

Schedule 2 — COMPUTATION OF VIRGINIA TAXABLE INCOME OF A NONRESIDENT ESTATE OR TRUST

1. Gross income from sources within Virginia	1		
2. Expenses attributable to income from sources within Virginia	2		
3. Net Virginia source income (subtract line 2 from line 1)	3		
4. Virginia source income allocation schedule. (When completing Column 4, multiply line 3 above by the percentage in Column 3 below.)			
Column 1		Column 2	Column 3
		FEDERAL DISTRIBUTABLE NET INCOME	PERCENTAGE
a.	Beneficiaries (Total for all beneficiaries)		%
b.	Fiduciary		%
c.	Total		100%
5. Deduction for distribution to beneficiaries. Enter amount from Column 4, line 4a	5		
6. Fiduciary's share of Virginia Source Income (subtract line 5 from line 3)	6		
7. Exemption from federal Form 1041	7		
8. Income taxable to fiduciary (subtract line 7 from line 6). Enter here and on line 1 on front	8		

Schedule 3 — MODIFICATIONS

PART I — ADDITIONS TO FEDERAL TAXABLE INCOME			
1. Interest on obligations of other states	1		
2. Income taxes of this state or any other taxing jurisdiction	2		
3. Other additions to federal taxable income as provided in instructions. Attach explanation	3		
4. TOTAL ADDITIONS (add lines 1 through 3)	4		
PART II — SUBTRACTIONS FROM FEDERAL TAXABLE INCOME			
5. Income (interest, dividends, or gains) on obligations or securities of the U.S.	5		
6. Any state income tax refund or credit reported as "other income" on federal Form 1041	6		
7. Other subtractions from federal taxable income as provided in instructions. Attach explanation	7		
8. TOTAL SUBTRACTIONS (add lines 5 through 7)	8		
9. Net Virginia modifications. Subtract line 8 from line 4	9		
10. Net Virginia modifications allocated to the fiduciary. Multiply line 9 by the fiduciary's percentage of federal distributable net income	10		
<i>If line 10 is a net addition, enter on line 2(a) on front.</i>			
<i>If line 10 is a net subtraction, enter on line 2(b) on front.</i>			

Schedule 4 — COMPUTATION OF THE CREDIT FOR TAX PAID TO ANOTHER STATE (See Instructions)

1. Taxable income reported on the other state's fiduciary income tax return. Attach a copy of the other return . . .	1		
2. Virginia taxable income. Enter the taxable income from line 3 on front	2		
3. Total income tax paid to another state. Enter the name of the other state: _____ . . .	3		
4. Virginia income tax. Enter the tax from line 4 on front	4		
5. Allowable percentage for credit. [Compute to one decimal place (e.g., 10.5%). Maximum: 100%] <i>Resident estate or trust:</i> Divide line 1 by line 2. <i>Nonresident estate or trust:</i> Divide line 2 by line 1	5		%
6. <i>Resident estate or trust:</i> Multiply line 5 by line 4. <i>Nonresident estate or trust:</i> Multiply line 5 by line 3	6		
7. Allowable credit. <i>Resident estate or trust:</i> Enter the smaller amount from line 3 or line 6. <i>Nonresident estate or trust:</i> Enter the smaller amount from line 4 or line 6. Also enter this amount on line 5(d) on front	7		

Schedule 5 — COMPUTATION OF CREDITS TO TAX AND QUALIFYING INCOME (See Instructions)

	Column 1	Column 2	Column 3	Column 4	Column 5
	NAME AND SOCIAL SECURITY NUMBER OF EACH BENEFICIARY (FIDUCIARY USE LINE e)	PERCENTAGE	ALLOCATION OF VIRGINIA NEIGHBORHOOD ASSISTANCE ACT CREDIT	ALLOCATION OF ENTERPRISE ZONE QUALIFYING INCOME	ALLOCATION OF ENTERPRISE ZONE STATE UNEMPLOYMENT TAX CREDIT
LINE					
a.		%			
b.		%			
c.		%			
d.		%			
e.	FIDUCIARY	%			
f.	Total	100 %			
	Column 6	Column 7	Column 8 - Other	Column 9 - Other	Column 10 - Other
	ALLOCATION OF ENTERPRISE ZONE REAL PROPERTY IMPROVEMENT TAX CREDIT	ALLOCATION OF ENTERPRISE ZONE INVESTMENT TAX CREDIT	ALLOCATION OF:	ALLOCATION OF:	ALLOCATION OF:
LINE					
a.					
b.					
c.					
d.					
e.					
f.					