2020

Virginia Form 763

Nonresident

Individual Income Tax Instructions

Are you taking advantage of filing electronically?

FASTER REFUND
File electronically and request your refund as a direct deposit into your bank account.

FEWER MISTAKES
Electronic filing does the math for you and helps avoid costly mistakes, such as transposing numbers and calculation errors.

EASY TO USE
Follow step-by-step instructions for easy guidance through completing your return.

PROOF OF RECEIPT
When you file electronically, you'll get a confirmation your return was received.

CONFIDENTIALITY
Our electronic filing options meet strict security guidelines to protect your identity and personal information.

CONVENIENCE
Access your tax account from anywhere 24/7.

www.tax.virginia.gov

Va. Dept. of Taxation 2614090 Rev. 09/20

Virginia Tax Online Services

www.tax.virginia.gov

Get Your Tax Refund Faster Using e-File

Last year, over 3.6 million Virginia taxpayers used IRS e-File services to file their state and federal income tax returns. e-File is faster, safe and convenient. Use one of these Electronic Filing (e-File) options offered by participating software companies:

- **Free File** - A free federal and state income tax preparation and electronic filing program available to taxpayers based on income and other eligibility requirements.
- **Free Fillable Forms** - Online versions of the Virginia resident return and schedules that allow you to enter tax information just as you would if you were completing a paper form and then submit the return electronically through e-File.
- **Paid e-File** - Commercial tax preparation and e-File software available online or over-the-counter for personal use and through tax preparers.

Visit our website to find out more about these options, including links to e-File providers.

Look Up Your Form 1099-G/1099-INT Information Online

Form 1099-G/1099-INT may be downloaded securely and printed from our website.

Check Your Refund Status

e-File combined with Direct Deposit is the fastest way to receive your refund. To check your status, visit **www.tax.virginia.gov** or call **804.367.2486**. See below for approximate refund turnaround time frames. To reduce the risk of refund fraud, the Virginia Department of Taxation uses various processes to validate tax refunds prior to issuance. These processes could delay the receipt of your refund.

- If you e-File your return, 95% of refunds are generally processed within 1 week but could take up to 4 weeks.
- If you file a paper tax return, your refund will generally be processed within 8 weeks.
- If you mail your tax return using Certified Mail, it could take an additional 3 weeks.

Make Online Payments

- Make an Estimated Tax Payment, a Filing Extension Payment, a Return Payment or pay a Tax Bill online using Bank Debit or EFT Debit. Visit **www.tax.virginia.gov**.
- **Pay by credit or debit card** at **www.tax.virginia.gov/payments**.

The Department's Individual Online Services Has New Features

Visit our website. From your personal home page you can:

- View total estimated payments made for the current tax year and any overpayment you may have carried forward to the current year from your previous year's tax return.
- Update your address and phone numbers in your personal profile at any time.
- View your transaction history including return status, refunds, payments and correspondence sent to you by the Department.

Refund Fraud Prevention

The Virginia Department of Taxation takes the protection of your information seriously.

Additional Steps to Protect You – and the Commonwealth

As identity theft and refund fraud become more widespread, we are enlisting the support of taxpayers, tax preparers, employers, and payroll providers to stop tax fraud. Due to these changes, we may request additional information from you. In addition, we may take longer than in previous years to process your tax return.

We are committed to safeguarding taxpayer information.

WHAT YOU CAN DO

Take these steps to protect yourself from related identity theft and refund fraud:

- Do not provide personal information by mail, phone, email, or text to an unknown person
- File your taxes early – and file electronically
- Be sure you have all W-2s and other withholding statements before you file
- Include your Virginia Driver's License Identification number and Issue Date on your return

If you think that you are a victim of identity theft, we suggest you take the following steps:

- Submit Form 14039 Identity Theft Affidavit to the IRS
- Contact the Virginia Department of Taxation's Identity Theft Information line at **804.404.4185**
- Contact the three credit bureaus and your bank(s) to notify them
- Contact your local police or sheriff's department to file a criminal complaint

Thank you for helping us prevent refund fraud.

For additional information, please see our website at ***www.tax.virginia.gov.***

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WHAT'S NEW

Virginia's Fixed Date Conformity with the Internal Revenue Code: Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2018 to December 31, 2019, subject to certain exceptions. Additional information about conformity adjustments and other legislative changes required as a result of the 2020 General Assembly are addressed in Tax Bulletin 20-1 posted on the Department's website at **www.tax.virginia.gov**.

Virginia will continue to deconform from the following: bonus depreciation allowed for certain assets under federal law; the five-year carryback of certain federal net operating loss (NOL) deductions generated in the 2008 or 2009 taxable years; the federal income treatment of applicable high yield discount obligations; and the federal income tax treatment of cancellation of debt income realized in connection with certain business debts.

Changes to Certain Itemized Deductions: Individuals will continue to reference the instructions for Federal Schedule A (Form 1040) when itemizing deductions, but with certain exceptions.

For taxable years beginning on or after January 1, 2019, Virginia deconforms from the suspension of the overall limitation on itemized deductions, commonly known as the Pease limitation. For Taxable Year 2020, Virginia will deconform from the increase in the medical expense deduction. See Virginia Schedule A and the Schedule A Instructions for more information.

Report of Change in Federal Taxable Income: Recent legislation clarifies when taxpayers must report federal adjustments to the Department, effective July 1, 2020. For more information, see additional instructions in the Amended Returns section on Page 3 of these instructions.

Amended Return Reason Codes: Taxpayers filing amended returns must now use codes to indicate the reason the return is being amended. See the Amended Returns section of these instructions for a list of the new amended reason codes.

New Addition and Subtraction Codes Related to Certain Pass-Through Entity Amended Returns: Income related to certain partnership adjustments that result from federal tax changes and other changes to federal taxable income must be added to the owner's individual income tax return if the income was not previously reported on the original Virginia return AND the partnership did not elect to file an amended return on behalf of its owners. See Code 19 "Federal Partnership Income Addition" on Page 18 of these instructions. See Page 22 for information on Code 59 "Federal Partnership Income Subtraction."

Recyclable Materials Tax Credit Changes: For taxable years beginning on and after January 1, 2020, but before January 1, 2025, taxpayers may claim the Recyclable Materials Processing Equipment Tax Credit for machinery and equipment used predominantly in or on the premises of facilities that are predominantly engaged in advanced recycling. "Advanced recycling" is defined as the operation of a single-stream or multi-stream recycling plants that convert waste materials into new materials for resale by processing them and breaking them down into their raw constituents. This includes the operation of a materials recovery facility or materials reclamation facility that receives, separates, and prepares recyclable materials for sale to end-user manufactures. See Schedule CR Instructions for more information.

Changes to Research and Development Tax Credits: The application due date for the Forms MRD and RDC has been extended from July 1 to September 1 of the calendar year following the close of the taxable year in which expenses related to these credits were paid or incurred.

Communities of Opportunity Tax Credit Changes: For taxable years beginning on or after January 1, 2020, but before January 1, 2025, landlords renting a qualified housing unit located in an eligible census tract within the Washington-Arlington-Alexandria Metropolitan Statistical Area may qualify for the Communities of Opportunity Tax Credit. Under prior law, only landlords with qualified housing units located on eligible census tracts within either the Richmond Metropolitan or Virginia Beach-Norfolk-Newport News Metropolitan Statistical Areas qualified for the credit. See Schedule 500CR Instructions for more information. A sunset date of January 1, 2025, has been imposed on the credit.

Green Job Creation Tax Credit Sunset Date Extension: The sunset date for the Green Job Creation Tax credit has been extended from January 1, 2021, to January 1, 2025.

Motion Picture Tax Credit Changes: For taxable years beginning on and after July 1, 2020, but before January 1, 2027, the Virginia Film Office within the Virginia Tourism Authority may issue and a taxpayer may claim Motion Picture Production Tax Credits in future fiscal years other than the taxable year in which the Virginia production activities are completed. The Department is prohibited from paying interest on any prospective or future credits issued. See Schedule CR Instructions for more information.

REMINDERS

Extension for Filing Income Tax Returns: All taxpayers are granted an automatic 6-month extension of time to file their income tax returns. No application for extension is required; however, any tentative tax due must be paid with an extension voucher, Form 760IP, by the original due date for filing the return.

You can file and pay your tentative tax online using the Department's eForms or Individual Online Services. Payments are made electronically and you may schedule payments to be made on a future date.

Electronic Filing Requirements for Certain Taxpayers: For taxable years beginning on or after January 1, 2018 individuals are required to file and remit payment using an electronic medium if (i) any installment payment of estimated tax exceeds or can reasonably be expected to exceed $7,500, (ii) any payment made with regard to an return or extension of time to file exceeds $7,500, or (iii) the taxpayer's estimated total tax liability exceeds $30,000. If any of the thresholds above apply to you, all future individual income tax payments must be made electronically. This includes all payments for estimated taxes, extensions of time to file, and any other amounts due when a return is filed.

***Consumer's Use Tax*:** If you purchased merchandise by Internet, telephone, or mail, or you purchased any merchandise outside Virginia and paid no sales tax you may be required to pay Consumer's Use Tax. Report the applicable tax on Form 763, Line 33.

Litter Tax: Every manufacturer, wholesaler, distributor or retailer of the following products is subject to the Litter Tax.

- Food for Human or Pet Consumption
- Groceries
- Cigarettes and Tobacco
- Soft Drinks and Carbonated Waters
- Distilled Spirits, Wine, Beer and Other Malt Beverages
- Newspaper or Magazines
- Paper Products and Household Paper
- Glass and Metal Containers
- Plastic or Fiber Containers made of Synthetic Material
- Cleaning Agents and Toiletries
- Nondrug Drugstore Sundries
- Motor Vehicle Parts

Businesses become subject to the tax on the first January 1 they are in business. The Litter Tax return, Form 200, and payment of the tax are due on May 1 of each year, for the preceding calendar year.

File and pay your Litter Tax Return online using the Department's eForms. Complete the online version of the paper Litter Tax Return as you would if you were completing a paper form. Payments are made electronically and you may schedule payments to be made on a future date.

If you are unable to file and pay electronically you may request a waiver. You can obtain the waiver request form at **www.tax.virginia.gov** or by calling **804.367.8037**.

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.

Debt Collection: Before issuing any refunds, Virginia law requires the Department 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 the processing of your return will be delayed.

In addition, the Department is authorized to submit eligible state income and business tax debts to the U.S. Department of Treasury Offset Program (TOP). Once a debt is submitted, the U.S. Department of Treasury will withhold or reduce your eligible federal tax refund or federal vendor payment by the amount of your debt. The Internal Revenue Code authorizes this process, known as "offset."

Offset of federal refunds is only one source of funds that the Department of Taxation may use to satisfy an outstanding tax bill. Your state income tax refund and payments from other state agencies may be withheld to satisfy an outstanding tax bill as well.

Because of timing differences in obtaining funds from various sources, it is possible for us to receive funds from more than one source to satisfy the same debt. If this happens, the overpaid amount will be released upon receipt of the funds. You do not need to contact the Department to request your refund.

Direct Deposit: Due to electronic banking rules, the Department will not allow direct deposits to or through foreign financial institutions. Attempting to use direct deposit to transfer funds electronically to a financial institution outside the territorial jurisdiction of the United States will significantly delay your refund. Visit **www.tax.virginia.gov** for details.

Tax-Related Identity Theft: Tax-related identity theft occurs when someone uses your Social Security Number to file a tax return claiming a fraudulent refund. Often, an identity thief will use your Social Security Number to file a return early in the year. You may not be aware that you are a victim until you file your return and learn one already has been filed. We apply stringent scrutiny to all tax returns in an attempt to detect fraudulent tax refunds. If you receive a letter from us asking for additional information to verify that you are the actual taxpayer filing a return, please respond immediately. To learn more about identity theft and how to protect yourself, see the following resources:

- IRS Taxpayer Guide to Identity Theft
- IRS Identity Protection Tips
- Virginia Attorney General
- Federal Trade Commission

GENERAL INFORMATION

WHERE TO GET FORMS AND ASSISTANCE

Where to Get Forms

- Download returns and schedules from the Department's website **www.tax.virginia.gov**.
- Order forms by phone. Call 804.367.8031.

Assistance

- Call Customer Services at 804.367.8031. TTY users dial 7-1-1 between 8:30 a.m. and 5:00 p.m.
- Mail requests for information to **Virginia Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115** (Do not mail your return to this address).
- Contact the Department for assistance at **www.tax.virginia.gov**.
- Call or visit your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Check the list on the back cover for contact information.

ESTIMATED INCOME TAX FILING

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

To make estimated tax payments online, visit the Department's website: www.tax.virginia.gov or file Form 760ES.

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

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

AMENDED RETURN FILING

When to File

Individuals are required to report to the Department federal adjustments and pay any additional amounts due within one year after the final determination date of such adjustments ("the one-year requirement"). For the purposes of the one-year requirement, the "final determination date" is defined as one of the following:

- If the federal adjustment is the result of an audit or other action by the IRS, the final determination date is defined as the first day on which no federal adjustments arising from that audit or other action remain to be finally determined. For agreements required to be signed by the IRS and the taxpayer, the final determination date is defined as the date on which the last party signed the agreement.
- If the federal adjustment is the result of an audit or other action by the IRS, and the taxpayer filed as a member of a Virginia combined or consolidated return, the final determination date is defined as the first day on which no related federal adjustments arising from that audit remain to be finally determined for the entire group.
- If the federal adjustment results from filing an amended federal return, a federal refund claim, or an administrative adjustment request or if it is a federal adjustment reported on an amended federal return or other similar report, the final determination date is defined as the day on which the amended return, refund claim, administrative adjustment request, or other similar report was filed.
- If the corporation is an owner of a partnership and receives Form 502FED-1, Virginia Partnership-Level Federal Adjustments Report, from the partnership and needs to file an amended Virginia return in order to report its distributive share of the partnership-level adjustment, the corporation must enclose a copy of Form 502FED-1 with the amended return.

If you are an owner of a partnership and receive Form 502FED-1, Virginia Partnership-Level Federal Adjustments Report, from the partnership and need to file an amended Virginia return in order to report the distributive share of the partnership-level adjustment, you must enclose a copy of Form 502FED-1 with the amended return.

Any taxpayer filing an amended federal return must also file an amended state return and must pay any additional tax and interest due, if applicable.

More information about the processes and deadlines by which taxpayers are required to report information and pay any associated taxes to the Department is available on the Department's website at **www.tax.virginia.gov.**

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 1 year.

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

- 3 years from the due date of the original return, including valid filing extensions;
- 1 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;
- 1 year from the final determination of the amended return of any other state or change or correction in the income tax of the taxpayer for any other state, provided that the refund does not exceed the amount of the decrease in Virginia tax attributable to such change or correction;
- 2 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
- 2 years from the payment of an assessment, provided the amended return raises issues relating only to the prior assessment and the refund does not exceed the amount of tax paid on the prior assessment.

Form 763

If you are filing an amended return, check the amended return box. In addition, enter the appropriate amended return reason code (see below) in the space provided. Select the reason code that best indicates why your return is being amended and enclose the appropriate documentation.

Code	Amended Return Reason
01	NOL
02	PTE Federal Adjustment – Enclose Form 502FED-1
03	Federal Audit (other than PTE) – Enclose copy of IRS final determination
04	Nonrefundable or Refundable Tax Credit Change
30	Other – Enclose Explanation

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.

Use the worksheet for amended returns below to determine if you are due a refund or if any additional tax due should be paid with your amended return.

Worksheet for Amended Returns

1. Income tax paid with original return, plus additional income tax paid after it was filed.....1 _____
2. Add Line 1 above and Line 26 from amended Form 763 and enter the total here .....2 _____
3. Overpayment, if any, as shown on original return or as previously adjusted.....3 _____
4. Subtract Line 3 from Line 2 ....4 _____
5. If Line 4 above is less than Line 18 on amended Form 763, subtract Line 4 above from Line 18 on amended Form 763. This is the Tax You Owe.....5 _____
6. Refund. If Line 18 on amended Form 763 is less than Line 4 above, subtract Line 18 on amended Form 763 from Line 4 above. This is the Tax You Overpaid.....6 _____

Required Enclosures

If you filed an amended federal return, enclose a copy of your federal Form 1040X or other claim form and supporting material with your amended Virginia return to substantiate the amendment. In addition, a copy of the final determination made by the IRS should be included to verify acceptance of the amended federal return. If amending your Virginia return for other reasons, enclose a statement explaining why you are amending your return. Show any computations necessary to verify the adjustments you are making. Submit your check or money order with your return if you owe a balance due. Also, include additional Forms W-2, 1099 or VK-1 with your return 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 IRS during the taxable year, an amended Virginia return must be filed within 1 year after the final determination of such federal change, correction or renegotiation. Include a copy of the federal adjustments. See "When to File" earlier in this section for additional information.

Net Operating Losses

Although there is no express statutory provision for a separate Virginia net operating loss available for carryback or carryover, the amount of federal net operating loss is the starting point in computing the amount of deduction to be allowed on the Virginia return. Check the amended return box located on the front of Form 763, indicating that this is an amended return. Also, place the reason code "01" in the adjacent box, indicating the return is the result of a net operating loss (NOL) carryback. **Be sure to enclose a complete copy of your federal amended return, if applicable.** General instructions for computing the NOL can be obtained from the Virginia Tax Administrative Code (Title 23, Taxation) website at law.lis.virginia.gov/. Select the link for Virginia Tax Administrative Code (Regulations) and find Title 23 Taxation. Select Agency 10, Department of Taxation and Chapter 110 Individual Income Tax. General instructions are provided in 23VAC10-110-80 and 23VAC10-110-81.

DECEASED TAXPAYERS

Surviving Spouse filing Joint Return: As the surviving spouse, you are considered the primary taxpayer. To complete your return:

- List your name, Social Security Number and Date of Birth first on the return.
- Include your spouse's name, Social Security Number and Date of Birth in the fields labeled for spouse.
- Fill-in the Deceased oval next to the field for your spouse's Date of Birth.
- Any refund issued will be made payable to the surviving spouse. The refund may be direct deposited.
- No additional documentation or forms are required.

Single Filers: If you are the court-appointed or certified Personal Representative (also referred to as Executor or Administrator) of the decedent's estate, include a copy of the court certificate showing your appointment with the return.

- Any refund issued will be made payable to the estate of the decedent.
- The refund will be issued as a check. The check may be cashed or deposited with the endorsement of the court-appointed Personal Representative.

Joint Filers, both Taxpayers Deceased: Follow the instructions for Single Filers.

Important: If a refund is due, the refund will be issued in the name of the surviving spouse or the estate of the decedent(s) unless a properly completed copy of federal Form 1310 is provided. When filing electronically, the Form 1310 must be included with the federal filing.

RECORD KEEPING

Keep your tax records for at least 3 years from the due date of the return or the date the return was filed, whichever is later. If the IRS requires you to keep your federal records for a longer period of time, keep your state records for the same period of time.

FILING REQUIREMENTS

Filing Threshold

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

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

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

If your Virginia Adjusted Gross Income (VAGI) is at or above the threshold amount shown in the following table, you are required to file. VAGI is the Adjusted Gross Income on your federal return plus any Virginia additions from Line 2, minus any Virginia subtractions from Line 8. Information on Virginia additions and subtractions is included in the instructions later in this booklet.

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

YOU DO NOT HAVE TO FILE IF YOU ARE:

Single and your VAGI is less than **$11,950**

Married filing a joint return (both must have Virginia Source Income) and your combined VAGI is less than **$23,900**

Married, spouse has no income from any source and your VAGI is less than **$11,950**

Married filing separately (on separate forms) and your VAGI is less than **$11,950**

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

We periodically review and update the Department's 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 2020, you may receive an inquiry at a later date to verify your VAGI.

RESIDENCY STATUS

Residents

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

You may be required to file as a resident in two states if you are an actual resident of one state and a domiciliary resident of another state (see definitions below). If you are in this situation, you may be able to take a credit on the return filed in the state of your legal domicile. Refer to the instructions for Schedule OSC on Page 31 of these instructions for more information on the credit for tax paid to another state.

Domiciliary Residents

Anyone who maintains a legal domicile (residence) in Virginia, whether living in or out of Virginia, is a domiciliary resident. This includes members of the U.S. armed forces who have Virginia as their home of record. Domiciliary residents have their permanent place of residence in Virginia. Any person who has not abandoned their 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, the Department considers 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 situs of real property owned.

Actual Residents

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

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

Nonresidents

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

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

Exceptions for Certain Nonresidents

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

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

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

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

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

Spouses of Military Personnel: For Taxable Year 2018 and after, the Servicemember Civil Relief Act (SCRA), as amended by Veterans Benefits and Transition Act, provides that the spouse of a servicemember may to elect to use the same residence for state

tax purposes as that of the servicemember. Under the SCRA, an electing spouse of a military servicemember may be exempt from Virginia income tax on wages if the servicemember is present in Virginia in compliance with military orders. More information is available in Tax Bulletin 19-2 available on the website at **www.tax.virginia.gov**.

Tax Withheld in Error by Employer: If Virginia tax was withheld from your income in error, you should file Form 763-S to obtain a refund.

If you meet any of the exceptions above and had Virginia withholding, you may need to file Form 763-S, Virginia Special Nonresident Claim For Individual Income Tax Withheld to claim your refund.

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 6 months.
- Those who move into Virginia during the taxable year and become either domiciliary or actual residents of Virginia are also considered part-year residents.

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

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

WHICH FORM TO FILE

Residents File Form 760

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

Part-Year Residents File Form 760PY

As a general rule, part-year residents file Form 760PY. If 1 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 2 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 1 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 spouse must file on Form 760. The nonresident spouse must file Form 763. There are only 3 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. If both spouses elect to determine their joint Virginia taxable income as if they were both Virginia residents, a joint resident return may be filed. Also, if the nonresident spouse has no income at all, a joint resident return may be filed.

Members of the Armed Forces

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

The spouse of a military service member may be exempt from Virginia individual income tax on income from services performed in Virginia if (i) the service member is present in Virginia in compliance with military orders; (ii) the spouse is in Virginia solely to be with the service member; and (iii) the spouse elects to use the same residence for state tax purposes as that of the servicemember. For more information, see Tax Bulletin 09-10 and Tax Bulletin 10-1 available on the Department's website at **www.tax.virginia.gov**.

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

If a married couple lives in Virginia for 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 must file Form 763, using Filing Status 4. Generally, the state of domicile will allow credit for tax paid to Virginia on the earned income that is taxed in both states.

If the nonmilitary spouse's domicile changed to Virginia during the year, Form 760PY must be filed, using Filing Status 3, to pay tax on income earned after becoming a Virginia resident.

Spouses of Military Personnel: Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, a spouse of a military servicemember may be exempt from Virginia income tax on wages if (i) the servicemember is present in Virginia in compliance with military orders; (ii) the spouse is present in Virginia solely to be with the servicemember; and (iii) the spouse elects to use the same residence for state tax purposes as that of the servicemember. If the spouse is not exempt from Virginia income tax see "Married Taxpayers" above. More information is available in Tax Bulletin 09-10 and Tax Bulletin 10-1 available on the website at **www.tax.virginia.gov**.

Unified Nonresident Composite Filers File Form 765

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

Other Frequently Used Virginia Forms

Virginia Schedule A

- Required if claiming itemized deductions on the Virginia return

Schedule 763 ADJ - Required for:

- Additions to federal adjusted gross income
- Subtractions from federal adjusted gross income
- Deductions from Virginia Adjusted Gross Income
- Credit for Low-Income Individuals
- Addition to tax, penalty and interest

Schedule ADJS

- Required for Additions, Subtractions and Deductions from Virginia Adjusted Gross Income. in excess of the lines provided on Schedule 763 ADJ

Schedule VAC

- Required for contributions to Virginia529 Accounts, ABLEnow Accounts and Other Voluntary Contributions

Schedule CR

- Required to claim most tax credits. *For some Schedule CR credits, other forms are required.*

Form 760C

- Required to compute the addition to tax for individuals, estates and trusts

Form 760F

- Required to compute the addition to tax for farmers, fishermen and merchant seamen

Form760IP

- Used to make an extension payment

Form CU-7

- Consumer's Use Tax Return

Form 760ES

- Used to make estimated tax payments

Form 763-S

- Used by nonresidents to claim a refund of Virginia tax withheld if not required to file

Schedule OSC

- Required to claim credit for taxes paid to another state

Form 502FED-1

- Required for partners filing an amended return due to a federal partnership audit and change in taxable income

WHEN TO FILE

Calendar Year Filers - May 1, 2020

If your taxable year is January 1, 2020 - December 31, 2020, your individual income tax return must be postmarked no later than **May 1, 2021**, to avoid late filing penalties and interest.

When filing by mail, the envelope must be postmarked by the due date. Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for the penalties and interest if the postmark on the remailed return is after the due date. Tax returns or payments of taxes remitted by a commercial delivery service will be considered timely filed if received in an envelope or sealed container bearing a confirmation of shipment on or before midnight of the day the return or payment is due.

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

Fiscal Year Filers

If your taxable year is not January 1 through December 31, your return must be postmarked by the 15th day of the 4th month following the close of your fiscal year.

When filing by paper, you should write "FISCAL YEAR FILER" across the top of page 1 of Form 760PY and enclose a statement indicating the beginning and ending months of your 12-month fiscal year. If you file after the due date or do not pay the full amount due by the due date, you may have to pay penalties and interest

Overseas Rule

If you are living or traveling outside the United States or Puerto Rico (including persons in the military or naval service on duty outside the United States and Puerto Rico), you must file your return by **July 1, 2021**. Be sure to check the appropriate box to the left of the name and address section.

Members of the Military - Members of the armed forces serving in a combat zone receive either the same individual income tax filing and payment extensions as those granted to them by the IRS, plus an additional 15 days, or a 1-year extension, whichever date is later. All extensions also apply to spouses of military personnel. Service families may wish, however, to file their individual income tax returns before the extended deadlines to receive refunds. Service members claiming this extension should write "Combat Zone" across the top of their tax returns and on the envelopes used to mail their returns. Such combat zone personnel should similarly write "Combat Zone" across the top of their correspondence, and on the envelope used to mail the correspondence, when responding to any notices issued by the Department regarding tax collection or examination. More information can be obtained from Tax Bulletin 05-5, available in the Laws, Rules, and Decisions Section of the Department's website at **www.tax.virginia.gov**.

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

Extension Requests

Extension Provisions: Virginia law provides an automatic 6-month filing extension for income tax returns. No application for extension is required. The extension is for filing the return, not for payment of the tax; therefore, you must pay at least 90% of your tax by the due date, May 1 for calendar year filers. To make a payment of tentative tax, use Form 760IP.

If you file your return within 6 months after the due date but do not meet the 90% payment requirement, an extension penalty of 2% per month will apply to the balance of tax due with your return from the due date through the date your return is filed, to a maximum of 12% of the tax due. Interest will also accrue on any balance of tax due with a return filed within the extension period, regardless of whether the 90% payment requirement is met.

If you file your return within 6 months after the due date but do not pay the tax due at the time of filing, the unpaid balance will be subject to a late payment penalty of 6% per month from the date of filing through the date of payment, to a maximum of 30%. The late payment penalty will be assessed in addition to any extension penalty that may apply. The automatic extension provisions apply only to returns that are filed within 6 months from the due date. If you file your return more than 6 months after the due date, a late filing penalty of 30% will apply to the balance of tax due with your return.

Refund Returns - You do not need to file an extension 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 3 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 30 days after the date you expect to qualify for the exclusion. You must apply by letter on or before the 1st day of the 7th month following the close of your taxable year and enclose a copy of the approved federal extension with your return when you file.

WHERE TO FILE

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

BALANCE DUE RETURNS

You can pay by credit card or online, and most taxpayers also have the option to pay by check. See the "Payment Options" section on Page 15 of these instructions for more details. If you can pay by check and choose to do so, 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 2020 income tax payment.**

To pay by credit card, visit **www.tax.virginia.gov/payments** to pay on the Internet. If you choose this option, fill in the check box on Line 35 of Form 763, indicating this type of payment. You will be assessed a fee by the company processing the transaction.

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

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

AVOID COMMON MISTAKES

- **Sign your return.**
- Make sure your name, address and Social Security Number(s) are correct.
- Be sure to complete all applicable check boxes.
- Verify all entries and check all math.
- If you itemized deductions, make sure you complete Line 10 on Form 763.
- Be sure to include the front and back of all documents.
- Put the correct postage on your envelope. If your return is sent back to you because of insufficient postage, you are liable for the penalties and interest if the postmark on the remailed return is after the due date.
- **File your original return. Do not file a photocopy.**

HOW TO ASSEMBLE YOUR RETURN

If you completed any of the forms or schedules listed below, you must enclose them with your Virginia return. Place these forms behind your Virginia return in the following order.

- If filing both Form 760PY and Form 763, enclose Form 763 **behind** Form 760PY so that the title of Form 763 can be seen over the top of the title of Form 760PY. Enclose a statement over the Form W-2 on Form 760PY stating that "Form 763 is enclosed behind Form 760PY."
- **Virginia Forms**
  - Schedule 763 ADJ
  - Schedule ADJS
  - Schedule CR
  - Schedule VAC
  - Forms 301, 304, 306, or 306B
  - Virginia Schedule A
  - Schedule OSC
  - Schedule of Income
  - Form 760C or Form 760F
  - Form 502FED-1
  - Any additional documentation as required.

Do not use staples.

- **Federal Forms**
  - Complete copy of your federal income tax return.
  - If claiming credit for income tax paid to another state on Schedule OSC, enclose a complete copy of the state tax return filed with the other state.

Do not use staples.

Withholding Forms

Be sure to include Forms W-2, W-2G, 1099 and VK-1 that indicate the same amount of Virginia income tax withheld as the amount you claim on your return. **Enclose** these with your return. When enclosing Form VK-1, fold in half and enclose in front of return.

Payments

Submit check with your return. If paying by credit card, please check the box on Line 35 of Form 763.

Important: If you make your payment by check after filing your return, do not submit a copy of your previously filed return with your payment.

FORM 763 LINE INSTRUCTIONS

NAME, ADDRESS AND SOCIAL SECURITY NUMBER (SSN)

Name

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

Address

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

Social Security Number (SSN)

Be sure your Social Security Number is entered correctly. The Social Security Number entered in the "Your Social Security Number" box, must be the number of the person whose name is shown first.

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, as set forth under *Va. Code* § 58.1-209. 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.

Date of Birth

Please be sure to provide this information. It is used to assist in the verification of taxpayer identity. If you are filing a joint return, enter your date of birth and your spouse's date of birth in the same order as your names and Social Security Numbers.

City or County

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

CHECK BOXES

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

- **Amended Return**
  Check this box if this is an amended return. For more information, please refer to the "Amended Return" section of these instructions.
- **Amended Return Reason Code**
  If this is an amended return, enter reason code in box. See reason code chart on Page 3 of these instructions.
- **Dependent on Another's Return**
  Check the box if you can be claimed as a dependent on someone else's return. If you check this box, see the instruction for Line 11.
- **Name(s) and Address Different Than Shown on 2019 Virginia Return**
  Check this box if your name or your spouse's name or address is different than the one shown on your 2019 Virginia Return.
- **Qualifying Farmer, Fisherman or Merchant Seaman**
  Check this box if you are a self-employed farmer, fishermen or merchant seaman and at least two-thirds of your gross income is from those employments. This information is used to identify farmers, fishermen and merchant seamen subject to special rules for paying estimated tax. See "Addition To Tax For Underpayment Of Tax" section in these instructions for details.
- **Overseas on Due Date**
  Check this box if you were living or traveling outside the United States and Puerto Rico (including serving in the military or naval service), on May 1, 2021. You must file your return by **July 1, 2021.**
- **Earned Income Tax Credit Claimed on Federal Return**
  If you claimed an Earned Income Tax Credit on your 2020 federal return, enter the amount claimed.

FILING STATUS

Enter the correct number in the box to identify your filing status.

In most cases, your filing status will be the same as the one you selected on your federal return.

If claiming Filing Status 3 or Filing Status 4, enter your spouse's name on the line provided in the Filing Status section and your spouse's Social Security Number in the name and address section of the return.

Single (Filing Status 1)

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

Married, Filing Joint Return (Filing Status 2)

BOTH spouses must have Virginia source income.

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

- you computed your federal income tax liabilities together on a joint federal return; or
- neither of you was required to file a federal return.

When using Filing Status 2 or 3 on Form 763, your spouse's exemption is included in the "Spouse" column. Do not claim your spouse as a dependent.

Married, Spouse Has No Income from Any Source (Filing Status 3)

Both spouses must file under this status if:

- federal income tax liabilities are determined on a joint federal return; or
- neither files a federal return; or
- one spouse files a separate return and the other spouse has no gross income and was not a dependent of another taxpayer. Note that in this case, the standard deduction is limited to $4,500.

Married, Filing Separate Returns (Filing Status 4)

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

- both spouses are nonresidents and both have income from Virginia sources, but do not elect to file jointly;
- both spouses are nonresidents and both have income, but only one has income from Virginia sources; or
- one is a resident and the other is a nonresident with income from Virginia sources and they do not elect to file a joint resident return.

A spouse may claim only those personal exemptions, itemized deductions and other deductions that could have been claimed had a separate federal return been completed. 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 the income attributable to each. For example, if you file a joint federal return, one of you is a nonresident and you are unable to account separately for the child and dependent care deduction, that deduction must be proportionately allocated between each spouse based on the income attributable to each. One spouse may never claim less than a whole personal exemption. Even in the case where spouses have equal income and one child, only one spouse may claim that child.

EXEMPTIONS

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

Section 1

Dependents

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

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

Section 2

65 or Over

For the 2020 taxable year, taxpayers born on or before January 1, 1956, may qualify to claim an age deduction based on their birth date, filing status and income.

Blind

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

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

Exemption Amount

Add the dollar amount from "Total Section 1" box to the dollar amount from "Total Section 2" box. Enter this amount on Line 12.

HOW TO ENTER NUMBERS

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

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

Line 1 - Adjusted Gross Income

Enter the total amount of your federal adjusted gross income from your federal income tax return. **Do not enter your federal taxable income.**

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

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

Line 2 - Additions from Schedule 763 ADJ

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

Line 3 - Total

Add Lines 1 and 2 and enter the total.

Line 4 - Age Deduction

Are you eligible to claim an age deduction?

If claiming an Age Deduction, see the Age Deduction instructions and complete the Age Deduction Worksheet on Page 11 in order to calculate the Qualifying Age Deduction.

For 2020, taxpayers born on or before January 1, 1956 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 a disability income subtraction, Credit for Low-Income Individuals, or Virginia earned income credit.

For married taxpayers, each eligible spouse may take either an age deduction or a disability income subtraction. Neither spouse may claim an age deduction if one spouse claimed a Credit for Low-Income Individuals or Virginia earned income credit, even if filing separate returns. Claim the deduction or subtraction that gives you the greatest tax benefit.

If you or your spouse are not claiming a disability subtraction or a Credit for Low-Income and your birth date is on or before January 1, 1956, please read the information below to determine if you qualify for an age deduction and how to compute the amount of the age deduction you may claim for 2020.

Enter Birth Date

Enter your birth date in the name and address section on Page 1.

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

Notice to ALL Married Taxpayers

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

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

Taxpayers Age 65 and Older

If you, or your spouse if you are married, were **born on or before January 1, 1956**, you may qualify to claim an age deduction of up to $12,000 each for 2020.

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 between January 2, 1939, and January 1, 1956**

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

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

AGE 65 AND OLDER INCOME BASED DEDUCTION WORKSHEET

FOR 2020: *Only taxpayers born on or between January 2, 1939, and January 1, 1956, may claim an income based age deduction for 2020. Married taxpayers, regardless of whether filing jointly or separately or whether one or both spouses are claiming an income based age deduction, always enter the combined total of your and your spouse's income.*

1. Enter the number of taxpayers born *on or between January 2, 1939, and January 1, 1956,* who are claiming an **income based age deduction** for Age 65 and Older. A. Filing Status 1, Single: Enter 1. B. All Married Taxpayers: • If one spouse is eligible to claim an **income based age deduction**: Enter 1. • If both spouses are eligible to claim an **income based age deduction,** and both spouses are filing Virginia returns, regardless of whether filing jointly or separately: Enter 2.	
2. Enter your Federal Adjusted Gross Income (FAGI). A. Filing Status 1, Single: Enter your FAGI from your federal return. B. All Married Taxpayers: Enter the **combined FAGI for you and your spouse** from your federal return(s).	
3. Enter your fixed date conformity (FDC) addition, if applicable. A. Filing Status 1, Single: Enter your FDC addition. B. All Married Taxpayers: Enter the combined FDC addition for you and your spouse.	
4. Add Line 2 and Line 3 and enter the total.	
5. Enter your fixed date conformity (FDC) subtractions, if applicable. A. Filing Status 1, Single: Enter your FDC subtraction. B. All Married Taxpayers: Enter the combined FDC subtraction for you and your spouse.	
6. Subtract Line 5 from Line 4 and enter the difference.	
7. Enter your Social Security and Tier 1 Railroad Benefits. A. Filing Status 1, Single: Enter taxable benefits from your federal return. B. All Married Taxpayers: Enter the combined taxable benefits for you and your spouse from your federal return(s).	
8. Subtract Line 7 from Line 6 and enter the difference. **This is your AFAGI.**	
9. Enter the income limit for your age deduction. A. Filing Status 1, Single: Enter $50,000. B. All Married Taxpayers: Enter $75,000.	
10. **If Line 8 is less than Line 9, your AFAGI is below the threshold.** A. Filing Status 1, Single: Enter $12,000 here and on your return. B. All Married Taxpayers: Enter $12,000 for each spouse claiming an income based age deduction here and on your return.	Spouse You
11. **If Line 8 is greater than Line 9, subtract Line 9 from Line 8 and enter the difference.**	
12. Multiply Line 1 by $12,000 and enter the result.	
13. **If Line 11 is greater than Line 12: YOU DO NOT QUALIFY FOR AN AGE DEDUCTION.** If married and you are computing an income-based age deduction for both spouses, neither spouse qualifies for an age deduction.	
14. If Line 12 is greater than Line 11, subtract Line 11 from Line 12 and enter the difference. A. Filing Status 1, Single: This is your age deduction. Enter on your return. B. Married Taxpayer and only one spouse claiming an income based age deduction: This is your age deduction. Enter here and on your return. C. Married Taxpayers and both spouses claiming an income-based age deduction - Go to Line 15.	
15. Married Taxpayers and both spouses claiming an income-based age deduction: **DIVIDE LINE 14 BY 2** Enter here and on your return (for nonresident taxpayers, Form 763, enter on Line 4a and 4b, as appropriate).	Spouse You

Line 5 - Social Security and Equivalent Tier 1 Railroad Retirement Act Benefits

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

Do not include Tier 2 Railroad Retirement Benefits and Other Railroad Retirement and Railroad Unemployment Benefits. See instructions for Schedule 763 ADJ to determine if these benefits can be included as other subtractions.

Line 6 - State Income Tax Refund or Overpayment Credit

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

Line 7 - Subtractions from Schedule 763 ADJ

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

Line 8 - Subtotal

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

Line 9 - Virginia Adjusted Gross Income

Subtract Line 8 from Line 3 and enter the result.

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

- you are single (Filing Status 1) and Line 9 is less than $11,950;
- you are married, filing a joint return (Filing Status 2) and Line 9 is less than $23,900; or
- you are married and your spouse has no income from any source (Filing Status 3) or you are married filing a separate return from your spouse (Filing Status 4) and Line 9 is less than $11,950.

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

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

- complete Lines 10 through 17 and enter "0" as your tax on Line 18.
- complete Lines 19a through 36. You are entitled to a full refund because your income is below the filing threshold.

If you are required to file a return, continue to Line 10.

Line 10 - Itemized Deductions

You must claim itemized deductions on your Virginia return if you claimed itemized deductions on your federal return. **The copy of your federal income tax return enclosed with Form 763 must include federal Schedule A.**

If you claimed itemized deductions, enter the amount from Line 19 of the Virginia Schedule A and enclose this schedule with your return. See the Virginia Schedule A instructions for more information.

Line 11 - Virginia Deductions

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

Enter the applicable standard deduction amount shown below on Form 763, Line 11.

Filing Status	Standard Deduction
1. Single	$4,500
2. Married, filing joint return	$9,000
3. Married, spouse has no income from any source	$4,500
4. Married, filing separate return	$4,500

Dependent's Limited Standard Deduction

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

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

Your maximum standard deduction for Line 11 is the *lesser* of EARNED INCOME; or

1. $4,500 if you are single (Filing Status 1)
2. $9,000 if you are married filing a joint return (Filing Status 2)
3. $4,500 if you are filing a separate return from your spouse (Filing Status 3 or 4).

Example: A person claimed as a dependent on another taxpayer's return has $4,200 interest from a bank account (unearned income) and $1,200 from a summer job (earned income). The standard deduction is $1,200 (the lesser of earned income or $4,500). If this dependent had earned income of $5,200 from the summer job, the full standard deduction of $4,500 would be allowed. All dependents are subject to the limitation. This includes children under age 19 and full-time students under the age of 24 who are eligible to be claimed as dependents on their parents' returns. Remember to check the box on Page 1 of the Form 763 if you can be claimed as a dependent on someone else's return and had unearned income. NOTE: The return of a taxpayer claiming a child (or other person) as a dependent is not affected if the child is required to claim a limited standard deduction.

Line 12 - Exemption Amount

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

Line 13 - Deductions from Schedule 763 ADJ

Note: Additional information regarding deductions and other changes required as a result of the 2020 General Assembly Session are provided in Tax Bulletin 20-1 posted on the Department's website at **www.tax.virginia.gov**.

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

Line 14 - Subtotal

Add Lines 10, 11, 12, and 13 and enter the total.

Line 15 - Taxable Income Computed as a Resident

Subtract Line 14 from Line 9 and enter the result.

Line 16 - Percentage from Nonresident Allocation Percentage Table

Complete the Nonresident Allocation Percentage Table on Page 2 of Form 763, Lines 1 through 15 and enter the percentage from Line 15 on Line 16 of the Form 763. Enter 100% if all of your income is from Virginia sources.

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

Line 17 - Nonresident Taxable Income

Multiply the amount shown on Line 15 by the percentage shown on Line 16 and enter the result.

Line 18 - Income Tax

Enter the tax from the Tax Table included in these instructions. If Line 17 exceeds the maximum amount listed in the Tax Table, compute the tax using the Tax Rate Schedule.

Line 19a - Your Virginia Income Tax Withheld

Enter the amount shown as Virginia income tax withheld on Forms W-2, W-2G, 1099 or VK-1. Each form must show Virginia as the state where the income tax was withheld. Enclose the forms with your return.

Line 19b - Spouse's Virginia Income Tax Withheld

Enter the amount shown as Virginia income tax withheld on Forms W-2, W-2G, 1099 or VK-1. Each form must show Virginia as the state where the income tax was withheld. Enclose the forms with your return.

Withholding Forms: To receive credit for withholding, you must enclose withholding statements (Forms W-2, W-2G, 1099 and VK-1) with your return. Make sure these withholding forms are easy to read and indicate the same amount(s) of withholding as you claim. Also, these statements must show the correct Social Security Numbers and that the withholding was paid to Virginia. Enclose these forms with your Form 763. If you need a corrected Form W-2, W-2G, 1099 or VK-1, you must contact the issuer of that form.

Line 20 - 2020 Estimated Income Tax Payments

Enter the amount of 2020 Virginia estimated income tax payments.

Line 21 - Income Tax Carryover from Prior Year

Enter any estimated income tax carryover from your 2019 individual income tax return.

Line 22 - Extension Payments

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

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

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

These credits may not be claimed if you, your spouse, or any dependent claims any of the following:

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

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

Line 24 - Credit for Tax Paid to Another State

Generally, Virginia will not allow taxpayers filing nonresident individual income tax returns to claim credit for income tax paid to another state. The only exception to the above rule involves income taxes paid to the following states:

- Arizona
- District of Columbia
- California
- Oregon

If you are a resident of one of the above states and have Virginia source income as a "nonresident" and the income is taxed by both Virginia and the other state, you are eligible for this credit.

After you have completed Schedule OSC, enter the credit amount from Schedule OSC on Line 24. See instructions for Schedule OSC on Page 31.

Line 25 - Credits from Schedule CR

Complete **Schedule CR** and enclose it with your return to claim the following tax credits. For some credits, other Virginia forms are also required. To obtain Schedule CR, Schedule CR Instructions and these other credit forms, see Page 3, Where to Get Forms.

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, visit **www.tax.virginia.gov.**

- Trust Beneficiary Accumulation Distribution Tax Credit
- Enterprise Zone Act Tax Credit
- Neighborhood Assistance Act Tax Credit
- Recyclable Materials Processing Equipment Tax Credit
- Conservation Tillage Equipment Tax Credit
- Precision Fertilizer and Pesticide Application Equipment Tax Credit
- Vehicle Emissions Testing Equipment and Clean-Fuel Vehicle Tax Credit
- Major Business Facility Tax Credit
- Foreign Source Retirement Income Tax Credit
- Historic Rehabilitation Tax Credit
- Qualified Equity and Subordinated Debt Investments Tax Credit
- Waste Motor Oil Burning Equipment Tax Credit
- Biodiesel and Green Diesel Fuels Tax Credit
- Livable Home Tax Credit (formerly Home Accessibility Features for the Disabled)
- Riparian Waterway Buffer Tax Credit
- Land Preservation Tax Credit
- Community of Opportunity Tax Credit
- Green Job Creation Tax Credit
- Farm Wineries and Vineyards Tax Credit
- International Trade Facility Tax Credit
- Port Volume Increase Tax Credit
- Barge and Rail Usage Tax Credit
- Research and Development Expenses Tax Credit
- Major Research and Development Expenses Tax Credit

- Food Crop Donation Tax Credit
- Virginia Coal Employment and Production Incentive Tax Credit
- Worker Training Tax Credit
- Education Improvement Scholarships Tax Credit
- Coalfield Employment Enhancement Tax Credit
- Motion Picture Production Tax Credit
- Agricultural Best Management Practices Tax Credit

Line 26 - Total Payments and Credits

Add Lines 19a through 25 and enter the amount.

Line 27 - Income Tax You Owe

If Line 18 is larger than Line 26, enter the difference.

Line 28 - Overpayment Amount

If Line 26 is larger than Line 18, enter the difference.

Line 29 - Credit to 2020 Estimated Income Tax

Enter the amount of the net overpayment amount from Line 28 to be credited to 2020 estimated tax.

Line 30 - Virginia529 and ABLEnow Contributions

If you would like to contribute some or all of your refund to one or more Virginia529 and ABLEnow accounts, enter the amount from Schedule VAC, Part I, Section B, Line 6.

Line 31 - Other Contributions from Schedule VAC

If you contributed to one or more other voluntary contribution organizations listed in the income tax instructions, enter the amount from Schedule VAC, Part II, Section D, Line 14.

Line 32 - Addition to Tax, Penalty and Interest

Enter the total adjustments from Schedule 763 ADJ, Line 21.

If you leave Line 32 blank, the Department will compute the addition to tax, penalty and interest for you and then send you a bill, if applicable. 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.

Enclose 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 33. Sales and Use Tax (Consumer's Use Tax)

If you purchased merchandise from retailers without paying sales tax you must pay the sales tax directly to the Department. When retail sellers do not collect sales tax, it becomes the purchaser's responsibility to pay the sales tax (i.e., consumer's use tax). Report any sales tax amount you owe on your return. If you do not owe sales tax, check the corresponding box on your form.

Taxable Purchases

In general, the Virginia sales and use tax applies to all purchases, leases, or rentals of tangible personal property. Regardless of the source of the purchase, if you were not charged sales tax and your purchases are shipped or brought into Virginia, you are required to pay the use tax. This includes purchases made through websites, shopping networks, mail order catalogs*, and any out-of-state retailers. Taxable items include, but are not limited to, food, furniture, carpets, clothing, linens, appliances, computers, books, CDs, DVDs, artwork, antiques and jewelry. Separately stated shipping and delivery charges are not taxable, but "handling" and any combined "shipping and handling" charges are taxable. Nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment, or prevention of disease in human beings are exempt from the tax.

*If total mail order catalog purchases are under $100, you do not need to report the tax for those purchases.

Tax Rates:

The general sales tax rate for Virginia is 5.3% (4.3% state tax and 1 % local tax).

- Northern Virginia and Hampton Roads regions - There is an additional 0.7% state tax imposed in the localities that make up Northern Virginia and Hampton Roads, making the rate in these areas 6% (5% state tax and 1% local tax).
- Historic Triangle Region - There is an additional 1.0% state tax imposed in the localities that make up Historic Triangle. These localities are within the Hampton Roads Region, making the rate in these areas 7% (6% state tax and 1% local tax).
- Central Virginia Region - Effective October 1, 2020, there is an additional 0.7% state tax imposed in the localities that make up Central Virginia Region making the rate in these areas 6% (5% state tax and 1% local tax).
- Additional Local Option Tax in Halifax County - Effective July 1, 2020, there is an additional 1% local option tax in Halifax county, making the combined tax 6.3% (4.3% state tax, 1% local tax and 1% additional local option tax).
- Sales of eligible food items and personal hygiene products are subject to a reduced sales tax rate of 2.5% (1.5% state tax and 1% local tax).

7% General Rate

Apply the 7% rate to items delivered to locations in the Historic Triangle region:

Historic Triangle Region

- James City County
- York County
- Williamsburg City

6.3% General Rate

Apply the 6.3% rate to items delivered to locations in locations in Halifax County.

6% General Rate

Apply the 6% rate to items delivered to locations in the Hampton Roads and Northern Virginia regions:

Hampton Roads Region

- Chesapeake City
- Franklin City
- Hampton City
- Newport News City
- Norfolk City
- Poquoson City
- Portsmouth City
- Suffolk City
- Virginia Beach City
- Isle of Wight County
- Southampton County

Northern Virginia Region

- Alexandria City
- Fairfax City
- Falls Church City
- Manassas City
- Manassas Park City
- Arlington County
- Fairfax County
- Loudoun County
- Prince William County

Central Virginia Region

- Charles City County
- Henrico County
- Chesterfield County
- New Kent County
- Goochland County
- Powhatan County
- Hanover County
- Richmond City

5.3% General Rate

Apply in all other Virginia cities and counties.

2.5% Food For Home Consumption and Personal Hygiene Products Tax Rate

The 2.5% rate applies in all Virginia cities and counties.

You can use the table below to estimate the tax you owe for purchases under $1,000. For purchases of $1,000 or more use the worksheet at the end of this section.

Sales Tax Estimation Table

Use this to estimate the amount you owe for unpaid sales tax. See instructions for guidance.

Estimated Taxable Purchases		Sales Tax				
At least	But less than	General Merchandise				Food and Personal Hygiene Products
		7% Rate	6.3% Rate	6% Rate	5.3% Rate	2.5% Rate
$ -	$25	$ 1	$ 1	$ 1	$ 1	$ 0
$ 25	$50	$ 3	$ 2	$ 2	$ 2	$ 1
$ 50	$ 75	$ 4	$ 4	$ 4	$ 3	$ 2
$ 75	$100	$ 6	$ 6	$ 5	$ 5	$ 2
$100	$125	$ 8	$ 7	$ 7	$ 6	$ 3
$125	$150	$ 10	$ 9	$ 8	$ 7	$ 3
$150	$175	$ 11	$ 10	$ 10	$ 9	$ 4
$175	$200	$ 13	$ 12	$ 11	$ 10	$ 5
$200	$225	$ 15	$ 13	$ 13	$ 11	$ 5
$225	$250	$ 17	$ 15	$ 14	$ 13	$ 6
$250	$275	$ 18	$ 17	$ 16	$ 14	$ 7
$275	$300	$ 20	$ 18	$ 17	$ 15	$ 7
$300	$325	$ 22	$ 20	$ 19	$ 17	$ 8
$325	$350	$ 24	$ 21	$ 20	$ 18	$ 8
$350	$375	$ 25	$ 23	$ 22	$ 19	$ 9
$375	$400	$ 27	$ 24	$ 23	$ 21	$ 10
$400	$425	$ 29	$ 26	$ 25	$ 22	$ 10
$425	$450	$ 31	$ 28	$ 26	$ 23	$ 11
$450	$475	$ 32	$ 29	$ 28	$ 25	$ 12
$475	$500	$ 34	$ 31	$ 29	$ 26	$ 12
$500	$525	$ 36	$ 32	$ 31	$ 27	$ 13
$525	$550	$ 38	$ 34	$ 32	$ 28	$ 13
$550	$575	$ 39	$ 35	$ 34	$ 30	$ 14
$575	$600	$ 41	$ 37	$ 35	$ 31	$ 15
$600	$625	$ 43	$ 39	$ 37	$ 32	$ 15
$625	$650	$ 45	$ 40	$ 38	$ 34	$ 16
$650	$675	$ 46	$ 42	$ 40	$ 35	$ 17
$675	$700	$ 48	$ 43	$ 41	$ 36	$ 17
$700	$725	$ 50	$ 45	$ 43	$ 38	$ 18
$725	$750	$ 52	$ 46	$ 44	$ 39	$ 18
$750	$775	$ 53	$ 48	$ 46	$ 40	$ 19
$775	$800	$ 55	$ 50	$ 47	$ 42	$ 20
$800	$825	$ 57	$ 51	$ 49	$ 43	$ 20
$825	$850	$ 59	$ 53	$ 50	$ 44	$ 21
$850	$875	$ 60	$ 54	$ 52	$ 46	$ 22
$875	$900	$ 62	$ 56	$ 53	$ 47	$ 22
$900	$925	$ 64	$ 57	$ 55	$ 48	$ 23
$925	$950	$ 66	$ 59	$ 56	$ 50	$ 23

Sales Tax Estimation Table

Use this to estimate the amount you owe for unpaid sales tax. See instructions for guidance.

Estimated Taxable Purchases		Sales Tax				
At least	But less than	General Merchandise				Food and Personal Hygiene Products
		7% Rate	6.3% Rate	6% Rate	5.3% Rate	2.5% Rate
$950	$975	$ 67	$ 61	$ 58	$ 51	$ 24
$975	$1,000	$ 69	$ 62	$ 59	$ 52	$ 25

The Department may review your account and send you a bill if it is determined you underestimated your tax liability.

Sales and Use Tax Worksheet

	A. General Merchandise 5.3%, 6.0%, 6.3% or 7%*	B. Food and Personal Hygiene Products 2.5%
1. Enter Taxable Purchases	_____	_____
2. Multiply by sales tax rate	_____	_____
3. Add Line 2, Columns A and B	_____	

Enter the total on Form 763, Line 33. If you have no sales and use tax to report, you must check the box on Form 763, Line 33.

*Use the tax rate for your city or county

Line 34 - Subtotal

Add Lines 29 through 33 and enter the amount.

Line 35 - Amount You Owe

IF YOU OWE TAX on Line 27, add Lines 27 and 34.

— OR —

If Line 28 is an OVERPAYMENT and Line 34 is LARGER THAN Line 28, enter the difference. This is the amount you owe.

PAYMENT OPTIONS

If your bank does not honor your payment to the Department, the Department may impose a penalty of $35, as authorized by *Va. Code* § 2.2-614.1. This penalty will be assessed in addition to any other penalties, such as the penalty for late payment of tax.

The fastest and easiest way to make your payments is to file and pay online with VATAX Online Services for Individuals or with eForms. Payments are made electronically and you may schedule payments to be made on a future date.

Effective for taxable years beginning on and after January 1, 2018, you must submit your payment electronically if:

- any installment payment of estimated tax exceeds $7,500;
- any payment made with regard to a return or an extension of time to file exceeds $7,500; or
- the total estimated income tax due for any taxable year exceeds $30,000.

If you are not required to submit payments electronically, you have the option to pay by check.

Check

Make your check payable to the Treasurer or Director of Finance of the city or county in which all or the principal part of income from Virginia sources was derived. See the inside back cover of this booklet for a listing of localities. Make sure your Social Security Number is on your check and make a notation that it is your 2020 Virginia income tax payment. Submit your check with your return. **Important:** If you make your payment by check after filing your return, do not submit a copy of your previously filed return with your payment.

Credit Card

If you file your return locally, call your Commissioner of the Revenue's office for instructions on how to pay. Phone numbers are listed on the back cover of this booklet.

If you file electronically or mail your return directly to the Department of Taxation, visit **www.tax.virginia.gov/payments** to pay on the Internet. *The company processing the transaction will assess an additional fee. Prior to payment, you will be informed of the fee and will have the option to cancel the transaction at that time with no charge.*

After you complete the transaction be sure to check the box on **Line 35** indicating that you have arranged for a credit or debit card payment.

Online

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

Line 36 - Amount to Be Refunded to You

If Line 28 is larger than Line 34, subtract Line 34 from Line 28 and enter the refund amount. If you are due a refund and do not complete Line 36, your refund may be delayed.

REFUND OPTIONS

Direct Deposit - Get your refund faster!

The Commonwealth of Virginia will no longer issue individual income tax refunds through debit cards.

Have your refund deposited directly into your bank account. If the ultimate destination of your refund is to a financial institution within the territorial jurisdiction of the United States, you can use direct deposit to receive your refund fast! Please note, however, that the Department will not support the direct bank deposit to refunds when the ultimate destination is a financial institution outside the territorial jurisdiction of the United States. Attempting to use the Direct Bank Deposit option to transfer funds electronically to such foreign financial institutions will significantly delay the issuance of your refund.

Check the box to indicate whether the account number is for a checking or savings account.

Bank Routing Number: Enter your bank's 9-digit routing transit number printed on the bottom of your check. The first 2 digits of the routing number must be 01 through 12 or 21 through 32. Do not use a deposit slip to verify the number. It may contain internal routing numbers that are not part of the actual routing number.

Bank Account Number: Enter your bank account number up to 17 digits. Do not enter hyphens, spaces or special symbols. *Do not include the check number.*

Refund Check

If you prefer to have your refund mailed to you, or if the destination of the funds is outside the territorial jurisdiction of the United States, do not complete the Direct Bank Deposit information.

Nonresident Allocation Percentage Table

Complete this table to determine the percentage of your income derived from Virginia sources. Each type of income listed is from TOTAL INCOME shown on the federal individual income tax return with the exception of Lines 12 and 13. Do not include any income that was already included on a unified nonresident return.

Lines 1 through 13, Column A:

Lines 1 Through 11

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

Line 12 - Interest on Obligations of Other States

Enter the amount from Schedule 763 ADJ, Line 1.

Line 13 - Lump-Sum Distributions/Accumulation Distributions

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

Lines 1 Through 13, Column B:

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

1. Items of income gain, loss and deductions attributable to:
   a. The ownership of any interest in real or tangible personal property in Virginia;
   b. A business trade, profession, or occupation carried on in Virginia; and
   c. Prizes paid by the Virginia Lottery Department and gambling winnings from wagers placed or paid at a location in Virginia.
2. Income from intangible personal property, including annuities, dividends, interest, royalties and gains from the disposition of intangible personal property employed by an individual in a business, trade, profession or occupation carried on in this state (for example: dividend income from a Virginia S corporation).
3. Exception for Certain Nonresidents: Residents of Kentucky, Maryland, Pennsylvania, West Virginia and the District of Columbia who meet the "Exceptions for Certain Nonresidents" in these instructions are not required to file a Virginia return if their only income from Virginia sources was from salaries and wages. If these individuals have business income from Virginia sources, other than from salaries and wages, only that other business income should be entered in Column B. For most nonresidents, the income shown on Lines 2, 3 and 12, Column A, is not considered income from Virginia sources. For example, if a nonresident earned interest from a bank account or dividends from a corporation located in Virginia, that income is intangible income and therefore would generally not be entered in Column B. Virginia does not tax nonresident individuals on intangible income except as noted in number 2 above.

Line 14 - Total

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

Line 15 - Nonresident Allocation Percentage

Divide Line 14, Column B, by Line 14, Column A, and report the result as a percentage amount to one decimal place, showing no more than 100% or less than 0%. Example: 0.3163 becomes 31.6%. Enter the percentage here and on Line 16, Form 763, Page 1.

Authorization to Discuss with Preparer

I (we) authorize the Department of Taxation to discuss this return with my (our) preparer. Check this box if you would like to give the Department authorization to discuss your return information with your tax preparer.

Electronic Form 1099-G

At the bottom of the return above the signature area, a check box is provided for you to indicate that you agree to obtain your statement of refund (Form 1099-G) electronically instead of receiving a copy by mail. Paper copies of these statements will be mailed to taxpayers who do not opt into the electronic delivery method. If you previously selected the electronic delivery method and decide to change, submit a written request to the Department using the contact information on Page 3 of this booklet. Form 1099-G/1099-INT is an informational statement issued by the Department in January of each year to report payments made or credited to taxpayers during the previous calendar year. The statement is also provided to those who receive interest payments of $10 or more during the year. These statements must be used in preparing federal returns by taxpayers who itemize deductions. Form 1099-G/1099-INT may be downloaded securely and printed from the Department's website, **www.tax.virginia.gov**.

Sign Your Return

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

Telephone Numbers

Include your daytime phone numbers in the spaces provided. Phone numbers are requested so the Department can contact you if there is 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.

Preparer's PTIN, Vendor Code and Filing Election Code

For taxable years beginning on or after January 1, 2019, an income tax return preparer who has the primary responsibility for the overall substantive accuracy of the preparation of a return or claim for refund is required to include their Preparer Tax Identification Number (PTIN) on such return.
For returns completed by a paid preparer, the tax preparer should complete these fields. Use one of the codes below to complete the Filing Election Code field.

Code 2 - Taxpayer opted out of electronic filing.
Code 3 - Preparer prepares less than 50 returns annually.
Code 4 - Preparer capable of electronic filing, but return cannot be accepted electronically.
Code 5 - Preparer has a hardship waiver.
Code 6 - Preparer capable of electronic filing, but not yet approved as electronic return originator by IRS.

ID Theft PIN

If we are notified that your personal information has been compromised, we may assign you a 7-character personal identification number or PIN to be used on your Virginia income tax return. We mail new PINs to eligible taxpayers each year in November or early December. You do not need to request a new one each year, we will send it automatically. Your PIN is only active for the calendar year for which it was assigned. Use your calendar year 2121 PIN on your 2020 individual tax return filed in 2021. If you also submit your 2019 return in 2121, you should use the same Virginia PIN on that return as well. Do not use an expired PIN or a PIN assigned by the IRS. While most taxpayers do not receive a Virginia PIN, if you are issued a Virginia PIN include all alphabetical and numerical characters on your return. If you received a Virginia PIN and cannot locate it, call **804.367.8031** for a replacement.

LINE INSTRUCTIONS FOR VIRGINIA SCHEDULE 763 ADJ

FIXED DATE CONFORMITY UPDATE FOR 2020

Virginia's Fixed Date Conformity with the Internal Revenue Code: Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2018 to December 31, 2019, subject to certain exceptions. Additional information about conformity adjustments and other legislative changes required as a result of the 2020 General Assembly is provided in Tax Bulletin 20-1 posted on the Department's website at **www.tax.virginia.gov**.

Virginia will continue to deconform from the following: bonus depreciation allowed for certain assets under federal law; the five-year carryback of certain federal net operating loss (NOL) deductions generated in the 2008 or 2009 taxable years; the federal income treatment of applicable high yield discount obligations; and the federal income tax treatment of cancellation of debt income realized in connection with certain business debts.

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

MUTUAL FUNDS

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

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

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

Line 1 - Interest on Obligations of Other States

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

Line 2 - Other Additions

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

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

B. Other Fixed Date Conformity Additions - If you are required to make any Other Fixed Date Conformity additions listed in the Fixed Date Conformity Update for 2020 above, enter the total amount of such additions on this line. Also, please enclose a schedule and explanation of such additions. ..... _____

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

Lines 2b - 2c - Other Additions

On Lines 2b - 2c, enter the 2-digit code listed below, followed by the amount, for any additions to federal adjusted gross income. **If you have more than 2 additions on Lines 2b - 2c of Schedule 763 ADJ, use the supplemental Schedule ADJS to provide the code and amount for each addition in excess of two. Enter the total of all additions on Line 3 of Schedule 763 ADJ and fill in the oval at the bottom of the form. Be sure to enclose Schedule ADJS with your return.**

CODE

10 Interest on Federally Tax-Exempt US Obligations

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

11 Accumulation Distribution Income

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

12 Lump-Sum Distribution Income

If you received a lump-sum distribution from a qualified retirement plan and elected to use the 20% capital gain election, the 10-year averaging option, or both on federal Form 4972, complete the worksheet below to determine what portion, if any, must be included as an addition on the Virginia return.

1. Enter the total amount of the distribution subject to federal tax (ordinary income and capital gain) ..... _____
2. Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion ..... _____
3. Deduct Line 2 from Line 1. Enter code, and amount on Schedule 763 ADJ .. .. _____

14 Income from Dealer Disposition of Property

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

17 First-Time Home Buyer Savings Accounts

To the extent excluded from federal adjusted gross income, an account holder must add any loss attributable to their first-time home buyer savings account that was deducted as a capital loss for federal income tax purposes. For more information, see the First-Time Home Buyer Savings Account Guidelines, available in the Laws, Rules & Decisions section of the Department's website at **www.tax.virginia.gov**.

18 Food Crop Donation

To the extent a credit is allowed for growing food crops in the Commonwealth and donating such crops to a nonprofit food bank an addition to the taxpayer's federal adjusted gross income is required for any amount claimed by the taxpayer as a federal income tax deduction for such donation.

19 Federal Partnership Income Addition

Income related to certain partnership adjustments that result from federal tax changes and other changes to federal taxable income must be added to the owner's income tax return if the income was not previously reported on the original Virginia return. The amount of the addition is equal to the income that was not included in Virginia taxable income. When reporting this addition, enclose the partnership's completed Form 502FED-1.

99 Other

Enter the amount of any other income not included in federal adjusted gross income, which is taxable in Virginia. If you are filing by paper, enclose an explanation and supporting documentation, if applicable. If you are filing electronically, provide a detailed explanation in the space provided by the software program.

Line 3 - Total Additions

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

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

To the extent included in federal adjusted gross income, the following subtractions are allowed on the Virginia return. No amount previously excluded from FAGI can be claimed as a subtraction in computing Virginia taxable income. The same income may not be included in more than one subtraction.

Special instructions for members of the military Virginia law provides three subtractions for military servicemembers.

- military pay and allowances earned while serving in a combat zone or qualified hazardous duty area (*Va. Code* § 58.1-322.02 13);
- military basic pay for personnel on extended active duty for periods in excess of 90 consecutive days (*Va. Code* § 58.1-322.02 15); and
- wages or salaries received for active and inactive service in the National Guard of the Commonwealth (*Va. Code* § 58.1-322.02 8).

Service members may be eligible for more than one subtraction, but the same income may not be included in more than one subtraction. For example, a servicemember may not deduct the same income for both the military basic pay subtraction and the National Guard subtraction.

MUTUAL FUNDS

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

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

If you provide this information, enter the exempt portion of income on Line 4 or Line 6 as appropriate.

Line 4 - Income from U.S. Obligations

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

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

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

Line 5 - Disability Income

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

You - Enter YOUR subtraction on Line 5a.

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

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

Line 6 - Other Subtractions

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

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

B. Other Fixed Date Conformity Subtractions - If you are required to make any Other Fixed Date Conformity subtractions listed in the Fixed Date Conformity Update for 2020 above, enter the total amount of such subtractions on this line. Also, please enclose a schedule and explanation of such additions. ..... _____

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

Lines 6b - 6d - Other Subtractions

Enter the code and subtraction amount on Lines 6b - 6d. **If you have more than 3 subtractions, use the supplemental Schedule ADJS to provide the code and amount for each subtraction in excess of 3. Enter the total of all subtractions on Line 7 of Schedule 763 ADJ and fill in the oval at the bottom of the form. Be sure to enclose Schedule ADJS with your return.**

Some subtractions require a preapproval application. If the application is approved, and you are issued a 9-digit certification number, enter this number in the space provided beside the subtraction code.

CODE

20 Income from Virginia Obligations

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

21 Federal Work Opportunity Tax Credit Wages

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

22 Tier 2 and Other Railroad Retirement and Railroad Unemployment Benefits

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

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, deduct 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 deducted on Line 5 of the Form 763.

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.

24 Virginia Lottery Prizes

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

28 Virginia National Guard Income

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

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

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

31 Retirement Plan Income Previously Taxed by Another State

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

34 Virginia529 or ABLEnow 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 Virginia529 or ABLEnow, in the event of a beneficiary's death, disability or receipt of scholarship.

37 Unemployment Benefits

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

38 Military Basic Pay

Military service personnel may subtract up to $15,000 of military basic pay received during the taxable year, provided they are on extended active duty for a period in excess of 90 consecutive days. Military personnel stationed inside or outside Virginia are eligible. This subtraction is allowed for military basic pay that is included in federal adjusted gross income and is not included in another subtraction, such as the Virginia National Guard Income Subtraction. If the military basic pay does not exceed $15,000, then the entire amount may be subtracted. If the basic military pay is over $15,000, then the subtraction is reduced by the amount exceeding $15,000. For every $1 of income over $15,000, the maximum subtraction is reduced by $1. If your basic military pay is $30,000 or more, you are not entitled to a subtraction. On joint returns, each spouse can qualify for the subtraction. If you claim this subtraction, you cannot claim a Credit for Low-Income Individuals or Virginia Earned Income Credit.

39 Federal and State Employees

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

40 Income Received by Holocaust Victims

To the extent included in your federal adjusted gross income, subtract any income resulting from the return or replacement of assets stolen during the Holocaust and throughout the time period leading up to, during, and directly after World War II as a result of: Nazi persecution, an 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.

44 Medal of Honor Recipients

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

49 Certain Death Benefit Payments

Allows a beneficiary taxpayer to subtract the death benefit payments received while a Virginia resident from an annuity contract that are subject to federal income taxation, for taxable years beginning on or after January 1, 2007. In order to qualify for this subtraction, a death benefit payment is required to meet the following criteria: 1) the death benefit payment is made pursuant to an annuity contract with an insurance company; 2) the payment must be awarded to the beneficiary in a lump sum; and 3) the payment must be subject to taxation at the federal level.

50 Pass-Through Entity Income

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

51 Gains from Land Preservation

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

52 Certain Long-Term Capital Gains

Provided the long-term capital gain or investment services partnership income is attributable to an investment in a "qualified business" as defined in *Va. Code* § 58.1-339.4 or any other technology business approved by the Secretary of Technology or the Secretary of Commerce and Trade, it may be allowed as a subtraction. The business must have

its principal facility in Virginia and less than $3 million in annual revenues for the fiscal year preceding the investment. The investment must be made between the dates of April 1, 2010, and June 30, 2020. Taxpayers claiming the Qualified Equity and Subordinated Debt Credit cannot claim this subtraction relating to investments in the same business. In addition, no investment is "qualified" for this deduction if the business performs research in Virginia on human embryonic stem cells and no subtraction would be allowed to an individual taxpayer who claimed the Venture Capital Investment subtraction for the same investment.

53 Historic Rehabilitation

To the extent included in federal adjusted gross income, any amount of gain or income recognized by a taxpayer in connection with the Historic Rehabilitation Tax Credit is allowed as a subtraction on the Virginia return.

54 First-Time Home Buyer Savings Accounts

To the extent included in federal adjusted gross income, an individual may subtract any income attributable to a first-time home buyer savings account that was taxed as interest, capital gains, or other income for federal income tax purposes. Distributions from a first-time home buyer savings account may only be used for the purpose of paying or reimbursing the down payment and allowable closing costs for the purchase of a single-family residence in Virginia by a qualified beneficiary. The subtractions claimed by an account holder in all prior taxable years are subject to recapture in the taxable year in which account funds are withdrawn for any other purpose even if the withdrawal occurred after the expiration of Virginia's three-year statute of limitations.

To claim the subtraction, an individual must designate an account as a first-time home buyer savings account. An individual may designate an account by submitting documentation with their Virginia income tax return for the first taxable year in which such individual claims the subtraction. An individual must submit separate documentation for each account that he or she is designating. The documentation must include the following information:

- The name and address of the financial institution that maintains the account;
- The names of any other individuals with an ownership interest in the account;
- The account number or other account identifier;
- The type of principal (cash or marketable securities) contributed to the account as of the last day of the taxable year;
- The amount of principal and interest in the account as of the last day of the taxable year;
- The amount of any withdrawals from the account during the taxable year; and
- The account beneficiary or beneficiaries.

After designating an account as a first-time home buyer savings account, the account holder is required to include documentation with updated information for the account for all future taxable years in which he or she is required to file a Virginia income tax return. If an account holder has designated more than one existing first-time home buyer savings account, the account holder is required to submit separate documentation with updated information for each account. More information is available in the First-Time Home Buyer Savings Account Guidelines, which are available in the Laws, Rules & Decisions section of the Department's website at **www.tax.virginia.gov**.

55 Discharge of Student Loan

Effective for taxable years beginning on and after January 1, 2015, a subtraction is allowed for income attributable to the discharge of a student loan due to the student's death. For purposes of this subtraction, "student loan" means the same as the term is defined under IRC § 108(f). This is a loan to an individual to assist that individual in attending an educational organization that was made by:

- The United States, or an instrumentality or agency thereof;
- A state, territory, or possession of the United States, or the District of Columbia, or any political subdivision thereof;
- Certain tax-exempt public benefit corporations that have assumed control over a state, county, or municipal hospital and whose employees are deemed public employees under state law;
- Charitable educational organizations, if the loan was made: pursuant to an agreement with one of the above-listed entities; or pursuant to a program designed to encourage its students to serve in occupations or areas with unmet needs, and under which the services provided by the students are for or under the direction of a governmental unit or certain tax-exempt organizations.

This subtraction is not applicable to the discharge of private loans. This subtraction does not apply to loans that are already excluded from federal income taxation.

56 Venture Capital Investment

For taxable years beginning on or after January 1, 2018 taxpayers may claim an individual income tax subtraction for income attributable to an investment in a Virginia venture capital account made on or after January 1, 2018, but before December 31, 2023. For the purposes of this subtraction, income includes, but is not limited to, investment services partnership interest income, otherwise known as investment partnership carried interest income.

In order for the subtraction to be claimed on the investors' income tax returns, the fund in which they invest must be certified by the Department as a Virginia venture capital account for the year of the investment. If the fund is approved, a 9-digit certification number will be provided. Enter this number in the "Certification Number" space provided beside the subtraction code.

No subtraction is allowed to an individual taxpayer: for an investment in a company that is owned or operated by a family member or affiliate of the taxpayer; who claimed the subtraction for certain long-term capital gains for the same investment; who claimed the Qualified Equity and Subordinated Debt Investments Tax Credit for the same investment; or who claimed the Real Estate Investment Trust subtraction for the same investment.

57 Real Estate Investment Trust

For taxable years beginning on and after January 1, 2019, taxpayers may claim a subtraction for income attributable to an investment in a Virginia real estate investment trust made on or after January 1, 2019 but before December 31, 2024.

In order for the subtraction to be claimed on the investors' income tax returns, the real estate investment trust in which

they invest must be certified by the Department as a Virginia real estate investment trust for the taxable year during which the investment was made. If the fund is approved, a 9-digit certification number will be provided. Enter this number in the "Certification Number" space provided by the subtraction code.

No subtraction is allowed to an individual taxpayer: for an investment in a company that is owned or operated by a family member or affiliate of the taxpayer; who claimed the subtraction for certain long-term capital gains or Venture Capital Investments for the same investment; or who claimed the Qualified Equity and Subordinated Debt Investments Tax Credit for the same investment. For more information, see the Form REIT instructions.

58 Gain from Eminent Domain

For taxable years beginning on or after January 1, 2019, taxpayers may claim a subtraction for any gain recognized from the taking of real property by condemnation proceedings.

59 Federal Partnership Income Subtraction

Income related to certain partnership adjustments that result from federal tax changes and other changes to federal taxable income may be subtracted from Virginia taxable income if the income was previously reported on the owner's Virginia return. The amount of the subtraction is equal to the federal taxable income that was included in the owner's Virginia original income tax return but should not have been reported. When claiming this subtraction, include a copy of the partnership's Form 502FED-1.

99 Other

Enter the amount of any other subtraction included in federal adjusted gross income which is not taxable in Virginia. If you are filing by paper, enclose an explanation and supporting documentation, if applicable. If you are filing electronically, provide a detailed explanation in the space provided by the software program.

Line 7 - Total Subtractions

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

DEDUCTIONS FROM VIRGINIA ADJUSTED GROSS INCOME

Lines 8a - 8c Deductions

On Lines 8a-8c, enter the 3-digit code, listed in the following table, in the boxes on Schedule 763 ADJ, followed by the amount, for any deductions from Virginia adjusted gross income in the categories listed below.

Other Deductions for Lines 8a - 8c If you have more than 3 deductions on Lines 8a-8c of Schedule 763 ADJ, use the supplemental Schedule ADJS to provide the code and amount for each deduction in excess of 3. Enter the total of all subtractions on Line 9 of Schedule 763 ADJ and fill in the oval at the bottom of the form. Be sure to enclose Schedule ADJS with your return.

CODE

101 Child and Dependent Care Expenses - Enter the amount on which the federal credit for child and dependent care expenses is based. This is the amount on federal Form 2441 that is multiplied by the decimal amount. Do not enter the federal credit amount.

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

The amount of employment-related expenses that may be deducted is limited to the amount actually used in computing the federal credit for child and dependent care expenses. As a general rule, you are limited to a maximum of $3,000 for 1 child and $6,000 if you are claiming the expenses for 2 or more dependents, or the earned income of the spouse having the lowest income, whichever is less.

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

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

104 Virginia529 Account Contributions - If you are under age 70 on or before December 31 of the taxable year, enter the lesser of $4,000 or the amount contributed during the taxable year to each Virginia529 account (Virginia 529 prePAID, Virginia 529 inVEST, College America, or CollegeWealth). If you contributed more than $4,000 per account during the taxable year, you may carry forward any undeducted amounts until the contribution has been fully deducted. If you are age 70 or older on or before December 31 of the taxable year, you may deduct the entire amount contributed to the Virginia529 accounts during the taxable year. Only the owner of record for an account may claim a deduction for contributions made.

105 Continuing Teacher Education - A licensed primary or secondary school teacher may enter a deduction equal to 20% of unreimbursed tuition costs incurred to attend continuing teacher education courses that are required as a condition of employment, provided that these expenses were not deducted from federal adjusted gross income.

106 Long-Term Health Care Premiums - Enter the amount of premiums paid for long-term health care insurance, provided you did not claim a deduction for long-term health care insurance premiums on your federal return. The Virginia deduction for long-term health care insurance premiums is completely disallowed if you claimed a federal income tax deduction of any amount for long-term health care insurance premiums paid during the taxable year.

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

108 Tobacco Quota Buyout Allows a deduction from taxable income for payments received in the preceding year in accordance with the Tobacco Quota Buyout Program of the American Jobs Creation Act of 2004 to the extent included in federal adjusted gross income and received while a Virginia resident. For example, on your 2020 Virginia return you may deduct the portion of such payments received in 2019 that is included in your 2019 federal adjusted gross income; while payments received in 2020 may generate a deduction on your 2021 Virginia return. Individuals cannot claim a deduction

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 deducted. If, however, you opted to receive a single payment, 10% of the gain recognized for federal purposes in the year that the payment was received may be deducted in the following year and in each of the nine succeeding taxable years

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

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

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

112 Virginia Bank Franchise Tax - A shareholder of a bank may be required to make certain adjustments to their federal adjusted gross income. Such adjustments are required only if the shareholder invests in a bank that (1) is subject to the Virginia Bank Franchise Tax for state tax purposes (see *Va. Code* § 58.1-1207) and (2) has elected to be taxed as a small business corporation (S corporation) for federal tax purposes.

Computation of Virginia Bank Franchise Tax Deduction

If an adjustment is required, complete the worksheet below to determine the amount of your adjustment. Enclose a copy of Schedule K-1 provided to you by the bank.

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

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

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

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

e. Subtract Line d from Line a. This is your net deduction amount. If this amount is negative you must enter the amount on Schedule 763 ADJ, Line 8a and use brackets to indicate a loss..... _____

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

114 Prepaid Funeral, Medical, or Dental Insurance Premiums - You may be allowed a deduction of payments for (i) a prepaid funeral insurance policy that covers you or (ii) medical or dental insurance premiums for any person for whom you may claim a deduction for such premiums under federal income tax laws. To qualify for this deduction, you must be age 66 or older with earned income of at least $20,000 for the taxable year and federal adjusted gross income not in excess of $30,000 for the taxable year. The deduction is not allowed for any portion of premiums for which you have been reimbursed, have claimed a deduction for federal income tax purposes, have claimed another Virginia income tax deduction or subtraction, or have claimed a federal income tax credit or any Virginia income tax credit.

115 ABLEnow Account Contributions - You may claim a deduction for the amount contributed during the taxable year to an ABLEnow account. No deduction is allowed if such contributions are deducted on the contributor's federal income tax return. If the contribution to an ABLEnow account exceeds $2,000 the remainder may be carried forward and subtracted in future taxable years until the amount has been fully deducted; however, in no event shall the amount deducted in any taxable year exceed $2,000 per ABLE savings trust account. Deductions are subject to recapture in the taxable year or years in which distributions or refunds are made for any reason other than (i) to pay qualified disability expenses; or (ii) the beneficiary's death. A contributor who has attained age 70 is allowed a deduction for the full amount contributed to an ABLEnow account, less any amounts previously deducted.

116 Business Interest Deduction - For taxable years beginning on and after January 1, 2018, Virginia will conform to the federal business interest limitation pursuant to § 163(j) of the Internal Revenue Code. Virginia will allow individuals to claim a deduction of 20% of business interest disallowed. If claiming this deduction, enclose a copy of federal Form 8990.

117 Business Interest Deduction Recovery - For taxable years beginning on and after January 1, 2018, Virginia conformed to the federal business interest limitation pursuant to § 163(j) of the Internal Revenue Code. As a result, corporations are allowed to claim a deduction on the Virginia return of 20% of business interest disallowed for federal purposes. If the increased amount that was allowed for Virginia purposes is allowed in subsequent years for federal purposes, it must be recovered on the Virginia return for the year in which the amount is later allowed as it is carried forward. Enter the amount being recovered as a negative number on Schedule 763 ADJ, Line 8.

199 Other - Enter the amount of any other deduction which you are entitled to claim. If you are filing by paper, enclose an explanation and supporting documentation, if applicable. If you are filing electronically, provide a detailed explanation in the space provided by the software program.

Line 9 - Total Deductions

Add Lines 8a through 8c and enter on Line 9 and on Form 763, Line 13.

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

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

The Tax Credit for 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 pay subtraction (Subtraction Code 38);
- Federal and state employees subtraction for earnings of $15,000 or less (Subtraction Code 39);
- Exemption for blind taxpayers or taxpayers age 65 and over;
- the Age Deduction; or
- You are claimed as a dependent on another taxpayer's return.

To compute total annual family income you must compute the "Guideline Income" for each family member and add those amounts together.

Guideline Income is defined as federal adjusted gross income modified by the Virginia additions and qualifying Virginia subtractions that apply to full-year residents.

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

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

Guideline Income Worksheet

(photocopy as needed)

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

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

Line 10 - Compute Your Total Guideline Income

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

Your Information

Enter your name, Social Security Number and Guideline Income. Filing Statuses 2, 3 and 4 must also complete spouse information.

Your Spouse's Information

Enter your spouse's name, Social Security Number and Guideline Income.

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

Dependent(s) Information

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

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

Enter Total Family Guideline Income

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

Line 11 - Enter Total Number of Exemptions Listed on Line 10 and on any Enclosed Schedule.

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

Determine Eligibility for Credit for Low-Income Individuals

Using the number on Line 11 as Eligible Exemptions, compare the dollar amount on Line 10 to the Poverty Guideline below. If Line 10 amount is greater than the Poverty Guideline amount, you do not qualify for the Credit for Low-Income Individuals, Continue to Line 14.

Poverty Guideline Table

Eligible Exemptions	Poverty Guidelines	Eligible Exemptions	Poverty Guidelines
1	$ 12,490	5	$ 30,170
2	16,910	6	34,590
3	21,330	7	39,010
4	25,750	8*	43,430

*For each additional exemption add $**4,420**.

Line 12 - Exemptions

If you are eligible based on the table above, enter the number of personal and dependent exemptions **from Form 763**. Do not include exemptions for age 65 or older and blind.

Line 13 - Multiply

Multiply the number of exemptions reported on Line 12 by $300. If you do not qualify for the Tax Credit for Low-Income Individuals but claimed an Earned Income Tax Credit on your federal return, enter $0 on Line 13 and proceed to Line 14.

Line 14 - Earned Income Tax Credit claimed on your federal return

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

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

Line 15

Multiply Line 14 by 20% (.20).

Line 16

Enter the greater of Line 13 or Line 15.

Line 17 - Credit

Compare the amount of tax on Form 763, Line 18, to the amount on Schedule 763 ADJ, Line 16. Enter the lower amount on Line 17. This is your Tax Credit for Low-Income Individuals. Also, enter this amount on Form 763, Line 23.

The Credit for Low-Income Individuals is a nonrefundable credit. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Form 763, Lines 24-25, in addition to the Credit for Low-Income Individuals, the sum of all nonrefundable credit claimed cannot exceed your tax liability on Line 18 of Form 763.

Many low-income individuals who work and have earned income under $***55,952 may also qualify for up to $6,557*** *in federal Earned Income Credit when filing their federal tax return! See your federal instructions or call 1-800-829-3676 to order Pub 596.*

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 4 (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. Enclose Form 760C or 760F showing the computation.

Line 18 - Addition To Tax

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

Line 19 - Penalty

If you file your return after May 1, 2020, you may owe either a late filing penalty or an extension penalty.

Late Filing Penalty

If you file your return more than 6 months after the due date, no extension provisions apply, and you must compute a late filing penalty of 30% of the tax due with your return.

Extension Penalty

If you file your return by the extended due date and the tax due is greater than 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 date of filing. The extension penalty cannot exceed 12% of the tax due.

Late Payment Penalty

If you file your return before the due date or within 6 months after the due date, but do not pay the tax due at the time of filing, the unpaid balance will be subject to a late payment penalty of 6% per month from the date of filing through the date of payment, up to a maximum of 30%. The late payment penalty will be assessed in addition to any extension penalty that may apply. The automatic extension provisions apply only to returns that are filed within 6 months from the due date. If you file your return more than 6 months after the due date, a late filing penalty of 30% will apply to the balance of tax due with your return.

NOTE: If you file your return after the extended due date, your extension will be void and you will owe the late filing penalty. If you file your return by the extended due date, but do not pay the tax in full, a late payment penalty will accrue on the balance of tax due. Interest accrues on **any** balance of tax owed with a return filed on extension, regardless of whether the balance exceeds 10% of the tax.

Line 20 - Interest

If you filed a tax due return after the filing date, even if you had an extension, you are liable for interest on the tax due amount on Form 763, Line 27, from the due date to the date filed or postmarked. To obtain the daily interest factor, please call **804.367.8031** or contact your locality.

Line 21 - Addition to Tax, Penalty and Interest

Add Lines 18 through 20. Enter here and on Form 763, Line 32.

INSTRUCTIONS FOR VIRGINIA SCHEDULE VAC

Part I - Virginia529SM and ABLEnowSM Contributions

You may contribute all or part of your income tax refund to one or more existing Virginia529 or ABLEnow accounts by completing Schedule VAC. Any contribution(s) made will be deemed a contribution to either a Virginia529 or ABLEnow account(s) for the 2021 taxable year.

Virginia529 is a savings plan that offers flexible, affordable and tax-advantaged savings for qualified expenses through its four programs: Prepaid529SM, Invest529SM, CollegeAmerica® and CollegeWealth®. For information on establishing accounts, visit Virginia529.com. You are not required to be the owner of record for an account in order to direct a contribution of all or part of your income tax refund. However, please remember that only the Virginia529 account owner of record as of December 31st is eligible to take the Virginia state tax deduction associated with Virginia529 accounts. Please note that the CollegeWealth and Prepaid529 programs are no longer accepting new accounts, but existing account owners may continue to contribute to their current CollegeWealth accounts and Prepaid529 contracts.

ABLEnow is a tax-advantaged way to save, invest and pay for qualified disability expenses of eligible individuals with certain disabilities. Generally, funds in an ABLEnow account are disregarded when determining eligibility for certain Federal means-tested benefits programs, such as Medicaid and Supplemental Security Income (SSI), and for Commonwealth of Virginia means-tested benefits programs as well. For information on this program, visit able-now.com. You are not required to be the owner of record for an ABLEnow account in order to direct a contribution of all or part of your income tax refund and the contributor is eligible to take the Virginia state tax deduction associated with ABLEnow accounts.

When you specify a Virginia529 or ABLEnow contribution amount on Schedule VAC, you authorize the Department to transfer payment and related information to Virginia529 or ABLEnow to facilitate crediting contributions to the specified account(s) pursuant to their operating procedures. The information that will be exchanged is identified below:

- The contribution amounts and the program information contained on Schedule VAC.
- The taxpayer's name, Social Security Number or tax identification number, address, and telephone number. Note: Information for both spouses will be provided if a joint return is filed.

For purposes of determining interest on an overpayment or refund, no interest will accrue after the Department transfers the payment to Virginia529 or ABLEnow. If Virginia529 or ABLEnow is unable to match a contribution to an existing account, they will contact the taxpayer and attempt to resolve the contribution and, if all efforts fail, Virginia529 or ABLEnow will return the refund contribution to the taxpayer at the address on the return.

Part I, Section A

Enter the overpayment amount computed on your return less the amount credited to estimated tax for next year.

Part I, Section B

For each contribution, provide the Program Type Code (see codes below), beneficiary's last name, and account number. In addition, provide the routing number if you are making a contribution to a CollegeAmerica account. Contact your financial advisor to obtain the proper account number and routing number for a CollegeAmerica account. For contributions to Prepaid529, Invest529, CollegeWealth and ABLEnow accounts, use your Virginia529 or ABLEnow account number for each.

Program Type Codes:

1 = Invest529
2 = Prepaid529
3 = CollegeWealth
4 = CollegeAmerica
5 = ABLEnow

If contributing to more than 5 accounts, use the supplemental schedule, Schedule VACS, to provide the information for additional accounts.

Part II - Other Voluntary Contributions

Complete this section to contribute to one or more other voluntary contribution organizations listed in the income tax instructions.

For information on these organizations, see Page 29.

Part A, Line 1

Enter the overpayment amount computed on your return less the amount credited to estimated tax for next year and the amount of Virginia529 and ABLEnow contributions from Part I.

Part B - Voluntary Contributions from your refund

Lines 2 - 4 You may voluntarily donate all or part of your tax refund to one or more qualifying organizations. Enter the contribution code(s) and amount(s) you are donating in the boxes. If you want to

Lower your tax bill with two Virginia tax incentives

Save for higher education

- Start with just $10
- Deduct contributions up to $4,000 per account per year from your Virginia individual income tax
- Enjoy tax-free (federal and state) earnings for qualified higher education expenses

Virginia529SM

Virginia529.com | 1-888-567-0540

Save for disability expenses

- No minimum initial contribution
- Deduct contributions up to $2,000 per contributor per year from your Virginia individual income tax
- Enjoy tax-free (federal and state) earnings for qualified disability expenses

ABLEnow®

able-now.com | 1-844-669-2253

Call above listed numbers or visit above listed websites to obtain all program materials. Read them carefully before investing. An investor should consider the investment objectives, risks, charges, and expenses of the programs before investing. For non-Virginia residents: before investing in a 529 plan, consider whether you or the beneficiary's home state offers any state tax or other state benefits such as financial aid, scholarship funds, and protections from creditors that are only available for investments in that state's qualified tuition program. For non-Virginia residents: other states may sponsor an ABLE plan that offers state tax or other benefits not available through ABLEnow. © 2020 Virginia College Savings Plan. All Rights Reserved.

donate to more than 3 organizations, enter code "00" and the total donated on Line 2. Enclose a schedule showing the organization code, name and amount donated to each.

60 Virginia Nongame & Endangered Wildlife Program

61 Democratic Political Party

62 Republican Political Party

64 Virginia Housing Program

65 Department for Aging and Rehabilitative Services (Elderly & Disabled Transportation Fund)

67 Virginia Arts Foundation

68 Open Space Recreation & Conservation Fund

78 Children of America Finding Hope

84 Virginia Federation of Humane Societies

86 Spay and Neuter Fund

88 Virginia Cancer Centers

Lines 5 - 7 Library Foundations - Library Foundations and Community Foundations: Use this section if you wish to contribute to one or more Library Foundations or Community Foundations. If you want to donate to more than 3 organizations, enter code "999999" and the total amount donated to the organizations on Line 5. Enclose a schedule showing the organization code, name and amount donated to each.

Library Foundations - enter the 6-digit code from the list starting in the second column of this page.

Part C Voluntary Contributions to be made from your refund OR tax payment

Lines 8 - 10 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. If you are donating to more than 3 organizations, enter the code "00" in the first box on Line 8 and enter the total amount of all donations. Enclose a separate page indicating the amount you wish to contribute to each organization.

11 Federation of Food Banks

71 Chesapeake Bay Restoration Fund

72 Family & Children's Trust Fund (FACT)

73 Virginia's State Forests Fund

92 Virginia Military Family Relief Fund (MFRF)

Lines 11 - 13 Public School Foundations - You may contribute to Public School Foundations even if you owe a tax balance or if you wish to donate more than your expected refund. If you want to donate to more than 3 foundations, enter code "999999" and the total amount donated to foundations on Line 11, and enclose a schedule showing the foundation number, name and amount donated to each.

Public School - enter the 6-digit code from the lists starting on Page 28.

Section D, Line 14 Total Voluntary Contributions

Enter the total of Lines 2 - 13. Enter this amount on Line 31 of Form 763.

Donate to the General Fund by writing a check to the State Treasurer and designating it as a donation to the Commonwealth's General Fund. You must enclose your payment with Form GFD. Visit **www.tax.virginia.gov** or call **804.367.8031** to obtain this form.

You can make a contribution directly to any of the organizations listed above. For more information about these groups see Page 29.

LIBRARY FOUNDATIONS

To be used by eligible public library foundations established as a nonprofit organization to raise funds for a local public library in order to provide additional financial assistance for the library beyond the government's appropriation.

Code	Foundation Name
200101	Alexandria Library Foundation, Inc.
200501	John Randolph Foundation – Appomattox Regional Library System Endowment
200701	Friends of the Arlington County Library
201101	Bedford Public Library System Foundation, Inc.
201501	Blue Ridge Regional Library Foundation
201901	Bristol Public Library Foundation
202101	The Friends of the Buchanan County Public Library
202301	Campbell County Public Library Foundation
202901	Central Virginia Regional Library
203101	Alleghany Highland Regional Library Foundation
203301	Friends of the Charlotte County Library
203501	Chesapeake Public Library Foundation
203701	Friends of the Chesterfield Public Library
204301	Craig County Public Library
204501	Culpeper Library Foundation
204701	Cumberland County Public Library, Inc.
205101	Eastern Shore Public Library Foundation
205501	Fairfax Library Foundation
205701	Friends of Fauquier Library
206101	Franklin County Library
206301	Galax-Carroll Regional Library Foundation, Inc.
206502	Gloucester County Friends of the Library
206901	Hampton Public Library Foundation
207101	Handley Regional Library Endowment
207301	Friends of Henrico County Public Library
207501	Friends of the Heritage Public Library
207701	Highland County Library, Inc.
208501	Friends of Jefferson-Madison Regional Library Endowment Fund
208701	Lancaster Community Library
208901	Friends of the Smoot Library (FOSL)
209101	The Library of Virginia Foundation
209501	Loudoun Library Foundation, Inc.
209502	Friends of Gum Springs Library
209701	Friends of the Lynchburg Public Library
209901	Madison County Library, Inc.
210102	Mary Riley Styles Public Library Foundation Inc. (Falls Church City Library)
210301	Rockingham Library Association
210901	Middlesex County Public Library
211101	Montgomery-Floyd Regional Library Foundation, Inc.
211102	Floyd Endowment

211301 Friends of the Newport News Public Library
211302 Newport News Public Library System Foundation
211501 Norfolk Public Library Foundation
211701 Northumberland Public Library
211901 Friends of the Library Blackstone VA
212101 Orange County Library Foundation
212501 Friends of the Pearisburg Public Library
212701 The Petersburg Library Foundation, Inc.
212901 Pittsylvania County Public Library Foundation (PPL)
213301 Portsmouth Public Library Foundation, Inc.
213701 Prince William Public Library System Foundation
213901 Pulaski County Library System Fund
214301 Friends of the Rappahannock County Library
214501 Richmond Public Library Foundation (City)
214901 Roanoke Public Library Foundation (City)
215101 Friends of the Roanoke County Public Library
215301 Rockbridge Regional Library Foundation
215501 Friends of the Russell County Library
215701 Friends of Salem Library
215902 Samuels Public Library
216101 Shenandoah County Library Foundation
216502 Friends of Victoria Public Library Inc.
216503 Mecklenburg County Public Library Foundation Inc.
216701 Staunton Library Foundation, Inc.
216901 Friends of the Suffolk Library
217101 Tazewell County Public Library Foundation
217302 Virginia Beach Library Foundation
217303 Friends of the Virginia Beach Public Library
217501 Washington County Public Library Foundation
217901 Williamsburg Regional Library Foundation
218101 Wythe-Grayson Regional Library Foundation
218301 York County Library Foundation

SCHOOL FOUNDATIONS

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

009001 Amherst County Public Schools Education Foundation, Inc.
015001 Augusta County Public School Endowment Fund
019001 The Bedford Area Educational Foundation
023001 Botetourt County Public Schools Education Foundation, Inc.
520001 Bristol Virginia Public Schools Education Foundation
530001 Blues Education Foundation, Inc. (Buena Vista)
029001 Buckingham County Educational Foundation Inc.
031001 Campbell County Educational Foundation
033001 Caroline County Public Schools Education Foundation
550002 Chesapeake Public Schools Educational Foundation
550001 W. Randolph Nichols Scholarship Foundation (Chesapeake)
036001 Charles City Educational Foundation
041001 Chesterfield Education Foundation
043001 Clarke County Education Foundation Inc.
049001 Cumberland County Public Schools Foundation
590001 Danville Public Schools Education Foundation, Inc.
051001 Dickenson County Public Schools
059002 Fairfax Education Foundation
610001 Falls Church Education Foundation
061001 Fauquier Excellence in Education Foundation
065001 Fluvanna Education Foundation
620001 Franklin City Educational Foundation, Inc.
067001 Franklin County Public Schools Education Foundation
069001 Frederick County Educational Foundation
073001 Gloucester County Public Schools Educational Foundation, Inc.
075001 Goochland Educational Foundation
081001 Greensville County Education Foundation
083001 Halifax County Public Schools Education Foundation
650001 Hampton Educational Foundation
085001 Hanover Education Foundation
660001 The Harrisonburg Education Foundation
087001 Henrico Education Foundation, Inc.
093001 Education Foundation for Isle of Wight Public Schools, Inc.
099001 King George Education Foundation
101001 King William Public Schools Education Foundation, Inc.
103001 Lancaster County Virginia Education Foundation
678002 Community Foundation for Rockbridge, Bath and Alleghany-Lexington
107001 The Loudoun Education Foundation, Inc.
680001 The Lynchburg City Schools Education Foundation
113001 Madison County Education Foundation, Inc.
683001 Manassas City Public Schools Education Foundation
685001 Manassas Park Education Foundation
115001 Mathews County Public Schools Endowment Fund
117001 Mecklenburg County Business Education Partnership
119001 Friends of Middlesex County Public Schools
121001 Montgomery County Educational Foundation
127001 New Kent Educational Foundation
700001 Newport News Educational Foundation
139001 Page County Education Foundation
730001 Petersburg Public Education Foundation
143001 Pittsylvania Vocational Education Foundation, Inc.
735001 Poquoson Education Foundation
740001 Portsmouth Schools Foundation
147001 Prince Edward Public School Endowment, Inc.

153001 **Prince William County Public Schools Education Foundation**

155001 **Pulaski County Public Schools Education Foundation**

157002 **Rappahannock County Public Schools**

750002 **Radford City Schools Partners for Excellence Foundation, Inc.**

760001 **Richmond Public Schools Education Foundation, Inc. (City of Richmond)**

770001 **Roanoke City Public Schools Education Foundation, Inc.**

161001 **Roanoke County Public Schools Education Foundation, Inc.**

165001 **Rockingham Educational Foundation, Inc.**

167001 **Russell County Foundation for Scholarships**

775001 **Salem Education Foundation and Alummi Assoc.**

169001 **Southwest Virginia Public Education Foundation, Inc.**

169002 **Scott County Foundation for Excellence in Education**

171002 **Moore Educational Trust (Shenandoah County)**

171001 **Shenandoah Education Foundation, Inc.**

173001 **Smyth County Education Foundation**

177001 **Spotsylvania Education Foundation**

179001 **Stafford Education Foundation Inc.**

790001 **Staunton City Public Schools Endowment Fund.**

800001 **Suffolk Education Foundation Inc.**

183001 **Sussex Educational Foundation Inc.**

810001 **Virginia Beach City Public Schools Education Foundation**

187001 **Warren County Educational Endowment, Inc.**

820001 **Waynesboro City Public Schools**

193002 **Westmoreland County Public Schools Education Foundation**

830002 **Williamsburg/James City Education Foundation**

840001 **Winchester Education Foundation**

197001 **Wythe County Public Schools Foundation for Excellence, Inc.**

199001 **York Foundation for Public Education**

Organization Information

Code Organization

11 **Federation of Virginia Food Banks** The Federation of Virginia Food Banks, a partner state association of Feeding America is the largest hunger relief network in the Commonwealth of Virginia. The Federation is composed of the 7 regional Virginia and Washington DC food banks, consisting of facilities in 14 strategic locations. The primary mission of the food banks is to feed hungry Virginians, through more than 1,500 member agencies that directly serve those in need. In addition, the Federation coordinates the distribution of food and supplies to victims of disasters and emergencies on behalf of Virginia's food banks.

Federation of Virginia Food Banks
1415 Rhoadmiller Street
Richmond, VA 23220
www. vafoodbanks.org

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

Department of Game & Inland Fisheries
Non-Game Donation
P.O. Box 90778
Henrico, VA 23228.0778
804.367.6913
www.dgif.virginia.gov

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

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

Department of Housing & Community Development
Check-Off for Housing Programs
Main Street Centre
600 East Main Street, Suite 1100
Richmond, VA 23219
804.371.7000

65 **Transportation Services for the Elderly and Disabled Fund** Provides funding to local agencies to improve or expand transportation for older Virginians or individuals with disabilities who cannot drive or use public transportation. Services include transportation for jobs, medical appointments and other essential activities.

Department for Aging and Rehabilitative Services
8004 Franklin Farms Drive
Henrico, VA 23229.5019
800.552.3402

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
Main Street Centre
600 E. Main St., Suite 330
Richmond, Virginia 23219
arts@arts.virginia.gov or 804.225.3132
www.arts.virginia.gov

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

Virginia Department of Conservation & Recreation
Open Space Recreation & Conservation Fund
600 East Main Street, 24th Floor
Richmond, VA 23219
804.786.6124

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

Virginia Secretary of Natural Resources
1111 E. Broad Street
Richmond, VA 23219
804.786.0044

72 Family and Children's Trust Fund Contributions support the prevention and treatment of family violence in local communities and through statewide public awareness projects and activities. Family violence includes child abuse and neglect, domestic violence, dating violence, sexual assault, and elder abuse and neglect.

Family and Children's Trust Fund
801 East Main Street, 15th Floor
Richmond, VA 23219
familyandchildrens.trustfund@dss.virginia.gov
804.726.7604
www.fact.virginia.gov

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

Virginia Department of Forestry
Attn: State Forest Fund
900 Natural Resources Drive, Suite 800
Charlottesville, VA 22903
434.977.6555

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

2710 Morning Star Circle
Lebanon, VA 24266
276.608.2006
www.childrenfindinghope.org

84 Virginia Federation of Humane Societies Founded in 1959, the Virginia Federation of Humane Societies (VFHS) is committed to ending the unnecessary euthanasia of cats and dogs in Virginia shelters. In early 2017, VFHS launched "SaveVaPets - Crossing the No Kill Finish Line" with the focused goal of saving at least 90% of the dogs and cats sheltered in the Commonwealth. Year-end 2019, statistics showed that we had achieved an 89% save rate for Virginia's sheltered dogs and cats. We are committed to reaching a 90% save rate by the end of 2020. VFHS members include leaders from public and private shelters, rescue groups, veterinarians, animal control officers and citizen advocates. Programs include funding for spay/neuter and general support for local animal welfare organizations, advocating for humane laws for all animals, training for animal welfare professionals and advocates, transferring animals from under-resourced areas of the state to municipalities where adoption rates are higher, and Spay VA which provides pet owners access to convenient and affordable spay/neuter services. Your contribution to VFHS ensures a brighter future for Virginia's animals and their caregivers.

Virginia Federation of Humane Societies, Inc.
P.O. Box 545
Edinburg, VA 22824
540.335.6050
Email: info@vfhs.org
www.vfhs.org

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

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

University of Virginia Cancer Center
P.O. Box 800773
Charlottesville, VA 22908.0773
434.924.8432
www.supportuvacancer.org

Massey Cancer Center
Virginia Commonwealth University
P.O. Box 980214
Richmond, VA 23298.0214
804.828.1450
www.massey.vcu.edu/

92 Virginia Military Family Relief Fund (MFRF) In 2006, with support from the Virginia Legislature, Governor Tim Kaine established the Military Family Relief Fund (MFRF). This is a quick response grant program to assist military and Family members of the Virginia National Guard and the United States Reserve Components who are residents of Virginia, and, who are called to active duty for periods in excess of 90 days in support of Operation Enduring Freedom and Operation Iraqi Freedom and up to 180 days after their return. Also missions in support of Virginia civil authorities, including state active duty and federal defense support to civil authority missions, for periods in excess of 30 days, and their families. The Military Family Relief Fund assists military families with urgent or emergency needs relating to living expenses including but not limited to food, housing, utilities and medical services. Each need is considered on its own merit.

Virginia National Guard Family Programs
5901 Beulah Rd.
Sandston, VA 23150
804.236.7909

CREDIT FOR TAXES PAID TO ANOTHER STATE

Virginia does not allow taxpayers filing nonresident individual income tax returns to claim credit for income tax paid to another state. The only exception is for income taxes paid to the following states:

- Arizona
- California
- District of Columbia
- Oregon

If you are a resident of one of the above states and have Virginia source income as a nonresident and the income is taxed by both Virginia and the other state, you may be eligible for this credit.

This credit applies only to income taxes paid to other states. For more information, see *Va. Code* § 58.1-332 or visit **www.tax.virginia.gov**.

Married Taxpayers

Unless a joint return is filed in both Virginia and the other state, you may need to adjust your taxable income to compute the credit correctly.

- If you filed separately in the other state, but jointly in Virginia, enter only the Virginia taxable income attributable to the filer whose income was taxed by the other state.
- If you filed jointly in the other state, but separately in Virginia, enter only the taxable income attributable to that filer from the other state's return.

Required Documentation

- Each credit must be computed separately using the Schedule OSC
- Enclose a copy of the other state's return if the taxpayer filed an individual return in the other state
- If claiming a credit on corporation income tax paid to a state that does not recognize the federal S Corporation election, enclose a statement from the S Corporation that documents your share of the income, tax liability, and tax paid.

W-2s, 1099s, and Schedule K-1s are not acceptable documentation to support the credit. Visit our website for a list of required forms.

Schedule OSC Line Instructions

Line 1. Filing Status

Enter the code for the filing status on the other state's return.

1. Single
2. Married Filing Jointly
3. Married Filing Separately
4. N/A
5. Other including Corporation Income Tax paid by an S Corporation

Line 2. Claiming Credit

Enter the code to identify the person claiming the credit:

1. You
2. Spouse
3. You and Spouse (Not for Corporation Filing Status)

Line 3. Qualifying Taxable Income

Enter the total taxable income to the extent that the income was taxed by the other state. Qualifying taxable income includes the total taxable income reported on the resident return, not just the income derived from Virginia sources. Married taxpayers, see above.

If nonqualifying income is included in the taxable income of the other state, recompute the qualifying taxable income and qualifying tax liability with that income removed. An example of nonqualifying income is any addition to federal adjusted gross income or federal taxable income required by the other state unless that item is specifically included in Virginia taxable income.

Line 4. Virginia Taxable Income

Enter the Virginia taxable income from Line 17 of Form 763. Married taxpayers, see above.

Line 5. Qualifying Tax Liability

Enter the net tax liability after nonrefundable credits reported on the other state's return. Married taxpayers, include only the tax on the income from Line 3.

Line 6. Identify the State

Enter the 2–character postal abbreviation for the state.

Line 7. Virginia Income Tax

Enter your Virginia income tax from Line 18 of Form 763. Married taxpayers, include only tax on the income from Line 4.

Line 8. Income Percentage

Divide Line 4 by Line 3. Compute the percentage to one decimal place. If the result is greater than 100%, enter 100%. If the result is less than 0.1%, enter 0.1%.

Line 9. Virginia Ratio

Multiply Line 5 by Line 8.

Line 10. Credit

Enter the lesser of Line 7 or Line 9.

If claiming more than one credit, continue to Line 11 of Schedule OSC. Enter the total of all credits on Line 24 of Form 763. The sum of all nonrefundable credits claimed cannot exceed your tax liability on Line 18 of Form 763.

TAX RATE SCHEDULE

IF YOUR VIRGINIA TAXABLE INCOME IS:

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

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

Example

If your taxable income is $90,000, your tax is $720 + 5.75% of the amount over $17,000. This equals $720 + (.0575 x $73,000) **=** $720 + $4,197.50 = $4,917.50 which should be rounded to **$4,918**.

TAX TABLE

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

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

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 8,160 –	$ 8,200	**$ 279.00**	$ 10,720 –	$ 10,760	**$ 407.00**	$ 13,280 –	$ 13,320	**$ 535.00**	$ 15,840 –	$ 15,880	**$ 663.00**	$18,217 –	$ 18,252	**$ 791.00**
8,200 –	8,240	**281.00**	10,760 –	10,800	**409.00**	13,320 –	13,360	**537.00**	15,880 –	15,920	**665.00**	18,252 –	18,287	**793.00**
8,240 –	8,280	**283.00**	10,800 –	10,840	**411.00**	13,360 –	13,400	**539.00**	15,920 –	15,960	**667.00**	18,287 –	18,322	**795.00**
8,280 –	8,320	**285.00**	10,840 –	10,880	**413.00**	13,400 –	13,440	**541.00**	15,960 –	16,000	**669.00**	18,322 –	18,357	**797.00**
8,320 –	8,360	**287.00**	10,880 –	10,920	**415.00**	13,440 –	13,480	**543.00**	16,000 –	16,040	**671.00**	18,357 –	18,391	**799.00**
8,360 –	8,400	**289.00**	10,920 –	10,960	**417.00**	13,480 –	13,520	**545.00**	16,040 –	16,080	**673.00**	18,391 –	18,426	**801.00**
8,400 –	8,440	**291.00**	10,960 –	11,000	**419.00**	13,520 –	13,560	**547.00**	16,080 –	16,120	**675.00**	18,426 –	18,461	**803.00**
8,440 –	8,480	**293.00**	11,000 –	11,040	**421.00**	13,560 –	13,600	**549.00**	16,120 –	16,160	**677.00**	18,461 –	18,496	**805.00**
8,480 –	8,520	**295.00**	11,040 –	11,080	**423.00**	13,600 –	13,640	**551.00**	16,160 –	16,200	**679.00**	18,496 –	18,530	**807.00**
8,520 –	8,560	**297.00**	11,080 –	11,120	**425.00**	13,640 –	13,680	**553.00**	16,200 –	16,240	**681.00**	18,530 –	18,565	**809.00**
8,560 –	8,600	**299.00**	11,120 –	11,160	**427.00**	13,680 –	13,720	**555.00**	16,240 –	16,280	**683.00**	18,565 –	18,600	**811.00**
8,600 –	8,640	**301.00**	11,160 –	11,200	**429.00**	13,720 –	13,760	**557.00**	16,280 –	16,320	**685.00**	18,600 –	18,635	**813.00**
8,640 –	8,680	**303.00**	11,200 –	11,240	**431.00**	13,760 –	13,800	**559.00**	16,320 –	16,360	**687.00**	18,635 –	18,670	**815.00**
8,680 –	8,720	**305.00**	11,240 –	11,280	**433.00**	13,800 –	13,840	**561.00**	16,360 –	16,400	**689.00**	18,670 –	18,704	**817.00**
8,720 –	8,760	**307.00**	11,280 –	11,320	**435.00**	13,840 –	13,880	**563.00**	16,400 –	16,440	**691.00**	18,704 –	18,739	**819.00**
8,760 –	8,800	**309.00**	11,320 –	11,360	**437.00**	13,880 –	13,920	**565.00**	16,440 –	16,480	**693.00**	18,739 –	18,774	**821.00**
8,800 –	8,840	**311.00**	11,360 –	11,400	**439.00**	13,920 –	13,960	**567.00**	16,480 –	16,520	**695.00**	18,774 –	18,809	**823.00**
8,840 –	8,880	**313.00**	11,400 –	11,440	**441.00**	13,960 –	14,000	**569.00**	16,520 –	16,560	**697.00**	18,809 –	18,843	**825.00**
8,880 –	8,920	**315.00**	11,440 –	11,480	**443.00**	14,000 –	14,040	**571.00**	16,560 –	16,600	**699.00**	18,843 –	18,878	**827.00**
8,920 –	8,960	**317.00**	11,480 –	11,520	**445.00**	14,040 –	14,080	**573.00**	16,600 –	16,640	**701.00**	18,878 –	18,913	**829.00**
8,960 –	9,000	**319.00**	11,520 –	11,560	**447.00**	14,080 –	14,120	**575.00**	16,640 –	16,680	**703.00**	18,913 –	18,948	**831.00**
9,000 –	9,040	**321.00**	11,560 –	11,600	**449.00**	14,120 –	14,160	**577.00**	16,680 –	16,720	**705.00**	18,948 –	18,983	**833.00**
9,040 –	9,080	**323.00**	11,600 –	11,640	**451.00**	14,160 –	14,200	**579.00**	16,720 –	16,760	**707.00**	18,983 –	19,017	**835.00**
9,080 –	9,120	325.00	11,640 –	11,680	**453.00**	14,200 –	14,240	**581.00**	16,760 –	16,800	**709.00**	19,017 –	19,052	**837.00**
9,120 –	9,160	**327.00**	11,680 –	11,720	**455.00**	14,240 –	14,280	**583.00**	16,800 –	16,840	**711.00**	19,052 –	19,087	**839.00**
9,160 –	9,200	**329.00**	11,720 –	11,760	**457.00**	14,280 –	14,320	**585.00**	16,840 –	16,880	**713.00**	19,087 –	19,122	**841.00**
9,200 –	9,240	**331.00**	11,760 –	11,800	**459.00**	14,320 –	14,360	**587.00**	16,880 –	16,920	**715.00**	19,122 –	19,157	**843.00**
9,240 –	9,280	**333.00**	11,800 –	11,840	**461.00**	14,360 –	14,400	**589.00**	16,920 –	16,960	**717.00**	19,157 –	19,191	**845.00**
9,280 –	9,320	**335.00**	11,840 –	11,880	**463.00**	14,400 –	14,440	**591.00**	16,960 –	17,000	**719.00**	19,191 –	19,226	**847.00**
9,320 –	9,360	**337.00**	11,880 –	11,920	**465.00**	14,440 –	14,480	**593.00**	17,000 –	17,035	**721.00**	19,226 –	19,261	**849.00**
9,360 –	9,400	**339.00**	11,920 –	11,960	**467.00**	14,480 –	14,520	**595.00**	17,035 –	17,070	**723.00**	19,261 –	19,296	**851.00**
9,400 –	9,440	**341.00**	11,960 –	12,000	**469.00**	14,520 –	14,560	**597.00**	17,070 –	17,104	**725.00**	19,296 –	19,330	**853.00**
9,440 –	9,480	**343.00**	12,000 –	12,040	**471.00**	14,560 –	14,600	**599.00**	17,104 –	17,139	**727.00**	19,330 –	19,365	**855.00**
9,480 –	9,520	**345.00**	12,040 –	12,080	**473.00**	14,600 –	14,640	**601.00**	17,139 –	17,174	**729.00**	19,365 –	19,400	**857.00**
9,520 –	9,560	**347.00**	12,080 –	12,120	**475.00**	14,640 –	14,680	**603.00**	17,174 –	17,209	**731.00**	19,400 –	19,435	**859.00**
9,560 –	9,600	**349.00**	12,120 –	12,160	**477.00**	14,680 –	14,720	**605.00**	17,209 –	17,243	**733.00**	19,435 –	19,470	**861.00**
9,600 –	9,640	**351.00**	12,160 –	12,200	**479.00**	14,720 –	14,760	**607.00**	17,243 –	17,278	**735.00**	19,470 –	19,504	**863.00**
9,640 –	9,680	**353.00**	12,200 –	12,240	**481.00**	14,760 –	14,800	**609.00**	17,278 –	17,313	**737.00**	19,504 –	19,539	**865.00**
9,680 –	9,720	**355.00**	12,240 –	12,280	**483.00**	14,800 –	14,840	**611.00**	17,313 –	17,348	**739.00**	19,539 –	19,574	**867.00**
9,720 –	9,760	**357.00**	12,280 –	12,320	**485.00**	14,840 –	14,880	**613.00**	17,348 –	17,383	**741.00**	19,574 –	19,609	**869.00**
9,760 –	9,800	**359.00**	12,320 –	12,360	**487.00**	14,880 –	14,920	**615.00**	17,383 –	17,417	**743.00**	19,609 –	19,643	**871.00**
9,800 –	9,840	**361.00**	12,360 –	12,400	**489.00**	14,920 –	14,960	**617.00**	17,417 –	17,452	**745.00**	19,643 –	19,678	**873.00**
9,840 –	9,880	**363.00**	12,400 –	12,440	**491.00**	14,960 –	15,000	**619.00**	17,452 –	17,487	**747.00**	19,678 –	19,713	**875.00**
9,880 –	9,920	**365.00**	12,440 –	12,480	**493.00**	15,000 –	15,040	**621.00**	17,487 –	17,522	**749.00**	19,713 –	19,748	**877.00**
9,920 –	9,960	**367.00**	12,480 –	12,520	**495.00**	15,040 –	15,080	**623.00**	17,522 –	17,557	**751.00**	19,748 –	19,783	**879.00**
9,960 –	10,000	**369.00**	12,520 –	12,560	**497.00**	15,080 –	15,120	**625.00**	17,557 –	17,591	**753.00**	19,783 –	19,817	**881.00**
10,000 –	10,040	**371.00**	12,560 –	12,600	**499.00**	15,120 –	15,160	**627.00**	17,591 –	17,626	**755.00**	19,817 –	19,852	**883.00**
10,040 –	10,080	**373.00**	12,600 –	12,640	**501.00**	15,160 –	15,200	**629.00**	17,626 –	17,661	**757.00**	19,852 –	19,887	**885.00**
10,080 –	10,120	**375.00**	12,640 –	12,680	**503.00**	15,200 –	15,240	**631.00**	17,661 –	17,696	**759.00**	19,887 –	19,922	**887.00**
10,120 –	10,160	**377.00**	12,680 –	12,720	**505.00**	15,240 –	15,280	**633.00**	17,696 –	17,730	**761.00**	19,922 –	19,957	**889.00**
10,160 –	10,200	**379.00**	12,720 –	12,760	**507.00**	15,280 –	15,320	**635.00**	17,730 –	17,765	**763.00**	19,957 –	19,991	**891.00**
10,200 –	10,240	**381.00**	12,760 –	12,800	**509.00**	15,320 –	15,360	**637.00**	17,765 –	17,800	**765.00**	19,991 –	20,026	**893.00**
10,240 –	10,280	**383.00**	12,800 –	12,840	**511.00**	15,360 –	15,400	**639.00**	17,800 –	17,835	**767.00**	20,026 –	20,061	**895.00**
10,280 –	10,320	**385.00**	12,840 –	12,880	**513.00**	15,400 –	15,440	**641.00**	17,835 –	17,870	**769.00**	20,061 –	20,096	**897.00**
10,320 –	10,360	**387.00**	12,880 –	12,920	**515.00**	15,440 –	15,480	**643.00**	17,870 –	17,904	**771.00**	20,096 –	20,130	**899.00**
10,360 –	10,400	**389.00**	12,920 –	12,960	**517.00**	15,480 –	15,520	**645.00**	17,904 –	17,939	**773.00**	20,130 –	20,165	**901.00**
10,400 –	10,440	**391.00**	12,960 –	13,000	**519.00**	15,520 –	15,560	**647.00**	17,939 –	17,974	**775.00**	20,165 –	20,200	**903.00**
10,440 –	10,480	**393.00**	13,000 –	13,040	**521.00**	15,560 –	15,600	**649.00**	17,974 –	18,009	**777.00**	20,200 –	20,235	**905.00**
10,480 –	10,520	**395.00**	13,040 –	13,080	**523.00**	15,600 –	15,640	**651.00**	18,009 –	18,043	**779.00**	20,235 –	20,270	**907.00**
10,520 –	10,560	**397.00**	13,080 –	13,120	**525.00**	15,640 –	15,680	**653.00**	18,043 –	18,078	**781.00**	20,270 –	20,304	**909.00**
10,560 –	10,600	**399.00**	13,120 –	13,160	**527.00**	15,680 –	15,720	**655.00**	18,078 –	18,113	**783.00**	20,304 –	20,339	**911.00**
10,600 –	10,640	**401.00**	13,160 –	13,200	**529.00**	15,720 –	15,760	**657.00**	18,113 –	18,148	**785.00**	20,339 –	20,374	**913.00**
10,640 –	10,680	**403.00**	13,200 –	13,240	**531.00**	15,760 –	15,800	**659.00**	18,148 –	18,183	**787.00**	20,374 –	20,409	**915.00**
10,680 –	10,720	**405.00**	13,240 –	13,280	**533.00**	15,800 –	15,840	**661.00**	18,183 –	18,217	**789.00**	20,409 –	20,443	**917.00**

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 20,443 –	$ 20,478	**$ 919.00**	$ 22,670 –	$ 22,704	**$ 1,047.00**	$ 24,896 –	$ 24,930	**$ 1,175.00**	$ 27,122 –	$ 27,157	**$ 1,303.00**	$ 29,348 –	$ 29,383	**$ 1,431.00**
20,478 –	20,513	**921.00**	22,704 –	22,739	**1,049.00**	24,930 –	24,965	**1,177.00**	27,157 –	27,191	**1,305.00**	29,383 –	29,417	**1,433.00**
20,513 –	20,548	**923.00**	22,739 –	22,774	**1,051.00**	24,965 –	25,000	**1,179.00**	27,191 –	27,226	**1,307.00**	29,417 –	29,452	**1,435.00**
20,548 –	20,583	**925.00**	22,774 –	22,809	**1,053.00**	25,000 –	25,035	**1,181.00**	27,226 –	27,261	**1,309.00**	29,452 –	29,487	**1,437.00**
20,583 –	20,617	**927.00**	22,809 –	22,843	**1,055.00**	25,035 –	25,070	**1,183.00**	27,261 –	27,296	**1,311.00**	29,487 –	29,522	**1,439.00**
20,617 –	20,652	**929.00**	22,843 –	22,878	**1,057.00**	25,070 –	25,104	**1,185.00**	27,296 –	27,330	**1,313.00**	29,522 –	29,557	**1,441.00**
20,652 –	20,687	**931.00**	22,878 –	22,913	**1,059.00**	25,104 –	25,139	**1,187.00**	27,330 –	27,365	**1,315.00**	29,557 –	29,591	**1,443.00**
20,687 –	20,722	**933.00**	22,913 –	22,948	**1,061.00**	25,139 –	25,174	**1,189.00**	27,365 –	27,400	**1,317.00**	29,591 –	29,626	**1,445.00**
20,722 –	20,757	**935.00**	22,948 –	22,983	**1,063.00**	25,174 –	25,209	**1,191.00**	27,400 –	27,435	**1,319.00**	29,626 –	29,661	**1,447.00**
20,757 –	20,791	**937.00**	22,983 –	23,017	**1,065.00**	25,209 –	25,243	**1,193.00**	27,435 –	27,470	**1,321.00**	29,661 –	29,696	**1,449.00**
20,791 –	20,826	**939.00**	23,017 –	23,052	**1,067.00**	25,243 –	25,278	**1,195.00**	27,470 –	27,504	**1,323.00**	29,696 –	29,730	**1,451.00**
20,826 –	20,861	**941.00**	23,052 –	23,087	**1,069.00**	25,278 –	25,313	**1,197.00**	27,504 –	27,539	**1,325.00**	29,730 –	29,765	**1,453.00**
20,861 –	20,896	**943.00**	23,087 –	23,122	**1,071.00**	25,313 –	25,348	**1,199.00**	27,539 –	27,574	**1,327.00**	29,765 –	29,800	**1,455.00**
20,896 –	20,930	**945.00**	23,122 –	23,157	**1,073.00**	25,348 –	25,383	**1,201.00**	27,574 –	27,609	**1,329.00**	29,800 –	29,835	**1,457.00**
20,930 –	20,965	**947.00**	23,157 –	23,191	**1,075.00**	25,383 –	25,417	**1,203.00**	27,609 –	27,643	**1,331.00**	29,835 –	29,870	**1,459.00**
20,965 –	21,000	**949.00**	23,191 –	23,226	**1,077.00**	25,417 –	25,452	**1,205.00**	27,643 –	27,678	**1,333.00**	29,870 –	29,904	**1,461.00**
21,000 –	21,035	**951.00**	23,226 –	23,261	**1,079.00**	25,452 –	25,487	**1,207.00**	27,678 –	27,713	**1,335.00**	29,904 –	29,939	**1,463.00**
21,035 –	21,070	**953.00**	23,261 –	23,296	**1,081.00**	25,487 –	25,522	**1,209.00**	27,713 –	27,748	**1,337.00**	29,939 –	29,974	**1,465.00**
21,070 –	21,104	**955.00**	23,296 –	23,330	**1,083.00**	25,522 –	25,557	**1,211.00**	27,748 –	27,783	**1,339.00**	29,974 –	30,009	**1,467.00**
21,104 –	21,139	**957.00**	23,330 –	23,365	**1,085.00**	25,557 –	25,591	**1,213.00**	27,783 –	27,817	**1,341.00**	30,009 –	30,043	**1,469.00**
21,139 –	21,174	**959.00**	23,365 –	23,400	**1,087.00**	25,591 –	25,626	**1,215.00**	27,817 –	27,852	**1,343.00**	30,043 –	30,078	**1,471.00**
21,174 –	21,209	**961.00**	23,400 –	23,435	**1,089.00**	25,626 –	25,661	**1,217.00**	27,852 –	27,887	**1,345.00**	30,078 –	30,113	**1,473.00**
21,209 –	21,243	**963.00**	23,435 –	23,470	**1,091.00**	25,661 –	25,696	**1,219.00**	27,887 –	27,922	**1,347.00**	30,113 –	30,148	**1,475.00**
21,243 –	21,278	**965.00**	23,470 –	23,504	**1,093.00**	25,696 –	25,730	**1,221.00**	27,922 –	27,957	**1,349.00**	30,148 –	30,183	**1,477.00**
21,278 –	21,313	**967.00**	23,504 –	23,539	**1,095.00**	25,730 –	25,765	**1,223.00**	27,957 –	27,991	**1,351.00**	30,183 –	30,217	**1,479.00**
21,313 –	21,348	**969.00**	23,539 –	23,574	**1,097.00**	25,765 –	25,800	**1,225.00**	27,991 –	28,026	**1,353.00**	30,217 –	30,252	**1,481.00**
21,348 –	21,383	**971.00**	23,574 –	23,609	**1,099.00**	25,800 –	25,835	**1,227.00**	28,026 –	28,061	**1,355.00**	30,252 –	30,287	**1,483.00**
21,383 –	21,417	**973.00**	23,609 –	23,643	**1,101.00**	25,835 –	25,870	**1,229.00**	28,061 –	28,096	**1,357.00**	30,287 –	30,322	**1,485.00**
21,417 –	21,452	**975.00**	23,643 –	23,678	**1,103.00**	25,870 –	25,904	**1,231.00**	28,096 –	28,130	**1,359.00**	30,322 –	30,357	**1,487.00**
21,452 –	21,487	**977.00**	23,678 –	23,713	**1,105.00**	25,904 –	25,939	**1,233.00**	28,130 –	28,165	**1,361.00**	30,357 –	30,391	**1,489.00**
21,487 –	21,522	**979.00**	23,713 –	23,748	**1,107.00**	25,939 –	25,974	**1,235.00**	28,165 –	28,200	**1,363.00**	30,391 –	30,426	**1,491.00**
21,522 –	21,557	**981.00**	23,748 –	23,783	**1,109.00**	25,974 –	26,009	**1,237.00**	28,200 –	28,235	**1,365.00**	30,426 –	30,461	**1,493.00**
21,557 –	21,591	**983.00**	23,783 –	23,817	**1,111.00**	26,009 –	26,043	**1,239.00**	28,235 –	28,270	**1,367.00**	30,461 –	30,496	**1,495.00**
21,591 –	21,626	**985.00**	23,817 –	23,852	**1,113.00**	26,043 –	26,078	**1,241.00**	28,270 –	28,304	**1,369.00**	30,496 –	30,530	**1,497.00**
21,626 –	21,661	**987.00**	23,852 –	23,887	**1,115.00**	26,078 –	26,113	**1,243.00**	28,304 –	28,339	**1,371.00**	30,530 –	30,565	**1,499.00**
21,661 –	21,696	**989.00**	23,887 –	23,922	**1,117.00**	26,113 –	26,148	**1,245.00**	28,339 –	28,374	**1,373.00**	30,565 –	30,600	**1,501.00**
21,696 –	21,730	**991.00**	23,922 –	23,957	**1,119.00**	26,148 –	26,183	**1,247.00**	28,374 –	28,409	**1,375.00**	30,600 –	30,635	**1,503.00**
21,730 –	21,765	**993.00**	23,957 –	23,991	**1,121.00**	26,183 –	26,217	**1,249.00**	28,409 –	28,443	**1,377.00**	30,635 –	30,670	**1,505.00**
21,765 –	21,800	**995.00**	23,991 –	24,026	**1,123.00**	26,217 –	26,252	**1,251.00**	28,443 –	28,478	**1,379.00**	30,670 –	30,704	**1,507.00**
21,800 –	21,835	**997.00**	24,026 –	24,061	**1,125.00**	26,252 –	26,287	**1,253.00**	28,478 –	28,513	**1,381.00**	30,704 –	30,739	**1,509.00**
21,835 –	21,870	**999.00**	24,061 –	24,096	**1,127.00**	26,287 –	26,322	**1,255.00**	28,513 –	28,548	**1,383.00**	30,739 –	30,774	**1,511.00**
21,870 –	21,904	**1,001.00**	24,096 –	24,130	**1,129.00**	26,322 –	26,357	**1,257.00**	28,548 –	28,583	**1,385.00**	30,774 –	30,809	**1,513.00**
21,904 –	21,939	**1,003.00**	24,130 –	24,165	**1,131.00**	26,357 –	26,391	**1,259.00**	28,583 –	28,617	**1,387.00**	30,809 –	30,843	**1,515.00**
21,939 –	21,974	**1,005.00**	24,165 –	24,200	**1,133.00**	26,391 –	26,426	**1,261.00**	28,617 –	28,652	**1,389.00**	30,843 –	30,878	**1,517.00**
21,974 –	22,009	**1,007.00**	24,200 –	24,235	**1,135.00**	26,426 –	26,461	**1,263.00**	28,652 –	28,687	**1,391.00**	30,878 –	30,913	**1,519.00**
22,009 –	22,043	**1,009.00**	24,235 –	24,270	**1,137.00**	26,461 –	26,496	**1,265.00**	28,687 –	28,722	**1,393.00**	30,913 –	30,948	**1,521.00**
22,043 –	22,078	**1,011.00**	24,270 –	24,304	**1,139.00**	26,496 –	26,530	**1,267.00**	28,722 –	28,757	**1,395.00**	30,948 –	30,983	**1,523.00**
22,078 –	22,113	**1,013.00**	24,304 –	24,339	**1,141.00**	26,530 –	26,565	**1,269.00**	28,757 –	28,791	**1,397.00**	30,983 –	31,017	**1,525.00**
22,113 –	22,148	**1,015.00**	24,339 –	24,374	**1,143.00**	26,565 –	26,600	**1,271.00**	28,791 –	28,826	**1,399.00**	31,017 –	31,052	**1,527.00**
22,148 –	22,183	**1,017.00**	24,374 –	24,409	**1,145.00**	26,600 –	26,635	**1,273.00**	28,826 –	28,861	**1,401.00**	31,052 –	31,087	**1,529.00**
22,183 –	22,217	**1,019.00**	24,409 –	24,443	**1,147.00**	26,635 –	26,670	**1,275.00**	28,861 –	28,896	**1,403.00**	31,087 –	31,122	**1,531.00**
22,217 –	22,252	**1,021.00**	24,443 –	24,478	**1,149.00**	26,670 –	26,704	**1,277.00**	28,896 –	28,930	**1,405.00**	31,122 –	31,157	**1,533.00**
22,252 –	22,287	**1,023.00**	24,478 –	24,513	**1,151.00**	26,704 –	26,739	**1,279.00**	28,930 –	28,965	**1,407.00**	31,157 –	31,191	**1,535.00**
22,287 –	22,322	**1,025.00**	24,513 –	24,548	**1,153.00**	26,739 –	26,774	**1,281.00**	28,965 –	29,000	**1,409.00**	31,191 –	31,226	**1,537.00**
22,322 –	22,357	**1,027.00**	24,548 –	24,583	**1,155.00**	26,774 –	26,809	**1,283.00**	29,000 –	29,035	**1,411.00**	31,226 –	31,261	**1,539.00**
22,357 –	22,391	**1,029.00**	24,583 –	24,617	**1,157.00**	26,809 –	26,843	**1,285.00**	29,035 –	29,070	**1,413.00**	31,261 –	31,296	**1,541.00**
22,391 –	22,426	**1,031.00**	24,617 –	24,652	**1,159.00**	26,843 –	26,878	**1,287.00**	29,070 –	29,104	**1,415.00**	31,296 –	31,330	**1,543.00**
22,426 –	22,461	**1,033.00**	24,652 –	24,687	**1,161.00**	26,878 –	26,913	**1,289.00**	29,104 –	29,139	**1,417.00**	31,330 –	31,365	**1,545.00**
22,461 –	22,496	**1,035.00**	24,687 –	24,722	**1,163.00**	26,913 –	26,948	**1,291.00**	29,139 –	29,174	**1,419.00**	31,365 –	31,400	**1,547.00**
22,496 –	22,530	**1,037.00**	24,722 –	24,757	**1,165.00**	26,948 –	26,983	**1,293.00**	29,174 –	29,209	**1,421.00**	31,400 –	31,435	**1,549.00**
22,530 –	22,565	**1,039.00**	24,757 –	24,791	**1,167.00**	26,983 –	27,017	**1,295.00**	29,209 –	29,243	**1,423.00**	31,435 –	31,470	**1,551.00**
22,565 –	22,600	**1,041.00**	24,791 –	24,826	**1,169.00**	27,017 –	27,052	**1,297.00**	29,243 –	29,278	**1,425.00**	31,470 –	31,504	**1,553.00**
22,600 –	22,635	**1,043.00**	24,826 –	24,861	**1,171.00**	27,052 –	27,087	**1,299.00**	29,278 –	29,313	**1,427.00**	31,504 –	31,539	**1,555.00**
22,635 –	22,670	**1,045.00**	24,861 –	24,896	**1,173.00**	27,087 –	27,122	**1,301.00**	29,313 –	29,348	**1,429.00**	31,539 –	31,574	**1,557.00**

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 31,574 –	$ 31,609	**$ 1,559.00**	$ 33,800 –	$ 33,835	**$ 1,687.00**	$ 36,026 –	$ 36,061	**$ 1,815.00**	$ 38,252 –	$ 38,287	**$ 1,943.00**	$ 40,478 –	$ 40,513	**$ 2,071.00**
31,609 –	31,643	**1,561.00**	33,835 –	33,870	**1,689.00**	36,061 –	36,096	**1,817.00**	38,287 –	38,322	**1,945.00**	40,513 –	40,548	**2,073.00**
31,643 –	31,678	**1,563.00**	33,870 –	33,904	**1,691.00**	36,096 –	36,130	**1,819.00**	38,322 –	38,357	**1,947.00**	40,548 –	40,583	**2,075.00**
31,678 –	31,713	**1,565.00**	33,904 –	33,939	**1,693.00**	36,130 –	36,165	**1,821.00**	38,357 –	38,391	**1,949.00**	40,583 –	40,617	**2,077.00**
31,713 –	31,748	**1,567.00**	33,939 –	33,974	**1,695.00**	36,165 –	36,200	**1,823.00**	38,391 –	38,426	**1,951.00**	40,617 –	40,652	**2,079.00**
31,748 –	31,783	**1,569.00**	33,974 –	34,009	**1,697.00**	36,200 –	36,235	**1,825.00**	38,426 –	38,461	**1,953.00**	40,652 –	40,687	**2,081.00**
31,783 –	31,817	**1,571.00**	34,009 –	34,043	**1,699.00**	36,235 –	36,270	**1,827.00**	38,461 –	38,496	**1,955.00**	40,687 –	40,722	**2,083.00**
31,817 –	31,852	**1,573.00**	34,043 –	34,078	**1,701.00**	36,270 –	36,304	**1,829.00**	38,496 –	38,530	**1,957.00**	40,722 –	40,757	**2,085.00**
31,852 –	31,887	**1,575.00**	34,078 –	34,113	**1,703.00**	36,304 –	36,339	**1,831.00**	38,530 –	38,565	**1,959.00**	40,757 –	40,791	**2,087.00**
31,887 –	31,922	**1,577.00**	34,113 –	34,148	**1,705.00**	36,339 –	36,374	**1,833.00**	38,565 –	38,600	**1,961.00**	40,791 –	40,826	**2,089.00**
31,922 –	31,957	**1,579.00**	34,148 –	34,183	**1,707.00**	36,374 –	36,409	**1,835.00**	38,600 –	38,635	**1,963.00**	40,826 –	40,861	**2,091.00**
31,957 –	31,991	**1,581.00**	34,183 –	34,217	**1,709.00**	36,409 –	36,443	**1,837.00**	38,635 –	38,670	**1,965.00**	40,861 –	40,896	**2,093.00**
31,991 –	32,026	**1,583.00**	34,217 –	34,252	**1,711.00**	36,443 –	36,478	**1,839.00**	38,670 –	38,704	**1,967.00**	40,896 –	40,930	**2,095.00**
32,026 –	32,061	**1,585.00**	34,252 –	34,287	**1,713.00**	36,478 –	36,513	**1,841.00**	38,704 –	38,739	**1,969.00**	40,930 –	40,965	**2,097.00**
32,061 –	32,096	**1,587.00**	34,287 –	34,322	**1,715.00**	36,513 –	36,548	**1,843.00**	38,739 –	38,774	**1,971.00**	40,965 –	41,000	**2,099.00**
32,096 –	32,130	**1,589.00**	34,322 –	34,357	**1,717.00**	36,548 –	36,583	**1,845.00**	38,774 –	38,809	**1,973.00**	41,000 –	41,035	**2,101.00**
32,130 –	32,165	**1,591.00**	34,357 –	34,391	**1,719.00**	36,583 –	36,617	**1,847.00**	38,809 –	38,843	**1,975.00**	41,035 –	41,070	**2,103.00**
32,165 –	32,200	**1,593.00**	34,391 –	34,426	**1,721.00**	36,617 –	36,652	**1,849.00**	38,843 –	38,878	**1,977.00**	41,070 –	41,104	**2,105.00**
32,200 –	32,235	**1,595.00**	34,426 –	34,461	**1,723.00**	36,652 –	36,687	**1,851.00**	38,878 –	38,913	**1,979.00**	41,104 –	41,139	**2,107.00**
32,235 –	32,270	**1,597.00**	34,461 –	34,496	**1,725.00**	36,687 –	36,722	**1,853.00**	38,913 –	38,948	**1,981.00**	41,139 –	41,174	**2,109.00**
32,270 –	32,304	**1,599.00**	34,496 –	34,530	**1,727.00**	36,722 –	36,757	**1,855.00**	38,948 –	38,983	**1,983.00**	41,174 –	41,209	**2,111.00**
32,304 –	32,339	**1,601.00**	34,530 –	34,565	**1,729.00**	36,757 –	36,791	**1,857.00**	38,983 –	39,017	**1,985.00**	41,209 –	41,243	**2,113.00**
32,339 –	32,374	**1,603.00**	34,565 –	34,600	**1,731.00**	36,791 –	36,826	**1,859.00**	39,017 –	39,052	**1,987.00**	41,243 –	41,278	**2,115.00**
32,374 –	32,409	**1,605.00**	34,600 –	34,635	**1,733.00**	36,826 –	36,861	**1,861.00**	39,052 –	39,087	**1,989.00**	41,278 –	41,313	**2,117.00**
32,409 –	32,443	**1,607.00**	34,635 –	34,670	**1,735.00**	36,861 –	36,896	**1,863.00**	39,087 –	39,122	**1,991.00**	41,313 –	41,348	**2,119.00**
32,443 –	32,478	**1,609.00**	34,670 –	34,704	**1,737.00**	36,896 –	36,930	**1,865.00**	39,122 –	39,157	**1,993.00**	41,348 –	41,383	**2,121.00**
32,478 –	32,513	**1,611.00**	34,704 –	34,739	**1,739.00**	36,930 –	36,965	**1,867.00**	39,157 –	39,191	**1,995.00**	41,383 –	41,417	**2,123.00**
32,513 –	32,548	**1,613.00**	34,739 –	34,774	**1,741.00**	36,965 –	37,000	**1,869.00**	39,191 –	39,226	**1,997.00**	41,417 –	41,452	**2,125.00**
32,548 –	32,583	**1,615.00**	34,774 –	34,809	**1,743.00**	37,000 –	37,035	**1,871.00**	39,226 –	39,261	**1,999.00**	41,452 –	41,487	**2,127.00**
32,583 –	32,617	**1,617.00**	34,809 –	34,843	**1,745.00**	37,035 –	37,070	**1,873.00**	39,261 –	39,296	**2,001.00**	41,487 –	41,522	**2,129.00**
32,617 –	32,652	**1,619.00**	34,843 –	34,878	**1,747.00**	37,070 –	37,104	**1,875.00**	39,296 –	39,330	**2,003.00**	41,522 –	41,557	**2,131.00**
32,652 –	32,687	**1,621.00**	34,878 –	34,913	**1,749.00**	37,104 –	37,139	**1,877.00**	39,330 –	39,365	**2,005.00**	41,557 –	41,591	**2,133.00**
32,687 –	32,722	**1,623.00**	34,913 –	34,948	**1,751.00**	37,139 –	37,174	**1,879.00**	39,365 –	39,400	**2,007.00**	41,591 –	41,626	**2,135.00**
32,722 –	32,757	**1,625.00**	34,948 –	34,983	**1,753.00**	37,174 –	37,209	**1,881.00**	39,400 –	39,435	**2,009.00**	41,626 –	41,661	**2,137.00**
32,757 –	32,791	**1,627.00**	34,983 –	35,017	**1,755.00**	37,209 –	37,243	**1,883.00**	39,435 –	39,470	**2,011.00**	41,661 –	41,696	**2,139.00**
32,791 –	32,826	**1,629.00**	35,017 –	35,052	**1,757.00**	37,243 –	37,278	**1,885.00**	39,470 –	39,504	**2,013.00**	41,696 –	41,730	**2,141.00**
32,826 –	32,861	**1,631.00**	35,052 –	35,087	**1,759.00**	37,278 –	37,313	**1,887.00**	39,504 –	39,539	**2,015.00**	41,730 –	41,765	**2,143.00**
32,861 –	32,896	**1,633.00**	35,087 –	35,122	**1,761.00**	37,313 –	37,348	**1,889.00**	39,539 –	39,574	**2,017.00**	41,765 –	41,800	**2,145.00**
32,896 –	32,930	**1,635.00**	35,122 –	35,157	**1,763.00**	37,348 –	37,383	**1,891.00**	39,574 –	39,609	**2,019.00**	41,800 –	41,835	**2,147.00**
32,930 –	32,965	**1,637.00**	35,157 –	35,191	**1,765.00**	37,383 –	37,417	**1,893.00**	39,609 –	39,643	**2,021.00**	41,835 –	41,870	**2,149.00**
32,965 –	33,000	**1,639.00**	35,191 –	35,226	**1,767.00**	37,417 –	37,452	**1,895.00**	39,643 –	39,678	**2,023.00**	41,870 –	41,904	**2,151.00**
33,000 –	33,035	**1,641.00**	35,226 –	35,261	**1,769.00**	37,452 –	37,487	**1,897.00**	39,678 –	39,713	**2,025.00**	41,904 –	41,939	**2,153.00**
33,035 –	33,070	**1,643.00**	35,261 –	35,296	**1,771.00**	37,487 –	37,522	**1,899.00**	39,713 –	39,748	**2,027.00**	41,939 –	41,974	**2,155.00**
33,070 –	33,104	**1,645.00**	35,296 –	35,330	**1,773.00**	37,522 –	37,557	**1,901.00**	39,748 –	39,783	**2,029.00**	41,974 –	42,009	**2,157.00**
33,104 –	33,139	**1,647.00**	35,330 –	35,365	**1,775.00**	37,557 –	37,591	**1,903.00**	39,783 –	39,817	**2,031.00**	42,009 –	42,043	**2,159.00**
33,139 –	33,174	**1,649.00**	35,365 –	35,400	**1,777.00**	37,591 –	37,626	**1,905.00**	39,817 –	39,852	**2,033.00**	42,043 –	42,078	**2,161.00**
33,174 –	33,209	**1,651.00**	35,400 –	35,435	**1,779.00**	37,626 –	37,661	**1,907.00**	39,852 –	39,887	**2,035.00**	42,078 –	42,113	**2,163.00**
33,209 –	33,243	**1,653.00**	35,435 –	35,470	**1,781.00**	37,661 –	37,696	**1,909.00**	39,887 –	39,922	**2,037.00**	42,113 –	42,148	**2,165.00**
33,243 –	33,278	**1,655.00**	35,470 –	35,504	**1,783.00**	37,696 –	37,730	**1,911.00**	39,922 –	39,957	**2,039.00**	42,148 –	42,183	**2,167.00**
33,278 –	33,313	**1,657.00**	35,504 –	35,539	**1,785.00**	37,730 –	37,765	**1,913.00**	39,957 –	39,991	**2,041.00**	42,183 –	42,217	**2,169.00**
33,313 –	33,348	**1,659.00**	35,539 –	35,574	**1,787.00**	37,765 –	37,800	**1,915.00**	39,991 –	40,026	**2,043.00**	42,217 –	42,252	**2,171.00**
33,348 –	33,383	**1,661.00**	35,574 –	35,609	**1,789.00**	37,800 –	37,835	**1,917.00**	40,026 –	40,061	**2,045.00**	42,252 –	42,287	**2,173.00**
33,383 –	33,417	**1,663.00**	35,609 –	35,643	**1,791.00**	37,835 –	37,870	**1,919.00**	40,061 –	40,096	**2,047.00**	42,287 –	42,322	**2,175.00**
33,417 –	33,452	**1,665.00**	35,643 –	35,678	**1,793.00**	37,870 –	37,904	**1,921.00**	40,096 –	40,130	**2,049.00**	42,322 –	42,357	**2,177.00**
33,452 –	33,487	**1,667.00**	35,678 –	35,713	**1,795.00**	37,904 –	37,939	**1,923.00**	40,130 –	40,165	**2,051.00**	42,357 –	42,391	**2,179.00**
33,487 –	33,522	**1,669.00**	35,713 –	35,748	**1,797.00**	37,939 –	37,974	**1,925.00**	40,165 –	40,200	**2,053.00**	42,391 –	42,426	**2,181.00**
33,522 –	33,557	**1,671.00**	35,748 –	35,783	**1,799.00**	37,974 –	38,009	**1,927.00**	40,200 –	40,235	**2,055.00**	42,426 –	42,461	**2,183.00**
33,557 –	33,591	**1,673.00**	35,783 –	35,817	**1,801.00**	38,009 –	38,043	**1,929.00**	40,235 –	40,270	**2,057.00**	42,461 –	42,496	**2,185.00**
33,591 –	33,626	**1,675.00**	35,817 –	35,852	**1,803.00**	38,043 –	38,078	**1,931.00**	40,270 –	40,304	**2,059.00**	42,496 –	42,530	**2,187.00**
33,626 –	33,661	**1,677.00**	35,852 –	35,887	**1,805.00**	38,078 –	38,113	**1,933.00**	40,304 –	40,339	**2,061.00**	42,530 –	42,565	**2,189.00**
33,661 –	33,696	**1,679.00**	35,887 –	35,922	**1,807.00**	38,113 –	38,148	**1,935.00**	40,339 –	40,374	**2,063.00**	42,565 –	42,600	**2,191.00**
33,696 –	33,730	**1,681.00**	35,922 –	35,957	**1,809.00**	38,148 –	38,183	**1,937.00**	40,374 –	40,409	**2,065.00**	42,600 –	42,635	**2,193.00**
33,730 –	33,765	**1,683.00**	35,957 –	35,991	**1,811.00**	38,183 –	38,217	**1,939.00**	40,409 –	40,443	**2,067.00**	42,635 –	42,670	**2,195.00**
33,765 –	33,800	**1,685.00**	35,991 –	36,026	**1,813.00**	38,217 –	38,252	**1,941.00**	40,443 –	40,478	**2,069.00**	42,670 –	42,704	**2,197.00**

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 42,704 –	$ 42,739	**$ 2,199.00**	$ 44,930 –	$ 44,965	**$ 2,327.00**	$ 47,157 –	$ 47,191	**$ 2,455.00**	$ 49,383 –	$ 49,417	**$ 2,583.00**	$ 51,609 –	$ 51,643	**$ 2,711.00**
42,739 –	42,774	**2,201.00**	44,965 –	45,000	**2,329.00**	47,191 –	47,226	**2,457.00**	49,417 –	49,452	**2,585.00**	51,643 –	51,678	**2,713.00**
42,774 –	42,809	**2,203.00**	45,000 –	45,035	**2,331.00**	47,226 –	47,261	**2,459.00**	49,452 –	49,487	**2,587.00**	51,678 –	51,713	**2,715.00**
42,809 –	42,843	**2,205.00**	45,035 –	45,070	**2,333.00**	47,261 –	47,296	**2,461.00**	49,487 –	49,522	**2,589.00**	51,713 –	51,748	**2,717.00**
42,843 –	42,878	**2,207.00**	45,070 –	45,104	**2,335.00**	47,296 –	47,330	**2,463.00**	49,522 –	49,557	**2,591.00**	51,748 –	51,783	**2,719.00**
42,878 –	42,913	**2,209.00**	45,104 –	45,139	**2,337.00**	47,330 –	47,365	**2,465.00**	49,557 –	49,591	**2,593.00**	51,783 –	51,817	**2,721.00**
42,913 –	42,948	**2,211.00**	45,139 –	45,174	**2,339.00**	47,365 –	47,400	**2,467.00**	49,591 –	49,626	**2,595.00**	51,817 –	51,852	**2,723.00**
42,948 –	42,983	**2,213.00**	45,174 –	45,209	**2,341.00**	47,400 –	47,435	**2,469.00**	49,626 –	49,661	**2,597.00**	51,852 –	51,887	**2,725.00**
42,983 –	43,017	**2,215.00**	45,209 –	45,243	**2,343.00**	47,435 –	47,470	**2,471.00**	49,661 –	49,696	**2,599.00**	51,887 –	51,922	**2,727.00**
43,017 –	43,052	**2,217.00**	45,243 –	45,278	**2,345.00**	47,470 –	47,504	**2,473.00**	49,696 –	49,730	**2,601.00**	51,922 –	51,957	**2,729.00**
43,052 –	43,087	**2,219.00**	45,278 –	45,313	**2,347.00**	47,504 –	47,539	**2,475.00**	49,730 –	49,765	**2,603.00**	51,957 –	51,991	**2,731.00**
43,087 –	43,122	**2,221.00**	45,313 –	45,348	**2,349.00**	47,539 –	47,574	**2,477.00**	49,765 –	49,800	**2,605.00**	51,991 –	52,026	**2,733.00**
43,122 –	43,157	**2,223.00**	45,348 –	45,383	**2,351.00**	47,574 –	47,609	**2,479.00**	49,800 –	49,835	**2,607.00**	52,026 –	52,061	**2,735.00**
43,157 –	43,191	**2,225.00**	45,383 –	45,417	**2,353.00**	47,609 –	47,643	**2,481.00**	49,835 –	49,870	**2,609.00**	52,061 –	52,096	**2,737.00**
43,191 –	43,226	**2,227.00**	45,417 –	45,452	**2,355.00**	47,643 –	47,678	**2,483.00**	49,870 –	49,904	**2,611.00**	52,096 –	52,130	**2,739.00**
43,226 –	43,261	**2,229.00**	45,452 –	45,487	**2,357.00**	47,678 –	47,713	**2,485.00**	49,904 –	49,939	**2,613.00**	52,130 –	52,165	**2,741.00**
43,261 –	43,296	**2,231.00**	45,487 –	45,522	**2,359.00**	47,713 –	47,748	**2,487.00**	49,939 –	49,974	**2,615.00**	52,165 –	52,200	**2,743.00**
43,296 –	43,330	**2,233.00**	45,522 –	45,557	**2,361.00**	47,748 –	47,783	**2,489.00**	49,974 –	50,009	**2,617.00**	52,200 –	52,235	**2,745.00**
43,330 –	43,365	**2,235.00**	45,557 –	45,591	**2,363.00**	47,783 –	47,817	**2,491.00**	50,009 –	50,043	**2,619.00**	52,235 –	52,270	**2,747.00**
43,365 –	43,400	**2,237.00**	45,591 –	45,626	**2,365.00**	47,817 –	47,852	**2,493.00**	50,043 –	50,078	**2,621.00**	52,270 –	52,304	**2,749.00**
43,400 –	43,435	**2,239.00**	45,626 –	45,661	**2,367.00**	47,852 –	47,887	**2,495.00**	50,078 –	50,113	**2,623.00**	52,304 –	52,339	**2,751.00**
43,435 –	43,470	**2,241.00**	45,661 –	45,696	**2,369.00**	47,887 –	47,922	**2,497.00**	50,113 –	50,148	**2,625.00**	52,339 –	52,374	**2,753.00**
43,470 –	43,504	**2,243.00**	45,696 –	45,730	**2,371.00**	47,922 –	47,957	**2,499.00**	50,148 –	50,183	**2,627.00**	52,374 –	52,409	**2,755.00**
43,504 –	43,539	**2,245.00**	45,730 –	45,765	**2,373.00**	47,957 –	47,991	**2,501.00**	50,183 –	50,217	**2,629.00**	52,409 –	52,443	**2,757.00**
43,539 –	43,574	**2,247.00**	45,765 –	45,800	**2,375.00**	47,991 –	48,026	**2,503.00**	50,217 –	50,252	**2,631.00**	52,443 –	52,478	**2,759.00**
43,574 –	43,609	**2,249.00**	45,800 –	45,835	**2,377.00**	48,026 –	48,061	**2,505.00**	50,252 –	50,287	**2,633.00**	52,478 –	52,513	**2,761.00**
43,609 –	43,643	**2,251.00**	45,835 –	45,870	**2,379.00**	48,061 –	48,096	**2,507.00**	50,287 –	50,322	**2,635.00**	52,513 –	52,548	**2,763.00**
43,643 –	43,678	**2,253.00**	45,870 –	45,904	**2,381.00**	48,096 –	48,130	**2,509.00**	50,322 –	50,357	**2,637.00**	52,548 –	52,583	**2,765.00**
43,678 –	43,713	**2,255.00**	45,904 –	45,939	**2,383.00**	48,130 –	48,165	**2,511.00**	50,357 –	50,391	**2,639.00**	52,583 –	52,617	**2,767.00**
43,713 –	43,748	**2,257.00**	45,939 –	45,974	**2,385.00**	48,165 –	48,200	**2,513.00**	50,391 –	50,426	**2,641.00**	52,617 –	52,652	**2,769.00**
43,748 –	43,783	**2,259.00**	45,974 –	46,009	**2,387.00**	48,200 –	48,235	**2,515.00**	50,426 –	50,461	**2,643.00**	52,652 –	52,687	**2,771.00**
43,783 –	43,817	**2,261.00**	46,009 –	46,043	**2,389.00**	48,235 –	48,270	**2,517.00**	50,461 –	50,496	**2,645.00**	52,687 –	52,722	**2,773.00**
43,817 –	43,852	**2,263.00**	46,043 –	46,078	**2,391.00**	48,270 –	48,304	**2,519.00**	50,496 –	50,530	**2,647.00**	52,722 –	52,757	**2,775.00**
43,852 –	43,887	**2,265.00**	46,078 –	46,113	**2,393.00**	48,304 –	48,339	**2,521.00**	50,530 –	50,565	**2,649.00**	52,757 –	52,791	**2,777.00**
43,887 –	43,922	**2,267.00**	46,113 –	46,148	**2,395.00**	48,339 –	48,374	**2,523.00**	50,565 –	50,600	**2,651.00**	52,791 –	52,826	**2,779.00**
43,922 –	43,957	**2,269.00**	46,148 –	46,183	**2,397.00**	48,374 –	48,409	**2,525.00**	50,600 –	50,635	**2,653.00**	52,826 –	52,861	**2,781.00**
43,957 –	43,991	**2,271.00**	46,183 –	46,217	**2,399.00**	48,409 –	48,443	**2,527.00**	50,635 –	50,670	**2,655.00**	52,861 –	52,896	**2,783.00**
43,991 –	44,026	**2,273.00**	46,217 –	46,252	**2,401.00**	48,443 –	48,478	**2,529.00**	50,670 –	50,704	**2,657.00**	52,896 –	52,930	**2,785.00**
44,026 –	44,061	**2,275.00**	46,252 –	46,287	**2,403.00**	48,478 –	48,513	**2,531.00**	50,704 –	50,739	**2,659.00**	52,930 –	52,965	**2,787.00**
44,061 –	44,096	**2,277.00**	46,287 –	46,322	**2,405.00**	48,513 –	48,548	**2,533.00**	50,739 –	50,774	**2,661.00**	52,965 –	53,000	**2,789.00**
44,096 –	44,130	**2,279.00**	46,322 –	46,357	**2,407.00**	48,548 –	48,583	**2,535.00**	50,774 –	50,809	**2,663.00**	53,000 –	53,035	**2,791.00**
44,130 –	44,165	**2,281.00**	46,357 –	46,391	**2,409.00**	48,583 –	48,617	**2,537.00**	50,809 –	50,843	**2,665.00**	53,035 –	53,070	**2,793.00**
44,165 –	44,200	**2,283.00**	46,391 –	46,426	**2,411.00**	48,617 –	48,652	**2,539.00**	50,843 –	50,878	**2,667.00**	53,070 –	53,104	**2,795.00**
44,200 –	44,235	**2,285.00**	46,426 –	46,461	**2,413.00**	48,652 –	48,687	**2,541.00**	50,878 –	50,913	**2,669.00**	53,104 –	53,139	**2,797.00**
44,235 –	44,270	**2,287.00**	46,461 –	46,496	**2,415.00**	48,687 –	48,722	**2,543.00**	50,913 –	50,948	**2,671.00**	53,139 –	53,174	**2,799.00**
44,270 –	44,304	**2,289.00**	46,496 –	46,530	**2,417.00**	48,722 –	48,757	**2,545.00**	50,948 –	50,983	**2,673.00**	53,174 –	53,209	**2,801.00**
44,304 –	44,339	**2,291.00**	46,530 –	46,565	**2,419.00**	48,757 –	48,791	**2,547.00**	50,983 –	51,017	**2,675.00**	53,209 –	53,243	**2,803.00**
44,339 –	44,374	**2,293.00**	46,565 –	46,600	**2,421.00**	48,791 –	48,826	**2,549.00**	51,017 –	51,052	**2,677.00**	53,243 –	53,278	**2,805.00**
44,374 –	44,409	**2,295.00**	46,600 –	46,635	**2,423.00**	48,826 –	48,861	**2,551.00**	51,052 –	51,087	**2,679.00**	53,278 –	53,313	**2,807.00**
44,409 –	44,443	**2,297.00**	46,635 –	46,670	**2,425.00**	48,861 –	48,896	**2,553.00**	51,087 –	51,122	**2,681.00**	53,313 –	53,348	**2,809.00**
44,443 –	44,478	**2,299.00**	46,670 –	46,704	**2,427.00**	48,896 –	48,930	**2,555.00**	51,122 –	51,157	**2,683.00**	53,348 –	53,383	**2,811.00**
44,478 –	44,513	**2,301.00**	46,704 –	46,739	**2,429.00**	48,930 –	48,965	**2,557.00**	51,157 –	51,191	**2,685.00**	53,383 –	53,417	**2,813.00**
44,513 –	44,548	**2,303.00**	46,739 –	46,774	**2,431.00**	48,965 –	49,000	**2,559.00**	51,191 –	51,226	**2,687.00**	53,417 –	53,452	**2,815.00**
44,548 –	44,583	**2,305.00**	46,774 –	46,809	**2,433.00**	49,000 –	49,035	**2,561.00**	51,226 –	51,261	**2,689.00**	53,452 –	53,487	**2,817.00**
44,583 –	44,617	**2,307.00**	46,809 –	46,843	**2,435.00**	49,035 –	49,070	**2,563.00**	51,261 –	51,296	**2,691.00**	53,487 –	53,522	**2,819.00**
44,617 –	44,652	**2,309.00**	46,843 –	46,878	**2,437.00**	49,070 –	49,104	**2,565.00**	51,296 –	51,330	**2,693.00**	53,522 –	53,557	**2,821.00**
44,652 –	44,687	**2,311.00**	46,878 –	46,913	**2,439.00**	49,104 –	49,139	**2,567.00**	51,330 –	51,365	**2,695.00**	53,557 –	53,591	**2,823.00**
44,687 –	44,722	**2,313.00**	46,913 –	46,948	**2,441.00**	49,139 –	49,174	**2,569.00**	51,365 –	51,400	**2,697.00**	53,591 –	53,626	**2,825.00**
44,722 –	44,757	**2,315.00**	46,948 –	46,983	**2,443.00**	49,174 –	49,209	**2,571.00**	51,400 –	51,435	**2,699.00**	53,626 –	53,661	**2,827.00**
44,757 –	44,791	**2,317.00**	46,983 –	47,017	**2,445.00**	49,209 –	49,243	**2,573.00**	51,435 –	51,470	**2,701.00**	53,661 –	53,696	**2,829.00**
44,791 –	44,826	**2,319.00**	47,017 –	47,052	**2,447.00**	49,243 –	49,278	**2,575.00**	51,470 –	51,504	**2,703.00**	53,696 –	53,730	**2,831.00**
44,826 –	44,861	**2,321.00**	47,052 –	47,087	**2,449.00**	49,278 –	49,313	**2,577.00**	51,504 –	51,539	**2,705.00**	53,730 –	53,765	**2,833.00**
44,861 –	44,896	**2,323.00**	47,087 –	47,122	**2,451.00**	49,313 –	49,348	**2,579.00**	51,539 –	51,574	**2,707.00**	53,765 –	53,800	**2,835.00**
44,896 –	44,930	**2,325.00**	47,122 –	47,157	**2,453.00**	49,348 –	49,383	**2,581.00**	51,574 –	51,609	**2,709.00**	53,800 –	53,835	**2,837.00**

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 53,835 –	$ 53,870	**$ 2,839.00**	$ 56,061 –	$ 56,096	**$ 2,967.00**	$ 58,287 –	$ 58,322	**$ 3,095.00**	$ 60,513 –	$ 60,548	**$ 3,223.00**	$ 62,739 –	$ 62,774	**$ 3,351.00**
53,870 –	53,904	**2,841.00**	56,096 –	56,130	**2,969.00**	58,322 –	58,357	**3,097.00**	60,548 –	60,583	**3,225.00**	62,774 –	62,809	**3,353.00**
53,904 –	53,939	**2,843.00**	56,130 –	56,165	**2,971.00**	58,357 –	58,391	**3,099.00**	60,583 –	60,617	**3,227.00**	62,809 –	62,843	**3,355.00**
53,939 –	53,974	**2,845.00**	56,165 –	56,200	**2,973.00**	58,391 –	58,426	**3,101.00**	60,617 –	60,652	**3,229.00**	62,843 –	62,878	**3,357.00**
53,974 –	54,009	**2,847.00**	56,200 –	56,235	**2,975.00**	58,426 –	58,461	**3,103.00**	60,652 –	60,687	**3,231.00**	62,878 –	62,913	**3,359.00**
54,009 –	54,043	**2,849.00**	56,235 –	56,270	**2,977.00**	58,461 –	58,496	**3,105.00**	60,687 –	60,722	**3,233.00**	62,913 –	62,948	**3,361.00**
54,043 –	54,078	**2,851.00**	56,270 –	56,304	**2,979.00**	58,496 –	58,530	**3,107.00**	60,722 –	60,757	**3,235.00**	62,948 –	62,983	**3,363.00**
54,078 –	54,113	**2,853.00**	56,304 –	56,339	**2,981.00**	58,530 –	58,565	**3,109.00**	60,757 –	60,791	**3,237.00**	62,983 –	63,017	**3,365.00**
54,113 –	54,148	**2,855.00**	56,339 –	56,374	**2,983.00**	58,565 –	58,600	**3,111.00**	60,791 –	60,826	**3,239.00**	63,017 –	63,052	**3,367.00**
54,148 –	54,183	**2,857.00**	56,374 –	56,409	**2,985.00**	58,600 –	58,635	**3,113.00**	60,826 –	60,861	**3,241.00**	63,052 –	63,087	**3,369.00**
54,183 –	54,217	**2,859.00**	56,409 –	56,443	**2,987.00**	58,635 –	58,670	**3,115.00**	60,861 –	60,896	**3,243.00**	63,087 –	63,122	**3,371.00**
54,217 –	54,252	**2,861.00**	56,443 –	56,478	**2,989.00**	58,670 –	58,704	**3,117.00**	60,896 –	60,930	**3,245.00**	63,122 –	63,157	**3,373.00**
54,252 –	54,287	**2,863.00**	56,478 –	56,513	**2,991.00**	58,704 –	58,739	**3,119.00**	60,930 –	60,965	**3,247.00**	63,157 –	63,191	**3,375.00**
54,287 –	54,322	**2,865.00**	56,513 –	56,548	**2,993.00**	58,739 –	58,774	**3,121.00**	60,965 –	61,000	**3,249.00**	63,191 –	63,226	**3,377.00**
54,322 –	54,357	**2,867.00**	56,548 –	56,583	**2,995.00**	58,774 –	58,809	**3,123.00**	61,000 –	61,035	**3,251.00**	63,226 –	63,261	**3,379.00**
54,357 –	54,391	**2,869.00**	56,583 –	56,617	**2,997.00**	58,809 –	58,843	**3,125.00**	61,035 –	61,070	**3,253.00**	63,261 –	63,296	**3,381.00**
54,391 –	54,426	**2,871.00**	56,617 –	56,652	**2,999.00**	58,843 –	58,878	**3,127.00**	61,070 –	61,104	**3,255.00**	63,296 –	63,330	**3,383.00**
54,426 –	54,461	**2,873.00**	56,652 –	56,687	**3,001.00**	58,878 –	58,913	**3,129.00**	61,104 –	61,139	**3,257.00**	63,330 –	63,365	**3,385.00**
54,461 –	54,496	**2,875.00**	56,687 –	56,722	**3,003.00**	58,913 –	58,948	**3,131.00**	61,139 –	61,174	**3,259.00**	63,365 –	63,400	**3,387.00**
54,496 –	54,530	**2,877.00**	56,722 –	56,757	**3,005.00**	58,948 –	58,983	**3,133.00**	61,174 –	61,209	**3,261.00**	63,400 –	63,435	**3,389.00**
54,530 –	54,565	**2,879.00**	56,757 –	56,791	**3,007.00**	58,983 –	59,017	**3,135.00**	61,209 –	61,243	**3,263.00**	63,435 –	63,470	**3,391.00**
54,565 –	54,600	**2,881.00**	56,791 –	56,826	**3,009.00**	59,017 –	59,052	**3,137.00**	61,243 –	61,278	**3,265.00**	63,470 –	63,504	**3,393.00**
54,600 –	54,635	**2,883.00**	56,826 –	56,861	**3,011.00**	59,052 –	59,087	**3,139.00**	61,278 –	61,313	**3,267.00**	63,504 –	63,539	**3,395.00**
54,635 –	54,670	**2,885.00**	56,861 –	56,896	**3,013.00**	59,087 –	59,122	**3,141.00**	61,313 –	61,348	**3,269.00**	63,539 –	63,574	**3,397.00**
54,670 –	54,704	**2,887.00**	56,896 –	56,930	**3,015.00**	59,122 –	59,157	**3,143.00**	61,348 –	61,383	**3,271.00**	63,574 –	63,609	**3,399.00**
54,704 –	54,739	**2,889.00**	56,930 –	56,965	**3,017.00**	59,157 –	59,191	**3,145.00**	61,383 –	61,417	**3,273.00**	63,609 –	63,643	**3,401.00**
54,739 –	54,774	**2,891.00**	56,965 –	57,000	**3,019.00**	59,191 –	59,226	**3,147.00**	61,417 –	61,452	**3,275.00**	63,643 –	63,678	**3,403.00**
54,774 –	54,809	**2,893.00**	57,000 –	57,035	**3,021.00**	59,226 –	59,261	**3,149.00**	61,452 –	61,487	**3,277.00**	63,678 –	63,713	**3,405.00**
54,809 –	54,843	**2,895.00**	57,035 –	57,070	**3,023.00**	59,261 –	59,296	**3,151.00**	61,487 –	61,522	**3,279.00**	63,713 –	63,748	**3,407.00**
54,843 –	54,878	**2,897.00**	57,070 –	57,104	**3,025.00**	59,296 –	59,330	**3,153.00**	61,522 –	61,557	**3,281.00**	63,748 –	63,783	**3,409.00**
54,878 –	54,913	**2,899.00**	57,104 –	57,139	**3,027.00**	59,330 –	59,365	**3,155.00**	61,557 –	61,591	**3,283.00**	63,783 –	63,817	**3,411.00**
54,913 –	54,948	**2,901.00**	57,139 –	57,174	**3,029.00**	59,365 –	59,400	**3,157.00**	61,591 –	61,626	**3,285.00**	63,817 –	63,852	**3,413.00**
54,948 –	54,983	**2,903.00**	57,174 –	57,209	**3,031.00**	59,400 –	59,435	**3,159.00**	61,626 –	61,661	**3,287.00**	63,852 –	63,887	**3,415.00**
54,983 –	55,017	**2,905.00**	57,209 –	57,243	**3,033.00**	59,435 –	59,470	**3,161.00**	61,661 –	61,696	**3,289.00**	63,887 –	63,922	**3,417.00**
55,017 –	55,052	**2,907.00**	57,243 –	57,278	**3,035.00**	59,470 –	59,504	**3,163.00**	61,696 –	61,730	**3,291.00**	63,922 –	63,957	**3,419.00**
55,052 –	55,087	**2,909.00**	57,278 –	57,313	**3,037.00**	59,504 –	59,539	**3,165.00**	61,730 –	61,765	**3,293.00**	63,957 –	63,991	**3,421.00**
55,087 –	55,122	**2,911.00**	57,313 –	57,348	**3,039.00**	59,539 –	59,574	**3,167.00**	61,765 –	61,800	**3,295.00**	63,991 –	64,026	**3,423.00**
55,122 –	55,157	**2,913.00**	57,348 –	57,383	**3,041.00**	59,574 –	59,609	**3,169.00**	61,800 –	61,835	**3,297.00**	64,026 –	64,061	**3,425.00**
55,157 –	55,191	**2,915.00**	57,383 –	57,417	**3,043.00**	59,609 –	59,643	**3,171.00**	61,835 –	61,870	**3,299.00**	64,061 –	64,096	**3,427.00**
55,191 –	55,226	**2,917.00**	57,417 –	57,452	**3,045.00**	59,643 –	59,678	**3,173.00**	61,870 –	61,904	**3,301.00**	64,096 –	64,130	**3,429.00**
55,226 –	55,261	**2,919.00**	57,452 –	57,487	**3,047.00**	59,678 –	59,713	**3,175.00**	61,904 –	61,939	**3,303.00**	64,130 –	64,165	**3,431.00**
55,261 –	55,296	**2,921.00**	57,487 –	57,522	**3,049.00**	59,713 –	59,748	**3,177.00**	61,939 –	61,974	**3,305.00**	64,165 –	64,200	**3,433.00**
55,296 –	55,330	**2,923.00**	57,522 –	57,557	**3,051.00**	59,748 –	59,783	**3,179.00**	61,974 –	62,009	**3,307.00**	64,200 –	64,235	**3,435.00**
55,330 –	55,365	**2,925.00**	57,557 –	57,591	**3,053.00**	59,783 –	59,817	**3,181.00**	62,009 –	62,043	**3,309.00**	64,235 –	64,270	**3,437.00**
55,365 –	55,400	**2,927.00**	57,591 –	57,626	**3,055.00**	59,817 –	59,852	**3,183.00**	62,043 –	62,078	**3,311.00**	64,270 –	64,304	**3,439.00**
55,400 –	55,435	**2,929.00**	57,626 –	57,661	**3,057.00**	59,852 –	59,887	**3,185.00**	62,078 –	62,113	**3,313.00**	64,304 –	64,339	**3,441.00**
55,435 –	55,470	**2,931.00**	57,661 –	57,696	**3,059.00**	59,887 –	59,922	**3,187.00**	62,113 –	62,148	**3,315.00**	64,339 –	64,374	**3,443.00**
55,470 –	55,504	**2,933.00**	57,696 –	57,730	**3,061.00**	59,922 –	59,957	**3,189.00**	62,148 –	62,183	**3,317.00**	64,374 –	64,409	**3,445.00**
55,504 –	55,539	**2,935.00**	57,730 –	57,765	**3,063.00**	59,957 –	59,991	**3,191.00**	62,183 –	62,217	**3,319.00**	64,409 –	64,443	**3,447.00**
55,539 –	55,574	**2,937.00**	57,765 –	57,800	**3,065.00**	59,991 –	60,026	**3,193.00**	62,217 –	62,252	**3,321.00**	64,443 –	64,478	**3,449.00**
55,574 –	55,609	**2,939.00**	57,800 –	57,835	**3,067.00**	60,026 –	60,061	**3,195.00**	62,252 –	62,287	**3,323.00**	64,478 –	64,513	**3,451.00**
55,609 –	55,643	**2,941.00**	57,835 –	57,870	**3,069.00**	60,061 –	60,096	**3,197.00**	62,287 –	62,322	**3,325.00**	64,513 –	64,548	**3,453.00**
55,643 –	55,678	**2,943.00**	57,870 –	57,904	**3,071.00**	60,096 –	60,130	**3,199.00**	62,322 –	62,357	**3,327.00**	64,548 –	64,583	**3,455.00**
55,678 –	55,713	**2,945.00**	57,904 –	57,939	**3,073.00**	60,130 –	60,165	**3,201.00**	62,357 –	62,391	**3,329.00**	64,583 –	64,617	**3,457.00**
55,713 –	55,748	**2,947.00**	57,939 –	57,974	**3,075.00**	60,165 –	60,200	**3,203.00**	62,391 –	62,426	**3,331.00**	64,617 –	64,652	**3,459.00**
55,748 –	55,783	**2,949.00**	57,974 –	58,009	**3,077.00**	60,200 –	60,235	**3,205.00**	62,426 –	62,461	**3,333.00**	64,652 –	64,687	**3,461.00**
55,783 –	55,817	**2,951.00**	58,009 –	58,043	**3,079.00**	60,235 –	60,270	**3,207.00**	62,461 –	62,496	**3,335.00**	64,687 –	64,722	**3,463.00**
55,817 –	55,852	**2,953.00**	58,043 –	58,078	**3,081.00**	60,270 –	60,304	**3,209.00**	62,496 –	62,530	**3,337.00**	64,722 –	64,757	**3,465.00**
55,852 –	55,887	**2,955.00**	58,078 –	58,113	**3,083.00**	60,304 –	60,339	**3,211.00**	62,530 –	62,565	**3,339.00**	64,757 –	64,791	**3,467.00**
55,887 –	55,922	**2,957.00**	58,113 –	58,148	**3,085.00**	60,339 –	60,374	**3,213.00**	62,565 –	62,600	**3,341.00**	64,791 –	64,826	**3,469.00**
55,922 –	55,957	**2,959.00**	58,148 –	58,183	**3,087.00**	60,374 –	60,409	**3,215.00**	62,600 –	62,635	**3,343.00**	64,826 –	64,861	**3,471.00**
55,957 –	55,991	**2,961.00**	58,183 –	58,217	**3,089.00**	60,409 –	60,443	**3,217.00**	62,635 –	62,670	**3,345.00**	64,861 –	64,896	**3,473.00**
55,991 –	56,026	**2,963.00**	58,217 –	58,252	**3,091.00**	60,443 –	60,478	**3,219.00**	62,670 –	62,704	**3,347.00**	64,896 –	64,930	**3,475.00**
56,026 –	56,061	**2,965.00**	58,252 –	58,287	**3,093.00**	60,478 –	60,513	**3,221.00**	62,704 –	62,739	**3,349.00**	64,930 –	64,965	**3,477.00**

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 64,965 –	$ 65,000	**$ 3,479.00**	$ 67,191 –	$ 67,226	**$ 3,607.00**	$ 69,417 –	$ 69,452	**$ 3,735.00**	$ 71,643 –	$ 71,678	**$ 3,863.00**	$ 73,870 –	$ 73,904	**$ 3,991.00**
65,000 –	65,035	**3,481.00**	67,226 –	67,261	**3,609.00**	69,452 –	69,487	**3,737.00**	71,678 –	71,713	**3,865.00**	73,904 –	73,939	**3,993.00**
65,035 –	65,070	**3,483.00**	67,261 –	67,296	**3,611.00**	69,487 –	69,522	**3,739.00**	71,713 –	71,748	**3,867.00**	73,939 –	73,974	**3,995.00**
65,070 –	65,104	**3,485.00**	67,296 –	67,330	**3,613.00**	69,522 –	69,557	**3,741.00**	71,748 –	71,783	**3,869.00**	73,974 –	74,009	**3,997.00**
65,104 –	65,139	**3,487.00**	67,330 –	67,365	**3,615.00**	69,557 –	69,591	**3,743.00**	71,783 –	71,817	**3,871.00**	74,009 –	74,043	**3,999.00**
65,139 –	65,174	**3,489.00**	67,365 –	67,400	**3,617.00**	69,591 –	69,626	**3,745.00**	71,817 –	71,852	**3,873.00**	74,043 –	74,078	**4,001.00**
65,174 –	65,209	**3,491.00**	67,400 –	67,435	**3,619.00**	69,626 –	69,661	**3,747.00**	71,852 –	71,887	**3,875.00**	74,078 –	74,113	**4,003.00**
65,209 –	65,243	**3,493.00**	67,435 –	67,470	**3,621.00**	69,661 –	69,696	**3,749.00**	71,887 –	71,922	**3,877.00**	74,113 –	74,148	**4,005.00**
65,243 –	65,278	**3,495.00**	67,470 –	67,504	**3,623.00**	69,696 –	69,730	**3,751.00**	71,922 –	71,957	**3,879.00**	74,148 –	74,183	**4,007.00**
65,278 –	65,313	**3,497.00**	67,504 –	67,539	**3,625.00**	69,730 –	69,765	**3,753.00**	71,957 –	71,991	**3,881.00**	74,183 –	74,217	**4,009.00**
65,313 –	65,348	**3,499.00**	67,539 –	67,574	**3,627.00**	69,765 –	69,800	**3,755.00**	71,991 –	72,026	**3,883.00**	74,217 –	74,252	**4,011.00**
65,348 –	65,383	**3,501.00**	67,574 –	67,609	**3,629.00**	69,800 –	69,835	**3,757.00**	72,026 –	72,061	**3,885.00**	74,252 –	74,287	**4,013.00**
65,383 –	65,417	**3,503.00**	67,609 –	67,643	**3,631.00**	69,835 –	69,870	**3,759.00**	72,061 –	72,096	**3,887.00**	74,287 –	74,322	**4,015.00**
65,417 –	65,452	**3,505.00**	67,643 –	67,678	**3,633.00**	69,870 –	69,904	**3,761.00**	72,096 –	72,130	**3,889.00**	74,322 –	74,357	**4,017.00**
65,452 –	65,487	**3,507.00**	67,678 –	67,713	**3,635.00**	69,904 –	69,939	**3,763.00**	72,130 –	72,165	**3,891.00**	74,357 –	74,391	**4,019.00**
65,487 –	65,522	**3,509.00**	67,713 –	67,748	**3,637.00**	69,939 –	69,974	**3,765.00**	72,165 –	72,200	**3,893.00**	74,391 –	74,426	**4,021.00**
65,522 –	65,557	**3,511.00**	67,748 –	67,783	**3,639.00**	69,974 –	70,009	**3,767.00**	72,200 –	72,235	**3,895.00**	74,426 –	74,461	**4,023.00**
65,557 –	65,591	**3,513.00**	67,783 –	67,817	**3,641.00**	70,009 –	70,043	**3,769.00**	72,235 –	72,270	**3,897.00**	74,461 –	74,496	**4,025.00**
65,591 –	65,626	**3,515.00**	67,817 –	67,852	**3,643.00**	70,043 –	70,078	**3,771.00**	72,270 –	72,304	**3,899.00**	74,496 –	74,530	**4,027.00**
65,626 –	65,661	**3,517.00**	67,852 –	67,887	**3,645.00**	70,078 –	70,113	**3,773.00**	72,304 –	72,339	**3,901.00**	74,530 –	74,565	**4,029.00**
65,661 –	65,696	**3,519.00**	67,887 –	67,922	**3,647.00**	70,113 –	70,148	**3,775.00**	72,339 –	72,374	**3,903.00**	74,565 –	74,600	**4,031.00**
65,696 –	65,730	**3,521.00**	67,922 –	67,957	**3,649.00**	70,148 –	70,183	**3,777.00**	72,374 –	72,409	**3,905.00**	74,600 –	74,635	**4,033.00**
65,730 –	65,765	**3,523.00**	67,957 –	67,991	**3,651.00**	70,183 –	70,217	**3,779.00**	72,409 –	72,443	**3,907.00**	74,635 –	74,670	**4,035.00**
65,765 –	65,800	**3,525.00**	67,991 –	68,026	**3,653.00**	70,217 –	70,252	**3,781.00**	72,443 –	72,478	**3,909.00**	74,670 –	74,704	**4,037.00**
65,800 –	65,835	**3,527.00**	68,026 –	68,061	**3,655.00**	70,252 –	70,287	**3,783.00**	72,478 –	72,513	**3,911.00**	74,704 –	74,739	**4,039.00**
65,835 –	65,870	**3,529.00**	68,061 –	68,096	**3,657.00**	70,287 –	70,322	**3,785.00**	72,513 –	72,548	**3,913.00**	74,739 –	74,774	**4,041.00**
65,870 –	65,904	**3,531.00**	68,096 –	68,130	**3,659.00**	70,322 –	70,357	**3,787.00**	72,548 –	72,583	**3,915.00**	74,774 –	74,809	**4,043.00**
65,904 –	65,939	**3,533.00**	68,130 –	68,165	**3,661.00**	70,357 –	70,391	**3,789.00**	72,583 –	72,617	**3,917.00**	74,809 –	74,843	**4,045.00**
65,939 –	65,974	**3,535.00**	68,165 –	68,200	**3,663.00**	70,391 –	70,426	**3,791.00**	72,617 –	72,652	**3,919.00**	74,843 –	74,878	**4,047.00**
65,974 –	66,009	**3,537.00**	68,200 –	68,235	**3,665.00**	70,426 –	70,461	**3,793.00**	72,652 –	72,687	**3,921.00**	74,878 –	74,913	**4,049.00**
66,009 –	66,043	**3,539.00**	68,235 –	68,270	**3,667.00**	70,461 –	70,496	**3,795.00**	72,687 –	72,722	**3,923.00**	74,913 –	74,948	**4,051.00**
66,043 –	66,078	**3,541.00**	68,270 –	68,304	**3,669.00**	70,496 –	70,530	**3,797.00**	72,722 –	72,757	**3,925.00**	74,948 –	74,983	**4,053.00**
66,078 –	66,113	**3,543.00**	68,304 –	68,339	**3,671.00**	70,530 –	70,565	**3,799.00**	72,757 –	72,791	**3,927.00**	74,983 –	75,017	**4,055.00**
66,113 –	66,148	**3,545.00**	68,339 –	68,374	**3,673.00**	70,565 –	70,600	**3,801.00**	72,791 –	72,826	**3,929.00**	75,017 –	75,052	**4,057.00**
66,148 –	66,183	**3,547.00**	68,374 –	68,409	**3,675.00**	70,600 –	70,635	**3,803.00**	72,826 –	72,861	**3,931.00**	75,052 –	75,087	**4,059.00**
66,183 –	66,217	**3,549.00**	68,409 –	68,443	**3,677.00**	70,635 –	70,670	**3,805.00**	72,861 –	72,896	**3,933.00**	75,087 –	75,122	**4,061.00**
66,217 –	66,252	**3,551.00**	68,443 –	68,478	**3,679.00**	70,670 –	70,704	**3,807.00**	72,896 –	72,930	**3,935.00**	75,122 –	75,157	**4,063.00**
66,252 –	66,287	**3,553.00**	68,478 –	68,513	**3,681.00**	70,704 –	70,739	**3,809.00**	72,930 –	72,965	**3,937.00**	75,157 –	75,191	**4,065.00**
66,287 –	66,322	**3,555.00**	68,513 –	68,548	**3,683.00**	70,739 –	70,774	**3,811.00**	72,965 –	73,000	**3,939.00**	75,191 –	75,226	**4,067.00**
66,322 –	66,357	**3,557.00**	68,548 –	68,583	**3,685.00**	70,774 –	70,809	**3,813.00**	73,000 –	73,035	**3,941.00**	75,226 –	75,261	**4,069.00**
66,357 –	66,391	**3,559.00**	68,583 –	68,617	**3,687.00**	70,809 –	70,843	**3,815.00**	73,035 –	73,070	**3,943.00**	75,261 –	75,296	**4,071.00**
66,391 –	66,426	**3,561.00**	68,617 –	68,652	**3,689.00**	70,843 –	70,878	**3,817.00**	73,070 –	73,104	**3,945.00**	75,296 –	75,330	**4,073.00**
66,426 –	66,461	**3,563.00**	68,652 –	68,687	**3,691.00**	70,878 –	70,913	**3,819.00**	73,104 –	73,139	**3,947.00**	75,330 –	75,365	**4,075.00**
66,461 –	66,496	**3,565.00**	68,687 –	68,722	**3,693.00**	70,913 –	70,948	**3,821.00**	73,139 –	73,174	**3,949.00**	75,365 –	75,400	**4,077.00**
66,496 –	66,530	**3,567.00**	68,722 –	68,757	**3,695.00**	70,948 –	70,983	**3,823.00**	73,174 –	73,209	**3,951.00**	75,400 –	75,435	**4,079.00**
66,530 –	66,565	**3,569.00**	68,757 –	68,791	**3,697.00**	70,983 –	71,017	**3,825.00**	73,209 –	73,243	**3,953.00**	75,435 –	75,470	**4,081.00**
66,565 –	66,600	**3,571.00**	68,791 –	68,826	**3,699.00**	71,017 –	71,052	**3,827.00**	73,243 –	73,278	**3,955.00**	75,470 –	75,504	**4,083.00**
66,600 –	66,635	**3,573.00**	68,826 –	68,861	**3,701.00**	71,052 –	71,087	**3,829.00**	73,278 –	73,313	**3,957.00**	75,504 –	75,539	**4,085.00**
66,635 –	66,670	**3,575.00**	68,861 –	68,896	**3,703.00**	71,087 –	71,122	**3,831.00**	73,313 –	73,348	**3,959.00**	75,539 –	75,574	**4,087.00**
66,670 –	66,704	**3,577.00**	68,896 –	68,930	**3,705.00**	71,122 –	71,157	**3,833.00**	73,348 –	73,383	**3,961.00**	75,574 –	75,609	**4,089.00**
66,704 –	66,739	**3,579.00**	68,930 –	68,965	**3,707.00**	71,157 –	71,191	**3,835.00**	73,383 –	73,417	**3,963.00**	75,609 –	75,643	**4,091.00**
66,739 –	66,774	**3,581.00**	68,965 –	69,000	**3,709.00**	71,191 –	71,226	**3,837.00**	73,417 –	73,452	**3,965.00**	75,643 –	75,678	**4,093.00**
66,774 –	66,809	**3,583.00**	69,000 –	69,035	**3,711.00**	71,226 –	71,261	**3,839.00**	73,452 –	73,487	**3,967.00**	75,678 –	75,713	**4,095.00**
66,809 –	66,843	**3,585.00**	69,035 –	69,070	**3,713.00**	71,261 –	71,296	**3,841.00**	73,487 –	73,522	**3,969.00**	75,713 –	75,748	**4,097.00**
66,843 –	66,878	**3,587.00**	69,070 –	69,104	**3,715.00**	71,296 –	71,330	**3,843.00**	73,522 –	73,557	**3,971.00**	75,748 –	75,783	**4,099.00**
66,878 –	66,913	**3,589.00**	69,104 –	69,139	**3,717.00**	71,330 –	71,365	**3,845.00**	73,557 –	73,591	**3,973.00**	75,783 –	75,817	**4,101.00**
66,913 –	66,948	**3,591.00**	69,139 –	69,174	**3,719.00**	71,365 –	71,400	**3,847.00**	73,591 –	73,626	**3,975.00**	75,817 –	75,852	**4,103.00**
66,948 –	66,983	**3,593.00**	69,174 –	69,209	**3,721.00**	71,400 –	71,435	**3,849.00**	73,626 –	73,661	**3,977.00**	75,852 –	75,887	**4,105.00**
66,983 –	67,017	**3,595.00**	69,209 –	69,243	**3,723.00**	71,435 –	71,470	**3,851.00**	73,661 –	73,696	**3,979.00**	75,887 –	75,922	**4,107.00**
67,017 –	67,052	**3,597.00**	69,243 –	69,278	**3,725.00**	71,470 –	71,504	**3,853.00**	73,696 –	73,730	**3,981.00**	75,922 –	75,957	**4,109.00**
67,052 –	67,087	**3,599.00**	69,278 –	69,313	**3,727.00**	71,504 –	71,539	**3,855.00**	73,730 –	73,765	**3,983.00**	75,957 –	75,991	**4,111.00**
67,087 –	67,122	**3,601.00**	69,313 –	69,348	**3,729.00**	71,539 –	71,574	**3,857.00**	73,765 –	73,800	**3,985.00**	75,991 –	76,026	**4,113.00**
67,122 –	67,157	**3,603.00**	69,348 –	69,383	**3,731.00**	71,574 –	71,609	**3,859.00**	73,800 –	73,835	**3,987.00**	76,026 –	76,061	**4,115.00**
67,157 –	67,191	**3,605.00**	69,383 –	69,417	**3,733.00**	71,609 –	71,643	**3,861.00**	73,835 –	73,870	**3,989.00**	76,061 –	76,096	**4,117.00**

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 76,096 –	$ 76,130	**$ 4,119.00**	$ 78,322 –	$ 78,357	**$ 4,247.00**	$ 80,548 –	$ 80,583	**$ 4,375.00**	$ 82,774 –	$ 82,809	**$ 4,503.00**	$ 85,000 –	$ 85,035	**$ 4,631.00**
76,130 –	76,165	**4,121.00**	78,357 –	78,391	**4,249.00**	80,583 –	80,617	**4,377.00**	82,809 –	82,843	**4,505.00**	85,035 –	85,070	**4,633.00**
76,165 –	76,200	**4,123.00**	78,391 –	78,426	**4,251.00**	80,617 –	80,652	**4,379.00**	82,843 –	82,878	**4,507.00**	85,070 –	85,104	**4,635.00**
76,200 –	76,235	**4,125.00**	78,426 –	78,461	**4,253.00**	80,652 –	80,687	**4,381.00**	82,878 –	82,913	**4,509.00**	85,104 –	85,139	**4,637.00**
76,235 –	76,270	**4,127.00**	78,461 –	78,496	**4,255.00**	80,687 –	80,722	**4,383.00**	82,913 –	82,948	**4,511.00**	85,139 –	85,174	**4,639.00**
76,270 –	76,304	**4,129.00**	78,496 –	78,530	**4,257.00**	80,722 –	80,757	**4,385.00**	82,948 –	82,983	**4,513.00**	85,174 –	85,209	**4,641.00**
76,304 –	76,339	**4,131.00**	78,530 –	78,565	**4,259.00**	80,757 –	80,791	**4,387.00**	82,983 –	83,017	**4,515.00**	85,209 –	85,243	**4,643.00**
76,339 –	76,374	**4,133.00**	78,565 –	78,600	**4,261.00**	80,791 –	80,826	**4,389.00**	83,017 –	83,052	**4,517.00**	85,243 –	85,278	**4,645.00**
76,374 –	76,409	**4,135.00**	78,600 –	78,635	**4,263.00**	80,826 –	80,861	**4,391.00**	83,052 –	83,087	**4,519.00**	85,278 –	85,313	**4,647.00**
76,409 –	76,443	**4,137.00**	78,635 –	78,670	**4,265.00**	80,861 –	80,896	**4,393.00**	83,087 –	83,122	**4,521.00**	85,313 –	85,348	**4,649.00**
76,443 –	76,478	**4,139.00**	78,670 –	78,704	**4,267.00**	80,896 –	80,930	**4,395.00**	83,122 –	83,157	**4,523.00**	85,348 –	85,383	**4,651.00**
76,478 –	76,513	**4,141.00**	78,704 –	78,739	**4,269.00**	80,930 –	80,965	**4,397.00**	83,157 –	83,191	**4,525.00**	85,383 –	85,417	**4,653.00**
76,513 –	76,548	**4,143.00**	78,739 –	78,774	**4,271.00**	80,965 –	81,000	**4,399.00**	83,191 –	83,226	**4,527.00**	85,417 –	85,452	**4,655.00**
76,548 –	76,583	**4,145.00**	78,774 –	78,809	**4,273.00**	81,000 –	81,035	**4,401.00**	83,226 –	83,261	**4,529.00**	85,452 –	85,487	**4,657.00**
76,583 –	76,617	**4,147.00**	78,809 –	78,843	**4,275.00**	81,035 –	81,070	**4,403.00**	83,261 –	83,296	**4,531.00**	85,487 –	85,522	**4,659.00**
76,617 –	76,652	**4,149.00**	78,843 –	78,878	**4,277.00**	81,070 –	81,104	**4,405.00**	83,296 –	83,330	**4,533.00**	85,522 –	85,557	**4,661.00**
76,652 –	76,687	**4,151.00**	78,878 –	78,913	**4,279.00**	81,104 –	81,139	**4,407.00**	83,330 –	83,365	**4,535.00**	85,557 –	85,591	**4,663.00**
76,687 –	76,722	**4,153.00**	78,913 –	78,948	**4,281.00**	81,139 –	81,174	**4,409.00**	83,365 –	83,400	**4,537.00**	85,591 –	85,626	**4,665.00**
76,722 –	76,757	**4,155.00**	78,948 –	78,983	**4,283.00**	81,174 –	81,209	**4,411.00**	83,400 –	83,435	**4,539.00**	85,626 –	85,661	**4,667.00**
76,757 –	76,791	**4,157.00**	78,983 –	79,017	**4,285.00**	81,209 –	81,243	**4,413.00**	83,435 –	83,470	**4,541.00**	85,661 –	85,696	**4,669.00**
76,791 –	76,826	**4,159.00**	79,017 –	79,052	**4,287.00**	81,243 –	81,278	**4,415.00**	83,470 –	83,504	**4,543.00**	85,696 –	85,730	**4,671.00**
76,826 –	76,861	**4,161.00**	79,052 –	79,087	**4,289.00**	81,278 –	81,313	**4,417.00**	83,504 –	83,539	**4,545.00**	85,730 –	85,765	**4,673.00**
76,861 –	76,896	**4,163.00**	79,087 –	79,122	**4,291.00**	81,313 –	81,348	**4,419.00**	83,539 –	83,574	**4,547.00**	85,765 –	85,800	**4,675.00**
76,896 –	76,930	**4,165.00**	79,122 –	79,157	**4,293.00**	81,348 –	81,383	**4,421.00**	83,574 –	83,609	**4,549.00**	85,800 –	85,835	**4,677.00**
76,930 –	76,965	**4,167.00**	79,157 –	79,191	**4,295.00**	81,383 –	81,417	**4,423.00**	83,609 –	83,643	**4,551.00**	85,835 –	85,870	**4,679.00**
76,965 –	77,000	**4,169.00**	79,191 –	79,226	**4,297.00**	81,417 –	81,452	**4,425.00**	83,643 –	83,678	**4,553.00**	85,870 –	85,904	**4,681.00**
77,000 –	77,035	**4,171.00**	79,226 –	79,261	**4,299.00**	81,452 –	81,487	**4,427.00**	83,678 –	83,713	**4,555.00**	85,904 –	85,939	**4,683.00**
77,035 –	77,070	**4,173.00**	79,261 –	79,296	**4,301.00**	81,487 –	81,522	**4,429.00**	83,713 –	83,748	**4,557.00**	85,939 –	85,974	**4,685.00**
77,070 –	77,104	**4,175.00**	79,296 –	79,330	**4,303.00**	81,522 –	81,557	**4,431.00**	83,748 –	83,783	**4,559.00**	85,974 –	86,009	**4,687.00**
77,104 –	77,139	**4,177.00**	79,330 –	79,365	**4,305.00**	81,557 –	81,591	**4,433.00**	83,783 –	83,817	**4,561.00**	86,009 –	86,043	**4,689.00**
77,139 –	77,174	**4,179.00**	79,365 –	79,400	**4,307.00**	81,591 –	81,626	**4,435.00**	83,817 –	83,852	**4,563.00**	86,043 –	86,078	**4,691.00**
77,174 –	77,209	**4,181.00**	79,400 –	79,435	**4,309.00**	81,626 –	81,661	**4,437.00**	83,852 –	83,887	**4,565.00**	86,078 –	86,113	**4,693.00**
77,209 –	77,243	**4,183.00**	79,435 –	79,470	**4,311.00**	81,661 –	81,696	**4,439.00**	83,887 –	83,922	**4,567.00**	86,113 –	86,148	**4,695.00**
77,243 –	77,278	**4,185.00**	79,470 –	79,504	**4,313.00**	81,696 –	81,730	**4,441.00**	83,922 –	83,957	**4,569.00**	86,148 –	86,183	**4,697.00**
77,278 –	77,313	**4,187.00**	79,504 –	79,539	**4,315.00**	81,730 –	81,765	**4,443.00**	83,957 –	83,991	**4,571.00**	86,183 –	86,217	**4,699.00**
77,313 –	77,348	**4,189.00**	79,539 –	79,574	**4,317.00**	81,765 –	81,800	**4,445.00**	83,991 –	84,026	**4,573.00**	86,217 –	86,252	**4,701.00**
77,348 –	77,383	**4,191.00**	79,574 –	79,609	**4,319.00**	81,800 –	81,835	**4,447.00**	84,026 –	84,061	**4,575.00**	86,252 –	86,287	**4,703.00**
77,383 –	77,417	**4,193.00**	79,609 –	79,643	**4,321.00**	81,835 –	81,870	**4,449.00**	84,061 –	84,096	**4,577.00**	86,287 –	86,322	**4,705.00**
77,417 –	77,452	**4,195.00**	79,643 –	79,678	**4,323.00**	81,870 –	81,904	**4,451.00**	84,096 –	84,130	**4,579.00**	86,322 –	86,357	**4,707.00**
77,452 –	77,487	**4,197.00**	79,678 –	79,713	**4,325.00**	81,904 –	81,939	**4,453.00**	84,130 –	84,165	**4,581.00**	86,357 –	86,391	**4,709.00**
77,487 –	77,522	**4,199.00**	79,713 –	79,748	**4,327.00**	81,939 –	81,974	**4,455.00**	84,165 –	84,200	**4,583.00**	86,391 –	86,426	**4,711.00**
77,522 –	77,557	**4,201.00**	79,748 –	79,783	**4,329.00**	81,974 –	82,009	**4,457.00**	84,200 –	84,235	**4,585.00**	86,426 –	86,461	**4,713.00**
77,557 –	77,591	**4,203.00**	79,783 –	79,817	**4,331.00**	82,009 –	82,043	**4,459.00**	84,235 –	84,270	**4,587.00**	86,461 –	86,496	**4,715.00**
77,591 –	77,626	**4,205.00**	79,817 –	79,852	**4,333.00**	82,043 –	82,078	**4,461.00**	84,270 –	84,304	**4,589.00**	86,496 –	86,530	**4,717.00**
77,626 –	77,661	**4,207.00**	79,852 –	79,887	**4,335.00**	82,078 –	82,113	**4,463.00**	84,304 –	84,339	**4,591.00**	86,530 –	86,565	**4,719.00**
77,661 –	77,696	**4,209.00**	79,887 –	79,922	**4,337.00**	82,113 –	82,148	**4,465.00**	84,339 –	84,374	**4,593.00**	86,565 –	86,600	**4,721.00**
77,696 –	77,730	**4,211.00**	79,922 –	79,957	**4,339.00**	82,148 –	82,183	**4,467.00**	84,374 –	84,409	**4,595.00**	86,600 –	86,635	**4,723.00**
77,730 –	77,765	**4,213.00**	79,957 –	79,991	**4,341.00**	82,183 –	82,217	**4,469.00**	84,409 –	84,443	**4,597.00**	86,635 –	86,670	**4,725.00**
77,765 –	77,800	**4,215.00**	79,991 –	80,026	**4,343.00**	82,217 –	82,252	**4,471.00**	84,443 –	84,478	**4,599.00**	86,670 –	86,704	**4,727.00**
77,800 –	77,835	**4,217.00**	80,026 –	80,061	**4,345.00**	82,252 –	82,287	**4,473.00**	84,478 –	84,513	**4,601.00**	86,704 –	86,739	**4,729.00**
77,835 –	77,870	**4,219.00**	80,061 –	80,096	**4,347.00**	82,287 –	82,322	**4,475.00**	84,513 –	84,548	**4,603.00**	86,739 –	86,774	**4,731.00**
77,870 –	77,904	**4,221.00**	80,096 –	80,130	**4,349.00**	82,322 –	82,357	**4,477.00**	84,548 –	84,583	**4,605.00**	86,774 –	86,809	**4,733.00**
77,904 –	77,939	**4,223.00**	80,130 –	80,165	**4,351.00**	82,357 –	82,391	**4,479.00**	84,583 –	84,617	**4,607.00**	86,809 –	86,843	**4,735.00**
77,939 –	77,974	**4,225.00**	80,165 –	80,200	**4,353.00**	82,391 –	82,426	**4,481.00**	84,617 –	84,652	**4,609.00**	86,843 –	86,878	**4,737.00**
77,974 –	78,009	**4,227.00**	80,200 –	80,235	**4,355.00**	82,426 –	82,461	**4,483.00**	84,652 –	84,687	**4,611.00**	86,878 –	86,913	**4,739.00**
78,009 –	78,043	**4,229.00**	80,235 –	80,270	**4,357.00**	82,461 –	82,496	**4,485.00**	84,687 –	84,722	**4,613.00**	86,913 –	86,948	**4,741.00**
78,043 –	78,078	**4,231.00**	80,270 –	80,304	**4,359.00**	82,496 –	82,530	**4,487.00**	84,722 –	84,757	**4,615.00**	86,948 –	86,983	**4,743.00**
78,078 –	78,113	**4,233.00**	80,304 –	80,339	**4,361.00**	82,530 –	82,565	**4,489.00**	84,757 –	84,791	**4,617.00**	86,983 –	87,017	**4,745.00**
78,113 –	78,148	**4,235.00**	80,339 –	80,374	**4,363.00**	82,565 –	82,600	**4,491.00**	84,791 –	84,826	**4,619.00**	87,017 –	87,052	**4,747.00**
78,148 –	78,183	**4,237.00**	80,374 –	80,409	**4,365.00**	82,600 –	82,635	**4,493.00**	84,826 –	84,861	**4,621.00**	87,052 –	87,087	**4,749.00**
78,183 –	78,217	**4,239.00**	80,409 –	80,443	**4,367.00**	82,635 –	82,670	**4,495.00**	84,861 –	84,896	**4,623.00**	87,087 –	87,122	**4,751.00**
78,217 –	78,252	**4,241.00**	80,443 –	80,478	**4,369.00**	82,670 –	82,704	**4,497.00**	84,896 –	84,930	**4,625.00**	87,122 –	87,157	**4,753.00**
78,252 –	78,287	**4,243.00**	80,478 –	80,513	**4,371.00**	82,704 –	82,739	**4,499.00**	84,930 –	84,965	**4,627.00**	87,157 –	87,191	**4,755.00**
78,287 –	78,322	**4,245.00**	80,513 –	80,548	**4,373.00**	82,739 –	82,774	**4,501.00**	84,965 –	85,000	**4,629.00**	87,191 –	87,226	**4,757.00**

TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
$ 87,226 –	$ 87,261	**$ 4,759.00**	$ 89,452 –	$ 89,487	**$ 4,887.00**	$ 91,678 –	$ 91,713	**$ 5,015.00**	$ 93,904 –	$ 93,939	**$ 5,143.00**	$ 96,130 –	$ 96,165	**$ 5,271.00**
87,261 –	87,296	**4,761.00**	89,487 –	89,522	**4,889.00**	91,713 –	91,748	**5,017.00**	93,939 –	93,974	**5,145.00**	96,165 –	96,200	**5,273.00**
87,296 –	87,330	**4,763.00**	89,522 –	89,557	**4,891.00**	91,748 –	91,783	**5,019.00**	93,974 –	94,009	**5,147.00**	96,200 –	96,235	**5,275.00**
87,330 –	87,365	**4,765.00**	89,557 –	89,591	**4,893.00**	91,783 –	91,817	**5,021.00**	94,009 –	94,043	**5,149.00**	96,235 –	96,270	**5,277.00**
87,365 –	87,400	**4,767.00**	89,591 –	89,626	**4,895.00**	91,817 –	91,852	**5,023.00**	94,043 –	94,078	**5,151.00**	96,270 –	96,304	**5,279.00**
87,400 –	87,435	**4,769.00**	89,626 –	89,661	**4,897.00**	91,852 –	91,887	**5,025.00**	94,078 –	94,113	**5,153.00**	96,304 –	96,339	**5,281.00**
87,435 –	87,470	**4,771.00**	89,661 –	89,696	**4,899.00**	91,887 –	91,922	**5,027.00**	94,113 –	94,148	**5,155.00**	96,339 –	96,374	**5,283.00**
87,470 –	87,504	**4,773.00**	89,696 –	89,730	**4,901.00**	91,922 –	91,957	**5,029.00**	94,148 –	94,183	**5,157.00**	96,374 –	96,409	**5,285.00**
87,504 –	87,539	**4,775.00**	89,730 –	89,765	**4,903.00**	91,957 –	91,991	**5,031.00**	94,183 –	94,217	**5,159.00**	96,409 –	96,443	**5,287.00**
87,539 –	87,574	**4,777.00**	89,765 –	89,800	**4,905.00**	91,991 –	92,026	**5,033.00**	94,217 –	94,252	**5,161.00**	96,443 –	96,478	**5,289.00**
87,574 –	87,609	**4,779.00**	89,800 –	89,835	**4,907.00**	92,026 –	92,061	**5,035.00**	94,252 –	94,287	**5,163.00**	96,478 –	96,513	**5,291.00**
87,609 –	87,643	**4,781.00**	89,835 –	89,870	**4,909.00**	92,061 –	92,096	**5,037.00**	94,287 –	94,322	**5,165.00**	96,513 –	96,548	**5,293.00**
87,643 –	87,678	**4,783.00**	89,870 –	89,904	**4,911.00**	92,096 –	92,130	**5,039.00**	94,322 –	94,357	**5,167.00**	96,548 –	96,583	**5,295.00**
87,678 –	87,713	**4,785.00**	89,904 –	89,939	**4,913.00**	92,130 –	92,165	**5,041.00**	94,357 –	94,391	**5,169.00**	96,583 –	96,617	**5,297.00**
87,713 –	87,748	**4,787.00**	89,939 –	89,974	**4,915.00**	92,165 –	92,200	**5,043.00**	94,391 –	94,426	**5,171.00**	96,617 –	96,652	**5,299.00**
87,748 –	87,783	**4,789.00**	89,974 –	90,009	**4,917.00**	92,200 –	92,235	**5,045.00**	94,426 –	94,461	**5,173.00**	96,652 –	96,687	**5,301.00**
87,783 –	87,817	**4,791.00**	90,009 –	90,043	**4,919.00**	92,235 –	92,270	**5,047.00**	94,461 –	94,496	**5,175.00**	96,687 –	96,722	**5,303.00**
87,817 –	87,852	**4,793.00**	90,043 –	90,078	**4,921.00**	92,270 –	92,304	**5,049.00**	94,496 –	94,530	**5,177.00**	96,722 –	96,757	**5,305.00**
87,852 –	87,887	**4,795.00**	90,078 –	90,113	**4,923.00**	92,304 –	92,339	**5,051.00**	94,530 –	94,565	**5,179.00**	96,757 –	96,791	**5,307.00**
87,887 –	87,922	**4,797.00**	90,113 –	90,148	**4,925.00**	92,339 –	92,374	**5,053.00**	94,565 –	94,600	**5,181.00**	96,791 –	96,826	**5,309.00**
87,922 –	87,957	**4,799.00**	90,148 –	90,183	**4,927.00**	92,374 –	92,409	**5,055.00**	94,600 –	94,635	**5,183.00**	96,826 –	96,861	**5,311.00**
87,957 –	87,991	**4,801.00**	90,183 –	90,217	**4,929.00**	92,409 –	92,443	**5,057.00**	94,635 –	94,670	**5,185.00**	96,861 –	96,896	**5,313.00**
87,991 –	88,026	**4,803.00**	90,217 –	90,252	**4,931.00**	92,443 –	92,478	**5,059.00**	94,670 –	94,704	**5,187.00**	96,896 –	96,930	**5,315.00**
88,026 –	88,061	**4,805.00**	90,252 –	90,287	**4,933.00**	92,478 –	92,513	**5,061.00**	94,704 –	94,739	**5,189.00**	96,930 –	96,965	**5,317.00**
88,061 –	88,096	**4,807.00**	90,287 –	90,322	**4,935.00**	92,513 –	92,548	**5,063.00**	94,739 –	94,774	**5,191.00**	96,965 –	97,000	**5,319.00**
88,096 –	88,130	**4,809.00**	90,322 –	90,357	**4,937.00**	92,548 –	92,583	**5,065.00**	94,774 –	94,809	**5,193.00**	97,000 –	97,035	**5,321.00**
88,130 –	88,165	**4,811.00**	90,357 –	90,391	**4,939.00**	92,583 –	92,617	**5,067.00**	94,809 –	94,843	**5,195.00**	97,035 –	97,070	**5,323.00**
88,165 –	88,200	**4,813.00**	90,391 –	90,426	**4,941.00**	92,617 –	92,652	**5,069.00**	94,843 –	94,878	**5,197.00**	97,070 –	97,104	**5,325.00**
88,200 –	88,235	**4,815.00**	90,426 –	90,461	**4,943.00**	92,652 –	92,687	**5,071.00**	94,878 –	94,913	**5,199.00**	97,104 –	97,139	**5,327.00**
88,235 –	88,270	**4,817.00**	90,461 –	90,496	**4,945.00**	92,687 –	92,722	**5,073.00**	94,913 –	94,948	**5,201.00**	97,139 –	97,174	**5,329.00**
88,270 –	88,304	**4,819.00**	90,496 –	90,530	**4,947.00**	92,722 –	92,757	**5,075.00**	94,948 –	94,983	**5,203.00**	97,174 –	97,209	**5,331.00**
88,304 –	88,339	**4,821.00**	90,530 –	90,565	**4,949.00**	92,757 –	92,791	**5,077.00**	94,983 –	95,017	**5,205.00**	97,209 –	97,243	**5,333.00**
88,339 –	88,374	**4,823.00**	90,565 –	90,600	**4,951.00**	92,791 –	92,826	**5,079.00**	95,017 –	95,052	**5,207.00**	97,243 –	97,278	**5,335.00**
88,374 –	88,409	**4,825.00**	90,600 –	90,635	**4,953.00**	92,826 –	92,861	**5,081.00**	95,052 –	95,087	**5,209.00**	97,278 –	97,313	**5,337.00**
88,409 –	88,443	**4,827.00**	90,635 –	90,670	**4,955.00**	92,861 –	92,896	**5,083.00**	95,087 –	95,122	**5,211.00**	97,313 –	97,348	**5,339.00**
88,443 –	88,478	**4,829.00**	90,670 –	90,704	**4,957.00**	92,896 –	92,930	**5,085.00**	95,122 –	95,157	**5,213.00**	97,348 –	97,383	**5,341.00**
88,478 –	88,513	**4,831.00**	90,704 –	90,739	**4,959.00**	92,930 –	92,965	**5,087.00**	95,157 –	95,191	**5,215.00**	97,383 –	97,417	**5,343.00**
88,513 –	88,548	**4,833.00**	90,739 –	90,774	**4,961.00**	92,965 –	93,000	**5,089.00**	95,191 –	95,226	**5,217.00**	97,417 –	97,452	**5,345.00**
88,548 –	88,583	**4,835.00**	90,774 –	90,809	**4,963.00**	93,000 –	93,035	**5,091.00**	95,226 –	95,261	**5,219.00**	97,452 –	97,487	**5,347.00**
88,583 –	88,617	**4,837.00**	90,809 –	90,843	**4,965.00**	93,035 –	93,070	**5,093.00**	95,261 –	95,296	**5,221.00**	97,487 –	97,522	**5,349.00**
88,617 –	88,652	**4,839.00**	90,843 –	90,878	**4,967.00**	93,070 –	93,104	**5,095.00**	95,296 –	95,330	**5,223.00**	97,522 –	97,557	**5,351.00**
88,652 –	88,687	**4,841.00**	90,878 –	90,913	**4,969.00**	93,104 –	93,139	**5,097.00**	95,330 –	95,365	**5,225.00**	97,557 –	97,591	**5,353.00**
88,687 –	88,722	**4,843.00**	90,913 –	90,948	**4,971.00**	93,139 –	93,174	**5,099.00**	95,365 –	95,400	**5,227.00**	97,591 –	97,626	**5,355.00**
88,722 –	88,757	**4,845.00**	90,948 –	90,983	**4,973.00**	93,174 –	93,209	**5,101.00**	95,400 –	95,435	**5,229.00**	97,626 –	97,661	**5,357.00**
88,757 –	88,791	**4,847.00**	90,983 –	91,017	**4,975.00**	93,209 –	93,243	**5,103.00**	95,435 –	95,470	**5,231.00**	97,661 –	97,696	**5,359.00**
88,791 –	88,826	**4,849.00**	91,017 –	91,052	**4,977.00**	93,243 –	93,278	**5,105.00**	95,470 –	95,504	**5,233.00**	97,696 –	97,730	**5,361.00**
88,826 –	88,861	**4,851.00**	91,052 –	91,087	**4,979.00**	93,278 –	93,313	**5,107.00**	95,504 –	95,539	**5,235.00**	97,730 –	97,765	**5,363.00**
88,861 –	88,896	**4,853.00**	91,087 –	91,122	**4,981.00**	93,313 –	93,348	**5,109.00**	95,539 –	95,574	**5,237.00**	97,765 –	97,800	**5,365.00**
88,896 –	88,930	**4,855.00**	91,122 –	91,157	**4,983.00**	93,348 –	93,383	**5,111.00**	95,574 –	95,609	**5,239.00**	97,800 –	97,835	**5,367.00**
88,930 –	88,965	**4,857.00**	91,157 –	91,191	**4,985.00**	93,383 –	93,417	**5,113.00**	95,609 –	95,643	**5,241.00**	97,835 –	97,870	**5,369.00**
88,965 –	89,000	**4,859.00**	91,191 –	91,226	**4,987.00**	93,417 –	93,452	**5,115.00**	95,643 –	95,678	**5,243.00**	97,870 –	97,904	**5,371.00**
89,000 –	89,035	**4,861.00**	91,226 –	91,261	**4,989.00**	93,452 –	93,487	**5,117.00**	95,678 –	95,713	**5,245.00**	97,904 –	97,939	**5,373.00**
89,035 –	89,070	**4,863.00**	91,261 –	91,296	**4,991.00**	93,487 –	93,522	**5,119.00**	95,713 –	95,748	**5,247.00**	97,939 –	97,974	**5,375.00**
89,070 –	89,104	**4,865.00**	91,296 –	91,330	**4,993.00**	93,522 –	93,557	**5,121.00**	95,748 –	95,783	**5,249.00**	97,974 –	98,009	**5,377.00**
89,104 –	89,139	**4,867.00**	91,330 –	91,365	**4,995.00**	93,557 –	93,591	**5,123.00**	95,783 –	95,817	**5,251.00**	98,009 –	98,043	**5,379.00**
89,139 –	89,174	**4,869.00**	91,365 –	91,400	**4,997.00**	93,591 –	93,626	**5,125.00**	95,817 –	95,852	**5,253.00**	98,043 –	98,078	**5,381.00**
89,174 –	89,209	**4,871.00**	91,400 –	91,435	**4,999.00**	93,626 –	93,661	**5,127.00**	95,852 –	95,887	**5,255.00**	98,078 –	98,113	**5,383.00**
89,209 –	89,243	**4,873.00**	91,435 –	91,470	**5,001.00**	93,661 –	93,696	**5,129.00**	95,887 –	95,922	**5,257.00**	98,113 –	98,148	**5,385.00**
89,243 –	89,278	**4,875.00**	91,470 –	91,504	**5,003.00**	93,696 –	93,730	**5,131.00**	95,922 –	95,957	**5,259.00**	98,148 –	98,183	**5,387.00**
89,278 –	89,313	**4,877.00**	91,504 –	91,539	**5,005.00**	93,730 –	93,765	**5,133.00**	95,957 –	95,991	**5,261.00**	98,183 –	98,217	**5,389.00**
89,313 –	89,348	**4,879.00**	91,539 –	91,574	**5,007.00**	93,765 –	93,800	**5,135.00**	95,991 –	96,026	**5,263.00**	98,217 –	98,252	**5,391.00**
89,348 –	89,383	**4,881.00**	91,574 –	91,609	**5,009.00**	93,800 –	93,835	**5,137.00**	96,026 –	96,061	**5,265.00**	98,252 –	98,287	**5,393.00**
89,383 –	89,417	**4,883.00**	91,609 –	91,643	**5,011.00**	93,835 –	93,870	**5,139.00**	96,061 –	96,096	**5,267.00**	98,287 –	98,321	**5,395.00**
89,417 –	89,452	**4,885.00**	91,643 –	91,678	**5,013.00**	93,870 –	93,904	**5,141.00**	96,096 –	96,130	**5,269.00**	98,321 –	98,356	**5,397.00**

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

2020 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 AND CITIES

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

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

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

Alleghany County - 005
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-863-6640

Amelia County - 007
P.O. Box 269, Amelia Court House, 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
703-228-4017

Augusta County - 015
P.O. Box 959, Verona, VA 24482
540-245-5640

Bath County - 017
P.O. Box 130, Warm Springs, VA 24484
540-839-7231

Bedford County - 019
122 E. Main St., Suite 103, Bedford, VA 24523
540-586-7621

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

Botetourt County - 023
P.O. Box 128, Fincastle, VA 24090-0128
540-928-2050

Bristol City - 520
497 Cumberland St., Room 101, Bristol, VA 24201
276-645-7316

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

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

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

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

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

Caroline County - 033
P.O. Box 819, Bowling Green, VA 22427
804-633-4059

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

Charlottesville City - 540
P.O. Box 2964, Charlottesville, VA 22902-2964
434-970-3160

Chesapeake City - 550
P.O. Box 15285, Chesapeake, VA 23328-5285
757-382-6736

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

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

Colonial Heights City - 570
P.O. Box 3401, Colonial Heights, VA 23834
804-520-9280

Covington City - 580
P.O. Drawer 58, Covington, VA 24426-0058
540-965-6350

Craig County - 045
P.O. Box 186, New Castle, VA 24127
540-864-6241

Culpeper County - 047
P.O. Box 1807, Culpeper, VA 22701
540-727-3443

Cumberland County - 049
P.O. Box 77, Cumberland, VA 23040
804-492-4280

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

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

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

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

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

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

Fairfax County ** - 059
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-324-4215

Falls Church City - 610
300 Park Ave., # 202W
Falls Church, VA 22046-3301
703-248-5450

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

Floyd County - 063
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-745-9345

Fluvanna County - 065
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-591-1940

Franklin City - 620
207 West Second Ave., Franklin, VA 23851
757-562-1157

Franklin County - 067
1255 Franklin St., Ste. 102, Rocky Mt., VA 24151
540-483-6650

Frederick County - 069
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-665-5681

Fredericksburg City - 630
P.O. Box 644, Fredericksburg, VA 22404
540-372-1004

Galax City* - 640
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-236-2528

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

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

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

Grayson County - 077
P.O. Box 126, Independence, VA 24348
276-773-2381

Greene County - 079
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-985-5211

Greensville County - 081
1781 Greensville County Circle, Room 132,
Emporia, VA 23847
434-348-4227

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

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

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

Harrisonburg City - 660
409 S Main St., Harrisonburg, VA 22801-3610
540-432-7704

Henrico County * - 087
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-501-4263

Henry County - 089
P.O. Box 1077, Collinsville, VA 24078-1077
276-634-4690

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

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

Isle of Wight County - 093
P.O. Box 107, Isle of Wight, VA 23397-0107
757-365-6222

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

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

King George County - 099
10459 Courthouse Dr., Suite 101,
King George, VA 22485-3865
540-775-4664

King William County - 101
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-769-4941

COUNTIES and CITIES (CONTINUED)

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

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

Lexington City - 678
300 E Washington St, Room 103, Lexington, VA 24450
540-462-3701

Loudoun County - 107
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-777-0260

Louisa County - 109
P.O. Box 8, Louisa, VA 23093
540-967-3432

Lunenburg County - 111
11512 Courthouse Rd., Ste. 101, Lunenburg, VA 23952
434-696-2516

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

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

Manassas City - 683
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-257-8222

Manassas Park City - 685
One Park Center Court
Manassas Park, Va 20111
703-335-8825

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

Mathews County - 115
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-725-7168

Mecklenburg County - 117
P.O. Box 360, Boydton, VA 23917
434-738-6191, Ext. 4272

Middlesex County - 119
P.O. Box 148, Saluda, VA 23149-0148
804-758-5331

Montgomery County - 121
755 Roanoke St., Ste. 1-A, Christiansburg, VA 24073
540-382-5710

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

New Kent County - 127
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-966-9610

Newport News City - 700
2400 Washington Ave., Newport News, VA 23607
757-926-8653

Norfolk City - 710
P.O. Box 2260, Norfolk, VA 23501-2260
757-664-7885

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

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

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

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

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

Page County - 139
103 S. Court St., Suite C, Luray, VA 22835
540-743-4909

Patrick County - 141
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-694-7131

Petersburg City - 730
144 N. Sycamore St., Petersburg, VA 23803
804-733-2315

Pittsylvania County - 143
P.O. Box 272 ,Chatham, VA 24531-0272
434-432-7940

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

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

Powhatan County - 145
3834 Old Buckingham Rd., Ste. C, Powhatan, VA 23139
804-598-5619

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

Prince George County - 149
P.O. Box 155, Prince George, VA 23875
804-722-8740

Prince William County* - 153
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-792-6710

Pulaski County - 155
52 West Main Street, Ste. 200, Pulaski, VA 24301
540-980-7750

Radford City - 750
Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-731-3613

Rappahannock County - 157
P.O. Box 115, Washington, VA 22747
540-675-5370

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

Richmond County - 159
P.O. Box 366, Warsaw, VA 22572
804-333-3722

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

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

Rockbridge County - 163
P.O. Box 1160, Lexington, VA 24450
540-463-3431

Rockingham County - 165
20 E. Gay St., Harrisonburg, VA 22802
540-564-3000

Russell County - 167
P.O. Box 517, Lebanon, VA 24266
276-889-8018

Salem City - 775
P.O. Box 869, Salem, VA 24153-0869
540-375-3019

Scott County - 169
190 Beech Street, Suite 206, Gate City, VA 24251
276-386-7692

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

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

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

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

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

Staunton City - 790
P.O. Box 4, Staunton, VA 24402-0004
540-332-3829

Suffolk City - 800
P.O. Box 1459, Suffolk, VA 23439-1459
757-514-4260

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

Sussex County - 183
P.O. Box 1398, Sussex, VA 23884
434-246-1030

Tazewell County - 185
135 Court St.,Suite 301, Tazewell, VA 24651-0020
276-385-1235

Virginia Beach City - 810
2401 Courthouse Dr., Bldg.1, Rm. 121
Virginia Beach, VA 23456
757-385-4483

Warren County - 187
P.O. Box 1775, Front Royal, VA 22630-0038
540-635-2651

Washington County - 191
One Government Center Place, Ste. C,
Abingdon, VA 24210
276-676-6270

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

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

Williamsburg City - 830
P.O. Box 245, Williamsburg, VA 23187
757-220-6150

Winchester City - 840
21 South Kent St., Ste. 100, Winchester, VA 22601
540-667-1815

Wise County - 195
P.O. Box 1278, Wise, VA 24293
276-328-3556

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

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

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

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

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