



# SAVE THE STAMP GET REFUNDS SOONER

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VIRGINIA



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## File Electronically! 2002 FORM 760



### Important

Instructions revised 2/03.

Fixed Date Conformity laws changed  
retroactively by the 2003 Virginia Assembly.

See pages 14 - 16 for changes due to Fixed Date Conformity.

Retroactive adjustment provided for certain avian influenza  
indemnification payments.

See Tax Bulletins at the end of the instruction booklet.

[Redacted]

Dear Virginia Income Tax Filer:

As we enter this tax filing season, the Commonwealth of Virginia is facing unprecedented fiscal challenges. Recently mandated budget reductions will affect the way that all state agencies do business, including the Department of Taxation. It is clear that we will be unable to maintain the level of service we have traditionally offered to Virginia's taxpayers.

You can help us maximize our capabilities by using paperless filing options, such as our free iFile service, or electronic filing available through commercial tax preparation software. Filing electronically reduces errors, prevents processing delays, gets refunds out faster and eliminates the need for follow-up contacts with the agency.

You can help yourself by taking advantage of other online services including downloading forms, checking on refunds, making payments, and getting answers to your questions at [www.tax.state.va.us](http://www.tax.state.va.us). Help is also available through your city or county Commissioner of the Revenue, Director of Finance, or Director of Tax Administration.

Look for updates on our web page, [www.tax.state.va.us](http://www.tax.state.va.us). Please check the page frequently for the latest information. Thank you for your support, cooperation and for filing your return.

Sincerely,

Kenneth W. Thorson  
Tax Commissioner



# WHAT'S NEW

## Fixed Date Conformity Modifications

Since 1972, Virginia has conformed to federal income tax law. Whenever federal income tax law has changed, the changes automatically affected Virginia income taxes, unless otherwise exempted. The 2002 Virginia General Assembly enacted a provision that froze Virginia's conformity to federal tax law as it existed on December 31, 2001. Because of changes in federal law contained in the Victims of Terrorism Relief Act of 2001 and the Job Creation and Worker Assistance Act of 2002, effective for taxable year 2002, some filers must recompute certain components of their federal adjusted gross income so that it conforms to 2001 law, rather than 2002 federal law. Changes which decreased your 2002 federal adjusted gross income must be computed and entered as an addition on Schedule ADJ, line 2a. Changes which increase your federal adjusted gross income must be computed and entered as a subtraction on Schedule ADJ, line 6a. For further information, see Schedule ADJ instructions beginning on page 13. Taxpayers with any of the following items may be affected:

- Bonus Depreciation
- Disability Income
- Foster Care Payments
- Employer-Provided Death Benefits
- Educator Expenses
- Subchapter S Corporation Discharge
- Qualified Disaster Relief Payments
- Clean Fuel Vehicle Deduction

The 2003 General Assembly may modify these requirements. If you are affected by the changes identified above, please check our web site at [www.tax.state.va.us](http://www.tax.state.va.us) for revised information. Updates will be made to the web site when additional information becomes available in the spring of 2003.

## Voluntary Contributions



See page 24 to learn more about voluntary contributions. The Virginia Transplant Council, VA-4H Educational Centers (4H Camp) and Public School Foundations are new for 2002.

**Donations to the General Fund** Legislation passed by the 2002 General Assembly allows you to make donations directly to Virginia's General Fund by writing a check payable to the State Treasurer and designating it as a donation to the Commonwealth's General Fund. To ensure proper accounting for these donations, you must attach your payment to Form GFD. Visit [www.tax.state.va.us](http://www.tax.state.va.us) or contact our Customer Services section at (804) 367-8031 to obtain this form.

## No Preprinted Labels for 2002

In preparation for our new processing system, the Department will update all names and addresses using the information on returns that are filed for tax year 2002. Therefore, preprinted labels will not be provided this year.

# FILING OPTIONS



Electronically file your Virginia and federal tax returns together. This can be done through your tax preparer or at home using your computer and certified tax preparation software. For a list of certified software visit [www.tax.state.va.us](http://www.tax.state.va.us).



Fast. Easy. Secure.

File your Virginia return over the Internet at our web site, [www.tax.state.va.us](http://www.tax.state.va.us). It is the quickest and most convenient way to file - and there's no charge! Please have last year's Virginia refund or tax due amount from your return when using iFile.

**Tax Software** can be used to file electronically or print out a paper return. The form that is printed, Form 760CG (computer generated), will have barcoding and special configurations that allow us to process these forms more efficiently.

**Handprint Forms** (Form 760, Schedule ADJ and Schedule CR) are specially designed with green areas for you to enter information that our scanners can read and interpret. This machine reading capability enhances processing efficiency. To allow for more accurate read-rates and reduce the amount of manual intervention, we ask that you carefully print information in the designated green areas on the forms using black ink.

**All paper forms (including computer generated versions) must be original, not photocopies.** This ensures faster, more accurate processing.

**Telefile** - Use your touch-tone phone to file your return. This toll-free service is available 24 hours a day, seven days a week until May 1, 2003. Eligible participants automatically receive a separate filing instruction booklet from the Department of Taxation.



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# Forms and Assistance

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

## Visit Our Web Site: [www.tax.state.va.us](http://www.tax.state.va.us)

- File your Virginia 760
- File your Virginia extension
- Make Virginia estimated payments
- Use *Web Payments* to pay on-line
- Spouse Tax Adjustment Calculator
- Forms and instructions
- Filing information and FAQs
- On-line tax calculator
- Tax Policy Library
- Publications and bulletins
- Expanded tax table
- E-mail Customer Services

**TELE-TAX**  
**(804) 367-2486**

## TELE-TAX (804) 367-2486

Check the status of your refund. Be sure to have a copy of your return handy when you call.

With a touch-tone phone, you can access recorded tax information 24 hours a day. A partial list of topics is shown below.

<u>Topic</u>	<u>Code</u>	<u>Topic</u>	<u>Code</u>
Consumer's use tax .....	100	Notice of income tax adjustment letter ..	313
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## Customer Service Inquiries

Call or visit your local Commissioner of the Revenue, Director of Finance, or Director of Tax Administration for:

- forms
- information
- return preparation assistance

Check the back cover for a list of localities and contact information.

OR

Contact the Virginia Department of Taxation at **(804) 367-8031** or for TDD equipment **(804) 367-8329**. Normal hours 8:30 a.m. to 4:30 p.m. Monday through Friday.

To order forms:

**(804) 236-2760**  
**(804) 236-2761**  
**(804) 236-2762**

**Virginia Department of Taxation**  
**Forms Request Unit**  
**P.O. Box 1317**  
**Richmond, VA 23218-1317**

You can get a copy of the Virginia Taxpayer Bill of Rights by contacting Customer Services or visiting our web site.

**CUSTOMER  
SERVICES  
&  
FORMS**



**FILING  
THRESHOLD**

**Do You Need to File a Virginia Income Tax Return?**

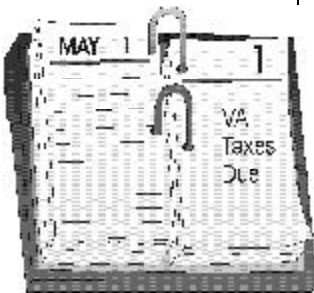
Complete Form 760, lines 1 through 9, to determine your Virginia adjusted gross income (VAGI). You must file if you are:

- Single** and your VAGI is \$5,000 or more
- Married filing jointly** and *combined* VAGI is \$8,000 or more
- Married filing separately** and your VAGI is \$4,000 or more

**DUE  
DATE**

**When to File Your Return**

- **Calendar year filer** - If your tax year is January 1, 2002 - December 31, 2002, your individual income tax return must be postmarked no later than **May 1, 2003**, to avoid late filing penalties and interest.
- **Fiscal year filer** - If your tax year is any consecutive 12 month period other than January - December, your return must be postmarked by the 15th day of the fourth month following the end of your fiscal year. When filing, you should write "Fiscal Year Filer" across the top of page 1 of Form 760 and attach a statement indicating the beginning and ending months of your 12-month fiscal year.
- **Outside U.S.** - If you are living or traveling outside the United States and Puerto Rico (including serving in the military), the due date of your return is July 1, 2003. Attach a statement to your return explaining your situation AND fill in the overseas oval near the bottom of page 2 of Virginia Form 760.
- **Weekends and holidays** - If the due date falls on a Saturday, Sunday or legal holiday, your return must be postmarked by the next business day.



**Extensions:** If you cannot file your return by the due date, you should file an extension, Virginia Form 760E, and pay the anticipated tax due by the due date of your original return. You may not substitute a copy of your federal extension form because Virginia Form 760E serves as your payment voucher for the tentative tax. **FILING FOR AN EXTENSION DOES NOT GRANT YOU EXTRA TIME TO PAY YOUR TAX.** You can file your extension and pay the anticipated tax on our web site at [www.tax.state.va.us](http://www.tax.state.va.us). See page 20 for information on extension penalties and interest.

**If you are certain you are due a refund, you do not need to file an extension.** There is no penalty for filing a late refund return, but you must file within three years from the original due date in order to claim your refund.

**Where to File**

If you are filing a paper return, assemble your return and attachments according to the diagram on page 6. For computer-generated returns, your Schedule INC/CG replaces the requirement for copies of W-2s. **Mail the return to the address for the locality where you resided on January 1, 2003. Locality addresses are provided on the back cover of this booklet.**

**Which Form Do You File?**

Virginia has three individual income tax returns:

- Residents file Form 760
- Part-year Virginia residents file Form 760PY
- Nonresidents file Form 763

The following information will help you determine which form is right for you.



**RESIDENCY STATUS**

**WHICH FORM TO FILE**

**FILING EXCEPTIONS**

**Are you a Virginia resident?** There are two types of Virginia residents:

- **Actual:** You were physically present in Virginia for an aggregate of more than 183 days during the tax year.
- **Domiciliary:** Individuals whose state of legal residence is Virginia, whether living in or out of Virginia, are domiciliary, or legal residents. Any person who has not abandoned his or her legal domicile in Virginia and established legal domicile in another state remains a resident of Virginia, even if residing in another jurisdiction for a number of years. A resident of Virginia who accepts employment in another state or foreign country is a legal resident, unless appropriate steps are taken to abandon Virginia as the state of domicile.

**File Form 760 if:**

- You (and your spouse, if filing a joint return) lived in Virginia the entire tax year.
- You were a resident of another state or country but lived in Virginia more than 183 days during the taxable year. (Note: if you moved your primary residence into or out of Virginia during the tax year, you may be required to file a part-year return instead.)
- You were a part-year resident but all of your income was from Virginia sources.

**File Form 760PY if:**

- You moved into and became a resident of Virginia during the taxable year.
- You moved out of Virginia and became a resident of another state, provided you did not move back to Virginia within 6 months.

**File Form 763 if:**

- You did not live in Virginia, but had income from Virginia sources, other than interest from personal savings accounts, interest or dividends from an individual stock market investment, or pension payments from a Virginia payor.
- You lived in Virginia for less than 183 days during the tax year, but had income from Virginia sources. (Note: If you moved your primary residence into or out of Virginia during the tax year, you may be required to file a part-year return, Form 760PY, instead.)

**Exceptions for certain nonresidents**

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

- You had no actual place of abode in Virginia at any time during the year;
- Your only income from Virginia sources is salaries and wages; 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 do not have to file if:

- Your only income from Virginia sources is salaries and wages; and
- You were present in Virginia for 183 days or less during the year; and
- Your salaries and wages are subject to income taxation by Maryland, Pennsylvania or West Virginia.

If you are a 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.



**Common Filing Considerations**

**MILITARY TAXPAYERS**

**Military Personnel**

If your home of record is in another state, your active duty pay is not subject to Virginia income tax, even if you are stationed in Virginia. However, if you have any other income from a Virginia source, such as wages from a part-time job, you must file a nonresident return, Form 763.

**Military Spouses and Dependents**

Exemptions for members of the military do not apply to non-military spouses and dependents who live in Virginia. If you are a spouse or dependent of a member of the armed forces who is stationed in Virginia, you must determine your own residency status and filing obligations, even if you filed a joint federal return.

**MARRIED TAXPAYERS**

**Spouses Filing Different Returns**

Even if you and your spouse filed jointly on your federal return, there are instances where you may need to file different Virginia individual income tax returns. Each of you must determine your own residency status and filing obligations.

If you are a resident and your spouse is a nonresident, you may not file a joint Virginia return. For example, you may be required to file Form 760, while your spouse may be required to file Form 763. In this case, each of you must file the appropriate return separately.

If you are a full-year resident and your spouse is a part-year resident, you may file a joint return on Form 760PY. The full-year resident is entitled to full exemptions and deductions, while the part-year resident must prorate them.

**STUDENTS**

**Students**

Students are subject to the same rules for determining which form to file as all other filers. For example, if you lived in Virginia for more than 183 days during the taxable year, you must file Form 760 even if you maintained legal residency in another state. If you maintained legal residency in Virginia, but attended school in another state, you are still considered a Virginia resident and must file a Virginia Form 760. Keep in mind you may be required to file in more than one state.

**CONGRESSIONAL EXEMPTION**

**Congressional Exemption**

Any member of the U.S. Congress who is domiciled in another state is exempt from filing a Virginia income tax return, even if he or she has maintained a residence in Virginia for more than 183 days during the year. The exemption does not apply to congressional spouses, dependents or staff members who reside in Virginia.

**AMENDED RETURNS**

**Amended Returns**

Complete Virginia Form 760 through line 24. You will need to complete lines 27 through 32 on Virginia Schedule ADJ to determine the amount of any refund or additional tax due with your amended return. Remember to fill in the oval located on the front of Form 760, indicating that this is an amended return. Also, fill in the oval on the front of the return if the amended return is the result of a net operating loss (NOL).



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

## Getting Started

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

- Your completed federal income tax return.
- W-2 and 1099 forms showing Virginia withholding.
- Virginia Schedule ADJ. See next section.
- Other state income tax returns filed if you are claiming the credit for tax paid to another state.
- Virginia Schedule CR. See page 22.

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

## Do You Need to Complete Virginia Schedule ADJ?

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

- |   |                           |
|---|---------------------------|
| • Additions to FAGI                               | • Addition to tax         |
| • Subtractions from FAGI not reported on Form 760 | • Penalties and Interest  |
| • Credit for Low Income Individuals               | • Consumer's Use Tax      |
| • Credit for Tax Paid to Another State            | • Voluntary Contributions |
|   | • Amended Returns         |

## Shorten Your Preparation Time

**If you file federal Form 1040EZ, you generally need to complete only a few lines on Virginia Form 760. If, in addition to filing Form 1040EZ, you have no other additions, subtractions, deductions, or credits, you can quickly complete Form 760 by following these seven easy steps:**

- Step 1** - Complete the top section of Form 760.
- Step 2** - Enter your Federal Adjusted Gross Income on Line 1 and on Line 9.
- Step 3** - Determine your Virginia Taxable Income by completing lines 10-14.
- Step 4** - Look up the amount of tax you owe in the tax table and enter on Line 15.
- Step 5** - Enter your withholding on Line 18a, 18b and Line 24.
- Step 6** - Complete lines 25 through 31 to compute your refund or the amount you owe. See page 13 for more information on direct deposit and payment options.
- Step 7** - Attach your W-2 and 1099 forms, then sign, date and mail in your return.

## How to Complete Virginia Form 760

Please use **black** ink to complete the form

### **Name, Address and SSN**

Print your information in the space provided. *Remember to include the social security number and the **FIRST** 4 letters of the last name of each person filing on this return.*

### **Fill in Ovals**

Make sure all applicable ovals are completely filled in.

### **Dollar Amounts/Losses**

Print the number in **black ink** in the boxes provided. If you elect to round to whole dollar amounts, you may leave the cents column blank. If you are claiming a loss, fill in the appropriate "Loss" rectangle.

### **Enclosures**

Attach all W-2 and 1099 forms reflecting Virginia withholding with a single staple at the left center of page 1 of the return.

*Pre-addressed labels are not included in your packet this year. The Department will update all names and addresses in our system using the information you provide on your return.*



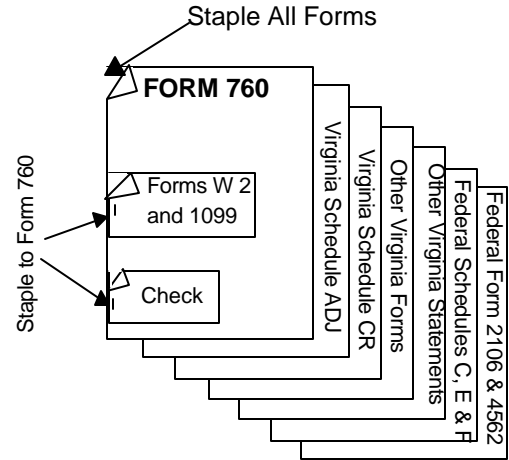
## Assembling Your Return

### ATTACHMENTS TO FORM 760

- Schedule ADJ
- Schedule CR
- 760C or 760F
- VA Credit Schedules
- Other VA Statements or Schedules
- Federal Schedules C, C-EZ and F
- Federal forms 2106 and 4562

By arranging your return according to the diagram to the right, our Customer Service Representatives will be able to more quickly identify any forms associated with your return and provide you with faster and better service.

Enclose the **original** Virginia Form 760, Schedule ADJ, and Schedule CR. Do not send photocopies of these forms. Photocopies of all supporting documents are acceptable.



## Instructions for Form 760

### Name and Address

Enter your name and mailing address in the address box. If you are married filing separate returns (Filing Status 3), DO NOT enter your spouse's name in the address box. Instead enter your spouse's name on the Filing Status 3 line below the address box.

If one filer on the return is deceased, only the surviving spouse's name should appear in the address box on the front of Virginia Form 760. This will ensure that any refund is properly issued to the surviving spouse. Be sure to fill in the oval on the back of the form for deceased spouse.

**Ovals** - Fill in any ovals that apply to you.

- Name or filing status has **changed** since last filing.
- Address has **changed** since last filing.
- Virginia return was not filed last year.
- Accelerated refund requested.
- Amended return - See page 21 for details.
- Dependent on another's return and had unearned income - See page 8 for instructions on the limited standard deduction.
- Return adjusted for fixed date conformity - *New for 2002* - fill in the oval if the return has an addition, subtraction or an adjustment to itemized deductions due to fixed date conformity.

**Fiscal year filers:** Your return must be postmarked by the 15th day of the fourth month following the end of your fiscal year. When filing, you should write "Fiscal Year Filer" across the top of page 1 of Form 760 and attach a statement indicating the beginning and ending months of your 12-month fiscal year.

### Social Security Number

Enter your social security number and the first four letters of your last name in the boxes. If using Filing Status 2 or 3, you must also enter the social security number and first four letters of the last name of your spouse.

**Locality Code:** Please take the time to properly identify the city or county where you live. Local school funding is allocated based in part on this information. Look up the three-digit code on the inside back cover for the locality in which you lived on January 1, 2003. Enter the corresponding number in the boxes provided on the form.

### PRIVACY ACT

In compliance with the Privacy Act of 1974, disclosure of your social security number is mandatory under the authority of Section 58.1-209 of the Code of Virginia. Your Social Security number is used both as a means of identifying your income tax return and also of verifying the identity of individuals for income tax refund purposes.



**Filing Status**

In most cases, your filing status will be the same as the one you selected on your federal return. Fill in the oval next to the appropriate filing status. Make sure to fill in the Head of Household oval if you checked the Head of Household box on your federal return.

Even if you and your spouse filed a joint federal return, if you are a resident and your spouse is a nonresident, you may not file a joint Virginia return. The resident must file Form 760 using Filing Status 3. In this case, each of you must determine income, exemptions, and deductions as if you had filed separate federal returns. As a general rule, the spouse claiming an exemption for a dependent must be reporting at least half of the total federal adjusted gross income. In computing itemized deductions, if it is not possible to determine deductions separately, they should be allocated proportionately based on your respective shares of federal adjusted gross income.

If one spouse is a resident and the other is a part-year resident, you may file together on Form 760PY. See page 4 for more information.

**Exemptions**

Enter the number of exemptions you are allowed in each box. If you are not entitled to a particular exemption, do not enter a zero; leave the box blank. The first exemption box has been completed for you. If you are filing a joint return, also complete the boxes that pertain to your spouse.

- 65+ Enter a "1" if you were 65 or older on January 1, 2003.
- Blind Enter a "1" if you are considered blind for federal income tax purposes.
- Dependents Enter the number of dependents you are claiming on your Virginia Income Tax return.

Generally, you may claim the same number of dependent exemptions allowed on your Federal return. Please remember that the same dependent cannot be claimed on more than one Virginia return.

*Note for Filing Status 3.* Each spouse must determine exemptions as if he or she had filed separate federal returns, using federal rules for separate reporting. As a general rule, the spouse claiming an exemption for a dependent must be reporting at least half of the total federal adjusted gross income.

**Line Instructions**

**Line 1 Federal Adjusted Gross Income** Enter the federal adjusted gross income from your federal return. If married filing separately (Filing Status 3), enter only the amount of income attributable to you. Be sure to use the federal adjusted gross income amount, NOT federal taxable income.

**Line 2 Additions** If you reported any additions on Virginia Schedule ADJ, enter the total amount from line 3 on Schedule ADJ.

**Line 3** Add lines 1 and 2 and enter the total.

**Line 4 Age Deduction** - If you were:  
• age 62, 63 or 64 on January 1, 2003, enter \$6,000 in the box labeled "You".  
• 65 or older on January 1, 2003, enter \$12,000 in the box labeled "You".  
If either situation applies to your spouse, and you are filing jointly, enter the deduction in the box labeled "Spouse". Add the deductions for you and your spouse and enter the total in the box to the right.

**Reminder:** If you reported disability income as wages on your federal return, you may benefit by taking a subtraction for disability income on Schedule ADJ instead of this age deduction. **Neither spouse can claim both the age deduction and the subtraction for disability income on the Virginia return.** Use the one that benefits you the most.

**Line 5 Social Security Act and equivalent Tier 1 Railroad Retirement Act Benefits** Enter the amount of taxable social security and/or railroad retirement act benefits that you included in your federal adjusted gross income.

If you qualify for the \$12,000 Age Deduction, you should also claim an additional personal exemption.



## Instructions for Virginia Form 760

**Line 6 State Income Tax Refund or Overpayment Credit** Enter the amount of any state income tax refund or overpayment credit that you reported as income on your federal return.

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

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

**Line 9 Virginia Adjusted Gross Income** Subtract line 8 from line 3 and enter the total. Compare this number to the filing threshold in the table on page 2 to see if you are required to file Form 760. If your income is below the threshold amount, but you had Virginia income tax withheld, you must file a return to claim your refund.

**Line 10 Standard or Itemized Deductions** You must claim the same type of deductions (standard or itemized) on your Virginia return as you claimed on your federal return. Your state and local income taxes must be subtracted from your itemized deductions. Property and other taxes included as deductions on your federal return are also allowed on your Virginia return.

Note for Filing Status 3: If one spouse claims itemized deductions, the other spouse must also claim itemized deductions. If it is not possible to determine deductions separately, they should be allocated proportionately based on your shares of income.

### STANDARD DEDUCTIONS

If you claimed standard deduction on your Federal return, you should also claim standard deduction on your Virginia return. Claim the amount listed below that corresponds with your filing status.

- Single - Filing Status 1 - Enter \$3,000 on Line 10
- Married joint return - Filing Status 2 - Enter \$5,000 on Line 10
- Married filing separate return - Filing Status 3 - Enter \$2,500 on Line 10

If you can be claimed as a dependent on the federal return of another taxpayer and had any unearned income during the year, your allowable standard deduction is limited to the amount of your earned income. Enter the smaller of the amount of earned income or the standard deduction amount on line 10.

### ITEMIZED DEDUCTIONS

You must claim itemized deductions on your Virginia return if you claimed itemized deductions on your Federal return. Before making an entry on Form 760, lines 10a or 10b, answer the following questions:

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

OR { **YES** → Refer to page 9 and follow the instructions on the FDC Worksheet and Itemized Deduction Worksheet to complete Form 760, lines 10a and 10b.

**NO** → **Are your itemized deductions on your federal return limited?**

OR { **YES** → Refer to page 9 and follow the instructions on the Itemized Deduction Worksheet to complete Form 760, lines 10a and 10b.

**NO** → Enter the total from federal Schedule A on Form 760, line 10a; and the state and local tax from federal Schedule A on Form 760, line 10b.

If a line does not apply to you, leave it blank. Do not use dashes or other symbols to indicate you have no entry.

## FDC WORKSHEET

### Fixed Date Conformity Modification To Itemized Deductions

Enter the information requested on each line. In most cases, the deduction allowed on federal Schedule A will be allowed on the FDC Worksheet. The exceptions are Gifts to Charity (Sch.A, line 18) and Casualty and Theft Loss (Sch.A, line 19). These amounts should be recomputed by substituting the amount on line 5 for the FAGI you used to compute your federal limitations.

#### Computation of Fixed Date Conformity Federal Adjusted Gross Income

- |   |  |   |  |
|---|--|---|--|
| 1 | Federal Adjusted Gross Income (FAGI) from federal return ..... | 1 |  |
| 2 | Fixed date conformity additions to FAGI .....                  | 2 |  |
| 3 | Subtotal. Add line 1 and line 2 .....                          | 3 |  |
| 4 | Fixed date conformity subtractions from FAGI .....             | 4 |  |
| 5 | Fixed date conformity FAGI. Subtract line 4 from line 3 .....  | 5 |  |

#### MODIFICATIONS TO ITEMIZED DEDUCTION DUE TO FIXED DATE CONFORMITY

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

- |    |  |    |  |
|----|--|----|--|
| 6  | Medical and dental expenses claimed on federal Schedule A, line 1 ..   | 6  |  |
| 7  | Enter amount from line 5 above .....   | 7  |  |
| 8  | Multiply line 7 above by 7.5% (.075) .....   | 8  |  |
| 9  | Subtract line 8 from line 6. If line 8 is more than line 6, enter -0- .....  | 9  |  |
| 10 | Enter the amount from federal Schedule A, line 9 .....   | 10 |  |
| 11 | Enter the amount from federal Schedule A, line 14 .....  | 11 |  |
| 12 | Enter the amount from federal Schedule A, line 18 .....  | 12 |  |
| 13 | Enter the amount from federal Schedule A, line 19 .....  | 13 |  |
| 14 | Unreimbursed employee expenses from federal Schedule A, line 20.14   |    |  |
| 15 | Tax preparation fees from federal Schedule A, line 21 .....  | 15 |  |
| 16 | Other expenses claimed on federal Schedule A, line 22 .....  | 16 |  |
| 17 | Add lines 14 through 16 .....  | 17 |  |
| 18 | Enter amount from line 5 above .....   | 18 |  |
| 19 | Multiply line 18 above by 2% (.02) .....   | 19 |  |
| 20 | Subtract line 19 from line 17. If line 19 is more than line 17, enter -0- .....  | 20 |  |
| 21 | Enter the amount from federal Schedule A, line 27 .....  | 21 |  |
| 22 | Is line 5 above over \$137,300 (over \$68,650 if married filing separately)?<br><b>NO.</b> Your deduction is not limited. Add lines 9, 10, 11, 12, 13, 20 and 21.<br>Enter here and on line 10a Form 760 ..... | 22 |  |
|    | <b>YES.</b> Your deduction may be limited. Complete the Virginia ITEMIZED DEDUCTION WORKSHEET below.   |    |  |

## ITEMIZED DEDUCTION WORKSHEET

### Virginia Tax Modification for Federal Adjusted Gross Income over \$137,300 (\$68,650 if filing separately.)

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

#### Part A - Total federal itemized deductions.

- |     |  |    |  |
|-----|--|----|--|
| 1.  | Federal Sch. A, total lines 4, 9, 14, 18, 19, 26 & 27 or line 22 from the above FDC Worksheet.....   | 1  |  |
| 2.  | Add the amounts on Schedule A, lines 4 (or FDC Worksheet, line 9),<br>13 and 19, plus any gambling losses included on line 27. ....  | 2  |  |
| 3.  | Subtract line 2 from line 1. If the result is zero, <b>stop here</b> ; enter the amount from<br>line 1 above on line 10a, Form 760. (The limitation does not apply.) ..... | 3  |  |
| 4.  | Multiply line 3 above by 80% (0.80). ....  | 4  |  |
| 5.  | Enter the total from Form 760, line 1 or Line 5 of the FDC Worksheet. ....   | 5  |  |
| 6.  | Enter \$137,300. (\$68,650 if married filing separately) .....   | 6  |  |
| 7.  | Subtract line 6 from line 5. If the result is zero or less, <b>stop here</b> ;<br>complete line 10a of form 760 (the limitation does not apply.) .....                     | 7  |  |
| 8.  | Multiply line 7 above by 3% (0.03). ....   | 8  |  |
| 9.  | Enter the smaller of line 4 or line 8. ....  | 9  |  |
| 10. | Total itemized deductions. Subtract line 9 from line 1. Enter the total on line 10a,<br>Form 760 under Total Deductions and continue the worksheet. ....                   | 10 |  |

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

- |     |   |    |  |
|-----|---|----|--|
| 11. | Enter the state and local income tax shown on Schedule A. ....        | 11 |  |
| 12. | Enter the amount from line 9 above. ....                              | 12 |  |
| 13. | Enter the amount from line 3 above. ....                              | 13 |  |
| 14. | Divide line 12 by line 13. Enter the result to 3 decimal places. .... | 14 |  |
| 15. | Multiply line 14 by line 11. ....                                     | 15 |  |
| 16. | Subtract line 15 from line 11. Entered on line 10b, Form 760. ....    | 16 |  |



# Line Instructions - Virginia Form 760

- Line 11 Exemptions** Multiply the total number of exemptions claimed in the exemptions section by \$800. Enter this amount on line 11.
- Line 12 Child and Dependent Care Deduction** You may claim this deduction on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return. Enter the amount on which the Federal credit for child and dependent care is based. (This is the amount on Federal Form 2441 or Schedule 2 of Form 1040A that is multiplied by the decimal amount.) **DO NOT ENTER THE FEDERAL CREDIT AMOUNT.**
- Line 13** Add lines 10, 11, and 12 and enter the total.
- Line 14 Virginia Taxable Income** Subtract line 13 from line 9.
- Line 15 Amount of Tax** To compute your tax, you can use either the tax table or the tax rate schedule on page 25, or use the Tax Calculator on our web site at: [www.tax.state.va.us](http://www.tax.state.va.us).
- Line 16 Spouse Tax Adjustment (STA)** Couples filing jointly under Filing Status 2 may reduce their tax by up to \$259 with the STA if both have taxable income to report and their joint taxable income on line 14 is more than \$3,000. Using the STA, couples filing joint returns will not pay higher taxes than if they had filed separate returns.

You can calculate your Spouse Tax Adjustment (STA) on-line at the TAX web site, [www.tax.state.va.us](http://www.tax.state.va.us).

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

**EXAMPLE:** The Joneses have combined Virginia taxable income of \$42,000. Mr. Jones' income is \$30,000 and Mrs. Jones' income is \$12,000. Without the STA, their Virginia tax is \$2,157. With the STA, both incomes benefit from the lower tax rates. Using the STA Calculator at [www.tax.state.va.us](http://www.tax.state.va.us), the Joneses compute an STA of \$214, reducing their taxes to \$1,943. If you cannot access the TAX web site, use the following worksheet to calculate your STA. You will need your federal tax return and, if applicable, a completed Virginia Schedule ADJ.

Enter your STA amount on Line 16 of Form 760. You must also enter the Virginia Adjusted Gross Income (VAGI) for each spouse on Lines 16a and 16b.

## Spouse Tax Adjustment Worksheet

### PART 1: SEPARATE YOUR INCOME AND EXEMPTIONS

	You	Spouse																		
1. Enter the portion of the Virginia Adjusted Gross Income on line 9 of Form 760 that is related to each spouse .....																				
2. Enter separate personal exemption amounts. Enter a 1 in the boxes that apply and multiply \$800 by the total number																				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;">65 or over</td> <td style="width: 15%; text-align: center;">Blind</td> <td style="width: 15%; text-align: center;">Total</td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> <tr> <td>You:</td> <td style="text-align: center;">1 + <input style="width: 40px; height: 20px;" type="text"/></td> <td style="text-align: center;">+ <input style="width: 40px; height: 20px;" type="text"/></td> <td style="text-align: center;">+ <input style="width: 40px; height: 20px;" type="text"/></td> <td style="text-align: center;">x \$800 =</td> <td style="text-align: center;">.....</td> </tr> <tr> <td>Spouse:</td> <td style="text-align: center;">1 + <input style="width: 40px; height: 20px;" type="text"/></td> <td style="text-align: center;">+ <input style="width: 40px; height: 20px;" type="text"/></td> <td style="text-align: center;">+ <input style="width: 40px; height: 20px;" type="text"/></td> <td style="text-align: center;">x \$800 =</td> <td style="text-align: center;">.....</td> </tr> </table>		65 or over	Blind	Total			You:	1 + <input style="width: 40px; height: 20px;" type="text"/>	+ <input style="width: 40px; height: 20px;" type="text"/>	+ <input style="width: 40px; height: 20px;" type="text"/>	x \$800 =	.....	Spouse:	1 + <input style="width: 40px; height: 20px;" type="text"/>	+ <input style="width: 40px; height: 20px;" type="text"/>	+ <input style="width: 40px; height: 20px;" type="text"/>	x \$800 =	.....		
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Spouse:	1 + <input style="width: 40px; height: 20px;" type="text"/>	+ <input style="width: 40px; height: 20px;" type="text"/>	+ <input style="width: 40px; height: 20px;" type="text"/>	x \$800 =	.....															
3. Subtract line 2 from line 1. If either amount is 0 or less, stop here; you do not qualify for this credit .....																				

### PART 2: CALCULATE YOUR TAX ADJUSTMENT

4. Enter the taxable income from line 14 on Form 760.....
5. Enter the smaller amount from line 3 above. **If this amount is larger than \$17,000 and line 4 is larger than \$34,000, skip to line 12 and enter \$259 as the credit** .....
6. Subtract line 5 from line 4 (if \$0 or less, enter \$0).....
7. Divide the amount on line 4 by 2.....
8. Enter the tax on the **smaller** amount from line 5 or line 7. Refer to the tax table or rate schedule .....
9. Enter the tax on the **larger** amount from line 6 or line 7. Refer to the tax table or rate schedule .....
10. Add line 8 and 9.....
11. Enter the tax from line 15 on Form 760.....
12. **TAX ADJUSTMENT:** Subtract line 10 from line 11. Enter this amount on line 16 of Form 760.....

To speed processing, be sure to enter the Virginia Adjusted Gross Income for each spouse on lines 16a & 16b.



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.

**Limit on Credit for Low Income Individuals**

The amount of the credit claimed may not exceed your tax liability on line 17 of Form 760. For example, if net tax on line 17 is \$141, and the amount of your eligible credit is \$300, then enter \$141 on line 21.

If you claim a credit for tax paid to another state, **don't forget to enclose a copy of the other state's return** when you file your Virginia return.

**Line 17 Net Amount of Tax** Subtract line 16 from line 15 and enter the difference on line 17.

**Line 18a Virginia Tax Withheld During Tax Year 2002** Enter the amount of Virginia tax withheld from your W-2 and 1099 form(s) in the box labeled "Your Virginia Withholding."

**Line 18b** If filing a joint return, enter the amount of Virginia tax withheld from your spouse's W-2 and 1099 form(s) in the box labeled "Spouse's Virginia Withholding."

**Line 19 Estimated Payments for Tax Year 2002** Enter the total amount of your 2002 estimated payments. Remember to include any overpayment from your 2001 tax return that you applied to your 2002 estimated taxes. If you did not have enough income tax withheld this year, you may need to pay estimated income tax for 2003. Generally, you are required to make payments of estimated income tax if your estimated Virginia tax liability exceeds your Virginia withholding and other tax credits by more than \$150. **To make estimated payments, file Form 760ES or visit our web site at www.tax.state.va.us.**

**Line 20 Extension Payments** You will need to refer to the Virginia Form 760E you filed for this tax return. Enter the amount of tentative tax paid with your Form 760E or the amount paid if you filed an extension on our web site.

**Line 21 Tax Credit for Low Income Individuals** If you claimed a Credit for Low Income Individuals on Virginia Schedule ADJ, enter the total amount from line 12 on Schedule ADJ. Refer to page 18 for additional information.

**Line 22 Credit for Tax Paid to Another State** If you claimed a credit for tax paid to another state on Virginia Schedule ADJ, enter the total amount from line 19 on Schedule ADJ. Refer to page 19 for additional information. You must attach Schedule ADJ and a copy of the other state's return.

**Line 23 Other Credits** If you claimed any credits on Virginia Schedule CR, enter the amount from line 116 on Virginia Schedule CR. If you are only claiming Political Contributions credit, enter the amount of the credit. You do not need to attach Schedule CR.

**Line 24 Total Payments and Credits** Add the amounts on lines 18 through 23 and enter in the box.

**Line 25** If line 24 is smaller than line 17, subtract line 24 from line 17, and enter the difference in the box. **This is the amount of tax you owe.**

**Line 26** If line 17 is smaller than line 24, subtract line 17 from line 24, and enter the difference in the box. **This is the amount of tax you have overpaid.**

**Line 27** If you would like some or all of your overpayment from line 26 credited to your estimated taxes for next year, enter that amount in the box.

**Line 28 Adjustments and Voluntary Contributions** If you reported any adjustments or voluntary contributions on Virginia Schedule ADJ, enter the total amount from line 26 on Schedule ADJ in the box.

**Line 29** Add line 27 and line 28 and enter the total in the box.

**Line 30** *If you owe tax on line 25*, and you had any adjustments or voluntary contributions which you reported on Virginia Schedule ADJ, add lines 25 and 29 and enter the total in the box.

**-OR-**

*If you overpaid your taxes on line 26*, but you credited all or part of the overpayment to next year's estimated tax, and/or had adjustments or voluntary contributions that exceeded your overpayment and line 29 is greater than line 26, subtract line 26 from line 29 and enter the difference in the box.



You can pay your taxes with most major credit cards.

For a faster refund use Direct Deposit.

**Notice:** Virginia law requires the Department of Taxation to check for any outstanding debt with Virginia agencies, courts, localities, and the IRS. If any debt is found, all or part of your refund may be withheld to help satisfy the debt.

### PAYMENT OPTIONS

**Web Payments:** Use our web site, [www.tax.state.va.us](http://www.tax.state.va.us), to make a payment on-line. Payments are electronically transferred from your savings or checking account. There is no fee charged by the Department.

**Check:** Make your check payable to the Treasurer or Director of Finance of the city or county in which you reside. See the back cover for a listing of localities. Make sure your social security number is on your check and make a notation that it is your 2002 Virginia income tax payment.

**Credit Card:** Call 1-800-2PAY-TAX, or to pay over the internet, visit [www.officialpayments.com](http://www.officialpayments.com). The jurisdiction code for Virginia is 1080. You will need this number when you arrange for credit card payment.

*The company processing the transaction will assess an additional fee. Prior to payment, you will be informed of the fee and will have the option to cancel the transaction at that time with no charge. After you complete the transaction be sure to fill in the oval on line 30 indicating that you have arranged for a credit card payment.*



**Line 31** If line 26 is greater than line 29, enter the difference in the box. **This is your refund.**

*Direct Deposit - Get your refund faster!* Fill in the oval to indicate whether the account number is for a checking or savings account.

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

Enter your bank account number up to 17 digits. Do not enter hyphens, spaces, and special symbols. Enter the number from left to right and leave any unused boxes blank. Do not include the check number.

If you prefer to have your check mailed to you, simply leave the direct deposit information blank.

John Smith  
Mary Smith  
100 Main Street  
Richmond, VA 23220

Date \_\_\_\_\_

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_

ANYTOWN BANK  
Anytown, VA 20000

FOR \_\_\_\_\_

Routing number: 250250025  
Account number: 02020186 1234

1234

Donotinclude the check number

**SAMPLE**

**Note:** The routing and account numbers may appear in different places on your check



**Fill in all ovals that apply**

- Coalfield employment enhancement tax credit earned.
- Qualified farmer, fisherman or merchant seaman. If your tax is paid in full by **March 1, 2003**, you are not required to file Form 760ES or pay the estimated tax.
- I authorize the Dept. of Taxation to discuss my return with my preparer. If you would like to give the Department of Taxation authorization to discuss your return information with your tax preparer, fill in the oval.
- Schedule C filed with your federal return. If you filed federal Schedule C, Profit or Loss From Business, fill in the oval and attach a copy of federal Schedule C.
- Primary taxpayer deceased.
- Spouse deceased. } Include SSN for each spouse and only the surviving spouse's name on the first page of this return.
- Overseas on due date - If you were overseas on May 1, 2003, fill in this oval and attach a statement explaining your situation. Your return is due **by July 1, 2003.**

**Signature(s)**

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

**Tax Preparer Information**

If you paid someone to prepare your return, the preparer should provide contact information in the spaces provided and fill in the oval at the bottom of Page 2.

**THIS CONCLUDES THE INSTRUCTIONS FOR COMPLETING FORM 760.**

**INSTRUCTIONS FOR VIRGINIA SCHEDULE ADJ**

**TREATMENT OF BONUS DEPRECIATION UNDER FIXED DATE CONFORMITY**

**----- IMPORTANT CHANGE FOR 2002 -----**

If depreciation was included in the computation of your Federal Adjusted Gross Income and one or more of the depreciable assets received the special 30% bonus depreciation deduction for federal purposes in either 2001 or 2002, then depreciation must be recomputed for Virginia purposes as if such assets did not receive the special 30% bonus depreciation deduction for federal purposes in either 2001 or 2002. If the total 2002 Virginia depreciation is less than 2002 federal depreciation, then the difference must be recognized as an addition on the Fixed Date Conformity Worksheet. If the total 2002 Virginia depreciation is more than 2002 federal depreciation, then the difference must be recognized as a subtraction on the Fixed Date Conformity Worksheet. For more information see Virginia Tax Bulletin 02-3 at [www.tax.state.va.us](http://www.tax.state.va.us) or call Customer Services at 804 367-8031.

If an asset was disposed of in 2002 and such asset received the special 30% bonus depreciation deduction for federal purposes in either 2001 or 2002 and a gain or loss was recognized for federal purposes, then the gain or loss must be recomputed as if such asset did not receive the special 30% bonus depreciation deduction for federal purposes in either 2001 or 2002. The appropriate adjustment should be combined with all other adjustments made for the bonus depreciation and reflected on either Bonus Depreciation Additions (page 14) or Bonus Depreciation Subtractions (page 15) .

**Additions to Income**

Enter your name in the box in the top left corner of Schedule ADJ (both names if filing jointly) and the social security number of the primary taxpayer as they appear on your Virginia Individual Income Tax Return.

**Line 1 Interest on obligations of other states** Enter the amount of any interest on obligations of other states not included in your federal adjusted gross income, which is taxable in Virginia, less related expenses.

**Line 2 Other additions to federal adjusted gross income**

**Line 2a Special Fixed Date Conformity Addition - NEW FOR 2002**

**A. Bonus Depreciation.** For an explanation, please see the section entitled, *Treatment of Bonus Depreciation Under Fixed Date Conformity* on page 13. Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation. .... **A.** \_\_\_\_\_

**B. Qualified Disaster Relief Payment.** If you received a "Qualified Disaster Relief Payment" in 2002 and you did not include such amount in the computation of your Federal Adjusted Gross Income, enter the amount here. .... **B.** \_\_\_\_\_

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GENERAL ASSEMBLY**

**C. Certain Disability Income (Part 1).** If you are a military or civilian employee of the United States and you received disability income attributable to a terroristic or military action that occurred **inside** the United States and you did not include such amount in the computation of your Federal Adjusted Gross Income, enter the amount here. .... **C.** \_\_\_\_\_

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**D. Certain Disability Income (Part 2).** If you are not a military or civilian employee of the United States and you received disability income attributable to a terroristic or military action and you did not include such amount in the computation of your Federal Adjusted Gross Income, enter the amount here. .... **D.** \_\_\_\_\_

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**E. Employer-Provided Death Benefit.** If you received a payment from an employer in 2002 because of the death of an employee who died as a result of wounds or injury which were incurred as a result of the 9/11 attacks, the Oklahoma City bombing of April 19, 1995, or an illness incurred due to an attack involving anthrax that occurred on or after September 11, 2001, and before January 1, 2002 and you did not include such amount in the computation of your Federal Adjusted Gross Income, enter the amount here. .... **E.** \_\_\_\_\_

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**F. Educator Expenses.** If you deducted educator expenses on your federal income tax return, enter the amount here. .... **F.** \_\_\_\_\_

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**G. Clean Fuel Vehicle Deduction.** If you claimed a deduction for certain costs of qualified clean-fuel vehicle property and clean-fuel vehicle refueling property for federal purposes, enter 25% of the deduction taken for federal purposes here. .... **G.** \_\_\_\_\_

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THE 2003  
GENERAL ASSEMBLY**

**H. Foster Care Payments (Part 1).** If you received foster care payments from an agency that is not either (1) a State or local government; or (2) a tax-exempt placement agency and you did not include such amount in the computation of your Federal Adjusted Gross Income, enter the amount here. .... **H.** \_\_\_\_\_

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THE 2003  
GENERAL ASSEMBLY**

**I. Foster Care Payments (Part 2).** If you received foster care payments for providing foster care to a qualified foster care individual whose age was above 19 at the time of the placement and was placed by a tax-exempt placement agency licensed by the State or local government and you did not include such amount in the computation of your Federal Adjusted Gross Income, enter the amount here. .... **I.** \_\_\_\_\_

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GENERAL ASSEMBLY**

**J. Other Changes Not Listed Above.** Add any other amounts not covered above that should be adjusted for because of Virginia's conformity to the Internal Revenue Code as it existed on December 31, 2001. .... **J.** \_\_\_\_\_

**K. Enter the total of lines A - J above here and on Schedule ADJ, line 2a** ..... **K.** \_\_\_\_\_

**Lines 2b - 2c Other Additions**

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

CODE

**10 Interest on federally exempt U.S. obligations** Enter the amount of interest or dividends exempt from federal income tax, but taxable in Virginia, less related expenses.

**11 Accumulation distribution income** Enter the taxable income used to compute the partial tax on an accumulated distribution as reported on federal Form 4970.



**12 Lump-sum distribution income** If you received a lump-sum distribution from a qualified retirement plan and elected a ten-year averaging method using federal Form 4972, complete the table below:

Enter the total amount of distribution subject to federal tax. (ordinary income and capital gain)	1. _____
Enter the total federal minimum distribution allowance, federal death benefit exclusion, and federal estate tax exclusion.	2. _____
Subtract line 2 from line 1. Enter this amount on line 2 of your Virginia Schedule ADJ.	3. _____

**99 Other** Enter the amount of any other income not included in federal adjusted gross income, which is taxable in Virginia. Attach an explanation of the addition.

Add the additions listed on line 2 and enter the total in the boxes at right.

**Line 3 Total Additions** Add lines 1 through 2c and enter the total in the box to the right. Enter this amount on line 2 of Virginia Form 760.

**Subtractions From Income**

**Line 4 Obligations of the U.S.** Enter the amount of any income from obligations of the U. S. that are included in your federal adjusted gross income, which are exempt from Virginia state tax.

**Income from obligations issued by the following organizations IS NOT taxable in Virginia:**

- |  |                                |
|--|--------------------------------|
| Tennessee Valley Authority                           | Federal Land Bank              |
| Federal Deposit Insurance Corporation                | Federal Reserve Stock          |
| Federal Home Loan Bank                               | Farm Credit Bank               |
| Federal Intermediate Credit Bank                     | Export-Import Bank of the U.S. |
| Student Loan Marketing Association                   | U.S. Postal Service            |
| Governments of Guam, Puerto Rico & Virgin Islands    | Resolution Trust Corporation   |
| U.S. Treasury bills, notes, bonds, and savings bonds |                                |

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

**Line 5 Disability Income** Enter the amount of disability income reported as wages (or payments in lieu of wages) on your federal return. Individuals can subtract up to \$20,000 of disability income as defined under Internal Revenue Code Section 22.

Reminder: If you are age 62 or older, you may benefit by taking the age deduction on line 4 of Form 760 instead of this subtraction for disability income. **The same filer cannot claim both the age deduction and the subtraction for disability income on the Virginia return.** Use the one that benefits you the most.

**Line 6 Other subtractions from federal adjusted gross income**  
**Line 6a - Special Fixed Date Conformity Subtraction- NEW FOR 2002**

**A. Bonus Depreciation.** For an explanation, please see the section entitled, *Treatment of Bonus Depreciation Under Fixed Date Conformity on page 13.* Enter the amount that should be subtracted from Federal Adjusted Gross Income based upon the recomputation of allowable depreciation.

Enter the depreciation subtraction here ..... **A.** \_\_\_\_\_

**B. Subchapter S Corporation Discharge.** If an S corporation receives a discharge of indebtedness after October 11, 2001 (except to discharges before March 1, 2002) pursuant to a plan of reorganization filed with a bankruptcy court on or before October 11, 2001, then the income from the discharge of indebtedness of an S corporation should be treated as an item of income which increases the basis of a shareholder's stock in the S corporation. This

treatment allows any suspended losses to be utilized to offset income. If this treatment is not consistent with the treatment utilized for federal purposes, then enter the appropriate amount to be subtracted.

Enter the amount of the disallowed loss ..... B. \_\_\_\_\_

**C. Other Changes Not Listed Above.** Please subtract any other amounts not covered above that should be adjusted for because of Virginia's conformity to the Internal Revenue Code as it existed on December 31, 2001. Also, please attach a schedule and explanation of such subtraction.

Enter other subtraction here ..... C. \_\_\_\_\_

D. Add lines A - C. Enter here and on Schedule ADJ, line 6(a) ..... D. \_\_\_\_\_

*If you have more than three subtractions on Lines 6b-6d of Schedule ADJ, enter the code "00" in the first box and attach an explanation of each subtraction to your return.*

**Lines 6b - 6d - Other subtractions** On lines 6b-6d, enter the two-digit code, listed in the table below, in the boxes on Schedule ADJ, followed by the amount, for any subtractions from federal adjusted gross income in the categories listed below. **If you have more than three subtractions enter the code "00" on line 6b and attach an explanation of each subtraction to your return.**

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

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CODE

**Other Subtractions For Lines 6b - 6d**

- 20** **Income from Virginia Obligations** Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income.
- 21** **Federal work opportunity tax credit wages** Enter the amount of wages or salaries eligible for the federal work opportunity tax credit that you included in your federal adjusted gross income. Do not enter the federal credit amount.
- 22** **Tier 2 and other Railroad Retirement and Railroad Unemployment benefits** Enter the amount of Tier 2 vested dual benefits and other Railroad Retirement Act benefits and Railroad Unemployment Insurance Act benefits included in federal adjusted gross income and reported on your federal return as a taxable pension or annuity.
- 23** **Charitable mileage** Enter the difference between the 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A. If you used actual expenses for the charitable mileage deduction, and those expenses were less than 18 cents per mile, then you may use the difference between actual expenses and 18 cents per mile.
- 24** **Virginia Lottery prizes** Enter the sum of all prizes under \$600 awarded to you by the Virginia Lottery Department to the extent that you included them in your federal adjusted gross income.
- 25** **Foster care subtraction** Foster parents may claim a subtraction of \$1,000 for each child residing in their home under permanent foster care, as defined in 63.1-195 et seq. of the *Code of Virginia*, providing they claim the foster child as a dependent on their federal and Virginia income tax returns.
- 26** **Foreign source income** Enter the foreign source income that is included in your federal adjusted gross income. Foreign source income includes:
  - Interest, dividends, rents, royalties, license and technical fees derived from sources, property located, or services performed outside the U.S.
  - Gains, profits, or other income from the sale of intangible or real property located outside the U.S.
  - Income attributable to a qualified foreign business.
- 27** **Agricultural product donations** Enter the wholesale market price, which you did not deduct from federal adjusted gross income, of edible agricultural products donated to a charitable organization exempted from taxation by Section 501(c)(3) of the Internal Revenue Code.
- 28** **Virginia National Guard Income** Enter the amount of wages or salaries for active and inactive service in the National Guard of the Commonwealth of Virginia for persons of rank O3 and below included in federal adjusted gross income. This amount may not exceed the amount of income received for 39 days or \$3,000, whichever is less.  
  
Reminder: This subtraction does not apply to members of the active or reserve units of the Army, Navy, Air Force or Marines, or the National Guard of other states or the District of Columbia.
- 29** **Operation Joint Endeavor Combat Pay** Enter the amount of combat pay for service in support of Operation Joint Endeavor which was included in federal adjusted gross income.

30

**Military pay and allowances attributable to active duty service in a combat zone or a qualified hazardous duty area** Enter any military pay and allowances earned while serving by the order of the President of the United States with the consent of Congress in a combat zone or qualified hazardous duty area treated as a combat zone for federal tax purposes pursuant to section 112 of the Internal Revenue Code that has not been otherwise subtracted, deducted or exempted from federal adjusted gross income.

31

**Retirement plan income previously taxed by another state** Enter the amount of retirement income received during the taxable year on which the contributions were taxed in another state, but were deductible from federal adjusted gross income during the same period. The total amount of this subtraction cannot exceed the amount of the contributions **previously taxed by another state**, usually in a previous year.

32

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

33

**Virginia College Savings Plan Prepaid Tuition Contract Payments and Savings Account Contributions** If you are under age 70, enter the lesser of \$2,000 or the amount paid during the taxable year for each prepaid tuition contract or a savings trust account entered into with The Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund). If you paid more than \$2,000 per contract or account during the year, you may carry forward any undeducted amounts until the purchase price has been fully deducted. If you are age 70 or older, you may subtract the entire amount paid during the year.

34

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

35

**Continuing Teacher Education** A licensed primary or secondary school teacher may enter a subtraction equal to twenty percent of unreimbursed tuition costs incurred to attend continuing teacher education courses that are required as a condition of employment, provided these expenses were not deducted from your federal adjusted gross income.

36

**Long Term Health Care Premiums** Enter the amount of premiums paid for long term health care insurance, provided they have not been deducted for federal income tax purposes.

37

**Unemployment Compensation Benefits** Enter the amount of unemployment compensation benefits received during the taxable year.

38

**Basic Military Pay** Each filer who qualifies as military personnel stationed inside or outside Virginia can subtract up to \$15,000 of military basic pay received during the taxable year, provided they are on extended active duty for more than 90 days. For every \$1.00 of income over \$15,000, the maximum subtraction is reduced by \$1.00. If your basic military pay is \$30,000 or more, you are not entitled to a subtraction. On joint returns, each spouse can qualify for the subtraction.

39

**Federal and State Employees** Any individual who qualifies as a federal or state employee earning \$15,000 or less in annual salary from a state or federal job can subtract up to \$15,000 of the salary from that job. If both spouses on a joint return qualify, each spouse may claim the subtraction. The subtraction cannot exceed the actual salary received.

40

**Income Received by Holocaust Victims** Subtract any income resulting from the return or replacement of assets stolen during the Holocaust and throughout the time period leading up to, during, and directly after World War II as a result of:

- Nazi persecution
- individual being forced into labor against 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

41

**Payments Made Under the Tobacco Settlement** Enter the amount of payments received under the Tobacco Master Settlement Agreement, the National Tobacco Grower Settlement Trust, and the Tobacco Loss Assistance Program.

42

**Gain on the Sale of Land for Open Space Use** Enter the amount of any gain on the sale or exchange of real property or easement to real property which results in the property or easement being devoted to open-space use as defined in Section 58.1-3230 for a period not less than 30 years.

43

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

44

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

99

**Other** Attach an explanation for other subtractions.



### Tax Credit for Low Income Individuals

Virginia Adjusted Gross Income (VAGI) is Federal Adjusted Gross Income (FAGI) plus Virginia additions minus Virginia subtractions.

**Credit for Low Income Individuals** If your total family Virginia adjusted gross income (VAGI) is below the federal poverty guidelines, you may be eligible to claim this credit for low income individuals. The credit is based on your family VAGI. Your family VAGI is the combined VAGI for you, your spouse, and all dependents claimed on your return or, if married filing separately, the combined VAGI of your return, your spouse's return and any VAGI for dependents claimed on either return. If married filing separately, only one spouse may claim the low income credit. Individuals who are dependents on another taxpayer's return are not eligible for this credit. The credit may not be claimed if you, your spouse, or any dependents claimed on your return or your spouse's return claim any of the following:

- Virginia National Guard subtraction
- Military pay subtraction (first \$15,000 of military pay)
- Subtraction for state and federal employees whose salary is \$15,000 or less
- Additional exemption for taxpayers who are blind or age 65 and over
- Age Deduction
- You are claimed as a dependent on another taxpayer's return

The number of exemptions used to compute the credit on line 21 **cannot** include the additional exemptions claimed for blindness or age. If you are claiming either of these exemptions, you are not eligible for the low income credit.

If you are using Filing Status 3, only one spouse may claim the credit.

**Line 8 Exemption Information** Enter your name, social security number and Virginia Adjusted Gross Income. Also include the same information for your spouse and any dependents.

**Line 9 Poverty Guideline Table** Based on the number of exemptions claimed on line 8, see the information in the poverty guideline table to see if you qualify for this credit.

Eligible Exemptions	Poverty Guideline	Eligible Exemptions	Poverty Guidelines
1	\$ 8,860	5	\$ 21,180
2	11,940	6	24,260
3	15,020	7	27,340
4	18,100	8*	30,420

\*For each additional person, spouse and dependent exemption, add \$3,080 to the poverty guidelines.

Form 760, line 21 cannot be more than your net tax shown on line 17.

**Line 10 Exemptions** If qualified to claim this credit, enter the number of exemptions reported on **both** line 8 and your Form 760.

**Line 11 Multiply** Multiply the number of exemptions reported on line 10 by \$300.

**Line 12 Credit** Enter the lesser of the amounts reported on line 11 above or on line 17 of Form 760. This is your credit amount.

If you think you may qualify for Credit for Low Income Individuals, complete a Schedule ADJ and submit with your return. Enter the amount of the credit from Schedule ADJ, line 12 on line 21 of Form 760.

**Example** - Taxpayer filing return using Filing Status 3, married filing separately, with 2 dependents. The taxpayer's Virginia Adjusted Gross Income (VAGI) is \$8,150. One of the dependents has a VAGI of \$1,500. The spouse, who lives in Ohio, has a federal adjusted gross income (FAGI) of \$6,500 (no income in VA) and one dependent. To compute spouse's VAGI, add spouse's FAGI to any allowable Virginia additions and subtractions. The computation of Family VAGI is below.

Taxpayer's VAGI	\$ 8,150
Plus spouse's VAGI	\$ 6,500
Plus dependent's VAGI	\$ 1,500
Results in Family Virginia Adjusted Gross Income of	\$16,150

Since the Family VAGI is less than the Poverty Guidelines of \$21,180 ( 5 exemptions), the taxpayer qualifies for the Credit for Low Income Individuals. The credit amount would be the lesser of the taxpayer's tax liability or \$900 [\$300 X 3 (the number of exemptions claimed on the taxpayer's return)].



**Credit for Tax Paid to Another State**

The credit must be computed separately for each state.

Attach a complete copy of the other state's return to Form 760.

You will need to complete lines 1 through 21 of Form 760 in order to calculate the Credit for Tax Paid to Another State.

*Border State Method* You may qualify for a special computation if you are required to file a return with Virginia and **only one** other state provided that other state is Kentucky, Maryland, North Carolina or West Virginia. The income from the border state must consist solely of wages and salaries or business income from federal Schedule C, and your Virginia taxable income must be at least equal to the taxable income shown on the other state's return. If you meet all of these qualifications, fill in the oval and enter 100% on line 17 of Schedule ADJ.

**Line 13 Qualifying Taxable Income** If you are taxed as a nonresident by another state, you may qualify for a credit on your Virginia 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.*

**Line 14 Virginia Taxable Income** Enter the amount of Virginia taxable income from line 14 of Virginia Form 760. *If you filed separately in the other state, but are filing jointly in Virginia, enter only the Virginia taxable income attributable to the filer whose income was taxed by the other state.*

**Line 15 Qualifying Tax Liability** Enter the amount of tax liability to a state other than Virginia in the box. Enter the name of the state in the space provided.

**Line 16 Virginia Income Tax** Enter the amount of Virginia income tax from line 17 of Virginia Form 760, minus line 21 of Virginia Form 760, in the box. *If you filed separately in the other state, but are filing jointly in Virginia, enter the amount of Virginia income tax due on the amount reported on line 14 above. Use the tax tables or the tax rate schedule to determine the amount of tax.*

**Line 17 Income Percentage** Divide the amount on line 13 by the amount on line 14. Round the number to one decimal place and enter the amount in the box. The income percentage can not exceed 100%.

**Line 18** Multiply the amount on line 16 by the percentage on line 17 and enter the total in the box.

**Line 19** Compare the amounts on line 15 and line 18. Enter the lesser amount in the box. Enter this amount on line 22 of Form 760.



**Adjustments to the Amount of Tax**

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

**Line 20 Addition to tax** You will not owe an addition to tax if each payment is made on time and:  
• you owe \$150 or less in tax with your return  
• total withholding and/or timely estimated payments were:  
at least 90% (66 2/3% for farmers, fishermen and merchant seamen) of your 2002 tax liability after nonrefundable credits **or**  
100% of your 2001 tax liability after nonrefundable credits.  
If you do not meet the criteria shown above, visit our web site at [www.tax.state.va.us](http://www.tax.state.va.us) or refer to Form 760C or Form 760F for further information.

If you need to complete Virginia Form 760C or 760F, enter the amount of the addition to tax on this line. Those who file 760C should fill in the oval.

**Line 21 Penalty**  
**Late filing or late payment penalty:** If you file a tax due return after the filing due date, you will owe a late filing penalty. The penalty is 6% of the tax due for each month (or part of a month) from the date the return was due until it was filed, up to a maximum of 30% of the tax due. The worksheet below will help you with this calculation. Fill in the 'late filing' oval on Schedule ADJ if you owe this penalty.

Enter the amount from Virginia Form 760, line 25 .....	a. _____
Enter the number of months the return is late .....	b. _____
Multiply the number of months by 6% (.06) and enter the result up to 30% (.30) .....	c. _____
Multiply the amount on line a by the percentage on line c and enter this on line 21 on Virginia Schedule ADJ .....	d. _____

**Extension penalty:** In addition to the penalty above, you owe extension penalty if you filed Form 760 on or before the extended due date and you paid less than 90% of the tax due (Form 760, line 25) when you filed your extension. The penalty is one-half of 1% (.005) per month or part of a month from the date the return was due to the date of filing. Fill in the extension oval on Schedule ADJ if you owe this penalty.

**Line 22 Interest** If you filed a tax due return after the filing date, even if you had an extension, you are liable for interest on the tax due amount on Form 760, line 25, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call (804)367-8031 or contact your locality. Enter the amount of interest due in the box to the right of line 22.

**Line 23 Consumer's Use Tax** If, during the year, you purchased merchandise by telephone, internet, or television, or you purchased merchandise while outside of Virginia and paid no sales tax, you will need to pay a Consumer's Use Tax. If, during the year, you purchased more than \$100 in merchandise by mail and no sales tax was charged by the business, you will need to pay Consumer's Use Tax on the total purchases. The tax is 4 1/2% of the total cost price except for food purchased for home consumption. The tax rate on these food purchases is 4%. For further information see Form CU-7 or visit [www.tax.state.va.us](http://www.tax.state.va.us). Enter the amount of Consumer Use Tax you owe on line 23 of Virginia Schedule ADJ or file Form CU-7.

If you are unable to pay the balance due with your return, visit our web site at [www.tax.state.va.us](http://www.tax.state.va.us) or contact Our Customer Services Section at the numbers listed on page 1 to inquire about payment arrangements.

Nonprescription drugs and proprietary medicines purchased for the treatment or prevention of diseases in humans are exempt from consumer use tax.



## Voluntary Contributions



You can make a contribution directly to any of the organizations listed here. For more information about these groups, including how you can make a contribution, see page 23.

**Line 24 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. Enter the contribution code(s) and amount(s) you are donating in the boxes. If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. Contribution codes:

- |   |   |
|---|---|
| <b>60</b> Virginia Non-game Wildlife Program        | <b>70</b> George Mason Law & Economics Center     |
| <b>61</b> Democratic Political Party                | <b>71</b> Chesapeake Bay Restoration Fund         |
| <b>62</b> Republican Political Party                | <b>72</b> Family & Children's Trust Fund (FACT)   |
| <b>63</b> U.S. Olympic Committee                    | <b>73</b> Virginia's State Forests Fund           |
| <b>64</b> Virginia Housing Program                  | <b>74</b> VA's Uninsured Medical Catastrophe Fund |
| <b>65</b> Elderly & Disabled Transportation Fund    | <b>75</b> Jamestown-Yorktown Foundation           |
| <b>66</b> Community Policing Fund                   | <b>76</b> Historic Resources Fund                 |
| <b>67</b> Virginia Arts Foundation                  | <b>77</b> Virginia Foundation for the Humanities  |
| <b>68</b> Open Space Recreation & Conservation Fund | <b>78</b> Children of America Finding Hope        |
| <b>69</b> UVA Center for Politics                   | <b>79</b> Virginia Transplant Council             |
|   | <b>80</b> 4-H Educational Centers (4-H Camp)      |

\*Public School Foundations - enter 6 digit code found on page 24 or at [www.tax.state.va.us](http://www.tax.state.va.us).

**Line 25 Voluntary Contributions to be made from your refund OR tax 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. For lines 25a-25b enter the contribution code(s) and amount(s) you are donating in the box. If you are donating to more than 2 organizations, enter the code "00" in the first box and put the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. Lines 25c-25e are for donations to Public School Foundations. If you want to donate to more than 3 school foundations, enter "999999" and the total amount donated to school foundations on 25c, and attach a schedule showing the amount donated to each foundation.

- |   |   |
|---|---|
| <b>71</b> Chesapeake Bay Restoration Fund       | <b>74</b> VA's Uninsured Medical Catastrophe Fund |
| <b>72</b> Family & Children's Trust Fund (FACT) | <b>75</b> Jamestown-Yorktown Foundation           |
| <b>73</b> Virginia's State Forests Fund         |   |

\*Public School Foundations - enter 6 digit code found on page 24 or at [www.tax.state.va.us](http://www.tax.state.va.us).

**Line 26 Total adjustments** Enter the total of lines 20 - 25 in the box. Enter this amount on line 28 of Form 760.

## Amended Returns

**Line 27 Amount paid** Enter the amount of tax paid with your original return and any additional tax payment you made after filing the return. Do not include penalty, addition to tax from Form 760C or 760F, or interest payments.

**Line 28 Total payments and credits** Add line 27 above and any other payments and credits from line 24 of Virginia Form 760 and enter in the box.

**Line 29 Overpayments** Enter the amount of any overpayment from line 26 on your original Form 760 filed for tax year 2002. Do not include penalty, addition to tax from Form 760C or 760F, or interest.

**Line 30** Subtract line 29 from line 28 and enter the difference in the box.

**Line 31 Amount you owe** If the amount of tax you owe on line 17 of Virginia Form 760 is greater than the amount you paid as shown on line 30 of Virginia Schedule ADJ, then enter the difference in the box.

**Line 32 Refund Amount** If you paid more than you owe (Line 17 on Virginia Form 760 is less than line 30 above), subtract line 17 from line 30. Enter the amount of your refund in the box to the right.

Remember to fill in the oval on the front of Form 760 to indicate that you are filing an amended return. Refer to page 4 in the instruction booklet for further information on filing amended returns.

If the IRS has changed your federal return, you may need to file an amended Virginia return to reflect the change.



**About Virginia Schedule CR**

Complete Virginia Schedule CR and attach it to your return, along with any necessary documentation, to claim any credits that do not appear on Virginia Form 760 or Virginia Schedule ADJ. Enter the amount from line 116 of Schedule CR on line 23 of Virginia Form 760. Required attachments for each credit are listed on pages 5 and 6 of Schedule CR.

The credits that can be claimed against individual income tax and are reported on Virginia Schedule CR are listed below. For more information, call TeleTax at **(804) 367-2486**. Or you can visit our web site at **www.tax.state.va.us**.

Most of these credits require you to pre-qualify with the administering agency. See page 6 on Schedule CR for the documentation required to claim the credit. Failure to attach the necessary documents may cause the credit to be disallowed.

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 (make sure to fill in the oval on page 2 of your Form 760 if you are taking this credit)



## Voluntary Contributions



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

### CODE

60

**Virginia Nongame & 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**

61

**Political Party** Each spouse may contribute up to \$25 to one of the following qualified parties: Democratic Party (code 61) or Republican Party (code 62).

62

63

**U.S. Olympic Committee** Assists United States 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) 578-4981**

64

**Virginia Housing Program** Provides support to locally-based organizations that help meet the housing needs of 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**

65

**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  
1600 Forest Avenue, Suite 102  
Richmond, VA 23229  
(804) 662-9333**

66

**Community Policing Fund** Supports projects and services between law enforcement agencies and their communities that work to build local partnerships and encourage problem-solving relationships

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

67

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

**Virginia Arts Foundation  
c/o Virginia Commission for the Arts  
223 Governor Street  
Richmond, VA 23219-2010  
[www.arts.state.va.us](http://www.arts.state.va.us) or (804) 225-3132**

### CODE

68

**Open Space Recreation and Conservation Fund** Provides matching recreational grants to localities; acquires natural areas to conserve habitats and protect rare species, and develops and maintains state park facilities.

**Department of Conservation & Recreation  
Open Space Recreation & Conservation Fund  
203 Governor Street, Suite 402  
Richmond, VA 23219  
(804) 786-6124**

69

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

**UVA Center for Politics  
P.O. Box 400806  
Charlottesville, VA 22904  
[www.goodpolitics.org](http://www.goodpolitics.org) or (434) 243-8470**

70

**George Mason Law and Economics Center** Trains federal and state judges through one-week courses on economics, science, and the thoughts of the Founders of our country.

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

71

**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**

72

**Family and Children's Trust Fund** Family and Children's Trust Fund Contributions support family violence treatment and prevention (including child and elder abuse/neglect) in local communities and through statewide public awareness and education activities.

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

73

**Virginia's State Forests Fund** State Forests are managed to sustain multiple natural resources and values [benefits]. Conservation practices protect wetlands, enhance critical wildlife habitat and preserve unique natural areas for biodiversity and provide long-term applied research for restoration and reforestation of native species. Demonstration areas provide private forest landowners with practical, effective solutions to resource management challenges. Recreation opportunities and conservation educational programs are available statewide in all seasons to any age or experience level.

**Virginia Department of Forestry  
Attn: State Forest Fund  
900 Natural Resources Drive, Suite 800  
Charlottesville, VA 22903  
(434) 977-6555**



# Voluntary Contributions



CODE

**74**

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

**Uninsured Medical Catastrophe Fund**  
**600 East Broad Street, Suite 1300**  
**Richmond, VA 23219**  
**(804) 786-7933**

**75**

**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 or [www.Jamestown2007.org](http://www.Jamestown2007.org)**

**76**

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

**Virginia Department of Historic Resources**  
**2801 Kensington Avenue**  
**Richmond, VA 23221**  
**(804) 367-2323**

**77**

**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**  
**(434) 924-3296**

**78**

**Children of America Finding Hope Inc.** Uses proven strategies and programs to meet emotional and physical needs of children who are disadvantaged, runaways, in crisis, and delinquent by providing hope in a tangible form regardless of religion, race, gender, or socioeconomic status.

**Children of America Finding Hope Inc.**  
**P.O. Box 926**  
**Vansant, VA 24656**  
**1-877-700-CAFH (2234) or [cafhkids@pwnet.net](mailto:cafhkids@pwnet.net)**

**79**

**Virginia Transplant Council** Supports organ and tissue donation and transplantation through statewide public awareness and educational activities in the Commonwealth.

**Virginia Transplant Council**  
**1500 E. Main Street, Suite 104**  
**Richmond, VA 23235**  
**1-800-523-6667 or [www.vatransplant.state.va.us](http://www.vatransplant.state.va.us)**

**80**

**VA-4H Educational Centers (4H Camp)** Six centers provide summer and year round educational enrichment programs for over 30,000 youth annually.

**Virginia 4-H Foundation**  
**5601 Cary Street Road**  
**Richmond, VA 23226**  
**(804) 662-7290**

**Public School Foundations Eligible for Contributions**

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

Foundation

Code

Foundation Name

009001	Amherst County Public Schools Education Foundation
015001	Augusta County Public Schools Endowment Fund
019001	Bedford Area Educational Foundation (County)
025001	Brunswick Education Foundation, Inc. (County)
029001	The Buckingham County Education Foundation, Inc.
041001	Chesterfield Public Education Foundation, Inc.
049001	Cumberland County Public School Foundation, Inc.
059001	Fairfax County Public Schools Education Foundation, Inc.
610001	Falls Church City Public Schools, BIE Foundation
065001	Fluvanna Education Foundation, Inc. (County)
069001	Frederick County Educational Foundation
071001	Giles County Partnership for Excellence Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.
081001	Greensville County Education Foundation
650001	Hampton Educational Foundation (City)
085001	Hanover Education Foundation (County)
660001	Harrisonburg Public Schools Charitable Foundation (City)
087001	Henrico Education Foundation, Inc. (County)
107001	Loudoun Education Foundation, Inc. (County)
107002	Loudoun School-Business Partnership (County)
680001	The Lynchburg City Schools' Education Foundation
683001	Manassas City Public Schools Education Foundation
685001	Manassas Park Education Foundation (City)
121001	Montgomery County Education Foundation
125001	Nelson County Education Foundation
700001	Newport News Educational Foundation (City)
137001	Orange County Educational Foundation
139001	Page County Public Education Foundation
141001	Patrick County Education Foundation
143001	Pittsylvania Vocational Education Foundation, Inc. (County)
735001	Poquoson Education Foundation (City)
740001	Portsmouth Schools Foundation (City)
147001	Prince Edward Public Schools Endowment, Inc. (County)
149001	Prince George Alliance for Education Foundation, Inc. (County)
153001	Prince William County Public Schools Education Foundation, Inc.
750001	Radford City School Foundation
157001	Headwaters, Rappahannock Co. Public Education Foundation, Inc.
760001	Richmond Public Schools Education Foundation, Inc. (City)
161001	Roanoke County Schools Education Foundation, Inc.
161002	Roanoke Educational Assistance Foundation (County)
165001	Rockingham Educational Foundation, Inc. (County)
173001	Smyth County Education Foundation
179001	Stafford County Vocational Education Foundation, Inc.
790001	Staunton City Schools Educational Endowment Fund
800001	Suffolk Education Foundation (City)
185001	Educational Foundation for Graham High School (Tazewell County)
810001	Virginia Beach Public Schools Education Foundation (City)
191001	Washington County, VA, Public School Education Foundation, Inc.
840001	Winchester Education Foundation (City)
199001	York Foundation For Public Education, Inc. (County)

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

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	<b>0.00</b>	\$ 1,975	– \$ 2,025	<b>40.00</b>	\$ 3,650	– \$ 3,683	<b>80.00</b>	\$ 4,983	– \$ 5,017	<b>120.00</b>	\$ 6,560	– \$ 6,600	<b>199.00</b>
25	– 75	<b>1.00</b>	2,025	– 2,075	<b>41.00</b>	3,683	– 3,717	<b>81.00</b>	5,017	– 5,040	<b>121.00</b>	6,600	– 6,640	<b>201.00</b>
75	– 125	<b>2.00</b>	2,075	– 2,125	<b>42.00</b>	3,717	– 3,750	<b>82.00</b>	5,040	– 5,080	<b>123.00</b>	6,640	– 6,680	<b>203.00</b>
125	– 175	<b>3.00</b>	2,125	– 2,175	<b>43.00</b>	3,750	– 3,783	<b>83.00</b>	5,080	– 5,120	<b>125.00</b>	6,680	– 6,720	<b>205.00</b>
175	– 225	<b>4.00</b>	2,175	– 2,225	<b>44.00</b>	3,783	– 3,817	<b>84.00</b>	5,120	– 5,160	<b>127.00</b>	6,720	– 6,760	<b>207.00</b>
225	– 275	<b>5.00</b>	2,225	– 2,275	<b>45.00</b>	3,817	– 3,850	<b>85.00</b>	5,160	– 5,200	<b>129.00</b>	6,760	– 6,800	<b>209.00</b>
275	– 325	<b>6.00</b>	2,275	– 2,325	<b>46.00</b>	3,850	– 3,883	<b>86.00</b>	5,200	– 5,240	<b>131.00</b>	6,800	– 6,840	<b>211.00</b>
325	– 375	<b>7.00</b>	2,325	– 2,375	<b>47.00</b>	3,883	– 3,917	<b>87.00</b>	5,240	– 5,280	<b>133.00</b>	6,840	– 6,880	<b>213.00</b>
375	– 425	<b>8.00</b>	2,375	– 2,425	<b>48.00</b>	3,917	– 3,950	<b>88.00</b>	5,280	– 5,320	<b>135.00</b>	6,880	– 6,920	<b>215.00</b>
425	– 475	<b>9.00</b>	2,425	– 2,475	<b>49.00</b>	3,950	– 3,983	<b>89.00</b>	5,320	– 5,360	<b>137.00</b>	6,920	– 6,960	<b>217.00</b>
475	– 525	<b>10.00</b>	2,475	– 2,525	<b>50.00</b>	3,983	– 4,017	<b>90.00</b>	5,360	– 5,400	<b>139.00</b>	6,960	– 7,000	<b>219.00</b>
525	– 575	<b>11.00</b>	2,525	– 2,575	<b>51.00</b>	4,017	– 4,050	<b>91.00</b>	5,400	– 5,440	<b>141.00</b>	7,000	– 7,040	<b>221.00</b>
575	– 625	<b>12.00</b>	2,575	– 2,625	<b>52.00</b>	4,050	– 4,083	<b>92.00</b>	5,440	– 5,480	<b>143.00</b>	7,040	– 7,080	<b>223.00</b>
625	– 675	<b>13.00</b>	2,625	– 2,675	<b>53.00</b>	4,083	– 4,117	<b>93.00</b>	5,480	– 5,520	<b>145.00</b>	7,080	– 7,120	<b>225.00</b>
675	– 725	<b>14.00</b>	2,675	– 2,725	<b>54.00</b>	4,117	– 4,150	<b>94.00</b>	5,520	– 5,560	<b>147.00</b>	7,120	– 7,160	<b>227.00</b>
725	– 775	<b>15.00</b>	2,725	– 2,775	<b>55.00</b>	4,150	– 4,183	<b>95.00</b>	5,560	– 5,600	<b>149.00</b>	7,160	– 7,200	<b>229.00</b>
775	– 825	<b>16.00</b>	2,775	– 2,825	<b>56.00</b>	4,183	– 4,217	<b>96.00</b>	5,600	– 5,640	<b>151.00</b>	7,200	– 7,240	<b>231.00</b>
825	– 875	<b>17.00</b>	2,825	– 2,875	<b>57.00</b>	4,217	– 4,250	<b>97.00</b>	5,640	– 5,680	<b>153.00</b>	7,240	– 7,280	<b>233.00</b>
875	– 925	<b>18.00</b>	2,875	– 2,925	<b>58.00</b>	4,250	– 4,283	<b>98.00</b>	5,680	– 5,720	<b>155.00</b>	7,280	– 7,320	<b>235.00</b>
925	– 975	<b>19.00</b>	2,925	– 2,975	<b>59.00</b>	4,283	– 4,317	<b>99.00</b>	5,720	– 5,760	<b>157.00</b>	7,320	– 7,360	<b>237.00</b>
975	– 1,025	<b>20.00</b>	2,975	– 3,025	<b>60.00</b>	4,317	– 4,350	<b>100.00</b>	5,760	– 5,800	<b>159.00</b>	7,360	– 7,400	<b>239.00</b>
1,025	– 1,075	<b>21.00</b>	3,025	– 3,050	<b>61.00</b>	4,350	– 4,383	<b>101.00</b>	5,800	– 5,840	<b>161.00</b>	7,400	– 7,440	<b>241.00</b>
1,075	– 1,125	<b>22.00</b>	3,050	– 3,083	<b>62.00</b>	4,383	– 4,417	<b>102.00</b>	5,840	– 5,880	<b>163.00</b>	7,440	– 7,480	<b>243.00</b>
1,125	– 1,175	<b>23.00</b>	3,083	– 3,117	<b>63.00</b>	4,417	– 4,450	<b>103.00</b>	5,880	– 5,920	<b>165.00</b>	7,480	– 7,520	<b>245.00</b>
1,175	– 1,225	<b>24.00</b>	3,117	– 3,150	<b>64.00</b>	4,450	– 4,483	<b>104.00</b>	5,920	– 5,960	<b>167.00</b>	7,520	– 7,560	<b>247.00</b>
1,225	– 1,275	<b>25.00</b>	3,150	– 3,183	<b>65.00</b>	4,483	– 4,517	<b>105.00</b>	5,960	– 6,000	<b>169.00</b>	7,560	– 7,600	<b>249.00</b>
1,275	– 1,325	<b>26.00</b>	3,183	– 3,217	<b>66.00</b>	4,517	– 4,550	<b>106.00</b>	6,000	– 6,040	<b>171.00</b>	7,600	– 7,640	<b>251.00</b>
1,325	– 1,375	<b>27.00</b>	3,217	– 3,250	<b>67.00</b>	4,550	– 4,583	<b>107.00</b>	6,040	– 6,080	<b>173.00</b>	7,640	– 7,680	<b>253.00</b>
1,375	– 1,425	<b>28.00</b>	3,250	– 3,283	<b>68.00</b>	4,583	– 4,617	<b>108.00</b>	6,080	– 6,120	<b>175.00</b>	7,680	– 7,720	<b>255.00</b>
1,425	– 1,475	<b>29.00</b>	3,283	– 3,317	<b>69.00</b>	4,617	– 4,650	<b>109.00</b>	6,120	– 6,160	<b>177.00</b>	7,720	– 7,760	<b>257.00</b>
1,475	– 1,525	<b>30.00</b>	3,317	– 3,350	<b>70.00</b>	4,650	– 4,683	<b>110.00</b>	6,160	– 6,200	<b>179.00</b>	7,760	– 7,800	<b>259.00</b>
1,525	– 1,575	<b>31.00</b>	3,350	– 3,383	<b>71.00</b>	4,683	– 4,717	<b>111.00</b>	6,200	– 6,240	<b>181.00</b>	7,800	– 7,840	<b>261.00</b>
1,575	– 1,625	<b>32.00</b>	3,383	– 3,417	<b>72.00</b>	4,717	– 4,750	<b>112.00</b>	6,240	– 6,280	<b>183.00</b>	7,840	– 7,880	<b>263.00</b>
1,625	– 1,675	<b>33.00</b>	3,417	– 3,450	<b>73.00</b>	4,750	– 4,783	<b>113.00</b>	6,280	– 6,320	<b>185.00</b>	7,880	– 7,920	<b>265.00</b>
1,675	– 1,725	<b>34.00</b>	3,450	– 3,483	<b>74.00</b>	4,783	– 4,817	<b>114.00</b>	6,320	– 6,360	<b>187.00</b>	7,920	– 7,960	<b>267.00</b>
1,725	– 1,775	<b>35.00</b>	3,483	– 3,517	<b>75.00</b>	4,817	– 4,850	<b>115.00</b>	6,360	– 6,400	<b>189.00</b>	7,960	– 8,000	<b>269.00</b>
1,775	– 1,825	<b>36.00</b>	3,517	– 3,550	<b>76.00</b>	4,850	– 4,883	<b>116.00</b>	6,400	– 6,440	<b>191.00</b>	8,000	– 8,040	<b>271.00</b>
1,825	– 1,875	<b>37.00</b>	3,550	– 3,583	<b>77.00</b>	4,883	– 4,917	<b>117.00</b>	6,440	– 6,480	<b>193.00</b>	8,040	– 8,080	<b>273.00</b>
1,875	– 1,925	<b>38.00</b>	3,583	– 3,617	<b>78.00</b>	4,917	– 4,950	<b>118.00</b>	6,480	– 6,520	<b>195.00</b>	8,080	– 8,120	<b>275.00</b>
1,925	– 1,975	<b>39.00</b>	3,617	– 3,650	<b>79.00</b>	4,950	– 4,983	<b>119.00</b>	6,520	– 6,560	<b>197.00</b>	8,120	– 8,160	<b>277.00</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
\$ 8,160	– \$ 8,200	\$ 279.00	\$ 10,720	– \$ 10,760	\$ 407.00	\$ 13,280	– \$ 13,320	\$ 535.00	\$ 15,840	– \$ 15,880	\$ 663.00	\$ 18,217	– \$ 18,252	\$ 791.00
8,200	– 8,240	281.00	10,760	– 10,800	409.00	13,320	– 13,360	537.00	15,880	– 15,920	665.00	18,252	– 18,287	793.00
8,240	– 8,280	283.00	10,800	– 10,840	411.00	13,360	– 13,400	539.00	15,920	– 15,960	667.00	18,287	– 18,322	795.00
8,280	– 8,320	285.00	10,840	– 10,880	413.00	13,400	– 13,440	541.00	15,960	– 16,000	669.00	18,322	– 18,357	797.00
8,320	– 8,360	287.00	10,880	– 10,920	415.00	13,440	– 13,480	543.00	16,000	– 16,040	671.00	18,357	– 18,391	799.00
8,360	– 8,400	289.00	10,920	– 10,960	417.00	13,480	– 13,520	545.00	16,040	– 16,080	673.00	18,391	– 18,426	801.00
8,400	– 8,440	291.00	10,960	– 11,000	419.00	13,520	– 13,560	547.00	16,080	– 16,120	675.00	18,426	– 18,461	803.00
8,440	– 8,480	293.00	11,000	– 11,040	421.00	13,560	– 13,600	549.00	16,120	– 16,160	677.00	18,461	– 18,496	805.00
8,480	– 8,520	295.00	11,040	– 11,080	423.00	13,600	– 13,640	551.00	16,160	– 16,200	679.00	18,496	– 18,530	807.00
8,520	– 8,560	297.00	11,080	– 11,120	425.00	13,640	– 13,680	553.00	16,200	– 16,240	681.00	18,530	– 18,565	809.00
8,560	– 8,600	299.00	11,120	– 11,160	427.00	13,680	– 13,720	555.00	16,240	– 16,280	683.00	18,565	– 18,600	811.00
8,600	– 8,640	301.00	11,160	– 11,200	429.00	13,720	– 13,760	557.00	16,280	– 16,320	685.00	18,600	– 18,635	813.00
8,640	– 8,680	303.00	11,200	– 11,240	431.00	13,760	– 13,800	559.00	16,320	– 16,360	687.00	18,635	– 18,670	815.00
8,680	– 8,720	305.00	11,240	– 11,280	433.00	13,800	– 13,840	561.00	16,360	– 16,400	689.00	18,670	– 18,704	817.00
8,720	– 8,760	307.00	11,280	– 11,320	435.00	13,840	– 13,880	563.00	16,400	– 16,440	691.00	18,704	– 18,739	819.00
8,760	– 8,800	309.00	11,320	– 11,360	437.00	13,880	– 13,920	565.00	16,440	– 16,480	693.00	18,739	– 18,774	821.00
8,800	– 8,840	311.00	11,360	– 11,400	439.00	13,920	– 13,960	567.00	16,480	– 16,520	695.00	18,774	– 18,809	823.00
8,840	– 8,880	313.00	11,400	– 11,440	441.00	13,960	– 14,000	569.00	16,520	– 16,560	697.00	18,809	– 18,843	825.00
8,880	– 8,920	315.00	11,440	– 11,480	443.00	14,000	– 14,040	571.00	16,560	– 16,600	699.00	18,843	– 18,878	827.00
8,920	– 8,960	317.00	11,480	– 11,520	445.00	14,040	– 14,080	573.00	16,600	– 16,640	701.00	18,878	– 18,913	829.00
8,960	– 9,000	319.00	11,520	– 11,560	447.00	14,080	– 14,120	575.00	16,640	– 16,680	703.00	18,913	– 18,948	831.00
9,000	– 9,040	321.00	11,560	– 11,600	449.00	14,120	– 14,160	577.00	16,680	– 16,720	705.00	18,948	– 18,983	833.00
9,040	– 9,080	323.00	11,600	– 11,640	451.00	14,160	– 14,200	579.00	16,720	– 16,760	707.00	18,983	– 19,017	835.00
9,080	– 9,120	325.00	11,640	– 11,680	453.00	14,200	– 14,240	581.00	16,760	– 16,800	709.00	19,017	– 19,052	837.00
9,120	– 9,160	327.00	11,680	– 11,720	455.00	14,240	– 14,280	583.00	16,800	– 16,840	711.00	19,052	– 19,087	839.00
9,160	– 9,200	329.00	11,720	– 11,760	457.00	14,280	– 14,320	585.00	16,840	– 16,880	713.00	19,087	– 19,122	841.00
9,200	– 9,240	331.00	11,760	– 11,800	459.00	14,320	– 14,360	587.00	16,880	– 16,920	715.00	19,122	– 19,157	843.00
9,240	– 9,280	333.00	11,800	– 11,840	461.00	14,360	– 14,400	589.00	16,920	– 16,960	717.00	19,157	– 19,191	845.00
9,280	– 9,320	335.00	11,840	– 11,880	463.00	14,400	– 14,440	591.00	16,960	– 17,000	719.00	19,191	– 19,226	847.00
9,320	– 9,360	337.00	11,880	– 11,920	465.00	14,440	– 14,480	593.00	17,000	– 17,035	721.00	19,226	– 19,261	849.00
9,360	– 9,400	339.00	11,920	– 11,960	467.00	14,480	– 14,520	595.00	17,035	– 17,070	723.00	19,261	– 19,296	851.00
9,400	– 9,440	341.00	11,960	– 12,000	469.00	14,520	– 14,560	597.00	17,070	– 17,104	725.00	19,296	– 19,330	853.00
9,440	– 9,480	343.00	12,000	– 12,040	471.00	14,560	– 14,600	599.00	17,104	– 17,139	727.00	19,330	– 19,365	855.00
9,480	– 9,520	345.00	12,040	– 12,080	473.00	14,600	– 14,640	601.00	17,139	– 17,174	729.00	19,365	– 19,400	857.00
9,520	– 9,560	347.00	12,080	– 12,120	475.00	14,640	– 14,680	603.00	17,174	– 17,209	731.00	19,400	– 19,435	859.00
9,560	– 9,600	349.00	12,120	– 12,160	477.00	14,680	– 14,720	605.00	17,209	– 17,243	733.00	19,435	– 19,470	861.00
9,600	– 9,640	351.00	12,160	– 12,200	479.00	14,720	– 14,760	607.00	17,243	– 17,278	735.00	19,470	– 19,504	863.00
9,640	– 9,680	353.00	12,200	– 12,240	481.00	14,760	– 14,800	609.00	17,278	– 17,313	737.00	19,504	– 19,539	865.00
9,680	– 9,720	355.00	12,240	– 12,280	483.00	14,800	– 14,840	611.00	17,313	– 17,348	739.00	19,539	– 19,574	867.00
9,720	– 9,760	357.00	12,280	– 12,320	485.00	14,840	– 14,880	613.00	17,348	– 17,383	741.00	19,574	– 19,609	869.00
9,760	– 9,800	359.00	12,320	– 12,360	487.00	14,880	– 14,920	615.00	17,383	– 17,417	743.00	19,609	– 19,643	871.00
9,800	– 9,840	361.00	12,360	– 12,400	489.00	14,920	– 14,960	617.00	17,417	– 17,452	745.00	19,643	– 19,678	873.00
9,840	– 9,880	363.00	12,400	– 12,440	491.00	14,960	– 15,000	619.00	17,452	– 17,487	747.00	19,678	– 19,713	875.00
9,880	– 9,920	365.00	12,440	– 12,480	493.00	15,000	– 15,040	621.00	17,487	– 17,522	749.00	19,713	– 19,748	877.00
9,920	– 9,960	367.00	12,480	– 12,520	495.00	15,040	– 15,080	623.00	17,522	– 17,557	751.00	19,748	– 19,783	879.00
9,960	– 10,000	369.00	12,520	– 12,560	497.00	15,080	– 15,120	625.00	17,557	– 17,591	753.00	19,783	– 19,817	881.00
10,000	– 10,040	371.00	12,560	– 12,600	499.00	15,120	– 15,160	627.00	17,591	– 17,626	755.00	19,817	– 19,852	883.00
10,040	– 10,080	373.00	12,600	– 12,640	501.00	15,160	– 15,200	629.00	17,626	– 17,661	757.00	19,852	– 19,887	885.00
10,080	– 10,120	375.00	12,640	– 12,680	503.00	15,200	– 15,240	631.00	17,661	– 17,696	759.00	19,887	– 19,922	887.00
10,120	– 10,160	377.00	12,680	– 12,720	505.00	15,240	– 15,280	633.00	17,696	– 17,730	761.00	19,922	– 19,957	889.00
10,160	– 10,200	379.00	12,720	– 12,760	507.00	15,280	– 15,320	635.00	17,730	– 17,765	763.00	19,957	– 19,991	891.00
10,200	– 10,240	381.00	12,760	– 12,800	509.00	15,320	– 15,360	637.00	17,765	– 17,800	765.00	19,991	– 20,026	893.00
10,240	– 10,280	383.00	12,800	– 12,840	511.00	15,360	– 15,400	639.00	17,800	– 17,835	767.00	20,026	– 20,061	895.00
10,280	– 10,320	385.00	12,840	– 12,880	513.00	15,400	– 15,440	641.00	17,835	– 17,870	769.00	20,061	– 20,096	897.00
10,320	– 10,360	387.00	12,880	– 12,920	515.00	15,440	– 15,480	643.00	17,870	– 17,904	771.00	20,096	– 20,130	899.00
10,360	– 10,400	389.00	12,920	– 12,960	517.00	15,480	– 15,520	645.00	17,904	– 17,939	773.00	20,130	– 20,165	901.00
10,400	– 10,440	391.00	12,960	– 13,000	519.00	15,520	– 15,560	647.00	17,939	– 17,974	775.00	20,165	– 20,200	903.00
10,440	– 10,480	393.00	13,000	– 13,040	521.00	15,560	– 15,600	649.00	17,974	– 18,009	777.00	20,200	– 20,235	905.00
10,480	– 10,520	395.00	13,040	– 13,080	523.00	15,600	– 15,640	651.00	18,009	– 18,043	779.00	20,235	– 20,270	907.00
10,520	– 10,560	397.00	13,080	– 13,120	525.00	15,640	– 15,680	653.00	18,043	– 18,078	781.00	20,270	– 20,304	909.00
10,560	– 10,600	399.00	13,120	– 13,160	527.00	15,680	– 15,720	655.00	18,078	– 18,113	783.00	20,304	– 20,339	911.00
10,600	– 10,640	401.00	13,160	– 13,200	529.00	15,720	– 15,760	657.00	18,113	– 18,148	785.00	20,339	– 20,374	913.00
10,640	– 10,680	403.00	13,200	– 13,240	531.00	15,760	– 15,800	659.00	18,148	– 18,183	787.00	20,374	– 20,409	915.00
10,680	– 10,720	405.00	13,240	– 13,280	533.00	15,800	– 15,840	661.00	18,183	– 18,217	789.00	20,409	– 20,443	917.00

# TAX TABLE (Cont'd)

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

# 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>1,7</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
\$ 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>3,0</b>									

# 2002 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 23301-0186  
757-787-5747

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

Alexandria City - **510**  
Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
703-838-4570

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 24614-1042  
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  
540-261-8611

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  
757-382-6488

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 24426-0058  
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  
434-591-1940

## F - J

Franklin County - **067**  
275 S. Main St., Ste. 106, 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 24078-1077  
276-634-4690

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

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

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

James City County - **095**  
P.O. Box 283, Williamsburg, VA 23187-0283  
757-253-6695

## 2002 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, Boydton, VA 23917  
434-738-6191

Middlesex County - **119**  
P.O. Box 148, Saluda, VA 23149-0148  
804-758-5332

Montgomery County - **121**  
755 Roanoke St., Ste. 1-A, Christiansburg, VA  
24073-3170  
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 23501-2260  
757-441-2277

Northampton County - **131**  
P.O. Box 65, Eastville, VA 23347-0065  
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 23662-1963  
757-868-3020

Portsmouth City - **740**  
801 Crawford St, Portsmouth, VA 23704-3870  
757-393-8773

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

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

Prince George County - **149**  
P.O. Box 155, Prince George, VA 23875-0155  
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 22747-0115  
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 24153-0869  
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 24354-0985  
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  
434-246-5511

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

Virginia Beach City - **810**  
2401 Court House Dr., 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 24210-2895  
540-676-6270

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

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

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



# TAX BULLETIN 03-1

## *Virginia Department of Taxation*

February 18, 2003

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### **IMPORTANT INFORMATION REGARDING** **2001 AND 2002 VIRGINIA INCOME TAX** **RETURNS AND CERTAIN VIRGINIA ESTATE** **TAX RETURNS**

#### **VIRGINIA INCOME TAX FIXED-DATE CONFORMITY ADVANCED TO DECEMBER 31, 2002**

*Under emergency legislation passed by the 2003 General Assembly and signed by Governor Warner, Virginia's fixed-date of conformity to the terms of the Internal Revenue Code has been advanced from December 31, 2001 to December 31, 2002. However, the special 30% bonus depreciation and the 5-year net operating loss carryback enacted under the Job Creation and Worker Assistance Act of 2002 are not included in this change. This notice is intended to provide taxpayers with directions on how to reconcile this legislation on their 2001 and 2002 Virginia income tax returns.*

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Effective for taxable years beginning on and after January 1, 2001, Virginia's fixed date of conformity to the terms of the Internal Revenue Code is advanced from December 31, 2001 to December 31, 2002, with two exceptions. Virginia will not conform with the federal tax provisions allowing the special 30% bonus depreciation and the 5-year net operating loss carryback. However, Virginia will conform to all other previously enacted provisions under federal income tax law.

The fixed-date conformity adjustments that will be no longer required when filing a 2002 tax return are those related to:

#### **Individuals and Fiduciaries**

- Educator Expenses
- Qualified Disaster Relief Payments
- Certain Disability Income
- Employer-Provided Death Benefits
- Clean Fuel Vehicle Deduction
- Foster Care Payments
- Subchapter S-Corporation Discharge

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**Fiduciaries Only**

Personal Exemptions for Certain Disability Trusts

**Corporations**

Clean-Fuel Vehicle Deduction  
S-Corporation Discharge

**Estates**

Tax relief for victims of terrorism

**VIRGINIA INCOME TAX**

Since 1972, Virginia has conformed to federal income tax law. Whenever federal income tax law was changed, the changes automatically affected Virginia income taxes, unless otherwise exempted. In 2002, a provision was enacted that fixed Virginia's conformity to Internal Revenue Code terminology to the Internal Revenue Code as it existed on December 31, 2001. Because of changes in federal law contained in the Victims of Terrorism Act of 2001 and the Job Creation and Worker Assistance Act of 2002 effective for 2001, some taxpayers would have had to make adjustments to their federal adjusted gross income or federal taxable income through the fixed-date conformity adjustments on the 2002 income tax return. Some adjustments were also made on 2001 income tax returns. This bulletin will instruct taxpayers about which fixed-date conformity adjustments are still necessary for both 2001 and 2002 income tax returns, if applicable.

Most Virginia taxpayers will not be affected by this change because only a limited number of taxpayers would have been required to make the special, fixed-date conformity adjustments on Schedule ADJ.

**Special Instructions for Taxpayers**

***Taxpayers Who Have Not Yet Filed***

**Individuals**

Individuals who have a special, fixed-date conformity adjustment for bonus depreciation are still required to make the corresponding adjustments that are located on Pages 14 and 15 of the instructions for Form 760. In addition, if the federal bonus depreciation has an effect on any other item included in federal adjusted gross income, an adjustment is still required to be made as either an addition on Line J. of Page 14 of the instructions for Form 760 or as a subtraction on Line C. of Page 16 of the instructions for Form 760. All individuals with a fixed-date conformity adjustment will still be required to complete the Fixed-date Conformity worksheet on Page 9 of the Form 760 Instructions.

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The fixed-date conformity provisions that individuals should disregard are provisions that would have prohibited Virginia income taxpayers from enjoying certain newly-enacted federal tax relief provisions on their Virginia return. These tax relief provisions, that are new for 2002, include:

- The new Educator Expense deduction,
- Expanded definitions of disability income and foster care payments that are not subject to income taxation,
- The exclusion of qualified disaster relief payments and employer-provided death benefits from income taxation, and
- The delay of the phase-out of the clean-fuel vehicle deduction.

All of these tax relief provisions will now be allowed to flow through to the Virginia individual income tax return as a result of the emergency legislation. Therefore, individuals who have not yet filed their income tax returns can disregard the following special, fixed-date conformity additions located on Page 14 of the instructions for Form 760:

- B. Qualified Disaster Relief Payment**
- C. Certain Disability Income (Part 1)**
- D. Certain Disability Income (Part 2)**
- E. Employer-Provided Death Benefits**
- F. Educator Expenses**
- G. Clean-Fuel Vehicle Deduction**
- H. Foster Care Payments (Part 1)**
- I. Foster Care Payments (Part 2)**

Also, individuals who have not yet filed their income tax returns should disregard the special, fixed-date conformity subtraction for a “**Subchapter S Corporation Discharge**” located on Pages 15-16 of the instructions for Form 760.

For individuals who must file either a Form 760PY Part-Year Resident Individual Income Tax Return or a Form 763 Nonresident Individual Income Tax Return, all of the changes explained above for individuals will apply. The corresponding fixed-date conformity instructions for part year residents are located on Pages 14 through 16 of the Form 760PY Instructions. The corresponding fixed-date conformity instructions for nonresidents are located on Pages 11 through 13 of the Form 763 Instructions.

### **Corporations**

Corporations that have not yet filed their income tax returns should only make special, fixed-date conformity adjustments relating to the special 30% bonus depreciation. Adjustments relating to the special 30% bonus depreciation are entered on Lines 2 and 4 of Form 500 and explained on Page 4 of the Form 500 and 500S instructions. In addition, if the federal bonus depreciation has an effect on any other

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item included in federal taxable income, an adjustment is still required to be made as either an addition on Line 2b of Form 500 or as a subtraction on Line 4b of Form 500.

For Form 500S, adjustments relating to the special 30% bonus depreciation are described on Pages 7-8 of the Form 500 & 500S instructions. The adjustments relating to the special 30% bonus depreciation are entered on lines 2a, 2b, 4a, and 4b of Form 500S. In addition, if the federal bonus depreciation has an effect on any other item included in federal taxable income, an adjustment is still required to be made as either an addition on line 2d or as a subtraction on line 4d of Form 500S.

**Fiduciaries**

Fiduciaries who have a special, fixed-date conformity adjustment for bonus depreciation are still required to make the corresponding adjustments that are located on Page 8 of the instructions for Form 770. In addition, if the federal bonus depreciation has an effect on any other item included in federal taxable income, an adjustment is still required to be made as either an addition on Line K. of Page 8 of the instructions for Form 770 or as a subtraction on Line C. of Page 8 of the instructions for Form 770.

The fixed-date conformity provisions that fiduciaries should disregard are provisions that would have prohibited Virginia income taxpayers from enjoying certain newly-enacted federal tax relief provisions on their Virginia return. These tax relief provisions, with one exception, are the same as those identified for individuals. The exception is that fiduciaries may also disregard the fixed-date conformity addition for **“Personal Exemption for Certain Disability Trusts.”** This fixed-date conformity addition plus all of the same additions identified for individuals are located on Page 8 of the instructions for Form 770. Therefore, fiduciaries who have not yet filed their income tax returns should disregard these special, fixed-date conformity additions.

Fiduciaries who have not yet filed their income tax returns should also disregard the special, fixed-date conformity subtraction for **“Subchapter S Corporation Discharge”** that is located on Page 8 of the instructions for Form 770.

**Individuals & Corporations Schedule CR**

Individual taxpayers who claim the Clean-Fuel Vehicle and Certain Refueling Property Tax Credit should not make the fixed-date conformity adjustment on Line 30a on Page 2 of Schedule CR. On Line 30a on Page 2 of Schedule CR, all individual taxpayers should instead enter the same amount entered on Line 30. Corporations who claim the Clean-Fuel Vehicle and Certain Refueling Property Tax Credit should not make the fixed-date conformity adjustment on Line 35a of the Form 500CR. On Line 35a, all corporate taxpayers should instead enter the same amount entered on Line 35.

### **Treatment of the 5-Year Net Operating Loss Carryback**

The treatment of any 5-year net operating loss carryback is not affected by the passage of the 2003 legislation. All taxpayers should follow the instructions given in Virginia Tax Bulletin 02-3 regarding any necessary adjustment for a 5-year net operating loss carryback.

#### ***Taxpayers Who Have Already Filed***

##### **Individuals**

Individuals who have already filed a 2002 individual income tax return with a fixed-date conformity adjustment that is not now required should file an amended 2002 Virginia individual income tax return. Amended individual income tax returns are filed using the 2002 Form 760 by filling in the oval at the top of Page 1 to indicate that the return is an amended return. Taxpayers should fill out the form completely and disregard those fixed-date conformity additions and subtractions explained above. Also, any taxpayer filing an amended return should follow the special instructions for amended returns on Page 21 of the Form 760 Instructions.

For nonresidents, instructions for filing an amended return are found on page 18 of the Form 763 Instructions. Instructions for part-year residents filing an amended return are found on page 22 of the Form 760PY Instructions.

##### **Corporations**

Corporations that have already filed a 2002 corporation income tax return with a fixed-date conformity adjustment that is not now required should file an amended 2002 Virginia corporation income tax return.

For Form 500 filers, amended returns are filed using Form 500X, the Amended Virginia Corporation Income Tax Return. Corporate income taxpayers should follow the instructions for Form 500X and recompute the proper fixed-date conformity adjustment, if any, and report the corrected amount as a change in Net Virginia Modifications on Line 2, Column B.

For Form 500S filers, amended returns are filed using the Form 500S with the word "AMENDED" written at the top of the return. Taxpayers should fill out the form completely as if it were the original return and recompute the proper fixed-date conformity adjustments explained above.

##### **Fiduciaries**

Fiduciaries who have already filed a 2002 fiduciary income tax return with a fixed-date conformity adjustment that is not now required should file an amended 2002

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Virginia fiduciary income tax return. Amended fiduciary income tax returns are filed using the 2002 Form 770 with the word "AMENDED" written at the top of the return. Taxpayers should fill out the form completely as if it were the original return and recompute the proper fixed-date conformity adjustments explained above.

**2001 Amended Returns**

If you filed a 2001 Virginia income tax return for an individual, S corporation, or fiduciary with an adjustment for fixed-date conformity, you may need to file an amended return. If the fixed-date conformity adjustment was for either the special 30% bonus depreciation or the 5-year net operating loss carryback, you do not need to file an amended return. If the fixed-date conformity adjustment was for Subchapter S Corporation Discharge of Indebtedness, you should file an amended return that removes this adjustment. This adjustment was previously explained in Virginia Tax Bulletin 02-3.

For **individuals**, 2001 amended individual income tax returns are filed using the 2001 Form 760 by filling in the oval at the top of Page 1 to indicate that the return is an amended return. The 2001 Form 760 is available on the Department of Taxation's website at <http://www.tax.state.va.us>. Taxpayers should fill out the form completely and not include a fixed-date conformity adjustment for a Subchapter S Corporation Discharge of Indebtedness. Also, any taxpayer filing an amended return should follow the special instructions for amended returns on Page 21 of the 2001 Form 760 Instructions.

For part-year resident individuals, 2001 amended individual income tax returns are filed using the 2001 Form 760PY. Instructions for filing an amended return are found on page 21 of the 2001 Form 760PY Instructions. For nonresident individuals, 2001 amended individual income tax returns are filed using the 2001 Form 763. Individuals should follow the instructions for filing an amended return found on page 18 of the 2001 Form 763 Instructions. These 2001 forms are available on the Department of Taxation's website at <http://www.tax.state.va.us>.

For **corporations** that filed a Form 500 in 2001, the filing of an amended return will not be necessary. Amended returns will be necessary for S corporations with a fixed-date conformity adjustment for a Subchapter S Corporation Discharge of Indebtedness. S corporations may amend their 2001 return by filing the Form 500S with the word "AMENDED" written at the top of the return. The 2001 Form 500S is available on the Department of Taxation's website at <http://www.tax.state.va.us>. Taxpayers should fill out the form completely as if it were the original return without the fixed-date conformity adjustment for a Subchapter S Corporation Discharge of Indebtedness and recompute the proper fixed-date conformity adjustments explained above.

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For **fiduciaries**, 2001 amended fiduciary income tax returns are filed using the 2001 Form 770 with the word "AMENDED" written at the top of the return. The 2001 Form 770 is available on the Department of Taxation's website at <http://www.tax.state.va.us>. Taxpayers should fill out the form completely as if it were the original return without the fixed-date conformity adjustment for a Subchapter S Corporation Discharge of Indebtedness.

**VIRGINIA ESTATE TAX**

Passage of this emergency legislation also provides estate tax relief for the estates of victims who died in 2001 by conforming to the provisions of the federal Victims of Terrorism Tax Relief Act of 2001. The federal act provides a reduced estate tax rate schedule under Internal Revenue Code section 2201(c) that is applicable to estates of victims of the September 11, 2001 terrorist attacks. Using this schedule, a taxable estate of \$2,936,818 or less is exempt from federal and Virginia estate tax because the federal unified credit of \$220,550, applicable to estates of those who died in 2001, offsets the federal and Virginia tax.

Estates of victims who died in 2001 that have already filed a Virginia estate tax return may file an amended estate tax return to claim a refund as a result of Virginia's conformity to this provision. To file an amended estate tax return, taxpayers should file a Virginia Estate Tax Return, Form EST-80, with Box D ("Amended Return") checked at the top of the return. The Form EST-80 is available on the Department of Taxation's website at <http://www.tax.state.va.us>.

If you have any additional questions, please contact us at (804) 367-8031 for individual income tax questions or (804) 367-8037 for corporate income tax questions, or visit our website at <http://www.tax.state.va.us>.



# **TAX BULLETIN 03-2**

## ***Virginia Department of Taxation***

February 18, 2003

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### **IMPORTANT INFORMATION REGARDING** **2002 VIRGINIA INCOME TAX RETURNS**

#### **VIRGINIA INCOME TAX INSTRUCTIONS FOR EDUCATORS TAKING ADVANTAGE OF THE FEDERAL DEDUCTION FOR EDUCATOR EXPENSES**

*Under emergency legislation passed by the 2003 General Assembly and signed by Governor Warner, Virginia's fixed date of conformity to the terms of the Internal Revenue Code has been advanced from December 31, 2001 to December 31, 2002. The legislation allows many Virginians to take immediate advantage of new federal tax laws (see Virginia Tax Bulletin 03-1). The most significant federal change allows Virginia educators a new federal deduction for their personal expenditures on school supplies. This notice is intended to provide educators with information on how to treat this new federal deduction on their 2002 Virginia income tax returns.*

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Federal tax law allows certain educators to claim up to a \$250 deduction for qualified expenses on their 2002 federal individual income tax return. To determine if you are eligible for this federal deduction, see Page 29 of the 2002 Instructions for federal Form 1040 or Page 30 of the 2002 Instructions for federal Form 1040A. These instructions are available on the Internal Revenue Service's website, <http://www.irs.gov>. If you have claimed a deduction for educator expenses on your federal return, the instructions provided by this bulletin will allow you to take advantage of the federal deduction on your Virginia individual income tax return.

The current filing instructions for Virginia Form 760 were printed prior to the recent change in Virginia law and require educator expenses to be added back to federal adjusted gross income. With the passage of the emergency legislation, this addition is no longer necessary. This bulletin serves to update the filing instructions, solely with respect to educator expenses, for individual taxpayers filing a 2002 Form 760 (Virginia Resident), 2002 Form 763 (Virginia Nonresident), or 2002 Form 760PY (Virginia Part-Year Resident). For all other changes to Virginia's fixed date of conformity to the Internal Revenue Code, please see Virginia Tax Bulletin 03-1.

## **Special Instructions for Educators**

### **Educators Who Have Not Yet Filed Their Virginia Return**

Individuals who have not yet filed their individual income tax returns should not add educator expenses to federal adjusted gross income. Therefore, the instructions requiring this addition should be disregarded when completing your 2002 individual income tax return.

- On Page 14 of the Instructions for **Form 760** (Virginia Resident) Schedule ADJ, line 2a, disregard the addition required under paragraph F.
- On Page 15 of the Instructions for **Form 760PY** (Virginia Part-Year Resident), line 33, disregard the addition required under paragraph F.
- On Page 12 of the Instructions for **Form 763** (Virginia Nonresident), line 31, disregard the addition required under paragraph F.

### **Educators Who Have Already Filed**

Individuals who have already filed a 2002 individual income tax return with a fixed-date conformity adjustment for educator expenses should file an amended 2002 Virginia individual income tax return. For Virginia residents, instructions for filing an amended return are found on Page 21 of the Form 760 Instructions. **Please remember to fill in the oval at the top of Page 1 to indicate that the return is an amended return.** Taxpayers should completely fill out the form without the fixed-date conformity addition for educator expenses as described above.

For nonresidents, instructions for filing an amended return are found on page 18 of the Form 763 Instructions. Instructions for part-year residents filing an amended return are found on page 22 of the Form 760PY Instructions.

If you have any additional questions, please call us at (804) 367-8031 or visit our website at <http://www.tax.state.va.us>. This bulletin, along with all of the forms and instructions referred to in this bulletin are available for download. If you have a question regarding any other fixed-date conformity adjustment and the effect of the emergency legislation advancing Virginia's fixed date of federal conformity, you might wish to review Virginia Tax Bulletin 03-1 that discusses all aspects of the emergency legislation and its changes for taxable years 2001 and 2002. Virginia Tax Bulletin 03-1 is also available on our website.



# TAX BULLETIN 03-3

## *Virginia Department of Taxation*

February 18, 2003

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### **IMPORTANT INFORMATION REGARDING** **2002 VIRGINIA INCOME TAX RETURNS**

#### **AVIAN INFLUENZA INDEMNIFICATION PAYMENTS**

*Under emergency legislation passed by the 2003 General Assembly and signed by Governor Warner, indemnification payments received by contract poultry growers and table egg producers from the U.S. Department of Agriculture as a result of the depopulation of poultry flocks because of low pathogenic avian influenza in 2002 will not be subject to Virginia income taxation. This notice is intended to provide taxpayers with an update on how to reconcile this legislation on their 2002 Virginia income tax return.*

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Effective for taxable years beginning on and after January 1, 2002, but before January 1, 2005, an individual and corporate income tax subtraction is available for indemnification payments received by qualified contract poultry growers and table egg producers as a result of the depopulation of poultry flocks because of avian influenza in 2002. Indemnification payments made to owners of poultry who contract with poultry growers do not qualify for this subtraction.

#### **Taxpayers Who Have Not Yet Filed**

##### **Individuals**

Individuals who have received an indemnification payment and are eligible for the subtraction should claim this subtraction as an *Other* subtraction with Code 99 on Lines 6b-6d of Schedule ADJ for Form 760. In addition, the Department recommends that individuals claiming this subtraction attach a brief explanation to their income tax return indicating that they received an indemnification payment, the amount of such payment, and that they are a qualified contract poultry grower or table egg producer. Attaching this explanation will allow the income tax return to be processed more efficiently.

Part-year residents and nonresidents who have received an indemnification payment and are eligible for the subtraction should also claim this subtraction as an

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Other subtraction. Part-year residents may claim this subtraction with Code 99 on Lines 44a-44c of Form 760PY. Nonresidents may claim this subtraction with Code 99 on Lines 39a-39c of Form 763. As with resident individuals, the Department recommends that all individuals claiming this subtraction attach a brief explanation to their income tax return indicating that they received an indemnification payment, the amount of such payment, and that they are a qualified contract poultry grower or table egg producer. Attaching this explanation will allow the income tax return to be processed more efficiently.

**Corporations**

Taxpayers who have received an indemnification payment and are eligible for the subtraction should claim this subtraction as an Other subtraction on Line 36 of Part II of Form 500. In addition, the Department recommends that taxpayers claiming this subtraction attach a brief explanation to their income tax return indicating that they received an indemnification payment, the amount of such payment, and that they are a qualified contract poultry grower or table egg producer. Attaching this explanation will allow the income tax return to be processed more efficiently.

**Taxpayers Who Have Already Filed**

**Individuals**

Individuals who have already filed a 2002 individual income tax return and are eligible for the subtraction should file an amended 2002 Virginia individual income tax return. For Virginia residents, instructions for filing an amended return are found on Page 21 of the Form 760 Instructions. **Please remember to fill in the oval at the top of Page 1 to indicate that the return is an amended return.** Taxpayers should completely fill out the form and claim the subtraction as described above.

For nonresidents, instructions for filing an amended return are found on page 18 of the Form 763 Instructions. Instructions for part-year residents filing an amended return are found on page 22 of the Form 760PY Instructions.

**Corporations**

Corporations that have already filed a 2002 corporation income tax return and are eligible for the subtraction should file an amended 2002 Virginia corporation income tax return. Amended corporation income tax returns are filed using Form 500X, the Amended Virginia Corporation Income Tax Return. Corporation income taxpayers should follow the instructions for Form 500X and claim the subtraction as a change in Net Virginia Modifications on Line 2, Column B.

If you have any additional questions, please contact us at (804) 367-8031 for individual income tax questions or (804) 367-8037 for corporate income tax questions.