INSTRUCTIONS FOR PREPARING

NONRESIDENT

FORM 763

VIRGINIA INDIVIDUAL INCOME TAX

RETURNS FOR 2010

COMMONWEALTH OF VIRGINIA

DEPARTMENT OF TAXATION

RICHMOND, VIRGINIA

2614090 Rev. 09/10

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WHAT'S NEW

New Design: Form 763 has been redesigned for 2010. This redesign makes the form easier for taxpayers to complete and for the Department to process. The Schedule NPY has been eliminated and there is a new Schedule ADJ for Nonresident filers. The Schedule 763 ADJ is used to report additions, subtractions, deductions, the low income credit, adjustments and contributions.

Advancement of Virginia's Fixed Date Conformity with the Internal Revenue Code: Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2008, to January 22, 2010. The 30% and 50% bonus depreciation allowance for certain assets under the IRC and the 5-year net operating loss (NOL) carry back allowed for net operating losses generated in taxable year 2008 or 2009 are still not allowed. Additional fixed date conformity adjustments may be required for Cancellation of Debt Income under IRC §108(i), and the domestic production deductions under IRC §199. At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned above. However, if federal legislation is enacted that results in changes to the Internal Revenue Code for the 2010 taxable year, taxpayers may be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at **www.tax.virginia.gov.**

Major Business Facility Job Tax Credit: Beginning in January 2010, the number of qualified full-time jobs needed to qualify for the Major Business Facility Job Tax Credit is reduced from 100 to 50. The number of qualified full-time jobs needed to qualify for the Major Business Facility Job Tax Credit in economically distressed areas or enterprise zones is reduced from 50 to 25. The credit may still be claimed over two years instead of three through December 31, 2012, and is only applicable for qualified full-time employees hired on or after January 1, 2010.

Land Preservation Tax Credit: The amount of Land Preservation Credits that may be claimed on income tax returns has been reduced from $100,000 per taxpayer to $50,000 per taxpayer effective for credits claimed for taxable years beginning on and after January 1, 2009, but before January 1, 2012. The carryover period has been extended for two or three years, depending on the taxable year of the limitation. This reduction in the amount of credit that can be claimed on the return does not reduce the amount of credit that may be earned or held by the taxpayer.

Community of Opportunity Tax Credit : Beginning with the 2010 taxable year, individual and corporate landlords who participate in a housing choice voucher program are allowed a credit equal to 10% of the fair market value of the rent for each qualified housing unit.

Green Jobs Creation Credit: Beginning with the 2010 taxable year, certain corporate and individual employers are allowed an income tax credit for certain new "green jobs" that are created in Virginia by the taxpayer.

Capital Gains Exemption for Technology Businesses: Beginning with taxable year 2011, taxpayers may subtract capital gains income related to certain investments made beginning in 2010. For further information, go to http://www.technology.virginia.gov/CapitalGains/ or call Cameron Kilberg, Assistant Secretary of Technology and Senior Policy Advisor at (804) 786-0226.

For more information on these new credits, visit us at **www.tax.virginia.gov**.

Virginia529 College Savings Plan

Saving for college with the Virginia College Savings Plan makes good sense. Earnings can grow tax free and you can use your savings at colleges throughout the country. Contact us to find out how to begin saving for tomorrow—today!

Visit Virginia529.com

Read the Disclosure Statement, available at Virginia529.com or by calling toll free 1-888-567-0540, carefully before investing. If you live in a state other than Virginia, your state may offer a 529 plan with state tax and other benefits not available through VCSP.

Flexible
Tax Advantaged
Affordable

Va. Dept. of Taxation 763 Instr. 2614090 Rev. 09/10

HOW TO GET FORMS AND ASSISTANCE

VISIT OUR WEBSITE

www.tax.virginia.gov

- Check the status of your refund
- Make your Virginia extension payment
- Use the on-line tax calculator
- Make Virginia estimated payments
- Access the Tax Policy Library
- Use *Web Payments* to pay on-line
- Access publications and bulletins
- Use the expanded tax table
- Access forms and instructions
- E-mail Customer Services
- Talk to a representative using Live Chat
- Sign-up for e-Subscriptions

HOW TO CONTACT US

Send a secure e-mail. Log on to our Secure Message Center at **www.tax.virginia.gov** to make confidential inquiries and receive answers to your account questions without ever having to call or write us. While traditional or non-secure e-mail is still available, please do not send account specific information by this method.

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

For the location nearest you, look up the name of your city or county on the back cover of this booklet and call the phone number listed.

Requests for information may be addressed to:

Virginia Department of Taxation
P. O. Box 1115
Richmond, VA 23218-1115
(Do not mail your return to this address.)

You can speak with a Virginia Department of Taxation Customer Service Representative between 8:30 a.m. and 5:00 p.m. on normal business days by calling:

804-367-8031

Tenemos servicios disponible en Español.

If you are hearing impaired and have TDD equipment, you can call between 8:30 a.m. and 5:00 p.m.

804-367-8329

TELE-TAX

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

804-367-2486

WHERE TO GET FORMS

Download forms by computer at this address:
www.tax.virginia.gov

You can pick up forms at these offices:

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

Call this phone number to order forms:

804-440-2541

Order forms by mail at this address:

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

CHECK THE STATUS OF YOUR REFUND

If you requested a refund on the return you filed this year, you can call to check if the refund has been issued. This service is available 24 hours a day. Make sure you have a copy of your return available when you call:

804-367-2486

or

You can check refund status at **www.tax.virginia.gov.**

TAXPAYER BILL OF RIGHTS

The Virginia Department of Taxation's mission is to serve our customers by delivering an efficient, courteous, confidential and equitable tax revenue system to Virginia's citizens.

The 1996 General Assembly enacted the Virginia Taxpayer Bill of Rights to ensure protection of taxpayers' rights in the tax determination and collection processes administered by the Department of Taxation.

Our goal is to ensure that your rights are protected in all state tax assessment, audit and collections procedures, so that you will have the highest confidence in the integrity of our tax system.

For details, request the Virginia Taxpayer Bill of Rights publication. This brochure is available from any of the locations listed above for obtaining forms.

Unified Filers

Use Form 765, Unified Nonresident Individual Income Tax Return.
See Page 5 for more information.

GENERAL INFORMATION

ESTIMATED INCOME TAX FILING

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

To make estimated tax payments, File Form 760ES or visit our website: www.tax.virginia.gov.

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.

CIVIL AND CRIMINAL PENALTIES

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.

Any individual who willfully fails or refuses to file a return, at the time or times required by law, shall be guilty of a Class 1 misdemeanor. In addition, an individual who makes any false statements on a return, with intent to defraud the Commonwealth, shall be guilty of a Class 6 felony.

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 Virginia tax return within one year. In addition, if you file an amended return with any other state that results in a change that would affect your Virginia income tax, you must file an amended Virginia tax return within one year.

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

- three years from the due date of the original return, including valid filing extensions;
- one year from the final determination of the amended federal return or federal change, whichever is later, provided that the allowable refund is not more than the decrease in Virginia tax attributable to the federal change or correction;
- one year from the final determination of the amended return of any other state or change or correction in the income tax of the taxpayer for any other state, provided that the refund does not exceed the amount of the decrease in Virginia tax attributable to such 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 Form 763 (for the tax year you are amending) using the corrected figures, as if it were the original return. Check the amended box located in the check applicable boxes section. 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 or other claim form and supporting material to your amended Virginia return to substantiate the amendment. In addition, a copy of the final determination made by the Internal Revenue Service should be included to verify acceptance of the amended federal return. If amending your Virginia return for other reasons, attach a statement to explain why you are amending your return. Show any computations necessary to verify the adjustments you are making. Staple your check or money order to the bottom left corner of your return if you owe a balance due. Also, staple to your return any additional Forms W-2, 1099 or VK-1 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, an amended Virginia return must be filed with a copy of the federal adjustments attached within one year after the final determination of such federal change, correction or renegotiation. See “When to File” earlier in this section for additional information.

Net Operating Losses

Although there is no express statutory provision for a separate Virginia net operating loss available for carryback or carryover, the amount of federal net operating loss is the starting point in computing the amount of deduction to be allowed on the Virginia return. Check the amended return box located on the front of Form 763, indicating that this is an amended return. Also, check the box indicating the return is the result of a net operating loss (NOL) carryback. General instructions for computing the NOL can be obtained from the website at **http://www.policylibrary.tax.virginia.gov/OTP/policy.nsf.** Select 23VAC10-110-80 and 23VAC10-110-81 located in Chapter 110, Individual Income Tax, Virginia Tax Administrative Code. Be sure to attach a complete copy of your federal amended return, if applicable.

DECEASED TAXPAYERS

If taxpayer(s) died during the year, check the appropriate box in the Name section on Page 1 of Form 763.

Single filers: You must list the filer’s name and Social Security Number and fill in the box for Primary Taxpayer Deceased. Include a copy of the federal Form 1310 and/or the appropriate court appointment papers.

Joint filers: If one filer is deceased, the names and Social Security Numbers of both filers must be listed. Fill in the box to indicate the deceased filer. Use the Primary Taxpayer Deceased box if the filer in the Your name and Social Security Number fields is deceased. Use the Spouse Deceased box if the filer in the Spouse name and Social Security Number fields is deceased.

If completing a return for joint filers with both filers deceased, the names and Social Security Numbers of both filers must be listed. Fill in both deceased boxes. Include a copy of the federal Form 1310 and/or the appropriate court appointment papers.

RECORD KEEPING

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.

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 following table, you are required to file. VAGI is the Adjusted Gross Income on your federal return plus any Virginia additions from Line 2, minus any Virginia subtractions from Line 8. Information on Virginia additions and subtractions is included in the instructions later in this book.

If your income is only from wages, salaries and interest from a savings or checking account, your VAGI is usually the same as the Federal 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	**$11,650**
Married filing a joint return (both must have Virginia Source Income) and your combined VAGI is less than	**$23,300**
Married, spouse has no income from any source and your VAGI is less than	**$11,650**
Married filing separately (on separate forms) and your VAGI is less than	**$11,650**

If you are not required to file, but you had Virginia income tax withheld or you made estimated payments, you are entitled to a refund of the amount withheld, or paid. 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 2010, you may receive an inquiry at a later date to verify your VAGI.

RESIDENCY STATUS

Residents

Every Virginia resident whose Virginia Adjusted Gross Income is at or above the minimum filing threshold must file. Any "federal area" such as a military or naval reservation, federal agency or federal administration that is inside the geographical boundaries of Virginia is considered a location in Virginia and 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 Schedule OSC on page 26 of these instructions for more information on the 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.

*The spouse of a military servicemember may be exempt from Virginia individual income tax on income from services performed in Virginia if (i) the servicemember is present in Virginia in compliance with military orders; (ii) the spouse is in Virginia solely to be with the servicemember; and (iii) they both maintain domicile in another state that is the same for both spouses. For more information, see Tax Bulletin 09-10 and Tax Bulletin 10-1.

Nonresidents

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

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

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.

Part-Year Residents

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

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

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

If you are a part-year resident and you do not file the correct form, you will not compute the correct amount of tax. See the next section, "WHICH FORM TO FILE".

WHICH FORM TO FILE

Residents File Form 760

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

Part-Year Residents File Form 760PY

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

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

Nonresidents File Form 763

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

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

Members of the Armed Forces

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 spouse of a military servicemember may be exempt from Virginia individual income tax on income from services performed in Virginia if (i) the servicemember is present in Virginia in compliance with military orders; (ii) the spouse is in Virginia solely to be with the servicemember; and (iii) they both maintain domicile in another state that is the same for both spouses. For more information, see Tax Bulletin 09-10 and Tax Bulletin 10-1 available at **www.tax.virginia.gov**.

Use Form 763 if you are in the military, domiciled in another state and have any other income that is from Virginia sources. 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. 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'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.

Unified Nonresident Filers File Form 765

Partnerships, S Corporations and limited liability companies may file, on behalf of their nonresident partners, shareholders, or members, a **unified return (Form 765)** thereby relieving these persons of the responsibility of filing a Virginia nonresident individual return. An owner of a pass-through entity may also need to file a nonresident return (Form 763) to report Virginia source income that was not included on a Form 765. Income reported on a unified return would be subtracted on the Form 763 using Code 50 (Pass-Through Entity Income) on Lines 6b - 6d of the Schedule 763 ADJ.

Other Frequently Used Virginia Forms

Schedule 763 ADJ - Required for:

- additions to Federal Adjusted Gross Income
- subtractions from Federal Adjusted Gross Income
- deductions from Virginia Adjusted Gross Income

- credit for low income individuals
- addition to tax, penalty and interest
- contributions and consumer's use tax

Schedule CR	Required to claim most tax credits. *For some Schedule CR credits other forms are required.*
Form 760C	Required to compute the Addition to Tax for individuals, estates and trusts
Form 760F	Required to compute the Addition to Tax for farmers, fishermen and merchant seamen
Form760IP	Used to make an Extension Payment
Form CU-7	Consumer's Use Tax Return
Form 760ES	Used to make an Estimated Tax Payment
Form 763S	Used by nonresidents to claim a refund of Virginia tax withheld if not required to file
Schedule OSC	Required to claim Credit for taxes paid to another State

WHEN TO FILE

Calendar Year Filers - May 2, 2011

File by May 2, 2011, if you are a calendar year filer.

When filing by mail, the envelope must be postmarked by the due date. 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.

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

Fiscal Year Filers

If your taxable year is not January 1 through December 31, your return must be postmarked by the 15th day of the fourth month following the close of your fiscal year.

When filing, you should write "FISCAL YEAR FILER" across the top of Page 1 of Form 763 and attach a statement indicating the beginning and ending months of your 12-month fiscal year. If you file after the due date or do not pay the full amount due by the due date, you may have to pay penalties and interest.

Overseas Rule

If you are living or traveling outside the United States and Puerto Rico (including serving in the military or naval service), you must file your return by **July 1, 2011**. Be sure to check the appropriate box in the check applicable boxes section.

Members of the Military - Members of the Armed Forces serving in a combat zone receive either the same individual income tax filing and payment extensions as those granted to them by the IRS, plus an additional fifteen days, or a one-year extension, whichever date is later. All extensions also apply to spouses of military personnel. Service families may wish, however, to file their individual income tax returns before the extended deadlines to receive refunds. Service members who claim this extension should write "Combat Zone" on the top of tax returns, as well as any notice issued by the Virginia Department of Taxation to combat zone personnel regarding tax collection or examination, and on the outside of the return envelopes used to mail the return. More information can be obtained from Tax Bulletin 05-5 on the website at **www.policylibrary.tax.virginia.gov/OTP/policy.nsf**. Go to the Tax Bulletin section and select VTB 05-5 (PD 05-67) from the list of 2005 tax bulletins.

In addition, every member of the armed services deployed outside of the United States is allowed an extension of his or her due date. The extension will expire 90 days following the completion of deployment. Service members who claim this extension should write "Overseas Noncombat" on the top of their tax returns.

Extension Requests

Extension Provisions: Virginia law provides an automatic six-month filing extension for income tax returns. No application for extension is required. The extension is for filing the return, not for payment of the tax; therefore, you must pay at least 90 percent of your tax by the due date, May 2 for calendar year filers. To make a payment of tentative tax, use Form 760IP.

If you file your return within six months after the due date but do not meet the 90 percent payment requirement, an extension penalty of two percent per month will apply to the balance of tax due with your return from the due date through the date your return is filed, to a maximum of 12 percent of the tax due. Interest will also be accrued on any balance of tax due with a return filed within the extension period, regardless of whether the 90 percent payment requirement is met.

If you file your return within six months after the due date but do not pay the tax due at the time of filing, the unpaid balance will be subject to a late payment penalty of six percent per month from the date of filing through the date of payment, to a maximum of 30 percent. The late payment penalty will be assessed in addition to any extension penalty that may apply. The automatic extension provisions apply only to returns that are filed within six months from the due date. If you file your return more than six months after the due date, a late filing penalty of 30 percent will apply to the balance of tax due with your return.

Refund Returns

You do not need to file Form 760IP 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.

Foreign Income Exclusion

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

WHERE TO FILE

To file by mail, use the mailing address listed on the back cover of this book for the city or county in which all or the principal part of income from Virginia sources was derived. Returns can be filed directly with the Virginia Department of Taxation. Local phone numbers are also provided. Most nonresident returns can also be filed electronically.

BALANCE DUE RETURNS

You can pay by check, credit card or online . Make your check payable to the Treasurer of the city or county in which you reside. **Make sure your social security number is on your check and make a notation that it is your 2010 income tax payment.**

To pay by credit card, call 1-800-272-9829 (1 800 2 PAY TAX), or visit **www.officialpayments.com**. **The jurisdiction code for Virginia is 1080.** If you choose this option, fill in the check box on Line 32 of Form 763, indicating this type of payment. You will be assessed a fee by the company processing the transaction.

If you have already filed your return with your Local Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed on the inside back cover.

You can pay online from your checking or savings account for a balance due return at **www.tax.virginia.gov**.

DEBT COLLECTION ACT

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

AVOID COMMON MISTAKES

- **Sign your return.**
- Make sure your name, address and social security number(s) are correct.
- If you itemized deductions, make sure you complete Line 10 through Line 12 on Form 763.
- Check all math.
- Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for the penalties and interest if the postmark on the remailed return is after the due date.
- **File your original return. Do not file a photocopy.**

HOW TO ASSEMBLE YOUR RETURN

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

- 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."
- **Virginia Forms**
  - Schedule 763 ADJ
  - Schedule CR
  - Schedule OSC
  - Form 760C or Form 760F
  - Form 760IP
  - Supporting credit schedules
  - Any additional documentation as required
- **Federal Forms**
  - Complete copy of your federal income tax return
- If claiming credit for income tax paid to another state on Schedule OSC, attach a complete copy of the state tax return filed with the other state.

Withholding Forms

Be sure to include W-2, W-2G, 1099 and VK-1 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 the front of your return. When attaching form VK-1, fold in half and attach to front of return.

Payments

Staple check to the lower left side of your return. If paying by credit card, please check the box on Line 32 of Form 763.

FORM 763 LINE INSTRUCTIONS PAGE 1

NAME, ADDRESS AND SOCIAL SECURITY NUMBER (SSN)

Name

Enter your complete name (including middle initial) and mailing address in the boxes provided. 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 spouse name box. Instead enter your spouse's name on the Filing Status 3 or 4 line below the address box.

Deceased Taxpayers

Single filers: You must list the filer's name and Social Security Number and fill in the box for Primary Taxpayer Deceased. Include a copy of the federal Form 1310 and/or the appropriate court appointment papers.

Joint filers: If one filer is deceased, the names and Social Security Numbers of both filers must be listed. Fill in the box to indicate the deceased filer. Use the Primary Taxpayer Deceased box if the filer in the Your name and Social Security Number fields is deceased. Use the Spouse Deceased box if the filer in the Spouse name and Social Security Number fields is deceased.

If completing a return for joint filers with both filers deceased, the names and Social Security Numbers of both filers must be listed. Fill in both deceased boxes. Include a copy of the federal Form 1310 and/or the appropriate court appointment papers.

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 locality code from the back cover 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.

Telephone Numbers

Include your daytime and evening phone numbers in the spaces provided. Phone numbers are requested so we can call you if we have a question about your return.

Preparer's FEIN/PTIN/SSN, Filing Election and Code

If you paid someone to prepare your return, the preparer should provide information in the spaces provided.

CHECK BOXES

Below the name and address section, there are several check boxes. Please check all boxes that apply.

- **Amended Return**

  Check this box if this is an amended return. For more information, please refer to the "Amended Return" section of these instructions.

  - **Check if Result of NOL**

    Also check this box if the reason for amending your return is the result of a net operating loss (NOL). For more information, please refer to the "Net Operating Loss" section of these instructions.

- **Name(s) and Address Different Than Shown on 2009 Virginia Return**

  Check this box if your or your spouse's name and/or address is different than the one shown on your 2009 Virginia Return.

- **Overseas on Due Date**

  Check this box if you were living or traveling outside the United States and Puerto Rico (including serving in the military or naval service), on May 2, 2011. You must file your return by **July 1, 2011.**

- **Dependent on Another's Return**

  Check the box if you can be claimed as a dependent on someone else's return. If you check this box, see the instruction for Line 12.

- **Qualifying Farmer, Fisherman or Merchant Seaman**

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

- **Earned Income Credit Claimed on Federal Return**

  If you claimed an Earned Income Credit on your 2010 federal return, enter the amount claimed.

FILING STATUS

Check the box beside your filing status

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.

Married, Filing Joint Return (Filing Status 2)

BOTH spouses must have Virginia source income.

You and your spouse may choose to file a joint return if both have Virginia Source Income and

- you computed your federal income tax liabilities together on a joint federal return; or
- 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 "You" column. Do not claim your spouse as a dependent.

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 $3,000.)

Also enter your spouse's name on the line provided.

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.

Also, enter the spouse's name on the line provided.

EXEMPTIONS

Enter the number of exemptions allowed in the appropriate boxes. The first exemption box has been completed for you.

Section 1

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.

Multiply the sum of the exemptions claimed in the "You" and "Dependents" boxes by $930.

Section 2

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, 2011.

Blind

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

Multiply the sum of exemptions claimed for "65 or over" and "Blind" by $800.

Exemption Amount

Add the dollar amount from "Total Section 1" box to the dollar amount from "Total Section 2" box. Enter this amount on Line 13.

HOW TO ENTER NUMBERS

Round to Whole Dollars: To improve accuracy of return preparation and speed the processing of your return, all amount entries on your return must be rounded to the nearest dollar. Amounts less than 50 cents are to be rounded down while all amount 50 cents - 99 cents are to be rounded up.

Negative Numbers: Enter negative numbers (less than 0) in brackets. For example, if your federal adjusted gross income was negative 12,000 enter this as [12,000].

Line 1 - Adjusted Gross Income

Enter the total amount of your federal adjusted gross income from your federal income tax return. **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.

Line 2 - Additions from Schedule 763 ADJ

Complete Schedule 763 ADJ, Lines 1 through 3 and enter the amount from Line 3.

Line 3 - Total

Add Lines 1 and 2 and enter the total.

Line 4 - Age Deduction
Are you eligible to claim an age deduction?

If claiming an Age Deduction, see the Age Deduction instructions and complete the Age Deduction Worksheet on page 10 in order to calculate the Qualifying Age Deduction.

For 2010, taxpayers born on or before January 1, 1946, may qualify to claim an age deduction based on birth date, filing status and income. A taxpayer who qualifies to claim an age deduction may **NOT** also claim either of the following:

- **Disability Subtraction (Schedule 763 ADJ, Line 5)**

  If you qualify to claim an age deduction, you may not also claim a disability subtraction. For married taxpayers, each spouse, if eligible, may claim either an age deduction or a disability subtraction.

  You should claim the deduction or subtraction that gives you the greatest tax benefit.

- **Credit for Low Income Individuals or Virginia Earned Income Credit**

  You may not claim both an age deduction and a credit for low income or Virginia Earned Income Credit. For married taxpayers filing separate returns, if one spouse claimed a credit for low income, then neither spouse can claim an age deduction.

If you, or your spouse if you are married, are not claiming a disability subtraction or a credit for low income and your birth date is on or before January 1, 1946, please read the information below to determine if you qualify for an age deduction and how to determine the amount of the age deduction you may claim for 2010.

Enter Birth Date

- For Filing Status 1, enter your birth date in 4a.
- For Filing Status 2, 3 and 4, enter your birth date in 4a and your spouse's birth date in 4b. Both birth dates are required even if only one qualifies for an age deduction.

Notice to ALL Married Taxpayers

A married taxpayer's **income based age deduction** is **always** determined using the married taxpayers' **joint** *adjusted federal adjusted gross income* or "AFAGI". Regardless of whether you are filing jointly or separately, if you are married, your income based age deduction is determined using both your and your spouse's income.

In addition, if both spouses are claiming an **income based age deduction,** regardless of whether filing jointly or separately, the married taxpayers must compute a joint age deduction first and then the joint age deduction is allocated to each taxpayer.

Taxpayers Age 65 and Older

If you, or your spouse if you are married, were **born on or before January 1, 1946**, you may qualify to claim an age deduction of up to $12,000 each for 2010.

The age deduction you may claim will depend upon your birth date, filing status, and income.

If your birth date is:

- **On or before January 1, 1939**

  Your age deduction is not income based. You may claim an age deduction of $12,000. If you are married, each spouse born on or before January 1, 1939, may claim a $12,000 age deduction. For a spouse born after January 1, 1939, the age deduction for that spouse is based on the criteria below.

- **On and after January 2, 1939**

  Your age deduction is based on your income. A taxpayer's income, for purposes of determining an **income based age deduction**, is the taxpayer's *adjusted federal adjusted gross income* or "AFAGI".

  A taxpayer's AFAGI is the taxpayer's federal adjusted gross income, modified for any fixed date conformity adjustments, minus taxable Social Security and Tier 1 Railroad benefits.

Line 5 - Social Security and Equivalent 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.

AGE 65 AND OLDER INCOME BASED AGE DEDUCTION WORKSHEET

FOR 2010: *Only taxpayers born on or between January 2, 1939, and January 1, 1946, may claim an income based age deduction for 2010. Married taxpayers, regardless of whether filing jointly or separately or whether one or both spouses are claiming an income based age deduction, always enter the combined total of your and your spouse's income.*

1. Enter the number of taxpayers born *on or between January 2, 1939, and January 1, 1946,* who are claiming an **income based age deduction** for Age 65 and Older. A. Filing Status 1, Single: Enter 1. B. All Married Taxpayers: • If one spouse is eligible to claim an **income based age deduction**: Enter 1. • If both spouses are eligible to claim an **income based age deduction,** and both spouses are filing Virginia returns, regardless of whether filing jointly or separately: Enter 2.	
2. Enter your Federal Adjusted Gross Income (FAGI). A. Filing Status 1, Single: Enter your FAGI from your federal return. B. All Married Taxpayers: Enter the **combined FAGI for you and your spouse** from your federal return(s).	
3. Enter your fixed date conformity (FDC) addition, if applicable. A. Filing Status 1, Single: Enter your FDC addition. B. All Married Taxpayers: Enter the combined FDC addition for you and your spouse.	
4. Add Line 2 and Line 3 and enter the total.	
5. Enter your fixed date conformity (FDC) subtractions, if applicable. A. Filing Status 1, Single: Enter your FDC subtraction. B. All Married Taxpayers: Enter the combined FDC subtraction for you and your spouse.	
6. Subtract Line 5 from Line 4 and enter the difference.	
7. Enter your Social Security and Tier 1 Railroad Benefits. A. Filing Status 1, Single: Enter taxable benefits from your federal return. B. All Married Taxpayers: Enter the combined taxable benefits for you and your spouse from your federal return(s).	
8. Subtract Line 7 from Line 6 and enter the difference. **This is your AFAGI.**	
9. Enter the income limit for your age deduction: A. Filing Status 1, Single: Enter $50,000. B. All Married Taxpayers: Enter $75,000.	
10. **If Line 8 is less than Line 9, your AFAGI is below the threshold.** A. Filing Status 1, Single: Enter $12,000 here and on your return. B. All Married Taxpayers: Enter $12,000 here for each spouse claiming an income based age deduction here and on your return. 11. **If Line 8 is greater than Line 9, subtract Line 9 from Line 8 and enter the difference.**	Spouse You
12. Multiply Line 1 by $12,000 and enter result.	
13. **If Line 11 is greater than Line 12: YOU DO NOT QUALIFY FOR AN AGE DEDUCTION** If married and you are computing an income-based age deduction for both spouses, neither spouse qualifies for an age deduction.	
14. If Line 12 is greater than Line 11, subtract Line 11 from Line 12 and enter the difference. A. Filing Status 1, Single: This is your age deduction. Enter on your return. B. Married Taxpayer and only one spouse claiming an income based age deduction: This is your age deduction. Enter here and on your return. C. Married Taxpayers and both spouses claiming an income-based age deduction - Go to Line 15.	
15. Married Taxpayers and both spouses claiming an income-based age deduction: **DIVIDE LINE 14 BY 2** Enter here and on your return (for nonresident taxpayers, Form 763, enter on Line 4 on the appropriate Line).	Spouse You

Line 6 - State Income Tax Refund or Overpayment Credit

Enter the State Income Tax refund that you reported as income on your Federal 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 7- Subtractions from Schedule 763 ADJ

Complete Schedule 763 ADJ, Lines 4 through 7, and enter the amount from Line 7.

Line 8 - Subtotal

Add Lines 4a, 4b, 5, 6 and 7 and enter the total.

Line 9 - Virginia Adjusted Gross Income

Subtract Line 8 from Line 3 and enter the result.

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

- you are single (Filing Status 1) and Line 9 is less than $11,650;
- you are married, filing a joint return (Filing Status 2) and Line 9 is less than $23,300; 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 9 is less than $11,650.

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 12).

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 19 and enter "0" as your tax (because your income is below the filing threshold).
- complete Lines 20a through Line 33. You are entitled to a full refund.

If you are required to file a return, continue to Line 12.

Line 10 - Itemized Deductions

Enter the Itemized deduction from your Federal Schedule A.

Do you have an addition or subtraction from Schedule 763 ADJ for Fixed Date Conformity?

YES Complete the following FDC Worksheet and Itemized Deduction Worksheet.

NO Enter the total claimed on Federal Schedule A on Line 10. Proceed to the instruction for Line 11.

FDC Worksheet Fixed Date Conformity Modification To Itemized Deductions

Enter the information requested on each line. In most cases, the deduction allowed on federal Schedule A will be allowed on the FDC Worksheet. The exceptions are Gifts to Charity (Sch. A, Line 19) and Casualty and Theft Loss (Sch. A, Line 20). These amounts should be recomputed by substituting the amount on Line 5 for the FAGI you used to compute your federal limitations.

Computation of Fixed Date Conformity FAGI

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

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..... _____
7. Enter amount from Line 5 above ..... _____
8. Multiply Line 7 above by 7.5% (.075)..... _____
9. Deduct Line 8 from Line 6. If Line 8 is more than Line 6, enter -0-..... _____
10. Enter the amount from federal Schedule A, Line 9..... _____
11. Enter the amount from federal Schedule A, Line 15..... _____
12. Enter the amount from federal Schedule A, Line 19..... _____
13. Enter the amount from federal Schedule A, Line 20..... _____
14. Unreimbursed employee expenses from federal Schedule A, Line 21 ..... _____
15. Tax preparation fees from federal Schedule A, Line 22..... _____
16. Other expenses claimed on federal Schedule A, Line 23..... _____
17. Add Lines 14 through 16 ..... _____
18. Enter amount from Line 5 above ..... _____
19. Multiply Line 18 above by 2% (.02)..... _____
20. If Line 19 is more than Line 17, enter '0'. Otherwise deduct Line 19 from Line 17. ..... _____
21. Enter the amount from federal Schedule A, Line 28..... _____
22. Add Lines 9, 10, 11, 12, 13, 20 and 21... ..... _____

Enter the total from Line 22 on Form 763, Line 10.

Line 11 - State and Local Income Tax

If claiming itemized deductions, enter the amount of state and local income tax allowed on your Federal Schedule A.

Line 12 - Virginia Deductions

If claiming itemized deductions, subtract Line 11 from Line 10. **The copy of your federal income tax return attached to Form 763 must include the Schedule A.**

If you did not claim itemized deductions on your federal income tax return, you must claim the standard deduction on your Virginia income tax return.

Enter the applicable standard deduction amount shown below on Form 763, Line 12.

Filing Status	Standard Deduction
1. Single	$3,000
2. Married, filing joint return	$6,000
3. Married, spouse has no income from any source	$3,000
4. Married, filing separate return	$3,000

Dependent's Limited Standard Deduction

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

Remember to check the box on the front of Form 763 if you can be claimed as a dependent on another's return.

Your maximum standard deduction for Line 10 is the *lesser* of EARNED INCOME; or

1. $3,000 if you are single (Filing Status 1)
2. $6,000 if you are married and file a joint return (Filing Status 2)
3. $3,000 if you are filing a separate return from your spouse (Filing Status 3 or 4).

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 page 1 of the Form 763 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.

Line 13 - Exemption Amount

Add the dollar amount from Exemption Section 1 to the dollar amount from Exemption Section 2.

Line 14 - Deductions from Schedule 763 ADJ

If you reported any deductions on Schedule 763 ADJ enter the total amount from Line 9 of the Schedule ADJ.

Line 15 - Subtotal

Add Lines 12, 13 and 14 and enter the total.

Line 16- Taxable Income Computed as a Resident

Subtract Line 15 from Line 9 and enter the result.

Line 17- Percentage from Nonresident Allocation Percentage Table

Complete the Nonresident Allocation Percentage Table on page 2 of Form 763, Lines 1 through 15 and enter the percentage from Line 15 on Line 17 of the Form 763. 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 18 - Nonresident Taxable Income

Multiply the amount shown on Line 16 by the percentage shown on Line 17 and enter the result.

Line 19 - Income Tax

Enter the tax from the Tax Table included in these instructions. If Line 18 exceeds the maximum amount listed in the Tax Table, compute the tax using the Tax Rate Schedule.

Line 20a - Your Virginia Income Tax Withheld

Enter the amount shown as Virginia income tax withheld on Forms W-2, W-2G, 1099 or VK-1. 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.

Line 20b - Spouse's Virginia Income Tax Withheld

Enter the amount shown as Virginia income tax withheld on Forms W-2, W-2G, 1099 or VK-1. 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, W-2G, 1099 and VK-1) 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, 1099 or VK-1, you must contact the issuer of that form.

Line 21 - 2010 Estimated Income Tax Payments

Enter the amount of 2010 Virginia estimated income tax payments. Also include any amounts credited to 2010 Virginia estimated income tax from the overpayment on your 2009 Virginia individual income tax return.

Line 22 - Extension Payments

Enter the total tentative tax payment made with Form 760IP.

Line 23 - Tax Credit for Low Income Individuals or Virginia Earned Income Credit

If your total family income does not exceed the federal poverty guidelines or you claimed the federal earned income credit, you may be eligible to claim the credit for low income individuals or the Virginia Earned Income Credit. Individuals who are dependents on another taxpayer's return are not eligible for either credit.

These credits 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 taxpayers who are blind or age 65 and over
- Age Deduction
- You are claimed as a dependent on another taxpayer's return

If you are eligible, calculate these credits by completing Schedule 763 ADJ, Lines 10 through 17. Enter the credit amount from Line 17 of Schedule 763 ADJ on Line 23 of Form 763. See instructions for Schedule 763 ADJ starting on Page 14.

Line 24 - 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. 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" and the income is taxed by both

Virginia and the other state, you are eligible for this credit.

After you have completed Schedule OSC, enter on Line 24 the credit amount from Schedule OSC. See instructions for Schedule OSC starting on Page 26.

Line 25 - Credits from Schedule CR

Complete **Schedule CR** and attach it to your return to claim the following tax credits. For some credits, other Virginia forms are also required. To obtain Schedule CR, Schedule CR Instructions and these other credit forms, see Page 2, Where to Get Forms.

If you are only claiming a Political Contributions Credit, enter the amount of the credit and check the box. You do not need to attach Schedule CR. The Political Contributions Credit is available to individuals who make contributions to candidates for state or local political office. The credit is 50 percent of the amount of the contribution, subject to a $25 limit for individuals and a $50 limit for married taxpayers filing jointly and cannot exceed your tax liability.

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

The following table lists all the credits that can be claimed against individual income tax. For more information, call Tele-Tax at **804-367-2486** or visit **www.tax.virginia.gov.**

- Trust Beneficiary Accumulation Distribution
- Enterprise Zone Act
- Neighborhood Assistance Act
- Recyclable Materials Processing Equipment
- Conservation Tillage Equipment
- Fertilizer and Pesticide Application Equipment
- Rent Reduction Program
- Vehicle Emissions Testing Equipment and Clean Fuel Vehicle
- Major Business Facility
- Foreign Source Retirement Income
- Historic Rehabilitation
- Day-Care Facility Investment
- Low-Income Housing
- Agricultural Best Management Practices
- Qualified Equity and Subordinated Debt Investments
- Worker Retraining
- Waste Motor Oil Burning Equipment
- Purchase of Long-Term Care Insurance
- Biodiesel Fuels and Green Diesel Fuels
- Livable Home (formerly Home Accessibility Features for the Disabled)
- Riparian Waterway Buffer
- Land Preservation
- Political Contributions
- Coalfield Employment Enhancement
- Virginia Coal Employment and Production Incentive
- Community of Opportunity Tax Credit
- Green Jobs Creation

Line 26 - Total Payments and Credits

Add Lines 20a through 25 and enter the amount.

Line 27 - Income Tax You Owe

If Line 19 is larger than Line 26, enter the difference and skip to Line 30.

Line 28 - Overpayment Amount

If Line 26 is larger than Line 19, enter the difference.

Line 29 - Credit to 2011 Estimated Income Tax

Enter the amount of the net overpayment amount from Line 28 to be credited to 2011 estimated tax.

Line 30 - Adjustments and Contributions

Enter the total adjustments and voluntary contributions from Schedule 763 ADJ, Lines 18 - 24.

If you leave Line 30 blank, the Department will compute the addition to tax, penalty and interest for you and then, if applicable, send you a bill. If your income varied during the year, however, you may be entitled to a lower addition to tax than what the Department would automatically compute. In such cases, you should complete Form 760C to show when the income was received and what the addition to tax should be.

Attach Form 760C or Form 760F (for Farmers, Fishermen or Merchant Seamen) if you computed the addition to tax and/or if you are claiming one of the exceptions that voids the addition to tax.

Line 31 -Subtotal

Add Line 29 and 30 and enter the amount.

Line 32 - Amount You Owe

IF YOU OWE TAX on Line 27, add Lines 27 and 31.

— OR —

If Line 28 is an OVERPAYMENT and Line 31 is LARGER THAN Line 28, subtract Line 28 from Line 31.

Payment Options

Check

Make your check payable to the Treasurer or Director of Finance of the city or county in which all or the principal part of income from Virginia sources was derived. See the inside back cover for a listing of localities. Make sure your social security number is on your check and make a notation that it is your 2010 Virginia income tax payment. **Staple your check to the return.**

Credit Card

Call **1-800-272-9829** or visit **www.officialpayments.com** to pay by credit card. If you choose this option, check the box on Line 32 indicating this type of payment.

The company processing the transaction will assess an additional fee. Prior to payment, you will be informed of the fee and will have the option to cancel the transaction at that time with no charge.

If you have already filed your return with your Local Commissioner of the Revenue and did not indicate you were paying by credit card, call your Local Commissioner of the Revenue's office for the correct jurisdiction code prior to initiating your credit card payment. Phone numbers are listed on the inside back cover.

Online

Make an online payment from your checking or savings account for balance due returns using Web Payments at **www.tax.virginia.gov**.

Line 33 - Amount to Be Refunded to You

If Line 28 is larger than Line 31, subtract Line 31 from Line 28 and enter the refund amount. If you are due a refund and do not complete Line 33, your refund may be delayed.

Nonresident Allocation Percentage Table

Complete this table 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 12 and 13. Do not include any income that was already included on a unified return.

Lines 1 through 13, Column A:

Lines 1 Through 11

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 12 - Interest on Obligations of Other States

Enter the amount from Schedule 763 ADJ, Line 1.

Line 13 - Lump-Sum Distributions/Accumulation Distributions

Enter the total lump-sum and accumulation distributions included on Line 3 of Schedule 763 ADJ.

Lines 1 Through 13, 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" in 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 2, 3 and 12, 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 14 - Total

Total Lines 1 through 13, Column A and Column B.

Line 15 - Nonresident Allocation Percentage

Divide Line 14, Column B, by Line 14, 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 17, Form 763, Page 2.

Sign Your Return

The signature block on Form 763 is on the bottom of Page 2. *Be sure to sign and date your return. If filing jointly, both spouses must sign the return.* In so doing, you agree that filing jointly on this return makes you jointly and severally liable for the tax due and any refunds will be paid jointly.

Tax Preparer Information

If you paid someone to prepare your return, the preparer should sign the return and provide contact information in the spaces provided.

LINE INSTRUCTIONS FOR VIRGINIA SCHEDULE 763 ADJ

Fixed Date Conformity Update

Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2008, to January 22, 2010. The 30% and 50% bonus depreciation allowance for certain assets under the IRC and the 5-year net operating loss (NOL) carry back allowed for net operating losses generated in taxable year 2008 or 2009 are still not allowed. Additional fixed date conformity adjustments may be required for Cancellation of Debt Income under IRC § 108(i), and the domestic production deductions under IRC § 199.

At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned above. However, if federal legislation is enacted that results in changes to the Internal Revenue Code for the 2010 taxable year, taxpayers may be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at **www.tax.virginia.gov**.

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

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

Line 1 - 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 2 - Other Additions

Enter on Line 2a any addition due to Fixed Date Conformity.

A. Bonus Depreciation - For an explanation, please see the section titled, *Fixed Date Conformity Update*. Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation..... _____

B. Other Fixed Date Conformity Additions from Supplemental Instructions -From Supplemental Instructions - If federal tax legislation passed after the printing deadline for these instructions,please refer to the Supplemental Fixed Date Conformity Instructions to determine if you are required to make any additional additions due to federal tax legislation. TheSupplemental Fixed Date Conformity Instructions are available on the department's website, www.tax.virginia.gov. ..... _____

C.Total of Lines A and B
Enter the total of Lines A and B here and on Schedule 763,ADJ Line 2a..... _____

Lines 2b - 2c - Other Additions

On Lines 2b - 2c, enter the two digit code listed below, followed by the amount, for any additions to federal adjusted gross income. **If you have more than two additions on Lines 2b - 2c of Schedule 763 ADJ, enter code "00" and the total addition amount on 2b and attach an explanation of each addition to your return.**

CODE

10 Interest on Federally Tax-Exempt US 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 tax.

11 Accumulation Distribution Income

Enter the taxable income used to compute the partial tax on an accumulation distribution as reported on federal Form 4970.

12 Lump-Sum Distribution Income

If you received a lump-sum distribution from a qualified retirement plan and elected to use the 20% capital gain election, the ten-year averaging option, or both on 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) ..... _____
2. Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion ..... _____
3. Deduct Line 2 from Line 1. Enter code. and amount on Schedule 763 ADJ ..... _____

13 Cancellation of Debt

Enter the amount of cancellation of debt income from transactions in 2009 elected to be reported as an addition required by conformity in equal amounts over three taxable years: 2009, 2010 and 2011. For such income from transactions in 2010, the full amount must be reported as an addition in the 2010 taxable year.

14 Income from Dealer Disposition of Property

Enter the amount that would be reported under the installment method from certain dispositions of property. If, in a prior year, the taxpayer was allowed a deduction for certain income from dealer dispositions of property made on or after January 1, 2009, in the years following the year of disposition, the taxpayer is required to add back the amount that would have been reported under the installment method. Each disposition must be tracked separately for purposes of this adjustment.

15 Domestic Production Deduction

Enter 1/3 of the total amount of the domestic production deduction claimed on your federal return pursuant to IRC § 199. For taxable years 2010 and thereafter, Virginia does not conform to the domestic production deduction allowed under IRC § 199. Instead of allowing this deduction to flow through, Virginia allows a deduction equal to two-thirds of the federal deduction.

99 Other

Attach an explanation for other additions.

Line 3 - Total Additions

Add Lines 2a, 2b and 2c and enter on Line 3 and on Form 763, Line 2.

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

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 4 or Line 6 as appropriate.

Line 4 - 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 and Virgin Islands	Exempt
Resolution Trust Corporation	Exempt
Student Loan Marketing Association (Sallie Mae)	Exempt
Tennessee Valley Authority	Exempt
US Postal Service	Exempt
US Treasury bills, notes, bonds & savings bonds (such as Series E, EE, H, HH, etc.)	Exempt
Fed. Home Loan Mortgage Corp. (Freddie Mac)	Taxable
Fed. National Mortgage Assoc. (Fannie Mae)	Taxable
Government National Mortgage Association (Ginnie Mae)	Taxable
Inter-American Development Bank	Taxable
International Bank for Reconstruction and Development	Taxable

Line 5- Disability Income

Enter the amount of disability income reported as wages (or payments in lieu of wages) on your federal return for **permanent and total disability**. On joint returns, each spouse can qualify for the deduction. Individuals can deduct up to $20,000 of disability income as defined under IRC § 22(c)(2)(b)(iii).

You - Enter YOUR subtraction on Line 5a.

Spouse, Filing Status 2 - Enter SPOUSE'S subtraction on Line 5b.

NOTE: Eligible taxpayers may claim **EITHER** this disability income subtraction **OR** the age deduction on Line 4, Form 763. If you are married filing a joint return, each spouse may claim, if eligible, either an age deduction or disability subtraction. Use the one that benefits you the most.

Line 6 - Other Subtractions

Line 6a Enter the amount if you have any subtraction due to Fixed Date Conformity.

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

B. Other Fixed Date Conformity Subtractions from Supplemental Instructions - If federal tax legislation passed after the printing deadline for these instructions, please refer to the Supplemental Fixed Date Conformity Instructions to determine if you are required to make any additional subtractions due to federal tax legislation. The Supplemental Fixed Date Conformity Instructions are available on the department's website, **www.tax.virginia.gov**. Enter total Supplemental Fixed Date Conformity subtractions here..... _____

C. Total of Lines A and B
Enter the total of Lines A and B here and on Schedule 763 ADJ, Line 6a. ..... _____

Lines 6b - 6d - Other Subtractions

Enter the code and subtraction amount on Lines 6b - 6d. **If you have more than 3 subtractions, enter Code "00" and the total amount of Other Subtractions you are claiming on Line 6b and attach to your return a list showing each of subtractions along with its subtraction code and amount.**

CODE

20 Income from Virginia Obligations

Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income.

21 Federal Work Opportunity Tax Credit Wages

Enter the amount of wages or salaries eligible for the federal work opportunity tax credit that you included in your federal adjusted gross income. Do not enter the federal credit amount.

22 Tier 2 and Other Railroad Retirement and Railroad Unemployment Benefits

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

24 Virginia Lottery Prizes

Enter the sum of all prizes under $600 awarded to you by the Virginia Lottery Department to the extent that you included them in your federal adjusted gross income.

28 Virginia National Guard Income

Enter the amount of wages or salaries for active and inactive service in the National Guard of the Commonwealth of Virginia for persons of rank O3 and below included in federal adjusted gross income. This amount may not exceed the amount of income received for 39 days or $3,000, whichever is less. Reminder: This subtraction does not apply to members of the active or reserve units of the Army, Navy, Air Force or Marines, or the National Guard of other states or the District of Columbia. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.

29 Operation Joint Endeavor Combat Pay

Enter the amount of combat pay for service in support of Operation Joint Endeavor that was included in federal adjusted gross income.

30 Military Pay and Allowances Attributable to Active Duty Service in a Combat Zone or a Qualified Hazardous Duty Area

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

31 Retirement Plan Income Previously Taxed by Another State

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

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.

37 **Unemployment Benefits**

Enter the amount of unemployment compensation benefits received during the taxable year reported as income on your federal income tax return.

38 **Military Basic Pay**

Some taxpayers who qualify as military personnel stationed inside or outside Virginia and who are on extended active duty for more than 90 days can subtract up to $15,000 of military basic pay received during the taxable year. If the military basic pay does not exceed $15,000, then the entire amount may be subtracted. if the basic military pay is over $15,000, then the subtraction is reduced by the amount exceeding $15,000. For every $1.00 of income over $15,000, the maximum subtraction is reduced by $1.00. If your basic military pay is $30,000 or more, you are not entitled to a subtraction. On joint returns, each spouse can qualify for the subtraction. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.

39 **Federal and State Employees**

Any individual who qualifies as a federal or state employee earning $15,000 or less in annual salary from all employment can subtract up to $15,000 of the salary from that state or federal job. If both spouses on a joint return qualify, each spouse may claim the subtraction. The subtraction cannot exceed the actual salary received. If you claim this subtraction, you cannot claim a credit for Low Income Individuals.

40 **Income Received by Holocaust Victims**

To the extent included in your federal adjusted gross income, 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, or holding of such assets by entities or persons in the Swiss Confederation.

41 **Tobacco Settlement Fund Income**

Enter the amount of payments received under the Tobacco Master Settlement Agreement, the National Tobacco Grower Settlement Trust, and the Tobacco Loss Assistance Program, provided they have not been deducted for federal tax purposes.

42 **Gain on The Sale of Land for Open-Space Use**

Enter the amount of any gain on the sale or exchange of real property or easement to real property which results in the property or easement being devoted to open-space use as defined in the *Code of Virginia §* 58.1-3230 for a period not less than 30 years.

44 **Medal of Honor Recipients**

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

45 **Avian Influenza**

An individual 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.

46 **Military Death Gratuity Payments**

Retroactive to the taxable year 2001, survivors of military personnel killed in the line of duty may claim a subtraction for military death gratuity payments made after September 11, 2001, to the extent that the payments were included in federal adjusted gross income.

49 **Certain Death Benefit Payments**

Allows a beneficiary taxpayer to subtract the death benefit payments received from an annuity contract that are subject to federal income taxation, for the taxable years beginning on or after January 1, 2008.

50 **Pass Through Entity Income**

Enter the amount of Pass Through Entity (PTE) income that was included on a unified return. Do not include the PTE income in the nonresident allocation percentage schedule.

51 **Gains from Land Preservation**

This is a subtraction for federal gain or federal income recognized by a taxpayer on the application of a land preservation tax. The transfer of the credit and its application against a tax liability shall not create gain or loss for the transferor or the transferee of such credit.

99 **Other**

Attach a schedule of explanation for other subtractions.

Line 7 - Total Subtractions

Add Lines 4, 5a, 5b, and 6a-6d and enter the amount on Line 7 and on Form 763, Line 7.

LINE 8 DEDUCTIONS FROM VIRGINIA ADJUSTED GROSS INCOME

Lines 8a - 8c Deductions On Lines 8a-8c, enter the three-digit code, listed in the following table, in the boxes on Schedule 763 ADJ, followed by the amount, for any deductions from Virginia adjusted gross income in the categories listed below

Other Deductions for Lines 8a - 8c ***If you have more than three deductions on Lines 8a-8c of Schedule 763 ADJ , enter the code "000" and the amount of total deductions in the first box and attach an explanation of each deduction to your return.***

CODE

101 **Child and Dependent Care Expenses** - 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.

The amount of employment-related expenses that may be deducted 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 $3,000 for one child and $6,000 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.

102 **Foster Care Deduction** - Foster parents may claim a deduction of $1,000 for each child residing in their home under permanent foster care, as defined in the *Code of Virginia*, providing they claim the foster child as a dependent on their federal and Virginia income tax returns.

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

104 **Virginia College Savings Plan Prepaid Tuition - Contract Payments and Savings Account Contributions** - If you are under age 70, enter the lesser of $4,000 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 $4,000 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 deduct the entire amount paid during the year.

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

106 **Long-Term Health Care Premiums** - Enter the amount of premiums paid for long-term health care insurance, provided they were not actually included as a deduction on Schedule A of your federal income tax return. In addition, the premiums may not have been used as the basis of the Virginia Long-Term Care Insurance Credit, although the taxpayer may be able to claim both the Credit and the Virginia deduction in the same year. For example, if an individual purchased a policy on July 1 and made payments on a monthly basis, he would claim a credit in the current taxable year for 6 months of premiums and a credit in the second year for the next six months of premiums in order to reach the allowed total of 12 months. In that case, the individual could also claim a deduction in the second year for the 6 months of premiums that were not used as a basis for the credit. See the Schedule CR instructions for more information.

107 **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.

108 **Tobacco Quota Buyout** Allows a deduction from taxable income for payments received in the preceding year in accordance with the Tobacco Quota Buyout Program of the American Jobs Creation Act of 2004 to the extent included in federal adjusted gross income. For example, on your 2010 Virginia return you may deduct the portion of such payments received in 2009 that is included in your 2009 federal adjusted gross income; while payments received in 2010 may generate a deduction on your 2011 Virginia return. Individuals cannot claim a deduction for a payment that has been, or will be, subtracted by a corporation unless the deduction is shown on a Virginia Schedule VK-1 you received from an S Corporation. If you chose to accept payment in installments, the gain from the installment received in the preceding year may be deducted. If, however, you opted to receive a single payment, 10% of the gain recognized for federal purposes in the year that the payment was received may be deducted in the following year and in each of the nine succeeding taxable years.

109 **Sales Tax Paid on Certain Energy Efficient Equipment or Appliances** - Allows an income tax deduction for 20% of the sales tax paid on certain energy efficient equipment or appliances, up to $500 per year. If filing a joint return you may deduct up to $1,000.

110 **Organ and Tissue Donor Expenses** - Allows a deduction for unreimbursed expenses that are paid by an living organ and tissue donor, that have not been taken as a medical deduction on the taxpayer's federal income tax return. The amount of the deduction is the lesser of $5,000 or the actual amount paid by the taxpayer.

111 **Charitable Mileage** - Enter the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A. If you used actual expenses for the charitable mileage deduction, and those expenses were less than 18 cents per mile, then you may use the difference between actual expenses and 18 cents per mile.

112 **Bank Franchise Subchapter S Corporation** - Certain shareholders of small businesses corporations subject to bank franchise tax may be able to deduct the gain or add the loss of the S Corporation. Complete the worksheet below to determine the amount of your adjustment.

a. If your allocable share of the income or gain of the S Corporation was included in federal adjusted gross income, enter the amount here. .....$_____

b. If your allocable share of the losses or deductions of the S Corporation was included in federal adjusted gross income, enter the amount here .....$_____

c. Enter the value of any distributions paid or distributed to you by the S Corporation to the extent that such distributions were excluded from federal adjusted gross income. .....$_____

d. Add Line b and Line c.....$_____

e Subtract Line d from Line a. This is your net deduction amount. If this amount is negative, you must enter the amount on Schedule 763 ADJ, and use brackets to indicate a loss.....$_____

113 **Income from Dealer Disposition of Property** - Allows an adjustment for certain income from dealer dispositions of property made on or after January 1, 2009. In the year of disposition the adjustment will be a deduction for gain attributable to installment payments to be made in future taxable years provided that (i) the gain arises from an installment sale for which federal law does not permit the dealer to elect installment reporting of income, and (ii) the dealer elects installment treatment of the income for Virginia purposes on or before the due date prescribed by law for filing the taxpayer's income tax return. In subsequent taxable years the adjustment will be an addition for gain attributable to any payments made during the taxable year with respect to the disposition. Each disposition must be tracked separately for purposes of this adjustment.

199 **Other** - Attach an explanation for other deductions

Line 9 - Total Deductions

Add Lines 8a through 8c and enter on Line 9 and on Form 763, Line 14.

COMPUTATION FOR TAX CREDIT FOR LOW INCOME INDIVIDUALS OR VIRGINIA EARNED INCOME TAX CREDIT

You may be eligible to claim a Tax Credit for Low Income Individuals if your family Virginia adjusted gross income (VAGI) is equal to or less than the federal poverty guidelines and you meet the Eligibility Requirements. You are eligible for the Virginia Earned Income Tax Credit (EITC) if you claimed an earned income tax credit (EITC) on your federal return. Claim the credit that benefits you most. You cannot claim both credits, however. Please complete the entire section.

The tax credit for low income or Virginia earned income tax credit (EITC) **may NOT be claimed** if you, your spouse, or any dependent claims any of the following:

- Virginia National Guard subtraction (Subtraction Code 28);
- Basic Military Pay subtraction (Subtraction Code 38);
- Federal and State employees subtraction for earnings of $15,000 or less (Subtraction Code 39);
- Exemption for blind taxpayers or taxpayers age 65 and over;
- the Age Deduction; or
- You are claimed as a dependent on another taxpayer'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.

After the worksheet has been filled in for each person on your tax return, complete Schedule 763 ADJ, Lines 10-17.

If you and your spouse file separate returns, only one spouse may claim the credit for low income, but both may claim their proportionate share of the Virginia Earned Income Tax Credit.

Guideline Income Worksheet

(photocopy as needed)

The income, additions and subtractions entered on the worksheet **must** *be shown for the entire taxable year.*

1. FAGI from the federal return. ..... $ _____
2. Interest earned on obligations of other states exempt from federal tax ... $ _____
3. Other additions to FAGI..... $ _____
4. Subtotal. Add Lines 1, 2, and 3. ..... $ _____
5. State income tax refund or overpayment credit reported on your federal return. ..... $ _____
6. Income (interest, dividends or gains) on U.S. obligations or securities exempt from state income tax, but not from federal tax..... $ _____
7. Social Security or equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return. ..... $ _____
8. Disability income reported as wages (or payments in lieu of wages) on your federal return..... $ _____
9. Unemployment benefits included in FAGI..... $ _____
10. Other subtractions from FAGI. ..... $ _____
11. Add Lines 5 through 10. ..... $ _____
12. Guideline Income. Subtract Line 11 from Line 4..... $ _____

Line 10 - Compute your Family VAGI

If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.

Your Information

Enter your name, social security number and Guideline Income. Filing Statuses 2, 3 and 4 must also complete spouse information.

Your Spouse's Information

Enter your spouse's name, social security number and Guideline Income.

All married taxpayers, regardless of filing jointly or separately, must complete this line.

Dependent(s) Information

Enter the name and social security number for each dependent claimed as an exemption on your return and, if any of your dependents had income, enter the Guideline Income for each dependent.

For Filing Status 3 (Married Filing Separately), also enter the name and social security number of your dependents not claimed as an exemption on your return and, if any of the dependents had income, enter the Guideline Income for each dependent.

Enter Total Family Guideline Income

Total the Guideline Income Worksheet for each family member (each exemption reported and from any additional schedule attached).

Line 11 - Enter Total Number of Exemptions Listed in Lines 10 and on Any Attached Schedule.

Enter the total number of exemptions listed on Line 10 and on any attached schedule.

Determine Eligibility for Credit for Low Income Individuals

Using the number on Line 11 as Eligible Exemptions, compare the dollar amount on Line 10 to the Poverty Guideline below. If Line 10 amount is greater than the Guideline, you do not qualify for the credit for low income individuals, Continue to Line 14.

Poverty Guideline Table

Eligible Exemptions	Poverty Guideline	Eligible Exemptions	Poverty Guideline
1	$10,830	5	$25,790
2	14,570	6	29,530
3	18,310	7	33,270
4	22,050	8*	37,010

*For each additional exemption add $3,740.

Line 12- Exemptions

If you are eligible based on the table above, enter the number of personal exemptions from Form 763.

Line 13 - Multiply

Multiply the number of exemptions reported on Line 12 by $300. If you do not qualify for the Tax Credit for Low Income Individuals

but claimed an Earned Income Tax Credit (EITC) on your federal return, enter $0 on Line 13 and proceed to Line 14.

Line 14

Enter the amount of Earned Income Tax Credit (EITC) claimed on your federal return. If you did not claim an Earned Income Tax Credit (ETIC) on your federal return, enter $0.

When a taxpayer using the married filing separately status computes the Virginia EITC, the taxpayer must first determine his proportion of the earned income that was used to qualify for the federal EITC. That proportion must then be multiplied by the total Virginia EITC, which is 20% of the federal EITC. The spouse may then claim his proportional share of the credit on his separate return.

Line 15

Multiply Line 14 by 20% (.20).

Line 16

Enter the greater of Line 13 or Line 15.

Line 17 - Credit

Compare the amount of tax on Form 763, Line 19, to the amount on Schedule 763 ADJ, Line 16. Enter the lower amount on Line 17. This is your Tax Credit for Low Income Individuals. Also, enter this amount on Form 763, Line 23.

The credit for low income is a nonrefundable credit. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Form 763, Line 24 or Line 25, in addition to the low income credit, the sum of all nonrefundable credit claimed cannot exceed your tax liability on Line 19 of Form 763.

Many low income individuals who work and have earned income under $48,362 may also qualify for up to $5,666 in Federal Earned Income Credit when filing their federal tax return! See your federal instructions or call 1-800-829-3676 to order Pub 596

ADJUSTMENTS AND VOLUNTARY CONTRIBUTIONS

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.

Line 18- 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.

Line 19- Penalty

If you file your return after May 2, 2011, you may owe either a late filing penalty or an extension penalty.

Late Filing Penalty

If you file your return more than six months after the due date, no extension provisions apply, and you must compute a late filing penalty of 30 percent of the tax due with your return.

Extension Penalty

If you file your return by the extended due date and the tax due is greater than ten percent of your total tax liability, you will owe an extension penalty. The penalty is two percent per month or part of a month from the original due date of the return until the date of filing. The extension penalty cannot exceed twelve percent of the tax due.

Late Payment Penalty

If you file your return before the due date or within six months after the due date but do not pay the tax due at the time of filing, the unpaid balance will be subject to a late payment penalty of six percent per month from the date of filing through the date of payment, to a maximum of 30 percent. The late payment penalty will be assessed in addition to any extension penalty that may apply. The automatic extension provisions apply only to returns that are filed within six months from the due date. If you file your return more than six months after the due date, a late filing penalty of 30 percent will apply to the balance of tax due with your return.

NOTE: If you file your return after the extended due date, your extension will be void and you will owe the late filing penalty. If you file your return by the extended due date, but do not pay the tax in full, a late payment penalty will accrue on the balance of tax due. Interest accrues on **any** balance of tax owed with a return filed on extension, regardless of whether the balance exceeds ten percent of the tax.

Line 20 - Interest

If you filed a tax due return after the filing date, even if you had an extension, you are liable for interest on the tax due amount on Form 763, Line 27, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call **(804) 367-8031** or contact your locality.

Line 21- Consumer's Use Tax

You will need to pay Consumer's Use Tax if, during the year, you purchased:

- merchandise by telephone, internet, or television and no sales tax was charged
- merchandise while outside of Virginia and paid no sales tax
- more than $100 in merchandise by mail and no sales tax was charged

The consumer's use tax is based on what you paid for the item ("cost price"). "Cost price" does not include separately stated shipping or delivery charges, but it does include a "shipping and handling" charge if listed as a combined item on the sales invoice. If the purchases were from out-of-state mail order catalog(s) and

exceed $100 or any amount from other sources, then you must report this and pay consumer's use tax on the **TOTAL** amount of *untaxed* purchases from **all** sources *during the calendar year*. Nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment or prevention of diseases in human beings are exempt from the consumer's use tax.

The tax is 5% of the total cost price except for food purchased for home consumption. The tax rate on these food purchases is 2.5%.

You may enter the amount of the Consumer's Use Tax you owe on Schedule 763 ADJ, Line 21 or file **Form CU-7** to pay the Consumer's Use Tax. If you enter your Consumer's Use Tax amount on your Schedule 763 ADJ, do not file Form CU-7.

Line 22(a) through 22(c) - Voluntary Contributions

You may voluntarily donate all or part of your tax refund to one or more qualifying organizations listed below. Enter the two-digit code(s) and amount(s) you are donating in the boxes on Schedule 763 ADJ, Lines 22a - 22c.

If you are donating to more than three qualifying organizations, enter the code "**00**" in the code box for Line 22(a) and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization.

Additional information for each organization may be found starting on Page 23.

Code

60 Virginia Nongame Wildlife Program
61 Democratic Political Party
62 Republican Political Party
63 U.S. Olympic Committee
64 Virginia Housing Program
65 Elderly & Disabled Transportation Fund
66 Community Policing Fund
67 Virginia Arts Foundation
68 Open Space Recreation & Conservation Fund
76 Historic Resources Fund
78 Children of America Finding Hope
82 VA War Memorial Foundation & National D-Day Memorial Foundation
84 Virginia Federation of Humane Societies
85 Tuition Assistance Grant Fund
86 Spay and Neuter Fund
88 Cancer Centers of Virginia
90 Martin Luther King, Jr. Living History and Public Policy Center
93 Celebrating Special Children, Inc.

Other Voluntary Contributions

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 code(s) and amount(s) you are donating in the boxes on Schedule 763 ADJ, Lines 22(a) through 22(c).

If you are donating to more than three qualifying organizations, enter the code "**00**" in the code box for 22(a) and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization.

Additional information for each organization may be found starting on Page 23.

Code

71 Chesapeake Bay Restoration Fund
72 Family & Children's Trust Fund (FACT)
73 Virginia's State Forests Fund
74 VA's Uninsured Medical Catastrophe Fund
81 Home Energy Assistance
92 Virginia Military Family Relief Fund

Line 23 - Public School and Library Foundations

You may make a payment to the following public school and library foundations even if you owe a tax balance or if you wish to donate more than your expected refund. Enter the six-digit code(s) from the list and amount(s) you are donating in the boxes on Schedule 763 ADJ, Lines 23a - 23c.

If you are donating to more than three qualifying foundations, enter the code "**999999**" in the code box for line 23(a) and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each foundation.

School Foundations

Code	Foundation Name
009001	Amherst County Public Schools Education Foundation, Inc.
015001	Augusta County Public School Endowment Fund
019001	The Bedford Area Educational Foundation
023001	Botetourt County Public Schools Education Foundation, Inc.
530001	Blues Education Foundation
027001	Buchanan County Public School Education Foundation
036001	Charles City Education Foundation, Inc.
037001	Charlotte County Education Foundation, Inc.
003001	Charlottesville-Albemarle Public Education Fund, Inc.
550002	Chesapeake Public Schools Educational Foundation
550001	W. Randolph Nichols Scholarship Foundation (Chesapeake)
041001	Chesterfield Public Education Foundation
043001	Clarke County Education Foundation, Inc.
047001	Culpeper Schools Foundation
590001	Danville Public Schools Education Foundation, Inc.
057001	Essex First Education Foundation
059001	Fairfax County Public Schools Education Foundation
610001	Falls Church Education Foundation
065001	Fluvanna Education Foundation
620001	Franklin City Educational Foundation, Inc.
069001	Frederick County Educational Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.
075001	Goochland Educational Foundation
081001	Greensville County Education Foundation
083001	Halifax County Public Schools Education Foundation
650001	Hampton Educational Foundation

085001 Hanover Education Foundation

660001 The Harrisonburg Education Foundation

087001 Henrico Education Foundation

670001 Hopewell Public Schools Education Foundation

093001 Education Foundation for Isle of Wight Public Schools, Inc.

101001 King William Public Schools Education Foundation, Inc.

103001 Lancaster County Virginia Education Foundation

678001 Lexington City Schools Funds

107001 The Loudoun Education Foundation, Inc.

109001 Louisa Education Foundation

680001 The Lynchburg City Schools' Education Foundation

683001 City of Manassas Public Schools Education Foundation

685001 Manassas Park Education Foundation

115001 Mathews County Public Schools

119001 Friends of Middlesex County Public Schools

121001 Montgomery County Educational Foundation

127001 New Kent Educational Foundation

700001 Newport News Educational Foundation

710002 Norfolk Education Foundation

135001 Nottoway County Public School Foundation

137001 Orange County Education Foundation

139001 Page County Education Foundation

141001 Patrick County Education Foundation

730001 Petersburg Public Education Foundation

143001 Pittsylvania Vocational Education Foundation, Inc.

735001 Poquoson Education Foundation

740001 Portsmouth Schools Foundation

147001 Prince Edward Public School Endowment, Inc.

149001 Prince George Alliance for Education Foundation, Inc.

153001 Prince William County Public Schools Education Foundation

750001 Radford High School Foundation, Inc.

760001 Richmond Public Schools Education Foundation Inc.

770001 Roanoke City Public Schools Education Foundation, Inc

161001 Roanoke County Public Schools Education Foundation, Inc.

165001 Rockingham Educational Foundation, Inc.

169001 Southwest Virginia Public Education Foundation, Inc.

169002 Scott County Foundation for Excellence in Education

171002 Moore Educational Trust

171001 Shenandoah Education Foundation, Inc.

173001 Smyth County Education Foundation

177001 Spotsylvania Education Foundation

810001 Virginia Beach City Public Schools Education Foundation

187001 Warren County Educational Endowment, Inc.

191002 Washington County Public Schools

820001 Waynesboro City Public Schools

193002 Westmoreland County Public Schools Education Foundation

830001 Williamsburg/James City Education Foundation

840001 Winchester Education Foundation

195001 Wise County Schools Educational Foundation, Inc.

197001 Wythe County Public Schools Foundation for Excellence, Inc.

199001 York Foundation for Public Education

Library Foundations

Code	Foundation Name
200101	Alexandria Library Foundation, Inc,
200501	John Randolph Foundation Library Endowment Fund (Appomattox Regional Library System)
201101	Bedford Public Library System Foundation, Inc.
201901	Bristol Public Library Foundation
202301	Campbell County Public Library Foundation
203101	Charles Pinckney Jones Memorial Library
203301	Friends of the Charlotte County Library
204501	Culpeper Library Foundation
204701	Cumberland County Public Library, Inc.
205101	Eastern Shore Public Library Foundation
205501	Fairfax County Public Library Foundation, Inc.
206101	Franklin County Library
206301	Galax-Carroll Regional Library Foundation, Inc.
206501	Gloucester Library Endowment Foundation
206901	Hampton Public Library Foundation
207101	Handley Regional Library Endowment
207301	Friends of Henrico County Public Library
207701	Highland County Library, Inc.
208701	Lancaster Community Library
208901	Friends of the Smoot Library (FOSL)
209101	The Library of Virginia Foundation
209501	Loudoun Library Foundation, Inc.
209502	Friends of Gum Springs Library
209701	Friends of the Lynchburg Public Library
210101	Mary Riley Styles Public Library Foundation Trust (Falls Church City Library)
209901	Madison County Library Foundation, Inc.
210701	Friends of the Meherrin Regional Library System
211101	Montgomery-Floyd Regional Library Foundation, Inc.
211102	Floyd Endowment
211301	Friends of the Newport News Public Library

211302 Newport News Public Library System Foundation
211501 Norfolk Public Library Foundation
211901 Friends of the Library Blackstone VA
212101 Orange County Library Foundation
212501 Friends of the Pearisburg Public Library
212701 The Petersburg Library Foundation, Inc.
212901 Pittsylvania County Public Library Foundation (PPL)
213301 Portsmouth Public Library Foundation, Inc.
213701 Prince William Public Library System Foundation
213901 Pulaski County Library System Fund
214501 Richmond Public Library Foundation (City)
214901 Roanoke Public Library Foundation (City)
215101 Friends of the Roanoke County Public Library
215301 Rockbridge Regional Library Foundation
215501 Friends of the Russell County Library
216101 Shenandoah County Library Foundation
216501 Friends of Kenbridge Public Library
216701 Staunton Library Foundation, Inc.
217301 Virginia Beach Public Library Endowment Foundation
217501 Washington County Public Library Foundation
217702 Friends of the Library Foundation Committee (Waynesboro)
217901 Williamsburg Regional Library Foundation
218101 Wythe-Grayson Regional Library Foundation

Organization Information

Code Organization

60 **Virginia Nongame & Endangered Wildlife Program** This fund provides for research, management, and conservation of nongame wildlife species and habitats, including those listed by state or federal agencies as Endangered or Threatened, and those identified as Species of Greatest Conservation Need in Virginia's Wildlife Action Plan.

Department of Game & Inland Fisheries
Wildlife Diversity Program
P.O. Box 11104
Richmond, VA 23230-1104
(804) 367-6913
www.dgif.virginia.gov

61 **Democratic Party**

62 **Republican Party**

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

63 **U.S. Olympic Committee** A leader in the global Olympic movement, the Olympic Committee challenges thousands of youth and adults to live healthier, more productive lives through sports. By contributing all or a portion of your Virginia tax refund, you will 1) directly help prepare athletes for the Olympic and Paralympic games, 2) fund community and elite sport programs all over the country, and 3) advance the Olympic movement, promoting excellence, cultural respect and peace internationally. Your donations will accomplish amazing things! Thank you and visit us online at www.teamusa.org

U.S. Olympic Committee Development Division
1 Olympic Plaza
Colorado Springs, CO 80909-5760
(800) 775-USOC
www.teamusa.org

64 **Virginia Housing Program** Supports locally-based organizations providing housing assistance to the low-income elderly, persons with mental or physical disabilities, and the homeless in need of emergency, transitional or permanent housing

Department of Housing
Check Off for Housing Program
Main Street Centre
600 East Main Street
Suite 300
Richmond, VA 23129-1321
(804) 371-7100

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

Department for the Aging
1610 Forest Avenue, Suite 100,
Richmond, VA 23229
(804) 662-9333

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

Department of Criminal Justice Services
Community Policing Fund
1100 Bank Street
Richmond, VA 23219-1924
(804) 786-2407

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

Virginia Arts Foundation
c/o Virginia Commission for the Arts
223 Governor Street
Richmond, VA 23219-2010
arts@arts.virginia.gov or (804) 225-3132
www.arts.virginia.gov

68 **Open Space Recreation and Conservation Fund** These funds are used by the Department of Conservation and Recreation to acquire land for recreational purposes and preserve natural areas; to develop, maintain and improve state parks and state park facilities and to provide matching recreational grants to localities.

Virginia Department of Conservation & Recreation
1 Open Space Recreation & Conservation Fund
203 Governor Street, Suite 423
Richmond, VA 23219
(804) 786-1712

71 **Chesapeake Bay Restoration Fund** More than half of Virginia's lands drain into the Chesapeake Bay. This fund is used to help meet needs identified in the state's clean up plan for the Bay and the waters that flow into it, also known as the Virginia Tributary Strategy.

Virginia Secretary of Natural Resources
1111 E. Broad Street, 4W
Richmond, VA 23219
(804) 786-0044

72 **Family and Children's Trust Fund** Family and Children's Trust Fund Contributions support family violence treatment and prevention of child and elder abuse/neglect, domestic violence, dating violence and suicide prevention in local communities and through statewide public awareness and education activities.

Family and Children's Trust Fund
801 East Main Street 15th Fl
Richmond, VA 23219
familyandchildrens.trustfund@dss.virginia.gov
(804) 726-7604
www.fact.state.va.us

73 **Virginia's State Forests Fund** State Forests are managed to sustain multiple natural resources and values [benefits]. Conservation practices protect wetlands, enhance critical wildlife habitat and preserve unique natural areas for biodiversity and provide long-term applied research for restoration and reforestation of native species. Demonstration areas provide private forest landowners with practical, effective solutions to resource management challenges. Recreation opportunities and conservation educational programs are available statewide in all seasons to any age or experience level. State Forests are open to the public without fee for hiking, bird watching, and nature observation. Horse back riding, mountain bike riding, fishing, hunting and trapping are allowed on certain state forests with a use permit.

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

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

Uninsured Medical Catastrophe Fund
600 East Broad Street, 12th Floor
Richmond, VA 23219
(804) 786-3528

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

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

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

Children of America Finding Hope Inc.
P.O. Box 926
Vansant, VA 24656
1-877-700-CAFH (2234) or www.CAFH.net

81 **Home Energy Assistance Fund** Supports the provision of heating, cooling, energy crisis assistance and weatherization services for low income families.

Home Energy Assistance Program
801 E Main St , 9th Floor
Richmond, VA 23219
(804) 726-7212

82 **VA War Memorial Foundation & National D-Day Memorial Foundation** Contributions will be equally divided between these two organizations. The following is a description of the organizations:

Virginia War Memorial Foundation The Memorial honors Virginians who have been Killed In Action since the beginning of World War II. On the soaring glass and stone walls of the Memorial's Shrine of Memory, the names of 11,639 Virginians who made the ultimate sacrifice are engraved. To honor these sacrifices, the Memorial has developed several award-winning educational programs that have been distributed free to all middle and high schools state-wide. The Memorial conducts ceremonies, events, and has exhibits that are free and open to the public. See website: www.vawarmemorial.org

Virginia War Memorial
621 South Belvidere Street
Richmond, VA 23220-6504
(804) 786-2060
For more Info Email: info@vawarmemorial.org
www.vawarmemorial.org

National D-Day Memorial Foundation Exists to honor the valor, fidelity, and sacrifice of the Allied Forces on D-Day, June 6, 1944. It also exists to educate – ensuring that the D-Day legacy remains clear, meaningful, and accessible to present and future generations.

National D-Day Memorial Foundation
106 East Main Street
P. O. Box 77
Bedford, VA 24523
(800) 351-DDAY * (540) 586-DDAY
Email: dday@dday.org
www.dday.org

84 **Virginia Federation of Humane Societies** Committed to promoting and improving the welfare of animals in Virginia through counsel, support, and education, and Spay Virginia, a project addressing the overpopulation of companion animals through the development of resources for pet owners with limited income

Virginia Federation of Humane Societies,Inc
2616 Ridge Hollow Rd.
Edinburg, VA 22824
(703) 294-4949

85 **Tuition Assistance Grant Fund State Council of Higher Education for Virginia (SCHEV)** Administers the Tuition Assistance Grant (TAG) Program available to Virginia residents enrolled full time in one of 33 Virginia private, non-profit colleges or universities. Contributions support choice and affordability for eligible undergraduate or

graduate degree-seeking students enrolled in participating TAG institutions. Students apply at the college financial aid office. For more information about SCHEV or the TAG program, please visit www.schev.edu.

State Council of Higher Education for Virginia
101 N. 14th Street
James Monroe Bldg. 10th Floor
Richmond, VA 23219
(804) 225-2600
www.schev.edu

86 **Spay and Neuter Fund** All moneys contributed shall be paid to the Spay and Neuter Fund for use by localities in the Commonwealth for providing low-cost spay and neuter surgeries through direct provision or contract or each locality may make the funds available to any private, nonprofit sterilization program for dogs and cats in such locality. The Tax Commissioner shall determine annually the total amounts designated on all returns from each locality in the Commonwealth, based upon the locality that each filer who makes a voluntary contribution to the Fund lists as his permanent address. The State Treasurer shall pay the appropriate amount to each respective locality.

Virginia Federation of Humane Societies, Inc.
2616 Ridge Hollow Rd.
Edinburg, VA 22824
(703) 294-4949

88 **Virginia Cancer Centers** Virginia is fortunate to have two National Cancer Institute-designated Cancer Centers to serve the people of the Commonwealth: the VCU Massey Cancer Center and the University of Virginia Cancer Center. These two Cancer Centers work together to deliver the leading edge in contemporary cancer care in a supportive and compassionate environment, and to change the future of cancer care through research. Your contribution will enable us to help cancer patients today, and those who will be cancer patients in the future.

University of Virginia Cancer Center
P.O. Box 800773
Charlottesville, VA 22908-0773
(434) 924- 8432
www.healthsystem.virginia.edu/internet/cancer/

Massey Cancer Center
Virginia Commonwealth University
P.O. Box 980214
Richmond, VA 23298-0214
(804) 828-1450
www.massey.vcu.edu/

90 **Martin Luther King, Jr. Living History and Public Policy Center** Martin Luther King, Jr. Living History and Public Policy Center, the permanent memorial to Dr. King required by state law, is a consortium of public and private institutions of higher education which continues the work and perpetuates the legacy of Dr. King through a "virtual center." The Center is designed to offer, among other things: educational and cultural programs throughout the Commonwealth; public policy analysis of contemporary issues relative to the principles of Dr. King; scholarly research and publications; public and private undergraduate and graduate programs interfacing; support of the Standards of Quality and of academic programs in private schools; doctoral fellowships; partnerships with business and industry, professional and community organizations, and local, state, and federal governments; community outreach and service activities; a centralized multi-purpose, archival database of information pertaining to African Americans and other minority populations in Virginia; and the Living History Museum, a repository for the acquisition and preservation of historical and cultural documents, memorabilia, and artifacts related to Dr. King, the Civil Rights Movement, the African Diaspora, and African American history in Virginia. The Center is available to citizens throughout the Commonwealth.

Martin Luther King, Jr. Living
History and Public Policy Center
923 West Franklin Street
P. O. Box 842028
Richmond, VA 23284-2028
(804) 827-0840

92 **Virginia Military Family Relief Fund -** In 2006, with support from the Virginia Legislature, Governor Tim Kaine established the Military Family Relief Fund (MFRF). This is a quick response grant program to assist military and family members of the Virginia National Guard and the United States Reserve Components who are residents of Virginia, and, who are called to active duty for periods in excess of 90 days in support of Operation Enduring Freedom and Operation Iraqi Freedom and up to 180 days after their return. The Military Family Relief Fund assists military families with urgent or emergency needs relating to living expenses including but not limited to food, housing, utilities, and medical services. Each need is considered on its own merit.

Virginia National Guard Family Programs
Ft. Pickett, BLDG 316
Blackstone, VA 23824
(434) 298-6129 or 1-800-542-4028

93 **Celebrating Special Children** To assist individuals with disabilities in realizing their fullest potential, Celebrating Special Children, Inc. provides print and online resource information in an easy to use format for individuals with disabilities, family members, caregivers and service providers. Cradle to older adult resource information is made available from a wide variety of providers at both the state and local level. Resource information listings include private for profit, not-for-profit, and government agencies. All listings include a contact telephone number and web address where available. In addition to the resource information database, Celebrating Special Children also publishes original articles on a variety of topics of interest to the disability community. Celebrating Special Children makes information available at no charge to the user.

Celebrating Special Childern
American Cancer Society
101 Niblick Dr
Vienna, Va 22180
(703) 319-7829

Line 24 - Total Adjustment and Voluntary Contributions

Add Lines 18 through 23c and enter here and on Form 763, Line 30.

LINE INSTRUCTIONS FOR SCHEDULE OSC

CREDIT FOR 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. 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" and the income is taxed by both Virginia and the other state, you are eligible for this credit.

Attach a complete copy of the state tax return filed in the state for which you claim the credit. Copies of Forms W-2, W-2G, 1099 or VK-1 are not sufficient to verify payment of the tax to the other state.

Line 1- Filing Status. Enter the number listed below to identify the filing status claimed on the other state's tax return.

1. Single
2. Married Filing Jointly
3. Married Filing Separately
4. Other

Line 2- Claiming Credit. Enter the number listed below to identify the person claiming the credit.

1. You
2. Spouse
3. You and Spouse

Line 3- Qualifying Taxable Income. Enter the total taxable income from all of the following categories that apply to you to the extent that this income was taxed by the other state:

- Earned or business income derived from sources within Virginia, which is subject to tax by Virginia as well a another state;
- Any gain, provided such gain is included in federal adjusted gross income, on the sale of a capital asset located in Virginia, which is subject to tax by Virginia as well as another state.

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 to determine the amount of income to enter on this line.

Line 4- Virginia Taxable Income. Enter the amount of Virginia nonresident taxable income from Line 18 of Virginia Form 763. If you filed separately in the other state, but are filing jointly in Virginia, enter only the Virginia taxable income attributable to the filer whose income was taxed by the other state.

Line 5- Qualifying Tax Liability. Enter the amount of tax liability reflected on the return you filed with the other state.

Line 6- Identify the State. Enter the 2 character postal abbreviation for the other state.

Line 7- Virginia Income Tax. Enter the amount of Virginia income tax from Line 19 of Virginia Form 763. If you filed jointly in the other state, but are filing separately in Virginia, enter the Virginia income tax due on the amount of Virginia Taxable Income reported on Line 19. Use the tax tables or the tax rate schedule to determine the amount of tax.

Line 8- Income Percentage. Divide Line 4 by Line 3 Virginia Taxable income by the Qualifying Taxable Income Compute the percentage one decimal place. The income percentage cannot exceed 100%.

Line 9- Virginia Ratio. Multiply Line 5 the amount of Qualifying Tax Liability by Line 8 the Income Percentage.

Line 10- Credit. Enter the lesser of Line 7 or Line 9 on Line 10. Enter the total credit claimed on Line 24 of Form 763.

If claiming more than one credit, continue to Line 11 of Schedule OSC and enter the total of all credits for taxes paid to other stateson Line 21 and on Form 763, Line 24.

Note: The sum of all nonrefundable credits claimed cannot exceed your tax liability as shown on Line 19 of Form 763. Nonrefundable credits include the Tax Credit for Low Income and Credit for Tax Paid to Another State.

TAX RATE SCHEDULE

IF YOUR VIRGINIA TAXABLE INCOME IS:

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

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

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 which should be rounded to **$4,918.**

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	**1,411.00**	31,226 –	31,261	**1,539.00**
22,357 –	22,391	**1,029.00**	24,583 –	24,617	**1,157.00**	26,809 –	26,843	**1,285.00**	29,035 –	29,070	**1,413.00**	31,261 –	31,296	**1,541.00**
22,391 –	22,426	**1,031.00**	24,617 –	24,652	**1,159.00**	26,843 –	26,878	**1,287.00**	29,070 –	29,104	**1,415.00**	31,296 –	31,330	**1,543.00**
22,426 –	22,461	**1,033.00**	24,652 –	24,687	**1,161.00**	26,878 –	26,913	**1,289.00**	29,104 –	29,139	**1,417.00**	31,330 –	31,365	**1,545.00**
22,461 –	22,496	**1,035.00**	24,687 –	24,722	**1,163.00**	26,913 –	26,948	**1,291.00**	29,139 –	29,174	**1,419.00**	31,365 –	31,400	**1,547.00**
22,496 –	22,530	**1,037.00**	24,722 –	24,757	**1,165.00**	26,948 –	26,983	**1,293.00**	29,174 –	29,209	**1,421.00**	31,400 –	31,435	**1,549.00**
22,530 –	22,565	**1,039.00**	24,757 –	24,791	**1,167.00**	26,983 –	27,017	**1,295.00**	29,209 –	29,243	**1,423.00**	31,435 –	31,470	**1,551.00**
22,565 –	22,600	**1,041.00**	24,791 –	24,826	**1,169.00**	27,017 –	27,052	**1,297.00**	29,243 –	29,278	**1,425.00**	31,470 –	31,504	**1,553.00**
22,600 –	22,635	**1,043.00**	24,826 –	24,861	**1,171.00**	27,052 –	27,087	**1,299.00**	29,278 –	29,313	**1,427.00**	31,504 –	31,539	**1,555.00**
22,635 –	22,670	**1,045.00**	24,861 –	24,896	**1,173.00**	27,087 –	27,122	**1,301.00**	29,313 –	29,348	**1,429.00**	31,539 –	31,574	**1,557.00**

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 31,574 –	$ 31,609	**$ 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**	40,165 –	40,200	**2,053.00**	42,391 –	42,426	**2,181.00**
33,522 –	33,557	**1,671.00**	35,748 –	35,783	**1,799.00**	37,974 –	38,009	**1,927.00**	40,200 –	40,235	**2,055.00**	42,426 –	42,461	**2,183.00**
33,557 –	33,591	**1,673.00**	35,783 –	35,817	**1,801.00**	38,009 –	38,043	**1,929.00**	40,235 –	40,270	**2,057.00**	42,461 –	42,496	**2,185.00**
33,591 –	33,626	**1,675.00**	35,817 –	35,852	**1,803.00**	38,043 –	38,078	**1,931.00**	40,270 –	40,304	**2,059.00**	42,496 –	42,530	**2,187.00**
33,626 –	33,661	**1,677.00**	35,852 –	35,887	**1,805.00**	38,078 –	38,113	**1,933.00**	40,304 –	40,339	**2,061.00**	42,530 –	42,565	**2,189.00**
33,661 –	33,696	**1,679.00**	35,887 –	35,922	**1,807.00**	38,113 –	38,148	**1,935.00**	40,339 –	40,374	**2,063.00**	42,565 –	42,600	**2,191.00**
33,696 –	33,730	**1,681.00**	35,922 –	35,957	**1,809.00**	38,148 –	38,183	**1,937.00**	40,374 –	40,409	**2,065.00**	42,600 –	42,635	**2,193.00**
33,730 –	33,765	**1,683.00**	35,957 –	35,991	**1,811.00**	38,183 –	38,217	**1,939.00**	40,409 –	40,443	**2,067.00**	42,635 –	42,670	**2,195.00**
33,765 –	33,800	**1,685.00**	35,991 –	36,026	**1,813.00**	38,217 –	38,252	**1,941.00**	40,443 –	40,478	**2,069.00**	42,670 –	42,704	**2,197.00**

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	**2,435.00**	49,035 –	49,070	**2,563.00**	51,261 –	51,296	**2,691.00**	53,487 –	53,522	**2,819.00**
44,617 –	44,652	**2,309.00**	46,843 –	46,878	**2,437.00**	49,070 –	49,104	**2,565.00**	51,296 –	51,330	**2,693.00**	53,522 –	53,557	**2,821.00**
44,652 –	44,687	**2,311.00**	46,878 –	46,913	**2,439.00**	49,104 –	49,139	**2,567.00**	51,330 –	51,365	**2,695.00**	53,557 –	53,591	**2,823.00**
44,687 –	44,722	**2,313.00**	46,913 –	46,948	**2,441.00**	49,139 –	49,174	**2,569.00**	51,365 –	51,400	**2,697.00**	53,591 –	53,626	**2,825.00**
44,722 –	44,757	**2,315.00**	46,948 –	46,983	**2,443.00**	49,174 –	49,209	**2,571.00**	51,400 –	51,435	**2,699.00**	53,626 –	53,661	**2,827.00**
44,757 –	44,791	**2,317.00**	46,983 –	47,017	**2,445.00**	49,209 –	49,243	**2,573.00**	51,435 –	51,470	**2,701.00**	53,661 –	53,696	**2,829.00**
44,791 –	44,826	**2,319.00**	47,017 –	47,052	**2,447.00**	49,243 –	49,278	**2,575.00**	51,470 –	51,504	**2,703.00**	53,696 –	53,730	**2,831.00**
44,826 –	44,861	**2,321.00**	47,052 –	47,087	**2,449.00**	49,278 –	49,313	**2,577.00**	51,504 –	51,539	**2,705.00**	53,730 –	53,765	**2,833.00**
44,861 –	44,896	**2,323.00**	47,087 –	47,122	**2,451.00**	49,313 –	49,348	**2,579.00**	51,539 –	51,574	**2,707.00**	53,765 –	53,800	**2,835.00**
44,896 –	44,930	**2,325.00**	47,122 –	47,157	**2,453.00**	49,348 –	49,383	**2,581.00**	51,574 –	51,609	**2,709.00**	53,800 –	53,835	**2,837.00**

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
$ 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	**3,075.00**	60,165 –	60,200	**3,203.00**	62,391 –	62,426	**3,331.00**	64,617 –	64,652	**3,459.00**
55,748 –	55,783	**2,949.00**	57,974 –	58,009	**3,077.00**	60,200 –	60,235	**3,205.00**	62,426 –	62,461	**3,333.00**	64,652 –	64,687	**3,461.00**
55,783 –	55,817	**2,951.00**	58,009 –	58,043	**3,079.00**	60,235 –	60,270	**3,207.00**	62,461 –	62,496	**3,335.00**	64,687 –	64,722	**3,463.00**
55,817 –	55,852	**2,953.00**	58,043 –	58,078	**3,081.00**	60,270 –	60,304	**3,209.00**	62,496 –	62,530	**3,337.00**	64,722 –	64,757	**3,465.00**
55,852 –	55,887	**2,955.00**	58,078 –	58,113	**3,083.00**	60,304 –	60,339	**3,211.00**	62,530 –	62,565	**3,339.00**	64,757 –	64,791	**3,467.00**
55,887 –	55,922	**2,957.00**	58,113 –	58,148	**3,085.00**	60,339 –	60,374	**3,213.00**	62,565 –	62,600	**3,341.00**	64,791 –	64,826	**3,469.00**
55,922 –	55,957	**2,959.00**	58,148 –	58,183	**3,087.00**	60,374 –	60,409	**3,215.00**	62,600 –	62,635	**3,343.00**	64,826 –	64,861	**3,471.00**
55,957 –	55,991	**2,961.00**	58,183 –	58,217	**3,089.00**	60,409 –	60,443	**3,217.00**	62,635 –	62,670	**3,345.00**	64,861 –	64,896	**3,473.00**
55,991 –	56,026	**2,963.00**	58,217 –	58,252	**3,091.00**	60,443 –	60,478	**3,219.00**	62,670 –	62,704	**3,347.00**	64,896 –	64,930	**3,475.00**
56,026 –	56,061	**2,965.00**	58,252 –	58,287	**3,093.00**	60,478 –	60,513	**3,221.00**	62,704 –	62,739	**3,349.00**	64,930 –	64,965	**3,477.00**

Visit our website at **www.tax.virginia.gov** for expanded tax tables and our online tax calculator.

2010 Income Tax Return Mailing Addresses and Locality Codes

You may mail your income tax return to your Commissioner of the Revenue at the address below or directly to the Department of Taxation at the addresses listed at the bottom of the next page.

*** DENOTES DIRECTOR OF FINANCE** **** DENOTES DIRECTOR, DEPARTMENT OF TAX ADMINISTRATION**

COUNTIES

Accomack County - 001
P.O. Box 186, Accomac, VA 23301-0186
757-787-5747

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

Alleghany County - 005
P.O. Box 300, Low Moor, VA 24457
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
540-586-7621

Bland County - 021
P.O. Box 130, Bland, VA 24315
276-688-4291

Botetourt County - 023
P.O. Box 128, Fincastle, VA 24090-0128
540-473-8270

Brunswick County - 025
P.O. Box 669, Lawrenceville, VA 23868
434-848-2313

Buchanan County - 027
P.O. Box 1042, Grundy, VA 24614
276-935-6542

Buckingham County - 029
P.O. Box 138, Buckingham, VA 23921
434-969-4972

Campbell County - 031
P.O. Box 66, Rustburg, VA 24588
434-332-9518

Caroline County - 033
P.O. Box 531, Bowling Green, VA 22427
804-633-4050

Carroll County - 035
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-730-3080

Charles City County - 036
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-652-2161

Charlotte County - 037
P.O. Box 308, Charlotte C.H., VA 23923
434-542-5546

Chesterfield County - 041
P.O. Box 124, Chesterfield, VA 23832
804-748-1281

Clarke County - 043
P.O. Box 67, Berryville, VA 22611
540-955-5108

Craig County - 045
P.O. Box 186, New Castle, VA 24127
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

Dickenson County - 051
P.O. Box 1067, Clintwood, VA 24228
276-926-1646

Dinwiddie County - 053
P.O. Box 104, Dinwiddie, VA 23841
804-469-4500, Ext. 4

Essex County - 057
P.O. Box 879, Tappahannock, VA 22560-0879
804-443-4737

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

Fauquier County - 061
P.O. Box 149, Warrenton, VA 20188-0149
540-422-8163

Floyd County - 063
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
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

Franklin County - 067
1255 Franklin St. Ste 102 Rocky Mt., VA 24151
540-483-3083

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

Giles County - 071
130 N. Main St., Pearisburg, VA 24134
540-921-3321

Gloucester County - 073
6489 Main St., Suite 137, Gloucester, VA 23061
804-693-3451

Goochland County - 075
P.O. Box 60, Goochland, VA 23063
804-556-5807

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
1781 Greensville County Circle, Room 132,
Emporia, VA 23847
434-348-4227

Halifax County - 083
P.O. Box 1847, Halifax, VA 24558
434-476-3314

Hanover County - 085
P.O. Box 129, Hanover, VA 23069
804-365-6129

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

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
757-253-6695

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

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

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

Lancaster County - 103
8311 Mary Ball Rd., Room 203, Lancaster, VA 22503
804-462-7920

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

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., Ste. 101, Lunenburg, VA 23952
434-696-2516

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

Mathews County - 115
P O Box 896, Mathews, VA 23109
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
804-758-5331

Montgomery County - 121
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-382-5710

Nelson County - 125
P.O. Box 246, Lovingston, VA 22949
434-263-7070

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

Northampton County - 131
P.O. Box 65, Eastville, VA 23347
757-678-0446

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

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

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

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

Patrick County - 141
P.O. Box 367, Stuart, VA 24171
276-694-7131

Pittsylvania County - 143
P.O. Box 272 Chatham Va 24531
434-432-7940

Powhatan County - 145
3834 Old Buckingham Rd., Ste. C, Powhatan, VA 23139
804-598-5616

COUNTIES (CONTINUED)

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
804-722-8740

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, Ste., 200, Pulaski, VA 24301
540-980-7750

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

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

Rockbridge County - 163
P.O. Box 1160, Lexington, VA 24450
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

Scott County - 169
202 W. Jackson St., Suite 114, Gate City, VA 24251
276-386-7692

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

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

Southampton County - 175
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
757-653-3032

Spotsylvania County - 177
P.O. Box 175, Spotsylvania, VA 22553
540-507-7054

Stafford County - 179
P O Box 98, Stafford,VA 22555-0098
540-658-4132

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

Sussex County - 183
P.O. Box 1398, Sussex, VA 23884
434-246-1022

Tazewell County - 185
101 E. Main St.,Suite 201, Tazewell, VA 24651
276-988-1235

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

Washington County - 191
174 E. Main St., Abingdon, VA 24210-2839
276-676-6270

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

Wise County - 195
P.O. Box 1278, Wise, VA 24293
276-328-3557

Wythe County - 197
225 S. 4th Street, Room 101, Wytheville, VA 24382
276-223-6015

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

CITIES

Alexandria City* - 510
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-746-3909

Bedford City - 515
215 E. Main St., Room 110, Bedford, VA 24523
540-587-6051

Bristol City - 520
497 Cumberland St., Bristol, VA 24201
276-645-7316

Buena Vista City - 530
2039 Sycamore Ave., Buena Vista, VA 24416-3113
540-261-8610

Charlottesville City - 540
P.O. Box 9031, Charlottesville, VA 22906
434-970-3160

Chesapeake City - 550
P.O. Box 15285, Chesapeake, VA 23328
757-382-6732

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

Danville City - 590
P.O. Box 480, Danville, VA 24543
434-799-5145

Emporia City - 595
P. O. Box 956. Emporia, VA 23847
434-634-5405

Fairfax City - 600
10455 Armstrong St., Rm. 224
Fairfax, VA 22030-3649
703-385-7880

Falls Church City - 610
300 Park Avenue, # 104-E,
Falls Church, VA 22046-3301
703-248-5065

Franklin City - 620
P.O. Box 389, Franklin, VA 23851
757-562-8547

Fredericksburg City - 630
P.O. Box 644, Fredericksburg, VA 22404
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

Hampton City - 650
P.O. Box 636, Hampton, VA 23669-0636
757-727-6690

Harrisonburg City - 660
P.O. Box 20031, Harrisonburg, VA 22801-7531
540-432-7704

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

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

Lynchburg City - 680
P.O. Box 858, Lynchburg, VA 24505-0858
434-455-3870

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 Ct., Manassas Park, VA 20111
703-335-8825

Martinsville City - 690
P.O. Box 1222, Martinsville, VA 24114-1222
276-403-5131

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
757-664-7885

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

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

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

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

Radford City - 750
619 Second St., Room 161, Radford, VA 24141
540-731-3613

Richmond City - 760
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-646-6474

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

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

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
757-514-4260

Virginia Beach City - 810
City Hall, Bld. 1, 2401 Courthouse Dr.
Virginia Beach, VA 23456-9002
757-385-4483

Waynesboro City - 820
503 W Main St., Room 107, Waynesboro, VA 22980
540-942-6610

Williamsburg City - 830
P.O. Box 245, Williamsburg, VA 23187
757-220-6151

Winchester City - 840
P.O. Box 546, Winchester, VA 22604
540-667-1815

You may mail your income tax return directly to the Department of Taxation at the addresses listed below or to your Commissioner of the Revenue at the above address.

REFUND RETURNS
Virginia Department of Taxation
P.O. Box 1498
Richmond, VA 23218-1498

TAX DUE RETURNS
Virginia Department of Taxation
P.O. Box 760
Richmond, VA 23218-0760