

**Instructions For Preparing**  
**PART-YEAR RESIDENT**

**Form 760PY**

**Virginia Individual Income Tax**

**Return For 2006**



**Commonwealth Of Virginia**

**Department Of Taxation**

**Richmond, Virginia**

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## WHAT'S NEW

**Voluntary Contributions:** For 2006 there are two new voluntary contributions: Brown v. Board of Education Scholarship Program Fund and Virginia Cancer Centers. In addition, new Public School Foundations are eligible to receive voluntary contributions. See Page 25 for additional information.

**Advancement of Virginia's Fixed Date Conformity with the Internal Revenue Code:**

The 2006 General Assembly enacted legislation that moved Virginia's fixed date conformity with the Internal Revenue Code from January 7, 2005, to December 31, 2005. At the time these instructions went to print, the only required adjustments for "fixed date conformity" were: (i) the special 30% and 50% bonus depreciation allowance for certain assets under the IRC, and (ii) the 5-year net operating loss (NOL) carry back allowed for net operating losses generated in taxable year 2001 or 2002. If federal legislation is enacted that results in changes to the Internal Revenue Code for the 2006 taxable year, taxpayers may be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Supplemental instructions will be posted on [www.tax.virginia.gov](http://www.tax.virginia.gov).

**Virginia Earned Income Credit:** You may be eligible to claim the Virginia Earned Income credit if your family Virginia adjusted gross income (family VAGI) is equal to or less than the federal poverty guidelines or you claimed the federal earned income tax credit. See Page 23 for additional information.

**Earned Income Credit Claimed on Federal Return:** There is a new checkbox for taxpayers who claimed an Earned Income Credit on their federal return. See Page 8 for more information.

**Long-Term Care Tax Credit:** For taxable years beginning on or after January 1, 2006, any individual will be entitled to a credit against their income tax liability for certain long-term

care insurance premiums paid by the individual during the taxable year pursuant to an insurance policy entered into on or after January 1, 2006. The amount of the credit for each taxable year shall equal 15% of the amount paid by the individual during the taxable year in long-term care insurance premiums for long-term care insurance coverage for himself, but in no event shall the total credits over the life of any policy exceed 15% of the amount of premiums paid for the first 12 months of coverage. If the amount of the credit exceeds the individual's income tax liability for the taxable year, the amount that exceeds the liability may be carried over for credit against the income taxes in the next five taxable years or until the full credit is used, whichever occurs first. More information can be found at [www.tax.virginia.gov](http://www.tax.virginia.gov).

**Tobacco Quota Buyout:** For taxable years beginning on and after January 1, 2006, there shall be subtracted from federal taxable income, contract payments to a producer of quota tobacco or a tobacco quota holder as provided under the American Jobs Creation Act of 2004. If the payment is received in installment payments, then the recognized gain, including any gain recognized in taxable year 2005, may be subtracted in the taxable year immediately following the year in which the installment payment is received. If the payment is received in a single payment, then 10% of the recognized gain may be subtracted in the taxable year immediately following the year in which the single payment is received. The taxpayer may then deduct an equal amount in each of the nine succeeding taxable years. For more information, visit [www.tax.virginia.gov](http://www.tax.virginia.gov).

**Amended Returns:** If you file an amended return with the federal government or any other state that results in a change that would affect your Virginia income tax, you now must file an amended Virginia tax return within one year. See Page 4 for additional information.

		<b>Virginia Prepaid Education Program</b>
		<b>College America</b>
		<b>College America</b>
		<b>College Wealth</b>

Saving for college with the Virginia College Savings Plan makes good sense. Earnings 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!**

**Call toll free 1-888-567-0540 or visit the web site at [www.Virginia529.com](http://www.Virginia529.com)**

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## HOW TO GET FORMS AND ASSISTANCE

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### VISIT OUR WEB-SITE

[www.tax.virginia.gov](http://www.tax.virginia.gov)

- File your Virginia extension
- Check the status of your refund
- 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



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### HOW TO CONTACT US

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

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

Requests for information may be addressed to:

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

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

**804-367-8031**

Tenemos servicios disponible en Español.

If you are hearing impaired and have TDD equipment, you can call:

**804-367-8329**

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### 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](http://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**

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### CHECK THE STATUS OF YOUR REFUND

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



**804-367-2486**

or

You can check your refund status at [www.tax.virginia.gov](http://www.tax.virginia.gov).

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### 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.

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## GENERAL INFORMATION

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### 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 [www.tax.virginia.gov](http://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.**

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### 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.

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### 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 taxpayer previously claimed a credit for such tax on his Virginia tax return and 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 760PY

To amend Form 760PY, complete a new Form 760PY (for the tax year you are amending) using the corrected figures, as if it were the original return. Check the amended box on the top left of the return. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as a result of the original return.

### Required Attachments

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

### Federal Adjustments

If your federal income tax return was adjusted by the Internal Revenue Service during the taxable year and the adjustment was not reported to the Virginia Department of Taxation, an amended Virginia return must be filed with a copy of the federal adjustments attached within 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 NOL box on the top left of the return. Taxpayers must file an “amended” Virginia return for the year of the deduction, if carried back. Instructions for computing and claiming this loss are in Title 23 Virginia Administrative Code (VAC) 10-110-80 through 87, available from the **Department of Taxation, Forms Request Unit, P.O. Box 1317, Richmond, VA 23218-1317**. Telephone **804-440-2541**.

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### DECEASED TAXPAYERS

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

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

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### 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.

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## FILING REQUIREMENTS

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### Filing Threshold

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

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

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

If your Virginia Adjusted Gross Income (VAGI) is at or above the threshold amount shown in the following table, you are required to file. VAGI is the Adjusted Gross Income on your federal return plus any Virginia additions, minus any Virginia subtractions. Information on Virginia additions and subtractions is included in the instructions for Lines 33 - 45 of Form 760PY, later in this book.

For a part-year resident, if your income is only from wages, salaries and interest from a savings or checking account, your VAGI is usually the same as the Adjusted Gross Income shown on your federal return less the wages, salaries and interest earned while a nonresident of Virginia. Once you have computed your VAGI, check the chart below to see if you need to file a Virginia income tax return.

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

**Single** and your VAGI is less than .....\$7,000

**Married filing with your spouse**  
on the same return and your  
combined VAGI is less than .....\$14,000

**Married filing separately** (on separate  
forms) and your VAGI is less than .....\$7,000

**If you are not required to file, but you had Virginia income tax withheld, you are entitled to a refund of the amount withheld. You must file a return to get a refund.** We periodically review and update our records to make sure that we have correct return information. Sometimes, we have to contact taxpayers to confirm that they did not need to file for a given year. As a result, even if you do not need to file a return for 2006, you may receive an inquiry at a later date to verify your VAGI.

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## RESIDENCY STATUS

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### Residents

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

You may be required to file as a resident in two states if you are an actual resident of one state and a domiciliary resident of another state. (See definitions below.) If you are in this situation, you may be able to take a credit on the return filed in the state of your legal domicile. Refer to the instructions for Line 18(f) of Form 760PY for information on credit for tax paid to another state.

### Domiciliary Residents

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

### Actual Residents

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

### Part-Year Residents

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

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

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

**If you are a part-year resident and you do not file the correct form, you will not compute the correct amount of tax. See "WHICH FORM TO FILE" on Page 6.**

### Nonresidents

**Nonresidents of Virginia with Virginia Adjusted Gross Income at or above the filing threshold must file if any of their income is from Virginia sources.** Income from Virginia sources is income received from labor performed, business done, or property located in Virginia, including gains from sales, exchanges or other dispositions of real estate and intangible personal property having a situs in Virginia. Virginia source income includes income passed through from a partnership, S corporation or limited liability company that does business in

Virginia. It also includes business income and proceeds from real estate transactions passed through by a Virginia trust. It generally does not include personal savings account interest or dividends from an individual's stock market investments.

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

### Members of the Armed Forces

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

**The residency status and filing requirements for a spouse or a dependent of an armed forces member are not connected to those of the armed forces member.**

If you are a spouse or a dependent of an armed forces member who is stationed in Virginia, you must determine your own residency status and filing obligations.

### Exceptions for Certain Nonresidents

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

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

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

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

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

## WHICH FORM TO FILE

### Residents File Form 760

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

### Part-Year Residents File Form 760PY

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

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

### Nonresidents File Form 763

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

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

### Members of the Armed Forces

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

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

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

## Other Frequently Used Virginia Forms

To order, see Page 3.

**Schedule NPY** - Required for:

- age deduction
- credit for low income individuals or Virginia Earned Income Credit
- credit for tax paid to another state
- 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

**Form 760IP** Extension Payment

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

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

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## WHEN TO FILE

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### Calendar Year Filers May 1, 2007

File by May 1, 2007, if you are a calendar year filer.

### 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 760PY 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. When filing by mail, the envelope must be postmarked by the due date.

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

### Overseas Rule

If you are living or traveling outside the United States or Puerto Rico (including serving in the military or naval service), you must file your return by **July 2, 2007**. Be sure to check the appropriate box to the left of the name and address section.

### Extension Requests

Beginning with taxable year 2005, you are allowed an automatic six-month extension of time to file your tax return. This provision does not extend the due date for payment of taxes; however, you must pay at least 90% of your tax by the original due date for filing the return (May 1, 2007 for calendar year filers). To make a payment of tentative tax by the due date, use **Form 760IP**.

If you file your return within six months from the due date, but you do not pay at least 90% of your tax by the original due date for filing your return, you will be subject to an extension

penalty of 2% per month. The penalty is applied to the balance of tax due with the return from the original due date through the date the return is filed. The maximum extension penalty is 12% of the tax due. If you file more than six months after the original due date, the extension provisions will not apply, and you will be subject to the late filing penalty. In addition to these penalties, you will be subject to interest charges on any balance of tax due with your return, even if you meet the 90% payment requirement.

## 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.

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## WHERE TO FILE

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To file by mail, use the mailing address listed on the back cover of this book for the city or county where you live or last lived while a resident of Virginia. Local phone numbers are also provided. Most part-year returns can also be filed electronically using e-file.

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## BALANCE DUE RETURNS

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*You can pay by check or by credit card.* Make your check payable to the Treasurer of the city or county in which you reside. **Make sure your social security number is on your check and make a notation that it is your 2006 income tax payment.**

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

If you have already filed your return with your 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.

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## DEBT COLLECTION ACT

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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.

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## AVOID COMMON MISTAKES

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- **Sign your return.**
- Make sure your name, address and social security number(s) are correct.
- Check all math.
- If you itemized deductions, make sure you complete Line 11(b) and Lines 47(a) - (c) on Form 760PY.
- Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for the penalties and interest if the postmark on the remailed return is after the due date.
- **File your original return. Do not file a photocopy.**

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## HOW TO ASSEMBLE YOUR RETURN

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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, left-hand margin 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 NPY
  - Schedule CR
  - Form 760C or Form 760F
  - Form 760IP
  - Forms 301, 304, 306 or 307
  - 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 NPY, attach a complete copy of the state tax return filed with the other state.

### Withholding Forms

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

### Payments

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

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## COMPUTE YOUR LOWEST TAX

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### (Tip for Married Taxpayers)

Since Virginia’s individual income tax is imposed at graduated rates, a couple with income attributable to each spouse may find that by using Filing Status 2 (filing a joint return), their joint income is taxed at a higher rate than their separate taxable incomes would be. Filing Status 4 (married filing a combined return), is designed to adjust for this difference. When using Filing Status 4, tax is computed on each spouse’s separate taxable income and then the two amounts of tax are added together to arrive at their total tax. As a general rule, when both you and your spouse have income, Filing Status 4 will enable

you to obtain the lowest combined tax provided you assign deductions and dependents to each spouse so that the taxable income in each column on Form 760PY is as close to equal as possible.

If only one spouse has income or if one spouse’s income would be reduced to zero (or less) after claiming personal exemptions and the subtractions on Lines 37 - 45, of Form 760PY, use Filing Status 2 instead.

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## FORM 760PY LINE INSTRUCTIONS

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### 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 or 4, enter the complete name of your spouse. If you are married filing separate returns (Filing Status 3), **DO NOT** enter your spouse’s name in the spouse name boxes. Instead enter your spouse’s name on the Filing Status 3 line below the address box.

If one filer on the return is deceased, only the surviving spouse’s name should appear on the return. This will ensure that any refund is properly issued to the surviving spouse.

#### Address

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

#### Social Security Number (SSN)

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

#### Earned Income Credit Claimed on Federal Return

If you claimed Earned Income Credit on your 2006 federal return, check here and enter the amount claimed.

#### City or County Where You Were a Resident

Enter the name of the city or county in Virginia where you lived on January 1, 2007, and check the city or county box, as appropriate. Also, enter the three digit Locality Code found on the back cover. If you lived in more than one Virginia city or county or if you did not live in Virginia on January 1, 2007, enter the name of the city or county in Virginia in which you last lived. This is not always the same as the city or county of your mailing address.

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

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

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## CHECK BOXES

To the left of 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. Also check the 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.

- **Fixed Date Conformity Modifications**

Check this box if your return has an addition or subtraction due to Fixed Date Conformity.

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

Check this box if you are a self-employed farmer, fisherman 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 of these instructions for details.

- **Overseas on Due Date**

Check this box if you were living or traveling outside the United States or Puerto Rico (including serving in the military or naval service), on May 1, 2007. You must file your return by **July 2, 2007**.

**Dates of Residence** - Enter the dates you, and your spouse if filing a joint return, lived in Virginia during 2006.

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## FILING STATUS

Check the box beside your filing status

### Line 1 - Single (Filing Status 1)

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

### Line 2 - Married, Filing Joint Return (Filing Status 2)

You and your spouse may choose to file a joint return if (a) you computed your federal income tax liabilities together on a joint federal return, or (b) neither you nor your spouse was required to file a federal return. You may claim this filing status even if your spouse has no income. When filing a joint return, your spouse’s exemption is included in the “Yourself” column. Do not claim your spouse as a dependent.



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

### Line 3 - Married, Filing Separate Return (Filing Status 3)

If you and your spouse filed separate federal returns, you can file separate state tax returns or you can choose to file a combined return (Filing Status 4). Generally, if you filed a joint federal return and only one spouse is a Virginia resident, the Virginia resident must file a separate Virginia return. When you file separate returns in Virginia, you must report your federal adjusted gross income, exemptions and deductions on your Virginia return as if you had filed separate federal returns.

Federal rules must be applied to determine the exemptions and itemized deductions allowed when filing separate returns. If one spouse claims itemized deductions, the other spouse must also.

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

Also enter your spouse’s Social Security Number in the name and address section of the return and enter your spouse’s name on the line provided in the Filing Status section.

### Line 4 - Married, Filing Separately on This Combined Return (Filing Status 4)

You can use this filing status if **both** you and your spouse had income, regardless of whether you filed jointly or separately for federal purposes. When both spouses have income, this filing status usually enables a couple to compute a lower tax than filing a joint return (Filing Status 2). If you choose Filing Status 4, you are jointly and severally liable for the amount of tax due and any refunds will be made jointly payable.

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



Use Filing Status 2 instead of Filing Status 4 if only one spouse had income or if one spouse’s income would be reduced to zero or less after claiming personal exemptions and the subtractions on Lines 37 - 44 of Form 760PY.

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

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## EXEMPTIONS

**Section 1** - Enter the number of exemptions you are allowed in the appropriate boxes next to your filing status. If filing a joint return (Filing Status 2), enter the number for both spouses combined. The first exemption box on the form has been completed for you.

### 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 total exemptions claimed in Section 1 by \$900 and enter the result in the “Total Section 1” box.

### Section 2

**65 or Over** To qualify for the additional personal exemption for age 65 or older, you must have been age 65 or over on or before January 1, 2007.

**Note:** You cannot claim this exemption if you are claiming a Credit for Low Income Individuals or Virginia Earned Income Credit. For more information please refer to Line 18(e) of these instructions.

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

Multiply the total exemptions claimed in Section 2 by \$800 and enter the result in the "Total Section 2" box.

Add the dollar amount from Section 1 to the dollar amount from Section 2. Use the sum when computing the prorated exemption amount on Line 12.

### Line 5 - 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 and claim the Virginia standard deduction on Line 11(a), see "Exception: Dependent's Limited Standard Deduction" following the Line 46(e) instructions. Your standard deduction may be limited.

#### HOW TO ENTER NUMBERS

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

**Round to Whole Dollars:** 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 of 1 cent to 50 cents are to be rounded down while all amounts 51 cents to 99 cents are to be rounded up.

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

### Line 6 - Adjusted Gross Income

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

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

#### Filing Status 1, 2 or 3

Enter the amount from Line 32, Column B1, on Line 6, Column B.

#### Filing Status 4

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

### Line 7 - Additions

Complete Part II on back of Form 760PY, Lines 33 through 36, and enter the amount from Line 36. The instructions for Part II begin on Page 14.

### Line 9 - Subtractions

Complete Part III on back of Form 760PY, Lines 37 through 45, and enter the amount from Line 45. The instructions for Part III begin on Page 15.

### Line 10 - Virginia Adjusted Gross Income

Subtract Line 9 from Line 8 and enter the result.

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

To claim a refund in these cases:

- Skip to Line 17 and enter "0.00" as your tax, then
- Complete Lines 18 - 27.

Filing Status	Filing Threshold
1. Single.....	\$7,000
2. Married, filing jointly .....	\$14,000
3. Married, filing separately .....	\$7,000
4. Married, filing combined return* .....	\$14,000

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

### Deductions

**Claiming Deductions When Filing a Combined Return:** If you are filing a combined return (Filing Status 4), you can allocate deductions and dependents between spouses as you choose. As a general rule, you can lower your combined tax by assigning deductions and dependents to each spouse so that the taxable incomes in Columns A and B are as close to equal as possible. The deductions and dependents which can be allocated are on Lines 11(a) or 11(b), 12 and 13.



### Line 11 - Standard or Itemized Deductions

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



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

**Line 11(a)** - Standard deduction: Enter the allowable Virginia standard deduction computed on Part IV, Line 46(e);

**OR**

**Line 11(b)** - Itemized deductions: Enter the allowable Virginia itemized deduction amount from Part V, Line 47(c).

## Line 12 - Exemption Amount

The total exemption amount is the number of exemptions claimed prorated based on the portion of the year you resided in Virginia (see Ratio Schedule on Page 30). Complete the Prorated Exemption Worksheet below to compute your allowable personal and dependent exemptions.



If using Filing Status 4, each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed on Line 4. Use the separate exemption amounts for “yourself” and your “spouse” when completing Lines A, B and C of the following worksheet.

### Prorated Exemptions Worksheet

	Col. A Spouse	Col. B Yourself
A. Enter the Exemption Amount for your filing status from Form 760PY, Lines 1 - 4	_____	_____
B. Enter the ratio amount from the Personal Exemption Ratio Schedule on Page 30 of these instructions	_____	_____
C. Multiply Line A by Line B and enter the total in the appropriate column on Form 760PY, Line 12	_____	_____

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

### Prorated Virginia Personal Exemption

\$900 (One personal exemption)

X .504 (Ratio Schedule factor for July 1 move to Virginia)  
\$403.20 (Be sure to round to \$403.00.)

### Exception

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

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

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

## Line 13 - Child and Dependent Care Expenses

Enter the amount of child and dependent care expenses, paid while you were a Virginia resident, on which the federal credit for child and dependent care expenses is based. (The amount on which the federal credit is based is the amount on federal Form 2441 or Schedule 2 of Form 1040A that is multiplied by the decimal amount.) **Do not enter the federal credit amount.**

You may claim the deduction for child and dependent care expenses on your Virginia return only if you were eligible to claim a credit for child and dependent care expenses on your federal return and some or all of the expenses were paid while you were a Virginia resident.



The amount of employment-related expenses that may be subtracted is limited to the amount actually used in computing the federal credit for child and dependent care expenses *and paid while you were a Virginia resident*. As a general rule, a full year resident of Virginia would be limited to a maximum of \$3,000 for one dependent 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.

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

### Child and Dependent Care Expenses Worksheet

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

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

## Line 16 - Income Tax

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

## Line 17 - Total Tax

Add Column A and Column B, Line 16, and enter the result.

## Line 18(a) - YOUR Virginia Income Tax Withheld

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

## Line 18(b) - SPOUSE’S Virginia Income Tax Withheld

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

### Line 18(c) - Combined 2006 Estimated Tax Payments

Enter your total 2006 estimated Virginia income tax payments. If using Filing Status 2 or 4, enter the total payments made by you and your spouse, even if the payments were made using separate Form 760ES vouchers. Remember to include any estimated income tax carryover from your 2005 individual income tax return.

### Line 18(d) - Combined Extension Payments

Enter the total tentative tax paid with Form 760IP, if applicable.

### Line 18(e) - 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 this credit for low income individuals or the Virginia Earned Income 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 blind taxpayers or taxpayers age 65 and over
- the Age Deduction

If you are eligible, calculate these credits by completing Schedule NPY, Part II. After you have completed Part II, enter on Line 18(e) the credit amount from Schedule NPY, Part II, Line 11. See instructions for Schedule NPY starting on Page 23.

### Line 18(f) - Credit for Tax Paid to Another State

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state.

If you are eligible, calculate the credit by completing Schedule NPY, Part III. After you have completed Part III, enter on Line 18(f) the credit amount from Schedule NPY, Part III, Line 8. See instructions for Schedule NPY starting on Page 21.

### Line 18(g) - 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 order Schedule CR, Schedule CR Instructions and these other credit forms, see Page 3.

**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.



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 you can visit [www.tax.virginia.gov](http://www.tax.virginia.gov).

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

### Line 20 - Income Tax You Owe

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

### Line 21 - Overpayment Amount

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

### Line 22 - Addition to Tax, Penalty and Interest

If you owe penalty and/or interest in addition to your tax, you can either calculate it using Schedule NPY, Part IV, or leave Line 22 blank.

If you complete Schedule NPY, enter on Line 22 the amount from Schedule NPY, Part IV, Line 4.



If you leave Line 22 blank, the department will compute the addition to tax, penalty and interest for you and then send you a bill. If your income varied during the year, however, you may be entitled to a lower addition to tax than what the department would automatically compute. In such cases, you should complete Form 760C to show when the income was received and what the addition to tax should be.

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

## Line 23 - Credit to Estimated Tax

Enter the amount of net overpayment from Line 21 to be credited to 2007 estimated tax in the respective columns. Designate overpayment credit to Column A, spouse, if using Filing Status 2 or 4 or Column B, you (as you mutually agree). NOTE: If you are filing a joint or combined return with a deceased spouse AND you are entitled to claim the overpayment, enter the overpayment in your column. The total amount of overpayment on Line 23 may not exceed your overpayment (Line 21) minus any addition to tax, penalty and interest (Line 22).

## Line 24 - Contributions and Consumer's Use Tax

Enter the amount from Schedule NPY, Part V, Line 7.

## Line 26 - Amount You Owe

If You Owe Tax on Line 20, add Line 20 and Line 25.

—OR—

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

This is the amount you owe. The amount you owe must be paid in full at the time of filing your return.

### Payment Options

#### Check

Make your check payable to the Treasurer or Director of Finance of the city or county in which you reside. 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 2006 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 26 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 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.

## Line 27 - Amount to Be Refunded to You

If Line 21 is larger than Line 25, subtract Line 25 from Line 21 and enter the amount to be refunded.

## Sign Your Return

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

If the primary taxpayer and/or spouse died during the tax year, check the appropriate box.

If you would like to give the Department of Taxation authorization to discuss your return information with your preparer, check the box following the declaration line.

## Telephone Numbers

The telephone number blocks on Form 760PY are to the right of the signature lines on the back of the form. Phone numbers are requested so we can call you if we have a question about your return.

## Tax Preparer Information

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

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## FORM 760PY — PAGE 2

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### PART I - SCHEDULE OF INCOME AND ADJUSTMENTS

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

#### Line 28 - Income

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

#### Line 29 - Gross Income

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

#### Line 30 - Adjustments to Income: Moving Expenses

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

#### Line 31 - Other Adjustments to Income

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

is attributable to your period of residence in Virginia. Enter in Column 3 the balance of these adjustments.

### Line 32 - Adjusted Gross Income

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

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

Enter the total of Line 32(b), Column 3, on Line 40. If you are using Filing Status 4, enter the amounts from both Columns A3 and B3 in the respective Columns on Line 40.

### Line 32(a) - Net Fixed Date Conformity Modifications

Complete Form 760PY, Lines 33 and 37, enter the net amount on Line 32(a), Column 1. In Column 2, enter the portion attributable to your period of residence in Virginia. Enter the balance in Column 3.

### Line 32(b) - Fixed Date Conformity FAGI

Combine Line 32 and Line 32(a) and enter the result. Enter the total of Line 32(b), Column 3, on Line 40.

**Note:** If you are claiming the standard deduction on your return, the total of Line 32(b), Columns A2 and B2, must be entered on Line 46(b), Part IV.

#### Fixed Date Conformity Update

Virginia's date of conformity with the Internal Revenue Code was advanced from January 7, 2005, to December 31, 2005. The special 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 2001 or 2002 are still not allowed.

At the time these instructions went to print, the only required adjustments for "fixed date conformity" were the two mentioned above. However, if federal legislation has been enacted that results in changes to the Internal Revenue Code for the 2006 taxable year, taxpayers will 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 Web-site at [www.tax.virginia.gov](http://www.tax.virginia.gov).

## PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

### Line 33 - Special Fixed Date Conformity

Check the box on the top left of Page 1 of Form 760PY if your return has an addition or 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 added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation. ....

**B. Other Changes Not Listed Above** - Add any other amounts not covered above that should be adjusted for because of Virginia's conformity to the Internal Revenue Code as it existed on December 31, 2005.

Check our Web-site, [www.tax.virginia.gov](http://www.tax.virginia.gov), for other Fixed Date Conformity adjustments that may have passed after these instructions were printed. ....

### C. Total of Lines A and B

Enter the total of Lines A and B here and on 760PY, Line 33. ....

#### Mutual Funds

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

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

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

If you attach the information specified above, enter the exempt portion of income on Line 34 or Line 35, as appropriate.

### Line 34 - Interest on Obligations of Other States

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

**Line 35 - Other Additions**

**A. Interest on Federally Tax-Exempt US Obligations**

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

**B. Transitional Modifications**

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

**C. Accumulation Distribution Income**

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

**D. Lump-Sum Distribution Income**

If you received a lump-sum distribution from a qualified retirement plan while you were a Virginia resident and elected to use the ten-year averaging method using 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. Subtract Line 2 from Line 1. Include this amount on Form 760PY, Line 35 .....

**E. Other**

Attach an explanation for other additions.

**PART III - SUBTRACTIONS TO 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 earned while you were a Virginia resident must be considered taxable by Virginia unless you attach a statement provided by the fund that:

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

If you attach the information specified above, enter the exempt portion of income on Line 41 or Line 44, as appropriate.

**Line 37 - Fixed Date Conformity**

Check the box on the top left of Page 1 of Form 760PY if your return has an addition or 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 Changes Not Listed Above.** Subtract any other amounts not covered above that should be adjusted for because of Virginia's conformity to the Internal Revenue Code as it existed on December 31, 2005. Also, please attach a schedule and explanation of such subtraction. Check our Web-site, [www.tax.virginia.gov](http://www.tax.virginia.gov), for other Fixed Date Conformity adjustments that may have passed after these instructions were printed.....

**C. Total of Lines A and B**  
Enter the total of Lines A and B here and on 760PY, Line 37. ....

**Line 38 - Age Deduction**

Taxpayers born on or before January 1, 1942, may be eligible to claim the Age Deduction. Eligible taxpayers must calculate the deduction by completing Schedule NPY, Part I. After completing Part I, enter on Line 38 the deduction amount from Schedule NPY, Part I, Line 4. See instructions starting on Page 21.

**Line 39 - State Tax Refund or Overpayment Credit Reported as Income on Your Federal Return**

Enter the amount of any state income tax refund or overpayment credit reported as income on your federal income tax return and received while a resident of Virginia (claim in the same column as the income was reported on Line 6 on the front of the Virginia return).

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

## Line 41 - Income From U.S. Obligations

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

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

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

## Line 42 - Title II Social Security and Tier 1 Railroad Retirement Act Benefits

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

## Line 43 - 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 subtract up to \$20,000 of disability income as defined under Internal Revenue Code Section 22(c)(2)(b)(iii).

**NOTE:** Eligible taxpayers may claim **EITHER** this disability income subtraction **OR** the age deduction on Line 38. 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 44 - Other Subtractions

Enter the code and subtraction amount on Lines 44a - 44c.

**If you have more than 3 subtractions, enter Code "00" and the total amount of Other Subtractions on Line 44a you are claiming and attach to your return a list showing each of the subtractions along with its subtraction code and amount.**

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#### 20 Income From Virginia Obligations

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

#### 21 Federal Work Opportunity Tax Credit Wages

Enter the amount of wages or salaries eligible for the federal work opportunity tax credit not deducted for federal income tax purposes and received while a resident of Virginia.

#### 22 Tier 2 and Other Railroad Retirement and Railroad Unemployment Benefits

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

If any part of your Tier 1 Railroad Retirement Act benefits paid by the Railroad Retirement Board is properly treated as a fully taxable pension on your federal income tax return, subtract the amount received while a resident of Virginia on this line. Do not include any amount of Tier 1 Railroad Retirement Board retirement benefits that were included in your gross income as the taxable portion of your social security and railroad retirement benefits on your federal return because that portion should be subtracted on Line 41.

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

#### 23 Charitable Mileage

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

#### 24 Virginia Lottery Prizes

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

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### **25 Foster Care**

Foster parents may claim a subtraction of \$1,000, prorated using the ratio schedule on Page 30, based on their period of residence in Virginia, for each child residing in their home under permanent foster care as defined in Title 63.1 of the Code of Virginia, provided they claim the foster child as a dependent on their federal and Virginia income tax returns. Under Internal Revenue Service Ruling 77-280, a foster child may not be claimed as a dependent if the foster parent receives any public or private financial support for the care of the child.

### **28 Virginia National Guard Income**

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

### **29 Operation Joint Endeavor Combat Pay**

Enter the amount of combat pay for service in support of Operation Joint Endeavor included in federal adjusted gross income and received while a resident of Virginia.

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

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

### **31 Retirement Plan Income Previously Taxed by Another State**

Enter the amount of retirement income, received during the taxable year while a resident of Virginia, on which the contributions were taxed in another state but were deductible from the federal adjusted gross income during the same period. The total amount of this Virginia subtraction cannot exceed the amount of contributions previously taxed by another state. This subtraction applies to retirement income from qualified pension, profit sharing, or stock bonus plans as described by Internal Revenue Code (IRC) Section 401, individual retirement accounts or annuities established under IRC Section 408, deferred compensation plans as defined by IRC Section 457, or any federal government retirement program as long as you paid tax to another state on contributions to the plan.

### **32 Bone Marrow Donor Screening Fee**

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

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### **33 Virginia College Savings Plan Payment**

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

### **34 Virginia College Savings Plan Income Distribution or Refund**

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

### **35 Continuing Teacher Education Tuition**

An individual employed as a licensed primary or secondary school teacher while a Virginia resident may enter a subtraction on the Virginia income tax return for an amount equal to twenty percent of the tuition costs incurred to attend continuing teacher education courses that are required as condition of employment; however, this subtraction is available only if (1) the individual was not reimbursed for these tuition costs and (2) the individual has not claimed a deduction for these tuition costs on the federal income tax return.

### **36 Long-Term Health Care Insurance**

Enter the amount of premiums paid for long-term health care insurance, provided they have not been deducted for federal income tax purposes and you have not claimed the Virginia long-term care insurance credit.

### **37 Unemployment Benefits**

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

### **38 Military Basic Pay**

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

### **39 Federal and State Employee Low Income Pay**

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

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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 FAGI, 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 their 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**

If you received income while a Virginia resident from the tobacco "Master Settlement Agreement" you may be eligible to claim a subtraction for the amount received, provided it has not been deducted for federal tax purposes. The income must have been received by (i) tobacco farmers; (ii) persons holding a tobacco marketing quota, or tobacco farm acreage allotment; or (iii) persons with the right to grow tobacco pursuant to a quota or allotment as a result of (a) the tobacco Master Settlement Agreement, (b) the National Tobacco Grower Settlement Trust, and (c) the Tobacco Loss Assistance Program.

### **42 Gain on the Sale of Land For Open-Space Use**

Provides a subtraction for any gain received, while a Virginia resident, on the sale of land or easement to an organization which dedicates the land for open-space use.

### **43 Virginia Public School Construction Grants Program and Fund**

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

### **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**

Enter the amount of any 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**

Enter the amount of military death gratuity payments made after September 11, 2001 to survivors of military personnel killed in the line of duty. This subtraction must be reduced by the amount that is allowed as an exclusion from federal gross income on the survivor's federal income tax return.

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### **47 Peanut Quota Buyout**

Allows a subtraction from taxable income for individuals and corporations who receive payments in accordance with the Peanut Quota Buyout Program of the Farm Security and Rural Investment Act of 2002. If the taxpayer chose to accept payment in installments, the gain from the 2004 installment may be subtracted. However, if the taxpayer previously opted to receive a single payment, 20% of the gain recognized in the year that the payment was received may be subtracted for this year and for each succeeding taxable year until 100% has been subtracted.

### **48 Tobacco Quota Buyout**

Allows a subtraction 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 2006 Virginia return you may subtract the portion of such payments received in 2005 that is included in your 2005 federal adjusted gross income; while payments received in 2006 may generate a subtraction on your 2007 Virginia return. Individuals cannot claim a subtraction for a payment that has been, or will be, subtracted by a corporation unless the subtraction is shown on a 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 subtracted. 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 subtracted in the following year and in each of the nine succeeding taxable years.

### **99 Other**

Attach a schedule of explanation for other subtractions.

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## PART IV - STANDARD DEDUCTION

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

### Line 46 - Standard Deduction

- 46(a) Enter the federal adjusted gross income (Total of Line 32(b), Columns A1 and B1 from Part I).
- 46(b) Enter the income attributable to your period of Virginia residence (Total of Line 32(b), Columns A2 and B2 from Part I).
- 46(c) Divide the amount on Line 46(b) by the amount on Line 46(a) and report as a percentage, not to exceed 100%. Example: 0.3163 becomes 31.6%.
- 46(d) If using Filing Status 1, enter \$3,000. If using Filing Status 2 or 4, enter \$6,000. If using Filing Status 3, enter \$3,000.
- 46(e) Multiply Line 46(c) by Line 46(d). Enter here and on Line 11(a), Form 760PY, Page 1.

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

### Exception: Dependent's Limited Standard Deduction

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

Remember to check the box (on Line 5) on the front of Form 760PY if you can be claimed as a dependent on another's return. Your maximum standard deduction for Line 46(d) 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 or combined return (Filing Status 2 or 4)
3. \$3,000 if you are filing a separate return from your spouse (Filing Status 3).

### EXAMPLE: (Standard Deduction *Limited*):

A person (claimed as a dependent on another's return) moved to Virginia on June 25, 2006. Before moving to Virginia he had unearned income of \$5,000 in another state. While in Virginia he has interest income from a bank account (unearned income) of \$4,200 and income from a summer job of \$1,200 (earned income).

This person's limited standard deduction to be entered on Line 46(e) is \$622.80 which should be rounded to \$623.00.

The limited standard deduction is computed by multiplying the maximum limited standard deduction on Line 46(d), which is \$1,200 of earned income, by the percentage on Line 46(c), which would be 51.9%. Line 46(d) is \$1,200 because the \$1,200

of earned income is less than the \$3,000 standard deduction for a single taxpayer.

**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.

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## PART V - ITEMIZED DEDUCTION

### Line 47 - Virginia Itemized Deductions

If you claimed itemized deductions on your federal income tax return, you must claim itemized deductions on your Virginia income tax return. Your allowable itemized deductions on Form 760PY are expenses claimed on Schedule A for which payment was made while you were a Virginia resident. State and local income tax claimed as an itemized deduction on your federal return is not allowed as a Virginia deduction. If you have an addition or subtraction due to Fixed Date Conformity, you must complete the FDC Worksheet to compute your Virginia itemized deductions.

#### 47(a) Total Federal Itemized Deductions Paid While A Resident Of Virginia

Enter the total itemized deductions claimed on federal Schedule A (or the FDC Worksheet if you have an addition or subtraction due to Fixed Date Conformity) paid while a resident of Virginia.

#### 47(b) State And Local Income Tax

Enter the amount of state and local income tax allowed on your federal Schedule A that was paid while you were a resident of Virginia. Before making an entry on this Line, check to see if your total itemized deductions were limited on your federal return. If your federal adjusted gross income is more than **\$150,500 or \$75,250** if married and filing a separate federal return, your deduction may be limited. The amount of state and local income tax reported on Schedule A must be reduced proportionately to reflect any reduction in total itemized deductions. Complete the ITEMIZED DEDUCTIONS WORKSHEET if you are subject to the limitation. **If you did not claim any state and local income tax on federal Schedule A, enter "0.00" on this line; you do not need to complete the worksheet.**

#### 47(c) Virginia Itemized Deductions

Subtract Line 47(b) from Line 47(a). Enter here and on Line 11(b) on the front of your return. **The copy of your federal income tax return attached to Form 760PY must include the Schedule A.**

**FDC Worksheet  
Fixed Date Conformity Modification To  
Itemized Deductions**

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

**Computation of Fixed Date Conformity FAGI**

1. Federal Adjusted Gross Income (FAGI) from federal return .....
2. Fixed date conformity additions to FAGI .....
3. Subtotal. Add Lines 1 and 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. Subtract 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 14 .....
12. Enter the amount from federal Schedule A, Line 18 .....
13. Enter the amount from federal Schedule A, Line 19 .....
14. Unreimbursed employee expenses from federal Schedule A, Line 20 .....
15. Tax preparation fees from federal Schedule A, Line 21 .....
16. Other expenses claimed on federal Schedule A, Line 22 .....
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 subtract Line 19 from Line 17. ....
21. Enter the amount from federal Schedule A, Line 27 .....
22. Is Line 5 above over \$150,000 (\$75,250 if married filing separately)?

**NO** - Your deduction is not limited. Add Lines 9, 10, 11, 12, 13, 20 and 21. Enter here.....

Enter the amount of deductions attributable to your period of residence in Virginia on Form 760PY, Line 47(a).....

**YES** - Your deduction may be limited. Complete the Virginia Itemized Deduction Worksheet.

**Itemized Deduction Worksheet  
State and Local Income Tax Modification  
for Federal Adjusted Gross Incomes Over  
\$150,500 (\$75,250 If Filing Separately)**

**Part I - Total Federal Itemized Deductions**

1. Federal Sch. A, total Lines 4, 9, 14, 18, 19, 26 & 27 or Line 22 of the FDC Worksheet on Page 20.....
2. Add the amounts on Schedule A, Lines 4 (or FDC Worksheet Line 9), 13 and 19, plus any gambling losses included on Line 27 .....
3. Subtract Line 2 from Line 1. If the result is zero, stop here and go to the instructions for Line 47(a).....
4. Multiply Line 3 above by 80% (.80).....
5. Enter the total from Form 760PY, Line 6, or the FDC Worksheet, Line 5.....
6. Enter \$150,500 (\$75,250 if married filing a separate federal return) .....
7. Subtract Line 6 from Line 5. If the result is zero or less, stop here and go to the instructions for Line 47(a).....
8. Multiply Line 7 above by 3% (.03).....
9. Enter the smaller of Line 4 or Line 8.....
10. Divide Line 9 by 3 .....
11. Subtract Line 10 from Line 9.....
12. Total itemized deductions. Subtract Line 11 from Line 1; enter result here then continue to Part II ...

**Part II - State and Local Income Tax Modification**

13. Enter the amount from Line 11 above .....
14. Enter the amount from Line 3 above .....
15. Divide Line 13 by Line 14. Enter the result to 3 decimal places (e.g., .053) .....

	Column 1 Total Sch. A	Column 2 While VA Resident
16 a. Total taxes	_____	_____
b. Non-investment interest	_____	_____
c. Charitable contributions	_____	_____
d. Job expenses and most other misc. expenses.	_____	_____
e. Other misc.	_____	_____
f. Subtotal (add Lines 16a through 16e)	_____	_____
17. Reduced Amount: Multiply Line 16f by Line 15	_____	_____
18 a. Medical and dental expenses	_____	_____
b. Investment interest	_____	_____
c. Casualty and theft losses	_____	_____
d. Subtotal (add Lines 18a, b and c)	_____	_____
19. Federal itemized deductions. Subtract Line 17 from the total of Lines 16f and 18d. (The amount in Column 1 may be slightly larger or smaller than your total itemized deductions on Schedule A due to rounding on Line 15)	_____	_____
20. Modified Itemized Deductions Paid While A Virginia Resident: Enter amount from Line 19, Column 2, here and on Form 760PY, Line 47(a)	_____	_____
21. Itemized Deduction Modification State & Local Taxes Claimed On Schedule A:		
a. State and local income taxes included on Line 16a, Column 2 .....	_____	_____
b. Multiply Line 21a by Line 15. ....	_____	_____
c. Subtract Line 21b from Line 21a. Enter here and on Form 760PY, Line 47(b).....	_____	_____

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# LINE INSTRUCTIONS FOR SCHEDULE NPY

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## PART I - AGE DEDUCTION

### Are you eligible to claim an age deduction?

For 2006, taxpayers born on or before January 1, 1942, 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 (Form 760PY, Line 43)**

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 Individuals or Virginia Earned Income Credit on the same tax return. In addition, for married taxpayers filing separate returns, if one spouse claimed a Credit for Low Income Individuals or Virginia Earned Income Credit, then neither spouse can claim an age deduction.

If you are not claiming a disability subtraction and you, or your spouse if you are married, are not claiming a credit for low income and your birth date is on or before January 1, 1942, please read the instructions below to determine if you qualify for an age deduction and the amount of the age deduction you may claim for 2006.

### Line 1 - Enter Birth Date

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

### Line 2 - Age Deduction

- **Taxpayers Age 65 and Older**

If you, or your spouse if you are married, were **born on or before January 1, 1942** you may qualify to claim an age deduction of up to \$12,000 each for 2006.

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 or 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 Social Security and Tier 1 Railroad Benefits.

- For Filing Status 1, Single taxpayer, the maximum allowable age deduction of \$12,000 is reduced \$1 for every \$1 the taxpayer's AFAGI exceeds \$50,000.
- For All Married Taxpayers, whether filing jointly or separately, the maximum allowable age deduction of \$12,000 each is reduced \$1 for every \$1 the married taxpayers' joint AFAGI exceeds \$75,000.

**To compute your income based age deduction, use the Age 65 and Older Income based Age Deduction Worksheet on the next page.**

Also, be sure to enter the following at the top of the section:

- If completing the Age 65 and Older Age Income based Deduction Worksheet on the next page, enter the Adjusted Federal Gross Income (AFAGI) from Line 8 of the worksheet.
- If Filing Status 3 is selected, enter your spouse's birth date.

### Notice to ALL Married Taxpayers

A married taxpayer's **income based age deduction** is **always** determined using the married taxpayers' **joint 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 allocated half the joint age deduction to each spouse.

### Line 3 - Enter Ratio

Enter the ratio amount from the Ratio Schedule on Page 30 for the date you moved into or out of Virginia.

### Line 4 - Qualifying Age Deduction

Multiply Line 2 by Line 3 and enter the amount. Also enter this amount of the Form 760PY.

- Filing Status 1 or 3 - Transfer amount from Line 4, Col. B, to Line 38, Col. B, Form 760PY.
- Filing Status 2 - Transfer the total of Line 4, Col. A & B to Line 38, Col. B, Form 760PY.
- Filing Status 4 - Transfer amounts from Line 4 to Line 38, Col. A & B, Form 760PY.

## AGE 65 AND OLDER INCOME BASED AGE DEDUCTION WORKSHEET

**FOR 2006:** Only taxpayers born on or after January 2, 1939 may claim an income based age deduction for 2006. 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 both spouse's income.

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

**PART II - COMPUTATION FOR TAX CREDIT FOR LOW INCOME INDIVIDUALS OR VIRGINIA EARNED INCOME CREDIT**

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

The low income or Virginia earned income credit **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 subtraction (Subtraction Code 38);
- State and federal 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 a worksheet below has been filled in for each person on your tax return, complete Schedule NPY, Part II.

**If you and your spouse file separate returns, only one spouse may claim the credit.**

**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. Long-term health care insurance premiums included in FAGI .....\$ \_\_\_\_\_
11. Other subtractions from FAGI .....\$ \_\_\_\_\_
12. Add Lines 5 through 11. ....\$ \_\_\_\_\_

13. Guideline Income. Subtract Line 12 from Line 4. Enter here and on Lines 1-6 (or the attached schedule) of Part II, Schedule NPY for the appropriate person. ....\$ \_\_\_\_\_

**Lines 5-6b - Family VAGI**

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

**Line 5 - Your Information**

Enter your name, social security number and Guideline Income. Filing Statuses 2, 3 and 4 must also complete Line 6.

**Line 6 - 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.

**Line 6(a)-6(b) - 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.

**Line 7 - Enter Total Family Guideline Income**

Total the Guideline Income Worksheet for each family member (each exemption reported on Lines 5-6b and from any additional schedule attached).

**Line 8 - Enter Total Number of Exemptions Listed in Lines 5-6(b) and on Any Attached Schedule.**

Enter the total number of exemptions listed on Line 5 through 6b and on any attached schedule.

**Determine Eligibility for Credit for Low Income Individuals**

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

**Poverty Guideline Table**

Eligible Exemptions	Poverty Guideline	Eligible Exemptions	Poverty Guideline
1	\$ 9,800	5	\$23,400
2	13,200	6	26,800
3	16,600	7	30,200
4	20,000	8*	33,600

\*For each additional exemption add \$3,400.

**Line 9 - Exemptions**

If you are eligible based on the table above, enter the number of personal exemptions **from Form 760PY**.

## Line 10 - Multiply

Multiply the number of exemptions reported on Line 9 by \$300. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter \$0 on Line 10 and proceed to Line 10a.

### Line 10(a)

Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income Credit on your federal return, enter \$0.

### Line 10(b)

Multiply Line 10a by 20% (.20).

### Line 10(c)

Enter the greater of Line 10 or 10(b).

## Line 11 - Credit

Compare the amount of tax on Form 760PY, Line 17, or on Form 763, Line 18, to the amount on Schedule NPY, Line 10c. Enter the lower amount on Line 11. This is your Tax Credit. Also, enter this amount on Form 760PY, Line 18(e) or on Form 763, Line 19(e).

These credits are nonrefundable credits. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Form 760PY, Line 18(f) or Line 18(g), Form 763, Line 19(f) or Line 19(g), in addition to the low income credit or the Virginia Earned Income Credit, the sum of all nonrefundable credit claimed cannot exceed your tax liability on Form 760PY, Line 17.



*Many low income individuals who work and have earned income under \$38,348 may also qualify for the Federal Earned Income Credit when filing their federal tax return! See your Federal instructions or call 1-800-829-3676 to order Pub 596.*

## PART III - CREDIT FOR TAX PAID TO ANOTHER STATE

Generally, Virginia will allow taxpayers filing resident individual income tax returns to claim credit for income tax paid as a nonresident to another state on earned or business income derived from sources outside Virginia or any gain (if included in federal adjusted gross income) on the sale of a capital asset outside Virginia, provided the income is taxed by Virginia as well as the other state.

### Line 1 - Qualifying Taxable Income Reported to the Other State

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

#### Qualifying Income

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

- Earned or business income derived from sources outside Virginia, which is subject to tax by Virginia as well as another state;
- Gain from the sale of a principal residence outside Virginia which was included in federal adjusted gross income;

- Gain from the sale of any capital asset not used in a trade or business.
- Corporation income tax paid to another state (one that does not recognize the federal S corporation election), by an individual shareholder of an S corporation. Attach a statement from the S corporation.

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

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

### Shareholders

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

### Line 4 - Virginia Income Tax

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

### Line 5 - Income Percentage

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

#### Special Computation Involving States Bordering Virginia

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

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

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

### Line 7 - Credit

Enter the lesser of Line 3 or Line 6.

## Line 8 - Total

Add Line 7, Column A and Column B. Also enter on Form 760PY, Line 18(f).

Note: The sum of Schedule NPY, Part II, Line 11 and Schedule NPY, Part III, Line 8 cannot exceed your tax liability. Lower the amount of this line if necessary to ensure sum does not exceed.

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

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## PART IV - ADDITION TO TAX, PENALTY AND INTEREST

### 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 1 - Addition to Tax

Enter the amount of the addition to tax computed on Form 760C (for individuals, estates and trusts) or Form 760F (for farmers, fishermen or merchant seamen). If you underpaid your estimated income tax or had insufficient income tax withheld for the taxable year, you may owe the "addition to tax" computed on Form 760C or Form 760F.

### Line 2 - Penalty

Use the worksheet to compute the applicable penalty and check the appropriate box. If you file your return after May 1, 2007, you may owe either a late filing penalty or an extension penalty.

#### Late Filing Penalty

If you do not file your tax due return by the due date or extended due date, you will owe a late filing penalty. The penalty is 6% of the tax due for each month or part of a month that the return is late, but not more than 30%.

## Extension Penalty

If you filed a timely extension and file your return by the extended due date and the tax due is greater than 10% of your total tax liability, you will owe an extension penalty. The penalty is 2% per month or part of a month from the original due date of the return until the return is filed. The extension penalty cannot exceed 12% of the tax due.

### Penalty Worksheet

To compute the late filing or extension penalty:

- Enter amount from Line 20, Form 760PY ..... \_\_\_\_\_
- Enter number of months that the return is late (include any part of a month as a full month)..... \_\_\_\_\_
- For late filing penalty (if applicable), multiply Line b by 6% (.06) and enter the result, up to 30% (.30)..... \_\_\_\_\_
- For extension penalty (if applicable), multiply Line b by 2% (.02) and enter the result, up to 12%..... \_\_\_\_\_
- Multiply the amount on Line (a) by the percentage on Line (c) or Line (d). Enter here and on Schedule NPY, Part IV, Line 2 ..... \_\_\_\_\_

### Late Payment Penalty

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

**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 10% of the tax.

### Line 3 - Interest

If you filed a tax due return after the filing date you are liable for interest on the tax due amount on Form 760PY, Line 20, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call (804)367-8031 or contact your locality.

Enter the amount on Schedule NPY, Part IV, Line 3.

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## PART V - CONTRIBUTIONS AND CONSUMER'S USE TAX

### Line 1(a) to 1(h) - Voluntary Contributions from Overpaid Taxes

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 NPY, Part V, Lines 1(a) through 1(h).

If you are donating to more than eight qualifying organizations, enter the code “00” in the code box 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 27.

**Code**

- 60 Virginia Non-Game 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
- 83 Virginia Commission for the Arts
- 84 Virginia Federation of Humane Societies
- 85 Tuition Assistance Grant Fund
- 86 Spay and Neuter Fund
- 87 Governor’s Office of Commonwealth Preparedness
- 88 Cancer Centers in the Commonwealth
- 89 Brown v. Board of Education Scholarship Program Fund

**Line 2 - Total Voluntary Contributions**

Total Line 1(a) through 1(h). This total may not exceed the amount on Form 760PY, Line 21 minus the total of Line 22 and 23.

**Line 3a to 3e - 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 box on Schedule NPY, Part V, Lines 3a through 3e.

If you are donating to more than eight qualifying organizations, enter the code “00” in the code box 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 27.

**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
- 75 Jamestown-Yorktown Foundation
- 81 Home Energy Assistance

**Line 4 - Public School Foundations**

You may make a payment to the following public school foundations even if you owe a tax balance or if you wish to donate more than your expected refund. Public school foundations were established for the express purpose of implementing a public/private partnership to fund public school improvement projects approved by the local school board.

Enter the six-digit code(s) from the list below and amount(s) you are donating in the box on Schedule NPY, Part V, Lines 4a through 4c.

If you are donating to more than three qualifying foundations, enter the code “999999” in the code box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each foundation.

**Code Foundation Name**

- 003001 Charlottesville-Albemarle Public Education Fund, Inc. (County)
- 009001 Amherst County Public Schools Education Foundation
- 013001 Arlington Student Enterprise (County)
- 015001 Augusta County Public Schools Endowment Fund
- 019001 Bedford Area Educational Foundation (County)
- 025001 Brunswick Education Foundation, Inc. (County)
- 029001 Buckingham County Education Foundation, Inc.
- 550001 Chesapeake Public Schools -The W. Randolph Nichols Scholarship Foundation (City)
- 041001 Chesterfield Public Education Foundation, Inc. (County)
- 043001 Clarke County Education Foundation
- 193001 Colonial Beach Education Foundation
- 047001 Culpeper Schools Foundation (County)
- 049001 Cumberland County Public School Foundation, Inc.
- 590001 Danville Public Schools Education Foundation, Inc.
- 057001 Essex First Educational Foundation (County)
- 059001 Fairfax County Education Foundation
- 610001 Falls Church Education Foundation (City)
- 065001 Fluvanna Education Foundation, Inc. (County)
- 620001 Franklin City Educational Foundation, Inc.
- 069001 Frederick County Educational Foundation
- 071001 Giles County Partnership for Excellence Foundation
- 073001 Gloucester County Public Schools Educational Foundation, Inc.
- 081001 Greensville County Education Foundation
- 650001 Hampton Educational Foundation (City)
- 085001 Hanover Education Foundation (County)
- 660001 Harrisonburg Education Foundation (City)
- 087001 Henrico Education Foundation, Inc. (County)
- 670001 Hopewell Public School Foundation (City)
- 093001 Education Foundation for Isle of Wight Public Schools (County)
- 678001 Lexington City Schools Fund of Rockbridge Area Community Foundation (RACF)
- 107001 Loudoun Education Foundation (County)
- 107002 Loudoun School – Business Partnership (County)
- 680001 The Lynchburg City Schools Education Foundation
- 683001 City of Manassas Public Schools Education Foundation
- 685001 Manassas Park Education Foundation (City)
- 121001 Montgomery County Education Foundation
- 125001 Nelson County Education Foundation
- 127001 New Kent Educational Foundation (County)
- 700001 Newport News Educational Foundation (City)
- 710001 Norfolk Public Schools - The Maury Foundation (City)
- 137001 Orange County Educational Foundation
- 139001 Page County Public Education Foundation
- 141001 Patrick County Education Foundation
- 730001 Petersburg Public Schools Endowment Scholarship Foundation (City)
- 143001 Pittsylvania Vocational Education Foundation, Inc. (County)
- 735001 Poquoson Education Foundation (City)

<b>Code</b>	<b>Foundation Name</b>
<b>740001</b>	Portsmouth Schools Foundation (City)
<b>147001</b>	Prince Edward Public Schools Endowment, Inc. (County)
<b>149001</b>	Prince George Alliance for Education Foundation, Inc. (County)
<b>153001</b>	Prince William County Public Schools Education Foundation, Inc.
<b>750001</b>	Radford High School Foundation, Inc. (City)
<b>157001</b>	Headwaters, Rappahannock Co. Public Education Foundation, Inc.
<b>760001</b>	Richmond Public Schools Education Foundation, Inc. (City)
<b>161001</b>	Roanoke County Schools Education Foundation, Inc.
<b>161002</b>	Roanoke Education Assistance Foundation (County)
<b>165001</b>	Rockingham Education Foundation, Inc. (County)
<b>169002</b>	Scott County Foundation for Excellence in Education
<b>173001</b>	Smyth County Education Foundation
<b>169001</b>	Southwest Virginia Public Education Foundation, Scott County
<b>179001</b>	Stafford County Vocational Education Foundation, Inc.
<b>790001</b>	Staunton City Schools Educational Endowment Fund
<b>185001</b>	Educational Support Foundation for Graham High School (Tazewell County)
<b>810001</b>	Virginia Beach Public Schools Education Foundation (City)
<b>187001</b>	Warren County Education Endowment, Inc.
<b>191001</b>	Washington County, Virginia Public School Education Foundation
<b>193002</b>	Westmoreland County Public Schools Education Foundation (County)
<b>840001</b>	Winchester Education Foundation (City)
<b>195001</b>	Wise County Schools Educational Foundation, Inc.
<b>197001</b>	Wythe County Public Schools Foundation for Excellence, Inc.
<b>199001</b>	York Foundation For Public Education, Inc. (County)

### Line 6 - 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 4% from January 1, 2005 - June 30, 2005. Effective July 1, 2005,

the sales tax rate on food purchased for home consumption was reduced to 2.5%.

You may enter the amount of the Consumer's Use Tax you owe on Schedule NPY, Part V, Line 6 or file **Form CU-7** to pay the Consumer's Use Tax. If you enter your Consumer's Use Tax amount on your Schedule NPY, do not file Form CU-7.

### Line 7 - Total Contributions and Consumer's Use Tax

Enter the total of Line 5 plus Line 6. Also enter this amount of Form 760PY, Line 24.

### Organization Information

#### Code Organization

#### **60 Virginia Non-Game & Endangered Wildlife Program**

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

#### **Department of Game & Inland Fisheries Nongame & Endangered Wildlife Program**

**P.O. Box 11104**

**Richmond, VA 23230-1104**

**(804) 367-6913**

#### **61 Democratic Party**

#### **62 Republican Party**

Each spouse may contribute up to \$25 to the Democratic or Republican Party.

#### **63 U.S. Olympic Committee**

Help U. S. athletes realize their dreams of representing our country at the Olympic or Paralympic Games. By contributing all or a portion of your Virginia tax refund, you will support Olympic and Paralympic hopefuls with the coaching, equipment, travel, and sports science necessary to compete with the world's best athletes on the international field of play. America doesn't send its athletes to the Olympic Games, Americans do. Direct donations are payable to the USOC by check, credit card or money order:

#### **U. S. Olympic Committee, Development Office, 1 Olympic Plaza,**

**Colorado Springs, CO 80909-5760.**

**Visit [www.usolympicteam.com](http://www.usolympicteam.com).**

#### **64 Virginia Housing Program**

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

#### **Check-Off for Housing Programs**

#### **Department of Housing & Community Development**

**501 North Second Street**

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

- 66 Community Policing Fund**  
Supports projects and services between law enforcement agencies and their communities that work to build local partnerships and encourage problem-solving relationships.  
**Department of Criminal Justice Services  
Community Policing Fund  
202 North 9th Street, 10th Floor  
Richmond, VA 23219-1924  
(804) 786-2407**
- 67 Virginia Arts Foundation**  
Supports local artists, arts groups, and schools in every city and county in Virginia.  
**Virginia Arts Foundation  
c/o Virginia Commission for the Arts  
223 Governor Street  
Richmond, VA 23219-2010  
www.arts.virginia.gov or (804) 225-3132**
- 68 Open Space Recreation and Conservation Fund**  
Provides matching recreational grants to localities; acquires natural areas to conserve habitats and protect rare species, and develops and maintains state park facilities.  
**Department of Conservation and Recreation  
Open Space Recreation & Conservation Fund  
203 Governor Street, Suite 402  
Richmond, VA 23219  
(804) 786-6124**
- 71 Chesapeake Bay Restoration Fund**  
Supports the cleanup of the Chesapeake Bay and its tributaries.  
**Secretary of Natural Resources  
1111 E. Broad St, 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  
7 North Eighth Street  
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.  
**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 E. Broad St., Suite 1300  
Richmond, VA 23219  
(804) 786-7933**
- 75 Jamestown-Yorktown Foundation (Jamestown 2007)**  
Contributions support statewide events and activities commemorating Virginia's 400th anniversary in 2007. James 2007 is working to foster business and tourism opportunities throughout the Commonwealth, as well as strengthen national awareness of Virginia's pivotal role in American history.  
**Jamestown 2007  
410 West Francis Street  
Williamsburg, VA 23185  
(757) 253-4659  
www.americas400thanniversary.com**
- 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**  
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  
730 East Broad Street, 7th Floor  
Richmond, VA 23219-1849  
(804) 692-1728**
- 82 VA War Memorial Foundation and National D-Day Memorial Foundation**  
Contributions will be equally divided between these organizations. Below is a description of the organizations:  
**Virginia War Memorial Foundation**  
Preserves history, honors Virginia veterans, and instills patriotism in this and future generations through statewide educational programs.  
**Virginia War Memorial Foundation  
621 S. Belvidere Street  
Richmond, VA 23220  
(804) 786-2060  
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**

202 East Main Street

P. O. Box 77

Bedford, VA 24523

(800) 351-DDAY \* (540) 586-DDAY

Email: [dday@dday.org](mailto:dday@dday.org) or Visit us at: [www.dday.org](http://www.dday.org)

### **83 Virginia Commission for the Arts**

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

#### **Virginia Commission for the Arts**

223 Governor Street

Richmond, VA 23219-2010

[www.arts.virginia.gov](http://www.arts.virginia.gov)

### **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.**

826 Oakwood Drive

Harrisonburg, VA 22801-3924

540-879-3384

### **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 31 Virginia private, nonprofit 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 or, for more details, visit [www.explorevirginiacolleges.com](http://www.explorevirginiacolleges.com). For more information about SCHEV, please visit [www.schev.edu](http://www.schev.edu).

#### **State Council of Higher Education for Virginia**

James Monroe Bldg. 10th Floor

101 N. 14th Street,

Richmond, Virginia 23219

(804) 225-2600

### **86 Spay and Neuter Fund**

Contributions will be used in the Fund's mission of providing monetary assistance for spay and neuter surgeries for dogs and cats. All moneys deposited in the Fund shall be administered by the Virginia Federation of Humane Societies, Inc. for this purpose.

#### **Virginia Federation of Humane Societies, Inc.**

826 Oakwood Drive

Harrisonburg, VA 22801-3924

540-879-3374

### **87 Governor's Office of Commonwealth Preparedness**

To ensure a safe, secure and prepared Virginia by developing and overseeing a coordinated prevention, preparedness, response and recovery strategy for natural and man-made disasters and emergencies,

including terrorist attacks, that encompasses federal, state, local, private entities and the citizens of the Commonwealth.

#### **Office of Commonwealth Preparedness**

1111 East Broad Street, 3rd Floor

Richmond, VA 23219

(804) 692-2595

[www.commonwealthpreparedness.virginia.gov](http://www.commonwealthpreparedness.virginia.gov)

### **88 Virginia Cancer Centers**

Contributions will be equally divided between these two organizations. The following is a description of the organizations:

#### **University of Virginia Cancer Center**

A resource for the Commonwealth of Virginia and the nation, the University of Virginia Cancer Center is dedicated to developing innovative ways to detect, diagnose, treat, and prevent cancer. While always striving for the best medical outcome, UVa provides compassionate care to cancer patients with a high regard for quality of life, support and comfort. Your gift to the UVa Cancer Center will help us find new cures and make the latest treatment options available for patients.

#### **University of Virginia Cancer Center**

P.O. Box 800773

Charlottesville, VA 22908-0773

(434) 924- 8432

[www.healthsystem.virginia.edu/internet/cancer/](http://www.healthsystem.virginia.edu/internet/cancer/)

#### **Massey Cancer Center**

As one of 61 National Cancer Institute-designated Cancer Centers, Massey has earned a prestigious designation for scientific research that sets us apart from most other cancer centers.

#### **Massey Cancer Center**

Virginia Commonwealth University

P.O. Box 980037

Richmond, Virginia 23298-0037

(804)828-1450

[www.massey.vcu.edu/](http://www.massey.vcu.edu/)

### **89 Brown v. Board of Education Scholarship Program Fund**

Brown v. Board of Education Scholarship Program Fund provides scholarships to assist eligible persons denied a public education in Charlottesville, Norfolk, Prince Edward County, and Warren County during Massive Resistance between 1954 and 1964, when public schools in these jurisdictions were closed to avoid desegregation. Eligible Virginians may use awards to obtain (i) an adult high school diploma, (ii) the General Education Development certificate, (iii) College-Level Examination Program (CLEP) credit, (iv) career or technical education or training, or (v) an undergraduate degree from an accredited public or private two-year or four-year Virginia institution of higher education.

#### **State Council of Higher Education**

Attn: Mr. Lee Andes

James Monroe Building

101 North 14th Street

Richmond, VA 23219

(804) 225-2600

# RATIO SCHEDULE

## RATIO SCHEDULE FOR PRORATING PERSONAL EXEMPTIONS

**For taxpayers who were not residents for the full taxable year.**

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

becomes a resident of Virginia, whether domiciliary or actual, for purposes of income taxation, by moving to Virginia from out of Virginia during the taxable year. (Read down.)

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

Column 2, in combination with Column 3, is for use

Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.	Col. 1 Date moved to Virginia	Col. 2 Multiply full exemptions by	Col. 3 Date moved to place without Virginia, etc.
Jan. 1	1.000	Dec. 31	Mar. 15	.800	Oct. 19	May 27	.600	Aug. 7	Aug. 8	.400	May 26	Oct. 20	.200	Mar. 14
Jan. 2	.997	Dec. 30	Mar. 16	.797	Oct. 18	May 28	.597	Aug. 6	Oct. 21	.197	May 25	Oct. 21	.197	Mar. 13
Jan. 3	.995	Dec. 29	Mar. 17	.795	Oct. 17	May 29	.595	Aug. 5	Oct. 22	.195	May 24	Oct. 22	.195	Mar. 12
Jan. 4	.992	Dec. 28	Mar. 18	.792	Oct. 16	May 30	.592	Aug. 4	Oct. 23	.192	May 23	Oct. 23	.192	Mar. 11
Jan. 5	.989	Dec. 27	Mar. 19	.789	Oct. 15	May 31	.589	Aug. 3	Oct. 24	.189	May 22	Oct. 24	.189	Mar. 10
Jan. 6	.986	Dec. 26	Mar. 20	.786	Oct. 14			Aug. 2	Oct. 25	.186	May 21	Oct. 25	.186	Mar. 9
Jan. 7	.984	Dec. 25	Mar. 21	.784	Oct. 13	June 1	.586	Aug. 1	Oct. 26	.184	May 20	Oct. 26	.184	Mar. 8
Jan. 8	.981	Dec. 24	Mar. 22	.781	Oct. 12	June 2	.584		Oct. 27	.181	May 19	Oct. 27	.181	Mar. 7
Jan. 9	.978	Dec. 23	Mar. 23	.778	Oct. 11	June 3	.581	Aug. 1	Oct. 28	.178	May 18	Oct. 28	.178	Mar. 6
Jan. 10	.975	Dec. 22	Mar. 24	.775	Oct. 10	June 4	.578	Aug. 1	Oct. 29	.175	May 17	Oct. 29	.175	Mar. 5
Jan. 11	.973	Dec. 21	Mar. 25	.773	Oct. 9	June 5	.575	Aug. 1	Oct. 30	.173	May 16	Oct. 30	.173	Mar. 4
Jan. 12	.970	Dec. 20	Mar. 26	.770	Oct. 8	June 6	.573	Aug. 1	Oct. 31	.170	May 15	Oct. 31	.170	Mar. 3
Jan. 13	.967	Dec. 19	Mar. 27	.767	Oct. 7	June 7	.570	Aug. 1	Nov. 1	.167	May 14	Nov. 1	.167	Mar. 2
Jan. 14	.964	Dec. 18	Mar. 28	.764	Oct. 6	June 8	.567	Aug. 1	Nov. 2	.164	May 13	Nov. 2	.164	Mar. 1
Jan. 15	.962	Dec. 17	Mar. 29	.762	Oct. 5	June 9	.564	Aug. 1	Nov. 3	.162	May 12	Nov. 3	.162	Feb. 28
Jan. 16	.959	Dec. 16	Mar. 30	.759	Oct. 4	June 10	.562	Aug. 1	Nov. 4	.159	May 11	Nov. 4	.159	Feb. 27
Jan. 17	.956	Dec. 15	Mar. 31	.756	Oct. 3	June 11	.559	Aug. 1	Nov. 5	.156	May 10	Nov. 5	.156	Feb. 26
Jan. 18	.953	Dec. 14	Apr. 1	.753	Oct. 2	June 12	.556	Aug. 1	Nov. 6	.153	May 9	Nov. 6	.153	Feb. 25
Jan. 19	.951	Dec. 13	Apr. 2	.751	Oct. 1	June 13	.553	Aug. 1	Nov. 7	.151	May 8	Nov. 7	.151	Feb. 24
Jan. 20	.948	Dec. 12	Apr. 3	.748	Sept. 30	June 14	.551	Aug. 1	Nov. 8	.148	May 7	Nov. 8	.148	Feb. 23
Jan. 21	.945	Dec. 11	Apr. 4	.745	Sept. 29	June 15	.548	Aug. 1	Nov. 9	.145	May 6	Nov. 9	.145	Feb. 22
Jan. 22	.942	Dec. 10	Apr. 5	.742	Sept. 28	June 16	.545	Aug. 1	Nov. 10	.142	May 5	Nov. 10	.142	Feb. 21
Jan. 23	.940	Dec. 9	Apr. 6	.740	Sept. 27	June 17	.542	Aug. 1	Nov. 11	.140	May 4	Nov. 11	.140	Feb. 20
Jan. 24	.937	Dec. 8	Apr. 7	.737	Sept. 26	June 18	.540	Aug. 1	Nov. 12	.137	May 3	Nov. 12	.137	Feb. 19
Jan. 25	.934	Dec. 7	Apr. 8	.734	Sept. 25	June 19	.537	Aug. 1	Nov. 13	.134	May 2	Nov. 13	.134	Feb. 18
Jan. 26	.932	Dec. 6	Apr. 9	.732	Sept. 24	June 20	.534	Aug. 1	Nov. 14	.132	May 1	Nov. 14	.132	Feb. 17
Jan. 27	.929	Dec. 5	Apr. 10	.729	Sept. 23	June 21	.532	Aug. 1	Nov. 15	.129	May 1	Nov. 15	.129	Feb. 16
Jan. 28	.926	Dec. 4	Apr. 11	.726	Sept. 22	June 22	.529	Aug. 1	Nov. 16	.126	May 1	Nov. 16	.126	Feb. 15
Jan. 29	.923	Dec. 3	Apr. 12	.723	Sept. 21	June 23	.526	Aug. 1	Nov. 17	.123	Apr. 30	Nov. 17	.123	Feb. 14
Jan. 30	.921	Dec. 2	Apr. 13	.721	Sept. 20	June 24	.523	Aug. 1	Nov. 18	.121	Apr. 29	Nov. 18	.121	Feb. 13
Jan. 31	.918	Dec. 1	Apr. 14	.718	Sept. 19	June 25	.521	Aug. 1	Nov. 19	.118	Apr. 28	Nov. 19	.118	Feb. 12
Feb. 1	.915	Nov. 30	Apr. 15	.715	Sept. 18	June 26	.518	Aug. 1	Nov. 20	.115	Apr. 27	Nov. 20	.115	Feb. 11
Feb. 2	.912	Nov. 29	Apr. 16	.712	Sept. 17	June 27	.515	Aug. 1	Nov. 21	.112	Apr. 26	Nov. 21	.112	Feb. 10
Feb. 3	.910	Nov. 28	Apr. 17	.710	Sept. 16	June 28	.512	Aug. 1	Nov. 22	.110	Apr. 25	Nov. 22	.110	Feb. 9
Feb. 4	.907	Nov. 27	Apr. 18	.707	Sept. 15	June 29	.510	Aug. 1	Nov. 23	.107	Apr. 24	Nov. 23	.107	Feb. 8
Feb. 5	.904	Nov. 26	Apr. 19	.704	Sept. 14	June 30	.507	Aug. 1	Nov. 24	.104	Apr. 23	Nov. 24	.104	Feb. 7
Feb. 6	.901	Nov. 25	Apr. 20	.701	Sept. 13	July 1	.504	Aug. 1	Nov. 25	.101	Apr. 22	Nov. 25	.101	Feb. 6
Feb. 7	.899	Nov. 24	Apr. 21	.699	Sept. 12	July 2	.501	Aug. 1	Nov. 26	.099	Apr. 21	Nov. 26	.099	Feb. 5
Feb. 8	.896	Nov. 23	Apr. 22	.696	Sept. 11	July 3	.499	Aug. 1	Nov. 27	.096	Apr. 20	Nov. 27	.096	Feb. 4
Feb. 9	.893	Nov. 22	Apr. 23	.693	Sept. 10	July 4	.496	Aug. 1	Nov. 28	.093	Apr. 19	Nov. 28	.093	Feb. 3
Feb. 10	.890	Nov. 21	Apr. 24	.690	Sept. 9	July 5	.493	Aug. 1	Nov. 29	.090	Apr. 18	Nov. 29	.090	Feb. 2
Feb. 11	.888	Nov. 20	Apr. 25	.688	Sept. 8	July 6	.490	Aug. 1	Nov. 30	.088	Apr. 17	Nov. 30	.088	Feb. 1
Feb. 12	.885	Nov. 19	Apr. 26	.685	Sept. 7	July 7	.488	Aug. 1	Dec. 1	.085	Apr. 16	Dec. 1	.085	Jan. 31
Feb. 13	.882	Nov. 18	Apr. 27	.682	Sept. 6	July 8	.485	Aug. 1	Dec. 2	.082	Apr. 15	Dec. 2	.082	Jan. 30
Feb. 14	.879	Nov. 17	Apr. 28	.679	Sept. 5	July 9	.482	Aug. 1	Dec. 3	.079	Apr. 14	Dec. 3	.079	Jan. 29
Feb. 15	.877	Nov. 16	Apr. 29	.677	Sept. 4	July 10	.479	Aug. 1	Dec. 4	.077	Apr. 13	Dec. 4	.077	Jan. 28
Feb. 16	.874	Nov. 15	Apr. 30	.674	Sept. 3	July 11	.477	Aug. 1	Dec. 5	.074	Apr. 12	Dec. 5	.074	Jan. 27
Feb. 17	.871	Nov. 14	May 1	.671	Sept. 2	July 12	.474	Aug. 1	Dec. 6	.071	Apr. 11	Dec. 6	.071	Jan. 26
Feb. 18	.868	Nov. 13	May 2	.668	Sept. 1	July 13	.471	Aug. 1	Dec. 7	.068	Apr. 10	Dec. 7	.068	Jan. 25
Feb. 19	.866	Nov. 12	May 3	.666	Aug. 31	July 14	.468	Aug. 1	Dec. 8	.066	Apr. 9	Dec. 8	.066	Jan. 24
Feb. 20	.863	Nov. 11	May 4	.663	Aug. 30	July 15	.466	Aug. 1	Dec. 9	.063	Apr. 8	Dec. 9	.063	Jan. 23
Feb. 21	.860	Nov. 10	May 5	.660	Aug. 29	July 16	.463	Aug. 1	Dec. 10	.060	Apr. 7	Dec. 10	.060	Jan. 22
Feb. 22	.858	Nov. 9	May 6	.658	Aug. 28	July 17	.460	Aug. 1	Dec. 11	.058	Apr. 6	Dec. 11	.058	Jan. 21
Feb. 23	.855	Nov. 8	May 7	.655	Aug. 27	July 18	.458	Aug. 1	Dec. 12	.055	Apr. 5	Dec. 12	.055	Jan. 20
Feb. 24	.852	Nov. 7	May 8	.652	Aug. 26	July 19	.455	Aug. 1	Dec. 13	.052	Apr. 4	Dec. 13	.052	Jan. 19
Feb. 25	.849	Nov. 6	May 9	.649	Aug. 25	July 20	.452	Aug. 1	Dec. 14	.049	Apr. 3	Dec. 14	.049	Jan. 18
Feb. 26	.847	Nov. 5	May 10	.647	Aug. 24	July 21	.449	Aug. 1	Dec. 15	.047	Apr. 2	Dec. 15	.047	Jan. 17
Feb. 27	.844	Nov. 4	May 11	.644	Aug. 23	July 22	.447	Aug. 1	Dec. 16	.044	Apr. 1	Dec. 16	.044	Jan. 16
Feb. 28	.841	Nov. 3	May 12	.641	Aug. 22	July 23	.444	Aug. 1	Dec. 17	.041	Mar. 31	Dec. 17	.041	Jan. 15
Mar. 1	.838	Nov. 2	May 13	.638	Aug. 21	July 24	.441	Aug. 1	Dec. 18	.038	Mar. 30	Dec. 18	.038	Jan. 14
Mar. 2	.836	Nov. 1	May 14	.636	Aug. 20	July 25	.438	Aug. 1	Dec. 19	.036	Mar. 29	Dec. 19	.036	Jan. 13
Mar. 3	.833	Oct. 31	May 15	.633	Aug. 19	July 26	.436	Aug. 1	Dec. 20	.033	Mar. 28	Dec. 20	.033	Jan. 12
Mar. 4	.830	Oct. 30	May 16	.630	Aug. 18	July 27	.433	Aug. 1	Dec. 21	.030	Mar. 27	Dec. 21	.030	Jan. 11
Mar. 5	.827	Oct. 29	May 17	.627	Aug. 17	July 28	.430	Aug. 1	Dec. 22	.027	Mar. 26	Dec. 22	.027	Jan. 10
Mar. 6	.825	Oct. 28	May 18	.625	Aug. 16	July 29	.427	Aug. 1	Dec. 23	.025	Mar. 25	Dec. 23	.025	Jan. 9
Mar. 7	.822	Oct. 27	May 19	.622	Aug. 15	July 30	.425	Aug. 1	Dec. 24	.022	Mar. 24	Dec. 24	.022	Jan. 8
Mar. 8	.819	Oct. 26	May 20	.619	Aug. 14	July 31	.422	Aug. 1	Dec. 25	.019	Mar. 23	Dec. 25	.019	Jan. 7
Mar. 9	.816	Oct. 25	May 21	.616	Aug. 13	Aug. 1	.419	Aug. 1	Dec. 26	.016	Mar. 22	Dec. 26	.016	Jan. 6
Mar. 10	.814	Oct. 24	May 22	.614	Aug. 12	Aug. 2	.416	Aug. 1	Dec. 27	.014	Mar. 21	Dec. 27	.014	Jan. 5
Mar. 11	.811	Oct. 23	May 23	.611	Aug. 11	Aug. 3	.414	Aug. 1	Dec. 28	.011	Mar. 20	Dec. 28	.011	Jan. 4
Mar. 12	.808	Oct. 22	May 24	.608	Aug. 10	Aug. 4	.411	Aug. 1	Dec. 29	.008	Mar. 19	Dec. 29	.008	Jan. 3
Mar. 13	.805	Oct. 21	May 25	.605	Aug. 9	Aug. 5	.408	Aug. 1	Dec. 30	.005	Mar. 18	Dec. 30	.005	Jan. 2
Mar. 14	.803	Oct. 20	May 26	.603	Aug. 8	Aug. 6	.405	Aug. 1	Dec. 31	.003	Mar. 17	Dec. 31	.003	Jan. 1
						Aug. 7	.403	Aug. 1			Mar. 16			

# TAX RATE SCHEDULE

**IF YOUR VIRGINIA TAXABLE INCOME IS:**

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

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

**Example**

If your taxable income is \$90,000, your tax is \$720 + 5.75% of the amount over \$17,000.  
This equals \$720 + (.0575 x \$73,000) = \$720 + \$4,197.50 = \$4,917.50 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												
\$ 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												
\$ 8,160 –	\$ 8,200	\$ 279.00	\$ 10,720 –	\$ 10,760	\$ 407.00	\$ 13,280 –	\$ 13,320	\$ 535.00	\$ 15,840 –	\$ 15,880	\$ 663.00	\$ 18,217 –	\$ 18,252	\$ 791.00
8,200 –	8,240	281.00	10,760 –	10,800	409.00	13,320 –	13,360	537.00	15,880 –	15,920	665.00	18,252 –	18,287	793.00
8,240 –	8,280	283.00	10,800 –	10,840	411.00	13,360 –	13,400	539.00	15,920 –	15,960	667.00	18,287 –	18,322	795.00
8,280 –	8,320	285.00	10,840 –	10,880	413.00	13,400 –	13,440	541.00	15,960 –	16,000	669.00	18,322 –	18,357	797.00
8,320 –	8,360	287.00	10,880 –	10,920	415.00	13,440 –	13,480	543.00	16,000 –	16,040	671.00	18,357 –	18,391	799.00
8,360 –	8,400	289.00	10,920 –	10,960	417.00	13,480 –	13,520	545.00	16,040 –	16,080	673.00	18,391 –	18,426	801.00
8,400 –	8,440	291.00	10,960 –	11,000	419.00	13,520 –	13,560	547.00	16,080 –	16,120	675.00	18,426 –	18,461	803.00
8,440 –	8,480	293.00	11,000 –	11,040	421.00	13,560 –	13,600	549.00	16,120 –	16,160	677.00	18,461 –	18,496	805.00
8,480 –	8,520	295.00	11,040 –	11,080	423.00	13,600 –	13,640	551.00	16,160 –	16,200	679.00	18,496 –	18,530	807.00
8,520 –	8,560	297.00	11,080 –	11,120	425.00	13,640 –	13,680	553.00	16,200 –	16,240	681.00	18,530 –	18,565	809.00
8,560 –	8,600	299.00	11,120 –	11,160	427.00	13,680 –	13,720	555.00	16,240 –	16,280	683.00	18,565 –	18,600	811.00
8,600 –	8,640	301.00	11,160 –	11,200	429.00	13,720 –	13,760	557.00	16,280 –	16,320	685.00	18,600 –	18,635	813.00
8,640 –	8,680	303.00	11,200 –	11,240	431.00	13,760 –	13,800	559.00	16,320 –	16,360	687.00	18,635 –	18,670	815.00
8,680 –	8,720	305.00	11,240 –	11,280	433.00	13,800 –	13,840	561.00	16,360 –	16,400	689.00	18,670 –	18,704	817.00
8,720 –	8,760	307.00	11,280 –	11,320	435.00	13,840 –	13,880	563.00	16,400 –	16,440	691.00	18,704 –	18,739	819.00
8,760 –	8,800	309.00	11,320 –	11,360	437.00	13,880 –	13,920	565.00	16,440 –	16,480	693.00	18,739 –	18,774	821.00
8,800 –	8,840	311.00	11,360 –	11,400	439.00	13,920 –	13,960	567.00	16,480 –	16,520	695.00	18,774 –	18,809	823.00
8,840 –	8,880	313.00	11,400 –	11,440	441.00	13,960 –	14,000	569.00	16,520 –	16,560	697.00	18,809 –	18,843	825.00
8,880 –	8,920	315.00	11,440 –	11,480	443.00	14,000 –	14,040	571.00	16,560 –	16,600	699.00	18,843 –	18,878	827.00
8,920 –	8,960	317.00	11,480 –	11,520	445.00	14,040 –	14,080	573.00	16,600 –	16,640	701.00	18,878 –	18,913	829.00
8,960 –	9,000	319.00	11,520 –	11,560	447.00	14,080 –	14,120	575.00	16,640 –	16,680	703.00	18,913 –	18,948	831.00
9,000 –	9,040	321.00	11,560 –	11,600	449.00	14,120 –	14,160	577.00	16,680 –	16,720	705.00	18,948 –	18,983	833.00
9,040 –	9,080	323.00	11,600 –	11,640	451.00	14,160 –	14,200	579.00	16,720 –	16,760	707.00	18,983 –	19,017	835.00
9,080 –	9,120	325.00	11,640 –	11,680	453.00	14,200 –	14,240	581.00	16,760 –	16,800	709.00	19,017 –	19,052	837.00
9,120 –	9,160	327.00	11,680 –	11,720	455.00	14,240 –	14,280	583.00	16,800 –	16,840	711.00	19,052 –	19,087	839.00
9,160 –	9,200	329.00	11,720 –	11,760	457.00	14,280 –	14,320	585.00	16,840 –	16,880	713.00	19,087 –	19,122	841.00
9,200 –	9,240	331.00	11,760 –	11,800	459.00	14,320 –	14,360	587.00	16,880 –	16,920	715.00	19,122 –	19,157	843.00
9,240 –	9,280	333.00	11,800 –	11,840	461.00	14,360 –	14,400	589.00	16,920 –	16,960	717.00	19,157 –	19,191	845.00
9,280 –	9,320	335.00	11,840 –	11,880	463.00	14,400 –	14,440	591.00	16,960 –	17,000	719.00	19,191 –	19,226	847.00
9,320 –	9,360	337.00	11,880 –	11,920	465.00	14,440 –	14,480	593.00	17,000 –	17,035	721.00	19,226 –	19,261	849.00
9,360 –	9,400	339.00	11,920 –	11,960	467.00	14,480 –	14,520	595.00	17,035 –	17,070	723.00	19,261 –	19,296	851.00
9,400 –	9,440	341.00	11,960 –	12,000	469.00	14,520 –	14,560	597.00	17,070 –	17,104	725.00	19,296 –	19,330	853.00
9,440 –	9,480	343.00	12,000 –	12,040	471.00	14,560 –	14,600	599.00	17,104 –	17,139	727.00	19,330 –	19,365	855.00
9,480 –	9,520	345.00	12,040 –	12,080	473.00	14,600 –	14,640	601.00	17,139 –	17,174	729.00	19,365 –	19,400	857.00
9,520 –	9,560	347.00	12,080 –	12,120	475.00	14,640 –	14,680	603.00	17,174 –	17,209	731.00	19,400 –	19,435	859.00
9,560 –	9,600	349.00	12,120 –	12,160	477.00	14,680 –	14,720	605.00	17,209 –	17,243	733.00	19,435 –	19,470	861.00
9,600 –	9,640	351.00	12,160 –	12,200	479.00	14,720 –	14,760	607.00	17,243 –	17,278	735.00	19,470 –	19,504	863.00
9,640 –	9,680	353.00	12,200 –	12,240	481.00	14,760 –	14,800	609.00	17,278 –	17,313	737.00	19,504 –	19,539	865.00
9,680 –	9,720	355.00	12,240 –	12,280	483.00	14,800 –	14,840	611.00	17,313 –	17,348	739.00	19,539 –	19,574	867.00
9,720 –	9,760	357.00	12,280 –	12,320	485.00	14,840 –	14,880	613.00	17,348 –	17,383	741.00	19,574 –	19,609	869.00
9,760 –	9,800	359.00	12,320 –	12,360	487.00	14,880 –	14,920	615.00	17,383 –	17,417	743.00	19,609 –	19,643	871.00
9,800 –	9,840	361.00	12,360 –	12,400	489.00	14,920 –	14,960	617.00	17,417 –	17,452	745.00	19,643 –	19,678	873.00
9,840 –	9,880	363.00	12,400 –	12,440	491.00	14,960 –	15,000	619.00	17,452 –	17,487	747.00	19,678 –	19,713	875.00
9,880 –	9,920	365.00	12,440 –	12,480	493.00	15,000 –	15,040	621.00	17,487 –	17,522	749.00	19,713 –	19,748	877.00
9,920 –	9,960	367.00	12,480 –	12,520	495.00	15,040 –	15,080	623.00	17,522 –	17,557	751.00	19,748 –	19,783	879.00
9,960 –	10,000	369.00	12,520 –	12,560	497.00	15,080 –	15,120	625.00	17,557 –	17,591	753.00	19,783 –	19,817	881.00
10,000 –	10,040	371.00	12,560 –	12,600	499.00	15,120 –	15,160	627.00	17,591 –	17,626	755.00	19,817 –	19,852	883.00
10,040 –	10,080	373.00	12,600 –	12,640	501.00	15,160 –	15,200	629.00	17,626 –	17,661	757.00	19,852 –	19,887	885.00
10,080 –	10,120	375.00	12,640 –	12,680	503.00	15,200 –	15,240	631.00	17,661 –	17,696	759.00	19,887 –	19,922	887.00
10,120 –	10,160	377.00	12,680 –	12,720	505.00	15,240 –	15,280	633.00	17,696 –	17,730	761.00	19,922 –	19,957	889.00
10,160 –	10,200	379.00	12,720 –	12,760	507.00	15,280 –	15,320	635.00	17,730 –	17,765	763.00	19,957 –	19,991	891.00
10,200 –	10,240	381.00	12,760 –	12,800	509.00	15,320 –	15,360	637.00	17,765 –	17,800	765.00	19,991 –	20,026	893.00
10,240 –	10,280	383.00	12,800 –	12,840	511.00	15,360 –	15,400	639.00	17,800 –	17,835	767.00	20,026 –	20,061	895.00
10,280 –	10,320	385.00	12,840 –	12,880	513.00	15,400 –	15,440	641.00	17,835 –	17,870	769.00	20,061 –	20,096	897.00
10,320 –	10,360	387.00	12,880 –	12,920	515.00	15,440 –	15,480	643.00	17,870 –	17,904	771.00	20,096 –	20,130	899.00
10,360 –	10,400	389.00	12,920 –	12,960	517.00	15,480 –	15,520	645.00	17,904 –	17,939	773.00	20,130 –	20,165	901.00
10,400 –	10,440	391.00	12,960 –	13,000	519.00	15,520 –	15,560	647.00	17,939 –	17,974	775.00	20,165 –	20,200	903.00
10,440 –	10,480	393.00	13,000 –	13,040	521.00	15,560 –	15,600	649.00	17,974 –	18,009	777.00	20,200 –	20,235	905.00
10,480 –	10,520	395.00	13,040 –	13,080	523.00	15,600 –	15,640	651.00	18,009 –	18,043	779.00	20,235 –	20,270	907.00
10,520 –	10,560	397.00	13,080 –	13,120	525.00	15,640 –	15,680	653.00	18,043 –	18,078	781.00	20,270 –	20,304	909.00
10,560 –	10,600	399.00	13,120 –	13,160	527.00	15,680 –	15,720	655.00	18,078 –	18,113	783.00	20,304 –	20,339	911.00
10,600 –	10,640	401.00	13,160 –	13,200	529.00	15,720 –	15,760	657.00	18,113 –	18,148	785.00	20,339 –	20,374	913.00
10,640 –	10,680	403.00	13,200 –	13,240	531.00	15,760 –	15,800	659.00	18,148 –	18,183	787.00	20,374 –	20,409	915.00
10,680 –	10,720	405.00	13,240 –	1										

# TAX TABLE (Cont'd)

taxable Income is At Least	But Less Than	Your Tax Is												
\$ 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 –	22,56													

# TAX TABLE (Cont'd)

taxable Income is At Least	But Less Than	Your Tax Is												
\$ 31,574 –	\$ 31,609	<b>1,559.00</b>	\$ 33,800 –	\$ 33,835	<b>1,687.00</b>	\$ 36,026 –	\$ 36,061	<b>1,815.00</b>	\$ 38,252 –	\$ 38,287	<b>1,943.00</b>	\$ 40,478 –	\$ 40,513	<b>2,071.00</b>
31,609 –	31,643	<b>1,561.00</b>	33,835 –	33,870	<b>1,689.00</b>	36,061 –	36,096	<b>1,817.00</b>	38,287 –	38,322	<b>1,945.00</b>	40,513 –	40,548	<b>2,073.00</b>
31,643 –	31,678	<b>1,563.00</b>	33,870 –	33,904	<b>1,691.00</b>	36,096 –	36,130	<b>1,819.00</b>	38,322 –	38,357	<b>1,947.00</b>	40,548 –	40,583	<b>2,075.00</b>
31,678 –	31,713	<b>1,565.00</b>	33,904 –	33,939	<b>1,693.00</b>	36,130 –	36,165	<b>1,821.00</b>	38,357 –	38,391	<b>1,949.00</b>	40,583 –	40,617	<b>2,077.00</b>
31,713 –	31,748	<b>1,567.00</b>	33,939 –	33,974	<b>1,695.00</b>	36,165 –	36,200	<b>1,823.00</b>	38,391 –	38,426	<b>1,951.00</b>	40,617 –	40,652	<b>2,079.00</b>
31,748 –	31,783	<b>1,569.00</b>	33,974 –	34,009	<b>1,697.00</b>	36,200 –	36,235	<b>1,825.00</b>	38,426 –	38,461	<b>1,953.00</b>	40,652 –	40,687	<b>2,081.00</b>
31,783 –	31,817	<b>1,571.00</b>	34,009 –	34,043	<b>1,699.00</b>	36,235 –	36,270	<b>1,827.00</b>	38,461 –	38,496	<b>1,955.00</b>	40,687 –	40,722	<b>2,083.00</b>
31,817 –	31,852	<b>1,573.00</b>	34,043 –	34,078	<b>1,701.00</b>	36,270 –	36,304	<b>1,829.00</b>	38,496 –	38,530	<b>1,957.00</b>	40,722 –	40,757	<b>2,085.00</b>
31,852 –	31,887	<b>1,575.00</b>	34,078 –	34,113	<b>1,703.00</b>	36,304 –	36,339	<b>1,831.00</b>	38,530 –	38,565	<b>1,959.00</b>	40,757 –	40,791	<b>2,087.00</b>
31,887 –	31,922	<b>1,577.00</b>	34,113 –	34,148	<b>1,705.00</b>	36,339 –	36,374	<b>1,833.00</b>	38,565 –	38,600	<b>1,961.00</b>	40,791 –	40,826	<b>2,089.00</b>
31,922 –	31,957	<b>1,579.00</b>	34,148 –	34,183	<b>1,707.00</b>	36,374 –	36,409	<b>1,835.00</b>	38,600 –	38,635	<b>1,963.00</b>	40,826 –	40,861	<b>2,091.00</b>
31,957 –	31,991	<b>1,581.00</b>	34,183 –	34,217	<b>1,709.00</b>	36,409 –	36,443	<b>1,837.00</b>	38,635 –	38,670	<b>1,965.00</b>	40,861 –	40,896	<b>2,093.00</b>
31,991 –	32,026	<b>1,583.00</b>	34,217 –	34,252	<b>1,711.00</b>	36,443 –	36,478	<b>1,839.00</b>	38,670 –	38,704	<b>1,967.00</b>	40,896 –	40,930	<b>2,095.00</b>
32,026 –	32,061	<b>1,585.00</b>	34,252 –	34,287	<b>1,713.00</b>	36,478 –	36,513	<b>1,841.00</b>	38,704 –	38,739	<b>1,969.00</b>	40,930 –	40,965	<b>2,097.00</b>
32,061 –	32,096	<b>1,587.00</b>	34,287 –	34,322	<b>1,715.00</b>	36,513 –	36,548	<b>1,843.00</b>	38,739 –	38,774	<b>1,971.00</b>	40,965 –	41,000	<b>2,099.00</b>
32,096 –	32,130	<b>1,589.00</b>	34,322 –	34,357	<b>1,717.00</b>	36,548 –	36,583	<b>1,845.00</b>	38,774 –	38,809	<b>1,973.00</b>	41,000 –	41,035	<b>2,101.00</b>
32,130 –	32,165	<b>1,591.00</b>	34,357 –	34,391	<b>1,719.00</b>	36,583 –	36,617	<b>1,847.00</b>	38,809 –	38,843	<b>1,975.00</b>	41,035 –	41,070	<b>2,103.00</b>
32,165 –	32,200	<b>1,593.00</b>	34,391 –	34,426	<b>1,721.00</b>	36,617 –	36,652	<b>1,849.00</b>	38,843 –	38,878	<b>1,977.00</b>	41,070 –	41,104	<b>2,105.00</b>
32,200 –	32,235	<b>1,595.00</b>	34,426 –	34,461	<b>1,723.00</b>	36,652 –	36,687	<b>1,851.00</b>	38,878 –	38,913	<b>1,979.00</b>	41,104 –	41,139	<b>2,107.00</b>
32,235 –	32,270	<b>1,597.00</b>	34,461 –	34,496	<b>1,725.00</b>	36,687 –	36,722	<b>1,853.00</b>	38,913 –	38,948	<b>1,981.00</b>	41,139 –	41,174	<b>2,109.00</b>
32,270 –	32,304	<b>1,599.00</b>	34,496 –	34,530	<b>1,727.00</b>	36,722 –	36,757	<b>1,855.00</b>	38,948 –	38,983	<b>1,983.00</b>	41,174 –	41,209	<b>2,111.00</b>
32,304 –	32,339	<b>1,601.00</b>	34,530 –	34,565	<b>1,729.00</b>	36,757 –	36,791	<b>1,857.00</b>	38,983 –	39,017	<b>1,985.00</b>	41,209 –	41,243	<b>2,113.00</b>
32,339 –	32,374	<b>1,603.00</b>	34,565 –	34,600	<b>1,731.00</b>	36,791 –	36,826	<b>1,859.00</b>	39,017 –	39,052	<b>1,987.00</b>	41,243 –	41,278	<b>2,115.00</b>
32,374 –	32,409	<b>1,605.00</b>	34,600 –	34,635	<b>1,733.00</b>	36,826 –	36,861	<b>1,861.00</b>	39,052 –	39,087	<b>1,989.00</b>	41,278 –	41,313	<b>2,117.00</b>
32,409 –	32,443	<b>1,607.00</b>	34,635 –	34,670	<b>1,735.00</b>	36,861 –	36,896	<b>1,863.00</b>	39,087 –	39,122	<b>1,991.00</b>	41,313 –	41,348	<b>2,119.00</b>
32,443 –	32,478	<b>1,609.00</b>	34,670 –	34,704	<b>1,737.00</b>	36,896 –	36,930	<b>1,865.00</b>	39,122 –	39,157	<b>1,993.00</b>	41,348 –	41,383	<b>2,121.00</b>
32,478 –	32,513	<b>1,611.00</b>	34,704 –	34,739	<b>1,739.00</b>	36,930 –	36,965	<b>1,867.00</b>	39,157 –	39,191	<b>1,995.00</b>	41,383 –	41,417	<b>2,123.00</b>
32,513 –	32,548	<b>1,613.00</b>	34,739 –	34,774	<b>1,741.00</b>	36,965 –	37,000	<b>1,869.00</b>	39,191 –	39,226	<b>1,997.00</b>	41,417 –	41,452	<b>2,125.00</b>
32,548 –	32,583	<b>1,615.00</b>	34,774 –	34,809	<b>1,743.00</b>	37,000 –	37,035	<b>1,871.00</b>	39,226 –	39,261	<b>1,999.00</b>	41,452 –	41,487	<b>2,127.00</b>
32,583 –	32,617	<b>1,617.00</b>	34,809 –	34,843	<b>1,745.00</b>	37,035 –	37,070	<b>1,873.00</b>	39,261 –	39,296	<b>2,001.00</b>	41,487 –	41,522	<b>2,129.00</b>
32,617 –	32,652	<b>1,619.00</b>	34,843 –	34,878	<b>1,747.00</b>	37,070 –	37,104	<b>1,875.00</b>	39,296 –	39,330	<b>2,003.00</b>	41,522 –	41,557	<b>2,131.00</b>
32,652 –	32,687	<b>1,621.00</b>	34,878 –	34,913	<b>1,749.00</b>	37,104 –	37,139	<b>1,877.00</b>	39,330 –	39,365	<b>2,005.00</b>	41,557 –	41,591	<b>2,133.00</b>
32,687 –	32,722	<b>1,623.00</b>	34,913 –	34,948	<b>1,751.00</b>	37,139 –	37,174	<b>1,879.00</b>	39,365 –	39,400	<b>2,007.00</b>	41,591 –	41,626	<b>2,135.00</b>
32,722 –	32,757	<b>1,625.00</b>	34,948 –	34,983	<b>1,753.00</b>	37,174 –	37,209	<b>1,881.00</b>	39,400 –	39,435	<b>2,009.00</b>	41,626 –	41,661	<b>2,137.00</b>
32,757 –	32,791	<b>1,627.00</b>	34,983 –	35,017	<b>1,755.00</b>	37,209 –	37,243	<b>1,883.00</b>	39,435 –	39,470	<b>2,011.00</b>	41,661 –	41,696	<b>2,139.00</b>
32,791 –	32,826	<b>1,629.00</b>	35,017 –	35,052	<b>1,757.00</b>	37,243 –	37,278	<b>1,885.00</b>	39,470 –	39,504	<b>2,013.00</b>	41,696 –	41,730	<b>2,141.00</b>
32,826 –	32,861	<b>1,631.00</b>	35,052 –	35,087	<b>1,759.00</b>	37,278 –	37,313	<b>1,887.00</b>	39,504 –	39,539	<b>2,015.00</b>	41,730 –	41,765	<b>2,143.00</b>
32,861 –	32,896	<b>1,633.00</b>	35,087 –	35,122	<b>1,761.00</b>	37,313 –	37,348	<b>1,889.00</b>	39,539 –	39,574	<b>2,017.00</b>	41,765 –	41,800	<b>2,145.00</b>
32,896 –	32,930	<b>1,635.00</b>	35,122 –	35,157	<b>1,763.00</b>	37,348 –	37,383	<b>1,891.00</b>	39,574 –	39,609	<b>2,019.00</b>	41,800 –	41,835	<b>2,147.00</b>
32,930 –	32,965	<b>1,637.00</b>	35,157 –	35,191	<b>1,765.00</b>	37,383 –	37,417	<b>1,893.00</b>	39,609 –	39,643	<b>2,021.00</b>	41,835 –	41,870	<b>2,149.00</b>
32,965 –	33,000	<b>1,639.00</b>	35,191 –	35,226	<b>1,767.00</b>	37,417 –	37,452	<b>1,895.00</b>	39,643 –	39,678	<b>2,023.00</b>	41,870 –	41,904	<b>2,151.00</b>
33,000 –	33,035	<b>1,641.00</b>	35,226 –	35,261	<b>1,769.00</b>	37,452 –	37,487	<b>1,897.00</b>	39,678 –	39,713	<b>2,025.00</b>	41,904 –	41,939	<b>2,153.00</b>
33,035 –	33,070	<b>1,643.00</b>	35,261 –	35,296	<b>1,771.00</b>	37,487 –	37,522	<b>1,899.00</b>	39,713 –	39,748	<b>2,027.00</b>	41,939 –	41,974	<b>2,155.00</b>
33,070 –	33,104	<b>1,645.00</b>	35,296 –	35,330	<b>1,773.00</b>	37,522 –	37,557	<b>1,901.00</b>	39,748 –	39,783	<b>2,029.00</b>	41,974 –	42,009	<b>2,157.00</b>
33,104 –	33,139	<b>1,647.00</b>	35,330 –	35,365	<b>1,775.00</b>	37,557 –	37,591	<b>1,903.00</b>	39,783 –	39,817	<b>2,031.00</b>	42,009 –	42,043	<b>2,159.00</b>
33,139 –	33,174	<b>1,649.00</b>	35,365 –	35,400	<b>1,777.00</b>	37,591 –	37,626	<b>1,905.00</b>	39,817 –	39,852	<b>2,033.00</b>	42,043 –	42,078	<b>2,161.00</b>
33,174 –	33,209	<b>1,651.00</b>	35,400 –	35,435	<b>1,779.00</b>	37,626 –	37,661	<b>1,907.00</b>	39,852 –	39,887	<b>2,035.00</b>	42,078 –	42,113	<b>2,163.00</b>
33,209 –	33,243	<b>1,653.00</b>	35,435 –	35,470	<b>1,781.00</b>	37,661 –	37,696	<b>1,909.00</b>	39,887 –	39,922	<b>2,037.00</b>	42,113 –	42,148	<b>2,165.00</b>
33,243 –	33,278	<b>1,655.00</b>	35,470 –	35,504	<b>1,783.00</b>	37,696 –	37,730	<b>1,911.00</b>	39,922 –	39,957	<b>2,039.00</b>	42,148 –	42,183	<b>2,167.00</b>
33,278 –	33,313	<b>1,657.00</b>	35,504 –	35,539	<b>1,785.00</b>	37,730 –	37,765	<b>1,913.00</b>	39,957 –	39,991	<b>2,041.00</b>	42,183 –	42,217	<b>2,169.00</b>
33,313 –	33,348	<b>1,659.00</b>	35,539 –	35,574	<b>1,787.00</b>	37,765 –	37,800	<b>1,915.00</b>	39,991 –	40,026	<b>2,043.00</b>	42,217 –	42,252	<b>2,171.00</b>
33,348 –	33,383	<b>1,661.00</b>	35,574 –	35,609	<b>1,789.00</b>	37,800 –	37,835	<b>1,917.00</b>	40,026 –	40,061	<b>2,045.00</b>	42,252 –	42,287	<b>2,173.00</b>
33,383 –	33,417	<b>1,663.00</b>	35,609 –	35,643	<b>1,791.00</b>	37,835 –	37,870	<b>1,919.00</b>	40,061 –	40,096	<b>2,047.00</b>	42,287 –	42,322	<b>2,175.00</b>
33,417 –	33,452	<b>1,665.00</b>	35,643 –	35,678	<b>1,793.00</b>	37,870 –	37,904	<b>1,921.00</b>	40,096 –	40,130	<b>2,049.00</b>	42,322 –	42,357	<b>2,177.00</b>
33,452 –	33,487	<b>1,667.00</b>	35,678 –	35,713	<b>1,7</b>									

# TAX TABLE (Cont'd)

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

## TAX TABLE (Cont'd)

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

## 2006 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  
540-473-8367

#### Brunswick County - 025

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

#### Buchanan County - 027

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

#### Buckingham County - 029

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

#### 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 23832-0124  
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 24127-0186  
540-864-6241

#### Culpeper County - 047

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

#### Cumberland County - 049

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

#### Dickenson County - 051

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

#### Dinwiddie County - 053

P.O. Box 104, Dinwiddie, VA 23841-0104  
804-469-4500

#### 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  
540-347-8617

#### Floyd County - 063

100 E. Main St., Box 5, Floyd, VA 24091  
540-745-9345

#### Fluvanna County - 065

Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
434-591-1940

#### Franklin County - 067

275 S. Main St., Ste. 106, 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., Ste. 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 23069-0129  
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 23187-0283  
757-253-6695

#### King George County - 099

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

#### King and Queen County - 097

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

#### King William County - 101

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

#### Lancaster County - 103

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

#### Lee County - 105

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

#### 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 23109-0896  
804-725-7168

#### Mecklenburg County - 117

P.O. Box 360, Boydton, VA 23917  
434-738-6191

#### Middlesex County - 119

P.O. Box 148, Saluda, VA 23149-0148  
804-758-5332

#### Montgomery County - 121

755 Roanoke St., Ste. 1-A, Christiansburg, VA 24073  
540-382-5710

#### Nelson County - 125

P.O. Box 246, Lovingson, 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 23347-0065  
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

Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
434-432-7940

#### Powhatan County - 145

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

#### Prince Edward County - 147

P.O. Box 446, Farmville, VA 23901  
434-392-3231

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**COUNTIES (CONTINUED)**

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**Prince George County - 149**

P.O. Box 155, Prince George, VA 23875-0155  
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 24450-1160  
540-463-3431

**Rockingham County - 165**

20 E. Gay St., Harrisonburg, VA 22802  
540-564-3000

**Russell County - 167**

P.O. Box 517, Lebanon, VA 24266  
276-889-8018

**Scott County - 169**

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

**Shenandoah County - 171**

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

**Smyth County - 173**

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

**Southampton County - 175**

P.O. Box 760, Courtland, VA 23837-0760  
757-653-3032

**Spotsylvania County - 177**

P.O. Box 175, Spotsylvania, VA 22553-0175  
540-507-7054

**Stafford County - 179**

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

**Surry County - 181**

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

**Sussex County - 183**

P.O. Box 1398, Sussex, VA 23884-0398  
434-246-1022

**Tazewell County - 185**

101 E. Main St., Tazewell, VA 24651  
276-988-1235

**Warren County - 187**

P.O. Box 1775, Front Royal, VA 22630-0038  
540-635-2651

**Washington County - 191**

174 E. Main St., Abingdon, VA 24210  
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  
276-328-3556

**Wythe County - 197**

225 S. 4th Street, Wytheville, VA 24382  
276-223-6015

**York County - 199**

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

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**CITIES**

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**Alexandria City\* - 510**

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

**Bedford City - 515**

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

**Bristol City - 520**

497 Cumberland St., Rm 101, Bristol, VA 24201  
276 645-7316

**Buena Vista City - 530**

2039 Sycamore Ave., Buena Vista, VA 24416-3113  
540-261-8611

**Charlottesville City - 540**

P.O. Box 9031, Charlottesville, VA 22906-9031  
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., Room 210,  
Fairfax, VA 22030-3649  
703-385-7880

**Falls Church City - 610**

300 Park Avenue, Ste.104-E,  
Falls Church, VA 22046-3351  
703-248-5065

**Franklin City - 620**

P.O. Box 389, Franklin, VA 23851-0389  
757-562-8548

**Fredericksburg City - 630**

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

**Galax City - 640**

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

**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 23704-3870  
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 24153-0869  
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  
757-923-3800

**Virginia Beach City - 810**

2401 Court House Dr.  
Virginia Beach, VA 23456  
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  
757-220-6150

**Winchester City - 840**

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

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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.

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**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**

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