 15.		
15. *Married Taxpayers and both spouses are claiming an income-based age deduction:* **Divide Line 14 by 2.** Enter the result in the "You" and "Spouse" columns. Enter on your return(s).	**You**	**Spouse**

To compute the age deduction, use the calculator at **www.tax.virginia.gov** or this worksheet.

ITEMIZED OR STANDARD DEDUCTIONS

You must claim the same type of deductions (standard or itemized) on your Virginia return as you claimed on your federal return. Your state and local income taxes must be subtracted from your itemized deductions. Property and other taxes included as deductions on your federal return are also allowed on your Virginia return. If one spouse claims itemized deductions, the other spouse must also claim itemized deductions.

Line 10. Itemized Deductions

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

If you are unable to determine the nonbusiness itemized deductions which would be allowable on a separate federal return, then you may elect an alternative.

- When both spouses are residents of Virginia they may elect to allocate their nonbusiness deductions as they may mutually agree.
- When one of the spouses is not a Virginia resident then a spouse filing a Virginia return may elect to allocate their nonbusiness deductions in proportion to each spouse's share of federal adjusted gross income. Note that using the proportional method may result in an itemized deduction amount that is more or less than the amount that would be allowable under the federal rules (before disallowing the deduction for state income taxes).

Note to spouses of members of the armed services: The Servicemembers Civil Relief Act prohibits states from using a nonresident servicemember's military compensation to increase the tax liability of the spouse. Therefore, a spouse who uses, or accepts the use of, the proportional method in lieu of the disallowance of itemized deductions for which the proper treatment on a separate federal return cannot be ascertained will be deemed to have waived the spouse's rights under the Servicemembers Civil Relief Act with respect to use of the servicemember's military compensation.

Important: If electing the proportional method of allocation be sure to fill in the bubble on Line 10 of Form 760.

Before making an entry on Form 760, Line 10, answer the following questions:

Do you have an addition (Schedule ADJ, Line 2a) or subtraction (Schedule ADJ, Line 6a) for Fixed Date Conformity?

YES➔ Refer to Page 13 and follow the instructions on the FDC Worksheet and Itemized Deduction Worksheet to complete Form 760, Lines 10 - 11.

OR

NO➔ Are your itemized deductions on your federal return limited?

YES➔ Refer to Page 13 and follow the instructions on the Itemized Deduction Worksheet to complete Form 760, Lines 10 - 11.

OR

NO➔ Enter the total from federal Schedule A on Form 760, Line 10.

Line 11. State and Local Income Taxes claimed on Schedule A

Enter the state and local income tax from federal Schedule A.

Line 12. Net Itemized Deductions or Standard Deductions

If claiming itemized deductions, subtract Line 11 from Line 10. Otherwise enter standard deduction.

STANDARD DEDUCTIONS

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Virginia return. Enter on Line 12 the amount listed below that corresponds with your filing status.

Filing Status 1	Enter $3,000
Filing Status 2	Enter $6,000
Filing Status 3	Enter $3,000

Do not complete Lines 10 or 11 when claiming a standard deduction.

Dependent on Another's Return - If you can be claimed as a dependent on the federal return of another taxpayer, your standard deduction is limited to the amount of your earned income. Enter the **smaller** of the amount of earned income or the standard deduction amount on Line 12.

Line 13. Exemptions

Enter the sum of the total dollar amount from Exemption Section A and the total dollar amount from Exemption Section B.

Line 14. Deductions

If you reported any deductions on Schedule ADJ, enter the total amount from Line 9 of Schedule ADJ. You must enclose the Schedule ADJ with your return.

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 of this worksheet for the FAGI you used to compute your federal limitations.

Computation of Fixed Date Conformity Federal Adjusted Gross Income

1 Federal Adjusted Gross Income (FAGI) from federal return ..... 1 _____

2 Fixed date conformity additions to FAGI ..... 2 _____

3 Subtotal. Add Lines 1 and 2 ..... 3 _____

4 Fixed date conformity subtractions from FAGI ..... 4 _____

5 Fixed date conformity FAGI. Subtract Line 4 from Line 3 ..... 5 _____

MODIFICATIONS TO ITEMIZED DEDUCTION DUE TO FIXED DATE CONFORMITY

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 1.6 _____

7 Enter amount from Line 5 above ..... 7 _____

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..8 _____

9 Subtract Line 8 from Line 6. If Line 8 is greater than Line 6, enter -0- ..... 9 _____

10 Enter the amount from federal Schedule A, Line 9 ..... 10 _____

11 Enter the amount from federal Schedule A, Line 15 ..... 11 _____

12 Enter the amount from federal Schedule A, Line 19 ..... 12 _____

13 Enter the amount from federal Schedule A, Line 20 ..... 13 _____

14 Unreimbursed employee expenses from federal Schedule A, Line 21 ....14 _____

15 Tax preparation fees from federal Schedule A, Line 22 ..... 15 _____

16 Other expenses claimed on federal Schedule A, Line 23 ..... 16 _____

17 Add Lines 14 through 16 ..... 17 _____

18 Enter amount from Line 5 above ..... 18 _____

19 Multiply Line 18 above by 2% (.02) ..... 19 _____

20 If Line 19 is greater than Line 17, enter -0-. Otherwise, subtract Line 19 from Line 17 ..... 20 _____

21 Enter the amount from federal Schedule A, Line 28 ..... 21 _____

22 Add Lines 9, 10, 11, 12, 13, 20 and 21 ..... 22 _____

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 from Line 22 on Line 10, Form, 760. Enter the state and local tax from federal Schedule A on Form 760 Line 11.

YES. Your deduction may be limited. Complete the Virginia LIMITED ITEMIZED DEDUCTION WORKSHEET below.

LIMITED ITEMIZED DEDUCTION WORKSHEET

Refer to federal Schedule A when completing the worksheet below. However, if you completed the FDC Worksheet above, substitute those figures for corresponding Schedule A information.

Part A - Total federal itemized deductions.

1. Federal Sch. A, total Lines 4, 9, 15, 19, 20, 27 & 28 or Line 22 from the above FDC Worksheet. ..... 1 _____
2. Add the amounts on Schedule A, Lines 4 (or FDC Worksheet, Line 9), 14 and 20, plus any gambling losses included on Line 28. ..... 2 _____
3. Subtract Line 2 from Line 1. If the result is zero, **stop here;** enter the amount from Line 1 above on Line 10, Form 760. (The limitation does not apply.) ..... 3 _____
4. Multiply Line 3 above by 80% (0.80). ..... 4 _____
5. Enter the total from Form 760, Line 1 or Line 5 of the FDC Worksheet. ..... 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 ..... 6 _____
7. Subtract Line 6 from Line 5. If the result is zero or less, **stop here;** complete Line 10 of Form 760 (the limitation does not apply.) ..... 7 _____
8. Multiply Line 7 above by 3% (0.03). ..... 8 _____
9. Enter the smaller of Line 4 or Line 8. ..... 9 _____
10. Total itemized deductions. Subtract Line 9 from Line 1. Enter the total on Line 10, Form 760 under Total Deductions and continue the worksheet. ..... 10 _____

Part B - State and local income tax modification

11. Enter the state and local income tax shown on Schedule A, Line 5. ..... 11 _____
12. Enter the amount from Line 9 above. ..... 12 _____
13. Enter the amount from Line 3 above. ..... 13 _____
14. Divide Line 12 by Line 13. Enter the result to 3 decimal places. ..... 14 _____
15. Multiply Line 14 by Line 11. ..... 15 _____
16. Subtract Line 15 from Line 11. Enter on Line 11, Form 760. ..... 16 _____

Line 15. Add Lines 12, 13 and 14 and enter the total.

Line 16. Virginia Taxable Income

Subtract Line 15 from Line 9.

Line 17. Amount of Tax

To compute your tax, you can use either the tax table or the tax rate schedule on Page 37 or use the Tax Calculator on the Department's website.

Line 18. Spouse Tax Adjustment (STA)

Couples filing jointly under Filing Status 2 may reduce their tax by up to $259 with the STA if **both have taxable income** to report and their combined taxable income on Line 16 is more than $3,000.

Use the STA Worksheet on Page 15 or the STA Calculator on the website at **www.tax.virginia.gov** to complete this line.

Enter the computed STA amount on Line 18 of Form 760. You must also enter the Virginia Adjusted Gross Income (VAGI) for your spouse.

Using the STA, couples filing joint returns will not pay higher taxes than if they had filed separate returns.

HOW IT WORKS: Virginia tax rates increase with income: 2% up to $3,000; 3% from $3,001 to $5,000; 5% from $5,001 to $17,000; and 5.75% for income over $17,000. The STA lets both incomes reported on jointly filed returns benefit from the lower tax rates.

EXAMPLE: The Smiths have combined Virginia taxable income of $47,000. One spouse's income is $35,000 and the other spouse's income is $12,000. Without the STA, their Virginia tax is $2,445. With the A, both spouses benefit from the lower tax rates.

Using the STA Calculator at **www.tax.virginia.gov**, the Smiths compute the STA of $220, reducing their taxes to $2,225.

Line 19. Net Amount of Tax

Subtract Line 18 from Line 17 and enter the difference on Line 19. **Line 20a. Virginia Tax Withheld During the 2015 Taxable Year**

Enter the amount of Virginia tax withheld from your W-2, 1099 and VK-1 form(s) in the box labeled "Your Virginia Withholding".

Line 20b.

If filing a joint return, enter the amount of Virginia tax withheld from your spouse's W-2, and VK-1 form(s) in the box labeled "Spouse's Virginia Withholding".

Line 21. Estimated Payments for the 2015 Taxable Year

If you did not have enough income tax withheld this year, you may need to increase the amount of tax withheld or pay estimated income tax for 2016. 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 payments, file Form 760ES or file online at www.tax.virginia.gov.**

Line 22. Overpayment from prior year

Enter amount of 2014 overpayment applied toward 2015 estimated tax.

Line 23. Extension Payments

Enter the amount of tentative tax paid with your Form 760IP or the amount paid if you made an extension payment on the Department's website.

Line 24. Tax Credit for Low-Income Individuals or Virginia Earned Income Credit

If you claimed a Credit for Low-Income Individuals or Virginia Earned Income Credit, enter the total amount from Line 17 of Schedule ADJ. Refer to Page 25 of this instruction booklet for additional information. The amount of the credit claimed may not exceed your tax liability on Line 19 of Form 760. For example, if the net tax on Line 19 is $141, and the allowable amount of your eligible credit is $300, then enter $141 on Line 24.

Line 25. Credit for Tax Paid to Another State

Enter the amount of credit for tax paid to another state that you claimed on Schedule OSC, Line 21. Refer to Page 35 for additional information. **You must enclose Schedule OSC and a copy of each state return for which you are claiming credit. The other state's return must show the computation of tax due.**

Line 26. Credit for Political Contributions

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 encloseed Schedule CR

If you claimed any credits on Virginia Schedule CR, enter the amount from Section 5, Part 1, Line 1A of Virginia Schedule CR.

Note: The Credit for Low-Income Individuals, the Credit for Taxes Paid to Another State and most credits from Schedule CR are nonrefundable. The total of all nonrefundable credits cannot exceed your tax liability as shown on Line 19 of Form 760.

Line 28. Total Payments and Credits

Add the amounts on Lines 20a through 27.

Spouse Tax Adjustment Worksheet

Be sure to enter the Virginia Adjusted Gross Income for your spouse on Line 18 of Form 760.

PART 1: SEPARATE YOUR INCOME AND EXEMPTIONS

	You	Spouse

1. Enter the portion of the Virginia Adjusted Gross Income (VAGI) on Line 9 of Form 760 that is related to each spouse..... Use the worksheet at the bottom of the page to compute the separate VAGI for each spouse.
2. Enter separate personal exemption amounts. Enter a 1 in the boxes that apply and multiply the total by $800 Add $930 to the total to compute the personal exemptions for you and spouse.

	65 or over		Blind		Total				
You:		+		=		x $800 =		+ $930 = ...	
Spouse:		+		=		x $800 =		+ $930 = ...	

3. Subtract Line 2 from Line 1. If either amount is 0 or less, stop here; you do not qualify for this credit .....

PART 2: CALCULATE YOUR TAX ADJUSTMENT

4. Enter the taxable income from Line 16 on Form 760 .....
5. Enter the smaller amount from Line 3 above. ***If this amount is larger than $17,000 and Line 4 is larger than $34,000, skip to Line 12 and enter $259 as the credit*** .....
6. Subtract Line 5 from Line 4 (if $0 or less, enter $0) .....
7. Divide the amount on Line 4 by 2 .....
8. Enter the tax on the **smaller** amount from Line 5 or Line 7. Refer to the tax table or rate schedule .....
9. Enter the tax on the **larger** amount from Line 6 or Line 7. Refer to the tax table or rate schedule .....
10. Add Lines 8 and 9 .....
11. Enter the tax from Line 17 on Form 760 .....
12. **TAX ADJUSTMENT:** Subtract Line 10 from Line 11. Enter this amount on Line 18 of Form 760 .....

The Spouse Tax Adjustment cannot exceed $259

Worksheet for Determining Separate Virginia Adjusted Gross Income

STEP 1 – Determine Separate Federal Adjusted Gross Income		You	Spouse
1. Wages, salaries, etc.	1		
2. Taxable interest and dividend income	2		
3. Taxable refunds, adjustments or offsets of state and local income tax	3		
4. Business income	4		
5. Capital gains/losses and other gains/losses	5		
6. Taxable pensions, annuities and IRA distributions	6		
7. Rents, royalties, partnerships, estates, trusts, etc.	7		
8. Other income (Farm Income, taxable social security, etc.)	8		
9. Gross income - add Lines 1 through 8	9		
10. Adjustments to gross income	10		
11. FAGI - subtract Line 10 from Line 9	11		
(The total of both columns should equal your joint FAGI reported on your 1040, 1040A or 1040EZ)			
STEP 2 – Determine Separate Virginia Adjusted Gross Income			
12. Total additions to FAGI (Form 760, Line 2)	12		
13. Subtotal - add Lines 11 and 12	13		
14. Age Deduction (Form 760, Line 4)	14		
15. Social Security Act and Tier 1 Railroad Retirement Act Benefits (Form 760, Line 5)	15		
16. State income tax refund or overpayment credit reported as income on your federal return (Form 760, Line 6)	16		
17. Other Subtractions (Form 760, Line 7)	17		
18. Total Subtractions from FAGI – add Lines 14, 15, 16, and 17	18		
19. Subtract Line 18 from Line 13. These are your separate VAGI amounts to be used on Line 1 of the Spouse Tax Adjustment Worksheet	19		

(The total of both columns should equal your combined VAGI reported on Line 9 of your 760)

Be sure to enter your spouse's VAGI amount on Form 760, Line 18.

Line 29. Tax You Owe

If Line 28 is smaller than Line 19, subtract Line 28 from Line 19. **This is the amount of tax you owe.**

Line 30. Overpayment Amount

If Line 19 is smaller than Line 28, subtract Line 19 from Line 28. **This is the amount of tax you have overpaid.**

Line 31. Credit to Next Year's Estimated Tax

If you would like some or all of your overpayment from Line 30 credited to your estimated taxes for next year, enter the amount on Line 31.

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 amount form Schedule ADJ, Line 21.

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 Use Tax you owe on Form 760, or file Form CU-7.

Line 36.

Add Lines 31 through 35.

Line 37. Amount You Owe

If you owe tax on Line 29, add Lines 29 and 36 and enter the total.

-OR-

If Line 30 is less than Line 36, subtract Line 30 from Line 36 and enter the difference.

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 other penalties, such as the penalty for late payment of a tax.

Web Payments: Use the Department's website, **www.tax.virginia.gov/ind**, to make a payment online. Payments are electronically transferred from your savings or checking account. There is no fee charged by the Department.

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 Page 47 for a listing of localities. Make sure your Social Security Number is on your check and make a notation that it is your 2015 Virginia income tax payment.

If you file but do not pay with the return, you will be billed if your payment is not submitted by May 1st. To submit a payment separately from the return, but on or before May 1st, go to the Department's website and download the Form 760PMT. **Important:** Never submit Form 760PMT with a copy of your return.

Credit or Debit Card: Call 1-800-2PAY-TAX, or visit www.officialpayments.com to pay on the Internet. The jurisdiction code for Virginia is 1080. You will need this number when you make a credit or debit card payment.

If you have already filed your return with your Commissioner of the Revenue and did not fill in the credit or debit card oval, call your local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit or debit card payment. Phone numbers are listed beginning on Page 47. *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.*

OFFICIAL PAYMENTS

After you complete the transaction be sure to fill in the oval on **Line 37** indicating that you have arranged for a credit or debit card payment.

Line 38 If Line 30 is greater than Line 36, enter the difference in the box. **This is your refund.**

If you do not provide the direct deposit banking information, the Department of Taxation will issue a refund check to you.

REFUND OPTIONS

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

If you do not choose the direct deposit option for your refund by filling in the applicable information on Form 760, the Department of Taxation will issue a refund check to you.

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.

Note: 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. Enter the number from left to right and leave any unused boxes blank. *Do not include the check number.*

Remember: It is always faster and more efficient to file your return electronically.

Fill in All Ovals that Apply

- **I (We) authorize the Department of Taxation to discuss my (our) return with my (our) preparer.** By marking this oval you are authorizing the Department of Taxation to respond directly to inquiries from your preparer without contacting you separately for authorization.
- *Electronic Form 1099-G.* Mark this oval if you would like to obtain your Form 1099-G/1099-INT statement electronically instead of receiving a copy by mail. 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. These statements must be used in preparing federal returns by taxpayers who itemize deductions. The statement is also provided to those who receive interest payments of $10 or more during the year. Form 1099-G/1099-INT may be downloaded securely and printed from the Department's website, **www.tax.virginia.gov**.

Signature(s)

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. Include your phone numbers in the spaces provided.

Tax Preparer Information

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

Any person who prepares, or employs one or more individuals to prepare, 50 or more individual income tax returns for compensation is required to file all individual income tax returns using e-File. An income tax return preparer does not include volunteers who prepare tax returns for the elderly or poor as part of a nonprofit organization's program.

Tax preparers may request a hardship waiver to these filing requirements by completing and submitting Form 8454P. For additional information, visit **www.tax.virginia.gov**.

Paid tax preparers are required to complete the Filing Election field located at the bottom of Page 2 of Form 760 using one of the codes below.

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.

Preparer PTIN

Enter the preparer's identification number provided by the IRS.

Schedule ADJ Line Instructions

FIXED DATE CONFORMITY UPDATE FOR 2015

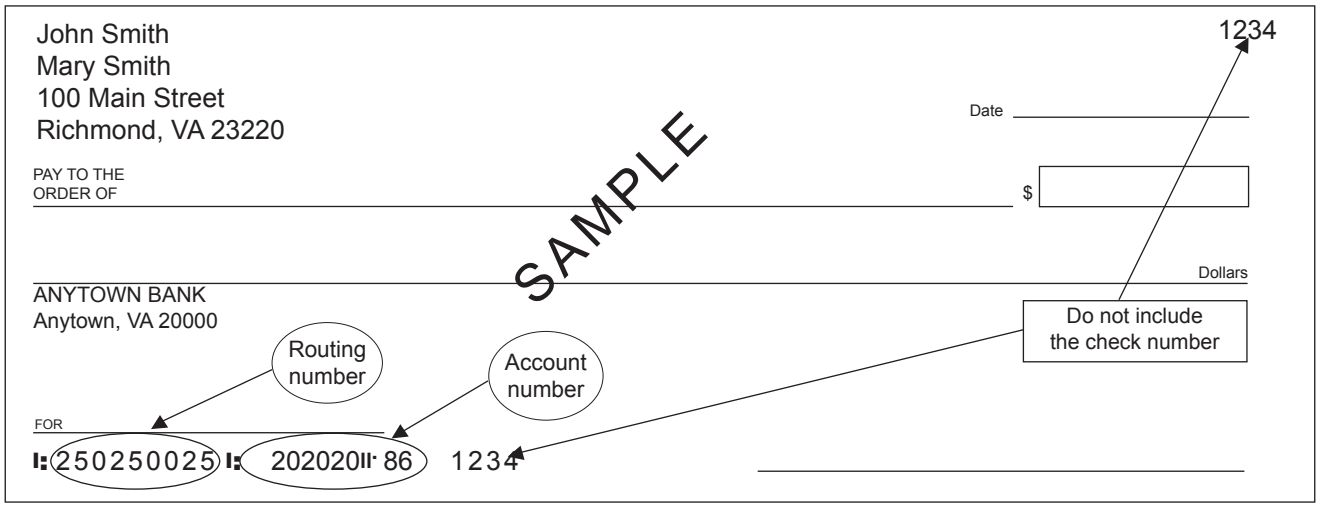
Virginia's Fixed Date Conformity with the Internal Revenue Code: Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from January 2, 2013 to December 31, 2014, with limited exceptions. Virginia will continue to disallow any bonus depreciation allowed for certain assets under IRC §§ 168(k), 168(l), 168(m), 1400L and 1400N; the 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**.

Additions to Income

Enter your name in the box in the top left corner of Schedule ADJ (both names if filing jointly) and the Social Security Number of the primary taxpayer as shown on your Virginia Individual Income Tax Return.

Line 1. Interest on obligations of other states Enter the amount of any interest on obligations of other states not included in your Federal Adjusted Gross Income, which is taxable in Virginia, less related expenses.



Important: *The Department of Taxation is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.*

Line 2. Other additions to Federal Adjusted Gross Income

Line 2a. Fixed Date Conformity Addition

A. Bonus Depreciation If depreciation was included in the computation of your Federal Adjusted Gross Income and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction for federal purposes in any taxable year from 2001 through 2015, then depreciation must be recomputed for Virginia purposes as if such assets did not receive the special 30% or 50% bonus depreciation deduction for federal purposes in any taxable year from 2001 through 2015. If the total 2015 Virginia depreciation is less than 2015 federal depreciation, then the difference must be recognized as an **addition.**

Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation. .....**A.** _____

B. Other Fixed Date Conformity Additions If you are required to make any Other Fixed Date Conformity additions, enter the total amount of such additions on this line. Also, please enclose a schedule and explanation of such additions.

Enter any other Fixed Date Conformity additions here **B.** _____

C. Enter the total of Lines A and B above and on Schedule ADJ, Line 2a ... **C.** _____

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 in the categories listed below. **If you have more than two additions on Lines 2b-2c of Schedule ADJ, enter the code "00" and the total addition amount on 2b and enclose an explanation of each addition with your return.**

Code	Description
10	**Interest on federally exempt U.S. obligations -** Enter the amount of interest or dividends exempt from federal income tax, but taxable in Virginia, less related expenses.
11	**Accumulation distribution income -** Enter the taxable income used to compute the partial tax on an accumulated distribution as reported on federal Form 4970.
12	**Lump-sum distribution income -** If you received a lump-sum distribution from a qualified retirement plan and used the 20% capital gain election, the 10-year averaging option, or both on federal Form 4972, complete the table below:

Enter the total amount of distribution subject to federal tax (ordinary income and capital gain) 1. _____

Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion. 2. _____

Subtract Line 2 from Line 1. Enter this amount on Line 2b or 2c of your Virginia Schedule ADJ. 3. _____

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 subtraction 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 added to 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 -** Enter the amount of any other income not included in federal adjusted gross income, which is taxable in Virginia. Enclose an explanation of the addition.

Line 3. Total Additions

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

Subtractions from 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.

Line 4. Obligations of the U.S.

Enter the amount of any income (interest, dividends and gain) from obligations of the U.S. that are included in your federal adjusted gross income, but are exempt from Virginia state tax.

Income from obligations issued by the following organizations IS NOT taxable in Virginia: Tennessee Valley Authority, Federal Deposit Insurance Corporation; Federal Home Loan Bank; Federal Intermediate Credit Bank; Governments of Guam, Puerto Rico and Virgin Islands; U.S. Treasury bills, notes, bonds and savings bonds; Federal Land Bank; Federal Reserve Stock; Farm Credit Bank; Export-Import Bank of the U.S.; U.S. Postal Service; and Resolution Trust Corporation.

Income from obligations issued by the following organizations IS taxable in Virginia: Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Government National Mortgage Association, Inter-American Development Bank, and International Bank for Reconstruction and Development.

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**. On joint returns, each spouse can qualify for the deduction. Individuals can subtract up to $20,000 of disability income, as defined under IRC § 22(c)(2)(b)(iii).

Enter YOUR subtraction on Line 5a and your SPOUSE'S subtraction on Line 5b.

A taxpayer cannot claim an age deduction on Line 4 of Form 760 and a subtraction for disability income. Claim the one that benefits you the most. For married taxpayers filing a joint return, each taxpayer may claim, if applicable, an age deduction or a subtraction for disability income.

Line 6. Other subtractions from federal adjusted gross income

Line 6a. Special Fixed Date Conformity Subtraction

A. Bonus Depreciation If depreciation was included in the computation of your Federal Adjusted Gross Income and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction for federal purposes in any taxable year from 2001 through 2015, then depreciation must be recomputed for Virginia purposes as if such assets did not receive the special 30% or 50% bonus depreciation deduction for federal purposes in any taxable year from 2001 through 2015. If the total 2015 Virginia depreciation is more than 2015 federal depreciation, then the difference must be recognized as a subtraction.

Enter the amount that should be subtracted from Federal Adjusted Gross Income based upon the recomputation of allowable depreciation. .....**A.** _____

B. Other Fixed Date Conformity Subtractions If you are required to make any Other Fixed Date Conformity subtractions, enter the total amount of such subtractions on this line. Also, enclose a schedule and explanation of such subtractions.

Enter total amount of such subtractions here. .....**B.** _____

C. Add Lines A and B. Enter here and on Schedule ADJ, Line 6(a) .....**C.** _____

Lines 6b - 6d. Other subtractions On Lines 6b-6d, enter the 2-digit code, listed in the following table, in the boxes on Schedule ADJ, followed by the amount, for any subtractions from federal adjusted gross income in the categories listed below.

Other Subtractions for Lines 6b - 6d

If you have more than 3 subtractions on Lines 6b-6d of Schedule ADJ, enter the code "00" and the amount of total subtractions in the first box and enclose an explanation of each subtraction with your return.

Code Description

20 Income from Virginia Obligations - Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income. Income from Virginia obligations would include interest on Virginia state bonds or municipal obligations and gains from sales of those obligations that are included in your federal adjusted gross income.

21 Federal Work Opportunity Tax Credit Wages - Enter the amount of wages or salaries eligible for the federal Work Opportunity Tax Credit that you included in your federal adjusted gross income. Do not enter the federal credit amount.

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.

24 Virginia Lottery Prizes - Enter the sum of all prizes under $600 awarded to you by the Virginia Lottery Department to the extent that you included them in your federal adjusted gross income.

28 Virginia National Guard Income - Enter the amount of wages or salaries for active and inactive service in the National Guard of the Commonwealth of Virginia for persons of rank O3 and below included in federal adjusted gross income. This amount may not exceed the amount of income received for 39 days or $3,000, whichever is less. Reminder: This subtraction does not apply to members of the active or reserve units of the Army, Navy, Air Force or Marines, or 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 military pay and allowances earned while serving by the 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 on which the contributions were taxed in another state, but were deductible from federal adjusted gross income during the same period. The total amount of this subtraction cannot exceed the amount of the contributions previously taxed by another state, usually in a previous year.

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 Compensation Benefits - Enter the amount of unemployment compensation benefits received during the taxable year reported as income on your federal income tax 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 $1.00 of income over $15,000, the maximum subtraction is reduced by $1.00. 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 Employees - Any individual who qualifies as a federal or state employee earning $15,000 or less in annual salary from <u>all employment</u> can subtract up to $15,000 of the salary from that state or federal job. 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 your federal adjusted gross income, 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, an individual being forced into labor against his or her 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 Payments Made under the Tobacco Settlement - Enter the amount of payments received under the Tobacco Master Settlement Agreement and the National Tobacco Grower Settlement Trust, provided they have not been deducted for federal tax purposes.

44 Congressional Medal of Honor Recipients - Enter the amount of military retirement income you received as an individual awarded the Congressional Medal of Honor.

46 Military Death Gratuity Payments - Retroactive to the 2001 taxable year, 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.

49 Certain Death Benefit Payments - Allows a beneficiary taxpayer to subtract the death benefit payments received 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 be 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 - To the extent a taxpayer's federal gain 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 their 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 a separate enclosure for each account that he or she is designating. The enclosure 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 an enclosure 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 a separate enclosure 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 Loans- 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 an explanation for other subtractions.

Line 7 Total Subtractions Add Lines 4 through 6d. Enter the sum in the box to the right **and** on Line 7 of Form 760.

Deductions from Income

Lines 8a - 8c. Deductions On Lines 8a-8c, enter the 3-digit code, listed in the following table, in the boxes on Schedule ADJ, followed by the amount, for any deductions from Virginia adjusted gross income in the categories listed below.

Do not fill in the loss box unless you are claiming a bank franchise deduction (Code 112). See the instructions at the end of this section.

Other Deductions for Lines 8a - 8c

If you have more than 3 deductions on Lines 8a-8c of Schedule 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	Description

101 Child and Dependent Care Expenses - You may claim this deduction on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return. Enter the amount on which the federal credit for child and dependent care is based. This is the amount on federal Form 2441 or Schedule 2 of Form 1040A 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.

102 Foster Care Deduction - Foster parents may claim a deduction of $1,000 for each child residing in their home 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.

103 Bone Marrow Screening Fee - Enter the amount of the fee paid for an initial screening to become a possible bone marrow donor, provided you were not reimbursed for the fee and 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 - 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 these expenses were 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 that they were not actually included as an itemized deduction on Schedule A of your federal income tax return.

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, provided that 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. 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 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 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. If filing a joint return, the deduction is limited to $10,000 or the actual amount paid.

111 Charitable Mileage - Enter the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A. 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. Complete the worksheet below to determine the amount of your adjustment.

Computation of Deduction for S Corporation Subject to Bank Franchise Tax

Certain shareholders of small business corporations subject to bank franchise tax may deduct the gain or add back the loss of the S Corporation. 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. Subtract Line d from Line a. This is your net deduction amount. If this amount is negative you must enter the amount on Schedule ADJ, Line 8a and fill in the box marked "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. In the year of disposition the adjustment will be a subtraction 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. In the years following the year of disposition, the taxpayer would be 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.

114 Prepaid Funeral, Medical, and Dental Insurance Premiums - You may be allowed a deduction of payments 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 year and federal adjusted gross income not in excess of $30,000 for the 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 Total Deductions: Add Lines 8a through 8c and enter the total in the box. Enter this amount on Line 14 of your Form 760.

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 to 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. You cannot claim both a Credit for Low-Income Individuals and a Virginia Earned Income Credit. Claim the credit that benefits you the most. Please complete the entire section.

Eligibility Requirements: The Credit for Low-Income Individuals or Virginia Earned Income Credit may **NOT** be claimed if you, your spouse, or any dependents claimed on your return or on your spouse's return claim any of the following:

- Age deduction
- Exemption for taxpayers who are blind or age 65 and over
- Virginia National Guard subtraction (Subtraction Code 28)
- Basic military pay subtraction (Subtraction Code 38)
- Federal & state employee subtraction (Subtraction Code 39) **OR**
- You are claimed as a dependent on another taxpayer's return.

Line 10. Compute your Family VAGI: Enter your Social Security Number, name and Virginia adjusted gross income (VAGI) from Line 9, Form 760. For all married taxpayers, enter your spouse's Social Security Number and name, and then follow the instructions below for your filing status:

- **Filing Status 2, Married Filing Jointly:** If you entered the joint VAGI for both you and your spouse exactly as shown on Line 9, Form 760, of your joint return, you do not need to enter a separate VAGI for your spouse. If you entered only your portion of the VAGI from Line 9, Form 760, then enter your spouse's VAGI on your spouse's line. The sum of your VAGI and your spouse's VAGI should equal the joint VAGI amount shown on Line 9, Form 760.
- **Filing Status 3, Married Filing Separately:** To claim the credit, you are required to provide your spouse's VAGI. If your spouse is:
  - Filing a separate Virginia Form 760, enter the VAGI on Line 9, Form 760, from your spouse's return. Only one spouse may claim the Credit for Low-Income Individuals.

- Not required to file Form 760 (for example, if your spouse is a nonresident), compute your spouse's VAGI as if your spouse is required to file Form 760 resident return and enter the amount on your spouse's line.

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

Add the VAGI amounts and enter the total. **This is your family VAGI.**

Line 11. Determine if you Qualify for the Credit for Low-Income Individuals: Enter the number of family members listed in Line 10. If your family VAGI on Line 10 is equal to or less than the federal poverty amount for your family size, you are eligible to claim the Credit for Low-Income Individuals.

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 person, spouse and dependent exemption, add $4,160 to the Poverty Guidelines.

Line 12. Exemptions to Compute Credit: If you qualify for the Credit for Low-Income Individuals, enter the number of personal and dependent exemptions you reported on your Form 760. Do not include exemptions for age 65 or older and blind.

Line 13. Multiply Line 12 by $300. Enter the result on Line 13 and proceed to Line 14. If you do not qualify for the 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. 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 Credit, the taxpayer must first determine his 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 Credit, which is 20% of the federal Earned Income Tax Credit. The spouses may then claim their proportional shares of the credit on their separate returns.

Line 15. Multiply the amount on Line 14 by 20% (.20).

Line 16. Enter the greater of Line 13 or Line 15.

Line 17. Compute Your Credit: Compare the amount entered on Line 16, Schedule ADJ, to your tax liability on Line 19, Form 760. Enter the smaller amount on Line 17, Schedule ADJ and on Line 24, Form 760.

The Credit for Low-Income Individuals or Virginia Earned Income Credit is a nonrefundable credit. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Lines 25 - 27, Form 760, in addition to the Credit for Low-Income Individuals or Virginia Earned Income Credit, the sum of all nonrefundable credits claimed cannot exceed your tax liability on Line 19, Form 760.

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

Line 18. Addition to Tax

Use Form 760C to compute any addition to tax you may owe for underpayment of estimated taxes. Use Form 760F if at least 66 2/3% of your income is derived from farming, fishing and/or being a merchant seaman.

You will not owe an addition to tax if each payment is made on time and:

- you owe $150 or less in tax with your return.
- total withholding and timely estimated payments were at least 90% (66 2/3% for farmers, fishermen and merchant seamen) of your 2015 tax liability after nonrefundable credits **or** 100% of your 2014 tax liability after nonrefundable credits.
- you meet one of the exceptions computed on Form 760C or Form 760F. Enclose Form 760C or 760F showing the computation.

If you do not meet the criteria shown above, visit **www.tax.virginia.gov**, or refer to Form 760C or Form 760F. If you need to complete Form 760C or 760F, enter the amount of the addition to tax on this line. Those who file Form 760C or Form 760F should fill in the oval and enclose a completed copy of 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 on Page 3 of 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 your return is filed. 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, to a maximum of 30%. If you file your return during the extension period, but do not pay the tax due when you file your return, both the extension penalty and the late payment penalty may apply. The extension penalty will apply from the due date of the return through the date the return is filed and the late payment penalty will apply from the date the return is filed through the date of payment. To avoid paying the late payment penalty during the extension period, you must pay any tax owed **when you file the return**.

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, even if you had an extension, you are liable for interest on the tax due amount on Form 760, Line 29, from the due date to the date filed or postmarked. If you do not pay in full when you file the return, you may be subject to additional penalties and interest. To obtain the daily interest factor, please call **(804) 367-8031** or contact your locality.

Line 21. Addition to Tax, Penalty and Interest

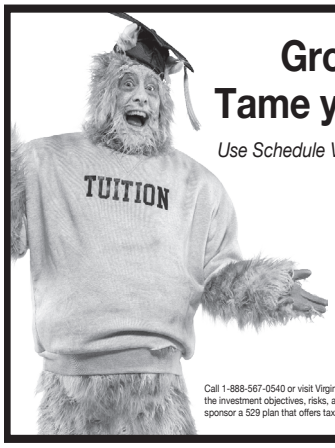
Add Lines 18 through 20. Enter here and on Form 760, Line 34.

Schedule VAC Line Instructions

Part 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. However, please remember that only the Virginia529 account owner of record as of December 31st is eligible to take the Virginia state tax deduction associated with Virginia529 accounts.

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:



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

- 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.

Part I, Section A

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

Part I, Section 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.

Part 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 29.

Section 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.

Section 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 "00" and the total amount donated to the organizations 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: Use this section if you wish to contribute to one or more Library Foundations. If you want to donate to more than 3 organizations, enter code "999999" and the total amount donated to the organizations on Line 5. Enclose a schedule showing the organization code, name and amount donated to each.

Library Foundations - enter the 6-digit code from the lists starting on Page 32.

Section 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 want to donate to more than 3 organizations, enter code "00" and the total amount donated to the organizations on Line 8. Enclose a schedule showing the organization code, name and amount donated to each.

- **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)

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 organizations, enter code "999999" and the total amount donated to the organizations on Line 11. Enclose a schedule showing the organization code, name and amount donated to each.

Public School Foundations - enter the 6-digit code from the lists starting on Page 33.

Section D, Line 14. Total Voluntary Contributions

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

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 attach your payment to Form GFD. Visit **www.tax.virginia.gov** or call **(804) 367-8031** to obtain this form.

You can make a contribution directly to any of the organizations listed above. For more information about these groups, including how you can make a contribution, see Page 28.

Voluntary Contributions

You may contribute to these organizations with your return or send your contributions directly to the organizations at the addresses provided. Following is a brief description of the services provided by the organizations eligible for voluntary contributions.

Code Description

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 & 62 Political Party. Each taxpayer may contribute up to $25 to one of the following qualified parties: 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 Rehabilitative 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
(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
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, Inc.** 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 Main Street, 9th Floor
Richmond, VA 23219
(804) 726-7368

82 **Virginia War Memorial Educational Foundation and 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 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
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, non-profit 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
101 N. 14th Street,
James Monroe Bldg. 10th Floor
Richmond, VA 23219
(804) 225-2600
www.schev.edu

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

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

Public Library Foundations Eligible for Contributions

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.

Foundation 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
14501 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

Public School Foundations Eligible for Contributions

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.

Foundation 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 EducationFoundation

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 Excellance 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

Instructions for Virginia Schedule OSC

Credit for Tax Paid to Another State

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

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 that 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.

Enclose a complete copy of Schedule OSC and all other states' returns with Form 760. The credit must be computed separately for each state. Schedule OSC is available on the Department's website at **www.tax.virginia.gov** or by calling **(804) 367-8031**.

Border State Method You may qualify for a special computation if you are required to file a return with Virginia and **only one** other state provided that other state is Kentucky, Maryland, North Carolina or West Virginia. The income from the border state must consist solely of wages and salaries or business income from federal Schedule C, and your Virginia taxable income must be at least equal to the taxable income shown on the other state's return. 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

Enter the total taxable income from all of the following categories 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 that is subject to tax by Virginia as well as another state;
- Gain from the sale of a principal residence outside Virginia that was included in your federal adjusted gross income;
- Gain from the sale of any capital asset not used in a trade or business; and
- Income on which corporation income tax was 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 to determine the amount of income to enter on this line.

Line 4. Virginia Taxable Income

Enter the amount of Virginia taxable income from Line 16 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter only the Virginia taxable income attributable to the filer whose income was taxed by the other state.*

Line 5. Qualifying Tax Liability

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 of Virginia income tax from Line 19 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter the Virginia income tax due on the amount of Virginia Taxable*

Income reported on Line 16. Use the tax tables or the tax date schedule to determine the amount of tax.

Line 8. Income Percentage

Divide the amount of Qualifying Taxable Income by the Virginia Taxable Income. Round the number to one decimal place. The income percentage cannot exceed 100%.

Line 9. Virginia Ratio

Multiply the amount of Virginia income tax by the income percentage.

Line 10. Credit

Enter the lesser of qualifying tax liability or Virginia ratio. Enter the total credit claimed on Line 25 of Form 760.

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 25 of Form 760.

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

About Virginia Schedule CR

Complete Schedule CR and enclose it with your return to claim any credits that do not appear on Form 760 or Schedule ADJ. Enter the amount from Section 5, Part 1, Line 1A of Schedule CR on Line 27 of Virginia Form 760. Required enclosures are listed on Schedule CR. The credits that can be claimed against individual income tax and are reported on Virginia Schedule CR are listed below. For more information, call **(804) 367-8031** or visit the Department's website at **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

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**

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

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

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

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

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

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

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

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

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

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

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 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

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

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

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

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 22485-3862
540-775-4664

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

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

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

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

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

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

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

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

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

COUNTIES (CONTINUED)

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

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

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

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

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

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

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

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

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

CITIES

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

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

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

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

Colonial Heights City - 570
201 James Ave., Colonial Heights, VA 23834
804-520-9280

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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