

**INSTRUCTIONS FOR PREPARING**  
**PART-YEAR RESIDENT**  
**FORM 760PY**  
**VIRGINIA INDIVIDUAL INCOME TAX**  
**RETURNS FOR 2001**



**COMMONWEALTH OF VIRGINIA**  
**DEPARTMENT OF TAXATION**  
**RICHMOND, VIRGINIA**

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## TABLE OF CONTENTS

---

<b>How To Get Forms And Assistance</b> .....	<b>1</b>
<b>What's New</b> .....	<b>2</b>
New Subtractions .....	2
New Contributions .....	2
New Credits .....	2
<b>Filing Requirements</b> .....	<b>2</b>
Filing Threshold .....	2
Residency Status .....	3
Which Form To File .....	4
When To File .....	4
Where To File .....	5
Balance Due Returns .....	5
Debt Collection Act .....	5
Avoid Common Mistakes .....	5
How To Assemble Your Return .....	5
Compute Your Lowest Tax (Tip For Married Taxpayers) .....	6
<b>Form 760PY Line Instructions</b> .....	<b>6</b>
Name, Address And Social Security Number .....	6
Filing Status .....	6
Exemptions .....	7
Deductions .....	8
Payments And Tax Credits .....	9
Credit for Low Income Individuals .....	9
Instructions for Schedule NPY Part II .....	9
Instructions for Schedule NPY Part III .....	11
Instructions for Schedule NPY Part IV .....	12
Schedule Of Income And Adjustments .....	13
Additions .....	14
Subtractions .....	15
<b>General Information</b> .....	<b>20</b>
Estimated Income Tax Filing .....	20
Addition To Tax For Underpayment Of Tax .....	20
Penalties And Interest .....	20
Amended Return Filing .....	21
Deceased Taxpayers .....	21
Address Change .....	22
Recordkeeping .....	22
Litter Tax .....	22
Consumer's Use Tax .....	22
Taxpayer Bill Of Rights .....	22
<b>Contribution Information</b> .....	<b>23-24</b>
<b>Ratio Schedule For Prorating Personal Exemptions</b> .....	<b>25</b>
<b>Tax Rate Schedule And Tax Table</b> .....	<b>26-31</b>
<b>Mailing Addresses and Telephone Numbers</b> .....	<b>Back Cover</b>

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# HOW TO GET FORMS AND ASSISTANCE

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## VISIT OUR WEB SITE

[www.tax.state.va.us](http://www.tax.state.va.us)

Use your computer for:

- forms and instructions download
- filing information
- answers to common questions
- refund status
- updates and much more.



## WHERE TO GET FORMS

See page 4 for a list of frequently used forms.

You can pick up forms at these offices:

**Commissioner of the Revenue**  
**Director of Finance**  
**Director of Tax Administration**  
**Virginia Department of Taxation**



## HOW TO CONTACT US



Visit or call your local Commissioner of the Revenue, Director of Finance, Director of Tax Administration, or the Virginia Department of Taxation for information, forms and return preparation assistance.

For the location nearest you, look up the name of your 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 2001 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. Use our regular business number: **804-367-8031**.

To ensure quality service, your phone call may be monitored. No record is kept of the caller's identity.

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

Send your ideas and suggestions to:

**Customer Suggestions**

**Virginia Department of Taxation**

**P. O. Box 2460**

**Richmond, VA 23218-2460**

Call these phone numbers to order forms:

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

**804-236-2760**

**804-236-2761**

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:

**[www.tax.state.va.us](http://www.tax.state.va.us)**

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## TELE-TAX



If you have a touch-tone phone, you can access recorded tax information 24 hours a day.

Dial:

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

or

**804-367-2486**

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## 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:

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

or

**804-367-2486**

or

You can check refund status at **[www.tax.state.va.us](http://www.tax.state.va.us)**

## WHAT'S NEW

### Medal of Honor Recipients retired pay Subtraction

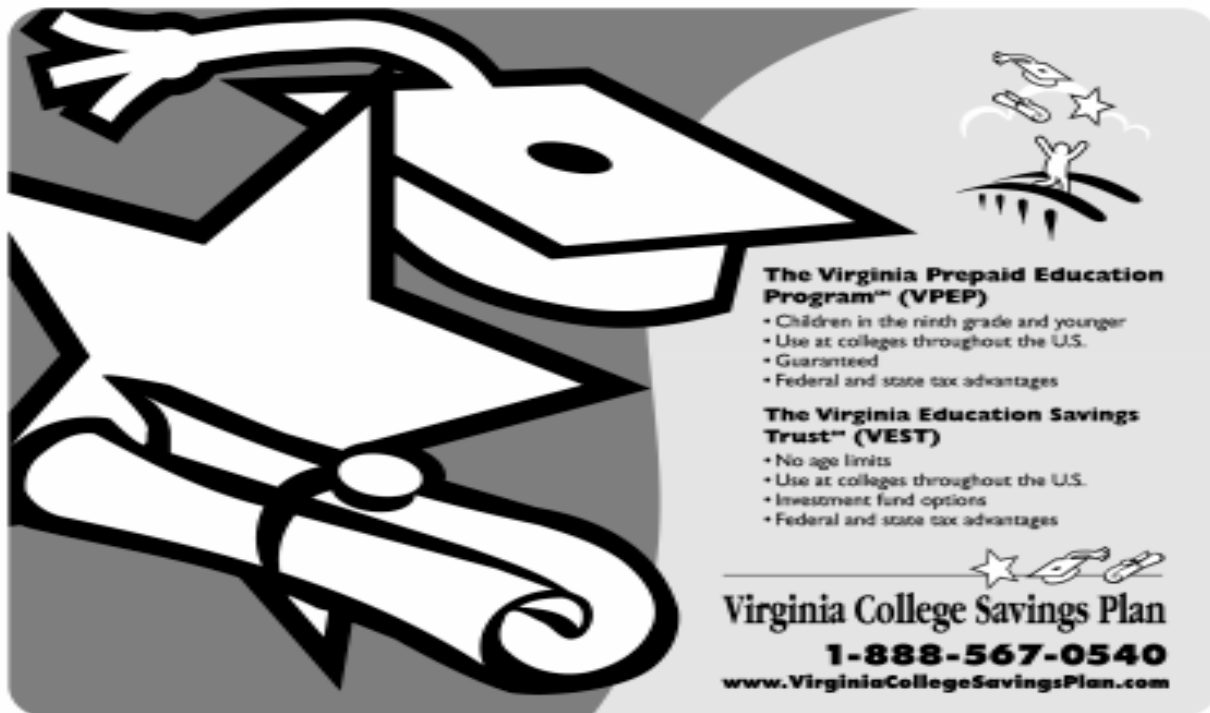
Any amount received as military retirement income by a Medal of Honor recipient may be a subtraction from income. See page 18.

### Voluntary Contribution

See page 24 to learn more about the new voluntary contribution for the *Children of America Finding Hope*.

### Credits

Historic Rehabilitation --- A building that is used as a personal residence by the owner need only meet 25% of assessed value as the cost threshold. See page 11.



**The Virginia Prepaid Education Program™ (VPEP)**

- Children in the ninth grade and younger
- Use at colleges throughout the U.S.
- Guaranteed
- Federal and state tax advantages

**The Virginia Education Savings Trust™ (VEST)**

- No age limits
- Use at colleges throughout the U.S.
- Investment fund options
- Federal and state tax advantages

**Virginia College Savings Plan**  
**1-888-567-0540**  
[www.VirginiaCollegeSavingsPlan.com](http://www.VirginiaCollegeSavingsPlan.com)

## FILING REQUIREMENTS

### FILING THRESHOLD

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

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

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

If your Virginia Adjusted Gross Income (VAGI) is at or above the threshold amount shown in the 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 33 - 47 of Form 760PY, later in this book.

For a part-year resident, if your income is only from wages, salaries and interest from a savings or checking account, your VAGI is usually the same as the Adjusted Gross In-

come shown on your federal return less the wages, salaries and interest earned while a nonresident of Virginia. Once you have computed your VAGI, check the chart below to see if you need to file a Virginia income tax return.

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

<b>Single</b> and your VAGI is less than . . . . .	<b>\$5,000</b>
<b>Married filing with your spouse</b> on the same return and your combined VAGI is less than .	<b>\$8,000</b>
<b>Married filing separately</b> (on separate forms) and your VAGI is less than . . . . .	<b>\$4,000</b>

**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 2001, you may receive an inquiry at a later date to verify your VAGI.

## RESIDENCY STATUS

### Residents

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

You may be required to file as a resident in two states if you are an actual resident of one state and a domiciliary resident of another state. (See definitions below.) If you are in this situation, you may be able to take a credit on the return filed in the state of your legal domicile. Refer to the instructions for line 18(f) of Form 760PY 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 US 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 VAGI meets the minimum filing threshold, part-year residents who file Form 760PY are allowed a subtraction from federal adjusted gross income equal to the amount of income attributable to residence outside Virginia.

**If you are a part-year resident and you do not file the correct form, you will not compute the correct amount of tax. See “WHICH FORM TO FILE” on page 4.**

### 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 those 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.

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## WHICH FORM TO FILE

### Residents File Form 760

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

### Part-Year Residents File Form 760PY

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

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.

### Nonresidents File Form 763

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

Usually, when 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. 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) may be filed. Also, if the nonresident spouse has no income at all, a joint resident return may be filed.

### Members Of The Armed Forces

Use Form 763 if you are in the military, domiciled in another state and have any other income that is from Virginia sources. The filing requirements for a spouse or a dependent are not connected to those of the armed forces member. Examples follow.

If a married couple lives in Virginia the entire year, but is domiciled in Alabama, and has nonmilitary income from Virginia sources that is attributable to both spouses, the spouse on active duty will file Form 763, using Filing Status 4, while the nonmilitary spouse will file Form 760 using Filing Status 3. Generally, the state of domicile will allow credit for tax paid to Virginia on the earned income that is taxed in both states. If the nonmilitary spouse lived in Virginia less than 183 days of the taxable year, the couple will file Form 763 using Filing Status 2.

If the nonmilitary spouse's domicile changed to Virginia during the year, Form 760PY will be filed, using Filing Status 3, to pay tax on income earned after becoming a Virginia resident. Any income received from Virginia sources before becoming a Virginia resident will be reported on Form 763.

### Other Frequently Used Virginia Forms

To order, see page 1.

**Schedule NPY.** Required for:

- credit for tax paid to another state
- contributions and consumer's use tax
- addition to tax, penalty and interest
- age deduction (Form 760PY only)
- credit for low-income individuals

**Schedule CR.** Required to claim most tax credits. *For some Schedule CR credits other forms are required.*

**Form 760C.** Required to compute the Addition to Tax for individuals, estates and trusts

**Form 760F.** Required to compute the Addition to Tax for farmers, fishermen and merchant seamen

**Form 760E.** Extension Request

**Form CU-7.** Consumer's Use Tax Return

**Form 760ES.** Estimated Tax Payment Vouchers (filed quarterly)

**Form 200.** Litter Tax Return

**Form 770.** Fiduciary Income Tax Return for estates and trusts

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## WHEN TO FILE

**May 1, 2002**

**File by May 1, 2002, 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 by the due date, 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 day that is not a Saturday, Sunday or legal holiday.

## Extension Requests

As a general rule, 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, 2002**. 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 book for the city or county where you live or last lived while a resident of Virginia. Local phone numbers are also provided.

## BALANCE DUE RETURNS

*You can pay by check or by credit card.* Make your check payable to the Treasurer of the city or county in which you reside. Make sure your social security number is on your check and make a notation that it is your 2001 income tax payment.

To pay by credit card, call 1-800-272-9829 (1 800 2 PAY TAX), or visit [www.officialpayments.com](http://www.officialpayments.com). **The jurisdiction code for Virginia is 1080.** If you choose this option, fill in the box on line 26 of Form 760PY, indicating this type of payment. You will be assessed a fee by the company processing the transaction.

## 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 and the Virginia court system. If any such debt is found, regardless of the type of tax return filed, all or part of your refund may be withheld to help satisfy the debt and processing of your return will be delayed.

## 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 line 11(b) and lines 49(a) - (c) on Form 760PY.

Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for the penalties and interest if the postmark on the remailed return is after the due date.

File your original return. Do not file a photocopy.

## HOW TO ASSEMBLE YOUR RETURN

If you completed any of the forms 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, 306 or 307

If claiming credit for income tax paid to another state on Schedule NPY, attach a complete copy of the state tax 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

**Withholding forms:** 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.

**Payments: Staple** check to the lower left side of your return. If paying by credit card, please check the box on line 26 of Form 760PY.

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

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

If only one spouse has income or if one spouse's income would be reduced to zero (or less) after claiming personal exemptions and the subtractions on lines 36 - 47, of Form 760PY, use Filing Status 2 instead.

**FORM 760PY 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) or use your initials if you see that your name(s) will require more than 34 letters and spaces.

**Address**

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

**Social Security Number (SSN)**

Be sure your social security number is entered correctly. The social security number entered in the "B: Your social security number" box must be the number of the person whose name is shown first on the return.

**City or county where you were a resident**

Enter the name of the city or county in Virginia where you lived on January 1, 2002, and check the city or county box, as appropriate. If you lived in more than one Virginia city or county or if you did not live in Virginia on January 1, 2002, enter the name of the city or county in Virginia in which you last lived. This is not always the same as the city or county of your mailing address.

**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)**

You and your spouse may choose to file a joint return if (a) you computed your federal income tax liabilities together on a joint federal return, or (b) neither of you was required to file a federal return. You may claim this filing status even if your spouse has no income. When filing a joint return, your spouse's exemption is included in the "Yourself" column. Do not claim your spouse as a dependent.



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

**Line 3**

**Married, Filing Separate Return (Filing Status 3)**

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

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

**Line 4 Married, Filing Separately On This Combined Return (Filing Status 4)**

You can use this filing status if **both** you and your spouse had income, regardless of whether you filed jointly or sepa-

rately for federal purposes. When both spouses have income, this filing status usually enables a couple to compute a lower tax than filing a joint return (Filing status 2). If you choose Filing Status 4, you are jointly and severally liable for the amount of tax due and any refunds will be made jointly payable.

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



Use Filing Status 2 instead of Filing Status 4 if only one spouse had income or if one spouse's income would be reduced to zero or less after claiming personal exemptions and the subtractions on lines 36 - 47 of Form 760PY.

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

### Exemptions

Enter the number of exemptions you are allowed in the appropriate boxes next to your filing status. If filing a joint return (Filing Status 2), enter the number for both spouses combined. The first exemption box on the form 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, 2002.

**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 total exemptions by \$800.

### Line 5

Check the box if you can be claimed as a dependent on someone else's return. If you check this box and claim the Virginia standard deduction on line 11(a), see "Exception: Dependent's Limited Standard Deduction" following the line 48(e) instructions. Your standard deduction may be limited.

### HOW TO ENTER NUMBERS

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

**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 6 Adjusted Gross Income

Enter the adjusted gross income from your federal income tax return on line 6 as indicated below. **Do not enter federal taxable income.** Read these instructions *and* the instructions for Part I, lines 28 through 32, on the back of Form 760PY *before* completing Part I or line 6. Part I on back of Form 760PY *must* be completed before you make an entry on line 6.

Complete Part I on back of Form 760PY, lines 28 through 32, then enter the total amount of federal adjusted gross income on line 6 as follows. *The instructions for Part I begin on page 13.*

**Filing Status 1, 2 or 3:** Enter the amount from line 32, column B1, on line 6, column B.

**Filing Status 4:** Enter the amount from line 32, column A1, on line 6, column A, and enter the amount from line 32, column B1, on line 6, column B. When using Filing Status 4, the total of column A and column B on line 6 *must* equal the total federal adjusted gross income on your federal return.

### Line 7 Additions

Complete Part II on back of Form 760PY, lines 33 through 35, and enter the amount from line 35. The instructions for Part II begin on page 14.

### Line 9 Subtractions

*Complete Part III on back of Form 760PY, lines 36 through 47, and enter the amount from line 47.* The instructions for Part III begin on page 15.

### Line 10 Virginia Adjusted Gross Income

Subtract line 9 from line 8 and enter the result.

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

To claim a refund in these cases:

- Skip to line 17 and enter "0.00" as your tax, then
- Complete lines 18 through 27.

Filing Status	Filing Threshold
1. Single .....	\$5,000
2. Married, filing jointly .....	\$8,000
3. Married, filing separately .....	\$4,000
4. Married, filing combined return* .....	\$8,000

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

**Deductions**

**TIP** **CLAIMING DEDUCTIONS WHEN FILING A COMBINED RETURN:** If you are filing a combined return (Filing Status 4), you can allocate deductions and dependents between spouses as you choose. As a general rule, you can lower your combined tax by assigning deductions and dependents to each spouse so that the taxable incomes in columns A and B are as close to equal as possible. The deductions and dependents which can be allocated are on lines 11(a) or 11(b), 12 and 13.

**Line 11 Standard Or Itemized Deductions**

Complete Part IV or Part V on back of Form 760PY, whichever is appropriate. You must claim the same type of deductions (standard or itemized) on the Virginia return as claimed on your federal return.

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

**Line 11(a).** Standard deduction: Enter the allowable Virginia standard deduction computed on Part IV, line 48(e);  
**OR**

**Line 11(b).** Itemized deductions: Enter the allowable Virginia itemized deduction amount from Part V, line 49(c).

**Line 12 Exemption Amount**

The total exemption amount is the number of exemptions claimed, multiplied by \$800, and prorated based on the portion of the year you resided in Virginia. Complete the Prorated Exemption Worksheet below to compute your allowable personal and dependent exemptions.

**TIP** If using Filing Status 4, each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed on line 4. Use the separate exemption amounts for "yourself" and your "spouse" when completing lines A, B and C.

	Col. A Spouse	Col. B Yourself
A. Enter the Exemption Amount for your filing status from Form 760PY, lines 1-4 .....	_____	_____
B. Enter the ratio amount from the Personal Exemption Ratio Schedule on page 25 of these instructions .....	_____	_____
C. Multiply line A by line B and enter the total in the appropriate column on Form 760PY, line 12 .....	_____	_____

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

**Prorated Virginia Personal Exemption:**

\$800 (One personal exemption)  
X .504 (Ratio Schedule factor for July 1 move to Virginia)  
\$403.20

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

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

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

**Line 13**

**Child And Dependent Care Expenses**

Enter the amount of child and dependent care expenses, paid while you were a Virginia resident, on which the federal credit for child and dependent care expenses is based. (The amount on which the federal credit is based 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 and some or all of the expenses were paid while you were a Virginia resident.

**TIP** 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 *and paid while you*

were a Virginia resident. As a general rule, a full year resident of Virginia would be limited to a maximum of \$2,400 for one child and \$4,800 if you are claiming the expenses for two or more dependents, or the earned income of the spouse having the lowest income, whichever is less.

Complete the following worksheet to determine the portion that may be claimed as a deduction on this line.

**Child and Dependent Care Expenses Worksheet**

- A. Enter the child and dependent care expenses on which the federal child and dependent care credit was based. A. \_\_\_\_\_
- B. Enter the amount of those expenses from line A which were paid while you were not a resident of Virginia. B. \_\_\_\_\_
- C. Subtract line B from line A. Enter here and on line 13 of Form 760PY. If using Filing Status 4, you may allocate this deduction as mutually agreed. C. \_\_\_\_\_

If you filed a joint federal income tax return, but file a separate or a combined Virginia return you may allocate this amount as you mutually agree.

**Line 16 Income Tax**

If line 15 exceeds the amount listed in the tax table included in these instructions, compute the tax from the tax rate schedule.

**Line 17 Total Tax**

Add column A and column B, line 16, and enter the result.

**Payments And Tax Credits**

**Line 18(a)**

**YOUR Virginia Income Tax Withheld**

Enter the amount of Virginia income tax withheld for the person whose social security number is in the "B: Your social security number" box in the name and address section on Form 760PY. If you are using Filing Status 4, this must be the person whose income is reported in Column B.

**Line 18(b)**

**SPOUSE'S Virginia Income Tax Withheld**

Enter the amount of Virginia income tax withheld for the person whose social security number is in the "A: Spouse's social security number" box in the name and address section on Form 760PY. If you are using Filing Status 4, this must be the person whose income is reported in Column A. If filing a separate return (Filing Status 3), do not enter your spouse's withholding.

**WITHHOLDING FORMS**

To receive credit for withholding **staple** Forms W-2 and 1099 to the middle of the left margin of your Form 760PY. Make sure these withholding forms have the correct social security number, are readable, unaltered, indicate the same amount(s) of withholding as you claim and that withholding was paid to Virginia. If you need a corrected Form W-2 or 1099 contact the issuer of that form.

**Line 18(c)**

**COMBINED 2001 Estimated Tax Payments**

Enter your total 2001 estimated Virginia income tax pay-

ments. If using Filing Status 2 or 4, enter the total payments made by you and your spouse, even if the payments were made using separate Form 760ES vouchers. Remember to include any estimated income tax carryover from your 2000 individual income tax return.

**Line 18(d) COMBINED Extension Payments**

Enter the total tentative tax paid with Form 760E. Attach a copy of the Form 760E filed.

**Line 18(e)**

**Credit for Low Income Individuals**

If your total family income is below the federal poverty guidelines, you may be eligible to claim this credit for low income individuals. The credit may not be claimed if you, your spouse, or any dependent claims any of the following:

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

The credit is based on total annual family income, including the income of a spouse who does not live with you, and the income of all dependents claimed on your return and your spouse's return. To compute total annual family income you must compute the "Guideline Income" for each family member and add those amounts together. Guideline Income is defined as federal adjusted gross income modified by the Virginia additions and qualifying Virginia subtractions that apply to full year residents. A worksheet for computing Guideline Income is included below. Follow the line-by-line instructions for completing Schedule NPY as well as the instructions for computing Guideline Income to determine your allowable credit amount. If you and your spouse file separate returns, only one spouse may claim the credit.

**Line Instructions for Schedule NPY, Part II**

**Lines 1-6 Exemption Information** Enter name, social security number and Guideline Income.

Include the same information for your spouse and dependents.

**Line 7 Enter Total Family Guideline Income.** To compute your family income, complete the Guideline Income Worksheet for each family member (each exemption reported on lines 1-6),

**Line 8 Enter Total Number of Exemptions** listed in Lines 1-6 and on any attached schedule.

Using the number on line 8 above as Eligible Exemptions, compare the dollar amount on line 7 above to the Poverty Guideline below. If the line 7 amount is greater than the Guideline, you do not qualify for the credit. If the line 7 amount is less than or equal to the Guideline for the number of exemptions on line 8, complete lines 9, 10 and 11, Part II, Schedule NPY.

Eligible Exemptions	Poverty Guideline	Eligible Exemptions	Poverty Guideline
1	\$ 8,590	4	\$17,650
2	\$11,610	5	\$20,670
3	\$14,630	6*	\$23,690

\*For each additional exemption add \$3,020.

- Line 9 Exemptions** If qualified to claim this credit, enter the number of exemptions reported on both line 8 and Form 760PY.
- Line 10 Multiply** the number of exemptions reported on line 9 by \$300.
- Line 11 Credit.** Enter the lesser of the amounts reported on line 10 above or on line 17, Form 760PY. This is your credit amount.

<b>Guideline Income Worksheet</b> (photocopy as needed)	
Name: _____	
Social Security Number: _____ - _____ - _____	
<i>The income, additions and subtractions entered on the worksheet <u>must</u> be shown for the entire taxable year.</i>	
1. Federal adjusted gross income from the federal return.	1. \$
2. Interest earned on obligations of other states exempt from federal tax.	2. \$
3. Other additions to federal adjusted gross income.	3. \$
4. Subtotal. Add Lines 1, 2, and 3.	4. \$
5. State income tax refund or overpayment credit reported on your federal return.	5. \$
6. Income (interest, dividends or gains) on U.S. obligations or securities exempt from state income tax, but not from federal tax.	6. \$
7. Social Security or equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return.	7. \$
8. Disability income reported as wages (or payments in lieu of wages) on your federal return.	8. \$
9. Unemployment benefits included in Federal adjusted gross income.	9. \$
10. Other subtractions from federal adjusted gross income.	10. \$
11. Add Lines 5 through 10.	11. \$
12. Guideline Income. Subtract Line 11 from Line 4. Enter here and on Lines 1-7 of Part II, Schedule NPY for each person.	12. \$

**Example** - Taxpayer is filing a part-year Virginia return, using filing status 3, with federal adjusted gross income of \$19,000. Only \$10,000 was earned in Virginia. The taxpayer also has \$500 of interest income from Ohio that is exempt from federal taxes (\$200 of which was earned while a Virginia resident). The taxpayer's spouse does not live in Virginia and has a federal adjusted gross income of \$15,000. The taxpayer has 2 dependents. The Guideline Income is computed as follows:

Taxpayer's Federal Adjusted Gross Income	\$19,000
Spouse's Federal Adjusted Gross Income	\$15,000
Interest income exempt from federal tax	\$ 500
Total Guideline Income	\$34,500

Total Guideline Income exceeds the Poverty Guideline Income for 4 exemptions (\$17,650) and the taxpayers are not eligible for the credit.

**Enter the amount from Part II, Line 11, Schedule NPY on Line 18(e), Form 760PY.**

**Line 18(f). Credit For Tax Paid To Another State.**

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia, or any gain (if included in federal adjusted gross income) on the sale of a principal residence outside Virginia, provided the income is taxed by Virginia as well as the other state. Whenever a Virginia resident is liable to another state for income tax on any gain on the sale of a capital asset (within the meaning of § 1221 of the Internal Revenue Code), not including an asset used in a trade or business, to the extent that such gain is included in federal adjusted gross income, derived from sources outside Virginia and subject to taxation, the amount of such tax shall, upon proof of such payment, be credited on the taxpayer's return with the income tax paid to the other state.

If the income is from one or more of the following states, however, claim the credit on the nonresident income tax return of the other state instead of on the Virginia return.

- \* Arizona
- \* California
- \* District of Columbia
- \* Oregon

If you are taxed as an actual resident by a state other than your state of legal domicile, usually, you can take a credit on the individual income tax return filed in the state of your legal domicile. The income must be taxed in both states for the credit to be allowed. For example, if you are a domiciliary resident of Virginia but lived and worked in Alabama during the whole year, your entire income will be taxable by both Virginia and Alabama. You may claim credit for the tax paid to Alabama on your Virginia income tax return. If the situation were reversed, Alabama would allow the credit.

Virginia law allows an individual income tax credit to individual shareholders of any electing small business corporation (S corporation) that paid corporation income tax to another state, i.e., those states that do not recognize the federal S corporation election. A statement from the S corporation must be attached to your return to verify the claim.

With the exception of the Foreign Source Retirement Income Tax Credit, Virginia does not allow a credit for income tax paid to any city or county, the federal government or any foreign government. No credit is allowed for franchise tax, license tax, excise tax, unincorporated business tax, occupation tax or any tax characterized as such, even though it may be based on earned or business income. If the other state's legislation does not allow an income tax or commuter tax, Virginia will not allow credit for tax paid to that state. Examples of taxes that do not qualify for the credit include the D.C. Unincorporated Business Franchise Tax and New York City Income Tax. See the Schedule CR instructions for additional information.

**You must complete Schedule NPY 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, W-2G or 1099-R are not sufficient to verify payment of the tax to the other state.

### **Trust Beneficiary Accumulation Distribution Credit.**

If claiming the credit set forth under Section 58.1-370, *Code of Virginia*, include this credit on Part III, line 8, Schedule NPY. Write "Trust Beneficiary Accumulation Distribution Credit" and the credit amount to the left of the entry box. If the trust beneficiary accumulation distribution credit is the only credit claimed, you may enter the credit amount on line 18(f) of Form 760PY and write "Trust Beneficiary Accumulation Distribution Credit" in the margin to the left of line 18(f) instead of completing Schedule NPY. You must have been a resident of Virginia when the trust distribution was made. **A schedule showing the credit computation must be attached to your return.**

### **Schedule NPY, Part III, Credit for Tax Paid to Another State**

#### **NPY Part III, LINE 1, QUALIFYING TAXABLE INCOME REPORTED TO THE OTHER STATE**

Read the qualifying income section and the specific instructions for residents and nonresidents below to ensure that you enter the correct amount on this line, then enter the taxable income on which the tax in the other state is based.

#### **Qualifying Income**

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

- Earned or business income derived from sources outside Virginia, which is subject to tax by Virginia as well as another state;
- Gain from the sale of a principal residence outside Virginia which was included in federal adjusted gross income;
- Gain from the sale of any capital asset not used in a trade or business.
- Corporation income tax paid to another state (one that does not recognize the federal S corporation election), by an individual shareholder of an S corporation. Attach a statement from the S corporation.

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

*If the income is from **Arizona, District of Columbia, California, or Oregon**, claim the credit on the non-resident income tax return of that state instead of on the Virginia return.*

If you were taxed as a nonresident of another state while a Virginia resident, enter the amount of qualifying taxable income that is derived from sources in the other state on line 1. The only exception to this rule involves income on which you were taxed as a nonresident of **Arizona, California, District of Columbia or Oregon**.

#### **Shareholders**

If you are a Virginia resident who is a shareholder in an S corporation that paid income tax to a state which imposes an income tax on the S corporation and the fiscal year of

the S corporation ended while you were a Virginia resident, enter on Part III, line 1 your share of the income subject to tax, as shown on the corporation income tax return filed with the other state.

#### **NPY Part III, LINE 4, VIRGINIA INCOME TAX**

Enter the amount from Form 760PY, line 16. If you filed a joint return in the other state and you are using Filing Status 4 on your Virginia return, use the total from columns A and B on line 16.

#### **NPY Part III, LINE 5, INCOME PERCENTAGE**

**Divide line 1 by line 2.** Compute the percentage to one decimal place. (For example, .3163 becomes 31.6%). If the result is greater than 100%, enter 100%. If the income from the other state is from Kentucky, Maryland, North Carolina or West Virginia, see "Special computation involving states bordering Virginia" below to determine the amount to enter on line 5.

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

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

If you meet all four qualifications, enter 100% on line 5 and write "BORDERS VA" in the margin beside the entry.

#### **NPY Part III, LINE 6, Multiply line 5 by line 4.**

#### **NPY Part III, LINE 7, CREDIT**

**Enter the lesser of line 3 or line 6.**

#### **Line 18(g), Credits From Schedule CR**

You must complete **Schedule CR** and attach it to your return to claim the following tax credits. For some credits, other Virginia forms are also required. To order Schedule CR, Schedule CR Instructions and these other credit forms, see page 1.



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.

The following table lists all the credits that can be claimed against individual income tax. For more information, call TeleTax at **804-367-2486** or the toll free number outside of Richmond **1-888-268-2829**. Or you can visit our web site at [www.tax.state.va.us](http://www.tax.state.va.us).

- Enterprise Zone Act Credit
- Neighborhood Assistance Act Credit
- Recyclable Materials Processing Equipment Credit
- Conservation Tillage Equipment Credit
- Fertilizer and Pesticide Application Equipment Credit
- Rent Reduction Program Credit

- Vehicle Emissions Testing Equipment, Clean-Fuel Vehicle and Certain Refueling Property Credits
- Major Business Facility Job Tax Credit
- Foreign Source Retirement Income Tax Credit
- Historic Rehabilitation Tax Credit
- Day-Care Facility Investment Tax Credit
- Low-Income Housing Credit
- Agricultural Best Management Practices Tax Credit
- Qualified Equity and Subordinated Debt Investments Tax Credit
- Worker Retraining Tax Credit
- Waste Motor Oil Burning Equipment Credit
- Credit for Employers Hiring Recipients of Temporary Assistance for Needy Families
- Credit for Employers of Disabled Individuals
- Home Accessibility Features for the Disabled Tax Credit
- Riparian Waterway Buffer Credit
- Credit for Preservation of Land
- Credit for Political Contributions
- Coalfield Employment Enhancement Tax Credit

### Line 20 Income Tax You Owe

If line 17 is larger than line 19, enter the difference and skip to line 22.

### Line 21 Overpayment Amount

If line 19 is larger than line 17, enter the difference.

### Line 22

#### Addition To Tax, Penalty And Interest

Enter the amount from SCHEDULE NPY, Part IV.



You can leave line 22 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.

**Attach Form 760C or Form 760F (for farmers, fishermen or merchant seamen) if you computed the addition to tax and/or if you are claiming one of the exceptions that voids the addition to tax.**

### Schedule NPY, Part IV

#### Addition To Tax, Penalty and Interest

##### NPY Part IV, 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, fishermen or merchant seamen). If you underpaid your estimated income tax or had insufficient income tax withheld for the taxable year, you may owe the "addition to tax" computed on Form 760C or Form 760F. 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, fishermen or merchant seamen) of the 2001 Virginia income tax liability after nonrefundable credits or 100% of the 2000 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, fishermen or merchant seamen).

**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 General Information section for more information.

**NPY Part IV, Line 2, 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 20 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, Part IV, 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 20, Form 760PY.....(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, Part IV, 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 return, with full payment, on or before the approved extended date for filing Form 760PY.

**Extension penalty:** In addition to the penalty above, enter the extension penalty if you underpaid the tentative tax AND you filed Form 760PY 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 line 17. See Form 760E for instructions.

##### NPY Part IV, 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 20.

To compute interest:

- (a) Enter amount from line 20.....(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 IV, Sch. 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 23 Credit To Estimated Tax**

Enter the amount of net overpayment from line 21 to be credited to 2002 estimated tax in the respective columns. Designate overpayment credit to column A, spouse, if using Filing Status 2 or 4 or column B, you (as you mutually agree). NOTE: If you are filing a joint or combined return with a deceased spouse AND you are entitled to claim the overpayment, enter the overpayment in your column. The total amount of overpayment on line 23 may not exceed your overpayment (line 21) minus any addition to tax, penalty and interest (line 22).

**Line 24 Contributions And Consumer's Use Tax, Schedule NPY, Page 2**

Complete Page 2 of Schedule NPY if you want to pay your consumer's use tax or if you would like to contribute a portion of your refund to any of the organizations specified below. The total amount(s) you designate on lines (a) through (n) below may not exceed your net tax overpayment (line 21 minus the total of line 22 and line 23). Payment and contribution options are described below. More information on these contributions and other ways to make payments is in the last section of this instruction book.

**VOLUNTARY CONTRIBUTIONS** **LIMIT**

- (a) Virginia Nongame Wildlife Program ..... Whole dollars\*
- (b) Democratic Party of Virginia ..... \$25
- (c) Republican Party of Virginia ..... \$25
- (d) U.S. Olympic Committee ..... Any amount
- (e) Open Space Recreation & Conservation Fund ..... Whole dollars\*
- (f) Housing Program ..... Whole dollars\*
- (g) Elderly and Disabled Transportation Fund ..... Any amount
- (h) Community Policing Fund ..... Whole dollars\*
- (i) Virginia Arts Foundation ..... Whole dollars\*
- (j) Historic Resources Fund ..... Any amount
- (k) Virginia Foundation for the Humanities . Any amount
- (l) UVA Center for Governmental Studies ... Any amount
- (m) George Mason Law & Economics Center ..... Any amount
- (n) Children of America Finding Hope ..... Whole dollars\*
- (o) Chesapeake Bay Restoration Fund ..... Any amount
- (p) FACT: Family and Children's Trust Fund .... Any amount
- (q) Virginia's State Forests Fund ..... Any amount
- (r) Virginia Uninsured Medical Catastrophe Fund ..... Any amount
- (s) Jamestown - Yorktown Foundation ..... Any amount

\*Lines (a), (e), (f), (h), (i) and (n) may contain dollars and cents if you contribute your entire refund.

(t) Consumer's Use Tax. Enter the amount you owe on Schedule NPY. Do not file Form CU-7 if you enter your consumer's use tax amount on Schedule NPY. See "Consumer's Use Tax" in the "General Information" section for more information.

**Line 26 Amount You Owe**

IF YOU OWE TAX on line 20, add line 20 and line 25.

—OR—

If line 21 is an OVERPAYMENT and line 25 is LARGER THAN line 21, subtract line 21 from line 25.

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. Enter your social security number above your signature, make a notation that the check is for "2001 Income Tax" and include your daytime telephone number. **Staple your check to the return.**

**Call 1-800-272-9829 or visit [www.officialpayments.com](http://www.officialpayments.com) to pay by credit card.** If you choose this option, check the box on line 26 indicating this type of payment. You will be assessed a fee by the company processing the transaction.

**Line 27 Amount To Be REFUNDED TO YOU**

If line 21 is larger than line 25, subtract line 25 from line 21 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 27, your refund may be delayed.

**Sign your return:** The signature block on Form 760PY is on the bottom of page 2. You have not filed a complete or legal return unless you sign it. A joint or combined return must be signed by both you and your spouse.

**Telephone numbers:** The telephone number blocks on Form 760PY 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, fishermen and merchant seamen:** Check the box in the signature section of the return if you are a self-employed farmer, fishermen or merchant seamen and at least two-thirds of your gross income is from those employments. This information is used to identify farmers, fishermen and merchant seamen subject to special rules for paying estimated tax. See "Addition To Tax For Underpayment Of Tax" in the "General Information" section for details.

**FORM 760PY — PAGE 2**

**Schedule Of Income And Adjustments**

**Your return will not be accepted as complete unless this schedule is completed.** The purpose of the Schedule of Income and Adjustments is to allocate the items that constitute federal adjusted gross income between Virginia and another state. Column 1, lines 28 through 32, is an abridged version of federal Form 1040, 1040A or 1040EZ. Use lines 28(a) through 28(c) to report all income. Use line 30 to report all moving expenses included as adjustments to total income on the federal return. Use line 31 to report all other adjustments to total income on the federal return. **The sum of line 32, columns A1 and B1 must equal the federal adjusted gross income on your federal Form 1040, 1040A or 1040EZ.** Base the allocation on where you were a resident when you received the income or paid the expense. NOTE: If claiming Filing Status 4, complete both the "A" and "B" sections of the schedule. For all other filing statuses, complete only the "B" section. References to column 1, 2 or 3 mean column A1, A2 or A3 (or B1, B2 or B3), as appropriate.

## Line 28 Income

- (a) Enter in column 1 the total amount of wages as shown on federal Form 1040, 1040A or 1040EZ. In column 2, enter the portion of wages attributable to your period of residence in Virginia. Enter the balance in column 3.
- (b) Enter in column 1, the total amount of interest and dividends as shown on federal Form 1040, 1040A or 1040EZ. In column 2, enter the portion of interest and dividends attributable to your period of residence in Virginia. Enter the balance in column 3.
- (c) Enter in column 1, the net amount of other income as shown on federal Form 1040 or 1040A. This includes, but is not limited to, refunds of state and local income taxes, alimony received, business income, taxable pensions and capital or other gains and losses. In column 2, enter the portion of other income attributable to your period of residence in Virginia. Enter the balance in column 3.

## Line 29 Gross income

Add lines 28(a), 28(b) and 28(c) and enter the total here.

## Line 30 Adjustments to income: moving expenses

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

## Line 31 Other adjustments to income

Enter in column 1, all adjustments to income as shown on federal Form 1040 or 1040A other than the moving expenses included on line 30. This includes, but is not limited to, reimbursed employee business expenses, payments to an IRA and alimony paid. In column 2, enter the portion of these adjustments that is attributable to your period of residence in Virginia. Enter in column 3 the balance of these adjustments.

## Line 32 Adjusted gross income

Subtract the total of line 30 and line 31 from line 29 and enter the balance here. The total of column 1 must equal your federal adjusted gross income on your federal return. If using Filing Status 4, the total of columns A1 and B1 must equal your federal adjusted gross income on federal Form 1040, 1040A or 1040EZ.

Enter the totals of columns A1 and B1 on line 6, Form 760PY (front). If the Schedule of Income and Adjustments is properly completed, the sum of columns 2 and 3 will equal your federal adjusted gross income as shown in column 1.

Enter the total of line 32, column 3, on line 38. If you are using Filing Status 4, enter the amounts from both columns A3 and B3 in the respective columns on line 38.

**NOTE:** If you are claiming the standard deduction on your return, the total of line 32, columns A2 and B2, must be entered on line 48(b), Part IV.

## 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 earned while you were a Virginia resident must be entered as an addition unless you attach a statement provided by the fund that:

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

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

## Line 33 Interest On Obligations Of Other States

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

## Line 34 Other Additions

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

**B. Transitional modifications.**

Enter the amount necessary to prevent the deduction of any item properly deductible in determining a tax under prior Virginia 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 2000 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 2001 Form 4970 was unavailable when these instructions were prepared.

**D. Lump-sum distribution income.**

If you received a lump-sum distribution from a qualified retirement plan while you were a Virginia resident and elected to use 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 addition on your Virginia return. Attach a copy of your completed Federal Form 4972. Complete the worksheet below to determine what portion, if any, must be included as an addition on the Virginia return.

1. Enter the total amount of the distribution subject to federal tax (ordinary income and capital gain) ..... 1. \_\_\_\_\_
2. Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion ..... 2. \_\_\_\_\_
3. Subtract line 2 from line 1. Include this amount on Form 760PY, line 34 . 3. \_\_\_\_\_

**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 earned while you were a Virginia resident 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 attach the information specified above, enter the exempt portion of income on line 39 or line 46, as appropriate.

**Line 36 Age Deduction**

**NOTE:** Eligible taxpayers may claim **EITHER** this age deduction **OR** the disability income subtraction on line 41. Use the one that benefits you the most.

Each person age 62 or over on January 1, 2002, may claim an age deduction. The maximum deductions are \$6,000 for those who were 62, 63 or 64 and \$12,000 for individuals 65 or over on January 1, 2002. The allowable deduction is based on the number of days you resided in Virginia during the taxable year.

Enter the amount of the age deduction from Schedule NPY, Page 1, Part I.

 If you are filing a combined return (Filing Status 4), make sure the income for each spouse is greater than or equal to that spouse's age deduction plus personal exemption amount. If it is not, filing a joint return (Filing Status 2) may result in less total tax.

**Line 37 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 and received while a resident of Virginia (claim in the same column as the income was reported on line 6 on the front of the Virginia return).

State, local or foreign income taxes withheld from your salary, estimated tax payments or payments made on tax for a prior year to such taxing authority may be deducted on your federal return for the year withheld or paid. The

federal deduction is for the amount paid rather than the tax liability, so a refund or credit is generally treated as taxable income (a recovery of an excessive deduction) on the federal return. Since Virginia does not allow the state and local income tax deduction, a federally taxable refund or overpayment credit is to be subtracted from federal adjusted gross income on the Virginia return.

**Line 39 Income From U.S. Obligations**

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

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

**Line 40 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 and received while a resident of Virginia. This is the amount reported as taxable social security benefits on your federal return.

**Line 41 Disability Income**

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

Enter the amount of disability income received while a resident of Virginia and reported as wages (or payments in lieu of wages) on your federal return. Individuals, regardless of their age, can subtract up to \$20,000 of disability income as defined under Internal Revenue Code Section 22.

#### **Line 42 Unemployment Benefits**

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

#### **Line 43 Long-Term Health Care Insurance.**

Enter the amount paid while a Virginia resident for premiums for long term health care insurance, provided that you did not claim a deduction for federal income tax purposes.

#### **Line 44 Military Basic Pay.**

Each spouse who qualifies as military service personnel on extended active duty for periods in excess of 90 days, may be eligible to subtract all or a portion of their military basic pay received during those periods. If the active duty pay received was less than \$15,000, you may subtract the entire amount. If the active duty pay received while a Virginia resident was greater than \$15,000 the subtraction must be reduced dollar-for-dollar by the amount which the pay exceeds \$15,000. No subtraction is allowed for active duty pay of \$30,000 or more.

#### **Line 45 Federal/State Employee Low-Income Pay**

Each qualifying spouse may claim a subtraction for the first \$15,000 of salary received while a Virginia resident for federal and state employees whose annual salary is \$15,000 or less.

#### **Line 46 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 and received while a resident of Virginia.

##### **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 and received while a resident of Virginia.

##### **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 and received while a resident of Virginia.

If any part of your Tier 1 Railroad Retirement Act benefits paid by the Railroad Retirement Board is properly treated as a fully taxable pension on your federal income tax return, subtract the amount received while a resident of Virginia on this line. Do not include any

amount of Tier 1 Railroad Retirement Board retirement benefits which 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 40.

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 to the extent that the charitable mileage was applicable while a resident of Virginia. 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 and received while a resident of Virginia.

##### **F. Foster care subtraction.**

Foster parents may claim a subtraction of \$1,000, prorated using the ratio schedule on page 27, based on their period of residence in Virginia, 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 which is foreign source income, received while a resident of Virginia, 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 while a resident of Virginia 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 received for active and inactive service in the rank of O3 and below in the Virginia National Guard not to exceed the amount of income derived from up to 39 days of such service or \$3,000, whichever amount is less. This subtraction does not apply to members of: 1) the active or reserve components of the Army, Navy, Air Force or Marines; or 2) the National Guard of other states or the District of Columbia. **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 and received while a resident of Virginia. 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 that is subject to federal taxation and received while a resident of Virginia.

**K. Military pay and allowances attributable to active duty service in a combat zone or a qualified hazardous duty area.**

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

**L. Retirement plan income previously taxed by another state.**

Enter the amount of retirement income, received during the taxable year while a resident of Virginia, on which the contributions were taxed in another state but were deductible from the federal adjusted gross income during the same period. The total amount of this Virginia subtraction cannot exceed the amount of contributions previously taxed by another state. This subtraction applies to retirement income from qualified pension, profit sharing, or stock bonus plans as described by 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.

**M. Bone Marrow Donor Screening Fee.** Enter the amount of the fee paid, while a resident of Virginia, for an initial screening to become a possible bone marrow donor, if you were not reimbursed for the fee and did not claim a deduction for the payment of the fee on your federal income tax return.

**N. Virginia College Savings Plan Payment.** Enter the amount paid during the 2001 taxable year while a resident of Virginia (and any amount paid while a Virginia resident during a taxable year beginning on or after January 1, 1996, but before January 1, 1998) for a prepaid tuition contract or a savings trust account en-

tered into with the Virginia College Savings Plan. The maximum deduction per contract in any taxable year is \$2,000 and any unused balance can be carried forward until the purchase price is fully deducted. A purchaser of a prepaid tuition contract or contributor to a savings trust account who has attained age 70, however, is not subject to the \$2,000 limitation in any taxable year. Such taxpayer is allowed a deduction for the full amount paid for the contract or account, less any amounts previously deducted. If a contract was purchased by such taxpayer during taxable years beginning on or after January 1, 1996, but before January 1, 1998, such taxpayer may file an amended return for taxable year 1998 and claim a deduction for the full amount paid during these taxable years, less any amounts previously deducted that are related to such payments. Do not include any amount that was deducted on your federal income tax return. If a distribution or a refund is received in the future for a reason other than to pay qualified higher education expenses, or the beneficiary's death, disability, or receipt of scholarship, any deduction taken for the contract purchase is subject to recapture (must be included as an addition in the future year).

- O. Virginia College Savings Plan Income Distribution or Refund.** Enter the amount of any income, received while a resident of Virginia and included in federal adjusted gross income, attributable to a distribution of benefits or a refund from a prepaid tuition contract or a savings trust account with the Virginia College Savings Plan. The subtraction for any income attributable to a refund is limited to the amount of income attributable to a refund in the event of a beneficiary's death, disability, or receipt of a scholarship.
- P. Continuing Teacher Education Tuition.** For taxable years beginning on or after January 1, 1999, an individual employed as a licensed primary or secondary school teacher while a Virginia resident may enter a subtraction on the Virginia income tax return for an amount equal to twenty percent of the tuition costs incurred to attend continuing teacher education courses that are required as condition of employment; however, this subtraction is available only if (1) the individual was not reimbursed for these tuition costs and (2) the individual has not claimed a deduction for these tuition costs on the federal income tax return.
- Q. Income Received by Holocaust Victims.** Subtract any income received while a Virginia resident from the return or replacement of assets stolen as a result of:
- Nazi persecution
  - individual being forced into labor against his or her will
  - transactions with or actions of the Nazi regime
  - treatment of refugees fleeing Nazi persecution
  - holding of such assets by entities or persons in the Swiss confederation
- R. Tobacco Settlement Fund Income.** If you received income while a Virginia resident from the tobacco "Master Settlement Agreement" you may be eligible to claim a subtraction for the amount received. The income must have been received by (i) tobacco farmers; (ii) persons holding a tobacco marketing quota, or tobacco farm acreage allotment; or (iii) persons with

the right to grow tobacco pursuant to a quota or allotment as a result of (a) the tobacco Master Settlement Agreement, (b) the National Tobacco Grower Settlement Trust, and (c) the Tobacco Loss Assistance Program.

- S. Gain on the Sale of Land for Open Space Use.** Provides a subtraction for any gain received while a Virginia resident on the sale of land or easement to an organization which dedicates the land for open-space use.
- T. Virginia Public School Construction Grants Program and Fund** Enter the amount of total contributions while a Virginia resident to the Virginia Public School Construction Grants Program and Fund, provided you have not claimed a deduction for this amount on your federal income tax return.
- U. New for 2001 - Medal of Honor Recipients.** Any amount received while a Virginia resident as military retirement income by an individual awarded the Medal of Honor.
- V. Transitional modifications.** Enter modifications provided in Section 58.1-315, *Code of Virginia*.
- W.** Attach a schedule of explanation for other subtractions.

#### STANDARD DEDUCTION

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

#### Line 48 Standard Deduction

- 48(a). Enter the federal adjusted gross income (Total of line 32, columns A1 and B1 from Part I).
- 48(b). Enter the income attributable to your period of Virginia residence (Total of line 32, columns A2 and B2 from Part I).
- 48(c). Divide the amount on line 48(b) by the amount on line 48(a) and report as a percentage, not to exceed 100%. Example: 0.3163 becomes 31.6%.
- 48(d). If using Filing Status 1, enter \$3,000. If using Filing Status 2 or 4, enter \$5,000. If using Filing Status 3, enter \$2,500.
- 48(e). Multiply line 48(c) by line 48(d). Enter here and on line 11(a), Form 760PY, page 1.

When using Filing Status 4, the standard deduction may be allocated between each spouse as you mutually agree. As a general rule, you can lower your combined tax by assigning deductions (lines 11 and 13) and dependents (line 12) to each spouse so that the taxable incomes in columns A and B are as close to equal as possible.

#### Exception: Dependent's Limited Standard Deduction

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

Remember to check the box (on line 5) on the front of Form 760PY if you can be claimed as a dependent on another's return and had any unearned income. Your maximum standard deduction for line 48(d) is the *lesser* of EARNED INCOME; or

1. \$3,000 if you are single (Filing Status 1)
2. \$5,000 if you are married and file a joint or combined return (Filing Status 2 or 4)
3. \$2,500 if you are filing a separate return from your spouse (Filing Status 3).

**EXAMPLE: (Standard Deduction Limited):** A person (claimed as a dependent on another's return) moved to Virginia on June 25, 2001. Before moving to Virginia he had unearned income of \$5,000 in another state. While in Virginia he has interest income from a bank account (unearned income) of \$4,200 and income from a summer job of \$1,200 (earned income). This person's limited standard deduction to be entered on line 48(e) is \$622.80. The limited standard deduction is computed by multiplying the maximum limited standard deduction on line 48(d), which is \$1,200 of earned income, by the percentage on line 48(c), which would be 51.9%. Line 48(d) is \$1,200 because the \$1,200 of earned income is less than the \$3,000 standard deduction for a single taxpayer.

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

If you claimed itemized deductions on your federal income tax return, you must claim itemized deductions on your Virginia income tax return. Your allowable itemized deductions on Form 760PY are expenses claimed on Schedule A for which payment was made while you were a Virginia resident. State and local income tax claimed as an itemized deduction on your federal return is not allowed as a Virginia deduction.

#### Line 49 Virginia Itemized Deductions

##### 49(a) Total federal itemized deductions paid while a resident of Virginia

Enter the total itemized deductions claimed on federal Schedule A paid while a resident of Virginia.

##### 49(b) State and local income tax

Enter the amount of state and local income tax allowed on your federal Schedule A that was paid while you were a resident of Virginia. Before making an entry on 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 **\$132,950, or \$66,475** if married and 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 ITEMIZED DEDUCTIONS WORKSHEET if you are subject to

the limitation. **If you did not claim any state and local income tax on federal Schedule A, enter "0.00" on this line; you do not need to complete the worksheet.**

##### 49(c) Virginia itemized deductions

Subtract line 49(b) from line 49(a). Enter here and on line 11(b) on the front of your return. **The copy of your federal income tax return attached to Form 760PY must include the Schedule A.**

#### ITEMIZED DEDUCTION WORKSHEET STATE AND LOCAL INCOME TAX MODIFICATION FOR FEDERAL ADJUSTED GROSS INCOMES OVER \$132,950 (\$66,475 IF FILING SEPARATELY)

##### Part I - Total federal itemized deductions

1. Add the amounts on Schedule A, lines 4, 9, 14, 18, 19, 26 and 27 .....
2. Add the amounts on Schedule A, lines 4, 13 and 19, plus any gambling losses included on line 27 .....
3. Subtract line 2 from line 1. If the result is zero, **stop here** and go to the instructions for line 49(a) .....
4. Multiply line 3 above by 80% (.80) .....
5. Enter the total from Form 760PY, line 6 .....
6. Enter \$132,950 (\$66,475 if married filing a separate federal return) .....
7. Subtract line 6 from line 5. If the result is zero or less, **stop here** and go to the instructions for line 49(a) .....
8. Multiply line 7 above by 3% (.03) .....
9. Enter the smaller of line 4 or line 8 .....
10. Total itemized deductions. Subtract line 9 from line 1; enter result here then continue to Part II .....

##### Part II - State and local income tax modification

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

	Column 1 Total Sch. A	Column 2 While VA Resident
14a. Total taxes .....	_____	_____
b. Non-investment interest .....	_____	_____
c. Charitable contributions .....	_____	_____
d. Job expenses and most other misc. expenses .....	_____	_____
e. Other misc. ....	_____	_____
f. Subtotal (add lines 14a - 14e) .....	_____	_____
15. REDUCED AMOUNT: Multiply line 14f by line 13 .....	_____	_____
16a. Medical and dental expenses .....	_____	_____
b. Investment interest .....	_____	_____
c. Casualty and theft losses .....	_____	_____
d. Subtotal (add lines 16a, b and c) .....	_____	_____
17. Federal itemized deductions. Subtract line 15 from the total of lines 14f and 16d. (The amount in column 1 may be slightly larger or smaller than your total itemized deductions on Schedule A due to rounding on line 13) .....	_____	_____

18. MODIFIED ITEMIZED DEDUCTIONS PAID WHILE A VIRGINIA RESIDENT:	
Enter amount from line 17, Column 2, here and on Form 760PY, line 49(a).....	_____
19. ITEMIZED DEDUCTION MODIFICATION STATE & LOCAL TAXES CLAIMED ON SCHEDULE A:	
a. State and local income taxes included on line 14a, Column 2 .....	_____
b. Multiply line 19a by line 13 .....	_____
c. Subtract line 19b from line 19a. Enter here and on Form 760PY, line 49(b).....	_____

## GENERAL INFORMATION

### Estimated Income Tax Filing

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

#### To make estimated tax payments, 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 estimated tax. Virginia law requires that you pay your income tax in timely installments throughout the year by having income tax withheld or making payments of estimated tax. If you do not pay at least 90% of your tax in this manner, you may be charged an addition to tax.

There are 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, fishermen or merchant seamen) of the current year's tax liability (after nonrefundable credits) or 100% of last year's tax liability (after nonrefundable credits);
- the sum of the quarterly underpayments for the year is \$150 or less; or
- you meet one of the exceptions computed on Form 760C or Form 760F.

#### 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 2001 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, Fishermen or Merchant Seamen

If your self-employment income from farming, fishing or merchant seamen is at least two-thirds of your gross income, you are not required to file a declaration of estimated tax 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, 2002. If you meet this special rule, check the "Farmers, Fishermen or Merchant Seamen" box in the signature section on Form 760PY. 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, 2002.

#### When to file Form 760C or Form 760F

The department will automatically review your account based on the assumption 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 four 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 assessment 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 by the due date, the penalty is 6% of the tax due for each month or part of a month the return is late. If you do not pay the full amount of tax due by the due date, the late payment penalty is 6% of the tax due for each month or part of a month the 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 when 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 may be obtained 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;
- one year from the final determination of the amended federal return or federal change, whichever is later, provided that the allowable refund is not more than the decrease in Virginia tax attributable to the federal change or correction;
- 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 760PY

To amend Form 760PY, complete a new Form 760PY (for the tax year you are amending) using the corrected figures, as if it were the original return. Write "AMENDED" at the top of the return. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as a result of the original return. **Staple** your check or money order to your return if you owe a balance due.

### 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 804-236-2760 or 804-236-2761.**

## 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. **NOTE: If using the mailing label on the return, cross through the name of the decedent.**

### 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 2001 are due by May 1, 2002. For more information, call **804-367-8037**.

### Consumer's Use Tax

You may enter the amount of the consumer's use tax you owe on Schedule NPY, Page 2. Otherwise, file **Form CU-7** to pay the consumer's use tax. If you enter your consumer's use tax amount on your Form 760PY, do not file Form CU-7.

Usually, you owe this tax if you purchased merchandise and did not pay sales tax. Typically, this happens when you shop by mail, internet, telephone or television from businesses that do not charge Virginia sales and use tax or when you purchase items tax-free while outside Virginia. Magazine and newspaper subscriptions are not taxed. The consumer's use tax is 4½% of what you paid for the item ("cost price"). "Cost price" does not include separately stated shipping or delivery charges, but it does include a "shipping and handling" charge if listed as a combined item on the sales invoice. If the total amount of purchases was from out-of-state mail order catalog(s) **only**, and \$100 or less for the entire year, you do not have to pay the use tax. If the purchases were from out-of-state mail order catalog(s) and exceed \$100 or any amount from other sources, then you must report this and pay consumer's use tax on the **TOTAL** amount of *untaxed* purchases from **all** sources *during the calendar year*.

Businesses, including partnerships and sole proprietorships, must use Form ST-7 or Form ST-9. For additional information on the consumer's use tax, call **804-367-8037** or write the Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115.

## 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, request the Virginia Taxpayer Bill of Rights publication. This brochure is available from any of the locations listed on page 1 for obtaining forms.

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## CONTRIBUTION INFORMATION

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**Voluntary Contributions to be made from your refund.** You may voluntarily donate all or part of your tax refund to one or more qualifying organizations listed below. Enter the amount(s) you are donating in the boxes on Schedule NPY.

- Virginia Non-game Wildlife Program
- Democratic Political Party
- Republican Political Party
- U.S. Olympic Committee
- Virginia Housing Program
- Elderly & Disabled Transportation Fund
- Community Policing Fund
- Virginia Arts Foundation
- Open Space Recreation & Conservation Fund
- UVA Center for Governmental Studies
- George Mason Law & Economics Center
- Chesapeake Bay Restoration Fund
- Family & Children's Trust Fund (FACT)
- Virginia's State Forests Fund
- VA's Uninsured Medical Catastrophe Fund
- Jamestown-Yorktown Foundation
- Historic Resources Fund
- Virginia Foundation for the Humanities
- Children of America Finding Hope

**Voluntary Contributions to be made from your refund OR submitted with your tax due payment.** You may make a payment to the following organizations even if you owe a tax balance or if you wish to donate more than your expected refund. Enter the amount(s) you are donating in the box on Schedule NPY.

- Chesapeake Bay Restoration Fund
- Family & Children's Trust Fund (FACT)
- Jamestown-Yorktown Foundation
- Virginia's State Forests Fund
- VA's Uninsured Medical Catastrophe Fund

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### Organizations Eligible for Voluntary Contributions

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**Virginia Non-Game & Endangered Wildlife Program.**

Manages nongame wildlife species and communities, including state or federally endangered or threatened species.

**Department of Game & Inland Fisheries  
Nongame & Endangered Wildlife Program  
P. O. Box 11104, Richmond, VA 23230-1104  
804-367-8999**

**Political Party.** Each spouse may contribute up to \$25 to one of the following qualified parties: Democratic Party or Republican Party.

**U.S. Olympic Committee.** Assists athletes in receiving the training and support needed to compete in the Olympic Games.

**U.S. Olympic Committee  
One Olympic Plaza,  
Colorado Springs, CO 80909  
719-578-4908**

**Virginia Housing Program** Provides support to locally-based organizations that help meet the housing needs for low income elderly, the mentally or physically disabled, and the homeless in need of emergency, transitional or permanent housing.

**Check-Off for Housing Programs  
Department of Housing &  
Community Development  
501 North Second Street,  
Richmond, VA 23219-1321  
804-371-7100**

**Elderly and Disabled Transportation Fund** Provides transportation to jobs, medical care and other services for elderly or disabled Virginians who cannot drive or use public transportation.

**Department for the Aging  
7600 Forest Avenue, Suite 102,  
Richmond, VA 23229**

**804-662-9333**

**Community Policing Fund** Supports building of crime prevention partnerships between law enforcement agencies and their communities.

**Department of Criminal Justice Services  
Community Policing Fund  
805 E. Broad Street, 10th Floor  
Richmond, VA 23219-1924  
804-786-2407**

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

**Virginia Arts Foundation  
c/o Virginia Commission for the Arts  
223 Governor Street  
Richmond, VA 23219-2010  
804-225-3132**

**Open Space Recreation and Conservation Fund** Conserves natural habitats, develops and maintains state park facilities, and acquires nature areas that protect rare natural habitats.

**Department of Conservation & Recreation  
Attn: Open Space Recreation &  
Conservation Fund  
203 Governor Street, Suite 402  
Richmond, VA 23219  
804-786-5045**

**Univ. of Virginia Center for Governmental Studies** Provides a youth leadership program designed to encourage greater voter participation by teaching young people about the American electoral process.

**UVA Center for Governmental Studies  
P.O. Box 400806  
Charlottesville, VA 22904**

[www.virginia.edu/govstudies](http://www.virginia.edu/govstudies)  
804-243-8468

**George Mason Law and Economics Center** Provides education and training to aid federal judges in ruling on difficult issues.

**George Mason Law & Economics Center**  
3401 North Fairfax Drive  
Arlington, VA 22201-4498  
703-993-8028

**Chesapeake Bay Restoration Fund** Supports the cleanup of the Chesapeake Bay and its tributaries.

**Secretary of Natural Resources**  
202 N. 9th Street, Suite 733  
Richmond, VA 23219  
804-786-6124

**Family and Children's Trust Fund** Raises funds for the prevention and treatment of family violence (including child and elder abuse/neglect) and acts to increase public awareness of domestic violence issues.

**Family and Children's Trust Fund**  
730 East Broad Street, 8th Floor  
Richmond, VA 23219-1849  
804-692-1823

**Virginia's State Forests Fund** Enhances forests and develops conservation projects.

**Virginia Department of Forestry**  
Attn: State Forest Fund  
900 Natural Resources Drive, Suite 800  
Charlottesville, VA 22903  
804-977-6555

**Virginia's Uninsured Medical Catastrophe Fund** Assists with medical expenses of Virginia residents who face a life-threatening medical catastrophe.

**Uninsured Medical Catastrophe Fund**  
600 East Broad Street, Suite 1300  
Richmond, VA 23219  
804-371-6333

**Jamestown-Yorktown Foundation** Contributions will support planning and activities for Jamestown's 400th anniversary in 2007.

**Jamestown-Yorktown Foundation**  
P.O. Box 1607  
Williamsburg, VA 23187-1607  
757-253-4659  
[www.Jamestown2007.org](http://www.Jamestown2007.org)

**Historic Resources Fund** Supports preservation of historic landmarks and historic preservation projects.

**Virginia Department of Historic Resources**  
2801 Kensington Avenue

Richmond, VA 23221  
804-367-2323

**Virginia Foundation for the Humanities** Brings the humanities into public life, assisting individuals and communities in their efforts to understand the past, confront important issues in the present, and shape a desirable future.

**Virginia Foundation for the Humanities**  
145 Ednam Drive  
Charlottesville, VA 22903  
804-924-3296

**Children of America Finding Hope** Provides for the emotional and physical needs of disadvantaged, abused, runaway, and delinquent children regardless of race, religion, gender or socioeconomic status.

**Children of America Finding Hope**  
P. O. Box 926  
Vansant, VA 24656  
540-935-8778

# APPENDIX

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

Column 2 is the decimal fraction by which the full personal exemptions must be multiplied in order to obtain the amount of the personal exemptions allowable by law. Column 2, in combination with Column 1, is for use with respect to a person who

becomes a resident of Virginia, whether domiciliary or actual, for purposes of income taxation, by moving to Virginia from out of Virginia during the taxable year. (Read down.)  
Column 2, in combination with Column 3, is for use

with respect to a person who moved to a place out of Virginia during the taxable year with the bona fide intention of continuing actually to abide permanently without Virginia. (Read up.)

Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.
Jan. 1	1,000	Dec. 31	Mar. 15	800	Oct. 19	May 27	600	Aug. 7	Aug. 8	400	May 26	Oct. 20	.200	Mar. 14
Jan. 2	997	Dec. 30	Mar. 16	.797	Oct. 18	May 28	.597	Aug. 6	Aug. 9	.397	May 25	Oct. 21	.197	Mar. 13
Jan. 3	995	Dec. 29				May 29	.595	Aug. 5	Aug. 10	.395	May 24	Oct. 22	.195	Mar. 12
Jan. 4	992	Dec. 28	Mar. 17	.795	Oct. 17	May 30	.592	Aug. 4	Aug. 11	.392	May 23	Oct. 23	.192	Mar. 11
Jan. 5	989	Dec. 27	Mar. 18	.792	Oct. 16				Aug. 12	.389	May 22	Oct. 24	.189	Mar. 10
Jan. 6	986	Dec. 26	Mar. 19	.789	Oct. 15	May 31	.589	Aug. 3	Aug. 13	.386	May 21	Oct. 25	.186	Mar. 9
Jan. 7	984	Dec. 25	Mar. 20	.786	Oct. 14				Aug. 14	.384	May 20	Oct. 26	.184	Mar. 8
Jan. 8	981	Dec. 24	Mar. 21	.784	Oct. 13	June 1	.584	Aug. 2	Aug. 15	.381	May 19	Oct. 27	.181	Mar. 7
Jan. 9	978	Dec. 23	Mar. 22	.781	Oct. 12	June 2	.581	Aug. 1	Aug. 16	.378	May 18	Oct. 28	.178	Mar. 6
Jan. 10	975	Dec. 22	Mar. 23	.778	Oct. 11	June 3	.578	July 31	Aug. 17	.375	May 17	Oct. 29	.175	Mar. 5
Jan. 11	973	Dec. 21	Mar. 24	.775	Oct. 10	June 4	.575	July 30	Aug. 18	.373	May 16	Oct. 30	.173	Mar. 4
Jan. 12	970	Dec. 20	Mar. 25	.773	Oct. 9	June 5	.573	July 29	Aug. 19	.370	May 15	Oct. 31	.170	Mar. 3
Jan. 13	967	Dec. 19	Mar. 26	.770	Oct. 8	June 6	.570	July 28	Aug. 20	.367	May 14	Nov. 1	.167	Mar. 2
Jan. 14	964	Dec. 18	Mar. 27	.767	Oct. 7	June 7	.567	July 27	Aug. 21	.364	May 13	Nov. 2	.164	Mar. 1
Jan. 15	962	Dec. 17	Mar. 28	.764	Oct. 6	June 8	.564	July 26	Aug. 22	.362	May 12			
Jan. 16	959	Dec. 16	Mar. 29	.762	Oct. 5	June 9	.562	July 25	Aug. 23	.359	May 11	Nov. 3	.162	Feb. 28
Jan. 17	956	Dec. 15	Mar. 30	.759	Oct. 4	June 10	.559	July 24	Aug. 24	.356	May 10	Nov. 4	.159	Feb. 27
Jan. 18	953	Dec. 14	Mar. 31	.756	Oct. 3	June 11	.556	July 23	Aug. 25	.353	May 9	Nov. 5	.156	Feb. 26
Jan. 19	951	Dec. 13	Apr. 1	.753	Oct. 2	June 12	.553	July 22	Aug. 26	.351	May 8	Nov. 6	.153	Feb. 25
Jan. 20	948	Dec. 12	Apr. 2	.751	Oct. 1	June 13	.551	July 21	Aug. 27	.348	May 7	Nov. 7	.151	Feb. 24
Jan. 21	945	Dec. 11	Apr. 3	.748	Sept. 30	June 14	.548	July 20	Aug. 28	.345	May 6	Nov. 8	.148	Feb. 23
Jan. 22	942	Dec. 10	Apr. 4	.745	Sept. 29	June 15	.545	July 19	Aug. 29	.342	May 5	Nov. 9	.145	Feb. 22
Jan. 23	940	Dec. 9	Apr. 5	.742	Sept. 28	June 16	.542	July 18	Aug. 30	.340	May 4	Nov. 10	.142	Feb. 21
Jan. 24	937	Dec. 8				June 17	.540	July 17	Aug. 31	.337	May 3	Nov. 11	.140	Feb. 20
Jan. 25	934	Dec. 7	Apr. 6	.740	Sept. 27	June 18	.537	July 16	Sept. 1	.334	May 2	Nov. 12	.137	Feb. 19
Jan. 26	932	Dec. 6	Apr. 7	.737	Sept. 26	June 19	.534	July 15	Sept. 2	.332	May 1	Nov. 13	.134	Feb. 18
Jan. 27	929	Dec. 5	Apr. 8	.734	Sept. 25	June 20	.532	July 14	Sept. 3	.329	Apr. 30	Nov. 14	.132	Feb. 17
Jan. 28	926	Dec. 4	Apr. 9	.732	Sept. 24	June 21	.529	July 13	Sept. 4	.326	Apr. 29	Nov. 15	.129	Feb. 16
Jan. 29	923	Dec. 3	Apr. 10	.729	Sept. 23	June 22	.526	July 12	Sept. 5	.323	Apr. 28	Nov. 16	.126	Feb. 15
Jan. 30	921	Dec. 2	Apr. 11	.726	Sept. 22	June 23	.523	July 11	Sept. 6	.321	Apr. 27	Nov. 17	.123	Feb. 14
Jan. 31	918	Dec. 1	Apr. 12	.723	Sept. 21	June 24	.521	July 10	Sept. 7	.318	Apr. 26	Nov. 18	.121	Feb. 13
Feb. 1	915	Nov. 30	Apr. 13	.721	Sept. 20	June 25	.518	July 9	Sept. 8	.315	Apr. 25	Nov. 19	.118	Feb. 12
Feb. 2	912	Nov. 29	Apr. 14	.718	Sept. 19	June 26	.515	July 8	Sept. 9	.312	Apr. 24	Nov. 20	.115	Feb. 11
Feb. 3	910	Nov. 28	Apr. 15	.715	Sept. 18	June 27	.512	July 7	Sept. 10	.310	Apr. 23	Nov. 21	.112	Feb. 10
Feb. 4	907	Nov. 27	Apr. 16	.712	Sept. 17	June 28	.510	July 6	Sept. 11	.307	Apr. 22	Nov. 22	.110	Feb. 9
Feb. 5	904	Nov. 26	Apr. 17	.710	Sept. 16	June 29	.507	July 5	Sept. 12	.304	Apr. 21	Nov. 23	.107	Feb. 8
Feb. 6	901	Nov. 25	Apr. 18	.707	Sept. 15	June 30	.504	July 4	Sept. 13	.301	Apr. 20	Nov. 24	.104	Feb. 7
Feb. 7	899	Nov. 24	Apr. 19	.704	Sept. 14	July 1	.501	July 3	Sept. 14	.299	Apr. 19	Nov. 25	.101	Feb. 6
Feb. 8	896	Nov. 23	Apr. 20	.701	Sept. 13	July 2	.499	July 2	Sept. 15	.296	Apr. 18	Nov. 26	.099	Feb. 5
Feb. 9	893	Nov. 22	Apr. 21	.699	Sept. 12	July 3	.496	July 1	Sept. 16	.293	Apr. 17	Nov. 27	.096	Feb. 4
Feb. 10	890	Nov. 21	Apr. 22	.696	Sept. 11	July 4	.493	June 30	Sept. 17	.290	Apr. 16	Nov. 28	.093	Feb. 3
Feb. 11	888	Nov. 20	Apr. 23	.693	Sept. 10	July 5	.490	June 29	Sept. 18	.288	Apr. 15	Nov. 29	.090	Feb. 2
Feb. 12	885	Nov. 19	Apr. 24	.690	Sept. 9	July 6	.488	June 28	Sept. 19	.285	Apr. 14	Nov. 30	.088	Feb. 1
Feb. 13	882	Nov. 18	Apr. 25	.688	Sept. 8	July 7	.485	June 27	Sept. 20	.282	Apr. 13	Dec. 1	.085	Jan. 31
Feb. 14	879	Nov. 17	Apr. 26	.685	Sept. 7	July 8	.482	June 26	Sept. 21	.279	Apr. 12	Dec. 2	.082	Jan. 30
Feb. 15	877	Nov. 16	Apr. 27	.682	Sept. 6	July 9	.479	June 25	Sept. 22	.277	Apr. 11	Dec. 3	.079	Jan. 29
Feb. 16	874	Nov. 15	Apr. 28	.679	Sept. 5	July 10	.477	June 24	Sept. 23	.274	Apr. 10	Dec. 4	.077	Jan. 28
Feb. 17	871	Nov. 14	Apr. 29	.677	Sept. 4	July 11	.474	June 23	Sept. 24	.271	Apr. 9	Dec. 5	.074	Jan. 27
Feb. 18	868	Nov. 13	Apr. 30	.674	Sept. 3	July 12	.471	June 22	Sept. 25	.268	Apr. 8	Dec. 6	.071	Jan. 26
Feb. 19	866	Nov. 12	May 1	.671	Sept. 2	July 13	.468	June 21	Sept. 26	.266	Apr. 7	Dec. 7	.068	Jan. 25
Feb. 20	863	Nov. 11	May 2	.668	Sept. 1	July 14	.466	June 20	Sept. 27	.263	Apr. 6	Dec. 8	.066	Jan. 24
Feb. 21	860	Nov. 10	May 3	.666	Aug. 31	July 15	.463	June 19	Sept. 28	.260	Apr. 5	Dec. 9	.063	Jan. 23
Feb. 22	858	Nov. 9	May 4	.663	Aug. 30	July 16	.460	June 18	Sept. 29	.258	Apr. 4	Dec. 10	.060	Jan. 22
Feb. 23	855	Nov. 8	May 5	.660	Aug. 29	July 17	.458	June 17	Sept. 30	.255	Apr. 3	Dec. 11	.058	Jan. 21
Feb. 24	852	Nov. 7	May 6	.658	Aug. 28	July 18	.455	June 16	Oct. 1	.252	Apr. 2	Dec. 12	.055	Jan. 20
Feb. 25	849	Nov. 6	May 7	.655	Aug. 27	July 19	.452	June 15	Oct. 2	.249	Apr. 1	Dec. 13	.052	Jan. 19
Feb. 26	847	Nov. 5	May 8	.652	Aug. 26	July 20	.449	June 14	Oct. 3	.247	Mar. 31	Dec. 14	.049	Jan. 18
Feb. 27	844	Nov. 4	May 9	.649	Aug. 25	July 21	.447	June 13	Oct. 4	.244	Mar. 30	Dec. 15	.047	Jan. 17
Feb. 28	841	Nov. 3	May 10	.647	Aug. 24	July 22	.444	June 12	Oct. 5	.241	Mar. 29	Dec. 16	.044	Jan. 16
Mar. 1	838	Nov. 2	May 11	.644	Aug. 23	July 23	.441	June 11	Oct. 6	.238	Mar. 28	Dec. 17	.041	Jan. 15
Mar. 2	836	Nov. 1	May 12	.641	Aug. 22	July 24	.438	June 10	Oct. 7	.236	Mar. 27	Dec. 18	.038	Jan. 14
Mar. 3	833	Oct. 31	May 13	.638	Aug. 21	July 25	.436	June 9	Oct. 8	.233	Mar. 26	Dec. 19	.036	Jan. 13
Mar. 4	830	Oct. 30	May 14	.636	Aug. 20	July 26	.433	June 8	Oct. 9	.230	Mar. 25	Dec. 20	.033	Jan. 12
Mar. 5	827	Oct. 29	May 15	.633	Aug. 19	July 27	.430	June 7	Oct. 10	.227	Mar. 24	Dec. 21	.030	Jan. 11
Mar. 6	825	Oct. 28	May 16	.630	Aug. 18	July 28	.427	June 6	Oct. 11	.225	Mar. 23	Dec. 22	.027	Jan. 10
Mar. 7	822	Oct. 27	May 17	.627	Aug. 17	July 29	.425	June 5	Oct. 12	.222	Mar. 22	Dec. 23	.025	Jan. 9
Mar. 8	819	Oct. 26	May 18	.625	Aug. 16	July 30	.422	June 4	Oct. 13	.219	Mar. 21	Dec. 24	.022	Jan. 8
Mar. 9	816	Oct. 25	May 19	.622	Aug. 15	July 31	.419	June 3	Oct. 14	.216	Mar. 20	Dec. 25	.019	Jan. 7
Mar. 10	814	Oct. 24	May 20	.619	Aug. 14	Aug. 1	.416	June 2	Oct. 15	.214	Mar. 19	Dec. 26	.016	Jan. 6
Mar. 11	811	Oct. 23	May 21	.616	Aug. 13	Aug. 2	.414	June 1	Oct. 16	.211	Mar. 18	Dec. 27	.014	Jan. 5
Mar. 12	808	Oct. 22	May 22	.614	Aug. 12	Aug. 3	.411	May 31	Oct. 17	.208	Mar. 17	Dec. 28	.011	Jan. 4
Mar. 13	805	Oct. 21	May 23	.611	Aug. 11	Aug. 4	.408	May 30	Oct. 18	.205	Mar. 16	Dec. 29	.008	Jan. 3
Mar. 14	803	Oct. 20	May 24	.608	Aug. 10	Aug. 5	.405	May 29	Oct. 19	.203	Mar. 15	Dec. 30	.005	Jan. 2
			May 25	.605	Aug. 9	Aug. 6	.402	May 28				Dec. 31	.003	Jan. 1
			May 26	.603	Aug. 8	Aug. 7	.400	May 27						

# TAX RATE SCHEDULE

**IF YOUR VIRGINIA TAXABLE INCOME IS:**

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

<b>over—</b> <b>\$ 3,000</b> <b>\$ 5,000</b> <b>\$ 17,000</b>	<b>but not over—</b> <b>\$ 5,000</b> <b>\$ 17,000</b>	<b>your tax is—</b> <b>\$ 60 + 3%</b> <b>\$ 120 + 5%</b> <b>\$ 720 + 5.75%</b>	<b>of excess over—</b> <b>\$ 3,000</b> <b>\$ 5,000</b> <b>\$ 17,000</b>
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Example

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

## TAX TABLE

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

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

# TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 8,160 –	\$ 8,200	\$ 279.00	\$ 10,720 –	\$ 10,760	\$ 407.00	\$ 13,280 –	\$ 13,320	\$ 535.00	\$ 15,840 –	\$ 15,880	\$ 663.00	\$ 18,217 –	\$ 18,252	\$ 791.00
8,200 –	8,240	281.00	10,760 –	10,800	409.00	13,320 –	13,360	537.00	15,880 –	15,920	665.00	18,252 –	18,287	793.00
8,240 –	8,280	283.00	10,800 –	10,840	411.00	13,360 –	13,400	539.00	15,920 –	15,960	667.00	18,287 –	18,322	795.00
8,280 –	8,320	285.00	10,840 –	10,880	413.00	13,400 –	13,440	541.00	15,960 –	16,000	669.00	18,322 –	18,357	797.00
8,320 –	8,360	287.00	10,880 –	10,920	415.00	13,440 –	13,480	543.00	16,000 –	16,040	671.00	18,357 –	18,391	799.00
8,360 –	8,400	289.00	10,920 –	10,960	417.00	13,480 –	13,520	545.00	16,040 –	16,080	673.00	18,391 –	18,426	801.00
8,400 –	8,440	291.00	10,960 –	11,000	419.00	13,520 –	13,560	547.00	16,080 –	16,120	675.00	18,426 –	18,461	803.00
8,440 –	8,480	293.00	11,000 –	11,040	421.00	13,560 –	13,600	549.00	16,120 –	16,160	677.00	18,461 –	18,496	805.00
8,480 –	8,520	295.00	11,040 –	11,080	423.00	13,600 –	13,640	551.00	16,160 –	16,200	679.00	18,496 –	18,530	807.00
8,520 –	8,560	297.00	11,080 –	11,120	425.00	13,640 –	13,680	553.00	16,200 –	16,240	681.00	18,530 –	18,565	809.00
8,560 –	8,600	299.00	11,120 –	11,160	427.00	13,680 –	13,720	555.00	16,240 –	16,280	683.00	18,565 –	18,600	811.00
8,600 –	8,640	301.00	11,160 –	11,200	429.00	13,720 –	13,760	557.00	16,280 –	16,320	685.00	18,600 –	18,635	813.00
8,640 –	8,680	303.00	11,200 –	11,240	431.00	13,760 –	13,800	559.00	16,320 –	16,360	687.00	18,635 –	18,670	815.00
8,680 –	8,720	305.00	11,240 –	11,280	433.00	13,800 –	13,840	561.00	16,360 –	16,400	689.00	18,670 –	18,704	817.00
8,720 –	8,760	307.00	11,280 –	11,320	435.00	13,840 –	13,880	563.00	16,400 –	16,440	691.00	18,704 –	18,739	819.00
8,760 –	8,800	309.00	11,320 –	11,360	437.00	13,880 –	13,920	565.00	16,440 –	16,480	693.00	18,739 –	18,774	821.00
8,800 –	8,840	311.00	11,360 –	11,400	439.00	13,920 –	13,960	567.00	16,480 –	16,520	695.00	18,774 –	18,809	823.00
8,840 –	8,880	313.00	11,400 –	11,440	441.00	13,960 –	14,000	569.00	16,520 –	16,560	697.00	18,809 –	18,843	825.00
8,880 –	8,920	315.00	11,440 –	11,480	443.00	14,000 –	14,040	571.00	16,560 –	16,600	699.00	18,843 –	18,878	827.00
8,920 –	8,960	317.00	11,480 –	11,520	445.00	14,040 –	14,080	573.00	16,600 –	16,640	701.00	18,878 –	18,913	829.00
8,960 –	9,000	319.00	11,520 –	11,560	447.00	14,080 –	14,120	575.00	16,640 –	16,680	703.00	18,913 –	18,948	831.00
9,000 –	9,040	321.00	11,560 –	11,600	449.00	14,120 –	14,160	577.00	16,680 –	16,720	705.00	18,948 –	18,983	833.00
9,040 –	9,080	323.00	11,600 –	11,640	451.00	14,160 –	14,200	579.00	16,720 –	16,760	707.00	18,983 –	19,017	835.00
9,080 –	9,120	325.00	11,640 –	11,680	453.00	14,200 –	14,240	581.00	16,760 –	16,800	709.00	19,017 –	19,052	837.00
9,120 –	9,160	327.00	11,680 –	11,720	455.00	14,240 –	14,280	583.00	16,800 –	16,840	711.00	19,052 –	19,087	839.00
9,160 –	9,200	329.00	11,720 –	11,760	457.00	14,280 –	14,320	585.00	16,840 –	16,880	713.00	19,087 –	19,122	841.00
9,200 –	9,240	331.00	11,760 –	11,800	459.00	14,320 –	14,360	587.00	16,880 –	16,920	715.00	19,122 –	19,157	843.00
9,240 –	9,280	333.00	11,800 –	11,840	461.00	14,360 –	14,400	589.00	16,920 –	16,960	717.00	19,157 –	19,191	845.00
9,280 –	9,320	335.00	11,840 –	11,880	463.00	14,400 –	14,440	591.00	16,960 –	17,000	719.00	19,191 –	19,226	847.00
9,320 –	9,360	337.00	11,880 –	11,920	465.00	14,440 –	14,480	593.00	17,000 –	17,035	721.00	19,226 –	19,261	849.00
9,360 –	9,400	339.00	11,920 –	11,960	467.00	14,480 –	14,520	595.00	17,035 –	17,070	723.00	19,261 –	19,296	851.00
9,400 –	9,440	341.00	11,960 –	12,000	469.00	14,520 –	14,560	597.00	17,070 –	17,104	725.00	19,296 –	19,330	853.00
9,440 –	9,480	343.00	12,000 –	12,040	471.00	14,560 –	14,600	599.00	17,104 –	17,139	727.00	19,330 –	19,365	855.00
9,480 –	9,520	345.00	12,040 –	12,080	473.00	14,600 –	14,640	601.00	17,139 –	17,174	729.00	19,365 –	19,400	857.00
9,520 –	9,560	347.00	12,080 –	12,120	475.00	14,640 –	14,680	603.00	17,174 –	17,209	731.00	19,400 –	19,435	859.00
9,560 –	9,600	349.00	12,120 –	12,160	477.00	14,680 –	14,720	605.00	17,209 –	17,243	733.00	19,435 –	19,470	861.00
9,600 –	9,640	351.00	12,160 –	12,200	479.00	14,720 –	14,760	607.00	17,243 –	17,278	735.00	19,470 –	19,504	863.00
9,640 –	9,680	353.00	12,200 –	12,240	481.00	14,760 –	14,800	609.00	17,278 –	17,313	737.00	19,504 –	19,539	865.00
9,680 –	9,720	355.00	12,240 –	12,280	483.00	14,800 –	14,840	611.00	17,313 –	17,348	739.00	19,539 –	19,574	867.00
9,720 –	9,760	357.00	12,280 –	12,320	485.00	14,840 –	14,880	613.00	17,348 –	17,383	741.00	19,574 –	19,609	869.00
9,760 –	9,800	359.00	12,320 –	12,360	487.00	14,880 –	14,920	615.00	17,383 –	17,417	743.00	19,609 –	19,643	871.00
9,800 –	9,840	361.00	12,360 –	12,400	489.00	14,920 –	14,960	617.00	17,417 –	17,452	745.00	19,643 –	19,678	873.00
9,840 –	9,880	363.00	12,400 –	12,440	491.00	14,960 –	15,000	619.00	17,452 –	17,487	747.00	19,678 –	19,713	875.00
9,880 –	9,920	365.00	12,440 –	12,480	493.00	15,000 –	15,040	621.00	17,487 –	17,522	749.00	19,713 –	19,748	877.00
9,920 –	9,960	367.00	12,480 –	12,520	495.00	15,040 –	15,080	623.00	17,522 –	17,557	751.00	19,748 –	19,783	879.00
9,960 –	10,000	369.00	12,520 –	12,560	497.00	15,080 –	15,120	625.00	17,557 –	17,591	753.00	19,783 –	19,817	881.00
10,000 –	10,040	371.00	12,560 –	12,600	499.00	15,120 –	15,160	627.00	17,591 –	17,626	755.00	19,817 –	19,852	883.00
10,040 –	10,080	373.00	12,600 –	12,640	501.00	15,160 –	15,200	629.00	17,626 –	17,661	757.00	19,852 –	19,887	885.00
10,080 –	10,120	375.00	12,640 –	12,680	503.00	15,200 –	15,240	631.00	17,661 –	17,696	759.00	19,887 –	19,922	887.00
10,120 –	10,160	377.00	12,680 –	12,720	505.00	15,240 –	15,280	633.00	17,696 –	17,730	761.00	19,922 –	19,957	889.00
10,160 –	10,200	379.00	12,720 –	12,760	507.00	15,280 –	15,320	635.00	17,730 –	17,765	763.00	19,957 –	19,991	891.00
10,200 –	10,240	381.00	12,760 –	12,800	509.00	15,320 –	15,360	637.00	17,765 –	17,800	765.00	19,991 –	20,026	893.00
10,240 –	10,280	383.00	12,800 –	12,840	511.00	15,360 –	15,400	639.00	17,800 –	17,835	767.00	20,026 –	20,061	895.00
10,280 –	10,320	385.00	12,840 –	12,880	513.00	15,400 –	15,440	641.00	17,835 –	17,870	769.00	20,061 –	20,096	897.00
10,320 –	10,360	387.00	12,880 –	12,920	515.00	15,440 –	15,480	643.00	17,870 –	17,904	771.00	20,096 –	20,130	899.00
10,360 –	10,400	389.00	12,920 –	12,960	517.00	15,480 –	15,520	645.00	17,904 –	17,939	773.00	20,130 –	20,165	901.00
10,400 –	10,440	391.00	12,960 –	13,000	519.00	15,520 –	15,560	647.00	17,939 –	17,974	775.00	20,165 –	20,200	903.00
10,440 –	10,480	393.00	13,000 –	13,040	521.00	15,560 –	15,600	649.00	17,974 –	18,009	777.00	20,200 –	20,235	905.00
10,480 –	10,520	395.00	13,040 –	13,080	523.00	15,600 –	15,640	651.00	18,009 –	18,043	779.00	20,235 –	20,270	907.00
10,520 –	10,560	397.00	13,080 –	13,120	525.00	15,640 –	15,680	653.00	18,043 –	18,078	781.00	20,270 –	20,304	909.00
10,560 –	10,600	399.00	13,120 –	13,160	527.00	15,680 –	15,720	655.00	18,078 –	18,113	783.00	20,304 –	20,339	911.00
10,600 –	10,640	401.00	13,160 –	13,200	529.00	15,720 –	15,760	657.00	18,113 –	18,148	785.00	20,339 –	20,374	913.00
10,640 –	10,680	403.00	13,200 –	13,240	531.00	15,760 –	15,800	659.00	18,148 –	18,183	787.00	20,374 –	20,409	915.00
10,680 –	10,720	405.00	13,240 –	1										

# TAX TABLE (Cont'd)

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

# TAX TABLE (Cont'd)

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

# TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 42,704 – \$ 42,739		<b>\$2,199.00</b>	\$ 44,930 – \$ 44,965		<b>\$2,327.00</b>	\$ 47,157 – \$ 47,191		<b>\$2,455.00</b>	\$ 49,383 – \$ 49,417		<b>\$2,583.00</b>	\$ 51,609 – \$ 51,643		<b>\$2,711.00</b>
42,739 – 42,774		<b>2,201.00</b>	44,965 – 45,000		<b>2,329.00</b>	47,191 – 47,226		<b>2,457.00</b>	49,417 – 49,452		<b>2,585.00</b>	51,643 – 51,678		<b>2,713.00</b>
42,774 – 42,809		<b>2,203.00</b>	45,000 – 45,035		<b>2,331.00</b>	47,226 – 47,261		<b>2,459.00</b>	49,452 – 49,487		<b>2,587.00</b>	51,678 – 51,713		<b>2,715.00</b>
42,809 – 42,843		<b>2,205.00</b>	45,035 – 45,070		<b>2,333.00</b>	47,261 – 47,296		<b>2,461.00</b>	49,487 – 49,522		<b>2,589.00</b>	51,713 – 51,748		<b>2,717.00</b>
42,843 – 42,878		<b>2,207.00</b>	45,070 – 45,104		<b>2,335.00</b>	47,296 – 47,330		<b>2,463.00</b>	49,522 – 49,557		<b>2,591.00</b>	51,748 – 51,783		<b>2,719.00</b>
42,878 – 42,913		<b>2,209.00</b>	45,104 – 45,139		<b>2,337.00</b>	47,330 – 47,365		<b>2,465.00</b>	49,557 – 49,591		<b>2,593.00</b>	51,783 – 51,817		<b>2,721.00</b>
42,913 – 42,948		<b>2,211.00</b>	45,139 – 45,174		<b>2,339.00</b>	47,365 – 47,400		<b>2,467.00</b>	49,591 – 49,626		<b>2,595.00</b>	51,817 – 51,852		<b>2,723.00</b>
42,948 – 42,983		<b>2,213.00</b>	45,174 – 45,209		<b>2,341.00</b>	47,400 – 47,435		<b>2,469.00</b>	49,626 – 49,661		<b>2,597.00</b>	51,852 – 51,887		<b>2,725.00</b>
42,983 – 43,017		<b>2,215.00</b>	45,209 – 45,243		<b>2,343.00</b>	47,435 – 47,470		<b>2,471.00</b>	49,661 – 49,696		<b>2,599.00</b>	51,887 – 51,922		<b>2,727.00</b>
43,017 – 43,052		<b>2,217.00</b>	45,243 – 45,278		<b>2,345.00</b>	47,470 – 47,504		<b>2,473.00</b>	49,696 – 49,730		<b>2,601.00</b>	51,922 – 51,957		<b>2,729.00</b>
43,052 – 43,087		<b>2,219.00</b>	45,278 – 45,313		<b>2,347.00</b>	47,504 – 47,539		<b>2,475.00</b>	49,730 – 49,765		<b>2,603.00</b>	51,957 – 51,991		<b>2,731.00</b>
43,087 – 43,122		<b>2,221.00</b>	45,313 – 45,348		<b>2,349.00</b>	47,539 – 47,574		<b>2,477.00</b>	49,765 – 49,800		<b>2,605.00</b>	51,991 – 52,026		<b>2,733.00</b>
43,122 – 43,157		<b>2,223.00</b>	45,348 – 45,383		<b>2,351.00</b>	47,574 – 47,609		<b>2,479.00</b>	49,800 – 49,835		<b>2,607.00</b>	52,026 – 52,061		<b>2,735.00</b>
43,157 – 43,191		<b>2,225.00</b>	45,383 – 45,417		<b>2,353.00</b>	47,609 – 47,643		<b>2,481.00</b>	49,835 – 49,870		<b>2,609.00</b>	52,061 – 52,096		<b>2,737.00</b>
43,191 – 43,226		<b>2,227.00</b>	45,417 – 45,452		<b>2,355.00</b>	47,643 – 47,678		<b>2,483.00</b>	49,870 – 49,904		<b>2,611.00</b>	52,096 – 52,130		<b>2,739.00</b>
43,226 – 43,261		<b>2,229.00</b>	45,452 – 45,487		<b>2,357.00</b>	47,678 – 47,713		<b>2,485.00</b>	49,904 – 49,939		<b>2,613.00</b>	52,130 – 52,165		<b>2,741.00</b>
43,261 – 43,296		<b>2,231.00</b>	45,487 – 45,522		<b>2,359.00</b>	47,713 – 47,748		<b>2,487.00</b>	49,939 – 49,974		<b>2,615.00</b>	52,165 – 52,200		<b>2,743.00</b>
43,296 – 43,330		<b>2,233.00</b>	45,522 – 45,557		<b>2,361.00</b>	47,748 – 47,783		<b>2,489.00</b>	49,974 – 50,009		<b>2,617.00</b>	52,200 – 52,235		<b>2,745.00</b>
43,330 – 43,365		<b>2,235.00</b>	45,557 – 45,591		<b>2,363.00</b>	47,783 – 47,817		<b>2,491.00</b>	50,009 – 50,043		<b>2,619.00</b>	52,235 – 52,270		<b>2,747.00</b>
43,365 – 43,400		<b>2,237.00</b>	45,591 – 45,626		<b>2,365.00</b>	47,817 – 47,852		<b>2,493.00</b>	50,043 – 50,078		<b>2,621.00</b>	52,270 – 52,304		<b>2,749.00</b>
43,400 – 43,435		<b>2,239.00</b>	45,626 – 45,661		<b>2,367.00</b>	47,852 – 47,887		<b>2,495.00</b>	50,078 – 50,113		<b>2,623.00</b>	52,304 – 52,339		<b>2,751.00</b>
43,435 – 43,470		<b>2,241.00</b>	45,661 – 45,696		<b>2,369.00</b>	47,887 – 47,922		<b>2,497.00</b>	50,113 – 50,148		<b>2,625.00</b>	52,339 – 52,374		<b>2,753.00</b>
43,470 – 43,504		<b>2,243.00</b>	45,696 – 45,730		<b>2,371.00</b>	47,922 – 47,957		<b>2,499.00</b>	50,148 – 50,183		<b>2,627.00</b>	52,374 – 52,409		<b>2,755.00</b>
43,504 – 43,539		<b>2,245.00</b>	45,730 – 45,765		<b>2,373.00</b>	47,957 – 47,991		<b>2,501.00</b>	50,183 – 50,217		<b>2,629.00</b>	52,409 – 52,443		<b>2,757.00</b>
43,539 – 43,574		<b>2,247.00</b>	45,765 – 45,800		<b>2,375.00</b>	47,991 – 48,026		<b>2,503.00</b>	50,217 – 50,252		<b>2,631.00</b>	52,443 – 52,478		<b>2,759.00</b>
43,574 – 43,609		<b>2,249.00</b>	45,800 – 45,835		<b>2,377.00</b>	48,026 – 48,061		<b>2,505.00</b>	50,252 – 50,287		<b>2,633.00</b>	52,478 – 52,513		<b>2,761.00</b>
43,609 – 43,643		<b>2,251.00</b>	45,835 – 45,870		<b>2,379.00</b>	48,061 – 48,096		<b>2,507.00</b>	50,287 – 50,322		<b>2,635.00</b>	52,513 – 52,548		<b>2,763.00</b>
43,643 – 43,678		<b>2,253.00</b>	45,870 – 45,904		<b>2,381.00</b>	48,096 – 48,130		<b>2,509.00</b>	50,322 – 50,357		<b>2,637.00</b>	52,548 – 52,583		<b>2,765.00</b>
43,678 – 43,713		<b>2,255.00</b>	45,904 – 45,939		<b>2,383.00</b>	48,130 – 48,165		<b>2,511.00</b>	50,357 – 50,391		<b>2,639.00</b>	52,583 – 52,617		<b>2,767.00</b>
43,713 – 43,748		<b>2,257.00</b>	45,939 – 45,974		<b>2,385.00</b>	48,165 – 48,200		<b>2,513.00</b>	50,391 – 50,426		<b>2,641.00</b>	52,617 – 52,652		<b>2,769.00</b>
43,748 – 43,783		<b>2,259.00</b>	45,974 – 46,009		<b>2,387.00</b>	48,200 – 48,235		<b>2,515.00</b>	50,426 – 50,461		<b>2,643.00</b>	52,652 – 52,687		<b>2,771.00</b>
43,783 – 43,817		<b>2,261.00</b>	46,009 – 46,043		<b>2,389.00</b>	48,235 – 48,270		<b>2,517.00</b>	50,461 – 50,496		<b>2,645.00</b>	52,687 – 52,722		<b>2,773.00</b>
43,817 – 43,852		<b>2,263.00</b>	46,043 – 46,078		<b>2,391.00</b>	48,270 – 48,304		<b>2,519.00</b>	50,496 – 50,530		<b>2,647.00</b>	52,722 – 52,757		<b>2,775.00</b>
43,852 – 43,887		<b>2,265.00</b>	46,078 – 46,113		<b>2,393.00</b>	48,304 – 48,339		<b>2,521.00</b>	50,530 – 50,565		<b>2,649.00</b>	52,757 – 52,791		<b>2,777.00</b>
43,887 – 43,922		<b>2,267.00</b>	46,113 – 46,148		<b>2,395.00</b>	48,339 – 48,374		<b>2,523.00</b>	50,565 – 50,600		<b>2,651.00</b>	52,791 – 52,826		<b>2,779.00</b>
43,922 – 43,957		<b>2,269.00</b>	46,148 – 46,183		<b>2,397.00</b>	48,374 – 48,409		<b>2,525.00</b>	50,600 – 50,635		<b>2,653.00</b>	52,826 – 52,861		<b>2,781.00</b>
43,957 – 43,991		<b>2,271.00</b>	46,183 – 46,217		<b>2,399.00</b>	48,409 – 48,443		<b>2,527.00</b>	50,635 – 50,670		<b>2,655.00</b>	52,861 – 52,896		<b>2,783.00</b>
43,991 – 44,026		<b>2,273.00</b>	46,217 – 46,252		<b>2,401.00</b>	48,443 – 48,478		<b>2,529.00</b>	50,670 – 50,704		<b>2,657.00</b>	52,896 – 52,930		<b>2,785.00</b>
44,026 – 44,061		<b>2,275.00</b>	46,252 – 46,287		<b>2,403.00</b>	48,478 – 48,513		<b>2,531.00</b>	50,704 – 50,739		<b>2,659.00</b>	52,930 – 52,965		<b>2,787.00</b>
44,061 – 44,096		<b>2,277.00</b>	46,287 – 46,322		<b>2,405.00</b>	48,513 – 48,548		<b>2,533.00</b>	50,739 – 50,774		<b>2,661.00</b>	52,965 – 53,000		<b>2,789.00</b>
44,096 – 44,130		<b>2,279.00</b>	46,322 – 46,357		<b>2,407.00</b>	48,548 – 48,583		<b>2,535.00</b>	50,774 – 50,809		<b>2,663.00</b>	53,000 – 53,035		<b>2,791.00</b>
44,130 – 44,165		<b>2,281.00</b>	46,357 – 46,391		<b>2,409.00</b>	48,583 – 48,617		<b>2,537.00</b>	50,809 – 50,843		<b>2,665.00</b>	53,035 – 53,070		<b>2,793.00</b>
44,165 – 44,200		<b>2,283.00</b>	46,391 – 46,426		<b>2,411.00</b>	48,617 – 48,652		<b>2,539.00</b>	50,843 – 50,878		<b>2,667.00</b>	53,070 – 53,104		<b>2,795.00</b>
44,200 – 44,235		<b>2,285.00</b>	46,426 – 46,461		<b>2,413.00</b>	48,652 – 48,687		<b>2,541.00</b>	50,878 – 50,913		<b>2,669.00</b>	53,104 – 53,139		<b>2,797.00</b>
44,235 – 44,270		<b>2,287.00</b>	46,461 – 46,496		<b>2,415.00</b>	48,687 – 48,722		<b>2,543.00</b>	50,913 – 50,948		<b>2,671.00</b>	53,139 – 53,174		<b>2,799.00</b>
44,270 – 44,304		<b>2,289.00</b>	46,496 – 46,530		<b>2,417.00</b>	48,722 – 48,757		<b>2,545.00</b>	50,948 – 50,983		<b>2,673.00</b>	53,174 – 53,209		<b>2,801.00</b>
44,304 – 44,339		<b>2,291.00</b>	46,530 – 46,565		<b>2,419.00</b>	48,757 – 48,791		<b>2,547.00</b>	50,983 – 51,017		<b>2,675.00</b>	53,209 – 53,243		<b>2,803.00</b>
44,339 – 44,374		<b>2,293.00</b>	46,565 – 46,600		<b>2,421.00</b>	48,791 – 48,826		<b>2,549.00</b>	51,017 – 51,052		<b>2,677.00</b>	53,243 – 53,278		<b>2,805.00</b>
44,374 – 44,409		<b>2,295.00</b>	46,600 – 46,635		<b>2,423.00</b>	48,826 – 48,861		<b>2,551.00</b>	51,052 – 51,087		<b>2,679.00</b>	53,278 – 53,313		<b>2,807.00</b>
44,409 – 44,443		<b>2,297.00</b>	46,635 – 46,670		<b>2,425.00</b>	48,861 – 48,896		<b>2,553.00</b>	51,087 – 51,122		<b>2,681.00</b>	53,313 – 53,348		<b>2,809.00</b>
44,443 – 44,478		<b>2,299.00</b>	46,670 – 46,704		<b>2,427.00</b>	48,896 – 48,930		<b>2,555.00</b>	51,122 – 51,157		<b>2,683.00</b>	53,348 – 53,383		<b>2,811.00</b>
44,478 – 44,513		<b>2,301.00</b>	46,704 – 46,739		<b>2,429.00</b>	48,930 – 48,965		<b>2,557.00</b>	51,157 – 51,191		<b>2,685.00</b>	53,383 – 53,417		<b>2,813.00</b>
44,513 – 44,548		<b>2,303.00</b>	46,739 – 46,774		<b>2,431.00</b>	48,965 – 49,000		<b>2,559.00</b>	51,191 – 51,226		<b>2,687.00</b>	53,417 – 53,452		<b>2,815.00</b>
44,548 – 44,583		<b>2,305.00</b>	46,774 – 46,809		<b>2,433.00</b>	49,000 – 49,035		<b>2,561.00</b>	51,226 – 51,261		<b>2,689.00</b>	53,452 – 53,487		<b>2,817.00</b>
44,583 – 44,617		<b>2,307.00</b>	46,809 – 46,843		<b>2,4</b>									

# TAX TABLE (Cont'd)

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

# 2001 Income Tax Return Mailing Addresses and Locality Codes

Mail your income tax return to your Commissioner of the Revenue at the address below.

\* DENOTES DIRECTOR OF FINANCE

\*\* DENOTES DIRECTOR, DEPARTMENT OF TAX ADMINISTRATION

## A - C

### Accomack County - 001

P.O. Box 186 Accomac, VA 23301  
757-787-5747

### Albemarle County \* - 003

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

### Alexandria City - 510

Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
703-838-4570

### Alleghany County - 005

P.O. Box 300, Low Moor, VA 24457-0300  
540-863-6640

### Amelia County - 007

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

### Amherst County - 009

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

### Appomattox County - 011

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

### Arlington County - 013

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

### Augusta County - 015

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

### Bath County - 017

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

### Bedford County - 019

122 E. Main St., Suite 103, Bedford, VA 24523-2035  
540-586-7621

### Bedford City - 515

P.O. Box 807, Bedford, VA 24523-0807  
540-587-6051

### Bland County - 021

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

### Botetourt County - 023

P.O. Box 128, Fincastle, VA 24090  
540-473-8270

### Bristol City - 520

497 Cumberland St., Bristol, VA 24201-4391  
276-645-7316

### Brunswick County - 025

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

### Buchanan County - 027

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

### Buckingham County - 029

P.O. Box 138, Buckingham, VA 23921  
434-969-4181

### Buena Vista City - 530

2039 Sycamore Ave., Buena Vista, VA 24416-3133  
540-261-8610

### Campbell County - 031

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

### Caroline County - 033

P.O. Box 531, Bowling Green, VA 22427  
804-633-4054

### Carroll County - 035

Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
276-728-2331

## C - F

### Charles City County - 036

Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
804-829-9216

### Charlotte County - 037

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

### Charlottesville City - 540

P.O. Box 9031, Charlottesville, VA 22906-9031  
434-970-3160

### Chesapeake City - 550

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

### Chesterfield County - 041

P.O. Box 124, Chesterfield, VA 23832-0124  
804-748-1281

### Clarke County - 043

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

### Colonial Heights City - 570

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

### Covington City - 580

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

### Craig County - 045

P.O. Box 186, New Castle, VA 24127-0186  
540-864-6241

### Culpeper County - 047

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

### Cumberland County - 049

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

### Danville City - 590

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

### Dickenson County - 051

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

### Dinwiddie County - 053

P.O. Box 104, Dinwiddie, VA 23841-0104  
804-469-4507

### Emporia City - 595

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

### Essex County - 057

P.O. Box 879, Tappahannock, VA 22560-0879  
804-443-2661

### Fairfax County \*\* - 059

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

### Fairfax City - 600

10455 Armstrong St., Room 210, City Hall, Fairfax,  
VA 22030-3649  
703-385-7882

### Falls Church City - 610

300 Park Avenue, Falls Church, VA 22046  
703-248-5065

### Fauquier County - 061

P.O. Box 149, Warrenton, VA 20188-0149  
540-347-8617

### Floyd County - 063

100 E. Main St., Floyd, VA 24091  
540-745-9345

### Fluvanna County - 065

Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
434-589-8322

## F - J

### Franklin County - 067

275 S. Main St., Rocky Mt., VA 24151  
540-483-3083

### Franklin City - 620

P.O. Box 389, Franklin, VA 23851-0389  
757-562-8547

### Frederick County - 069

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

### Fredericksburg City - 630

P.O. Box 644, Fredericksburg, VA 22404-0644  
540-372-1004

### Galax City - 640

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

### Giles County - 071

130 N. Main St, Pearisburg, VA 24134-1625  
540-921-3321

### Gloucester County - 073

P.O. Box 577, Gloucester, VA 23061-0577  
804-693-3451

### Goochland County - 075

P.O. Box 60, Goochland, VA 23063  
804-556-5307

### Grayson County - 077

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

### Greene County - 079

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

### Greensville County - 081

1750 East Atlantic St., Rm 216, Emporia, VA 23847  
434-348-4227

### Halifax County - 083

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

### Hampton City - 650

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

### Hanover County - 085

P.O. Box 129, Hanover, VA 23069-0129  
804-365-6129

### Harrisonburg City - 660

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

### Henrico County \* - 087

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

### Henry County - 089

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

### Highland County - 091

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

### Hopewell City - 670

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

### Isle of Wight County - 093

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

### James City County - 095

P.O. Box 283, Williamsburg, VA 23187-0283  
757-253-6695

## 2001 Income Tax Return Mailing Addresses and Locality Codes

Mail your income tax return to your Commissioner of the Revenue at the address below.

\* DENOTES DIRECTOR OF FINANCE

\*\* DENOTES DIRECTOR, DEPARTMENT OF TAX ADMINISTRATION

### K - N

King George County - **099**  
10459 Courthouse Dr., Suite 101,  
King George, VA 22485-3862  
540-775-4664

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

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

Lancaster County - **103**  
P.O. Box 122, Lancaster, VA 22503  
804-462-7920

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

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

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

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

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

Lynchburg City - **680**  
P.O. Box 858, Lynchburg, VA 24505-0858  
434-847-1305

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

Manassas City - **683**  
Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
703-257-8298

Manassas Park City - **685**  
One Park Center Court, Manassas Park, VA  
20111-2395  
703-335-8825

Martinsville City - **690**  
P.O. Box 1222, Martinsville, VA 24114-1222  
276-656-5131

Mathews County - **115**  
P.O. Box 896, Mathews, VA 23109-0896  
804-725-7168

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

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

Montgomery County - **121**  
P.O. Box 6098, Christiansburg, VA 24068-6098  
540-382-5710

Nelson County - **125**  
P.O. Box 246, Lovingston, VA 22949  
434-263-4009

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

Newport News City - **700**  
2400 Washington Ave., Newport News, VA 23607-  
4389 757-926-8653

Norfolk City - **710**  
P.O. Box 2260, Norfolk, VA 23501  
757-441-2277

Northampton County - **131**  
P.O. Box 65, Eastville, VA 23347  
757-678-0448

### N - R

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

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

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

Orange County - **137**  
P.O. Box 389, Orange, VA 22960-0227  
540-672-4441

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

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

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

Pittsylvania County - **143**  
P.O. Box 272, Chatham, VA 24531-0272  
434-432-7940

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

Portsmouth City - **740**  
801 Crawford St, Portsmouth, VA 23704-3870  
757-393-8740

Powhatan County - **145**  
P.O. Box 40, Powhatan, VA 23139  
804-598-5616

Prince Edward County - **147**  
P.O. Box 446, Farmville, VA 23901  
804-392-3231

Prince George County - **149**  
P.O. Box 155, Prince George, VA 23875-0155  
804-733-2626

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

Pulaski County - **155**  
52 West Main Street, Suite 200, Pulaski, VA 24301-  
5016 540-980-7750

Radford City - **750**  
P.O. Box 3606, Radford, VA 24143  
540-731-3613

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

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

Richmond City \* - **760**  
Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
804-646-5690

Roanoke County - **161**  
P.O. Box 21709, Roanoke, VA 24018-0586  
540-772-2049

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

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

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

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

### S - Y

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

Scott County - **169**  
104 E. Jackson St., Suite 6, Gate City, VA 24251  
276-386-7692

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

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

Southampton County - **175**  
P.O. Box 760, Courtland, VA 23837-0760  
757-653-3032

Spotsylvania County - **177**  
P.O. Box 175, Spotsylvania, VA 22553-0175  
540-582-7046

Stafford County - **179**  
P.O. Box 98, Stafford, VA 22555-0098  
540-658-4131

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

Suffolk City - **800**  
P.O. Box 1459, Suffolk, VA 23439-1459  
757-923-3800

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

Sussex County - **183**  
P.O. Box 1398, Sussex, VA 23884-0398  
804-246-5511

Tazewell County - **185**  
101 E. Main St., Tazewell, VA 24651  
276-988-7541

Virginia Beach City - **810**  
2401 Court House Dr., Bldg #1, Virginia Beach, VA  
23456-9002  
757-427-4483

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

Washington County - **191**  
174 E. Main St., Abingdon, VA 24210  
540-676-6270

Waynesboro City - **820**  
P.O. Box 1028, Waynesboro, VA 22980-0748  
540-942-6610

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

Williamsburg City - **830**  
P.O. Box 245, Williamsburg, VA 23187-0245  
757-220-6150

Winchester City - **840**  
P.O. Box 706, Winchester, VA 22604  
540-667-1815

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

Wythe County - **197**  
101 Wythe Co. Courthouse, Wytheville, VA 24382  
276-223-6015

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