

INSTRUCTIONS FOR PREPARING NONRESIDENT

FORM 763

VIRGINIA INDIVIDUAL INCOME TAX

RETURNS FOR 1997



COMMONWEALTH OF VIRGINIA

DEPARTMENT OF TAXATION

RICHMOND, VIRGINIA

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HOW TO GET FORMS AND ASSISTANCE

VISIT OUR WEB SITE

<http://www.state.va.us/tax/tax.html>

Use your computer for:

- forms and instructions download
- filing information
- answers to common questions
- updates and much more!



WHO TO CONTACT

Visit or call the local Commissioner of the Revenue, Director of Finance or Director of Tax Administration in the city or county in which all or the principal part of income from Virginia sources was derived, or call the Virginia Department of Taxation for information, forms and return preparation assistance. For the location nearest you, look up the name of the city or county on the back cover of this booklet and call the phone number listed.



Requests for information may be addressed to:

Virginia Department of Taxation

P. O. Box 1115

Richmond, VA 23218-1115

DO NOT MAIL YOUR RETURN TO THIS ADDRESS!

You can speak with a Virginia Department of Taxation Customer Service Representative between 8:30 a.m. and 4:30 p.m. on normal business days by calling:
(804) 367-8031

EXTENDED CUSTOMER SERVICE HOURS FOR ASSISTANCE WITH 1997 RETURNS: From April 1 through May 1, the phone lines at the Virginia Department of Taxation in Richmond are open until 7:00 p.m., Monday through Friday, and from 8:30 a.m. until 12:30 p.m. on Saturday. During extended hours, use our regular business number: **(804) 367-8031**.

To make sure accurate information is given in a courteous manner, a second representative sometimes listens in on telephone calls. No record is kept of the caller's identity.

If you are hearing impaired and have TDD equipment, you can call: **(804) 367-8329**

WHERE TO GET FORMS

You can pick up forms at these offices:

Commissioner of the Revenue

Director of Finance

Director of Tax Administration

Virginia Department of Taxation

Call these phone numbers to order forms:

1-888-268-2829 (toll free outside the Richmond area)

(804) 367-8055

(804) 367-8205

OR

Order forms by mail at this address:

Virginia Department of Taxation

Forms Request Unit

P.O. Box 1317

Richmond, VA 23218-1317

Order or download forms by computer at this address:

<http://www.state.va.us/tax/tax.html>

TELE-TAX

If you have a touch-tone phone, you can access recorded tax information 24 hours a day. For a list of topics, see page 23 of this book.

Dial:

1-888-268-2829 (toll free outside the Richmond area)

or

(804) 367-2272



CHECK THE STATUS OF YOUR REFUND



If you requested a refund on the return you filed this year, you can call to see if the check has been issued. This service is available between 8:30 a.m. and 5:00 p.m. on normal business days. Make sure you have a copy of your return available when you call:

Dial:

1-888-268-2829 (toll free outside the Richmond area)

or

(804) 367-2274

WHAT'S NEW

New Voluntary Contributions

Five new voluntary contributions have been added to the 1997 Virginia income tax returns:

- Chesapeake Bay Restoration Fund
- Elderly and Disabled Transportation Fund
- Virginia Arts Foundation
- Virginia Housing Program
- Virginia Reform Party

Due to the number of new voluntary contributions this year, we have created a schedule for you to use when you would like to make one of these contributions. This new schedule is located on the back of Schedule NPY (side 2). Please refer to the line instructions for Form 763 and the last section of this book for more information on the voluntary contribution options available for the 1997 taxable year.

New And Changed Credits

The principal legislative changes affecting income tax credits are briefly described below. See the line instructions for Form 763, line 19(d) or the Schedule CR instructions for details. Schedule CR and instructions are available on request and must be used to claim any individual income tax credits.

Vehicle Emissions Testing Equipment, Clean-Fuel Vehicles And Certain Refueling Property Credit

A credit is available for equipment purchased or leased after December 31, 1996, that is certified for vehicle emissions testing and located within any county, city or town where an enhanced vehicle emissions inspection program is required. This credit is in addition to the existing credit for clean-fuel vehicles and certain refueling property.

Day-Care Facility Investment Tax Credit

For taxable years beginning on and after January 1, 1997, a tax credit is available to employers who establish a licensed child day-care center for the children of employees. The credit is equal to 25% of the cost of the facility, not to exceed \$25,000.

Historic Rehabilitation Tax Credit

Effective for taxable years beginning on and after January 1, 1997, an income tax credit is available to individuals, trusts, estates and corporations equal to a designated percentage of the eligible expenses incurred in rehabilitating a certified historic structure in Virginia.

To qualify, the cost of the rehabilitation must equal at least 50% of the assessed value of the building for local real estate

tax purposes prior to the rehabilitation; and the rehabilitation work must be certified by the Virginia Department of Historic Resources as consistent with *The Secretary of the Interior's Standards for Rehabilitation*.

Neighborhood Assistance Act Credit

Eligibility for this credit is expanded to include physicians and dentists who donate their services to free clinics which are Neighborhood Assistance Projects. In addition, the allowed credit is reduced from 50% to 45% of the value of donations for approved programs, and the minimum amount of the credit is increased from \$50 to \$400.

Rent Reduction Program Credit

The definition of tenants for whom landlords can receive credit has been amended to include individuals who have been homeless within the 12 months preceding the commencement of the lease term. For purposes of this credit, only those people who resided in a domestic violence or homeless shelter meet the criteria for being homeless.

Subtractions

Beginning with the 1997 taxable year, two new subtractions are available to qualified taxpayers. A subtraction may be claimed on the Virginia return for the initial screening fee required to become a bone marrow donor, provided the donor is not reimbursed for the fee and the donor has not claimed a deduction for the fee on the federal return. Also, to the extent included in federal adjusted gross income, a subtraction is available on the Virginia return for income attributable to a distribution of benefits or a refund from a prepaid tuition contract with the Virginia Higher Education Tuition Trust Fund.

Estimated Income Tax

As a result of legislation passed by the 1997 General Assembly, we have simplified the estimated income tax forms. You are no longer required to report your total estimated tax liability for the year. Instead, just write in the amount of the payment you are making each time you file Form 760ES.

New Look

Based on customer suggestions, we have redesigned this instruction book. We strive to make the forms and instructions easier for you to use. Please keep the ideas coming. Send your ideas and suggestions to: **Customer Suggestions, Virginia Department of Taxation, P.O. Box 2460, Richmond, VA 23218-2460.**

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.

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

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 table below, 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 for lines 29 - 38 of Form 763, later in this booklet.

If your income is only from wages, salaries and savings account interest, your VAGI is usually the same as the Adjusted Gross Income shown on your federal return. 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	\$5,000
Married filing a joint return (both must have Virginia Source Income) and your combined VAGI is less than	\$8,000
Married, spouse has no income from any source and your VAGI is less than	\$4,000
Married, filing a separate return and your VAGI is less than	\$4,000

If you are not required to file, but you had Virginia income tax withheld, you are entitled to a refund of the amount withheld. You must file a return to get a refund.

We periodically review and update our 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 for 1997, you may receive an inquiry at a later date to verify your VAGI.

RESIDENCY STATUS

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.

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 residency status and filing requirements for a spouse or a dependent of an armed forces member are not connected to that of the armed forces member. If you are a spouse or a dependent of an armed forces member who is stationed in Virginia, you must determine your own residency status and filing obligations.

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.

Nonresident's Virginia Taxable Income

The Virginia taxable income of a nonresident individual, partner, shareholder or beneficiary is Virginia taxable income computed as a resident, multiplied by the ratio of net income, gain, loss and deductions from Virginia sources to net income, gain, loss and deductions from all sources. Complete Part V of Form 763 to determine the income and percentage of your income from Virginia sources.

For a nonresident individual who is a shareholder in an S corporation that has business activity in Virginia, Virginia taxable income includes the nonresident's share of the taxable income of the corporation. The nonresident's share of any net operating loss of the corporation is deductible from Virginia taxable income. See "Net operating losses" on page 20 of these instructions.

A partnership or similar business (not a corporation) does not pay Virginia income tax in the business' name. Partners must report on their individual income tax returns their share of the partnership income and pay tax on it.

Nonresident Operating A Motor Carrier Business

A nonresident operating a motor carrier business, which carries property or passengers and uses the highways of this state, must apportion the net profit of the business to this state using the ratio of vehicle miles in this state to total vehicle miles everywhere, unless the nonresident meets one of the two exceptions below.

"Vehicle miles" means miles traveled by vehicles which you own or operate to haul property or carry passengers for a charge or fare. The amount of income apportioned to this state will be considered income from Virginia sources on Part V (Form 763), together with any other business or earned income from sources within this state. A separate schedule must be attached to your return to show the computation of Virginia apportioned income from carrier operations.

A carrier meeting either of the two exceptions below is not required to apportion income to Virginia. In such cases, a return must be filed, but it will only be necessary to enter the name and address in the address block and to attach a statement to the return that "Virginia vehicle miles" falls within one of the exceptions. The statement must indicate which exception applies and must reflect Virginia vehicle miles and total vehicle miles.

EXCEPTION 1: A carrier which neither owns nor rents real or tangible personal property other than vehicles in Virginia, makes no pickups or deliveries in Virginia, and traveled no more than 50,000 vehicle miles in Virginia, provided that the Virginia vehicle miles are less than 5% of total vehicle miles.

EXCEPTION 2: A carrier which neither owns nor rents real or tangible personal property other than vehicles in Virginia and

which makes no more than twelve round trips into Virginia during the taxable year to either haul property or carry passengers, provided that the Virginia vehicle miles are less than 5% of the total vehicle miles traveled during the taxable year.

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 meet the criteria described on the previous page under "Exceptions for Certain Nonresidents" are not required to file. Residents of other states do not qualify for a filing exception.

Usually, when one 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 or Form 760S. The nonresident spouse must file Form 763. There are only two 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 or Form 760S) may be filed. Also, if the nonresident spouse has no income at all, a joint resident return may be filed.

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 non-active 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 line 18(e) of Form 760 for information on 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, we consider 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 sites 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.

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 six 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 Virginia Adjusted Gross Income (VAGI) and determine if income 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.

As a general rule, part-year residents file Form 760PY. If one spouse is a full-year resident and the other is a part-year resident, the couple may file together on Form 760PY. This form is designed to accommodate these situations. The part-year resident spouse will compute a prorated exemption amount. The full-year resident spouse will claim the full exemption amount.

You should file Form 760, however, 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.

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 two 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. See, "How to Assemble Your Return" on Page 6.

WHEN TO FILE

May 1, 1998

File by May 1, 1998, if you are a calendar year filer. If your taxable year is not January 1 through December 31, you must file by the 15th day of the fourth month following the close of your fiscal year. If you file after the due date or do not pay the full amount due, you may have to pay penalties and interest. When filing by mail, the envelope must be postmarked by the due date.

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

Extension Requests

If you know you cannot file your return on time, file Form 760E to request an extension of time to file. The maximum extension you may request is six months from the original due date of your return. You may not substitute a copy of your federal extension for Form 760E. **Filing for an extension does not grant you extra time to pay your tax.** You must file for the extension and pay the tentative tax due by the original due date (May 1 for calendar year filers). If your income tax return is not filed by the extended due date, the extension will be invalid. In such a case, penalties will be assessed as if the extension request had never been filed. See Form 760E for details. In the following situations, special rules apply.

Refund Returns

You do not need to file Form 760E 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 three years of the due date.

Overseas Rule

If you are living or traveling outside the United States or Puerto Rico (including serving in the military or naval service), you must file your return by **July 1, 1998**. You must attach a statement to your return certifying that you were outside the United States or Puerto Rico on the date the return was due. Also, write "OVERSEAS RULE" across the top margin on the front of your return.

Foreign Income Exclusion

If you expect to 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 thirty days after the date you expect to qualify for the exclusion. You must apply by letter on or before the first day of the seventh month following the close of your taxable year and attach a copy of the approved federal extension to your return when you file.

WHERE TO FILE

To file by mail, use the mailing address listed on the back cover of this booklet for the city or county in which all or the principal part of income from Virginia Sources was derived. Local phone numbers are also provided.

BALANCE DUE RETURNS

Make your check or money order payable to the TREASURER in the city or county in which all or the principle part of income from Virginia sources was derived. A list of cities and counties is on the back cover of this book. No payment is required for a tax less than \$1. Write your social security number, phone number and "1997 Income Tax" on the check.

AVOID COMMON MISTAKES

Sign your return.

Make sure your name, address and social security number(s) are correct.

Check all math.

If you itemized deductions, make sure you complete Part IV, lines 41-43 on Form 763.

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.

DEBT COLLECTION ACT

Before issuing any refunds, Virginia law requires us to check for any outstanding debt with agencies of the Commonwealth

of Virginia, Virginia local governments, the Virginia court system and the Internal Revenue Service. 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 processing of your return will be delayed.

HOW TO ASSEMBLE YOUR RETURN

If you completed any of the forms shown below, you must attach copies to your Virginia return. Place these forms behind your Virginia return in the following order and staple them together at the location labeled "**STAPLE HERE**" on the top center margin on the front of your Virginia return.

Virginia forms

- Schedule NPY
- Schedule CR
- Form 760C or Form 760F
- Form 760E
- Forms 301, 304, 305, or 306

If claiming credit for income tax paid to another state on Schedule CR, attach a complete copy of the state return filed with the other state.

If filing both Form 760PY and Form 763, attach Form 763 behind Form 760PY so that the title of Form 763 can be seen over the top of the title of Form 760PY. Attach a statement over the Form W-2 on Form 760PY stating that "Form 763 is attached behind Form 760PY."

Federal Forms

- Complete copy of your federal income tax return.

Be sure to include W-2 and 1099 forms that indicate the same amount of Virginia income tax withheld as the amount you claim on your return. **Staple** these to the center of the left margin on front of your return.

Staple your payment to the front of your return in the lower left corner.

FORM 763 LINE INSTRUCTIONS

Fiscal year filers: Complete this line *only* if your taxable year is NOT from January 1 to December 31. You must use the same taxable period on your Virginia return as on your federal return.

Name, Address And Social Security Number (SSN)

Name

If you and your spouse have different last names, separate the names with an "and." For example: "John T. Brown and Mary N. Smith." To process your return, we have to abbreviate your name(s) whenever the total number of letters and spaces in the name(s) shown on your return exceeds 34. Due to this limitation, you may want to abbreviate your first

name(s) if you see that your name(s) will require more than 34 letters and spaces.

Address

Enter your home street address. Please do not enter a P.O. Box 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 "Your social security number" box, must be the number of the person whose name is shown first.

City or county where you were a resident

Enter the name of the city or county in which the principal place of business, employment or income source in Virginia is located, and check the city or county box, as appropriate. **This is not always the same as the city or county of your mailing address.**

Privacy Act: The Privacy Act of 1974 requires any federal, state or local government agency that requests individuals to disclose their social security numbers to inform those individuals whether the disclosure is mandatory or voluntary, by what statutory or other authority the number is requested and how it will be used. The following information is provided to comply with these requirements.

Disclosure of the social security number is mandatory pursuant to these instructions, which are promulgated under the authority of Section 58.1-209 of the *Code of Virginia*. The social security number is used as a means of identification for the filing and retrieval of income tax returns and is also used to verify the identity of individuals for income tax refund purposes.

Filing Status

Check the box beside your filing status

Line 1

Single (Filing Status 1)

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 on line 1.

Line 2

Married, Filing Joint Return (Filing Status 2; both must have Virginia source income)

You and your spouse may choose to file a joint return if both have Virginia Source Income and, (a) you computed your federal income tax liabilities together on a joint federal return, or (b) neither of you was required to file a federal return. When using Filing Status 2 or 3 on Form 763, your spouse's exemption is included in the "Yourself" column. Do not claim your spouse as a dependent.

Line 3, Married, Spouse has no income from any source (Filing Status 3)

Husband and wife may elect to file under this status if:

- federal income tax liabilities are determined on a joint federal return;
- neither files a federal return; or
- one spouse files a separate return and the other spouse has no gross income and was not a dependent of another taxpayer. (Note that in this case, the standard deduction is limited to \$2,500.)

Line 4, Married, Filing Separate Return (Filing Status 4):

A separate return must be filed if one of the following applies:

- both husband and wife are nonresidents and both have income from Virginia sources but do not elect to file jointly;

- both husband and wife are nonresidents and both have income but only one has income from Virginia sources; or
- one is a resident and the other is a nonresident with income from Virginia sources and they do not elect to file a joint resident return.

A spouse may claim only those personal exemptions, itemized deductions and other deductions that could have been claimed had a separate federal return been completed.

Where deductions and personal exemptions cannot be accounted for separately, they must be proportionately allocated between each spouse based on the income attributable to each. For example, if you file a joint federal return, one of you is a nonresident and you are unable to account separately for the child and dependent care deduction, that deduction must be proportionately allocated between each spouse based on the income attributable to each.

With respect to the number of dependents, one spouse may never claim less than a whole personal exemption. Even in the case where a husband and wife have equal income and one child, only one spouse may claim that child.

Exemptions

Enter the number of exemptions allowed in the appropriate boxes next to your filing status. If filing a joint return (Filing Status 2), enter the number for both spouses combined. The first exemption box has been completed for you.

65 or over: To qualify for the additional personal exemption for age 65 or over, you must have been age 65 or over on or before January 1, 1998.

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

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

Exemption Amount: Multiply the total number of exemptions by \$800. Enter this amount on line 12 also.

Line 5

Check the box if you can be claimed as a dependent on someone else's return and had unearned income. If you check this box, see the line 11 instructions. Your standard deduction may be limited.

Line 6. *Adjusted gross income from your federal return:* Enter the total amount of your federal adjusted gross income from your federal income tax return.

Caution: Enter your adjusted gross income from your federal return on Form 763, line 6. Do not enter your federal taxable income.

Where husband and wife have filed a joint return for federal income tax purposes and have not elected to file a joint Virginia income tax return, such items allowable for Virginia income tax purposes must be allocated and adjusted as follows:

- Each spouse must claim his or her income. Income must be allocated to the spouse who earned the income and with respect to whose property the income is attributable.
- Allowable adjustments to federal gross income with respect to trade, business, production of income or employment must be allocated to the spouse to whom they relate.

HOW TO ENTER NUMBERS

Round To Whole Dollars: For simplicity, we recommend that you round off cents to the nearest dollar on your return. If you round off, you must do so with all amounts, including income tax withheld and estimated income tax payments. You can drop amounts under 50 cents. Increase amounts from 50 cents to 99 cents to the next dollar. For example, \$1.39 is rounded down to \$1.00 and \$2.50 is rounded up to \$3.00.

Negative Numbers: Enter negative numbers (numbers less than 0) in brackets. For example, if your federal adjusted gross income was negative 12,000.00, enter this as [12,000.00].

Line 7. *Additions to federal adjusted gross income:* Complete Part I, lines 29 through 31 on the back of Form 763, and enter the amount from line 31.

Line 8. *Total:* Add lines 6 and 7 and enter the total.

Line 9. *Subtractions from federal adjusted gross income:* Complete Part II on back of Form 763, lines 32 through 39, and enter the amount from line 39.

Line 10. *Virginia adjusted gross income:* Subtract line 9 from line 8 and enter the result.

You are not required to file an individual income tax return if:

- you are single (Filing Status 1) and line 10 is less than \$5,000;
- you are married, filing a joint return (Filing Status 2) and line 10 is less than \$8,000; or
- you are married and your spouse has no income from any source (Filing Status 3) or you are married filing a separate return from your spouse (Filing Status 4) and line 10 is less than \$4,000.

The filing threshold amount for a dependent (regardless of age) is the same as for any other individual (even if the dependent's standard deduction would be limited on line 11).

If you are not required to file a return but had income tax withheld or made estimated income tax payments, take the following steps to claim your full refund:

- skip to line 18 and enter "0.00" as your tax (because your income is below the filing threshold).
- complete lines 19(a) through (d), line 20 and lines 22 through 28. You are entitled to a full refund.

If you are required to file a return, continue to line 11.

Line 11. *Deductions:* Enter either your standard deduction amount from Part III or the amount of itemized deductions from Part IV. The standard deduction must be claimed unless itemized deductions are claimed on your federal income tax return.

NOTE: If you could be claimed as a dependent on the federal income tax return of another taxpayer and had any unearned income during the year, your standard deduction may be limited. See "Dependent's Limited Standard Deduction" in the instructions for line 40 for more information.

Line 12. Enter the total exemption amount computed on line 1, 2, 3 or 4 from the exemption section of the return. The total exemption amount is the number of exemptions claimed multiplied by \$800.

Line 13. Virginia Child And Dependent Care Expenses Deduction. Enter the amount on which the federal credit for child and dependent care expenses is based. (This is the amount on Federal Form 2441 or Schedule 2 of Form 1040A that is multiplied by the decimal amount.) **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 subtracted 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 \$2,400 for one child and \$4,800 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.

You must attach a copy of federal Form 2441 or Schedule 2 of Form 1040A (if federal Form 1040A was filed), to claim this deduction.

Line 14. *Total deductions:* Add lines 11, 12, and 13 and enter the total.

Line 15. *Taxable income computed as a resident:* Subtract line 14 from line 10 and enter the result.

Line 16. Complete Part V on back of Form 763, lines 44 through 59, and enter the percentage from line 59. Enter 100% if all of your income is from Virginia sources.

NOTE: Compute the percentage amount to one decimal place (example: 5.4%) not to exceed 100% or an amount less than 0. If the percentage amount is not entered as one decimal place, the processing of your return may be delayed.

Line 17. *Nonresident taxable income:* Multiply the amount shown on line 15 by the percentage shown on line 16 and enter the result.

Line 18. *Income tax:* If line 17 is under \$42,713, enter either the tax from the tax table included in these instructions or compute the tax from the tax rate schedule. If line 17 is \$42,713 or over, your tax is \$720 plus 5.75% of the amount over \$17,000.

Payments And Tax Credits

Line 19.

- (a) Enter the amount shown as Virginia income tax withheld on your Forms W-2, W-2G or 1099-R. Each form must show Virginia as the state where the income tax was withheld. The forms must be stapled to your return in the location indicated in the left margin.

WITHHOLDING FORMS

To receive credit for withholding, you must attach withholding statements (Forms W-2 and 1099) to your return. Make sure these withholding forms are easy to read and indicate the same amount(s) of withholding as you claim. Also, these statements must show the correct social security numbers and that the withholding was paid to Virginia. **Staple** these forms to the middle of the left margin on front of your Form 763. If you need a corrected Form W-2 or 1099, you must contact the issuer of that form.

- (b) Enter the amount of 1997 Virginia estimated income tax payments. Also include any amounts credited to 1997 Virginia estimated income tax from the overpayment on your 1996 Virginia individual income tax return.
- (c) Enter the total tentative tax payment made with Form 760E. Attach a copy of the Form 760E filed.

- (d) **Credits From Schedule CR.** You must complete **Schedule CR** and attach it to your return to claim the following tax credits. To qualify for some credits, other Virginia forms must be attached. Schedule CR, Schedule CR Instructions and other required attachments are available on request.



For details on these credits and information on carryover and pass-through provisions, refer to Schedule CR, Schedule CR instructions and the organizations or forms specified.

A. Credit For Tax Paid To Another State. Generally, Virginia will not allow taxpayers filing nonresident individual income tax returns to claim credit for income tax paid to another state for earned or business income derived from sources within Virginia or on any gain on the sale of a principal residence within Virginia (to the extent that the gain is included in federal adjusted gross income). The only exception to the above rule involves income taxes paid to the following states:

- Arizona
- California
- District of Columbia
- Oregon

If you are a resident of one of the above states and have Virginia Source income as a “nonresident,” you should report such income to Virginia and claim the credit for tax paid to another state. This credit may be claimed on Schedule CR, Part II, for taxes paid to any of the above states on earned or business income derived from sources within Virginia or from any gain on the sale of a principal residence within Virginia (to the extent that the gain is included in federal adjusted gross income), provided the income is taxed by Virginia as well as the other state. Schedule CR is available from the Virginia office of any Commissioner of the Revenue, Director of Finance, or Director of Tax Administration or from the Virginia Department of Taxation.

Virginia does not allow the credit for tax paid to another state (state of residence tax credit) for income tax paid to any city or county, the federal government, or foreign government. No credit is allowable for franchise tax, license tax, excise tax, unincorporated business tax, occupation tax or any tax characterized as such even though it is based on earned or business income or if the other state’s legislation does not allow an income tax or commuter tax.

A domiciliary resident of Kentucky, Maryland, Pennsylvania, West Virginia or the District of Columbia who is not an actual resident and who earns only wages or salaries in Virginia may not have to file a Virginia nonresident income tax return. See “Exceptions for Certain Nonresidents” earlier in these instructions for additional information. Any other income received as a nonresident from Virginia must be reported on the Virginia nonresident return, as well as the resident income tax return of that other state.

You must complete Schedule CR to claim this credit and attach a complete copy of the state tax return filed in the state for which you claim the credit. Copies of Forms W-2 or 1099 are not sufficient to verify payment of the tax to the other state.

B. Trust Beneficiary Accumulation Distribution Credit.

If claiming the credit set forth under Section 58.1-370, *Code of Virginia*, include this credit on line 8, Schedule CR. Write "Trust Beneficiary Accumulation Distribution Credit" and the credit amount below the entry box. *If the trust beneficiary accumulation distribution credit is the only credit claimed, you may enter the credit amount on line 19(d) of Form 763 and write "Trust Beneficiary Accumulation Distribution Credit" in the margin to the left of line 19(d) instead of completing Schedule CR.*

A schedule showing the credit computation must be attached to your return.

C. Enterprise Zone Act Credit (Form 301). This credit applies to businesses located in an Enterprise Zone. Businesses qualified by the state prior to July 1, 1995, may be eligible to claim a general tax credit against the tax due on taxable income from within the zone. The credit is a percentage of the tax due on taxable income from within the zone. In addition, a credit for a percent of unemployment tax due on zone employees may be claimed. Businesses qualified after July 1, 1995, may take a credit against the tax due on zone taxable income and may be eligible for a real property improvement tax credit and an investment tax credit. For forms to qualify and additional information, contact: **Virginia Department of Housing and Community Development, The Jackson Center, 501 North Second Street, Richmond, VA 23219-1321, (804) 371-7030.**

D. Neighborhood Assistance Act Credit. The Neighborhood Assistance Act provides tax credits to businesses that contribute directly to PRE-APPROVED Neighborhood Assistance Program (NAP) organizations whose primary function is to benefit impoverished individuals. Licensed physicians and dentists who donate their services in PRE-APPROVED NAP free health care clinics may also be eligible for credits. Completed applications are due at the Department of Social Services on April 1, for the upcoming program year. For a list of currently approved organizations or additional information, contact: **Virginia Department of Social Services, Neighborhood Assistance Program, Theater Row Building, 730 East Broad St., Richmond, VA 23219-1849, (804) 692-1895.**

E. Recyclable Materials Processing Equipment Credit. An income tax credit may be claimed for purchases made during the taxable year for machinery and equipment used exclusively in or on the premises of manufacturing facilities or plant units which manufacture, process, compound or produce items of tangible personal property from recyclable materials within the Commonwealth for sale. The credit is 10% of such expenditures and cannot exceed 40% of the taxpayer's Virginia income tax liability for the year, computed prior to computing the credit. For purposes of determining "purchase price paid," the taxpayer may use the original total capitalized cost of such machinery and equipment, less capitalized interest. For in-

formation on how to qualify for certification, contact: **Department of Environmental Quality, Attention: Equipment Certification Officer, 629 E. Main Street, 7th Floor, P.O. Box 10009, Richmond, VA 23240-0009 (804) 698-4217.**

F. Conservation Tillage Equipment Credit. This credit may be claimed by an individual investing in conservation tillage equipment for the purpose of farming. The tax credit is 25% of conservation tillage equipment expenditures or \$2,500, whichever is less. The term "conservation tillage equipment" means a "no-till" planter or drill designed to minimize soil disturbance, including such planters and drills which may be attached to equipment already owned.

G. Fertilizer And Pesticide Application Equipment Credit. The fertilizer and pesticide application equipment credit is 25% of all expenditures for equipment certified as providing more precise pesticide and agricultural application, or \$3,750, whichever is less. Qualifying individuals or corporations must be engaged in agricultural production for market and have in place a nutrient management plan approved by the local Soil and Water Conservation District.

H. Rent Reduction Program Credit. Owners of rental property who provide a rent reduction to income eligible tenants who are over age 62, have a mental or physical disability or have been homeless at any time within the previous twelve months preceding the lease term are eligible to apply for a state income tax credit. The reduced rent must be at least 15% below the market rate. The credit is equal to 50% of the total rent reductions given to eligible tenants during the taxable year. The maximum credit is \$10,000 per year. Tax credits are only available for reductions offered after the time of application and approval by VHDA. After July 1, 1996, no credit may be claimed unless credit was validly claimed on the unit for all or part of the month of June 1996 and the tenant was an occupant of that unit on June 30, 1996; or unless the credit is claimed for a tenant who was homeless (i.e., in a domestic violence or homeless shelter) at any time within the twelve months preceding the lease. This program is funded through December 31, 1999. For more information, contact: **Mr. Graham Driver, Program Administrator, Virginia Housing Development Authority, 601 South Belvidere Street, Richmond, VA 23220-6504, (804) 782-1986.**

I. Vehicle Emissions Testing Equipment, Clean-Fuel Vehicle And Certain Refueling Property Credit. An income tax credit may be claimed for purchases of vehicle emissions testing equipment, clean-fuel vehicles and certain refueling property. The credit is: (1) 10% of the deduction allowed under Internal Revenue Code (IRC) Section 179A if the vehicle is "garaged" in Virginia or the refueling property is placed in service in Virginia or 10% of the costs used to compute the credit under IRC Section 30 and (2) 20% of the purchase or lease price paid during the taxable year for equipment certified by the Department of Environmental Quality (DEQ) for vehicle emissions testing within a locality required by law to implement an enhanced vehicle emissions inspection program.

You must attach a copy of the letter from DEQ certifying to the equipment vendor that the equipment configuration meets the regulation and equipment specification requirements for use in the enhanced vehicle emissions inspection program. To obtain a copy of this letter, contact the DEQ Northern Virginia Regional Office in Woodbridge at (703) 583-3900.

J. Major Business Facility Job Tax Credit (Form 304).

Individuals, estates, trusts, corporations, banks, insurance companies and telecommunications companies may claim a Virginia tax credit if the taxpayer creates at least 100 new full-time jobs in connection with the establishment or expansion of a major business facility, or if the company is engaged in a qualifying industry in Virginia and creates at least 100 new full-time jobs in Virginia. If a taxpayer is located in an enterprise zone or in an economically distressed area (as defined by the Virginia Department of Economic Development), the threshold is reduced from 100 to 50. Credits will be recaptured proportionately if employment decreases during the five years following the initial credit year. To compute this credit, complete **Form 304**.

K. Qualified Business Unit Foreign Source Income Credit.

This credit is available for qualified taxpayers who reported income from a foreign source qualified business unit of an electing small business corporation as taxable on their 1995 Virginia individual income tax return. For this credit, the term "qualified business unit" is defined by Internal Revenue Code (IRC) Section 989 and the source of the income is in accordance with IRC Sections 861, 862 and 987. The credit that may be claimed on the 1997 return is equal to the difference in 1995 Virginia income tax liability that results when the individual's share of 1995 net income attributable to a foreign source qualified business unit of an electing small business corporation (S corporation) is excluded from 1995 Virginia taxable income.

L. Coalfield Employment Enhancement Tax Credit (Form 306).

For taxable years beginning on or after January 1, 1996, but before January 1, 2002, a tax credit may be earned by individuals, estates, trusts and corporations who have an economic ownership interest in coal mined in Virginia. Compute the allowable credit on **Form 306** and report it on Schedule CR for the tax year in which the credit is earned. *You must also write "Coalfield Credit" in the margin to the left of line 19(d) on Form 763 if you are reporting an earned amount.* Credits may be claimed in taxable years beginning on or after January 1, 1999.

M. Day-Care Facility Investment Tax Credit.

For taxable years beginning on and after January 1, 1997, a credit is allowed in an amount equal to 25% of the expenditures made to establish a day-care facility for the children of employees, not to exceed \$25,000. The total credits approved may not exceed \$100,000 in any fiscal year. To be eligible for the credit: (1) the facility shall be operated under a license issued by the Virginia Department of Social Services; (2) the building permit application for the facility must be submitted after July 1, 1996; (3) the facility must be used primarily by the children of the taxpayer's employees; and (4) the Tax Commissioner

must approve the credit application prior to claiming the credit. To apply, submit a letter of application that specifies the employer's name, location of the facility and certification of items (1)-(3) above. Send the application to: **Day-Care Facility Investment Tax Credit, P.O. Box 1880, Richmond, VA 23218-1880.** Applications are approved in the order received. Approved applicants will receive an approval form from the department. To claim the credit, complete Schedule CR and attach a copy of the approval form to your return when you file.

N. Historic Rehabilitation Tax Credit.

Effective for taxable years beginning on or after January 1, 1997, an individual, estate, trust or corporation incurring eligible expenses in the rehabilitation of a certified historic structure in Virginia is entitled to claim a credit against the tax imposed by Sections 58.1-320, 58.1-360 or 58.1-400 of the *Code of Virginia*. The credit is equal to a designated percentage of eligible expenses based on the year the project is completed, as follows: 10% of rehabilitation expenses for projects completed in 1997, 15% of rehabilitation expenses for projects completed in 1998, 20% of rehabilitation expenses for projects completed in 1999, and 25% of rehabilitation expenses for projects completed in 2000 and thereafter. To qualify, the cost of the rehabilitation must equal at least 50% of the assessed value of the building for local real estate tax purposes prior to the rehabilitation; and the rehabilitation work must be certified by the Virginia Department of Historic Resources as consistent with *The Secretary of the Interior's Standards for Rehabilitation*.

Certifications of buildings and rehabilitations, so that property owners can claim the credits, are issued by the Virginia Department of Historic Resources. Applications for certification may be obtained from the **Virginia Department of Historic Resources, 221 Governor Street, Richmond, VA 23219, (804) 371-6495.**

Line 20. *Total payments and credits:* Add lines 19(a) through 19(d) and enter the total on line 20.

Line 21. *Income tax you owe:* If line 18 is larger than line 20, enter the difference and skip to line 23.

Line 22. *Overpayment amount:* If line 20 is larger than line 18, enter the difference.

Line 23. *Addition to tax, penalty and/or interest:* If you owe the addition to tax, penalty and/or interest and you do not complete Side 1 of Schedule NPY, Part II, you will receive a bill for the appropriate amount at a later date. Enter on line 23, Form 763, the amount computed in Part II, line 4, on Side 1 of Schedule NPY. Complete Part II, Side 1 of Schedule NPY as follows:

**Schedule NPY, Side 1, Part II
Addition To Tax, Penalty
And Interest Computations**



You can leave Schedule NPY, Side I, Part II, lines 1-4 blank. The department will compute the addition to tax, penalty and interest for you and then send you a

bill. 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.

Line 1

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 and fishermen). 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. The addition to tax does not apply if each payment is made on time and:

1. the total tax paid (including tax withheld and timely estimated tax payments) was at least 90% (66 2/3 % for farmers and fishermen) of the 1997 Virginia income tax liability after nonrefundable credits or 100% of the 1996 income tax liability after nonrefundable credits;
2. the sum of all installment underpayments for the year is \$150 or less; or
3. you qualify for one of the exceptions shown on Form 760C (Form 760F for farmers and fishermen).

You may owe an addition to tax even if you are due a refund. In this case, your refund will be reduced by the addition to tax amount. See "Addition To Tax For Underpayment of Tax" in the next section for more information. **If completed, attach Form 760C or Form 760F to your return.**

Line 2

Penalty

Late payment or late filing penalty: Enter the penalty computed on the worksheet below if the late filing penalty applies and check the appropriate box on your return.

You owe a late payment or late filing penalty if your return shows a balance due on line 21 and your return is filed after the due date (or qualifying extension of time to file requested on Form 760E) or the balance due is not paid by the due date. Complete the worksheet below and enter the amount computed on Schedule NPY, Side 1, Part II, line 2.

The penalty is 6% per month or part of a month the return or payment is late, up to a maximum of 30% of the tax.

To compute the late filing and payment penalties:

- (a) Enter amount from line 21, Form 763 (a) _____
- (b) Enter number of months that the return or payment is late (include any part of a month as a full month) (b) _____
- (c) Multiply line (b) by 6% (.06) and enter the result, up to 30% (.30) (c) _____
- (d) Multiply line (a) by line (c). Enter here and on Schedule NPY, Side 1, Part II, line 2 (d) _____

Any month that the late filing penalty applies, the late payment penalty does not. For example, if you file your return 2 months late, but do not pay the balance due at that time, 2

months late filing penalty will be due. The late payment penalty would be assessed beginning on the date filed. The late payment penalty will accrue until the cumulative penalty reaches 30% (late payment and late filing penalties will not be assessed at the same time). The maximum cumulative penalty (late filing plus late payment) cannot exceed 30% of the tax. NOTE: You do not owe a penalty for late filing or late payment if you file your individual income tax return, with full payment, on or before the approved extended date for filing Form 763.

Extension penalty: In addition to the penalty above, enter the extension penalty if you underpaid the tentative tax AND you filed Form 763 ON OR BEFORE the approved extended due date. You underpaid the tentative tax if the amount paid with Form 760E is less than 90% of the amount on Form 763, line 18. See Form 760E for instructions.

Line 3

Interest

Enter the interest computed on the worksheet below if your return is filed after the due date and your return shows a balance due on line 21.

To compute interest:

- (a) Enter amount from line 21, Form 763 (a) _____
- (b) Enter interest rate factor* for the date the return is filed or payment is made (b) _____
- (c) Multiply line (a) by line (b). Enter here and on line 3, Part II, Side 1 of Schedule NPY (c) _____

*To obtain the interest rate factor for this line, contact the Commissioner of the Revenue, Director of Finance or Director of Tax Administration for your city or county (see address and phone number list on back of this book) or the Department of Taxation at (804) 367-8031. Compute interest through the date payment is made or postmarked.

Line 24. Credit to 1998 estimated income tax: Enter the amount of the net overpayment amount on line 22 to be credited to 1998 estimated tax.

Line 25

Contributions And Authorized Deductions Schedule NPY, Side 2

Complete Schedule NPY, Side 2 if you would like to contribute a portion of your refund to any of the organizations specified below. With the exception of the Chesapeake Bay Restoration Fund contribution, the total amount(s) you designate may not exceed your net tax overpayment (line 22 minus the total of line 23 and line 24). You may contribute to the Chesapeake Bay Restoration Fund regardless of whether you have an overpayment or a tax due. Payment and contribution options are described below. See Schedule NPY, Side 2 for details. More information on these contributions and other ways to make payments is in the last section of this instruction book.

VOLUNTARY CONTRIBUTIONS	LIMIT
--------------------------------	--------------

- | | |
|--------------------------------------------|----------------|
| (b) Virginia Nongame Wildlife Program | Whole dollars* |
| (c) Democratic Party of Virginia | \$25 |
| (d) Republican Party of Virginia | \$25 |

VOLUNTARY CONTRIBUTIONS LIMIT

- (e) Virginia Reform Party \$25
 - (f) U.S. Olympic Committee Any amount
 - (g) Open Space Recreation & Conservation Fund Whole dollars*
 - (h) Housing Program Whole dollars*
 - (i) FACT: Family and Children's Trust Fund Any amount
 - (j) Elderly and Disabled Transportation Fund Any amount
 - (k) Community Policing Fund Whole dollars*
 - (l) Virginia Arts Foundation Whole dollars*
 - (n) Chesapeake Bay Restoration Fund Any amount
- * Contributions on lines (b), (g), (h), (k) and (l) may contain dollars and cents if you are contributing your entire refund.

Line 26

Add line 23, line 24 and line 25 and enter the total here.

Line 27

Amount You Owe

IF YOU OWE TAX on line 21, add line 21 and line 26.

—OR—

If line 22 is an OVERPAYMENT and line 26 is LARGER THAN line 22, subtract line 22 from line 26.

This is the amount you owe. The amount you owe must be paid in full at the time of filing your return. No payment is required if the amount you owe is less than \$1. Make your check payable to the TREASURER of the city or county where you file. A personal check is preferred. Enter your social security number above your signature, make a notation that the check is for "1997 Income Tax" and include your daytime telephone number. **Staple the payment to the lower left margin on the front of your return.**

Line 28

Amount To Be Refunded To You

If line 22 is larger than line 26, subtract line 26 from line 22 and enter the amount to be refunded. Overpayments of less than \$1 will be refunded only upon written request. If you are due a refund and do not complete line 28, your refund may be delayed.

Sign your return: The signature block on Form 763 is on the bottom of page 2. You have not filed a complete or legal return unless you sign it. A joint return must be signed by both you and your spouse.

Telephone numbers: The telephone number blocks on Form 763 are to the right of the signature lines on the back of the form. Phone numbers are requested so we can call you if we have a question about your return.

Farmers and fishermen: Check the box in the signature section of the return if you are a self-employed farmer or fisherman and at least two-thirds of your gross income is from farming and fishing. This information is used to identify farmers and fishermen subject to special rules for paying estimated tax. See "Addition To Tax For Underpayment Of Tax" in the "General Information" section for details.

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Additions

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 must be entered as an addition unless you attach a statement provided by the fund that:

- details the amount of dividends you earned; 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 states 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.

Line 29

Interest On Obligations Of Other States

Enter the interest 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 30

Other Additions

- A. Interest on federally tax-exempt U.S. obligations.** Enter the interest or dividends, 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 income tax.
- B. Transitional modifications.** Enter the amount necessary to prevent the deduction of any item properly deductible in determining a tax under prior state law.
- C. Accumulation distribution income.** Enter the taxable income used to compute the partial tax on an accumulation distribution pursuant to Section 667 of the Internal Revenue Code. Attach federal Form 4970. On the 1996 Form 4970, the amount on line 7 was the taxable amount of the accumulation distribution to be claimed as an addition on this line. The 1997 Form 4970 was not available when this book was printed.
- D. Lump-sum distribution income.** If you received a lump-sum distribution from a qualified retirement plan and elected to use either the five-year or ten-year averaging method under Section 402 of the Internal Revenue Code for taxing the distribution, a portion of the income excluded from federal adjusted gross income, by virtue of that election, may be required to be included as an addi-

tion to federal adjusted gross income. Enter the federal lump-sum distribution subject to federal taxation (ordinary income and any capital gain income) reduced by the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusions. Attach federal Form 4972.

E. Other. Attach an explanation for other additions.

Subtractions

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 must be considered taxable by Virginia unless you attach 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 provide this information, enter the exempt portion of income on line 34 or line 38 as appropriate.

Line 32

Age Deduction

Each person age 62 or over on January 1, 1998, may claim an age deduction. The deduction is \$6,000 for those who were 62, 63 or 64 and \$12,000 for individuals 65 or over on January 1, 1998.

Eligible taxpayers may claim **EITHER** this age deduction or the disability income subtraction on line 36. Use the one that benefits you the most.

Line 32(a) Date of birth

Each spouse computing this deduction must enter the date of birth in MM-DD-YY (month-day-year) format. For example, March 4, 1930, would be entered as 03-04-30. Use Column B for the person whose social security number is listed first on the front of the return in the: "Your social security number" box. Use Column A for the other spouse. If this line is blank, the deduction may be disallowed and processing will be delayed.

Line 32(b) Deduction Amount

In the appropriate column for each spouse:

- if age 62, 63 or 64 on January 1, 1998, enter \$6,000
- if age 65 or over on January 1, 1998, enter \$12,000

Line 32(c) Age Deduction.

Add the deduction amounts on line 32(b) and enter the total.

Line 33

State Tax Refund Or Overpayment Credit Reported As Income On Your Federal Return

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

Federal Retiree Settlement Program Payments

If your federal retiree settlement payment received in 1997 was included in your federal adjusted gross income, also include this amount on line 33.

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 subtracted from federal adjusted gross income on the Virginia return.

Line 34

Income From U.S. Obligations

Enter the amount of income (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.

Below is a partial list of taxable and exempt income. 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 attached showing that the income is exempt from Virginia income tax.

Issuing Organization	VA Tax Status
Export-Import Bank of the United States (Export-Import Bank of Washington)	Exempt
Federal Home Loan Bank	Exempt
Federal Intermediate Credit Bank	Exempt
Federal Land Bank	Exempt
Student Loan Marketing Association (Sallie Mae)	Exempt
United States Treasury bills, notes, bonds and savings bonds (such as Series E, EE, H, HH, etc.)	Exempt
Federal Home Loan Mortgage Corp. (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 35

Title II Social Security And Tier 1 Railroad Retirement Act Benefits

Enter the amount of Title II Social Security Act benefits and equivalent Tier 1 Railroad Retirement Act benefits included in adjusted gross income on your federal income tax return due to Section 86 of the Internal Revenue Code. This is the amount reported as taxable social security benefits on your federal return.

Line 36

Disability Income

Enter the amount of disability income (NOT THE FEDERAL CREDIT) on which the federal disability income credit percentage is actually computed on federal Schedule R or Schedule 3 (1040A), Credit for the Elderly and the Disabled. This amount may be different from your taxable disability income. Qualified individuals are those retirees under age 65 before January 1, 1998, who qualify for the federal credit on the basis of permanent and total disability. **You must attach a copy of federal Schedule R or Schedule 3 (1040A) if you claim this subtraction.** NOTE: Eligible taxpayers may claim EITHER this disability income subtraction OR the age deduction on line 32. Use the one that benefits you the most.

Line 37

Self-employment tax subtraction

If you had any self-employment tax claimed as an addition on your 1993 Virginia income tax return, complete the worksheet below to determine the allowable subtraction.

SELF-EMPLOYMENT TAX SUBTRACTION WORKSHEET:

1. Compute your 1997 taxable income without any self-employment tax subtraction. Enter the amount computed or "0.00," whichever is greater 1. _____
2. Enter the self-employment tax addition claimed on your 1993 income tax return plus the amount of self-employment tax carryover to 1997 from your 1996 return ... 2. _____
3. Self-employment tax subtraction: Enter the lesser of lines 1 or 2 here and on Form 763, line 37. If this amount is less than line 2, you may be entitled to a refund 3. _____

Information on computing and requesting a refund (Form 303) is available from the Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115 or call (804) 367-8031. If any self-employment tax addition is not recovered after the 1997 return is filed, you may request a refund of the tax paid on the unrecovered amount. You must complete **Form 303** to request a refund of this amount.

Line 38

Other Subtractions

- A. Income from Virginia obligations.** Enter the amount of income from obligations or sales and exchanges of obligations of this state or any political subdivision or instrumentality of this state to the extent included in federal adjusted gross income.
- B. Federal work opportunity tax credit wages.** Enter the amount of wages or salaries eligible for the federal work opportunity tax credit not deducted for federal income tax purposes.
- C. Tier 2 and other Railroad Retirement and Railroad Unemployment benefits.** Enter the amount of Tier 2 vested dual benefit and other Railroad Retirement Act

benefits and Railroad Unemployment Insurance Act benefits included in adjusted gross income and reported on your federal return as a taxable pension or annuity.

If any part of your Tier 2 Railroad Retirement Act benefits paid by the Railroad Retirement Board is properly treated as a fully taxable pension on your federal income tax return, subtract that amount 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 subtracted on line 35.

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 noncontributory.

- D. Charitable mileage.** An individual who claims a charitable mileage deduction on the federal return (Schedule A) may claim the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on the federal Schedule A. If actual mileage expenses are used and are less than 18 cents per mile, the Virginia additional deduction is the difference between the actual expenses allowed on federal Schedule A and 18 cents per mile. Attach a schedule of computation.
- E. 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.
- F. Foster care subtraction.** Foster parents may claim a subtraction of \$1,000 for each child residing in their home under permanent foster care as defined in Title 63.1 of the *Code of Virginia*, provided they claim the foster child as a dependent on their federal and Virginia income tax returns. Under Internal Revenue Service Ruling 77-280, a foster child may not be claimed as a dependent if the foster parent receives any public or private financial support for the care of the child. If you claim this subtraction, you must attach a statement certifying:
 1. the foster child resided in your home for the entire taxable year under permanent foster care placement;
 2. the foster child qualified and was claimed as a dependent on your federal and Virginia income tax returns;
 3. the name of each foster child claimed for this subtraction; and
 4. you have not received any public or private financial support for the care of this child.
- G. Foreign source income.** Enter any amount included in federal adjusted gross income that is foreign source income and defined as follows:
 1. interest other than interest derived from sources within the United States;
 2. dividends other than dividends derived from sources within the United States;
 3. rents, royalties, license and technical fees from property located or services performed without the United

States or from any interest in such property, including rents, royalties, or fees for the use or the privilege of using without the United States any patents, copyrights, secret processes and formulas, goodwill, trademarks, trade brands, franchises, and other like properties;

4. gains, profits or other income from the sale of intangible or real property located without the United States; and
5. the amount of an individual's share of net income attributable to a foreign source qualified business unit of an electing small business corporation.

In determining the source of income for purposes of sections G.1-G.4 above, the provisions of Section(s) 861, 862, and 863 of the Internal Revenue Code will apply. The term "technical fees" does not include wages, salaries, compensation or other "earned income" as defined in Section 911(b) of the Internal Revenue Code (Section 58.1-322C7 of the *Code of Virginia*). For purposes of section G.5 above, qualified business unit is defined in Internal Revenue Code Section 989 and the source of the income is in accordance with Sections 861, 862, and 987 of the Internal Revenue Code.

H. Agricultural product donations. Enter the wholesale market price, not otherwise deducted from federal adjusted gross income, of edible agricultural products donated to a nonprofit or charitable organization exempted from taxation by Section 501(c)(3) of the Internal Revenue Code. A schedule showing your computation and the signed statement from the recipient referred to below must be attached to your return.

In order to claim this subtraction: (a) the product must be fit for human consumption; (b) the use of the product by the donee must be related to the purpose or function constituting the basis for the exemption of the donee under Section 501(c)(3) of the Internal Revenue Code; (c) the contribution must not be made in exchange for money, property or service; and (d) the individual must receive from the donee a written statement certifying that the use and disposition of such agricultural product will be in accordance with (a) through (c) above. The amount of the contribution will equal the wholesale market value of the agricultural products contributed.

"Agricultural product" means any crop and "wholesale market price" means the lowest wholesale market price of any agricultural product in the nearest regional market during the month in which the contribution is made without consideration of grade or quality of such product, as if the quantity of such product contributed were marketable.

I. Virginia National Guard income. Enter, to the extent included in federal adjusted gross income, the wages or salaries for active and inactive service in the National Guard of the Commonwealth of Virginia received by any person of rank O3 and below, 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.

To claim this subtraction, you must attach the following to your return:

1. Statement reflecting the number of days of wages or salary reported for this subtraction;
2. Documentation indicating your rank in the Virginia National Guard; and
3. A copy of the wage statement from the Virginia National Guard.

J. Operation Joint Endeavor combat pay. Enter the amount of combat pay for service in support of Operation Joint Endeavor included in federal adjusted gross income. Virginia law grants a total Virginia income tax exclusion of combat pay received for service in support of Operation Joint Endeavor. Under federal law, enlisted personnel receive a total federal exclusion, but officers may be subject to a limited federal exclusion. Since the Virginia income tax computation is based on federal adjusted gross income, any amount of combat pay excluded on the federal return, carries through as an exclusion on the Virginia return. For this reason, only officers who have a limited federal exclusion are eligible for this Virginia subtraction. The subtraction is equal to the portion of combat pay subject to federal taxation.

K. Retirement plan income previously taxed by another state. Enter the amount of retirement income received 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 Internal Revenue Code (IRC) Section 401, individual retirement accounts or annuities established under IRC Section 408, deferred compensation plans as defined by IRC Section 457, or any federal government retirement program as long as you paid tax to another state on contributions to the plan.

L. Bone marrow donor screening fee. Enter the amount of the fee paid 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 payment of the fee on your federal income tax return.

M. Higher Education Tuition Trust Fund income. Enter the amount of any income attributable to a distribution of benefits or a refund from a prepaid tuition contract with the Virginia Higher Education Tuition Trust Fund. The subtraction is limited to the amount of income attributable to a refund in the event of a beneficiary's death, disability, or receipt of scholarship.

N. Transitional modifications. Enter modifications provided in Section 58.1-315, *Code of Virginia*.

O. Other. Attach a schedule of explanation for other subtractions.

Deductions

Standard Or Itemized Deductions:
You must claim the same type of deductions (standard or itemized) on the Virginia return as claimed on your federal return.

**Part III, Line 40
 STANDARD DEDUCTION**

Enter the applicable standard deduction amount shown below on Form 763, line 40.

Filing Status	Standard Deduction
1. Single	\$3,000
2. Married, filing joint return	\$5,000
3. Married, spouse has no income from any source	\$2,500
4. Married, filing separate return	\$2,500

Dependent's Limited Standard Deduction

If you could be claimed as a dependent on the federal income tax return of another taxpayer and had any unearned income during the year, your allowable standard deduction may not be more than your earned income.

Example: A person claimed as a dependent on another taxpayer's return has \$4,200 interest from a bank account (unearned income) and \$1,200 from a summer job (earned income). The standard deduction is \$1,200 (the lesser of earned income or \$3,000). If this dependent had earned

income of \$3,200 from the summer job, the full standard deduction of \$3,000 would be allowed.

All dependents are subject to the limitation. This includes children under age 19 and full-time students under the age of 24 who are eligible to be claimed as dependents on their parents' returns. Remember to check the box on line 5 if you can be claimed as a dependent on someone else's return and had unearned income. 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.

VIRGINIA ITEMIZED DEDUCTIONS

Complete lines 41-43 to compute your allowable Virginia itemized deduction amount. The state and local income tax claimed as an itemized deduction on your federal return is not allowed as a Virginia deduction.

Line 41

Total federal itemized deductions

Enter the total claimed on federal Schedule A.

Line 42

State and local income tax

Enter the amount of state and local income tax allowed on your federal Schedule A. Before making an entry on this

line, check to see if your total itemized deductions were limited on your federal return. If your federal adjusted gross income is more than \$121,200 or \$60,600 if married, filing a separate federal return, your deduction may be limited. The amount of state and local income tax reported on Schedule A must be reduced proportionately to reflect any reduction in total itemized deductions. Complete the 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 43

Virginia Itemized Deductions

Subtract line 42 from line 41. Be sure you enter this total on line 11. **Attach a copy of Schedule A to your return.**

ITEMIZED DEDUCTIONS WORKSHEET

State and local income tax modification for Federal adjusted gross incomes over \$121,200 (\$60,600 if married filing a separate federal return)

PART I - Total federal itemized deductions

1. Add the amounts on Schedule A, lines 4, 9, 14, 18, 19, 26 and 27 1. _____
2. Add the amounts on Schedule A, lines 4, 13 and 19, plus any gambling losses included on line 27 2. _____
3. Subtract line 2 from line 1. If the result is zero, stop here; enter the amount from line 1 above on Form 763, line 41 (the limitation does not apply) 3. _____
4. Multiply line 3 above by 80% (.80) 4. _____
5. Enter the total from Form 763, line 6 5. _____
6. Enter \$121,200 (\$60,600 if married filing a separate federal return) 6. _____
7. Subtract line 6 from line 5. If the result is zero or less, stop here; enter the amount from line 1 above on line 41, Form 763 (the limitation does not apply) 7. _____
8. Multiply line 7 above by 3% (.03) 8. _____
9. Enter the smaller of line 4 or line 8 9. _____
10. Total itemized deductions. Subtract line 9 from line 1 and enter the total on Form 763, line 41 and continue the worksheet 10. _____

PART II - State and local income tax modification

11. Enter the state and local income tax shown on Schedule A 11. _____
12. Enter the amount shown from line 9 above 12. _____
13. Enter the amount from line 3 above 13. _____
14. Divide line 12 by line 13. Enter the result to 3 decimal places (e.g. .053) 14. _____
15. Multiply line 14 by line 11 15. _____
16. Subtract line 15 from line 11. This is the amount of state and local income tax to be entered on line 42, Form 763 16. _____

Nonresident Allocation Percentage Schedule

Complete this schedule to determine the percentage of your income derived from Virginia sources. Each type of income listed is from TOTAL INCOME shown on the federal individual income tax return with the exception of lines 56 and 57. Complete this schedule UNLESS all of your income is from Virginia sources. If all of your income is from Virginia sources, enter "100%" on line 16, Form 763, page 1.

LINES 44 THROUGH 57, COLUMN A:

Lines 44 through 55. For each type of income listed, enter in Column A the amount reported as income on your federal individual income tax return. NOTE: Do not reduce this income by any adjustments to income shown on your federal individual income tax return.

Line 56. Enter the amount from Form 763, line 29.

Line 57. Enter the total lump-sum and accumulation distributions from Form 763, line 30.

LINES 44 THROUGH 57, COLUMN B:

For each type of income listed in Column A, enter in Column B the portion of the income that is from Virginia sources. Income from Virginia sources includes:

1. Items of income gain, loss and deductions attributable to:
 - a. The ownership of any interest in real or tangible personal property in Virginia;
 - b. A business trade, profession, or occupation carried on in Virginia; and
 - c. Prizes paid by the Virginia Lottery Department, and gambling winnings from wagers placed or paid at a location in Virginia.

For example, wages from a Virginia employer or the gain on the sale of real estate in Virginia.

2. Income from intangible personal property, including annuities, dividends, interest, royalties and gains from the disposition of intangible personal property employed by an individual in a business, trade, profession or occupation carried on in this state (for example: dividend income from a Virginia S corporation).
3. Exception for Certain Nonresidents: Residents of Kentucky, Maryland, Pennsylvania, West Virginia and the District of Columbia who meet the "Exceptions for Certain Nonresidents" of these instructions are not required to file a Virginia return if their only income from Virginia sources was from salaries and wages. If these individuals have business income from Virginia sources, other than from salaries and wages, only that other business income should be entered in Column B.

For most nonresidents, the income shown on lines 45, 46 and 56, Column A, is not considered income from Virginia sources. For example, if a nonresident earned interest from a bank account or dividends from a corporation located in Virginia, that income is intangible income and therefore would generally not be entered in Column B. Virginia does not tax nonresident individuals on intangible income except as noted in number 2 above.

Line 58. Total lines 44 through 57, Column A and Column B.

Line 59. Divide line 58, Column B, by line 58, Column A, and report the result as a percentage amount to one decimal place, showing no more than 100% or less than 0%. Example: 0.3163 becomes 31.6%. Enter the percentage here and on line 16, Form 763, page 1.

GENERAL INFORMATION

Estimated Income Tax Filing

If you did not have enough Virginia 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, 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.

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 esti-

mated 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 four (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 and fishermen) 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.

Form 760C Exceptions

If you meet any of the exceptions summarized below, the addition to tax is voided for that period. You must file Form 760C to show that you meet Exception 3 or 4 below. The department will automatically determine if Exception 1 or 2 is met, so you do not have to file Form 760C if you meet either of these exceptions.

- 1) The total amount of tax paid and withheld from January 1 through the installment due date equals or exceeds the portion of the prior year's total income tax liability that would have been due at each quarter if four equal quarterly payments were required. The prior year must cover a 12 month period.
- 2) The total amount of tax paid and withheld from January 1 through the installment due date equals or exceeds the amount that would have been due each quarter if four equal quarterly payments were required and your tax was recomputed for the prior year using 1997 rates and personal exemptions.
- 3) The total payments equal or exceed 90% of the tax for each installment period computed on annualized income.
- 4) Total payments equal or exceed 90% of the income tax computed on the actual income received for the first four, five and eight months of the taxable year.

Farmers and Fishermen

If you are a calendar year taxpayer and your self-employment income from farming and/or fishing is at least two-thirds of your gross income, you are not required to file Form 760ES or pay the estimated tax as long as your income tax return is filed and the tax due is paid on or before March 1, 1998. If you meet this special rule, check the "Farmers and Fishermen" box in the signature section on Form 763. If your return will not be filed and the tax will not be paid on or before this date, you are required to make only one estimated tax payment on or before January 15, 1998.

When to file Form 760C or Form 760F

The department will automatically assume that your income and withholding were even throughout the year and determine if you were underpaid or if you meet exception 1 or 2 above. It is not necessary to file Form 760C, unless your situation is different. If it is, you may be liable for a lower addition to tax than what the department would automatically compute. If you meet exception 3 or 4 above, or if your income varied during the year, you should complete Form 760C to show when the income was received and what the addition to tax should be.

Attach Form 760C or Form 760F to your return when you file.



If you were not required to make 4 equal quarterly installment payments, you must file Form 760C to show what your estimated tax liability was for each quarter. Otherwise, the department will assume that four equal installment payments were due and make an assessment accordingly. This may result in a larger assess-

ment for the addition to tax than would be computed if you filed Form 760C.

Penalties And Interest

If you do not file a return and pay the tax due by the due date or if you file a fraudulent return, you may be subject to penalties and interest.

Late Filing and Late Payment Penalties

If you do not file your return or pay the full amount of tax due by the due date, the penalty is 6% of the tax due for each month or part of a month the return/payment is late. For any month that the late filing penalty is imposed, the late payment penalty will not apply. The total of late filing and late payment penalties cannot be more than 30% of the tax due.

Civil Penalty

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.

Criminal Penalty

If you willfully fail or refuse to file a return at the time required by law, or make any false statement in a return with intent to defraud the state, the criminal penalty is imprisonment for up to one year, or a fine not exceeding \$2,500, or both. Persons who willfully complete and file a return that they do not believe to be true and correct are punishable by fine or imprisonment, or both.

Extension Penalty

If you obtained an extension of time for filing your return and the amount of tax due when filed exceeds 10% of the total tax liability, a penalty for understating the tentative tax on your extension request will be added at the rate of ½ of 1 percent per month (or part of a month) from the original due date of the return to the date of filing.

Interest

If your tax is not paid by the due date, interest will be assessed. Interest on any tax due and/or applicable penalty will be added at the daily interest rate established in accordance with Section 58.1-15 of the *Code of Virginia* from the date the tax (or unpaid balance) became due until it is paid. The interest rate is 2% over the federal "underpayment rate." The current daily interest rate factor is available by calling (804) 367-8031.

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 state tax return within ninety days.

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

- three years from the due date of the original return, including valid filing extensions;
- ninety days from the final determination of the amended federal return or federal change, whichever is later, pro-

vided that the allowable refund is not more than the decrease in Virginia tax attributable to the federal change or correction;

- two 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
- two 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 763

To amend Form 763, complete a new return (for the tax year you are amending) using the corrected figures, as if it were the original return. Write "Amended" at the top. 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.

Required Attachments

If you filed an amended federal return, attach a copy of your federal Form 1040X or other claim form and supporting material to your amended Virginia return to substantiate the amendment. If amending your Virginia return for other reasons, attach a statement to explain why you are amending your return. Show any computations necessary to verify the adjustments you are making. Staple your check or money order to the bottom left corner of your return if you owe a balance due. Also, staple to your return, any additional Forms W-2 or 1099 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 Internal Revenue Service during the taxable year, and the adjustment was not reported to the Virginia Department of Taxation, an amended Virginia return must be filed, with a copy of the federal adjustments attached, within ninety days 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. Taxpayers must file an "amended" Virginia return for the year of the deduction, if carried back. Instructions for computing and claiming this loss are in **23 Virginia Administrative Code (VAC) 10-110-80 through 87**, available from the **Department of Taxation, Forms Request Unit, P.O. Box 1317, Richmond, VA 23218-1317. Telephone (804) 367-8055 or (804) 367-8205.**

Deceased Taxpayers

If a person died during the taxable year or before the due date for filing a return, the personal representative

or surviving spouse must file a return for the decedent. **Write "DECEASED" in the top center of the return.** The personal representative may elect to file a joint return for the decedent and the surviving spouse. If a personal representative has not been appointed, the survivor may file a joint or combined return and indicate in the signature area that he or she is filing as surviving spouse.

If a refund is due, and the return filed is not a joint return with the surviving spouse, a copy of federal Form 1310 or the appropriate court appointment papers must be included with the return so that the refund may be issued in the name of the personal representative.

Address Change

If you move to a new address after filing your return, but before you receive a refund, be sure to file a change of address with your former post office so your refund or any correspondence from the department can be forwarded to you.

Recordkeeping

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

Litter Tax

Litter tax is reported on a separate return, **Form 200**. This tax is imposed on every "person" who was engaged in business as a manufacturer, wholesaler, distributor or retailer of certain enumerated products. "Person" means any natural person, corporation, partnership, administrator, fiduciary, representative, or group of individuals or entities of any kind operating such a business. Litter tax is based on a calendar year. All returns for 1997 are due by May 1, 1998. For more information, call (804) 367-8046.

Taxpayer Bill Of Rights

The Virginia Department of Taxation's mission is to serve our customers by delivering an efficient, courteous, confidential and equitable tax revenue system to Virginia's citizens. The 1996 General Assembly enacted the Virginia Taxpayer Bill of Rights, to ensure protection of taxpayers' rights in the tax determination and collection processes administered by the Department of Taxation. Our goal is to ensure that your rights are protected in all state tax assessment, audit and collections procedures, so that you will have the highest confidence in the integrity of our tax system. For details, you may request the Virginia Taxpayer Bill of Rights publication. This brochure is available from any of the locations listed on page 1 for obtaining forms.

CONTRIBUTION INFORMATION

Virginia law allows taxpayers to voluntarily donate all or part of their income tax refunds to one or more qualifying organizations as approved by the General Assembly. If you are due a refund, you may make a contribution to one or more of these organizations. Your refund will be reduced by the amount of your donation. If you are not due a refund, you may contribute to any of these organizations by sending payment to the address listed for the organization.

You must complete the contributions and authorized deductions schedule if you want a portion of your tax overpayment to be applied to any of these organizations. For Form 763 filers, the schedule is located on back of Schedule NPY. See the instructions for line 25 of Form 763, or the contributions and authorized deduction schedule for more information.

You may make a payment with your return for the Chesapeake Bay Restoration Fund if you owe tax or wish to contribute more than the amount of your tax overpayment. To do this, Form 763 filers must complete Virginia Schedule NPY, Side 2.

Do not send payment with your return for any contribution other than the Chesapeake Bay Restoration Fund. Use the addresses listed below if you wish to make other payments.

Virginia Nongame Wildlife Program

Your generous contribution to this wildlife checkoff is needed to manage these threatened and endangered species and other nongame wildlife species in Virginia:

Bald Eagles	Blackbanded Sunfish
Peregrine Falcons	Piping Plovers
Northern Flying Squirrels	Tiger Salamanders
Dismal Swamp Shrews	Delmarva Fox Squirrels
Bog Turtles	

The greatest return on your investment will be experienced by your children and grandchildren as they enjoy Virginia's abundant, diverse wildlife in the future. For more information, call (804) 367-6913. If you wish to make a direct contribution you may send a check to:

**Nongame Wildlife Program
Department of Game & Inland Fisheries
P.O. Box 11104
Richmond, VA 23230-1104**

Political Party

If you are due a refund, you may donate up to \$25 of your income tax overpayment to the State Central Committee of a political party which "at either of the last two preceding statewide general elections polled at least 10% of the total vote cast for the office filled in that election by the voters of the Commonwealth at large" (Section 24.2-101, *Code of Virginia*). For 1997, the only qualifying parties are the Democratic Party of Virginia, the Republican Party of Virginia and the Virginia Reform Party.

If a joint return is filed, a total of \$50 may be donated if each spouse chooses to donate the maximum \$25 amount. Both spouses do not have to contribute to the same political party. Each taxpayer making the donation must designate on the return which political party is to receive the contribution.

U. S. Olympic Committee

Any amount of your refund may be donated to the United States Olympic Committee. The U.S. Olympic Committee assists Virginia's and America's athletes in receiving the training and support needed to compete in the Olympic Games.

The U.S. Olympic Team receives no ongoing government support. America doesn't send its athletes to the Olympic Games, Americans do. For further information, call (719) 632-5551. Anyone wishing to contribute may also send a check directly to:

**U.S. Olympic Committee
One Olympic Plaza
Colorado Springs, CO 80909**

Open Space Recreation And Conservation Fund

Contributing all or part of your refund to this fund will help conserve natural habitats and enhance Virginians' opportunities to enjoy the state's scenic beauty and outdoor recreational opportunities. Half of the proceeds go to developing and maintaining state park facilities and natural areas that protect rare natural habitats. Half of the proceeds go to the Virginia Outdoor Fund for acquisition and improvements to local and regional parks. All of the proceeds go toward improving the quality of life for Virginians. Only whole dollar contributions can be accepted unless you are contributing your entire refund. For further information, call (804) 786-1712. Anyone wishing to contribute may also send a check directly to:

**Department of Conservation and Recreation
Attn: Open Space Recreation and
Conservation Fund
P.O. Box 721
Richmond, VA 23206-0721**

Virginia Housing Program

With the stroke of a pen you can help thousands of elderly, disabled and homeless Virginians find a warm bed and a safe haven. How? In the special block on your state income tax form, designate all or part of your state income tax refund for the "Housing Program." Your entire contribution goes to local nonprofit organizations providing decent shelter for low-income elderly and disabled persons, victims of domestic violence, mentally disabled adults and the homeless.

Church groups, civic groups and other nonprofit community based organizations have combined these funds with volun-

teer labor and donated materials to help members of their community in need, providing everything from plumbing repairs, handicapped ramps and emergency shelter improvements, to replacement housing. Since 1990, the program has awarded 116 grants averaging \$6,465.

Donations from refunds must be in whole dollar amounts, unless the entire refund is contributed. Simply enter the amount in the "Housing Program" box on your state tax form or send a check directly to:

Check-Off for Housing Programs
Department of Housing and Community Development
501 North Second Street
Richmond, VA 23219-1321
For further information, call (804) 371-7100

Family And Children's Trust Fund

You may donate any amount of your refund for programs statewide that prevent and treat child abuse and neglect and family violence. Donations will be used by the Family and Children's Trust Fund (FACT) to initiate and support programs that reduce the cycle of family violence. This fund is shown on the form as FACT: Family Violence Prevention. For further information, call (804) 692-1823. Anyone wishing to contribute may also send a check directly to:

Family and Children's Trust Fund
730 East Broad St.
8th Floor
Richmond, VA 23219-1849

Elderly And Disabled Transportation Fund

Any amount of your refund may be donated to provide transportation to jobs, medical care and other services for 500,000 elderly or disabled Virginians who cannot drive or use public transportation. The fund is administered by the Department for the Aging. For further information, call (804) 662-9333 or toll-free in Virginia 1-800-552-3402. Anyone wishing to contribute may also send a check directly to:

Department for the Aging
1600 Forest Avenue
Preston Building, Suite 102
Richmond, VA 23229

Community Policing Fund

Any amount of your refund may be donated to provide grants to local law enforcement agencies to help fund community policing programs. Community policing refers to strategies

that build a close partnership between law enforcement agencies and their communities to reduce or prevent crime. These strategies focus on unique neighborhood crime problems to be solved through coordinated efforts. Funds will be used to purchase equipment or improve services in localities. The fund is administered by the Criminal Justice Services Board. For further information, call (804) 786-2407. Anyone wishing to contribute may also send a check directly to:

Department of Criminal Justice Services
Community Policing Fund
805 E. Broad Street, 10th Floor
Richmond, VA 23219-1924

Virginia Arts Foundation

You may donate any amount of your refund to support the arts in Virginia. The money will flow through the Virginia Arts Foundation to artists, local arts groups, and schools in every city and county of the Commonwealth. The Foundation uses only the interest earned on the fund, so your contribution will help build the arts in your community for many years to come. The foundation is managed by the Virginia Commission for the Arts, and all contributions to the Foundation go to the arts, not to administrative costs. Help to ensure a healthy future for the arts in Virginia. Anyone wishing to contribute may also send a check directly to:

Virginia Arts Foundation
c/o Virginia Commission for the Arts
223 Governor Street
Richmond, VA 23219-2010

Chesapeake Bay Restoration Fund

You can donate any amount of money to help support clean-up of the Chesapeake Bay and its tributaries, regardless of whether you have an overpayment or a tax due. The Bay and its rivers are part of what makes Virginia special, providing an array of recreational activities and a bountiful seafood harvest. Virginia's citizens are committed to enhancing these wonderful resources not only for their use, but also for future generations' use. Your contribution can make a difference towards efforts to conserve and enhance some of the state's most valuable natural resources. Anyone wishing to contribute to Chesapeake Bay clean-up may also send a check directly to:

Department of Conservation and Recreation
Attn: Chesapeake Bay Restoration Check-Off
203 Governor Street, Suite 206
Richmond, VA 23219

Tele-Tax

Anyone with a touch-tone telephone may call **(804) 367-2272** and hear recorded tax information 24 hours a day. If calling from outside the Richmond area, you can access this information toll free by dialing **1-888-268-2829**. You will hear a list of general topics on which information is available. Choose a topic by pressing a number on the telephone keypad. Depending on the topic selected, you may hear another list of topics to narrow down the information presented.

A partial list of the Tele-Tax recordings available is provided below. If you know the Tele-Tax “menu” number, you can enter that number without listening to the entire list. This will reduce the amount of time that you need to use Tele-Tax.

<u>Topic</u>	<u>Press</u>	<u>Topic</u>	<u>Press</u>
Consumer’s use tax	100	Obtaining a copy of your tax return	311
Highlights of changes for 1997	200	If there is a problem with your tax refund	312
New for 1997	210	Notice of income tax adjustment letter	313
General information on filing	300	Reductions of refunds (Setoff Debt Act)	314
Where to obtain forms	301	Filing requirements	400
Where to obtain assistance	302	Who is required to file	410
What to attach to your return	303	Filing requirements based on filing status and	
Where to file and pay your tax	304	Virginia adjusted gross income (VAGI)	420
When to file and pay your tax	305	Estimated taxes	430
Extensions of time to file your return	306	Which form should you file?	440
Returns filed with insufficient postage	307	Which filing status should you use?	450
Penalties and interest	308	Deductions to compute Virginia taxable income	460
Incomplete returns	309	Credits	470
Amended returns	310	Contributions and authorized deductions	490



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 \$54,000, your tax is \$720 + 5.75% of the amount over \$17,000.
This equals \$720 + (.0575 x \$37,000) = \$720 + \$2,127.50 = **\$2,847.50.**

TAX TABLE

The tax table can be used if your Virginia taxable income is less than \$42,713. 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	\$ 18,226	– \$ 18,261	\$ 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	18,261	– 18,296	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	18,296	– 18,330	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	18,330	– 18,365	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	18,365	– 18,400	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	18,400	– 18,435	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	18,435	– 18,470	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	18,470	– 18,504	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	18,504	– 18,539	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	18,539	– 18,574	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	18,574	– 18,609	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	18,609	– 18,643	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	18,643	– 18,678	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	18,678	– 18,713	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	18,713	– 18,748	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	18,748	– 18,783	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	18,783	– 18,817	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	18,817	– 18,852	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	18,852	– 18,887	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	18,887	– 18,922	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	18,922	– 18,957	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	18,957	– 18,991	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	18,991	– 19,026	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	19,026	– 19,061	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	19,061	– 19,096	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	19,096	– 19,130	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	19,130	– 19,165	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	19,165	– 19,200	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	19,200	– 19,235	847.00
9,320	– 9,360	337.00	11,880	– 11,920	465.00	14,440	– 14,480	593.00	17,000	– 17,043	721.00	19,235	– 19,270	849.00
9,360	– 9,400	339.00	11,920	– 11,960	467.00	14,480	– 14,520	595.00	17,043	– 17,078	723.00	19,270	– 19,304	851.00
9,400	– 9,440	341.00	11,960	– 12,000	469.00	14,520	– 14,560	597.00	17,078	– 17,113	725.00	19,304	– 19,339	853.00
9,440	– 9,480	343.00	12,000	– 12,040	471.00	14,560	– 14,600	599.00	17,113	– 17,148	727.00	19,339	– 19,374	855.00
9,480	– 9,520	345.00	12,040	– 12,080	473.00	14,600	– 14,640	601.00	17,148	– 17,183	729.00	19,374	– 19,409	857.00
9,520	– 9,560	347.00	12,080	– 12,120	475.00	14,640	– 14,680	603.00	17,183	– 17,217	731.00	19,409	– 19,443	859.00
9,560	– 9,600	349.00	12,120	– 12,160	477.00	14,680	– 14,720	605.00	17,217	– 17,252	733.00	19,443	– 19,478	861.00
9,600	– 9,640	351.00	12,160	– 12,200	479.00	14,720	– 14,760	607.00	17,252	– 17,287	735.00	19,478	– 19,513	863.00
9,640	– 9,680	353.00	12,200	– 12,240	481.00	14,760	– 14,800	609.00	17,287	– 17,322	737.00	19,513	– 19,548	865.00
9,680	– 9,720	355.00	12,240	– 12,280	483.00	14,800	– 14,840	611.00	17,322	– 17,357	739.00	19,548	– 19,583	867.00
9,720	– 9,760	357.00	12,280	– 12,320	485.00	14,840	– 14,880	613.00	17,357	– 17,391	741.00	19,583	– 19,617	869.00
9,760	– 9,800	359.00	12,320	– 12,360	487.00	14,880	– 14,920	615.00	17,391	– 17,426	743.00	19,617	– 19,652	871.00
9,800	– 9,840	361.00	12,360	– 12,400	489.00	14,920	– 14,960	617.00	17,426	– 17,461	745.00	19,652	– 19,687	873.00
9,840	– 9,880	363.00	12,400	– 12,440	491.00	14,960	– 15,000	619.00	17,461	– 17,496	747.00	19,687	– 19,722	875.00
9,880	– 9,920	365.00	12,440	– 12,480	493.00	15,000	– 15,040	621.00	17,496	– 17,530	749.00	19,722	– 19,757	877.00
9,920	– 9,960	367.00	12,480	– 12,520	495.00	15,040	– 15,080	623.00	17,530	– 17,565	751.00	19,757	– 19,791	879.00
9,960	– 10,000	369.00	12,520	– 12,560	497.00	15,080	– 15,120	625.00	17,565	– 17,600	753.00	19,791	– 19,826	881.00
10,000	– 10,040	371.00	12,560	– 12,600	499.00	15,120	– 15,160	627.00	17,600	– 17,635	755.00	19,826	– 19,861	883.00
10,040	– 10,080	373.00	12,600	– 12,640	501.00	15,160	– 15,200	629.00	17,635	– 17,670	757.00	19,861	– 19,896	885.00
10,080	– 10,120	375.00	12,640	– 12,680	503.00	15,200	– 15,240	631.00	17,670	– 17,704	759.00	19,896	– 19,930	887.00
10,120	– 10,160	377.00	12,680	– 12,720	505.00	15,240	– 15,280	633.00	17,704	– 17,739	761.00	19,930	– 19,965	889.00
10,160	– 10,200	379.00	12,720	– 12,760	507.00	15,280	– 15,320	635.00	17,739	– 17,774	763.00	19,965	– 20,000	891.00
10,200	– 10,240	381.00	12,760	– 12,800	509.00	15,320	– 15,360	637.00	17,774	– 17,809	765.00	20,000	– 20,035	893.00
10,240	– 10,280	383.00	12,800	– 12,840	511.00	15,360	– 15,400	639.00	17,809	– 17,843	767.00	20,035	– 20,070	895.00
10,280	– 10,320	385.00	12,840	– 12,880	513.00	15,400	– 15,440	641.00	17,843	– 17,878	769.00	20,070	– 20,104	897.00
10,320	– 10,360	387.00	12,880	– 12,920	515.00	15,440	– 15,480	643.00	17,878	– 17,913	771.00	20,104	– 20,139	899.00
10,360	– 10,400	389.00	12,920	– 12,960	517.00	15,480	– 15,520	645.00	17,913	– 17,948	773.00	20,139	– 20,174	901.00
10,400	– 10,440	391.00	12,960	– 13,000	519.00	15,520	– 15,560	647.00	17,948	– 17,983	775.00	20,174	– 20,209	903.00
10,440	– 10,480	393.00	13,000	– 13,040	521.00	15,560	– 15,600	649.00	17,983	– 18,017	777.00	20,209	– 20,243	905.00
10,480	– 10,520	395.00	13,040	– 13,080	523.00	15,600	– 15,640	651.00	18,017	– 18,052				

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

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

COMMISSIONERS OF THE REVENUE MAILING ADDRESSES AND TELEPHONE NUMBERS

*** DENOTES DIRECTOR OF FINANCE**

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

CITY/COUNTY	PHONE NO.	ADDRESS	ZIP CODE	CITY/COUNTY	PHONE NO.	ADDRESS	ZIP CODE
Accomack County	(757)787-5747	P. O. Box 186, Accomack	23301	King William County	(804)769-4941	P. O. Box 217, King William	23086
Albemarle County *	(804)296-5851	P. O. Box 760, Richmond	23218-0760	Lancaster County	(804)462-7920	P. O. Box 122, Lancaster	22503
Alexandria City *	(703)838-4570	P. O. Box 760, Richmond	23218-0760	Lee County	(540)346-7722	P. O. Box 96, Jonesville	24263
Alleghany County	(540)965-1640	P. O. Box 632, Covington	24426-0632	Lexington City	(540)463-4615	P. O. Box 922, Lexington	24450
Amelia County	(804)561-2158	P. O. Box 269, Amelia	23002	Loudoun County	(703)777-0260	P. O. Box 760, Richmond	23218-0760
Amherst County	(804)946-9310	P. O. Box 719, Amherst	24521	Louisa County	(540)967-3432	P. O. Box 8, Louisa	23093
Appomattox County	(804)352-7450	P. O. Box 125, Appomattox	24522	Lunenburg County	(804)696-2516	P. O. Box 187, Victoria	23974
Arlington County	(703)358-3055	P. O. Box 760, Richmond	23218-0760	Lynchburg City	(804)847-1305	P. O. Box 858, Lynchburg	24505-0858
Augusta County	(540)245-5640	P. O. Box 959, Verona	24482	Madison County	(540)948-4421	P. O. Box 56, Madison	22727
Bath County	(540)839-7231	P. O. Box 130, Warm Springs	24484	Manassas City	(703)257-8257	P. O. Box 760, Richmond	23218-0760
Bedford County	(540)586-7621	122 E. Main St., Suite 103, Bedford	24523-2035	Manassas Park City	(703)335-8826	One Park Center Court, Manassas Park	20111-2395
Bedford City	(540)586-7105	P. O. Box 807, Bedford	24523	Martinsville City	(540)656-5131	P. O. Box 1222, Martinsville	24114-1222
Bland County	(540)688-4291	P. O. Box 130, Bland	24315	Mathews County	(804)725-7168	P. O. Box 896, Mathews	23109-0896
Botetourt County	(540)473-8270	P. O. Box 128, Fincastle	24090	Mecklenburg County	(804)738-6191	P. O. Box 360, Boydton	23917
Bristol City	(540)646-9316	497 Cumberland St., Bristol	24201-4391	Middlesex County	(804)758-5331	P. O. Box 148, Saluda	23149-0148
Brunswick County	(804)848-2313	P. O. Box 669, Lawrenceville	23868	Montgomery County	(540)382-5710	1 E. Main St., Suite 117, Christiansburg	24073-3027
Buchanan County	(540)935-6542	P. O. Box 1042, Grundy	24614	Nelson County	(804)263-4009	P. O. Box 246, Lovingson	22949
Buckingham County	(804)969-4972	P. O. Box 138, Buckingham	23921	New Kent County	(804)966-9610	P. O. Box 760, Richmond	23218-0760
Buena Vista City	(540)261-8610	2039 Sycamore Ave., Buena Vista	24416-3133	Newport News City	(757)926-8653	2400 Washington Ave., Newport News	23607-4389
Campbell County	(804)332-9518	P. O. Box 66, Rustburg	24588	Norfolk City	(757)441-2277	P. O. Box 2260, Norfolk	23501
Caroline County	(804)633-4054	P. O. Box 531, Bowling Green	22427	Northampton County	(757)678-0448	P. O. Box 65, Eastville	23347
Carroll County	(540)728-2331	P. O. Box 760, Richmond	23218-0760	Northumberland County	(804)580-4600	P. O. Box 309, Heathsville	22473
Charles City County	(804)829-9216	P. O. Box 7, Charles City	23030-0007	Norton City	(540)679-0031	P. O. Box 347, Norton	24273
Charlotte County	(804)542-5546	P. O. Box 308, Charlotte C.H.	23923	Nottoway County	(804)645-9801	General Delivery, Nottoway	23955
Charlottesville City	(804)970-3160	P. O. Box 9031, Charlottesville	22906-9031	Orange County	(540)672-4441	P. O. Box 389, Orange	22960-0227
Chesapeake City	(757)382-6732	P. O. Box 15285, Chesapeake	23328-5285	Page County	(540)743-3840	101 S. Court St., Luray	22835
Chesterfield County	(804)748-1281	P. O. Box 124, Chesterfield	23832-0124	Patrick County	(540)694-7131	P. O. Box 760, Richmond	23218-0760
Clarke County	(540)955-5108	P. O. Box 67, Berryville	22611	Petersburg City	(804)733-2315	135 N. Union St., Petersburg	23803
Clifton Forge City	(540)863-2506	City Hall, 547 E. Main St., Clifton Forge	24422	Pittsylvania County	(804)432-2041	P. O. Box 272, Chatham	24531
Colonial Heights City	(804)520-9280	P. O. Box 3401, Colonial Heights	23834	Poquoson City	(757)868-3020	500 City Hall Ave., Poquoson	23662
Covington City	(540)965-6350	P. O. Drawer 58, Covington	24426	Portsmouth City	(757)393-8740	801 Crawford St., Portsmouth	23704-3870
Craig County	(540)864-6241	P. O. Box 186, New Castle	24127-0186	Powhatan County	(804)598-5616	P. O. Box 40, Powhatan	23139
Culpeper County	(540)825-4771	P. O. Box 1807, Culpeper	22701	Prince Edward County	(804)392-3231	P. O. Box 446, Farmville	23901
Cumberland County	(804)492-4280	P. O. Box 77, Cumberland	23040	Prince George County	(804)733-2626	P. O. Box 155, Prince George	23875-0155
Danville City	(804)799-5145	P. O. Box 480, Danville	24543	Prince William County *	(703)792-6710	P. O. Box 760, Richmond	23218-0760
Dickenson County	(540)926-1646	P. O. Box 1067, Clintwood	24228	Pulaski County	(540)980-7750	52 West Main Street, Suite 200, Pulaski	24301-5016
Dinwiddie County	(804)469-4507	P. O. Box 104, Dinwiddie	23841	Radford City	(540)731-3613	P. O. Box 3606, Radford	24143
Emporia City	(804)634-5405	P. O. Box 956, Emporia	23847	Rappahannock County	(540)675-3513	P. O. Box 115, Washington	22747
Essex County	(804)443-2661	P. O. Box 879, Tappahannock	22560-0879	Richmond County	(804)333-3722	P. O. Box 366, Warsaw	22572
Fairfax County **	(703)222-8234	P. O. Box 760, Richmond	23218-0760	Richmond City *	(804)780-5690	P. O. Box 760, Richmond	23218-0760
Fairfax City	(703)385-7882	10455 Armstrong St., Room 210, City Hall, Fairfax	22030	Roanoke County	(540)772-2049	P. O. Box 21709, Roanoke	24018-0513
Falls Church City	(703)241-5065	300 Park Avenue, Falls Church	22046	Roanoke City	(540)853-2523	P. O. Box 718, Roanoke	24004
Fauquier County	(540)347-8617	P. O. Box 149, Warrenton	20188-0149	Rockbridge County	(540)463-3431	P. O. Box 1160, Lexington	24450-1160
Floyd County	(540)745-9345	100 E. Main St., Room 204, Floyd	24091	Rockingham County	(540)564-3000	20 E. Gay St., Harrisonburg	22802
Fluvanna County	(804)589-8322	P. O. Box 760, Richmond	23218-0760	Russell County	(540)889-8018	P. O. Box 517, Lebanon	24266
Franklin County	(540)483-3083	275 S. Main St., Rocky Mt.	24151	Salem City	(540)375-3019	P. O. Box 869, Salem	24153
Franklin City	(757)562-8547	P. O. Box 389, Franklin	23851-0389	Scott County	(540)386-7692	104 E. Jackson St., Suite 6, Gate City	24251
Frederick County	(540)665-5681	P. O. Box 760, Richmond	23218-0760	Shenandoah County	(540)459-6170	P. O. Box 760, Richmond	23218-0760
Fredericksburg City	(540)372-1004	P. O. Box 644, City Hall, Fredericksburg	22404-0644	Smyth County	(540)783-7201	P. O. Box 985, Marion	24354
Galax City	(540)236-2528	P. O. Box 760, Richmond	23218-0760	Stafford County	(540)659-2865	P. O. Box 98, Stafford	22555-0098
Giles County	(540)921-3321	130 N. Main St., Pearisburg	24134-1625	Staunton City	(540)332-3829	P. O. Box 4, Staunton	24402-0004
Gloucester County	(804)693-3451	P. O. Box 577, Gloucester	23061-0577	Suffolk City	(757)925-6420	P. O. Box 1459, Suffolk	23439-1459
Goochland County	(804)556-5307	P. O. Box 60, Goochland	23063	Surry County	(757)294-5225	P. O. Box 35, Surry	23883
Grayson County	(540)773-2381	P. O. Box 126, Independence	24348	Sussex County	(804)246-5511	P. O. Box 1398, Sussex	23884-0398
Greene County	(804)985-5211	P. O. Box 760, Richmond	23218-0760	Tazewell County	(540)988-7541	101 E. Main St., Tazewell	24651
Greensville County	(804)348-4227	1750 East Atlantic St., Rm 216, Emporia	23847	Virginia Beach City	(757)427-4483	2401 Courthouse Dr., Virginia Beach	23456-9002
Halifax County	(804)476-3314	P. O. Box 1847, Halifax	24558	Warren County	(540)635-2651	P. O. Box 1775, Front Royal	22630-1775
Hampton City	(757)727-6690	P. O. Box 636, Hampton	23669	Washington County	(540)676-6270	174 E. Main St., Abingdon	24210
Hanover County	(804)537-6129	P. O. Box 129, Hanover	23069	Waynesboro City	(540)942-6610	P. O. Box 1028, Waynesboro	22980-0748
Harrisonburg City	(540)434-2233	P. O. Box 20031, Harrisonburg	22801-7531	Westmoreland County	(804)493-9052	P. O. Box 68, Montross	22520
Henrico County *	(804)672-5580	P. O. Box 760, Richmond	23218-0760	Williamsburg City	(757)220-6150	P. O. Box 245, Williamsburg	23187-0245
Henry County	(540)634-4690	P. O. Box 1077, Collinsville	24078	Winchester City	(540)667-1815	P. O. Box 706, Rouss City Hall, Winchester	22604
Highland County	(540)468-2142	P. O. Box 148, Monterey	24465	Wise County	(540)328-3556	P. O. Box 1278, Wise	24293
Hopewell City	(804)541-2237	P. O. Box 1604, Hopewell	23860	Wythe County	(540)223-6015	225 S. 4th St., Room 101, Wytheville	24382-2599
Isle of Wight County	(757)357-3191	P. O. Box 107, Isle of Wight	23397	York County	(757)890-3381	P. O. Box 90, Yorktown	23690-0090
James City County	(757)253-6695	P. O. Box 283, Williamsburg	23187-0283				
King & Queen County	(804)785-6323	P. O. Box 178, King & Queen Court House	23085				
King George County	(540)775-4664	P. O. Box 258, King George	22485-0258				