

INSTRUCTIONS FOR PREPARING NONRESIDENT

FORM 763

VIRGINIA INDIVIDUAL INCOME TAX

RETURNS FOR 2002



COMMONWEALTH OF VIRGINIA
DEPARTMENT OF TAXATION
RICHMOND, VIRGINIA



Important

Instructions revised 2/03.

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

See pages 12 - 13 for changes due to Fixed Date Conformity.

Retroactive adjustment provided for certain avian influenza indemnification payments.

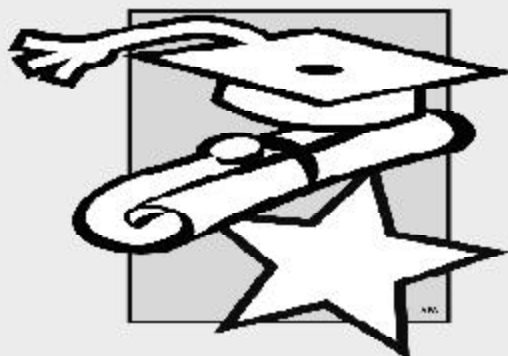
See Tax Bulletins at the end of the instruction booklet.

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COMMONWEALTH OF VIRGINIA 529 COLLEGE SAVINGS PLANS

Saving for college with the Virginia College Savings Plan makes good sense. Earnings grow tax free. You can use your savings at colleges throughout the country. And now, the plan provides three Section 529 investment options.




 Virginia Prepaid Education Program™
 Limited Enrollment Period


 Virginia Education Savings Trust™
 Enrollment Open All Year


 College America™
 Enrollment Open All Year

TOLL FREE 1-888-567-0540 • www.Virginia529.com

HOW TO GET FORMS AND ASSISTANCE

VISIT OUR WEB SITE

www.tax.state.va.us

Use your computer for:

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



HOW TO CONTACT US

Visit or call your local Commissioner of the Revenue, Director of Finance, Director of Tax Administration, or the Virginia Department of Taxation for information, forms and return preparation assistance. For the location nearest you, look up the name of your city or county at the back of this booklet and call the phone number listed.



Requests for information may be addressed to:

Virginia Department of Taxation
P. O. Box 1115
Richmond, VA 23218-1115

DO NOT MAIL YOUR RETURN TO THIS ADDRESS!

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

804-367-8031

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

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

WHERE TO GET FORMS

You can pick up forms at these offices:

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

Call these phone numbers to order forms:

804-236-2760 or **804-236-2761**

Order forms by mail at this address:

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

Order or download forms at: www.tax.state.va.us



TELE-TAX

If you have a touch-tone phone, you can access recorded tax information 24 hours a day at **804-367-2486**.

CHECK THE STATUS OF YOUR REFUND



If you requested a refund on the return you filed this year, you can call to see if the check has been issued. This service is available between 8:30 a.m. and 5:00 p.m. on normal business days. Make sure you have a copy of your return available when you call: **804-367-2486**

WHAT'S NEW

There is no pre-printed label for your name and address. You must print the information.

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 to federal adjusted gross income on line 31. Changes which increase your federal adjusted gross income must be computed and entered as a subtraction from federal adjusted gross income on line 38. For further information, see pages 11-13 in the instructions or visit our web site at www.tax.state.va.us.

Voluntary Contribution

See page 19 to learn more about the new voluntary contributions for the Virginia Transplant Council, VA-4H Educational Centers (4H Camps) and Public School Foundations.

You can learn how to make a Donation to the General Fund by visiting our web site at www.tax.state.va.us.

FILING REQUIREMENTS

FILING THRESHOLD

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

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

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

If your Virginia Adjusted Gross Income (VAGI) is at or above the threshold amount shown in the table below, you are required to file. VAGI is the Adjusted Gross Income on your federal return plus any Virginia additions, minus any Virginia subtractions. Information on Virginia additions and subtractions is included in the instructions for lines 29 - 40 of Form 763, later in this book.

If your income is only from wages, salaries and savings account interest, your VAGI is usually the same as the Adjusted Gross Income shown on your federal return. Once you have computed your VAGI, check the chart below to see if you need to file a Virginia income tax return.

YOU DO NOT HAVE TO FILE IF YOU ARE:

Single and your VAGI is less than	\$5,000
Married filing a joint return (both must have Virginia Source Income) and your combined VAGI is less than	\$8,000
Married, spouse has no income from any source and your VAGI is less than	\$4,000
Married, filing a separate return and your VAGI is less than	\$4,000

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

We periodically review and update our records to make sure that we have correct return information. Sometimes, we have to contact taxpayers to confirm that they did not need to file for a given year. As a result, even if you do not need to file a return for 2002, you may receive an inquiry at a later date to verify your VAGI.

RESIDENCY STATUS

Nonresidents

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

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

Members of the Armed Forces

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

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

Exceptions For Certain Nonresidents

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

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

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

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

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

Nonresident's Virginia Taxable Income

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

For a nonresident individual who is a shareholder in an S corporation that has business activity in Virginia, Virginia taxable income includes the nonresident's share of the taxable income of the corporation. The nonresident's share of any net operating loss of the corporation is deductible from Virginia taxable income. See "Net operating losses" on page 19 of these instructions.

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

Unified filing: Partnerships, S Corporations and limited liability companies may request to file, on behalf of their non-resident partners, shareholders, or members, a **unified return** thereby relieving these persons of the responsibility of filing a Virginia non-resident individual return. There are certain conditions that must be met in order to be granted approval for filing the unified return. For further information call Customer Service at **804-367-8031**.

Nonresident Operating A Motor Carrier Business

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

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

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

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

EXCEPTION 2: A carrier which neither owns nor rents real or tangible personal property other than vehicles in Virginia and which makes no more than twelve round trips into Virginia during the taxable year to either haul property or carry passengers, provided that the Virginia vehicle miles are less than 5% of the total vehicle miles traveled during the taxable year.

Nonresidents File Form 763

Generally, nonresidents with income from Virginia sources must file a Virginia return if their income is at or above the filing threshold. Nonresidents who meet the criteria described previously under "Exceptions for Certain Non-residents" are not required to file.

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

Members Of The Armed Forces

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

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

If the nonmilitary spouse's domicile changed to Virginia during the year, Form 760PY will be filed, using Filing Status 3, to pay tax on income earned after becoming a Virginia resident. Any income received from Virginia sources before becoming a Virginia resident will be reported on Form 763. See exemption/deduction allocation instructions for Line 4, Form 763.

Residents

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

You may be required to file as a resident in two states if you are an actual resident of one state and a domiciliary resident of another state. (See definitions below.) If you are in this situation, you may be able to take a credit on the return filed in the state of your legal domicile. Refer to the instructions for line 19(e) for information on credit for tax paid to another state.

Domiciliary Residents

Anyone who maintains a legal domicile (residence) in Virginia, whether living in or out of Virginia, is a domiciliary resident. This includes members of the U.S. armed forces who have Virginia as their home of record. Domiciliary residents have their permanent place of residence in Virginia. Any person who has not abandoned his or her legal domicile in Virginia and established legal domicile in another state remains a domiciliary resident of Virginia, even if residing in another jurisdiction for a number of years. In determining domicile, we consider many factors. Some of the more common indicators of domicile are: voter registration; motor vehicle and personal property registration; business pursuits; expressed intent; conduct; leaseholds and sites of real property owned.

Actual Residents

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

Part-Year Residents

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

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

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

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

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

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

WHEN TO FILE: May 1, 2003

File by May 1, 2003, if you are a calendar year filer. If your taxable year is not January 1 through December 31, you must file by the 15th day of the fourth month following the close of your fiscal year. If you file after the due date or do not pay the full amount due, you may have to pay penalties and interest. When filing by mail, the envelope must be postmarked by the due date.

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

Extension Requests

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

Refund Returns

You do not need to file Form 760E if you cannot file by the due date and you are certain that your return will result in a refund. This is because the late filing penalty is not assessed on refund returns. To receive a refund, however, you must file within three years of the due date.

Overseas Rule

If you are living or traveling outside the United States or Puerto Rico (including serving in the military or naval service), you must file your return by **July 1, 2003**. You must attach a statement to your return certifying that you were outside the United States or Puerto Rico on the date the return was due. Also, write "OVERSEAS RULE" across the top margin on the front of your return.

Foreign Income Exclusion

If you expect to qualify for the federal foreign income exclusion and have requested an extension of time for filing your federal return, you may apply for an extension of time to file your state return. You will be granted an extension for thirty days after the date you expect to qualify for the exclusion. You must apply by letter on or before the first day of the seventh month following the close of your taxable year and attach a copy of the approved federal extension to your return when you file.

WHERE TO FILE

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

BALANCE DUE RETURNS

You can pay by check, money order or credit card.

If you are paying by check or money order, make it payable to the Treasurer of the city or county in which all or the principal part of income from Virginia sources was derived. See the back of this booklet for a listing of localities. **Make sure your social security number is on the check or money order and make a notation that it is for your 2002 income tax payment.**

When paying by credit card, call 1-800-2PAY-TAX, or to pay over the internet, visit www.officialpayments.com . The jurisdiction code for Virginia is 1080. You will need this number when you arrange for credit card payment.
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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 check the box below line 27 of Form 763 indicating that you have paid by credit card.

AVOID COMMON MISTAKES

Sign your return. Check all math.

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

If you itemized deductions, make sure you complete Part IV, lines 42-44 on Form 763.

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

File your original return. Do not file a photocopy.

DEBT COLLECTION ACT

Before issuing any refunds, Virginia law requires us to check for any outstanding debt with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia court system and the Internal Revenue Service. If any such debt is found, regardless of the type of tax return filed, all or part of your refund may be withheld to help satisfy the debt and processing of your return will be delayed.

HOW TO ASSEMBLE YOUR RETURN

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

Virginia forms

- Schedule NPY
- Schedule CR
- Form 760C or Form 760F
- Form 760E
- Forms 301, 304, 305, 306, or 307

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

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

Federal Forms

- Complete copy of your federal income tax return including all schedules.

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

Payments: If paying by check or money order staple it to Form 763 where indicated at the lower left of page 1. If paying by credit card see previous Balance Due Returns section.

FORM 763 LINE INSTRUCTIONS

Name, Address And Social Security Number (SSN)

Name

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

If one filer on the return is deceased, only the surviving spouse's name should appear on the “Your Name” line of the address box. This will ensure that any refund is properly issued to the surviving spouse.

Address

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

Social security number (SSN)

Be sure your social security number is entered correctly. The social security number entered in the “Your social security number” box, must be the number of the person whose name is shown first.

City or county

Enter the name of the city or county where the principal place of business, employment or income source in Virginia is located. Check the appropriate city or county box, and enter, in the next box to the right, the 3 digit **bolded** locality code from pages 28-29 for the city or county you entered.

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

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

Filing Status

Check the box beside your filing status

Line 1. Single (Filing Status 1)

Use this filing status if you claimed one of the following federal filing statuses on your federal return: Single, Head of Household, or Qualifying Widow(er). If you claimed the Head of Household filing status on your federal return, check the “Single” filing status box and the “Head of Household” box on line 1.

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

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

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

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

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

Line 4. Married, Filing Separate Returns (Filing Status 4):

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

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

- one is a resident and the other is a nonresident with income from Virginia sources and they do not elect to file a joint resident return.

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

Where deductions and personal exemptions cannot be accounted for separately, they must be proportionately allocated between each spouse based on the income attributable to each. For example, if you file a joint federal return, one of you is a nonresident and you are unable to account separately for the child and dependent care deduction, that deduction must be proportionately allocated between each spouse based on the income attributable to each. One spouse may never claim less than a whole personal exemption. Even in the case where a husband and wife have equal income and one child, only one spouse may claim that child.

Exemptions

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

65 or over: To qualify for the additional personal exemption for age 65 or over, you must have been age 65 or over on or before January 1, 2003.

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

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

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

Line 5. Check the box if you can be claimed as a dependent on someone else's return and had unearned income. If you check this box, see the line 11 instructions. Your standard deduction may be limited.

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

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

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

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

HOW TO ENTER NUMBERS

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

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

Line 7. Additions to federal adjusted gross income.

Complete Part I, lines 29 through 32 on the back of Form 763, and enter the amount from line 32.

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

Line 9. Subtractions from federal adjusted gross income. Complete Part II on back of Form 763, lines 33 through 40, and enter the amount from line 40.

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

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

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

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

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

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

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

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

NOTE: If you could be claimed as a dependent on the federal income tax return of another taxpayer and had any unearned income during the year, your standard deduction may be limited. See "Dependent's Limited Standard Deduction" in the instructions for line 41 for more information.

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

Line 13. Virginia Child And Dependent Care Expenses Deduction. Enter the amount on which the federal credit for child and dependent care expenses is based. (This is the

amount on Federal Form 2441 or Schedule 2 of Form 1040A that is multiplied by the decimal amount.) **Do not enter the federal credit amount.**

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

TIP The amount of employment-related expenses that may be subtracted is limited to the amount actually used in computing the federal credit for child and dependent care expenses. As a general rule, you are limited to a maximum of \$2,400 for one child and \$4,800 if you are claiming the expenses for two or more dependents, or the earned income of the spouse having the lowest income, whichever is less.

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

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

Line 16. Complete Part V on back of Form 763, lines 45 through 59, and enter the percentage from line 59. Enter 100% if all of your income is from Virginia sources.

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

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

Line 18. Income tax. Enter the tax from the tax table included in these instructions. If line 17 exceeds the maximum amount listed in the tax table, compute the tax using the tax rate schedule.

Payments And Tax Credits

Line 19. Line 19(a). Virginia Income Tax Withheld. Enter the amount shown as Virginia income tax withheld on your Forms W-2, W-2G or 1099-R. **Each form must show Virginia as the state where the income tax was withheld.** Staple the forms to your return in the location indicated in the left margin.

WITHHOLDING FORMS

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

Line 19(b). Estimated Income Tax Payments. Enter the amount of 2002 Virginia estimated income tax payments. Also include any amounts credited to 2002 Virginia estimated income tax from the overpayment on your 2001 Virginia individual income tax return.

Line 19(c). Extension Payments. Enter the total tentative tax payment made with Form 760E. Attach a copy of the

filed Form 760E.

Line 19(d). Tax Credit for Low-Income Families. If your total family income is below the federal poverty guidelines, you may be eligible to claim this credit for low income individuals. The credit may not be claimed if you, your spouse, or any dependent claims any of the following:

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

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

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

Example: Taxpayer is married, filing separately, with 2 dependents. The taxpayer's Guideline Income is their VAGI - \$8,150. The spouse lives in Ohio, has a Federal Adjusted Gross Income (FAGI) of \$22,500, no Virginia income and 1 child. The dependents have no income. To compute spouse's Guideline Income combine spouse's FAGI with allowable Virginia additions and subtractions. Total Guideline Income exceeds the Poverty Guideline for 5 exemptions and the taxpayer is not eligible for the Credit.

Taxpayer's VAGI	\$ 8,150
Plus spouse's FAGI adjusted for Virginia additions & subtractions	\$22,500
Results in Guideline Income of	\$30,650

Line Instructions for Schedule NPY, Part II

Lines 1-6 Exemption Information Enter name, social security number and Guideline Income. Include the same information for your spouse and dependents.

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

Line 8 Enter Total Number of Exemptions listed in Lines 1-6 and on any attached schedule. Using the number on line 8 above as Eligible Exemptions, compare the dollar amount on line 7 above to the Poverty Guideline below. If the line 7 amount is greater than the Guideline, you do not qualify for the credit. If the line 7 amount is less than or equal to the Guideline for the number of exemptions on line 8, complete lines 9, 10 and 11, Part II, Schedule NPY.

The guideline varies with the size of the family.			
Eligible Exemptions	Poverty Guideline	Eligible Exemptions	Poverty Guideline
1	\$ 8,860	4	\$18,100
2	\$11,940	5	\$21,180
3	\$15,020	6*	\$24,260

*For each additional exemption add \$3,080.

Line 9 Exemptions If qualified to claim this credit, enter the number of exemptions reported on both line 8 and Form 763.

Line 10 Multiply the number of exemptions reported on line 9 by \$300.

Line 11 Credit. Enter on line 19d, Form 763, the lesser of the amounts reported on line 10 above or on line 18, Form 763. This is your credit amount.

Form 763, Line 19(e). Credit for Tax Paid To Another State.

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

- Arizona
- District of Columbia
- California
- Oregon

If you are a resident of one of the above states and have Virginia Source income as a "nonresident," you should report such income to Virginia and claim the credit for tax paid to another state. This credit may be claimed on Schedule NPY, Part III, for taxes paid to any of the above states on earned or business income derived from sources within

Virginia or from any gain on the sale of a principal residence within Virginia (to the extent that the gain is included in federal adjusted gross income), provided the income is taxed by Virginia as well as the other state. Schedule NPY is available from the Virginia office of any Commissioner of the Revenue, Director of Finance, or Director of Tax Administration or from the Virginia Department of Taxation.

With the exception of the Foreign Source Retirement Income Tax Credit that is available for Virginia residents only, Virginia does not allow the credit for tax paid to another state for income tax paid to any city or county, the federal government, or foreign government. No credit is allowable for franchise tax, license tax, excise tax, unincorporated business tax, occupation tax or any tax characterized as such even though it is based on earned or business income or if the other state's legislation does not allow an income tax or commuter tax.

Exceptions For Certain Nonresidents

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

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

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

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

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

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

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

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

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

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

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

Qualifying Income

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

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

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

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

Shareholders

If you are a Virginia resident who is a shareholder in an S corporation that paid income tax to a state which imposes an income tax on the S corporation and the fiscal year of the S corporation ended while you were a Virginia resident, enter on Part III, line 1 your share of the income subject to tax, as shown on the corporation income tax return filed with the other state.

NPY Part III, LINE 4, VIRGINIA INCOME TAX

Enter the amount from Form 763, line 18.

NPY Part III, LINE 5, INCOME PERCENTAGE

Divide line 2 by line 1. Compute the income percentage to one decimal place. (For example, .3163 becomes 31.6%. If the result is greater than 100%, enter 1.0. If the income from the other state is from Kentucky, Maryland, North Carolina or West Virginia, see "Special computation involving states bordering Virginia" below to determine what to enter on line 5.

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

1. You are required to file an individual income tax return with Virginia and only one other state.
2. The other state for which you are claiming a credit is one of the following states which borders Virginia: Kentucky, Maryland, North Carolina or West Virginia.


3. Your only income from the border state was earned income on wages and salaries (generally wages and salaries for which you received Forms W-2 or 1099, etc.) or business income reported on federal Schedule C.
4. Your Virginia taxable income is equal to or more than the taxable income on the tax return filed with the other state.

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

NPY Part III, LINE 6. Multiply line 3 by line 5.

NPY Part III, LINE 7, CREDIT. Enter the lesser of line 4 or line 6.

Form 763, Line 19(f). Credits From Schedule CR. You must complete **Schedule CR** and attach it to your return to claim the following tax credits. To qualify for some credits, other Virginia forms must be attached. To order Schedule CR, Schedule CR Instructions and these other credit forms, see page 1.

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

The following table lists all the credits that can be claimed against individual income tax reported on Virginia Schedule CR. For more information, call TeleTax at **804-367-2486**. Or visit our web site at www.tax.state.va.us.

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

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

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

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

Line 23. Addition to tax, penalty and/or interest. If you owe the addition to tax, penalty and/or interest and you do not complete Part IV, Schedule NPY, you will receive a bill for the appropriate amount at a later date. Enter on line 23, Form 763, the amount computed on line 4, Part IV, Schedule NPY. Instructions follow.

Schedule NPY, Part IV, Addition To Tax, Penalty And Interest Computations



You can leave this Part blank. The department will compute the addition to tax, penalty and interest for you and send you a bill. However, if your income varied during the year you may be entitled to a lower addition to tax than what the department would automatically compute. In such cases, complete Form 760C to show when the income was received and what the addition to tax should be.

NPY Part IV, Line 1, Addition To Tax

Enter the amount of the addition to tax computed on Form 760C (for individuals, estates and trusts) or Form 760F (for farmers, fishermen or merchant seamen). If you underpaid your estimated income tax or had insufficient income tax withheld for the taxable year, you may owe the "addition to tax" computed on Form 760C or Form 760F. The addition to tax does not apply if each payment is made on time and:

1. the total tax paid (including tax withheld and timely estimated tax payments) was at least 90% (66 2/3 % for farmers, fishermen or merchant seamen) of the 2002 Virginia income tax liability after nonrefundable credits or 100% of the 2001 income tax liability after nonrefundable credits;
2. the sum of all installment underpayments for the year is \$150 or less; or
3. you qualify for one of the exceptions shown on Form 760C (Form 760F for farmers, fishermen or merchant seamen).

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

NPY Part IV, Line 2, Late payment or late filing penalty:

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

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

To compute the late filing and payment penalties:

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

Any month that the late filing penalty applies, the late payment penalty does not. For example, if you file your return 2 months late, but do not pay the balance due at that time, 2 months late filing penalty will be due. The late payment penalty would be assessed beginning on the date filed. The late payment penalty will accrue until the cumulative penalty reaches 30% (late payment and late filing penalties will not be assessed at the same time). The maximum cumulative penalty (late filing plus late payment) cannot exceed 30% of the tax. NOTE: You do not owe a penalty for late filing or late payment if you file your return, with full payment, on or before the approved extended date for filing Form 763.

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

NPY Part IV, Line 3, Interest

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

To compute interest:

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

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

Line 24. Credit to 2003 estimated income tax: Enter the amount of the net overpayment amount on line 22 to be credited to 2003 estimated tax.

Line 25. Contributions From Schedule NPY, Part V

Complete Part V, Schedule NPY, if you would like to contribute to any of the organizations specified below. The total amount(s) you designate on lines (a)-(p) may not exceed your net tax overpayment (line 22 minus the total of line 23 and line 24). You may contribute to the other organizations regardless of whether you have an overpayment or a tax due. Payment and contribution options are described below. See Part V, Schedule NPY, and the last section of these instructions for details.

VOLUNTARY CONTRIBUTIONS LIMIT

- (a) Virginia Nongame Wildlife ProgramWhole dollars*
- (b) Democratic Party of Virginia\$25
- (c) Republican Party of Virginia\$25
- (d) U.S. Olympic CommitteeAny amount
- (e) Open Space Recreation & Conservation FundWhole dollars*
- (f) Housing ProgramWhole dollars*
- (g) Elderly and Disabled Transportation FundAny amount
- (h) Community Policing FundWhole dollars*
- (i) Virginia Arts FoundationWhole dollars*
- (j) Historic Resources FundAny amount
- (k) Virginia Foundation for the HumanitiesAny amount
- (l) UVA Center for PoliticsAny amount
- (m) George Mason Law & Economics CenterAny amount
- (n) Children of America Finding HopeWhole dollars*
- (o) Virginia Transplant CouncilAny amount
- (p) 4H Education Centers(4H Camps)Any amount
- (q) Chesapeake Bay Restoration FundAny amount
- (r) FACT: Family and Children's Trust FundAny amount
- (s) Virginia's State Forests FundAny amount
- (t) Virginia Uninsured Medical Catastrophe Fund.....Any amount
- (u) Jamestown - Yorktown FoundationAny amount
- (v) Public School FoundationsAny amount

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

(w)Consumer's Use Tax. Do not file Form CU-7 if you enter your consumer's use tax amount in Part V, Schedule NPY.

Line 26. Add lines 23, 24 and 25; enter the total here.

Line 27. Amount You Owe

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

—OR—

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

The amount you owe must be paid in full at the time of filing your return. No payment is required if the amount you owe is less than \$1. If paying by check or money order, make it payable to the TREASURER of the city or county where you file. Enter your social security number above your signature, make a notation that the check is for "2002 Virginia Income Tax" and include your daytime telephone number. If paying by check or money order, staple it to Form 763 where indicated at the lower left of page 1. Or, call **1-800-272-9829(1-800-2PAY-TAX)** or visit www.officialpayments.com to pay by credit card. After you complete the transaction, be sure to check the box below line 27 of Form 763 indicating that you have paid by credit card. You will be assessed a fee by the company processing the transaction.

Line 28. Amount To Be Refunded To You

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

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

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

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

FORM 763 — PAGE 2

Additions

MUTUAL FUNDS

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

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

A typical situation would involve a mutual fund that invests in bonds of several states, including Virginia. The interest on the bonds issued by the other states is taxable for Virginia purposes, even though exempt for federal purposes. Unless the taxpayer is able to substantiate the amount attributable to the Virginia bonds, the total amount of divi-

dends exempt from federal taxation will be an addition on the Virginia return.

Line 29

Interest On Obligations Of Other States

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

Line 30. Other Additions

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

B. Transitional modifications. Enter the amount necessary to prevent the deduction of any item properly deductible in determining a tax under prior state law.

C. Accumulation distribution income. Enter the taxable income used to compute the partial tax on an accumulation distribution pursuant to Section 667 of the Internal Revenue Code. Attach federal Form 4970. **On the 2001 Form 4970, the amount on line 7 was the taxable amount of the accumulation distribution to be claimed as an addition on this line.** The 2002 Form 4970 was not available when these instructions were prepared.

D. Lump-sum distribution income. If you received a lump-sum distribution from a qualified retirement plan and elected a ten-year averaging method under Section 402 of the Internal Revenue Code for taxing the distribution, a portion of the income excluded from federal adjusted gross income, by virtue of that election, may be required to be included as an addition on your Virginia return. Attach federal Form 4972. Complete the worksheet below to determine what portion, if any, must be included as an addition on the Virginia return.

1. Enter the total amount of the distribution subject to federal tax (ordinary income and capital gain) 1. _____
2. Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion 2. _____
3. Subtract line 2 from line 1. Include this amount on Form 763, line 30 ... 3. _____

E. Other. Attach an explanation for other additions.

Line 31. Special Fixed Date Conformity

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.

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, below, or Bonus Depreciation Subtractions (page 13).

For more information see Virginia Tax Bulletin 02-3 at www.tax.state.va.us or call Customer Service at 804-367-8031.

Special Fixed Date Conformity Additions - NEW FOR 2002

A. Bonus Depreciation. For an explanation, please see the section above entitled, *Treatment of Bonus Depreciation Under Fixed Date Conformity*. Enter the amount that should be added to Federal Adjusted Gross Income based on 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. **REPEALED**

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 terrorist 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. **REPEALED**

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 terrorist or military action and you did not include such amount in the computation of your Federal Adjusted Gross Income, enter the amount here.

D. **REPEALED**

E. Employer-Provided Death Benefits. 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 birth tax 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 amount here.

E. **REPEALED**

F. Educator Expenses. If you deducted Educator Expenses on your federal income tax return, enter the amount here.

F. **REPEALED**

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. **REPEALED**

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. **REPEALED**

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. **REPEALED**

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

J. _____

K. Total. Enter the total of lines A - J here and on Form 763, line 31.

K. _____

If you have Fixed Date Conformity additions, check the box at the top of page 1, Form 763.

Subtractions

MUTUAL FUNDS

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

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

If you provide this information, enter the exempt portion of income on line 34 or line 41 as appropriate.

Line 33. Age Deduction

NOTE: Eligible taxpayers may claim **EITHER** this age deduction **OR** the disability income subtraction on line 37. Use the one that benefits you the most.

Each person age 62 or over on January 1, 2003, may claim an age deduction. The deduction is \$6,000 for those who were 62, 63 or 64 on January 1, 2003 and \$12,000 for individuals 65 or over on January 1, 2003.

Line 33(a) Date of birth

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

Line 33(b) Deduction Amount

In the appropriate column for each spouse:

- if age 62, 63 or 64 on January 1, 2003, enter \$6,000
- if age 65 or over on January 1, 2003, enter \$12,000

Line 33(c) Age Deduction.

Add the deduction amounts on line 33(b) and enter the total.

Line 34. State Tax Refund Or Overpayment Credit Reported As Income On Your Federal Return

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

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

Line 35. Income From U.S. Obligations

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

The following is a partial list of taxable and exempt income. This list is based on the department's analysis of federal and state law as applicable to selected organizations. For organizations not listed below, additional information must be attached showing that the income is exempt from Virginia income tax.

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

Line 36. Title II Social Security And Tier 1 Railroad Retirement Act Benefits

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

Line 37. Disability Income

NOTE: Eligible taxpayers may claim **EITHER** this disability income subtraction **OR** the age deduction on line 33. Use the one that benefits you the most.

Enter the amount of disability income reported as wages (or payments in lieu of wages) on your federal return. Individuals,

regardless of their age, can subtract up to \$20,000 of disability income as defined under Internal Revenue Code Section 22.

Line 38. Special Fixed Date Conformity - New 2002

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

Enter the depreciation subtraction **A.** _____

B. Subchapter S Corporation Discharge. If an S corporation receives a discharge of indebtedness after October 11, 2001, except for 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 such 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, enter the appropriate amount to be subtracted.

Enter the amount of the disallowed loss **B.** REPEALED

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

Enter other subtraction here **C.** _____

D. Add lines A -C.

Enter on Line 38, Form 763 **D.** _____

If you have Fixed Date Conformity subtractions, check the box at the top of page 1, Form 763.

Line 39. Other Subtractions

Enter the code and subtraction amount on Lines 39a-39c. **If you have more than 3 subtractions, enter Code "00" and the total amount of Other Subtractions on line 39a. Attach to your return an explanation for each of these subtractions.**

CODE SUBTRACTION

20 Income from Virginia obligations.

Enter the amount of income from obligations or sales and exchanges of obligations of this state or any political subdivision or instrumentality of this state to the extent included in federal adjusted gross income.

21 Federal work opportunity tax credit wages.

Enter the amount of wages or salaries eligible for the federal work opportunity tax credit not deducted for federal income tax purposes.

22 Tier 2 and other Railroad Retirement and Railroad Unemployment benefits.

Enter the amount of Tier 2 vested dual benefit and other Railroad Retirement Act benefits and Railroad Unemployment Insurance Act benefits included in adjusted gross income and reported on your federal return as a taxable pension or annuity.

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

ITEM B
REPEALED BY
THE 2003
GENERAL ASSEMBLY

CODE SUBTRACTION

social security and railroad retirement benefits on your federal return because that portion should be subtracted on line 36.

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

23 Charitable mileage.

An individual who claims a charitable mileage deduction on the federal return (Schedule A) may claim the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on the federal Schedule A. If actual mileage expenses are used and are less than 18 cents per mile, the Virginia additional deduction is the difference between the actual expenses allowed on federal Schedule A and 18 cents per mile. Attach a schedule of computation.

24 Virginia Lottery prizes.

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

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 Title 63.1 of the *Code of Virginia*, provided they claim the foster child as a dependent on their federal and Virginia income tax returns. Under Internal Revenue Service Ruling 77-280, a foster child may not be claimed as a dependent if the foster parent receives any public or private financial support for the care of the child. If you claim this subtraction, you must attach a statement certifying:

1. the foster child resided in your home for the entire taxable year under permanent foster care placement;
2. the foster child qualified and was claimed as a dependent on your federal and Virginia income tax returns;
3. the name of each foster child claimed for this subtraction; and
4. you have not received any public or private financial support for the care of this child.

26 Foreign source income. Enter any amount included in federal adjusted gross income which is foreign source income and defined as follows:

1. interest other than interest derived from sources within the United States;
2. dividends other than dividends derived from sources within the United States;
3. rents, royalties, license and technical fees from property located or services performed without the United States or from any interest in such property, including rents, royalties, or fees for the use or the privilege of using without the United States any patents, copyrights, secret processes and formulas, goodwill, trademarks, trade brands, franchises, and other like properties;
4. gains, profits or other income from the sale of intangible or real property located without the United States; and
5. the amount of an individual's share of net income attributable to a foreign source qualified business unit of an electing small business corporation.

In determining the source of income for purposes of sections 26.1-26.4 above, the provisions of Section(s) 861, 862, and 863 of the Internal Revenue Code will apply. The term "technical fees" does not include wages, salaries, compensation or other "earned income" as defined in Section 911(b)

CODE SUBTRACTION

of the Internal Revenue Code (Section 58.1-322C7 of the *Code of Virginia*). For purposes of section 26.5 above, qualified business unit is defined in Internal Revenue Code Section 989 and the source of the income is in accordance with Sections 861, 862, and 987 of the Internal Revenue Code.

27 Agricultural product donations.

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

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

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

28 Virginia National Guard income. Enter, to the extent included in federal adjusted gross income, the wages or salaries received for active and inactive service in the rank of O3 and below in the Virginia National Guard not to exceed the amount of income derived from up to 39 days of such service or \$3,000, whichever amount is less. This subtraction does not apply to members of: 1) the active or reserve components of the Army, Navy, Air Force or Marines; or 2) the National Guard of other states or the District of Columbia. **To claim this subtraction, you must attach the following to your return:**

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

29 Operation Joint Endeavor combat pay.

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

CODE SUBTRACTION

- 30 Military pay and allowances attributable to active duty service in a combat zone or a qualified hazardous duty area.** To the extent included in federal adjusted gross income and not otherwise subtracted, deducted or exempted, enter any military pay and allowances earned serving by order of the President of the United States with the consent of Congress in a combat zone or qualified hazardous duty area treated as a combat zone for federal tax purposes pursuant to §112 of the Internal Revenue Code.
- 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 the federal adjusted gross income during the same period. The total amount of this Virginia subtraction cannot exceed the amount of contributions previously taxed by another state. This subtraction applies to retirement income from qualified pension, profit sharing, or stock bonus plans as described by Internal Revenue Code (IRC) Section 401, individual retirement accounts or annuities established under IRC Section 408, deferred compensation plans as defined by IRC Section 457, or any federal government retirement program as long as you paid tax to another state on contributions to the plan.
- 32 Bone Marrow Donor Screening Fee.** Enter the amount of the fee paid for an initial screening to become a possible bone marrow donor, if you were not reimbursed for the fee and did not claim a deduction for the payment of the fee on your federal income tax return.
- 33 Virginia College Savings Plan Payment.** 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 Tuition.** For taxable years beginning on or after January 1, 1999, an individual employed as a licensed primary or secondary school teacher may enter a subtraction on the Virginia income tax return for an amount equal to twenty percent of the tuition costs incurred to attend continuing teacher education courses that are required as condition of employment; however, this subtraction is available only if (1) the individual was not reimbursed for these tuition costs and (2) the individual has not claimed a deduction for these tuition costs on the federal income tax return.
- 36 Long-Term Health Care Insurance.** Enter the amount paid for premiums for long term health care insurance, provided that you did not claim a deduction for federal income tax purposes.

CODE SUBTRACTION

- 37 Unemployment Benefits.** Enter any taxable unemployment compensation benefits reported as income on your federal income tax return.
- 38 Military Basic Pay.** Each spouse who qualifies as military service personnel on extended active duty for periods in excess of 90 days, may be eligible to subtract all or a portion of their military basic pay received during those periods. If the active duty pay received was less than \$15,000, you may subtract the entire amount. If the active duty pay received was greater than \$15,000 the subtraction must be reduced dollar-for-dollar by the amount which the pay exceeds \$15,000. No subtraction is allowed for active duty pay of \$30,000 or more.
- 39 Federal/State Employee Low-Income Pay.** Each qualifying spouse may claim a subtraction for the first \$15,000 of salary received for federal and state employees whose annual salary is \$15,000 or less.
- 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 Tobacco Settlement Fund Income.** If you received income from the tobacco "Master Settlement Agreement" you may be eligible to claim a subtraction for the amount received. The income must have been received by (i) tobacco farmers; (ii) persons holding a tobacco marketing quota, or tobacco farm acreage allotment; or (iii) persons with the right to grow tobacco pursuant to a quota or allotment as a result of (a) the tobacco Master Settlement Agreement, (b) the National Tobacco Grower Settlement Trust, and (c) the Tobacco Loss Assistance Program.
- 42 Gain on the Sale of Land for Open Space Use.** Provides a subtraction for any gain on the sale of land or easement to an organization which dedicates the land for open-space use.
- 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 Medal of Honor Recipients.** Any amount received as military retirement income by an individual awarded the Medal of Honor.
- 99 Other.** Attach a schedule of explanation for other subtractions.

Deductions

Standard Or Itemized Deductions:

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

STANDARD DEDUCTION

Line 41

Enter the applicable standard deduction amount shown below on Form 763, line 41.

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

Dependent's Limited Standard Deduction

If you could be claimed as a dependent on the federal income tax return of another taxpayer and had any unearned income during the year, your allowable standard deduction may not be more than your earned income. **Example:** A person claimed as a dependent on another taxpayer's return has \$4,200 interest from a bank account (unearned income) and \$1,200 from a summer job (earned income). The standard deduction is \$1,200 (the lesser of earned income or \$3,000). If this dependent had earned income of \$3,200 from the summer job, the full standard deduction of \$3,000 would be allowed. All dependents are subject to the limitation. This includes children under age 19 and full-time students under the age of 24 who are eligible to be claimed as dependents on their parents' returns. Remember to check the box on line 5 if you can be claimed as a dependent on someone else's return and had unearned income. **NOTE:** The return of a taxpayer claiming a child (or other person) as a dependent is not affected if the child is required to claim a limited standard deduction.

VIRGINIA ITEMIZED DEDUCTIONS

Complete lines 42-44 to compute your allowable Virginia itemized deduction amount. The state and local income tax claimed as an itemized deduction on your federal return is not allowed as a Virginia deduction.

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 (Sched. A, line 18) and Casualty and Theft Loss (Sched. A, line 19). These contributions may have to be recomputed. This is because the allowable deduction is based on your FAGI. Recompute your deduction by substituting the amount on line 5 for the FAGI you used to compute your federal limitation.

Computation of Fixed Date Conformity Federal (FDC) Adjusted Gross Income

1 Federal Adjusted Gross Income (FAGI) from federal return	1 _____
2 FDC additions to FAGI	2 _____
3 Subtotal. Add line 1 and line 2	3 _____
4 FDC subtractions from FAGI	4 _____
5 FDC 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)?	_____
NO. Your deduction is not limited. Add lines 9, 10, 11, 12, 13, 20 and 21. Enter here and line 42 Form 763.	22 _____
YES. Your deduction may be limited. Complete the Virginia ITEMIZED DEDUCTION WORKSHEET, below.	

VIRGINIA ITEMIZED DEDUCTIONS WORKSHEET

State and local income tax modification for Federal adjusted gross incomes over \$137,300 (\$68,650 if married filing a separate federal return)

PART I - Total federal itemized deductions

1. Federal Sch. A, total lines 4, 9, 14, 18, 19, 26 & 27 or line 22 of the above completed FDC worksheet 1. _____
2. Add the amounts on Schedule A, lines 4 (or FDC Worksheet line 9), 13 and 19, plus any gambling losses included on line 27 2. _____
3. Subtract line 2 from line 1. If the result is zero, stop here; enter the amount from line 1 above on Form 763, line 42 (the limitation does not apply) 3. _____
4. Multiply line 3 above by 80% (.80) 4. _____
5. Enter the total from Form 763, line 6 or line 5, from above FDC worksheet 5. _____
6. Enter \$137,300 (\$68,650 if married filing a separate federal return) 6. _____
7. Subtract line 6 from line 5. If the result is zero or less, stop here; enter the amount from line 1 above on line 42, Form 763 (the limitation does not apply) 7. _____
8. Multiply line 7 above by 3% (.03) 8. _____
9. Enter the smaller of line 4 or line 8 9. _____
10. Total itemized deductions. Subtract line 9 from line 1, enter the result on Form 763, line 42, and continue the worksheet .. 10. _____

PART II - State and local income tax modification

11. Enter the state and local income tax shown on Schedule A 11. _____
12. Enter the amount from line 9 above 12. _____
13. Enter the amount from line 3 above 13. _____
14. Divide line 12 by line 13. Enter the result to 3 decimal places (e.g. .053) 14. _____
15. Multiply line 14 by line 11 15. _____
16. Subtract line 15 from line 11. This is the amount of state and local income tax to be entered on line 43, Form 763 16. _____

Line 42. Total federal itemized deductions

If you were not required to complete one or both of the above worksheets, enter the total claimed on federal Schedule A; otherwise, follow the directions on the worksheet(s) for this Line's amount.

Line 43. State and local income tax

Enter the amount of state and local income tax allowed on your federal Schedule A. Before making an entry on this line, check to see if your total itemized deductions were limited on your federal return. If your federal adjusted gross income is more than **\$137,300**, or **\$68,650** if married and filing a separate federal return, your deduction may be limited. The amount of state and local income tax reported on Schedule A must be reduced proportionately to reflect any reduction in total itemized deductions. Complete the worksheet if you are subject to the limitation. **If you did not claim any state and local income tax on federal Schedule A, enter "0.00" on this line.**

Line 44. Virginia Itemized Deductions

Subtract line 43 from line 42. Be sure you enter this total on line 11.

Nonresident Allocation Percentage Schedule

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

LINES 45 THROUGH 57, COLUMN A:

Lines 45 through 55. For each type of income listed, enter in Column A the amount reported as income on your federal individual income tax return. NOTE: Do not reduce this income by any adjustments to income shown on your federal individual income tax return.

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

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

LINES 45 THROUGH 57, COLUMN B:

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

1. Items of income gain, loss and deductions attributable to:
 - a. The ownership of any interest in real or tangible personal property in Virginia;
 - b. A business trade, profession, or occupation carried on in Virginia; and
 - c. Prizes paid by the Virginia Lottery Department, and gambling winnings from wagers placed or paid at a location in Virginia.For example, wages from a Virginia employer or the gain on the sale of real estate in Virginia.
2. Income from intangible personal property, including annuities, dividends, interest, royalties and gains from the disposition of intangible personal property employed by an individual in a business, trade, profession or occupation carried on in this state (for example: dividend income from a Virginia S corporation).

3. Exception for Certain Nonresidents: Residents of Kentucky, Maryland, Pennsylvania, West Virginia and the District of Columbia who meet the "Exceptions for Certain Nonresidents" of these instructions are not required to file a Virginia return if their only income from Virginia sources was from salaries and wages. If these individuals have business income from Virginia sources, other than from salaries and wages, only that other business income should be entered in Column B. For most nonresidents, the income shown on lines 46, 47 and 56, Column A, is not considered income from Virginia sources. For example, if a nonresident earned interest from a bank account or dividends from a corporation located in Virginia, that income is intangible income and therefore would generally not be entered in Column B. Virginia does not tax nonresident individuals on intangible income except as noted in number 2 above.

Line 58. Total lines 45 through 57, Column A and Column B.

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

GENERAL INFORMATION

Estimated Income Tax Filing

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

To make estimated tax payments, File Form 760ES.

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

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

Addition To Tax For Underpayment Of Tax

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

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

- the total tax paid through withholding and timely estimated tax payments is at least 90% (66 2/3% for farmers, fishermen or merchant seamen) of the current year's tax liability

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

Form 760C Exceptions

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

- 1) The total amount of tax paid and withheld from January 1 through the installment due date equals or exceeds the portion of the prior year's total income tax liability that would have been due at each quarter if four equal quarterly payments were required. The prior year must cover a 12 month period.
- 2) The total amount of tax paid and withheld from January 1 through the installment due date equals or exceeds the amount that would have been due each quarter if four equal quarterly payments were required and your tax was re-computed for the prior year using 2002 rates and personal exemptions.
- 3) The total payments equal or exceed 90% of the tax for each installment period computed on annualized income.
- 4) Total payments equal or exceed 90% of the income tax computed on the actual income received for the first four, five and eight months of the taxable year.

Farmers, Fishermen and Merchant Seamen

If you are a calendar year taxpayer and your self-employment income from farming, fishing or working as a merchant seaman is at least two-thirds of your gross income, you are not required to file Form 760ES or pay the estimated tax as long as your income tax return is filed and the tax due is paid on or before March 1, 2003. If you meet this special rule, check the "Farmers, Fishermen and Merchant Seamen" box in the signature section on Form 763. If your return will not be filed and the tax will not be paid on or before this date, you are required to make only one estimated tax payment on or before January 15, 2003.

When to file Form 760C or Form 760F

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

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



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

Penalties And Interest

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

Late Filing and Late Payment Penalties

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

Civil Penalty

The civil penalty for filing a false or fraudulent return or for failing or refusing to file any return with intent to evade the tax, is an additional penalty of 100% of the correct tax.

Criminal Penalty

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

Extension Penalty

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

Interest

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

Amended Return Filing

When To File

If you file an amended federal return reflecting a change in your taxable income or any other amount that would affect the Virginia return, you must file an amended state tax return within ninety days.

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

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

Form 763

To amend Form 763, complete a new return (for the tax year you are amending) using the corrected figures, as if it were the original return. Write "Amended" at the top. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as a result of the original return.

Required Attachments

If you filed an amended federal return, attach a copy of your federal Form 1040X, a copy of the IRS' Acceptance of the 1040X, or other claim form and supporting material to your amended Virginia return to substantiate the amendment. If amending your Virginia return for other reasons, attach a statement to explain why you are amending your return. Show any computations necessary to verify the adjustments you are making. Staple your check or money order to the lower left corner of your return if you owe a balance due. Also, staple to your return, any additional Forms W-2 or 1099 if claiming more income tax withheld than what was claimed on your original return.

Federal Adjustments

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

Net Operating Losses

Although there is no express statutory provision for a separate Virginia net operating loss available for carryback or carryover, the amount of federal net operating loss is the starting point in computing the amount of deduction to be allowed on the Virginia return. Taxpayers must file an "amended" Virginia return for the year of the deduction, if carried back. Instructions for computing and claiming this loss are in **23 Virginia Administrative Code (VAC) 10-110-80 through 87**, available from the **Department of Taxation, Forms Request Unit, P.O. Box 1317, Richmond, VA 23218-1317. Telephone 804-236-2760 or 804-236-2761.**

Deceased Taxpayers

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

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

Address Change

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

Recordkeeping

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

federal records for a longer period of time, keep your state records for the same period of time.

Litter Tax

Litter tax is reported on a separate return, **Form 200**. This tax is imposed on every "person" who was engaged in business as a manufacturer, wholesaler, distributor or retailer of certain enumerated products. "Person" means any natural person, corporation, partnership, administrator, fiduciary, representative, or group of individuals or entities of any kind operating such a business. Litter tax is based on a calendar year. All returns for 2002 are due by May 1, 2003. For more information, call **804-367-8037**.

Taxpayer Bill Of Rights

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

CONTRIBUTION INFORMATION

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

- Virginia Nongame Wildlife Program
- Democratic Political Party
- Republican Political Party
- U.S. Olympic Committee
- Open Space Recreation & Conservation Fund
- Virginia Housing Program
- Elderly & Disabled Transportation Fund
- Community Policing Fund
- Virginia Arts Foundation
- Historic Resources Fund
- Virginia Foundation for the Humanities & Public Policy
- UVA Center for Politics
- George Mason Law & Economics Center
- Children of America Finding Hope
- Virginia Transplant Council
- VA-4H Educational Centers (4H Camps)

Voluntary Contributions to be made from your refund OR submitted with your tax due payment.

You may make a payment to the following organizations even if you owe a tax balance or if you wish to donate more than your expected refund. Enter the amount(s) you are donating in the boxes on Schedule NPY.

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

Organizations Eligible for Voluntary Contributions

Virginia Non-Game & Endangered Wildlife Program

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

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

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

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

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

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
Attn: Open Space Recreation &
Conservation Fund
203 Governor Street, Suite 402
Richmond, VA 23219 804-786-6124**

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**

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

**Department for the Aging
7600 Forest Avenue, Suite 102,
Richmond, VA 23229 804-662-9333**

Community Policing Fund Supports 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**

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

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

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

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

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

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

University of Virginia Center for Politics Provides a non-partisan 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 434-243-8470
www.goodpolitics.org**

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

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

Children of America Finding Hope 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
P. O. Box 926
Vansant, VA 24656
877-700-CAFH(2234) cafhkids@pwnet.net**

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
800-523-6667 www.vatransplant.state.va.us**

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**

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

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

Family and Children's Trust Fund 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**

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 Forests Fund
900 Natural Resources Drive, Suite 800
Charlottesville, VA 22903 434-977-6555

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

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

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

Jamestown-Yorktown Foundation
P.O. Box 1607
Williamsburg, VA 23187-1607
757-253-4659 www.Jamestown2007.org

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

Enter on Schedule NPY, Part V, line w, the 6 digit code(s) and the amount for the foundation(s) you want to support.

<u>Foundation Code</u>	<u>Foundation Name</u>
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 County 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 .

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

If your taxable income is \$90,000, your tax is \$720 + 5.75% of the amount over \$17,000.

This equals \$720 + (.0575 x \$73,000) = \$720 + \$4,197.50 = **\$4,917.50**.

TAX TABLE

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

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

TAX TABLE (Cont'd)

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

TAX TABLE (Cont'd)

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

TAX TABLE (Cont'd)

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

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 53,835 –	\$ 53,870	\$2,839.00	\$ 56,061 –	\$ 56,096	\$2,967.00	\$ 58,287 –	\$ 58,322	\$3,095.00	\$ 60,513 –	\$ 60,548	\$3,223.00	\$ 62,739 –	\$ 62,774	\$3,351.00
53,870 –	53,904	2,841.00	56,096 –	56,130	2,969.00	58,322 –	58,357	3,097.00	60,548 –	60,583	3,225.00	62,774 –	62,809	3,353.00
53,904 –	53,939	2,843.00	56,130 –	56,165	2,971.00	58,357 –	58,391	3,099.00	60,583 –	60,617	3,227.00	62,809 –	62,843	3,355.00
53,939 –	53,974	2,845.00	56,165 –	56,200	2,973.00	58,391 –	58,426	3,101.00	60,617 –	60,652	3,229.00	62,843 –	62,878	3,357.00
53,974 –	54,009	2,847.00	56,200 –	56,235	2,975.00	58,426 –	58,461	3,103.00	60,652 –	60,687	3,231.00	62,878 –	62,913	3,359.00
54,009 –	54,043	2,849.00	56,235 –	56,270	2,977.00	58,461 –	58,496	3,105.00	60,687 –	60,722	3,233.00	62,913 –	62,948	3,361.00
54,043 –	54,078	2,851.00	56,270 –	56,304	2,979.00	58,496 –	58,530	3,107.00	60,722 –	60,757	3,235.00	62,948 –	62,983	3,363.00
54,078 –	54,113	2,853.00	56,304 –	56,339	2,981.00	58,530 –	58,565	3,109.00	60,757 –	60,791	3,237.00	62,983 –	63,017	3,365.00
54,113 –	54,148	2,855.00	56,339 –	56,374	2,983.00	58,565 –	58,600	3,111.00	60,791 –	60,826	3,239.00	63,017 –	63,052	3,367.00
54,148 –	54,183	2,857.00	56,374 –	56,409	2,985.00	58,600 –	58,635	3,113.00	60,826 –	60,861	3,241.00	63,052 –	63,087	3,369.00
54,183 –	54,217	2,859.00	56,409 –	56,443	2,987.00	58,635 –	58,670	3,115.00	60,861 –	60,896	3,243.00	63,087 –	63,122	3,371.00
54,217 –	54,252	2,861.00	56,443 –	56,478	2,989.00	58,670 –	58,704	3,117.00	60,896 –	60,930	3,245.00	63,122 –	63,157	3,373.00
54,252 –	54,287	2,863.00	56,478 –	56,513	2,991.00	58,704 –	58,739	3,119.00	60,930 –	60,965	3,247.00	63,157 –	63,191	3,375.00
54,287 –	54,322	2,865.00	56,513 –	56,548	2,993.00	58,739 –	58,774	3,121.00	60,965 –	61,000	3,249.00	63,191 –	63,226	3,377.00
54,322 –	54,357	2,867.00	56,548 –	56,583	2,995.00	58,774 –	58,809	3,123.00	61,000 –	61,035	3,251.00	63,226 –	63,261	3,379.00
54,357 –	54,391	2,869.00	56,583 –	56,617	2,997.00	58,809 –	58,843	3,125.00	61,035 –	61,070	3,253.00	63,261 –	63,296	3,381.00
54,391 –	54,426	2,871.00	56,617 –	56,652	2,999.00	58,843 –	58,878	3,127.00	61,070 –	61,104	3,255.00	63,296 –	63,330	3,383.00
54,426 –	54,461	2,873.00	56,652 –	56,687	3,001.00	58,878 –	58,913	3,129.00	61,104 –	61,139	3,257.00	63,330 –	63,365	3,385.00
54,461 –	54,496	2,875.00	56,687 –	56,722	3,003.00	58,913 –	58,948	3,131.00	61,139 –	61,174	3,259.00	63,365 –	63,400	3,387.00
54,496 –	54,530	2,877.00	56,722 –	56,757	3,005.00	58,948 –	58,983	3,133.00	61,174 –	61,209	3,261.00	63,400 –	63,435	3,389.00
54,530 –	54,565	2,879.00	56,757 –	56,791	3,007.00	58,983 –	59,017	3,135.00	61,209 –	61,243	3,263.00	63,435 –	63,470	3,391.00
54,565 –	54,600	2,881.00	56,791 –	56,826	3,009.00	59,017 –	59,052	3,137.00	61,243 –	61,278	3,265.00	63,470 –	63,504	3,393.00
54,600 –	54,635	2,883.00	56,826 –	56,861	3,011.00	59,052 –	59,087	3,139.00	61,278 –	61,313	3,267.00	63,504 –	63,539	3,395.00
54,635 –	54,670	2,885.00	56,861 –	56,896	3,013.00	59,087 –	59,122	3,141.00	61,313 –	61,348	3,269.00	63,539 –	63,574	3,397.00
54,670 –	54,704	2,887.00	56,896 –	56,930	3,015.00	59,122 –	59,157	3,143.00	61,348 –	61,383	3,271.00	63,574 –	63,609	3,399.00
54,704 –	54,739	2,889.00	56,930 –	56,965	3,017.00	59,157 –	59,191	3,145.00	61,383 –	61,417	3,273.00	63,609 –	63,643	3,401.00
54,739 –	54,774	2,891.00	56,965 –	57,000	3,019.00	59,191 –	59,226	3,147.00	61,417 –	61,452	3,275.00	63,643 –	63,678	3,403.00
54,774 –	54,809	2,893.00	57,000 –	57,035	3,021.00	59,226 –	59,261	3,149.00	61,452 –	61,487	3,277.00	63,678 –	63,713	3,405.00
54,809 –	54,843	2,895.00	57,035 –	57,070	3,023.00	59,261 –	59,296	3,151.00	61,487 –	61,522	3,279.00	63,713 –	63,748	3,407.00
54,843 –	54,878	2,897.00	57,070 –	57,104	3,025.00	59,296 –	59,330	3,153.00	61,522 –	61,557	3,281.00	63,748 –	63,783	3,409.00
54,878 –	54,913	2,899.00	57,104 –	57,139	3,027.00	59,330 –	59,365	3,155.00	61,557 –	61,591	3,283.00	63,783 –	63,817	3,411.00
54,913 –	54,948	2,901.00	57,139 –	57,174	3,029.00	59,365 –	59,400	3,157.00	61,591 –	61,626	3,285.00	63,817 –	63,852	3,413.00
54,948 –	54,983	2,903.00	57,174 –	57,209	3,031.00	59,400 –	59,435	3,159.00	61,626 –	61,661	3,287.00	63,852 –	63,887	3,415.00
54,983 –	55,017	2,905.00	57,209 –	57,243	3,033.00	59,435 –	59,470	3,161.00	61,661 –	61,696	3,289.00	63,887 –	63,922	3,417.00
55,017 –	55,052	2,907.00	57,243 –	57,278	3,035.00	59,470 –	59,504	3,163.00	61,696 –	61,730	3,291.00	63,922 –	63,957	3,419.00
55,052 –	55,087	2,909.00	57,278 –	57,313	3,037.00	59,504 –	59,539	3,165.00	61,730 –	61,765	3,293.00	63,957 –	63,991	3,421.00
55,087 –	55,122	2,911.00	57,313 –	57,348	3,039.00	59,539 –	59,574	3,167.00	61,765 –	61,800	3,295.00	63,991 –	64,026	3,423.00
55,122 –	55,157	2,913.00	57,348 –	57,383	3,041.00	59,574 –	59,609	3,169.00	61,800 –	61,835	3,297.00	64,026 –	64,061	3,425.00
55,157 –	55,191	2,915.00	57,383 –	57,417	3,043.00	59,609 –	59,643	3,171.00	61,835 –	61,870	3,299.00	64,061 –	64,096	3,427.00
55,191 –	55,226	2,917.00	57,417 –	57,452	3,045.00	59,643 –	59,678	3,173.00	61,870 –	61,904	3,301.00	64,096 –	64,130	3,429.00
55,226 –	55,261	2,919.00	57,452 –	57,487	3,047.00	59,678 –	59,713	3,175.00	61,904 –	61,939	3,303.00	64,130 –	64,165	3,431.00
55,261 –	55,296	2,921.00	57,487 –	57,522	3,049.00	59,713 –	59,748	3,177.00	61,939 –	61,974	3,305.00	64,165 –	64,200	3,433.00
55,296 –	55,330	2,923.00	57,522 –	57,557	3,051.00	59,748 –	59,783	3,179.00	61,974 –	62,009	3,307.00	64,200 –	64,235	3,435.00
55,330 –	55,365	2,925.00	57,557 –	57,591	3,053.00	59,783 –	59,817	3,181.00	62,009 –	62,043	3,309.00	64,235 –	64,270	3,437.00
55,365 –	55,400	2,927.00	57,591 –	57,626	3,055.00	59,817 –	59,852	3,183.00	62,043 –	62,078	3,311.00	64,270 –	64,304	3,439.00
55,400 –	55,435	2,929.00	57,626 –	57,661	3,057.00	59,852 –	59,887	3,185.00	62,078 –	62,113	3,313.00	64,304 –	64,339	3,441.00
55,435 –	55,470	2,931.00	57,661 –	57,696	3,059.00	59,887 –	59,922	3,187.00	62,113 –	62,148	3,315.00	64,339 –	64,374	3,443.00
55,470 –	55,504	2,933.00	57,696 –	57,730	3,061.00	59,922 –	59,957	3,189.00	62,148 –	62,183	3,317.00	64,374 –	64,409	3,445.00
55,504 –	55,539	2,935.00	57,730 –	57,765	3,063.00	59,957 –	59,991	3,191.00	62,183 –	62,217	3,319.00	64,409 –	64,443	3,447.00
55,539 –	55,574	2,937.00	57,765 –	57,800	3,065.00	59,991 –	60,026	3,193.00	62,217 –	62,252	3,321.00	64,443 –	64,478	3,449.00
55,574 –	55,609	2,939.00	57,800 –	57,835	3,067.00	60,026 –	60,061	3,195.00	62,252 –	62,287	3,323.00	64,478 –	64,513	3,451.00
55,609 –	55,643	2,941.00	57,835 –	57,870	3,069.00	60,061 –	60,096	3,197.00	62,287 –	62,322	3,325.00	64,513 –	64,548	3,453.00
55,643 –	55,678	2,943.00	57,870 –	57,904	3,071.00	60,096 –	60,130	3,199.00	62,322 –	62,357	3,327.00	64,548 –	64,583	3,455.00
55,678 –	55,713	2,945.00	57,904 –	57,939	3,073.00	60,130 –	60,165	3,201.00	62,357 –	62,391	3,329.00	64,583 –	64,617	3,457.00
55,713 –	55,748	2,947.00	57,939 –	57,974	3,0									

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 Accomack, 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
276-676-6270

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

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.

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

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.

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

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.

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.