2016
Virginia Form 760PY
Part-Year Resident
Individual Income Tax Instructions

Changes to this page pending

Commonwealth Of Virginia

Department Of Taxation

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Changes to this page pending

Virginia Tax Online Services

www.tax.virginia.gov

Get Your Tax Refund Fast Using e-File

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

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

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

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

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

Check Your Refund Status

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

- If you e-File your return, your refund will generally be processed in 3 to 4 weeks.
- If you file a paper tax return, your refund will generally be processed within 8 weeks.
- If you mail your tax return using Certified Mail, it could take an additional 1 to 3 weeks before the Department receives it from the Post Office.

Make Online Payments

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

Need Help?

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

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

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WHAT'S NEW

Virginia's Fixed Date Conformity with the Internal Revenue Code: Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2014 to December 31, 2015, with limited exceptions. Virginia will continue to deconform from the bonus depreciation allowed for certain assets under federal law; the five-year carryback of certain federal net operating loss (NOL) deductions generated in the 2008 or 2009 taxable year; the federal income treatment of applicable high yield discount obligations; and the federal income tax treatment of cancellation of debt income realized in connection with certain business debts.

At the time these instructions went to print, the only required fixed date conformity adjustments were those mentioned above. However, if legislation is enacted that results in changes to the IRC for the 2016 taxable year, taxpayers may need to make adjustments to their Virginia returns that are not described in these instructions. Information about any such adjustments will be posted on the Department's website at **www.tax.virginia.gov**.

Deduction for ABLE Act Contributions: Effective for taxable years beginning on or after January 1, 2016, an individual will be allowed a deduction for the amount contributed during the taxable year to an ABLE savings trust account entered into with the Virginia College Savings Plan. The amount deducted on any individual income tax return in any taxable year is limited to $2,000 per ABLE savings trust account. No deductions are allowed if contributions are deducted on the contributor's federal income tax return. If the contribution to an ABLE savings account exceeds $2,000 the remainder may be carried forward and subtracted in future taxable years until the ABLE savings trust contribution has been fully deducted. No deduction is allowed if contributions are deducted on the contributor's federal income tax return.

The deduction is subject to recapture in the taxable year or years in which distributions or refunds are made for any reason other than (i) to pay qualified disability expenses, as defined in § 529A of the Internal Revenue Code; or (ii) the beneficiary's death.

A contributor to an ABLE savings trust account who has attained age 70 is allowed a deduction for the full amount contributed to an ABLE savings trust account, less any amounts previously deducted.

Tax Food Crop Donation Tax Credit: Effective for taxable years beginning on and after January 1, 2016 an individual income tax credit is allowed to persons engaged in the business of farming for growing food crops in the Commonwealth and donating such crops to a nonprofit food bank. The amount of the credit is equal 30% to of the fair market value of such crops. No taxpayer is permitted to claim more than $5,000 in credits for a taxable year. Taxpayers are required to submit an application to the Department of Taxation.

To the extent a credit is allowed for growing food crops in the Commonwealth and donating such crops to a nonprofit food bank, an addition to a taxpayer's federal adjusted gross income is required for any amount claimed by the taxpayer as a federal income tax deduction for such donation.

Tax Credits for Research and Development Expenses: For taxable years beginning on and after January 1, 2016 several changes were made to the existing Research and Development Expenses Tax Credit. Changes include increasing the annual credit cap from $6 million to $7 million, increasing the amount of credits each taxpayer may claim, allowing a taxpayer to determine the credit using a simplified method in lieu of the primary statutory method, extending the sunset date for the credit from taxable years beginning before January 1, 2019 to taxable years beginning before January 1, 2022, and prohibiting a taxpayer from claiming both this credit and the new Major Research and Development Expenses Tax Credit for the same taxable year.

Major Research and Development Expenses Tax Credit: Taxpayers with Virginia qualified research and development expenses in excess of $5 million for a taxable year may claim the new Major Research and Development Expenses Tax Credit. The amount of the credit is equal to 10% of the difference between the Virginia qualified research and development expenses paid or incurred by the taxpayer during the taxable year; and 50% of the average Virginia qualified research and development expenses paid or incurred by the taxpayer for the 3 taxable years immediately preceding the taxable year for which the credit is being determined. If the taxpayer did not pay or incur Virginia qualified research and development expenses in any one of the 3 taxable years immediately preceding the taxable year for which the credit is being determined, the credit is equal 5% of the Virginia qualified research and development expenses paid or incurred by the taxpayer during the taxable year. The total amount of Major Research and Development Tax Credits that may be issued for each fiscal year is be limited to $20 million.

Addition and Removal of Voluntary Contributions: In 2005, the General Assembly enacted legislation that limited the number of organizations eligible to receive contributions from individual income tax refunds to 25, and required that all entities eligible to receive voluntary contributions receive at least $10,000 in each of the 3 previous taxable years for which there is complete data and for which the entity is listed on the individual income tax return. In addition, each new entity is required to be listed on the individual income tax return for 3 consecutive taxable years before the $10,000 requirement is applied to it

Beginning with Taxable Year 2016, 9 organizations are no longer eligible to receive voluntary contributions. These organizations include the United States Olympic Committee, the Community Policing Fund, Historic Resources Fund, Uninsured Medical Catastrophe Fund, Children of America Finding Hope, War Memorial & National D-Day Memorial, Tuition Assistance Grant Fund, Martin Luther King, Jr. Living History and Public Policy Center Fund, and Celebrating Special Children, Inc.

New voluntary contributions include the Medicare Part D Counseling Fund; Community Foundations; the Virginia Foundation for Community College Education; the Middle Peninsula Chesapeake Bay Public Access Authority; the Breast and Cervical Cancer Prevention and Treatment Fund; the Virginia Aquarium and Marine Science Center; the Virginia Capitol Preservation Foundation; the Office of the Secretary of Veterans Affairs, and Homeland Security; and, the Federation of Virginia Food Banks.

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.

You can file and pay your tentative tax online using the Department's eForm or Individual Online. Payments are made electronically and you may schedule payments to be made on a future date.

***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 760PY, Line 35. See the instructions for Form 760PY, 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.

File and pay your Litter Tax Return online using the Department's eForm. Complete the online version of the paper Litter Tax Return as you would if you were completing a paper form. Payments are made electronically and you may schedule payments to be made on a future date.

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

GENERAL INFORMATION

WHERE TO GET FORMS AND ASSISTANCE

Where to Get Forms

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

Assistance

- Call Customer Services at **(804) 367-8031**. TTY users dial 7-1-1 between 8:30 a.m. and 5:00 p.m.
- Mail requests for information to **Virginia Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115** (Do not mail your return to this address).
- Contact the Department for assistance at **www.tax.virginia.gov**
- Call or visit your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Check the list beginning on Page 45 for contact information.

ESTIMATED INCOME TAX FILING

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

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

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

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

AMENDED RETURN FILING

When to File

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

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

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

Form 760PY

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

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.

Worksheet for Amended Returns

1. Amount paid with original return, plus additional tax paid after it was filed.....1 _____
2. Add Line 1 above and Line 28 from the amended Form 760PY 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 on amended Form 760PY, subtract Line 4 above from Line 19 on amended Form 760PY. This is the Tax You Owe.....5 _____
6. Refund. If Line 19 on amended Form 760PY is less than Line 4 above, subtract Line 19 on of the amended Form 760PY from Line 4 above. This is the Tax You Overpaid.....6 _____

Additional Required Enclosures

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

Federal Adjustments

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

Net Operating Losses

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

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

DECEASED TAXPAYERS

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

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

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

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

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

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

RECORD KEEPING

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

FILING REQUIREMENTS

FILING THRESHOLD

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

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

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

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

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

YOU DO NOT HAVE TO FILE IF YOU ARE:

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

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

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

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

RESIDENCY STATUS

Residents

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

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

Domiciliary Residents

Anyone who maintains a legal domicile (residence) in Virginia, whether living in or out of Virginia, is a domiciliary resident. This includes members of the U.S. armed forces who have Virginia as their home of record. Domiciliary residents have their permanent place of residence in Virginia. Any person who has not abandoned his or her legal domicile in Virginia and established legal domicile in another state remains a domiciliary resident of Virginia, even if residing in another jurisdiction for a number of

years. In determining domicile, the Department considers many factors. Some of the more common indicators of domicile are: voter registration; motor vehicle and personal property registration; business pursuits; expressed intent; conduct; leaseholds and situs of real property owned.

Actual Residents

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

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

Part-Year Residents

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

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

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

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

Nonresidents

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

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

Exceptions for Certain Nonresidents

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

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

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

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

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

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

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

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

WHICH FORM TO FILE

Residents File Form 760

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

Part-Year Residents File Form 760PY

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

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

Nonresidents File Form 763

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

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

Members of the Armed Forces

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

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

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

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

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

Other Frequently Used Virginia Forms

To order, see Page 4.

Schedule 760PY ADJ - Required for:

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

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

WHEN TO FILE

If your taxable year is January 1, 2016 - December 31, 2016, your individual income tax return must be postmarked no later than **May 1, 2017**, to avoid late filing penalties and interest.

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

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

Fiscal Year Filers

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

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

Overseas Rule

If you are living or traveling outside the United States or Puerto Rico (including persons in the military or naval service on duty outside the United States and Puerto Rico), you must file your return by **July 1, 2017.** Be sure to check the appropriate box to the left of the name and address section.

Members of the Military - Members of the armed forces serving in a combat zone receive either the same individual income tax filing and payment extensions as those granted to them by the IRS, plus an additional 15 days, or a 1-year extension, whichever date is later. All extensions also apply to spouses of military personnel. Service families may wish, however, to file their individual income tax returns before the extended deadlines to receive refunds. Service members claiming this extension should write"Combat Zone"across the top of their tax returns and on the envelopes used to mail their returns. Such combat zone personnel should similarly write"Combat Zone"across the top of their correspondence, and on the envelope used to mail the correspondence, when responding to

any notices issued by the Department regarding tax collection or examination. More information can be obtained from Tax Bulletin 05-5, available in the Laws, Rules, and Decisions Section of the Department's website at **www.taxpolicy.virginia.gov**.

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

Extension Requests

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

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

If you file your return within 6 months after the due date but do not pay the tax due at the time of filing, the unpaid balance will be subject to a late payment penalty of 6% per month from the date of filing through the date of payment, up to a maximum of 30%. The late payment penalty will be assessed in addition to any extension penalty that may apply. The automatic extension provisions apply only to returns that are filed within 6 months from the due date. If you file your return more than 6 months after the due date, a late filing penalty of 30% will apply to the balance of tax due with your return.

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

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

WHERE TO FILE

You can file your return online or mail your return. Visit **www.tax.virginia.gov** for information about using e-File. To file by mail, use the mailing address listed beginning on Page 45 for the city or county where you live or last lived while a resident of Virginia. Returns can be filed directly with the Department.

BALANCE DUE RETURNS

You can pay by check, credit card or online. Make your check payable to the Treasurer of the city or county in which you reside. **Make sure your Social Security Number is on your check and make a notation that it is your 2016 income tax payment.**

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

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

If you have already filed your return with your Local Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed beginning on Page 45.

AVOID COMMON MISTAKES

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

HOW TO ASSEMBLE YOUR RETURN

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

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

Withholding Forms

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

Payments

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

COMPUTE YOUR LOWEST TAX
(TIP FOR MARRIED TAXPAYERS)

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

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

FORM 760PY LINE INSTRUCTIONS

NAME, ADDRESS & SOCIAL SECURITY NUMBER (SSN)

Name

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

Deceased Taxpayers

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

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

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

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

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

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

Address

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

Social Security Number (SSN)

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

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

Dates of Residence

If filing a joint return, enter the dates you and your spouse lived in Virginia during 2016.

Locality Code

Enter the 3-digit Locality Code found beginning on Page 45. If you lived in more than one Virginia city or county or if you did not live in Virginia on January 1, 2017, enter the name of the city or county in Virginia in which you last lived. This is not always the same as the city or county of your mailing address.

Virginia Driver's License Information

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

FILING INFORMATION

Please check all boxes and complete all lines that apply.

- **Amended Return.** Check this box if this is an amended return. For more information, please refer to the "Amended Return" section of these instructions. Also check this box if the reason for amending your return is the result of a net operating loss (NOL). For more information, please refer to the "Net Operating Loss" section of these instructions.
- **Dependent on Another's Return.** Check the box if you can be claimed as a dependent on someone else's return. If you check this box and claim the Virginia standard deduction on Line 13, see "Exception: Dependent's Limited Standard Deduction" on Page 13. Your standard deduction may be limited.
- **Overseas on Due Date.** Check this box if you were living or traveling outside the United States or Puerto Rico (including serving in the military or naval service), on May 1, 2017. File your return by **July 3, 2017.**
- **Qualifying Farmer, Fisherman or Merchant Seaman.** Check this box if you are a self-employed farmer, fisherman or merchant seaman and at least 2/3 of your gross income is from those employments. This information is used to identify farmers, fishermen and merchant seamen subject to special rules for paying estimated tax. See "Addition to Tax For Underpayment of Tax" for details.
- **Earned Income Tax Credit Claimed on Federal Return** If you claimed Earned Income Tax Credit on your 2016 federal return, enter the amount claimed.
- **Combined Social Security for You and Spouse reported as taxable income on Federal Return** If you reported taxable Social Security income on your 2016 federal return, enter the combined amount. This is especially important if claiming Age Deduction.

FILING STATUS

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

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

Same-sex couples that are married under the law of any state are recognized as married couples for Virginia income tax purposes.

For more information, see Virginia Tax Bulletin 14-7 (Public Document 14-174, 10/7/14).

Filing Status 1 - Single

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

Filing Status 2 - Married, Filing Joint Return

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

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

Filing Status 3 - Married, Filing Separate Return

If you and your spouse filed separate federal returns, you can file separate state tax returns or you can choose to file a combined return (Filing Status 4). Generally, if you filed a joint federal return and only one spouse is a Virginia resident, the Virginia resident must file a separate Virginia return unless both spouses elect to determine their joint Virginia taxable income as if they were both Virginia residents. When you file separate returns in Virginia, you must report your federal adjusted gross income, exemptions and deductions on your Virginia return as if you had filed separate federal returns. Federal rules must be applied to determine the exemptions and itemized deductions allowed when filing separate returns. If one spouse claims itemized deductions, the other spouse must also claim itemized deductions.

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

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

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

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

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

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

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

EXEMPTIONS

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

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

65 or Over To qualify for this additional personal exemption, you must have been age 65 or older on or before January 1, 2017.

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

HOW TO ENTER NUMBERS

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

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

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

Date of Birth

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

Line 1 - Adjusted Gross Income

The Virginia Schedule of Income *must* be completed before you make an entry on Line 1. Complete the Virginia Schedule of Income, Part 1, Lines 1 through 9, then enter the total amount of federal adjusted gross income on Line 1 as follows. The instructions for the Virginia Schedule of Income are on Page 16. Enclose the completed Virginia Schedule of Income with your return.

Filing Status 1, 2 or 3

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

Filing Status 4

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

Line 2 - Additions

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

Line 4 - Qualifying Age Deduction

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

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

If claiming an Age Deduction, see the Age Deduction instructions on Page 31 and complete the Age Deduction Worksheet on Page 34 in order to calculate the Qualifying Age Deduction.

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

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

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

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

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

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

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

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

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

Line 8 - Subtractions

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

Line 10 - Virginia Adjusted Gross Income

Deduct Line 9 from Line 3 and enter the result.

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

To claim a refund in these cases:

- Complete Lines 11 through 17 and enter "0.00" as your tax on Lines 18 and 19.
- Complete Lines 20 through 38.

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

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

DEDUCTIONS

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

Line 11 - Itemized Deductions

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

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

Virginia Itemized Deductions

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

FDC Worksheet
Fixed Date Conformity Modification to Itemized Deductions

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

Computation of Fixed Date Conformity FAGI

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

Modifications to Itemized Deductions Due to FDC

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

6. Medical and dental expenses claimed on federal Schedule A, Line 1. . . . . _____
7. Enter amount from Line 5 above . . . . . _____

8. Multiply Line 7 above by 10% (.10). If either you or your spouse was born before January 2, 1952, multiply Line 7 by 7.5% (.075) instead . . . . . _____
9. Subtract Line 8 from Line 6. If Line 8 is greater than Line 6, enter -0- . . . . . _____
10. Enter the amount from federal Schedule A, Line 9 . . . . . _____
11. Enter the amount from federal Schedule A, Line 15 . . . . . _____
12. Enter the amount from federal Schedule A, Line 19 . . . . . _____
13. Enter the amount from federal Schedule A, Line 20 . . . . . _____
14. Unreimbursed employee expenses from federal Schedule A, Line 21 . . . . . _____
15. Tax preparation fees from federal Schedule A, Line 22 . . . . . _____
16. Other expenses claimed on federal Schedule A, Line 23 . . . . . _____
17. Add Lines 14 through 16 . . . . . _____
18. Enter amount from Line 5 above . . . . . _____
19. Multiply Line 18 above by 2% (.02). . . . . _____
20. If Line 19 is greater than Line 17, enter '0'. Otherwise subtract Line 19 from Line 17. . . . . _____
21. Enter the amount from federal Schedule A, Line 28 . . . . . _____
22. Add Lines 9, 10, 11, 12, 13, 20 and 21. Enter here. . . . . _____

Is Line 5 above over $311,300 if filing jointly or qualifying widow(er), $285,350 if head of household, $259,400 if single, or $155,650 if married and filing a separate return?

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

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

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

1. Federal Sch. A, total Lines 4, 9, 15, 19, 20, 27 & 28 or Line 22 of the FDC Worksheet above . . . . . _____
2. Add the amounts on federal Schedule A, Lines 4 (or FDC Worksheet, Line 9), 14 and 20, plus any gambling losses included on Line 28 . . . . . _____
3. Subtract Line 2 from Line 1. If the result is zero, stop here and go to the instructions for Line 11 . . . . . _____
4. Multiply Line 3 above by 80% (.80). . . . . _____
5. Enter the total from Form 760PY, Line 1, or the FDC Worksheet, Line 5. . . . . _____
6. Enter $311,300 if filing jointly or qualifying widow(er), $285,350 if head of household, $259,400 if single, or $155,650 if married filing a separate return. . . . . _____
7. Subtract Line 6 from Line 5. If the result is zero or less, stop here and go to the instructions for Line 11 . . . . . _____
8. Multiply Line 7 above by 3% (.03). . . . . _____
9. Enter the smaller of Line 4 or Line 8 . . . . . _____
10. Total itemized deductions. Subtract Line 9 from Line 1; enter result here then continue to Part II _____

Part II - State and Local Income Tax Modification

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

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

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

Line 12 - State and Local Income Tax

If claiming itemized deductions, enter the amount of state and local income tax allowed on your federal Schedule A that was paid while you were a resident of Virginia. Before making an entry on Line 12, check to see if your total itemized deductions were limited on your federal return. Your deduction may be limited if your federal adjusted gross income is more than $311,300 if married filing jointly or qualifying widow(er), $285,350 if head of household, $259,400 if single, or $155,650 if married and filing a separate return. The amount of state and local income tax reported on federal Schedule A must be reduced proportionately to reflect any reduction in total itemized deductions. Complete the ITEMIZED DEDUCTIONS WORKSHEET if you are subject to the limitation. **If you did not claim any state and local income tax on federal Schedule A, enter "0.00" on this line.**

Line 13 - Virginia Deductions

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

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

Standard Deductions Worksheet

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

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

Exception: Dependent's Limited Standard Deduction

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

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

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

EXAMPLE: (Standard Deduction *Limited*):

A person (claimed as a dependent on another's return) moved to Virginia on June 25, 2016. Before moving to Virginia he had unearned income of $5,000 in another state. While in Virginia he had interest income from a bank account (unearned income) of $4,200 and income from a summer job of $1,200 (earned income).

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

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

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

Line 14 - Exemption Amount

The total exemption amount is the prorated number of exemptions claimed, based on the portion of the year you resided in Virginia. Complete the Prorated Exemption Worksheet in Part 2 of the Virginia Schedule of Income to compute your allowable personal and dependent exemptions. Instructions for the Virginia Schedule of Income begin on Page 16.

Line 15 - Deductions

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

Line 18 - Income Tax

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

Line 19 - Total Tax

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

Line 20(a) - YOUR Virginia Income Tax Withheld

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

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

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

Line 21 - Combined 2016 Estimated Tax Payments

Enter your total 2016 estimated Virginia income tax payments. If using Filing Status 2 or 4, enter the total payments made by you and your spouse, even if the payments were made using separate Form 760ES vouchers.

Line 22 - Income Tax Carryover from Prior Year

Enter amount of 2015 overpayment applied toward 2016 estimated tax.

Line 23 - Combined Extension Payments

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

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

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

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

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

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

Line 25 - Credit for Tax Paid to Another State

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal

adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state.

If you are eligible, calculate the credit by completing Schedule OSC. Enter on Line 25 the credit amount from Schedule OSC, Line 21. Instructions for Schedule OSC are on Page 32.

Line 26 - Credit for Political Contributions

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

Line 27 - Credits from Schedule CR

Complete **Schedule CR** and enclose it with your return to claim the following tax credits. For some credits, other Virginia forms are also required. To order Schedule CR, Schedule CR Instructions and these other credit forms, see Page 4.

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

- Trust Beneficiary Accumulation Distribution Tax Credit
- Enterprise Zone Act Tax Credit
- Neighborhood Assistance Act Tax Credit
- Recyclable Materials Processing Equipment Tax Credit
- Conservation Tillage Equipment Tax Credit
- Precision Fertilizer and Pesticide Application Equipment Tax Credit
- 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
- 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 Expenses Tax Credit
- Telework Expenses Tax Credit
- Major Research and Development Expenses Tax Credit
- Food Crop Donation Tax Credit
- Education Improvement Scholarships Tax Credit
- Coalfield Employment Enhancement Tax Credit
- Virginia Coal Employment and Production Incentive Tax Credit
- Motion Picture Production Tax Credit
- Agricultural Best Management Practices Tax Credit

Line 29 - Income Tax You Owe

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

Line 30 - Overpayment Amount

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

Line 31 - Credit to Estimated Tax

Enter the amount of net overpayment from Line 30 to be credited to 2017 estimated tax in the respective columns.

Line 32 - Virginia College Savings Plan℠ Contributions

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

Line 33 - Other Contributions from Schedule VAC

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

Line 34 - Addition to Tax, Penalty and Interest

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

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

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

Line 35 - Sales and Use Tax (Consumer's Use Tax)

Did you purchase merchandise from retailers in 2016 for use in Virginia and not pay retail sales and use tax? If yes, you owe Virginia retail sales and use tax and must pay the tax. Use the worksheet below to compute your sales and use tax and enter the total on Line 35. If you have no sales and use tax to report, you must enter 00 on Line 35.

For example, if you purchased merchandise online from a web site or auction site that was shipped to you in Virginia and you were not charged the sales and use tax, you are liable for the sale and use tax. Regardless of the source of the purchase (internet, shopping network, mail order catalog*, or visiting another state), if you are not charged the sales and use tax, and your purchases are shipped or brought into Virginia, you are required to report and pay the sales and use tax owed.

Taxable purchases include, but are not limited to, food, furniture, carpets, clothing, linens, appliances, computers, books, CDs, DVDs, artwork, antiques, and jewelry. In general, the Virginia sales and use tax applies to all purchases, leases, or rentals of tangible personal property. Nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment, or prevention of disease in human beings are exempt from the tax.

*Mail Order Catalog Purchases only: If your total catalog purchases for the year are under $100, you do not need to report the tax for those purchases. If your catalog purchases exceed $100, you are required to report the tax owed on all catalog purchases.

Sales & Use Tax Worksheet: Enter total cost of taxable items purchased, leased, or rented for use in Virginia that you were not charged the retail sales and use tax. Do not include separately stated shipping or delivery costs, but do include any "handling" and combined "shipping and handling" charges.

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 Virginia cities and counties.

The tax rate on food for home consumption is 2.5% in all Virginia cities and counties.

Visit **www.tax.virginia.gov** for more information.

Sales and Use Tax Worksheet

	A. General Merchandise 5.3% or 6.0%*	B. Food for Home Consumption 2.5%
1. Enter Taxable Purchases	_____	_____
2. Multiply by sales tax rate	_____	_____
3. Add Line 2, Columns A and B	_____	

Enter the total on Form 760, Line 35. If you have no sales and use tax to report, you must enter 00 on Form 760, Line 35.

*Use the tax rate for your city or county

Line 37 - Amount You Owe

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

—OR—

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

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

PAYMENT OPTIONS

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

The fastest and easiest way to make your payments is to file and pay online with VATAX Online Services for Individuals or with eForms. Payments are made electronically and you may schedule payments to be made on a future date.

Check - If you file your return locally, make your check payable to the Treasurer or Director of Finance of the city or county in which you reside; otherwise, make your check payable to the Department of Taxation. See the listing of localities beginning on Page 45. Make sure your Social Security Number is on your check and make a notation that it is your 2016 Virginia income tax payment. **Submit your check with the return.**

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

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

If you have already filed your return with your Local Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed beginning on Page 45.

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

Line 38 - Amount to Be Refunded to You

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

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

REFUND OPTIONS

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

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

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

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

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

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

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

Authorization to Discuss with Preparer

- **I (we) authorize the Department of Taxation to discuss this return with my (our) preparer.** Check this box if you would like to give the Department authorization to discuss your return information with your tax preparer.

Electronic Form 1099-G

At the bottom of the return above the signature area, a check box is provided for you to indicate that you agree to receive your statement of refund (Form 1099-G) electronically instead of receiving a

copy by mail. Paper copies of these statements will be mailed to taxpayers who do not opt into the electronic delivery method. If you previously selected the electronic delivery method and decide to change, submit a written request to the Department using the contact information on Page 4 of this booklet. Form 1099-G/1099-INT is an informational statement issued by the Department in January of each year to report payments made or credited to taxpayers during the previous calendar year. The statement is also provided to those who receive interest payments of $10 or more during the year. These statements must be used in preparing federal returns by taxpayers who itemize deductions. Form 1099-G/1099-INT may be downloaded securely and printed from the Department's website, **www.tax.virginia.gov**.

Sign Your Return

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

Tax Preparer Information

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

Phone Numbers

Enter phone numbers in the space provided.

Preparer's PTIN, Vendor Code and Filing Election Code

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

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

SCHEDULE OF INCOME LINE INSTRUCTIONS

Part 1 - Income Distribution

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

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

Line 1 - Wages, Salaries, Tips, Etc.

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

Line 2 - Interest and Dividends

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

Line 3 - Pension and Other Income

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

Line 4 - Gross Income

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

Line 5 - Adjustments: Moving Expenses

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

Line 6 - Other Adjustments to Income

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

Line 7 - Federal Adjusted Gross Income

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

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

Line 8 - Net Fixed Date Conformity Modifications

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

Line 9 - Fixed Date Conformity FAGI

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

Note: If you are claiming the standard deduction on your return, the total of Line 9, Columns A1 and B1, must be entered on Line 1 of the Standard Deduction Worksheet on Page 13.

Part 2 - Prorated Exemption Worksheet

The prorated exemptions worksheet is used to reduce your personal and dependent exemptions to an amount which is proportional to the number of days you resided in Virginia during the taxable year.

For example, if you are single, claim no dependents and moved to Virginia on July 1, your prorated Virginia personal exemption is computed as follows:

Prorated Virginia Personal Exemption

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

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

Exception

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

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

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

Part 3 - Moving Information

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

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

SCHEDULE 760PY ADJ LINE INSTRUCTIONS

FIXED DATE CONFORMITY UPDATE FOR 2016

Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2014 to December 31, 2015, with limited exceptions.

Bonus Depreciation: Virginia will continue to disallow any bonus depreciation claimed for certain assets under IRC § 168(k) during Taxable Year 2001 and thereafter. Virginia will also continue to disallow bonus depreciation claimed under IRC §§ 168(l), 168(m), 1400L, and 1400N. To the extent that such bonus depreciation was claimed for federal income tax purposes, the depreciation deduction must be recomputed for Virginia income tax purposes. For taxable years when the recomputed Virginia depreciation deduction is less than the federal deduction, the taxpayer must claim a Virginia addition equal to the difference. For taxable years when the recomputed Virginia depreciation deduction is more than the federal deduction, the taxpayer may claim a Virginia subtraction equal to the difference.

Applicable High Yield Discount Obligations: Virginia will continue to deconform from IRC § 163(e)(5)(F), which suspends the application of the applicable high yield debt obligation ("AHYDO") rules for certain debts issued between September 30, 2008, and December 31, 2009. For federal purposes, special rules generally apply to computing the interest deduction that applies to certain high-yield original issue discount obligations. Because Virginia will continue to deconform from the federal provision that suspends the AHYDO rules, such rules will continue to apply for Virginia income tax purposes. Any resulting difference in the federal and Virginia deduction should be claimed as a modification on your Virginia return.

Cancellation of Debt Income: Under IRC § 108(i), taxpayers were permitted to defer the income realized upon the reacquisition of certain business debt during 2009 and 2010, and instead report such income in Taxable Years 2014 through 2018.

Virginia deconformed from this federal provision and required taxpayers to claim a Virginia addition equal to the amount of the federal exclusion. However, for transactions completed on or before April 21, 2010, taxpayers were permitted to partially defer such income by claiming the Virginia addition over three taxable years.

A taxpayer who previously claimed the Virginia cancellation of debt addition may claim a subtraction on his or her Taxable Year 2016 Virginia income tax return, to the extent such income was reported on his or her 2016 federal income tax return.

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 2016 taxable year, taxpayers will be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at **www.tax.virginia.gov**.

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

Line 1 - Interest on Obligations of Other States

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

Line 2a - Fixed Date Conformity

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

B. Other Changes Not Listed Above - Add any other amounts not covered above that should be adjusted because of Virginia's conformity to the Internal Revenue Code as it existed on December 31, 2015. Check the Department's website, **www.tax.virginia.gov,** for other Fixed Date Conformity adjustments that may have passed after these instructions were printed..... _____

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

Mutual Funds

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

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

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

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

Lines 2b - 2c - Other Additions

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

CODE

10 Interest on Federally Tax-Exempt US Obligations

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

11 Accumulation Distribution Income

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

12 Lump-Sum Distribution Income

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

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

14 Income from Dealer Disposition of Property

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

16 Telework Expenses

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

17 First-Time Home Buyer Savings Accounts

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

18 Food Crop Donation

To the extent a credit is allowed for growing food crops in the Commonwealth and donating such crops to a nonprofit food bank, an addition to the taxpayer's federal adjusted gross income is required for any amount claimed by the taxpayer as a federal income tax deduction for such donation.

99 Other

Enclose an explanation for other additions.

Line 3 - Total Additions

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

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

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

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

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

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

Mutual Funds

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

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

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

Line 4 - Income From U.S. Obligations

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

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

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

Line 5 - Disability Income

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

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

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

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

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

Line 6a - Fixed Date Conformity

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

B. Other Changes Not Listed Above. Deduct any other amounts not covered above that should be adjusted because of Virginia's conformity to the Internal Revenue Code as it existed on December 31, 2015. Also, please enclose a schedule and explanation of such subtraction. Check the Department's website, **www.tax.virginia.gov,** for other Fixed Date Conformity adjustments that may be required as a result of federal legislation enacted after these instructions were printed. ..... _____

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

Line 6b - 6d - Other Subtractions

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

CODE

20 **Income from Virginia Obligations**

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

21 **Federal Work Opportunity Tax Credit Wages**

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

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

Enter the amount of Tier 2 vested dual benefits and other Railroad Retirement Act benefits and Railroad Unemployment Insurance Act benefits included in federal adjusted gross income and reported on your federal return

as a taxable pension or annuity and received while a resident of Virginia.

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

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

24 Virginia Lottery Prizes

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

28 Virginia National Guard Income

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

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

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

31 Retirement Plan Income Previously Taxed by Another State

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

34 Virginia College Savings Plan Income Distribution or Refund

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

37 Unemployment Benefits

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

38 Military Basic Pay

Military service personnel may subtract up to $15,000 of military basic pay received during the taxable year, provided they are on extended active duty for a period in excess of 90 consecutive days. Military personnel stationed inside or outside Virginia are eligible. This subtraction is allowed for military basic pay that is included in federal adjusted gross income and is not included in another subtraction, such as the Virginia National Guard Income Subtraction. If the military basic pay does not exceed $15,000, then the entire amount may be subtracted. If the basic military pay is over $15,000, then the subtraction is reduced by the amount exceeding $15,000. For every $1 of income over $15,000, the maximum subtraction is reduced by $1. If your basic military pay is $30,000 or more, you are not entitled to a subtraction. On joint returns, each spouse can qualify for the subtraction. If you claim this subtraction, you cannot claim a Credit for Low-Income Individuals or Virginia Earned Income Credit.

39 Federal and State Employee

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

40 Income Received by Holocaust Victims

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

41 Tobacco Settlement Fund Income

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

44 Medal of Honor Recipients

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

46 Military Death Gratuity Payments

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

49 Certain Death Benefit Payments

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

51 Gains from Land Preservation

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

52 Certain Long-Term Capital Gains

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

53 Historic Rehabilitation

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

54 First-Time Home Buyer Savings Accounts

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

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

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

After designating an account as a first-time home buyer savings account, the account holder is required to include documentation with updated information for the account for all future taxable years in which he or she is required to file a Virginia income tax return. If an account holder has designated more than one existing first-time home buyer savings account, the account holder is required to submit separate documentation with updated information for each account. More information is available in the First-Time Home Buyer Savings Account Guidelines, which are available in the Laws, Rules & Decisions section of the Department's website at www.tax.virginia.gov.

55 Discharge of Student Loan

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

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

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

99 Other

Enclose a schedule of explanation for other subtractions.

DEDUCTIONS FROM VIRGINIA ADJUSTED GROSS INCOME

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

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

CODE

101 Child and Dependent Care Expenses

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

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

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

102 Foster Care Deduction

Foster parents may claim a deduction of $1,000 for each child residing in their home while a Virginia resident under permanent foster care, as defined in the *Code of Virginia*, provided that they claim the foster child as a dependent on their federal and Virginia income tax returns. The foster care deduction must be prorated using the ratio schedule on Page 35, based on the period of residence in Virginia.

103 Bone Marrow Screening Fee

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

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

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

105 Continuing Teacher Education

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

106 Long-Term Health Care Premiums

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

107 Virginia Public School Construction Grants Program and Fund

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

108 Tobacco Quota Buyout

Allows a deduction from taxable income for payments received in the preceding year in accordance with the Tobacco Quota Buyout Program of the American Jobs Creation Act of 2004 to the extent included in federal adjusted gross income and received while a Virginia resident. For example, on your 2016 Virginia return you may deduct the portion of such payments received in 2015 that is included in your 2015 federal adjusted gross income; while payments received in 2016 may generate a deduction on your 2017 Virginia return. Individuals cannot claim a deduction for a payment that has been, or will be, subtracted by a corporation unless the subtraction is shown on a Schedule VK-1 you received from an S corporation. If you chose to accept payment in installments, the gain from the installment received in the preceding year may be deducted. If, however, you opted to receive a single payment, 10% of the gain recognized for federal purposes in the year that the payment was received may be deducted in the following year and in each of the 9 succeeding taxable years.

109 Sales Tax Paid on Certain Energy Efficient Equipment or Appliances

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

110 Organ and Tissue Donor Expenses

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

111 Charitable Mileage

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

expenses were less than 18 cents per mile, then you may use the difference between actual expenses and 18 cents per mile.

112 Virginia Bank Franchise Tax

A shareholder of a bank may be required to make certain adjustments to his or her federal adjusted gross income. Such adjustments are required only if the shareholder invests in a bank that (1) is subject to the Virginia Bank Franchise Tax for state tax purposes (see *Va. Code* § 58.1-1207) and (2) has elected to be taxed as a small business corporation (S corporation) for federal tax purposes.

Computation of Virginia Bank Franchise Tax Deduction

If an adjustment is required, complete the worksheet below to determine the amount of your adjustment. Attach a copy of Schedule K-1 provided to you by the bank.

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

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

114 Prepaid Funeral, Medical, or Dental Insurance Premiums

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

115 ABLE Savings Trust Account Contributions

Effective for taxable years beginning on or after January 1, 2016, you may claim a deduction for the amount contributed during the taxable year to an ABLE savings trust account entered into with the Virginia College Savings Plan. No deduction is allowed if such contributions are deducted on the contributor's federal income tax return. If the contribution to an ABLE savings trust account exceeds $2,000, the remainder may be carried forward and subtracted in future taxable years until the amount has been fully deducted; however, in no event shall the amount deducted in any taxable year exceed $2,000 per ABLE savings trust account. Deductions are subject to recapture in the taxable year or years in which distributions or refunds are made for any reason other than (i) to pay qualified disability expenses; or (ii) the beneficiary's death. A contributor who has attained age 70 is allowed a deduction for the full amount contributed to an ABLE savings trust account, less any amounts previously deducted.

199 Other

Enclose an explanation for other deductions.

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

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

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

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

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

- Virginia National Guard subtraction (Subtraction Code 28);
- Basic military subtraction (Subtraction Code 38);
- State and federal employees subtraction for earnings of $15,000 or less (Subtraction Code 39);
- Exemption for blind taxpayers or taxpayers age 65 and over;
- the Age Deduction; or
- You are claimed as a dependent on another taxpayer's return.

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

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

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

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

Guideline Income Worksheet

(photocopy as needed)

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

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

Family VAGI

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

Your Information

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

Your Spouse's Information

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

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

Dependent(s) Information

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

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

Line 10 - Enter Total Family Guideline Income

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

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

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

Determine Eligibility for Credit for Low-Income Individuals

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

Poverty Guideline Table

Eligible Exemptions	Poverty Guidelines	Eligible Exemptions	Poverty Guidelines
1	$ 11,880	5	$ 28,440
2	16,020	6	32,580
3	20,160	7	36,730
4	24,300	8*	40,890

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

Line 12 - Exemptions

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

Line 13 - Multiply

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

Line 14 - Earned Income Credit Claimed on Your Federal Return

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

Line 15 - Multiply

Multiply Line 14 by 20% (.20).

Line 16

Enter the greater of Line 13 or 15.

Line 17 - Credit

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

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

Many low-income individuals who work and have earned income under $53,505 *may also qualify for up to* $6,269 *in federal Earned Income Credit when filing their federal tax return! See your federal instructions or call 1-800-829-3676 to order Pub 596.*

ADDITION TO TAX, PENALTY AND INTEREST

Addition to Tax for Underpayment of Tax

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

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

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

Line 18 - Addition to Tax

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

Line 19 - Penalty

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

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

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

Line 20 - Interest

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

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

Line 21 - Total Adjustments

Enter the total of Lines 18 through 20.

VIRGINIA SCHEDULE VAC

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

You may contribute all or part of your income tax refund to one or more existing Virginia529 accounts by completing Schedule VAC. Any contribution(s) made will be deemed a contribution to your account(s) for the 2017 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

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
- 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. © 2016 Virginia College Savings Plan. All Rights Reserved.

Virginia529 College Savings Plan
virginia529.com | 1.888.567.0540

required to be the owner of record for an account in order to direct a contribution of all or part of your income tax refund.

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

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

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

Section I, Part A

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

Section I, Part B

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

Program Type Codes:

1 = Virginia529 inVEST **3** = CollegeWealth

2 = Virginia529 prePAID **4** = CollegeAmerica

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

Section II - Other Voluntary Contributions

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

For information on these organizations, see Page 29.

Part A, Line 1

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

Part B - Voluntary Contributions from your refund

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

Code	Organization Name
10	Office of the Secretary of Veterans Affairs and Homeland Security
60	Virginia Nongame & Endangered Wildlife Program
61	Democratic Political Party
62	Republican Political Party
64	Virginia Housing Program
65	Department for Aging and Rehabilitative Services (Elderly & Disabled Transportation Fund)
67	Virginia Arts Foundation
68	Open Space Recreation & Conservation Fund
84	Virginia Federation of Humane Societies
86	Spay and Neuter Fund
88	Virginia Cancer Centers
94	Medicare Part D Counseling Fund
95	Virginia Foundation for Community College Education
96	Middle Peninsula Chesapeake Bay Public Access
97	Breast and Cervical Cancer Prevention and Treatment Fund
98	Virginia Aquarium and Marine Science Center
99	Virginia Capitol Preservation Foundation

Lines 5 - 7 Library Foundations - Library Foundations and Community Foundations: Use this section if you wish to contribute to one or more Library Foundations or Community 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 list starting on Page 27.

Community Foundations - enter the 6-digit code from the lists starting on Page 27.

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

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

Code	Organization Name
11	Federation of Food Banks
71	Chesapeake Bay Restoration Fund
72	Family & Children's Trust Fund (FACT)
73	Virginia's State Forests 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 foundations, enter code "999999" and the total amount donated to foundations on Line 11, and enclose a schedule showing the foundation number, name and amount donated to each.

Enter the 6-digit code from the School Foundations list starting on Page 28.

Part D, Line 14 Total Voluntary Contributions

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

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

LIBRARY FOUNDATIONS

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

Code	Foundation Name
200101	Alexandria Library Foundation, Inc.
200501	John Randolph Foundation
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	The Friends of the 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 Library Foundation
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, Inc.
210101	Mary Riley Styles Public Library Foundation Trust (Falls Church City Library)
210301	Rockingham Library Association
210901	Middlesex County Public Library
211101	Montgomery-Floyd Regional Library Foundation, Inc.
211102	Floyd Endowment
211301	Friends of the Newport News Public Library
211302	Newport News Public Library System Foundation
211501	Norfolk Public Library Foundation
211901	Friends of the Library Blackstone VA
212101	Orange County Library Foundation
212501	Friends of the Pearisburg Public Library
212701	The Petersburg Library Foundation, Inc.
212901	Pittsylvania County Public Library Foundation (PPL)
213301	Portsmouth Public Library Foundation, Inc.
213701	Prince William Public Library System Foundation
213901	Pulaski County Library System Fund
214501	Richmond Public Library Foundation (City)
214901	Roanoke Public Library Foundation (City)
215101	Friends of the Roanoke County Public Library
215301	Rockbridge Regional Library Foundation
215501	Friends of the Russell County Library
215701	Friends of Salem Library
215902	Samuels Public Library
216101	Shenandoah County Library Foundation
216501	Friends of Kenbridge Public Library
216503	Mecklenburg County Library Foundation Inc.
216701	Staunton Library Foundation, Inc.
216901	Friends of the Suffolk Library
217302	Virginia Beach Library Foundation
217303	Friends of the Virginia Beach Public Library
217501	Washington County Public Library Foundation
217901	Williamsburg Regional Library Foundation
218101	Wythe-Grayson Regional Library Foundation
218301	York County Library Foundation

COMMUNITY FOUNDATIONS

To be used by organizations that meet the membership requirements for a community foundation established by the Council on Foundations and whose primary activity is providing grants, donations and investments in support of the charitable activities of one or more other organizations.

Code	Foundation Name
300010	ACT for Alexandria
300015	Arlington Community Foundation
300020	Charlottesville Area Community Foundation
300025	Community Foundation for Loudoun and Northern Fauquier Counties
300030	Community Foundation for Northern Virginia
300035	Community Foundation for Rockbridge, Bath and Alleghany
300040	The Community Foundation for the National Capital Region
300045	The Community Foundation of Harrisonburg and Rockingham
300050	Community Foundation of the Northern Shenandoah Valley
300055	Community Foundation of the Central Blue Ridge
300060	Community Foundation of the Dan River Region
300065	Community Foundation of the New River Valley
300070	Community Foundation of the Rappahannock River Region
300075	Foundation for Roanoke Valley

300080	The Community Foundation Serving Richmond and Central Virginia
300085	Eastern Shore of Virginia Community Foundation
300090	Gloucester Community Foundation
300095	Greater Lynchburg Community Trust
300100	Hampton Roads Community Foundation
300105	Martinsville Area Community Foundation
300110	Mathews Community Foundation
300115	Northern Piedmont Community Foundation
300120	Peninsula Community Foundation of Virginia
300125	River Counties Community Foundation
300130	Shenandoah Community Foundation
300135	Southeast Virginia Community Foundation
300140	Suffolk Foundation
300145	Williamsburg Community Foundation

SCHOOL FOUNDATIONS

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

Code	Foundation Name
009001	Amherst County Public Schools Education Foundation, Inc.
015001	Augusta County Public School Endowment Fund
019001	The Bedford Area Educational Foundation
023001	Botetourt County Public Schools Education Foundation, Inc.
520001	Bristol Virginia Public Schools Education Foundation
530001	Blues Education Foundation, Inc. (Buena Vista)
027001	Buchanan County Public School Education Foundation
029001	Buckingham County Educational Foundation Inc.
033001	Caroline County Public Schools Education Foundation
550002	Chesapeake Public Schools Educational Foundation
550001	W. Randolph Nichols Scholarship Foundation (Chesapeake)
036001	Charles City Educational Foundation
041001	Chesterfield Education Foundation
043001	Clarke County Education Foundation Inc.
049001	Cumberland County Public Schools Foundation
590001	Danville Public Schools Education Foundation, Inc.
059002	Fairfax Education Foundation
610001	Falls Church Education Foundation
065001	Fluvanna Education Foundation
620001	Franklin City Educational Foundation, Inc.
067001	Franklin County Public Schools Education Foundation
069001	Frederick County Educational Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.
075001	Goochland Educational Foundation
081001	Greensville County Education Foundation
083001	Halifax County Public Schools Education Foundation
650001	Hampton Educational Foundation
085001	Hanover Education Foundation
660001	The Harrisonburg Education Foundation
087001	Henrico Education Foundation, Inc.
670001	Hopewell Public Schools Education Foundation
093001	Education Foundation for Isle of Wight Public Schools, Inc.
099001	King George Education Foundation
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
155001	Pulaski County Public Schools Education Foundation
157002	Rappahannock County Public Schools
750002	Radford City Schools Partners for Excellence Foundation, Inc.
760001	Richmond Public Schools Education Foundation, Inc. (City of Richmond)
770001	Roanoke City Public Schools Education Foundation, Inc.
161001	Roanoke County Public Schools Education Foundation, Inc.
165001	Rockingham Educational Foundation, Inc.
167001	Russell County Foundation for Scholarships
775001	Salem Educational Foundation
169001	Southwest Virginia Public Education Foundation, Inc.
169002	Scott County Foundation for Excellence in Education
171002	Moore Educational Trust (Shenandoah County)
171001	Shenandoah Education Foundation, Inc.
173001	Smyth County Education Foundation

177001 Spotsylvania Education Foundation
179001 Stafford Education Foundation Inc.
790001 Community Foundation of the Central Blue Ridge (Staunton)
800001 Suffolk Education Foundation Inc.
183001 Sussex Educational Foundation Inc.
810001 Virginia Beach City Public Schools Education Foundation
187001 Warren County Educational Endowment, Inc.
820001 Waynesboro City Public Schools
193002 Westmoreland County Public Schools Education Foundation
840001 Winchester Education Foundation
195001 Wise County Schools Educational Foundation, Inc.
197001 Wythe County Public Schools Foundation for Excellence, Inc.
199001 York Foundation for Public Education

ORGANIZATION INFORMATION

Code Organization

10 Office of the Secretary of Veterans Affairs and Homeland Security

The Secretary of Veterans and Defense Affairs serves an important two-fold purpose, advocating for veterans and the defense community. For veterans, it distinguishes and elevates issues and opportunities for our veterans in the Commonwealth of Virginia. Of primary importance are the employment, health care, housing, and education needs of our veterans. With the Nation's largest percentage of veterans in the labor force, women veterans, and working-age veterans under the age of 25, the Secretariat maintains a particular focus on the employment of our newest generation of veterans, who have the necessary and critical skills needed in the Commonwealth. For the defense community, the Secretariat supports the quality of life of military personnel and their dependents serving across Virginia.

We are honored to serve the Commonwealth and our veterans, and look forward to working with you to continue to make Virginia the most veteran and military friendly state in the Nation.

Secretary of Veterans and Defense Affairs
P.O. Box 1475
Richmond, VA 23218
(804) 225-3826

11 Federation of Virginia Food Banks

The Federation of Virginia Food Banks, a partner state association of Feeding America is the largest hunger relief network in the Commonwealth of Virginia. The Federation is composed of the 7 regional Virginia and Washington DC food banks, consisting of facilities in 14 strategic locations. The primary mission of the food banks is to feed hungry Virginians, through more than 2,608 member agencies that directly serve those in need. In addition, the Federation of Virginia Food Banks handles the coordination and distribution of food and supplies to victims of disasters and emergencies both locally and nationally.

Federation of Virginia Food Banks
800 Tidewater Drive
Norfolk, Virginia 23504
www. vafoodbanks.org

60 Virginia Nongame & Endangered Wildlife Program

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

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

61 Democratic Party

62 Republican Party

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

64 Virginia Housing Program

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

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

65 Transportation Services for the Elderly and Disabled Fund

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

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

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, 24th Floor
Richmond, VA 23219
(804) 786-6124

71 Chesapeake Bay Restoration Fund

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

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

72 Family and Children's Trust Fund

Contributions support the prevention and treatment of family violence in local communities and through statewide public awareness projects and activities. Family violence includes child abuse and neglect, domestic violence, dating violence, sexual assault, and elder abuse and neglect.

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

73 Virginia's State Forests Fund

State Forests are self-supporting and 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

81 Home Energy Assistance Fund

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

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

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 funding for spay/neuter and general 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

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/

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. Also missions in support of Virginia civil authorities, including state active duty and federal defense support to civil authority missions, for periods in excess of 30 days, and their families. 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

94 Medicare Part D Counseling Fund

Each year, individuals on Medicare have the opportunity to select or make changes to their Medicare Part D prescription drug coverage for the following year. Contributions are used to provide certified, local counselors who offer free, unbiased help to seniors, caregivers, and other Medicare beneficiaries to find the best plan. Counselors also work with beneficiaries to help them compare Medicare Advantage Plans and Medicare Supplemental Plans to determine if these plans are appropriate for them.

Department for Aging and Rehabilitative Services
8004 Franklin Farms Drive
Henrico, VA 23229-5019
(800) 552-3042

95 Virginia Foundation for Community College Education

The mission of the Virginia Foundation for Community College Education (VFCCE) is to provide access to education for all Virginians. Donations will be used to provide support for the VFCCE's programs and initiatives.

Virginia's Community Colleges
Virginia Foundation for Community College Education
300 Arboretum Place, Suite 200
Richmond, VA 23236
info@vccs.edu

96 Middle Peninsula Chesapeake Bay Public Access Authority

The Public Access Authority (MP-PAA) recognizes that shorelines are high priority natural areas and that it is critical to set aside public water access sites for all types of recreational activities important to our economy and to the citizens of the Commonwealth of Virginia. All moneys contributed shall be used to improve existing public waterfront land owned by the MP-PAA that can be enjoyed by the general public for recreation, education and research.

Middle Peninsula Chesapeake Bay
Public Access Authority
125 Bowden Street
P.O. Box 286
Saluda, VA 23149
(804) 758-2311

97 Breast and Cervical Cancer Prevention and Treatment Fund

Donations will be directed to the Breast and Cervical Cancer Prevention and Treatment Fund to support future increased access to the treatment of breast and cervical cancer for women enrolled in the Medicaid program. The Virginia Breast and Cervical Cancer Early Detection Program (BCCEDP), also known as Every Woman's Life, strives to promote women's health by providing free mammograms, clinical breast exams, Pap tests, and pelvic exams to women who qualify. This program contracts with screening sites throughout Virginia to provide cancer-detection services and provides prompt follow-up care when necessary. All screening tests are performed in accordance with current national recommendations and women enrolled in the program who are diagnosed with breast or cervical cancer may be eligible for benefits under the Virginia Medicaid program.

Donations deposited to the Breast and Cervical Cancer Prevention and Treatment Fund shall be used to support the treatment of breast and cervical cancer for women under Medicaid pursuant to the federal Breast and Cervical Cancer Prevention and Treatment Act of 2000. Up to 10% of the Fund may be used annually to conduct screening activities for breast and cervical cancer under the Every Woman's Life Program administered by the Virginia Department of Health.

Department of Medical Assistance Services
600 E. Broad Street - 8th floor
Richmond, VA 23219
(804) 786-8099

98 Virginia Aquarium & Marine Science Center Foundation

When you give a gift to the Virginia Aquarium & Marine Science Center Foundation you support the future of our world's oceans. Your gift allows the Virginia Aquarium to provide educational offerings to visitors and outreach programs to schools; maintain our vast array of exhibits, including exhibits featuring animals from around the world; and conduct vital research and conservation activities, like our award-winning marine animal Stranding Response Program.

Virginia Aquarium & Marine Science Center Foundation
717 General Booth Blvd.
Virginia Beach, VA 23451
(757) 385-FISH (3474)

99 Virginia Capitol Foundation

The Virginia Capitol Foundation is the independent, non-profit, non-partisan, tax-exempt, organization supporting the ongoing restoration, preservation, and interpretation of the Virginia Capitol, Capitol Square, and Executive Mansion. The Virginia Capitol is the front door of the Commonwealth and a living monument to democracy. Through outreach efforts, educational programs and advocacy, the Virginia Capitol Foundation will disseminate Virginia history to inspire current and future generations to public involvement and service and to positively impact our region, both culturally and economically.

Virginia Capitol Foundation
P.O. Box 396
Richmond, Virginia 23218
(804) 786-1010
www.virginiacapitol.gov

QUALIFYING AGE DEDUCTION

To compute your income based age deduction, use the Age 65 and Older Income based Age Deduction Worksheet on Page 34.

Are you eligible to claim an age deduction?

For 2016, taxpayers born on or before January 1, 1952, may qualify to claim an age deduction based on birth date, filing status and income. A taxpayer who qualifies to claim an age deduction may **NOT** also claim a disability income subtraction, Credit for Low-Income Individuals, or Virginia earned income credit.

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

If you or your spouse are not claiming a disability subtraction and you, or your spouse, are not claiming a Credit for Low-Income Individuals and your birth date is on or before January 1, 1952, please read the instructions below to determine if you qualify for an age deduction and the amount of the age deduction you may claim for 2016.

Taxpayers Age 65 and Older

If you, or your spouse if you are married, were **born on or before January 1, 1952,** you may qualify to claim an age deduction of up to $12,000 each for 2016.

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

If your birth date is:

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

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

  Multiply the age deduction by the ratio amount from the Ratio Schedule on Page 35 when computing the deduction amount. Enter the adjusted amount on Form 760PY, Line 4.

- **On or between January 2, 1939, and January 1, 1952**

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

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

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

  To compute your income based age deduction, use the Age 65 and Older Income Based Deduction Worksheet on Page 34.

Notice to ALL Married Taxpayers

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

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

CREDIT FOR TAXES PAID TO ANOTHER STATE

As a Virginia part-year resident, report and pay income tax only on income you received, regardless of the source of the income, during the period you were a Virginia resident. Income you received while not a Virginia resident is subtracted from your adjusted gross income on Line 7 of Form 760PY. You cannot claim a credit for taxes paid on any income that is subtracted on Form 760PY.

Virginia allows a part-year resident to claim a credit for income tax paid to another state only if the income was also subject to Virginia tax.

This credit applies only to income taxes paid to other states. For more information, see *Va. Code* § 58.1-332 or visit **www.tax.virginia.gov**.

Exceptions

Arizona, California, District of Columbia, or Oregon: If you have income from one of these states, do not claim the credit for tax paid on such income on your Virginia income tax return. If you have income from Arizona, California, or Oregon, claim the credit on the nonresident income tax return of that other state.

However, if you are an owner of a pass-through entity with income from Arizona, California, or Oregon and you participate in the filing of a composite return with any of those states, please consult Public Documents 16-91 and 07-207.

Kentucky, Maryland, Pennsylvania, or West Virginia: If you are a Virginia resident with wages, salaries and certain other compensation income earned as a nonresident in one of these four states, you are not eligible to claim the credit for any income not taxable by the other state.

Before claiming this credit, review the other state's nonresident instructions to determine if your wages, salaries and certain other compensation income are exempt from taxation in that state. If your wages, salaries and certain other compensation income are exempt, follow the other state's instructions to obtain a refund of your withholding.

A credit can be claimed on your Virginia return only for income taxes paid to any of the four states listed above on income that was not exempt income.

Special Circumstances

Border State Computation - Kentucky, Maryland, North Carolina, or West Virginia

If you are required to file a return with Virginia and only one other state and that state is listed above, you may qualify for a special computation if:

- The income from that state consists solely of wages, salaries, or business income from federal Schedule C that is taxed by the state; **and**
- Your Virginia Taxable Income is at least equal to the Qualifying Taxable Income on the border state's return; then
- Mark the border state oval and enter "100.0" in the Income Percentage field.

When calculating income from the border state, do not include income exempt from income tax in the border state, even if it is earned or business income from federal Schedule C. Refer to the **Exceptions** section above.

If filing a joint return and each spouse filed a return separately in **only one** other state and that state is listed above, then each spouse may use the border state computation to compute the credit.

Married Taxpayers

Unless a joint return is filed in both Virginia and the other state, you may need to adjust your taxable income to compute the credit correctly.

- If you filed separately in the other state, but jointly in Virginia, enter only the Virginia taxable income attributable to the filer whose income was taxed by the other state.
- If you filed jointly in the other state, but separately in Virginia, enter only the taxable income attributable to that filer from the other state's return.
- If both spouses are included in the same composite return or entitled to a credit for corporation income tax paid by an S Corporation in which both spouses are shareholders, each spouse must compute income and credits separately.

Required Documentation

- Each credit must be computed separately using the Schedule OSC.
- For each credit claimed, attach a copy of the other state's return and schedules to your return. W-2s, 1099s, and Schedule K-1s are not acceptable documentation to support the credit. Visit our website for a list of required forms and a sample Composite Filing Statement.

Composite Returns: If you are an owner or shareholder in a pass-through entity, and you elected to be included in a nonresident Composite return filed by the pass-through entity in another state, attach a Composite Filing Statement from the pass-through entity that documents your inclusion in the filings and your share of the income, tax liability, and tax paid.

Corporation Income Tax: If claiming a credit on corporation income tax paid to a state that does not recognize the federal S Corporation election, attach a statement from the S Corporation that documents your share of the income, tax liability, and tax paid.

Schedule OSC Line Instructions

Line 1. Filing Status

Enter the code for the filing status on the other state's return.

1. Single
2. Married Filing Jointly
3. Married Filing Separately
4. Composite/Unified
5. Corporation Income Tax

Line 2. Claiming Credit

Enter the code to identify the person claiming the credit:

1. You 2. Spouse

3. You and Spouse (Not for Composite or Corporation Filing Status)

Line 3. Qualifying Taxable Income

Enter the total taxable income from the following categories that apply to you, to the extent that the income was derived from sources outside Virginia and such income was subject to tax by both Virginia and another state:

- Earned or business income;
- Gain from the sale of any capital asset not used in a trade or business, including a residence; and
- Income on which corporation income tax was paid to a state that does not recognize the federal S Corporation election.

If nonqualifying income (for example, lottery or gambling winnings and unemployment income) is included in the nonresident taxable income, recompute the qualifying taxable income and qualifying tax liability with that income removed.

If the other state's tax is computed on total taxable income from all sources and then reduced by an allocation percentage, enter the reduced taxable income. Visit our website for a complete list of states that require this calculation.

Line 4. Virginia Taxable Income

Enter the Virginia taxable income from Line 16 of Form 760PY. Married taxpayers, see Special Circumstances above.

Line 5. Qualifying Tax Liability

Enter the net tax liability after nonrefundable credits reported on the other state's return. Married taxpayers, include only the tax on the income from Line 3.

Line 6. Identify the State

Enter the 2–character postal abbreviation for the state.

Line 7. Virginia Income Tax

Enter your Virginia income tax from Line 19 of Form 760PY. Married taxpayers, include only tax on the income from Line 4.

Line 8. Income Percentage

Divide Line 3 by Line 4. Compute the percentage to one decimal place. If the result is greater than 100%, enter 100%. If the result is less than 0.1%, enter 0.1%.

If you qualify see Border State Computation under Special Circumstances.

Line 9. Virginia Ratio

Multiply Line 7 by Line 8.

Line 10. Credit

Enter the lesser of Line 5 or Line 9.

If claiming more than one credit, continue to Line 11 of Schedule OSC. Enter the total of all credits on Line 25 of Form 760PY. The sum of all nonrefundable credits claimed cannot exceed your tax liability on Line 19 of Form 760PY.

AGE 65 AND OLDER INCOME BASED DEDUCTION WORKSHEET

FOR 2016: *Only taxpayers born on or between January 2, 1939, and January 1, 1952, may claim an income based age deduction for 2016. Married taxpayers, regardless of whether filing jointly or separately or whether one or both spouses are claiming an income based age deduction, always enter the combined total of your and your spouse's income.*

1.	Enter the number of taxpayers born *on or between January 2, 1939, and January 1, 1952,* 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 eligible to claim 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 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) subtractions, 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.	Deduct 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.	Deduct Line 7 from Line 6 and enter the difference. **This is your AFAGI.**	
9.	Enter the income limit for your age deduction. A. Filing Status 1, Single: Enter $50,000. B. 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 Line 15 in the appropriate column. B. All Married Taxpayers: Enter $12,000 for each spouse claiming an income based age deduction here and on Line 15 in the appropriate column.	Spouse You
11.	**If Line 8 is greater than Line 9, deduct Line 9 from Line 8 and enter the difference.**	
12.	Multiply Line 1 by $12,000 and enter the result.	
13.	**If Line 11 is greater than Line 12: YOU DO NOT QUALIFY FOR AN AGE DEDUCTION.** If married and you are computing an income based age deduction for both spouses, neither spouse qualifies for an age deduction.	
14.	If Line 12 is greater than Line 11, deduct Line 11 from Line 12 and enter the difference.	

15. Single or married taxpayers with only one spouse claiming an income based age deduction: Enter the amount from Line 14 in the appropriate row in Column A. Married taxpayers and both spouses claiming an income based age deduction: Divide Line 14 by 2 and enter on "You" and "Spouse" rows in Column A.

Enter the ratio amount from the Ratio Schedule on Page 35 for the date you moved into or out of Virginia in the applicable row in Column B.

Multiply Column A by Column B and enter the result in both Column C and on Form 760PY, Line 4.

	A	B	C
Spouse			
You			

RATIO SCHEDULE

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

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

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

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

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

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

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

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

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

TAX RATE SCHEDULE

IF YOUR VIRGINIA TAXABLE INCOME IS:

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

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

Example

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

TAX TABLE

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

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

TAX TABLE (Cont'd)

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

TAX TABLE (Cont'd)

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

TAX TABLE (Cont'd)

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

TAX TABLE (Cont'd)

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

TAX TABLE (Cont'd)

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

TAX TABLE (Cont'd)

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

TAX TABLE (Cont'd)

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

TAX TABLE (Cont'd)

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

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

2016 Income Tax Return Mailing Addresses and Locality Codes

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

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

COUNTIES AND CITIES

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

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

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

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

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

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

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

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

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

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

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

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

Botetourt County - 023
P.O. Box 128, Fincastle, VA 24090-0128
540-928-2050

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Harrisonburg City - 660
409 S Main St., Harrisonburg, VA 22801-3610
540-432-7704

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

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

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

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

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

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

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

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

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

COUNTIES and CITIES (CONTINUED)

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

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

Lexington City - 678
300 E Washington St, Room 103, Lexington, VA 24450
540-462-3701

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Page County - 139
103 S. Court St., Suite C, Luray, VA 22835
540-743-4909

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

Petersburg City - 730
135 N. Union St. Petersburg, VA 23803
804-733-2317

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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