

STAPLE HERE

Due May 1, 2006

Check Applicable Boxes:

- Amended Return - Check if Result of NOL
Fixed Date Conformity Modifications
Qualifying Farmer, Fisherman or Merchant Seaman
Overseas on Due Date

Personal information section including names, addresses, social security numbers, and residence dates.

Dates of Residence in Virginia in 2005: You - From To Spouse - From To

STEP 1: FILING STATUS (CHECK ONLY ONE) and EXEMPTIONS (Enter Number). Includes options for Single, Married Filing Joint Return, Married Filing Separate Returns, and Married Filing Separately.

STEP 2: ADJUSTED GROSS INCOME and STEP 3: Compute Your Virginia Taxable Income. Includes a table with columns for Spouse and Yourself.

STEP 4: Compute Your Tax and STEP 5: Compute Your Payments and Credits. Includes sections for income tax, payments, and credits.

STEP 6: Compute Amount You Owe or Your Refund. Includes sections for income tax owed, overpayment amount, and refund calculation.

For Local Use

LTD

For Office Use

Coding

Staple Forms W-2, W-2G and 1099-R here.

Staple check or money order here.

PART I - SCHEDULE OF INCOME AND ADJUSTMENTS (See instructions)

—ALL FILERS MUST COMPLETE THIS SCHEDULE—

ENTER SPOUSE'S INCOME WHEN FILING STATUS 4 IS USED

FOR USE BY ALL OTHER FILERS

Table with 6 columns: Column A1 (Income on Federal Return), Column A2 (Income While Virginia Resident), Column A3 (Income While NOT Virginia Resident), Column B1 (Income on Federal Return), Column B2 (Income While Virginia Resident), Column B3 (Income While NOT Virginia Resident). Rows include 28 Income, 29 Gross income, 30 Adjustments to income, 31 Other income adjustments, 32 Adjusted gross income, and 33-36 Special fixed date conformity addition.

\*Enter the amount on Line 32, Col. A1 on page 1, Line 6 Col. A. Enter the amount on Line 32, Col. B1 on page 1, Line 6, Col. B.

PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

Table with 2 columns: A Spouse - USE ONLY when Filing Status 4 is checked, B Yourself For use by all other filers. Rows include 33 Special fixed date conformity addition, 34 Interest earned while a Virginia resident, 35 Other additions to federal adjusted gross income, and 36 TOTAL ADDITIONS.

PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

Table with 2 columns: A Spouse - USE ONLY when Filing Status 4 is checked, B Yourself For use by all other filers. Rows include 37 Special fixed date conformity subtraction, 38 Age deduction from Sch. NPY, Part I, Line 4, 39 State income tax refund or overpayment credit, 40 Income attributable to your period of residence outside Virginia, 41 Income (interest, dividends or gains) received while a Virginia resident, 42 Social Security and equivalent Tier 1 Railroad Retirement Act benefits, 43 Disability income received while a Virginia resident, 44 Other subtractions, and 45 TOTAL SUBTRACTIONS.

PART IV - STANDARD DEDUCTION (The standard deduction must be claimed unless itemized deductions were claimed on your federal return - see instructions.)

Table with 2 columns: A Spouse - USE ONLY when Filing Status 4 is checked, B Yourself For use by all other filers. Rows include 46 (a) Fixed date conformity Federal ADJUSTED GROSS INCOME, 46 (b) Fixed date conformity income attributable to Virginia residence, 46 (c) Percentage of full standard deduction allowable, 46 (d) Filing Status, and 46 (e) Multiply Line 46(c) by 46(d).

PART V - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return.)

Table with 2 columns: A Spouse - USE ONLY when Filing Status 4 is checked, B Yourself For use by all other filers. Rows include 47 (a) Itemized deductions from Schedule A Worksheet, 47 (b) State and local income taxes claimed, and 47 (c) Allowable Virginia itemized deductions.

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer.

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return. We agree that filing separately on this combined return makes us jointly and severally liable for the amount of tax shown to be due on this return and any refunds will be made payable to us jointly.

Signature and contact information section including fields for Your Signature, Date, Check if Deceased, Your Business Phone Number, Home Phone Number, Spouse's Signature, Date, Spouse's Business Phone Number, Preparer's Signature, Date, Preparer's Phone Number, Preparer's FEIN/PTIN/SSN, Firm's Name (or Yours if Self-Employed), and Filing Election.

Attach A Complete Copy Of Your Federal Individual Income Tax Return And All Other Required Virginia Attachments