

VIRGINIA

2021 Form 760

Resident Individual Income Tax Booklet

◆ Please file electronically! ◆

Filing on paper means waiting longer for your refund.

Due to COVID-19 protocols, it will likely take longer than in previous years for a paper return to make its way through the system. We encourage you to file electronically and to request a refund, if you have one coming, via direct deposit.

Here are 6 advantages 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

Virginia Tax Online Services

www.tax.virginia.gov

Get Your Tax Refund Faster Using e-File

Last year, over 3.8 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.
- **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

To make an Estimated Tax Payment, a Filing Extension Payment, a Return Payment or pay a Tax Bill online from your bank account, credit or debit card, visit www.tax.virginia.gov/payments.

Take Advantage of More Individual Online Services

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.
- Set up to receive alerts and reminders.

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.

Health Insurance for Uninsured Children

Does your child need health insurance?

Call 1.866.873.2647, contact your local Department of Social Services, or visit www.FAMIS.org to learn if your children might qualify.

Table of Contents

What's New	1
Reminders	2
Filing Options, Forms and Assistance	3
Do You Need to File a Virginia Income Tax Return?	3
When to File Your Return	3
Where to File	4
Amended Returns.....	4
Residency Status and Choosing the Right Form to File.....	5
Getting Started	7
Do You Need to Complete Virginia Schedule ADJ?	7
Assembling Your Return	7
Form 760 Line Instructions	7
Age 65 and Older Deduction Worksheet.....	9
Spouse Tax Adjustment Worksheet.....	12
Schedule ADJ Line Instructions.....	16
Additions to Income	17
Subtractions from Income.....	18
Deductions from Income.....	21
Tax Credit for Low-Income Individuals or Virginia Earned Income Credit	23
Addition to Tax, Penalty and Interest.....	24
Health Care Coverage Contact Information	25
Schedule VAC Line Instructions	25
Virginia529 and ABLE Contributions	25
Other Voluntary Contributions	26
Voluntary Contributions (Information on Organizations).....	27
Library Foundation Contributions	28
Public School Foundation Contributions.....	29
Credit for Taxes Paid to Another State	30
Schedule OSC Line Instructions.....	31
About Virginia Schedule CR.....	32
Tax Rate Schedule	33
List of Localities and Mailing Addresses.....	43

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, 2020 to December 31, 2021**, subject to certain exceptions. This legislation also generally conformed Virginia to the provisions of the federal Coronavirus Aid, Relief, and Economic Security ("CARES") Act and the Consolidated Appropriations Act, 2021. However, Virginia specifically deconforms from certain provisions of this federal legislation. This includes, but is not limited to, provisions that temporarily change limitations applicable to the net operating loss deduction, excess business losses, and the business interest deduction. Please see Tax Bulletins 21-4 and 22-1, posted on the Department's website at www.tax.virginia.gov, for additional information regarding Virginia's conformity with the IRC and adjustments that may be required as a result of this legislation.

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 2021, Virginia will deconform from the increase in the medical expense deduction. See Virginia Schedule A and the Schedule A Instructions for more information.

Facilitated Health Care Enrollment: Effective January 1, 2021, taxpayers have the option to indicate that they and/or their dependents are without health insurance and agree to the sharing of certain tax return information with the Virginia Department of Medical Assistance Services (DMAS). If the authorization oval below the address section on Form 760 is marked, preferred contact details and other tax return information will be provided to DMAS for purposes of determining eligibility for income-based medical assistance programs. See Page 8 instructions for details.

Increased Annual Credit Caps for Research and Development Tax Credits: For taxable years beginning on and after January 1, 2021, the annual cap for the Research and Development Tax Credit increased from \$7 million to \$7.7 million per fiscal year. The annual cap for the Major Research and Development Tax Credit increased from \$20 million to \$24 million per fiscal year. See Forms RDC and MRD for additional information.

Port of Virginia Tax Credits Sunset Date: The sunset date for three Port of Virginia Tax Credits has been extended to tax years beginning before January 1, 2025. These credits include Barge and Rail Usage Tax Credit, International Trade Facility Tax Credit, and Port Volume Increase Tax Credit. See Schedule CR Instructions for additional information.

Virginia Housing Opportunity Tax Credit: For taxable years beginning on and after January 1, 2021, but before January 1, 2026, taxpayers may claim a Virginia tax credit in an amount substantially similar to the amount of the federal low-income housing tax credit allocated or allowed by the Virginia Housing Development Authority to such projects. Taxpayers may claim this credit against the individual income tax, estate and trust income tax, corporate income tax, bank franchise tax, insurance premiums license tax, and license tax on telegraph, telephone, water, heat, light, power, and pipeline companies. See Schedule CR Instructions for more information.

Changes to Agricultural Best Management Practices Tax Credit: For taxable years beginning on and after January 1, 2021, but before January 1, 2025, the Agricultural Best Management Practices Tax Credit has increased to 25% of the first \$100,000 expended for agricultural best management practices. Additionally, an expanded credit is available to taxpayers that are engaged in agricultural production for market, or that have equines that create needs for agricultural best management practices to reduce nonpoint source pollutants, and have in place a resource management plan approved by the local Soil and Water Conservation District. The amount of the expanded credit is equal to 50% of the first \$100,000 expended. Taxpayers must apply for their share of the credit using Form ABM. See Form ABM and Schedule CR Instructions for more information.

New Conservation Tillage and Precision Agriculture Equipment Tax Credit: For taxable years beginning on and after January 1, 2021, but before January 1, 2026, a refundable tax credit is available for the purchase of certain types of conservation tillage and precision agricultural application equipment. The credit equals 25% of all expenditures made by the taxpayer for the purchase of certain agricultural equipment certified by the Virginia Soil and Water Conservation Board. The credit amount cannot exceed \$17,500 in the year of purchase. Taxpayers must apply for the credit using Form AEC. See Form AEC and Schedule CR Instructions for more information.

The Conservation Tillage Equipment Tax Credit and Precision Fertilizer and Pesticide Application Equipment Tax Credit expired effective January 1, 2021. Any unused balance can be carried over for 5 years or until the entire credit amount has been taken, whichever is first.

Changes to Coal-Related Tax Credits: The Coalfield Employment Enhancement Tax Credit and Coal Employment and Production Incentive Tax Credit will expire January 1, 2022.

Electricity generators that originally earned the Virginia Coal Employment and Production Incentive Tax Credits may continue to carry forward amounts of credit for up to 10 taxable years or until the full amount is used, whichever is sooner. However, a taxpayer claiming carryover credits on a return for taxable years beginning on and after January 1, 2022 may not claim more than \$1 million in credits for a single taxable year. No taxpayer may amend a return for a taxable year beginning before January 1, 2022 to claim more credits than the amount included on such return before amending it.

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 7601P, 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: 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 \$2,500, (ii) any payment made with regard to a return or extension of time to file exceeds \$2,500, or (iii) the taxpayer's estimated total tax liability exceeds \$10,000. 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 760, 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 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 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

Filing Options, Forms and Assistance

Filing Options

- **e-File your return online:** Electronic filing is used to prepare and file your federal and state tax returns over the Internet. Please visit the Department at www.tax.virginia.gov to find out more about these programs.

If you file online do not send a paper copy of your return.

- **File your return on paper:**
 - Use commercial tax preparation software and print a copy of your state tax return
 - Use our online fillable forms: download, type in your filing information, then print
 - Order forms online through the Department's website or call **804.367.8031**

If you fill out your tax return by hand, you can avoid processing delays by printing your information so it can be easily read. Please use black ink and not pencil.

Assistance

- For assistance, visit the Department's website at www.tax.virginia.gov
- Call Customer Service at **804.367.8031**. For TTY users dial 7.1.1
- Mail requests for information to:

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

Please do not mail your return to this address.

- Call or visit your Local Commissioner of the Revenue, Director of Finance, or Director of Tax Administration for information or return preparation assistance. Check Page 43 for a list of localities and contact information.

Do You Need to File a Virginia Income Tax Return?

Every Virginia resident whose Virginia adjusted gross income is at or above the minimum threshold must file.

Complete Form 760, Lines 1 through 9, to determine your Virginia adjusted gross income (VAGI). If the amount on Line 9 is less than the amount shown below for your filing status, your Virginia income tax is \$0.00 and you are entitled to a refund of any withholding or estimated tax paid. You must file a return to receive a refund. To claim a refund in these cases, complete Lines 10 through 15 and enter "0" as your tax on Lines 16 and 18. Then complete Lines 19 through 36. You must file if you are:

Single and your VAGI is \$11,950 or more

Married filing jointly and *combined* VAGI is \$23,900 or more

Married filing separately and your VAGI is \$11,950 or more

When to File Your Return

Filing by mail or commercial delivery service - If you are mailing several documents, please consider using a flat envelope to ensure proper handling and faster processing. 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 penalties and interest if the postmark on the remailed return is after the due date. Tax returns or payment of taxes remitted by a commercial delivery service will be considered timely filed if they are 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.

Calendar year filer - If your taxable year is January 1, 2021 - December 31, 2021, your individual income tax return must be postmarked no later than **May 1, 2022**, to avoid penalties and interest. When the last day on which a tax return may be filed or a tax may be paid falls on a Saturday, Sunday or legal holiday, you may file and make payment without penalty or interest on the next succeeding business day.

Fiscal year filer - If your taxable year is any consecutive 12-month period other than January - December, your individual income tax return must be postmarked by the 15th day of the 4th month following the end of your fiscal year. When filing, you should write "Fiscal Year Filer" across the top of Page 1 of Form 760 and enclose a statement indicating the beginning and ending months of your fiscal year.

Outside U.S. - 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, 2022**. Fill in the overseas on due date oval on Page 1 of Form 760.

Weekends and holidays - If the due date falls on a Saturday, Sunday or legal holiday, your return must be postmarked by the next business day.

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 avoid penalty. To make a payment of tentative tax, use Form 760IP.

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 federal exclusion. You must apply for an extension of time to file your state return 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.

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 correspondence, and on the envelope used to mail the correspondence, when responding to notices issued by the Department. See Tax Bulletin 05-5, available in the Laws, Rules, and Decisions Section of the Department's website at www.tax.virginia.gov for more information.

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.

Additional information for spouses of military personnel is provided in the **Residency Status and Choosing the Right Form to File** section later in this booklet.

Where to File

Use e-File to electronically file your federal and state tax returns at the same time. Software programs that provide e-File capability are available online and for purchase in stores. All e-File software will automatically check for completeness, correct errors, generate the applicable schedules and provide the option to transmit the return to the IRS and/or the Department's electronic processing systems. Some vendors will allow taxpayers to file their returns electronically for free based on certain qualifiers.

To file by mail, use the list of mailing addresses beginning on Page 43 and look up the city or county where you live, or file directly with the Department. Local phone numbers are also provided.

For more information about filing by e-File and filing by mail, go to www.tax.virginia.gov.

Amended Returns

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 IRS provided documentation that acknowledges acceptance of your federal amended return, enclose a copy with the Virginia 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.

If you file an amended return with any other state that affects your Virginia income tax, you must file an amended Virginia return within one year. 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.

Complete a new return using the corrected figures, as if it were the original return. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as the 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. If your amended return results in additional tax due, interest must be paid on the tax you owe from the due date of your original return to the date that the amended return is filed or postmarked.

Amended Return

If you are filing an amended return, fill in the amended return oval. 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	Partnership Level Federal Adjustment – Enclose Form 502FED-1
03	Federal Return Amended or Adjusted – Enclose copy of IRS final determination, if applicable
04	Virginia Return – Changes to subtractions, deductions, additions, and credits
30	Other – Enclose Explanation

If the amended return is the result of a net operating loss (NOL) carryback, use the general instructions for computing the NOL from the Virginia Administrative Code (Title 23, Taxation) website at law.lis.virginia.gov. Select the link for Virginia Administrative Code 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. **Enclose a complete copy of your amended federal return and the Virginia Modification Worksheet, if applicable.**

Worksheet for Amended Returns

- Income tax paid with original return, plus additional income tax paid after it was filed1 _____
- Add Line 1 above and Line 26 from amended Form 760 and enter the total here2 _____
- Overpayment, if any, as shown on original return or as previously adjusted3 _____
- Subtract 3 from Line 24 _____
- If Line 4 above is less than Line 18 on amended Form 760, subtract Line 4 above from Line 18 on amended Form 760. This is the Tax You Owe5 _____

- Refund. If Line 18 on amended Form 760 is less than Line 4 above, subtract Line 18 on amended Form 760 from Line 4 above. This is the Tax You Overpaid.....6 _____

Residency Status and Choosing the Right Form to File

- There are two types of Virginia residents: domiciliary and actual.
- A domiciliary resident of another state may also be an actual resident of Virginia.
- Virginia residency may be either full-year or part-year.
- A nonresident of Virginia may be required to file a Virginia return.
- To determine which Virginia return you should file, first determine if you were a resident of Virginia at any time during the taxable year.

Step 1: Determine your residency status

Domiciliary Resident

You are a domiciliary (legal) resident if your permanent home is in Virginia. Your permanent home is where, whenever you are absent, you intend to return. Every person has one and only one domiciliary residence at a time. Most domiciliary residents actually live in Virginia; however, actual presence in Virginia is not required. If you have established legal domicile in Virginia, you are a domiciliary resident until you establish legal domicile in another state.

- Members of the armed forces who claim Virginia as their home of record are domiciliary residents, even if stationed outside of Virginia.
- A domiciliary resident who accepts employment outside of Virginia, but who does not abandon Virginia as their domiciliary residence, even if outside of Virginia for many years, remains a domiciliary resident of Virginia. This includes domiciliary residents who accept employment outside of the United States.

Actual Resident

You are an *actual* resident if:

You maintained an abode in Virginia or were physically present in Virginia for more than 183 total days during the taxable year, even if you are a domiciliary resident of another state or country.

If you are an *actual* resident of Virginia, you may be required to file as a resident in Virginia and in your domiciliary state. In this situation, you should claim a credit on the return filed in the state of your legal domicile for taxes paid to Virginia.

Students: The rules for determining the residency status of a student are the same as for anyone else.

Military Personnel and Members of the U.S. Congress: If you are a member of the armed forces or of the U.S. Congress

who is a domiciliary (legal) resident of another state, you are not subject to taxation as an *actual* resident of Virginia even if you maintained an abode in Virginia for more than 183 days. However, if you have income from Virginia sources other than your active duty or congressional pay, you may be required to file a Form 763, Nonresident Income Tax Return.

Spouses, Dependents and Congressional Staff Members:

The exemption for members of the armed forces and the U.S. Congress does **not** apply to spouses (see below), dependents or congressional staff members. If you are a spouse or dependent of a member of the armed forces or of the U.S. Congress or you are employed by a member of the U.S. Congress, you must determine your own residency status and filing obligations, even if you filed a joint federal return.

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 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.

Step 2: Determine which income tax return you should file

Virginia Residents

File Form 760, Resident Return, if:

- You were an actual or domiciliary resident for the entire year; or
- You were an actual or domiciliary resident for a portion of the year, but all of your income for the entire year was from Virginia sources.

File Form 760PY, Part-Year Resident Return, if:

- You moved into Virginia during the taxable year and became either an actual or domiciliary resident; or
- You moved out of Virginia during the taxable year *and* became a domiciliary resident of another state, provided that you did not move back to Virginia within six months.

Note to Part-Year Residents: If you had Virginia source income during the taxable year while you were a nonresident, you may also be required to file Form 763, Nonresident Return. See Nonresidents, below.

Married Taxpayers: If one spouse is a Virginia resident and the other is a nonresident, you may not file a joint Virginia return unless you both elect to determine your joint Virginia taxable income as if you were both Virginia residents. If the spouses do not make an election, the resident spouse will file either Form 760 or Form 760PY, while the nonresident spouse will file Form 763, if applicable. However, if one spouse is a full-year resident and the other spouse is a part-year resident, you may file a joint return using Form 760PY. See the Form 760PY instructions for additional information.

Nonresidents

File Form 763, Nonresident Return, if:

You had income from Virginia sources, other than interest from personal savings accounts, interest or dividends from an individual stock market investment, or pension payments from a Virginia payor.

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 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.

If you were a Virginia resident for part of the year and you also received Virginia source income during your period of residence outside Virginia, you must file Form 760PY and Form 763. The Virginia source income reported on Form 763 will be only the Virginia source income you received while a nonresident.

Exceptions for Certain Nonresidents

An exception to the filing requirement for nonresidents applies to certain residents of Kentucky, the District of Columbia, Maryland, Pennsylvania, and West Virginia if their only Virginia source income is from salaries and wages. See below for qualifications. If residents of these states received other income from Virginia sources that is not specifically exempted, it must be reported as Virginia source income on Form 763, the Virginia Nonresident Return.

Kentucky and the District of Columbia: If you were a resident of Kentucky or the District of Columbia who commuted daily to work in Virginia, you are not required to file a Form 763 Nonresident Return, provided that 1) you had no actual place of abode in Virginia at any time during the taxable year, and 2) your only income from Virginia sources was salaries and wages, and 3) your salary and wages were subject to income taxation by Kentucky or the District of Columbia.

Maryland, Pennsylvania and West Virginia: If you were a resident of Maryland, Pennsylvania or West Virginia and you earned salaries and wages in Virginia, you do not have to file a Form 763, Nonresident Return, provided that 1) your only income from Virginia sources was salaries and wages, and 2) you were present in Virginia for 183 days or less during the taxable year, and 3) your salaries and wages were subject to taxation by Maryland, Pennsylvania, or West Virginia.

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) they both maintain the same non-Virginia domicile state. More information is available in Tax Bulletin 09-10 and Tax Bulletin 10-1 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.

Getting Started

Before you begin to prepare your Virginia Form 760, you will need the following:

- Your completed federal income tax return.
- W-2, 1099 and VK-1 forms with Virginia withholding.
- Virginia Schedule ADJ. See next section.
- Schedule OSC and other state income tax returns filed, if you are claiming the credit for tax paid to another state.
- Virginia Schedule CR. See Page 32.
- Virginia Schedule VAC. See Page 25.

If you are filing an amended return, you will need copies of the records supporting the change to your return, as well as your original return.

Do You Need to Complete Virginia Schedule ADJ?

Complete Virginia Schedule ADJ if you need to report any of the following:

- Additions to Federal Adjusted Gross Income (FAGI)
- Subtractions from FAGI not reported on Form 760
- Deductions from VAGI not reported on Form 760
- Credit for Low-Income Individuals or Virginia Earned Income Credit
- Addition to tax
- Penalties and Interest

Assembling Your Return

If you file your return by paper, enclose the **original** Virginia Form 760, Schedule ADJ, Schedule VAC, Schedule OSC and Schedule CR. Do not send photocopies of these forms. Photocopies of all other supporting documents are acceptable.

REQUIRED ENCLOSURES WITH FORM 760

- Forms W-2, 1099 and VK-1 showing Virginia withholding
- Virginia Schedule A
- Schedule ADJ
- Schedule ADJS

- Schedule VAC
- Schedule OSC
- Schedule CR
- Form 760C or Form 760F
- Virginia Credit Schedules
- Other Virginia Statements or Schedules
- Other required enclosures

Do not use staples.

Reminder: Keep copies of your completed Form 760 and all supporting documentation for 3 years.

Form 760 Line Instructions

Name and Address

Enter your name and mailing address in the space provided. If you use Filing Status 3 (married filing separate returns), **do not** enter your spouse's name in the spouse name field. Instead, enter your spouse's name in the space beside the Filing Status code box.

Address Change: If your address has changed since last filing, fill in the oval in the street address area.

Social Security Number

Enter your Social Security Number and the first four letters of your last name in the boxes. If using Filing Status 2, you must also enter the Social Security Number and first four letters of your spouse's last name. If using Filing Status 3, enter your spouse's Social Security Number and record your spouse's name on the line beside the Filing Status code box.

Privacy Act. In compliance with the Privacy Act of 1974, disclosure of your Social Security Number is mandatory under Va. Code § 58.1-209. Your Social Security Number is used both as a means of identifying your income tax return and of verifying the identity of individuals claiming tax refunds.

Date of Birth

Please be sure to provide your date of birth. This information is used by the Department to verify 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.

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 is 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.

- 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.

Locality Code: Use the list on Page 43 to look up the 3-digit code for the locality in which you lived on January 1, 2022. Enter the corresponding number in the boxes provided on Form 760. Local school funding is allocated based in part on this information.

Facilitated Health Insurance Enrollment: For taxable years beginning on and after January 1, 2021, the Department of Taxation is required to include on individual income tax returns a checkoff to allow taxpayers to voluntarily indicate whether the individual or spouse, in the case of a married taxpayer filing jointly, or any dependent of the individual is an uninsured individual at the time the return is filed; and voluntarily consents to the Department of Taxation providing certain taxpayer information to the Department of Medical Assistance Services (DMAS) for purposes of affirming that the uninsured individual, spouse, or any dependents meet the income eligibility requirements for medical assistance. If the individual or spouse voluntarily consents, the Department is authorized to disclose to DMAS the individual's or spouse's:

- Name;
- Address;
- Social Security number;
- Number and type of personal exemptions;
- Tax-filing status; and
- Adjusted gross income

The information may not be used to determine that an individual is ineligible for medical assistance. The Department is only authorized to disclose information to DMAS upon entering a written agreement regarding the disclosure of taxpayer information.

If you would like for the Department of Taxation to disclose certain information to DMAS for the purposes set forth above, fill in the requisite oval on Page 1 of Form 760. Also complete the Health Care Coverage Contact Information section of Schedule ADJ if you have a preferred contact method.

Ovals

Fill in any ovals that apply.

- **Name or filing status has changed**
- **Virginia return not filed last year**
- **Dependent on another's return**
- **Qualifying farmer, fisherman or merchant seaman.**
Fill in this oval if at least 2/3 of your gross income is

a result of self-employment as a farmer, fisherman or merchant seaman.

- **Amended Return.** Fill in oval and enter the amended return reason code from the list provided on Page 5 of these instructions.
- **Overseas on due date.** If you were overseas on May 1, 2022, fill in this oval and enclose a statement explaining your situation. Your return is due **by July 1, 2022.**
- **Federal Schedule C filed with federal return**
- **Earned Income Tax Credit claimed on federal return.** If you claimed an Earned Income Tax Credit on your federal return, fill in the oval and enter the amount of the federal credit claimed.

Virginia Driver's License Information

Enter your Virginia Driver's License Identification number and Issue Date. If you do not have a Virginia driver's license, but have a Virginia ID Card, enter the identification number and issue date from the ID Card. If filing a joint return, enter the information for both spouses. Providing this information is optional. It is requested for taxpayer identification purposes as part of ongoing efforts to combat identity theft and fraud.

Filing Status

In most cases, your filing status will be the same as the one you selected on your federal return. Enter the applicable number to indicate your filing status.

1 = Single

2 = Joint

3 = Married filing separately

Fill in the Head of Household oval if your filing status is Single and you checked the Head of Household box on your federal return. For more information, go to the filing status section on the Departments's website: www.tax.virginia.gov.

If using Filing Status 3, enter the spouse's Social Security Number at the top of the form and the spouse's name on the line provided.

If one spouse is a Virginia resident and the other is a nonresident, you may not file a joint Virginia return unless you both elect to determine your joint Virginia taxable income as if you were both Virginia residents. If the spouses do not make such election, the resident spouse must file a separate return (Form 760) using Filing Status 3. If the nonresident spouse has Virginia source income to report, he or she must file a separate return using Form 763. The spouses must compute their itemized deductions and allocate exemptions for dependents as if they had filed separate federal returns. As a general rule, the spouse claiming an exemption for a dependent must be reporting at least half of the total federal adjusted gross income. In addition, each spouse must be able to support their claim of itemized deductions. If the underlying expenses for itemized deductions cannot be accounted for separately, each spouse must claim a proportionate share of the deductions based on their respective share of the joint federal adjusted gross income.

Exemptions

Enter the number of exemptions allowed in the boxes.

Age 65 and Older Deduction Worksheet

FOR 2021: Only taxpayers born on or between January 2, 1939, and January 1, 1957, may claim an income-based age deduction for the 2021 taxable year. Married taxpayers must enter the combined income of both spouses, regardless of filing status or whether one or both spouses claim an income-based age deduction.

1. Enter the number of taxpayers born on or between January 2, 1939, and January 1, 1957, who are claiming an <u>income-based age deduction</u> for Age 65 and Older. A. <i>Filing Status 1, Single:</i> Enter 1. B. <i>All Married Taxpayers:</i> <ul style="list-style-type: none"> • If one spouse is claiming an income-based age deduction: Enter 1. • If both spouses are eligible to claim an <u>income-based age deduction</u> and both spouses are filing Virginia returns, regardless of whether you are filing jointly or separately: Enter 2. 		
2. Enter your Federal Adjusted Gross Income (FAGI). A. <i>Filing Status 1, Single:</i> Enter your FAGI from your federal return. B. <i>All Married Taxpayers:</i> 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. <i>Filing Status 1, Single:</i> Enter your FDC addition. B. <i>All Married Taxpayers:</i> 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) subtraction, if applicable. A. <i>Filing Status 1, Single:</i> Enter your FDC subtraction. B. <i>All Married Taxpayers:</i> 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. <i>Filing Status 1, Single:</i> Enter taxable benefits from your federal return. B. <i>All Married Taxpayers:</i> 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 AFIGI.		
9. Enter the income limit for your age deduction - <i>Filing Status 1, Single: enter \$50,000</i> <i>All Married Taxpayers, enter \$75,000</i>		
10. If Line 8 is less than Line 9, your AFIGI is below the threshold. A. <i>Filing Status 1, Single:</i> Enter \$12,000 here and on your return. B. <i>All Married Taxpayers:</i> Enter \$12,000 for each spouse claiming an income-based age deduction here and on your return(s).	You	Spouse
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: <p style="text-align: center;">You do not qualify for an age deduction.</p> 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. <i>Filing Status 1, Single:</i> This is your age deduction. Enter on your return. B. <i>Married Taxpayer and <u>only one spouse</u> claiming an income-based age deduction:</i> This is your age deduction. Enter on your return. C. <i>Married Taxpayers and <u>both spouses</u> claiming an income-based age deduction - Go to Line 15.</i>		
15. <i>Married Taxpayers and both spouses are claiming an income-based age deduction:</i> <p style="text-align: center;">Divide Line 14 by 2.</p> Enter the result in the "You" and "Spouse" columns. Enter on your return(s).	You	Spouse

To compute the age deduction, use the calculator at www.tax.virginia.gov or this worksheet.

Dependents: Generally, you may claim the same number of dependent exemptions allowed on your federal return. If using Filing Status 3, 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 exemptions claimed in the “You,” “Spouse” and “Dependents” boxes by \$930.

65 or Older: To qualify for the additional personal exemption for age 65 or older, you must have been age 65 or older on or before January 1, 2022.

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 older” and “Blind” by \$800.

Low-Income Individuals: You cannot claim the 65 or older or Blind exemptions if you also claimed a Credit for Low-Income Individuals on Line 23 of Form 760.

Exemption Amount: Add the dollar amount from Section A to the dollar amount from Section B. Enter this amount on Line 12.

Note for Filing Status 3: Each spouse must determine exemptions as if separate federal returns had been filed, using the federal rules for separate reporting. If dependent exemptions cannot be accounted for separately, they must be proportionately allocated between each spouse based on each spouse’s income. One spouse may never claim less than a whole personal exemption.

Dollar Amounts

All amounts entered on your return **must be rounded to the nearest dollar**. Amounts less than 50 cents should be rounded down while all amounts of 50 cents - 99 cents should be rounded up. Rounding to the nearest dollar improves accuracy and reduces processing time.

Line 1. Federal Adjusted Gross Income

Enter the federal adjusted gross income from your federal return. If married filing separately (Filing Status 3), enter only the amount of income attributable to you. Be sure to use the federal adjusted gross income amount, NOT federal taxable income.

Line 2. Additions

If you reported any additions on Schedule ADJ, enter the total amount from Line 3 of Schedule ADJ.

Line 3. Add Lines 1 and 2 and enter the total.

Line 4. Age Deduction

Are you eligible to claim an age deduction? For the 2021 taxable year, taxpayers born on or before January 1, 1957, may qualify to claim an age deduction based on their birth date, filing status and income. A taxpayer who claims an age deduction may **NOT** 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 earned or low-income and your birth date is on or before January 1, 1956, read below.

Taxpayers Age 65 and Older

If you or your spouse were **born on or before January 1, 1957**, you may qualify to claim an age deduction of up to \$12,000 each for 2021. The age deduction you may claim depends on your birth date, filing status and income.

If your birth date is:

- **On or before January 1, 1939:** 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 individuals born after January 1, 1939, the age deduction is based on the criteria below.
- **On or between January 2, 1939, and January 1, 1957:** 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 and reduced by any taxable Social Security and Tier 1 Railroad Benefits.

For Filing Status 1, single taxpayers, the maximum allowable age deduction of \$12,000 is reduced \$1 for every \$1 the taxpayer’s AFAGI exceeds \$50,000.

For all married taxpayers, whether filing jointly or separately, the maximum allowable age deduction of \$12,000 each is reduced \$1 for every \$1 the married taxpayers’ joint AFAGI exceeds \$75,000.

All Married Taxpayers: A married taxpayer’s income-based age deduction is **always** determined using the married taxpayers’ joint AFAGI. Regardless of whether filing jointly or separately, if you are married, your income-based age deduction is determined using the combined income of both spouses. 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, then allocate half of the joint deduction to each spouse.

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

Enter the amount of taxable social security and/or Tier 1 Railroad Retirement Act Benefits that you included in your federal adjusted gross income.

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

Line 6. State Income Tax Refund or Overpayment Credit

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

Line 7. Subtractions

If you reported any other subtractions on Virginia Schedule ADJ, enter the total amount from Line 7 of Schedule ADJ.

Line 8. Add Lines 4, 5, 6 and 7 and enter the total.

Line 9. Virginia Adjusted Gross Income

Subtract Line 8 from Line 3 and enter the result. If the amount on Line 9 is less than the amount shown below for your filing status, your Virginia income tax is \$0.00 and you are entitled to a refund of any withholding or estimated tax paid. You must file a return to receive a refund. To claim a refund in these cases, complete Lines 10 through 15 and enter "0" as your tax on Lines 16 and 18. Then complete Lines 19 through 36.

You are required to file a return if you are:

- Single** and your VAGI is \$11,950 or more
- Married filing jointly** and *combined* VAGI is \$23,900 or more
- Married filing separately** and your VAGI is \$11,950 or more

ITEMIZED OR STANDARD DEDUCTIONS

Note: Additional information regarding deductions and other changes required as a result of the 2021 General Assembly Session are provided in Tax Bulletins 21-4 and 22-1 posted on the Department's website at www.tax.virginia.gov.

Property and other taxes included as deductions on your federal return are also allowed on your Virginia return. If one spouse claims itemized deductions, the other spouse must also claim itemized deductions. Do not complete Line 10 if claiming the standard deduction. Skip to Line 11.

Line 10. Itemized Deductions

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

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. Standard Deduction

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Virginia return. Enter on Line 11 the amount listed below that corresponds with your filing status.

Filing Status 1	Enter \$4,500
Filing Status 2	Enter \$9,000
Filing Status 3	Enter \$4,500

Do not complete Line 10 when claiming a standard deduction.

Dependent on Another's Return - If you can be claimed as a dependent on the federal return of another taxpayer, your standard deduction is limited to the amount of your earned income. Enter the **smaller** of the amount of earned income or the standard deduction amount on Line 11.

Line 12. Exemptions

Enter the sum of the total dollar amount from Exemption Section A and the total dollar amount from Exemption Section B.

Line 13. Deductions

If you reported any deductions on Schedule ADJ, enter the total amount from Line 9 of Schedule ADJ. You must enclose the Schedule ADJ with your return.

Line 14. Add Lines 10, 11, 12 and 13 and enter the total.

Line 15. Virginia Taxable Income

Subtract Line 14 from Line 9.

Line 16. Amount of Tax

To compute your tax, you can use either the tax table or the tax rate schedule on Page 33, or use the Tax Calculator on the Department's website.

Line 17. Spouse Tax Adjustment (STA)

Couples filing jointly under Filing Status 2 may reduce their tax by up to \$259 with the STA if **both have taxable income** to report and their combined taxable income on Line 15 is more than \$3,000.

Use the STA Worksheet on Page 12 or the STA Calculator on the website at www.tax.virginia.gov to complete this line.

Enter the computed STA amount on Line 17 of Form 760. You must also enter the Virginia Adjusted Gross Income (VAGI) for your spouse.

Using the STA, couples filing joint returns will not pay higher taxes than if they had filed separate returns.

HOW IT WORKS: Virginia tax rates increase with income: 2% up to \$3,000; 3% from \$3,001 to \$5,000; 5% from \$5,001 to \$17,000; and 5.75% for income over \$17,000. The STA lets both incomes reported on jointly filed returns benefit from the lower tax rates.

EXAMPLE: The Smiths have combined Virginia taxable income of \$47,000.

One spouse's taxable income is \$35,000 and the other spouse's taxable income is \$12,000. Without the STA, their Virginia tax is \$2,445. With the STA, both spouses benefit from the lower tax rates.

Using the STA Calculator at www.tax.virginia.gov, the Smiths compute the STA of \$220, reducing their taxes to \$2,225.

Line 18. Net Amount of Tax

Subtract Line 17 from Line 16 and enter the difference on Line 18.

Line 19a. Virginia Tax Withheld During the 2021 taxable year

Enter the amount of Virginia tax withheld from your W-2, 1099 and VK-1 form(s) in the box labeled "Your Virginia Withholding".

Spouse Tax Adjustment Worksheet

Be sure to enter the Virginia Adjusted Gross Income for your spouse on Line 17 of Form 760.

	You	Spouse

PART 1: SEPARATE YOUR INCOME AND EXEMPTIONS

1. Enter the portion of the Virginia Adjusted Gross Income (VAGI) on Line 9 of Form 760 that is related to each spouse
Use the worksheet at the bottom of the page to compute the separate VAGI for each spouse.
2. Enter separate personal exemption amounts. Enter a 1 in the boxes that apply and multiply the total by \$800
Add \$930 to the total to compute the personal exemptions for you and spouse.

	65 or over	+	Blind	=	Total				
You:		+		=		x \$800 =		+ \$930 =	
Spouse:		+		=		x \$800 =		+ \$930 =	

3. Subtract Line 2 from Line 1. If either amount is 0 or less, stop here; you do not qualify for this credit

PART 2: CALCULATE YOUR TAX ADJUSTMENT

4. Enter the taxable income from Line 15 on Form 760
5. Enter the smaller amount from Line 3 above. ***If this amount is larger than \$17,000 and Line 4 is larger than \$34,000, skip to Line 12 and enter \$259 as the credit***
6. Subtract Line 5 from Line 4 (if \$0 or less, enter \$0)
7. Divide the amount on Line 4 by 2
8. Enter the tax on the smaller amount from Line 5 or Line 7. Refer to the tax table or rate schedule
9. Enter the tax on the larger amount from Line 6 or Line 7. Refer to the tax table or rate schedule
10. Add Lines 8 and 9
11. Enter the tax from Line 16 on Form 760
12. **TAX ADJUSTMENT:** Subtract Line 10 from Line 11. Enter this amount on Line 17 of Form 760

The Spouse Tax Adjustment cannot exceed \$259

Worksheet for Determining Separate Virginia Adjusted Gross Income

STEP 1 – Determine Separate Federal Adjusted Gross Income

1. Wages, salaries, etc.....	1
2. Taxable interest and dividend income.....	2
3. Taxable refunds, adjustments or offsets of state and local income tax.....	3
4. Business income.....	4
5. Capital gains/losses and other gains/losses.....	5
6. Taxable pensions, annuities and IRA distributions.....	6
7. Rents, royalties, partnerships, estates, trusts, etc.	7
8. Other income (farm income, taxable social security, etc.)	8
9. Gross income - add Lines 1 through 8.....	9
10. Adjustments to gross income.....	10
11. FAGI - subtract Line 10 from Line 9.....	11

(The total of both columns should equal your joint FAGI reported on your 1040)

STEP 2 – Determine Separate Virginia Adjusted Gross Income

12. Total additions to FAGI (Form 760, Line 2).....	12
13. Subtotal - add Lines 11 and 12.....	13
14. Age Deduction (Form 760, Line 4).....	14
15. Social Security Act and Tier 1 Railroad Retirement Act Benefits (Form 760, Line 5)	15
16. State income tax refund or overpayment credit reported as income on your federal return (Form 760, Line 6).....	16
17. Other Subtractions (Form 760, Line 7).....	17
18. Total Subtractions from FAGI – add Lines 14, 15, 16, and 17	18
19. Subtract Line 18 from Line 13. These are your separate VAGI amounts to be used on Line 1 of the Spouse Tax Adjustment Worksheet	19

(The total of both columns should equal your combined VAGI reported on Line 9 of your 760)

	You	Spouse

Be sure to enter your spouse's VAGI amount on Form 760, Line 17.

Line 19b.

If filing a joint return, enter the amount of Virginia tax withheld from your spouse's W-2, and VK-1 form(s) in the box labeled "Spouse's Virginia Withholding".

Line 20. Estimated Payments for the 2021 taxable year

If you did not have enough income tax withheld this year, you may need to increase the amount of tax withheld or pay estimated income tax for 2022. 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 payments, file Form 760ES or file online at www.tax.virginia.gov.**

Line 21. Overpayment from prior year

Enter amount of 2020 overpayment applied toward 2021 estimated tax.

Line 22. Extension Payments

Enter the amount of tentative tax paid with your Form 760IP or the amount paid if you made an extension payment on the Department's website.

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

If you claimed a Credit for Low-Income Individuals or Virginia Earned Income Credit, enter the total amount from Line 17 of Schedule ADJ. Refer to Page 23 of this instruction booklet for additional information. The amount of the credit claimed may not exceed your tax liability on Line 18 of Form 760. For example, if the net tax on Line 18 is \$141, and the allowable amount of your eligible credit is \$300, then enter \$141 on Line 23.

Line 24. Credit for Tax Paid to Another State

Enter the amount of credit for tax paid to another state that you claimed on Schedule OSC, Line 21. Refer to Page 31 for additional information. **You must enclose Schedule OSC and a copy of each state return for which you are claiming credit. The other state's return must show the computation of tax due.**

Line 25. Credits from enclosed Schedule CR

If you claimed any credits on Virginia Schedule CR, enter the amount from Section 5, Part 1, Line 1A of Virginia Schedule CR. Note: The Credit for Low-Income Individuals, the Credit for Taxes Paid to Another State and most credits from Schedule CR are nonrefundable. The total of all nonrefundable credits cannot exceed your tax liability as shown on Line 18 of Form 760.

Line 26. Total Payments and Credits

Add the amounts on Lines 19a through 25.

Line 27. Tax You Owe

If Line 26 is smaller than Line 18, subtract Line 26 from Line 18. **This is the amount of tax you owe.**

Line 28. Overpayment Amount

If Line 18 is smaller than Line 26, subtract Line 18 from Line 26. **This is the amount of tax you have overpaid.**

Line 29. Credit to Next Year's Estimated Tax

If you would like some or all of your overpayment from Line 28 credited to your estimated taxes for next year, enter the amount on Line 29.

Line 30. Virginia529SM and ABLE Contributions

If you would like to contribute some or all of your refund to one or more Virginia529 **or ABLE** 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 amount from Schedule ADJ, Line 21.

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, mark the corresponding oval 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).
- **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).
- **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).
- **Additional Local Option Tax:** There are several localities that have adopted an additional 1% local option sales and use tax. Changes were effective July 1, 2020 in Halifax County; April 1, 2021 in Henry County; and July 1, 2021 in

Charlotte, Gloucester, Northampton and Patrick Counties. This tax is in addition to the one percent general local sales and use tax authorized under current law. The combined tax in these localities is 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 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 Halifax County.

6% General Rate

Apply the 6% rate to items delivered to locations in the Hampton Roads, Northern Virginia and Central 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	
\$ -	\$ 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
\$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 7.0%*	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 760, Line 33. If you have no sales and use tax to report, you must fill in the oval and enter 00 on Form 760, Line 33.

*Use the tax rate for your city or county

Line 34.

Add Lines 29 through 33.

Line 35. Amount You Owe

If you owe tax on Line 27, add Lines 27 and 34 and enter the total. **-OR-** If Line 28 is less than Line 34, subtract Line 28 from Line 34 and enter the difference.

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 other penalties, such as the penalty for late payment of a 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.

You must submit your payment electronically if:

- any installment payment of estimated tax exceeded \$2,500,
- any payment made with regard to a return or an extension of time to file exceeded \$2,500, or
- the total estimated income tax due for any taxable year exceeded \$10,000.

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

Important: The Department of Taxation is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted. Do not use the routing number on a deposit slip if it is different from the routing number on your checks.

John Smith
Mary Smith
100 Main Street
Richmond, VA 23220

PAY TO THE ORDER OF _____ \$ _____ Dollars

ANYTOWN BANK
Anytown, VA 20000

FOR _____

Routing number: 250250025
Account number: 202021*86
1234

Date _____

Do not include the check number

1234

Web Payments: Use the Department's website www.tax.virginia.gov/payments to make a payment online. Payments are electronically transferred from your savings or checking account. There is no fee charged by the Department.

Check: If you file your return locally, make your check payable to the Treasurer or Director of Finance of the city or county in which you reside; otherwise, make your check payable to the Department of Taxation. See Page 43 for a listing of localities. Make sure your Social Security Number is on your check and make a notation that it is your 2021 Virginia income tax payment.

If you file but do not pay with the return, you will be billed if your payment is not submitted by May 1st. To submit a payment separately from the return, but on or before May 1st, go to the Department's website and download the Form 760PMT. **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 or Debit 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 beginning on Page 43.

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 fill in the oval on **Line 35** indicating that you have arranged for a credit or debit card payment.

Line 36

If Line 28 is greater than Line 34, enter the difference in the box. **This is your refund.**

REFUND OPTIONS

If you do not choose the direct deposit option for your refund by filling in the applicable information on Form 760, the Department of Taxation will issue a refund check to you.

Direct Deposit - Get your refund faster: Have your refund deposited directly into your bank account. Fill in the bank account information and indicate whether the account number is for a checking or savings account.

Note: 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.

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. Enter the number from left to right and leave any unused boxes blank. *Do not include the check number.*

Remember: It is always faster and more efficient to file your return electronically.

Fill in All Ovals that Apply

- **I (We) authorize the Department of Taxation to discuss my (our) return with my (our) preparer.** By marking this oval you are authorizing the Department of Taxation to respond directly to inquiries from your preparer without contacting you separately for authorization.
- **Electronic Form 1099-G.** Mark this oval if you would like to obtain your Form 1099-G/1099-INT statement 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. These statements must be used in preparing federal returns by taxpayers who itemize deductions. The statement is also provided to those who receive interest payments of \$10 or more during the year. Form 1099-G/1099-INT may be downloaded securely and printed from the Department's website, www.tax.virginia.gov.

Signature(s)

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. Include your phone numbers in the spaces provided.

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 2022 PIN on your 2021

individual tax return filed in 2022. If you also submit your 2020 return in 2022, 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.

Tax Preparer Information

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

Any person who prepares, or employs one or more individuals to prepare, 50 or more individual income tax returns for compensation is required to file all individual income tax returns using e-File. An income tax return preparer does not include volunteers who prepare tax returns for the elderly or poor as part of a nonprofit organization's program.

Tax preparers may request a hardship waiver to these filing requirements by completing and submitting Form 8454P. For additional information, visit www.tax.virginia.gov.

Paid tax preparers are required to complete the Filing Election field located at the bottom of Page 2 of Form 760 using one of the codes below.

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.

Preparer PTIN

Enter the preparer's identification number provided by the IRS. 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.

Schedule ADJ Line Instructions

FIXED DATE CONFORMITY UPDATE FOR 2021

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, 2020 to December 31, 2021**, subject to certain exceptions. Additional information about conformity adjustments and other legislative changes required as a result of the 2021 General Assembly are provided in Tax Bulletins 21-4 and 22-1 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 Income

Enter your name in the box in the top left corner of Schedule ADJ (both names if filing jointly) and the Social Security Number of the primary taxpayer as shown on your Virginia Individual Income Tax Return.

Line 1. Interest on obligations of other states. Enter the amount of any interest on obligations of other states not included in your Federal Adjusted Gross Income, which is taxable in Virginia, less related expenses.

Line 2. Other additions to Federal Adjusted Gross Income

Line 2a. Fixed Date Conformity Additions

A. Bonus Depreciation If you claimed a federal depreciation deduction and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction under IRC § 168(k) in any taxable year from 2001 through 2021, or the bonus depreciation under IRC §§ 168(l), 168(m), 1400L, or 1400N, then depreciation must be recomputed for Virginia purposes as if such assets did not receive such bonus depreciation. If your total 2021 Virginia depreciation calculation is less than your 2021 federal depreciation calculation, then the difference must be recognized as an addition.

Enter the amount that should be added to Federal Adjusted Gross Income based upon the recomputation of allowable depreciation.**A.** _____

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 2021 above, enter the total amount of such additions on this line. Also, please enclose a schedule and explanation of such additions.

Enter any other Fixed Date Conformity additions here**B.** _____

C. Enter the total of Lines A and B above and on Schedule ADJ, Line 2a **C.** _____

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 in the categories listed below.

If claiming more than two additions on Lines 2b-2c of Schedule 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 ADJ and fill in the oval at the bottom of the form. Be sure to enclose Schedule ADJS with your return.

- | Code | Description |
|-----------|---|
| 10 | Interest on federally exempt U.S. obligations - Enter the amount of interest or dividends exempt from federal income tax, but taxable in Virginia, less related expenses. |
| 11 | Accumulation distribution income - Enter the taxable income used to compute the partial tax on an accumulated 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 used the 20% capital gain election, the 10-year averaging option, or both on federal Form 4972, complete the table below:

Enter the total amount of distribution subject to federal tax (ordinary income and capital gain).....1. _____
Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion.....2. _____
Subtract Line 2 from Line 1. Enter this amount on Line 2b or 2c of your Virginia Schedule ADJ.3. _____ |
| 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 subtraction 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 the 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 a federal partnership audit 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 1 through 2c and enter the total in the box. Enter this amount on Line 2 of Virginia Form 760.

Subtractions from 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 3 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).

Servicemembers 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.

Line 4. Obligations of the U.S.

Enter the amount of any income (interest, dividends and gain) from obligations of the U.S. that are included in your federal adjusted gross income, but are exempt from Virginia state tax.

Income from obligations issued by the following organizations IS NOT taxable in Virginia: Tennessee Valley Authority, Federal Deposit Insurance Corporation; Federal Home Loan Bank; Federal Intermediate Credit Bank; Governments of Guam, Puerto Rico and Virgin Islands; U.S. Treasury bills, notes, bonds and savings bonds; Federal Land Bank; Federal Reserve Stock; Farm Credit Bank; Export-Import Bank of the U.S.; U.S. Postal Service; and Resolution Trust Corporation.

Income from obligations issued by the following organizations IS taxable in Virginia: Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Government National Mortgage Association, Inter-American Development Bank, and International Bank for Reconstruction and Development.

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 subtract up to \$20,000 of disability income, as defined under IRC § 22(c)(2)(b)(iii).

Enter YOUR subtraction on Line 5a and your SPOUSE'S subtraction on Line 5b.

A taxpayer cannot claim an age deduction on Line 4 of Form 760 and a subtraction for disability income. Claim the one that benefits you the most. For married taxpayers filing a joint return, each taxpayer may claim, if applicable, an age deduction or a subtraction for disability income.

If your disability is from social security please ensure that the subtraction is not taken twice on the same income source. The taxable portion of social security is already allowed as a subtraction on line 5 of the tax return.

Note: Once taxpayers reach mandatory retirement age (as defined by the IRS), disability income becomes retirement income.

Line 6. Other subtractions from federal adjusted gross income

Line 6a. Fixed Date Conformity Subtractions

A. Bonus Depreciation If you claimed a federal depreciation deduction and one or more of the depreciable assets received the special 30% or 50% bonus depreciation deduction under IRC § 168(k) in any taxable year from 2001 through 2021, or the bonus depreciation under IRC §§ 168(l), 168(m), 1400L, or 1400N, then depreciation must be recomputed for Virginia purposes as if the assets did not receive such bonus depreciation. If your total 2021 Virginia depreciation calculation is more than your 2021 federal depreciation calculation, then the difference must be recognized as a subtraction.

Enter the amount that should be subtracted from Federal Adjusted Gross Income based upon the recomputation of allowable depreciation.

A.

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 2021 above, enter the total amount of such subtractions on this line. Also, please enclose a schedule and explanation of such additions.

B.

C. Add Lines A and B. Enter here and on Schedule ADJ, Line 6(a).....**C.**

Lines 6b - 6d. Other subtractions On Lines 6b-6d, enter the 2-digit code in the boxes on Schedule ADJ, followed by the amount, for any subtractions from federal adjusted gross income listed below.

Other Subtractions for Lines 6b - 6d

If you have more than 3 subtractions on Lines 6b-6d of Schedule ADJ, 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 ADJ and fill in the oval at the bottom of the form. Be sure to enclose Schedule ADJS with your return.

Certification Number - 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 Description

20 Income from Virginia Obligations - Enter the amount of income from Virginia obligations that you included in your federal adjusted gross income. Income from Virginia obligations would include interest on Virginia state bonds or municipal obligations and gains from sales of those obligations that are included in your federal adjusted gross income.

21 Federal Work Opportunity Tax Credit Wages - Enter the amount of wages or salaries eligible for the federal Work Opportunity Tax Credit that you included in your federal adjusted gross income. Do not enter the federal credit amount.

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

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

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

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.

Virginia Supplemental retirement (VRS) does not qualify as previously taxed distributions for taxes paid to another state. Virginia does not previously tax contributions on the Virginia retirement plan.

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

37 Unemployment Compensation 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 \$1.00 of income over \$15,000, the maximum subtraction is reduced by \$1.00. If your basic military pay is \$30,000 or more, you are not entitled to a subtraction. On joint returns, each spouse can qualify for the subtraction. If you claim this subtraction, you cannot claim a Credit for Low-Income Individuals 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 Congressional Medal of Honor Recipients - Enter the amount of military retirement income you received as an individual awarded the Congressional Medal of Honor.

49 Certain Death Benefit Payments - Allows a beneficiary taxpayer to subtract the death benefit payments received from an annuity contract that are subject to federal income taxation, for 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. The death benefit subtraction is not permitted for payments from a retirement plan.

51 Gains from Land Preservation - To the extent a taxpayer's federal gain includes gain or loss recognized on the sale or transfer of a Land Preservation Tax Credit, the taxpayer is required to subtract the gain or add back the loss on their Virginia return.

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 documentation for each account that they are designating. 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 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 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 Loans - 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 a federal partnership audit 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.

Enclose an explanation for other subtractions.

Line 7. Total Subtractions Add Lines 4 through 6d. Enter the sum in the box to the right **and** on Line 7 of Form 760.

Deductions from Income

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

Do not fill in the loss box unless you are claiming a bank franchise deduction (Code 112) or a business interest deduction recovery (Code 117). See the instructions at the end of this section.

Other Deductions for Lines 8a-8c

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

Code	Description
------	-------------

101 Child and Dependent Care Expenses - Enter the amount on which the federal credit for child and dependent care is based. This is the amount on federal Form 2441 that is multiplied by the decimal amount - up to **\$8,000** for one dependent and **\$16,000** for two or more. **DO NOT ENTER THE FEDERAL CREDIT AMOUNT.** **Note revised amounts for the 2021 federal Form 2441. Legislation enacted by the 2022 General Assembly allows Virginia to conform to these federal changes. If you did not claim the federal credit solely because your 2021 federal adjusted gross income exceeded \$438,000, you may claim the Virginia deduction for otherwise eligible expenses up to the applicable maximum amount.**

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, provided you were not reimbursed

for the fee and 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, 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. However, if you are age 70 or older on or before December 31 of the taxable year, you may deduct the entire amount contributed 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 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 that you have not claimed a deduction for this amount on your federal income tax return.

108 Tobacco Quota Buyout - Allows a deduction from taxable income for payments received in the preceding year in accordance with the Tobacco Quota Buyout Program of the American Jobs Creation Act of 2004 to the extent included in federal adjusted gross income. For example, on your 2021 Virginia return you may deduct the portion of such payments received in 2020 that is included in your 2020 federal adjusted gross income; while payments received in 2021 may generate a deduction on your 2022 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 9 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. If filing a joint return, the deduction is limited to \$10,000 or the actual amount paid.

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 ADJ, Line 8a and fill in the box marked "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 subtraction 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. In the years following the year of disposition, the taxpayer would be 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.

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 year and federal adjusted gross income not in excess of \$30,000 for the 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 - Effective for taxable years beginning on or after January 1, 2016, 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 ABLEnow 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 conformed 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 for federal purposes. 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 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 the total in the box. Enter this amount on Line 13 of your Form 760.

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

You may be eligible to claim a Credit for Low-Income Individuals if your family Virginia adjusted gross income (family 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 Credit if you claimed an Earned Income Tax Credit on your federal return. You cannot claim both a Credit for Low-Income Individuals and a Virginia Earned Income Credit. Claim the credit that benefits you the most. Please complete the entire section.

Eligibility Requirements: The Credit for Low-Income Individuals or Virginia Earned Income Credit may **NOT** be claimed if you, your spouse, or any dependents claimed on your return or on your spouse's return claim any of the following:

- Age deduction
- Exemption for taxpayers who are blind or age 65 and over
- Virginia National Guard subtraction (Subtraction Code 28)
- Basic military pay subtraction (Subtraction Code 38)
- Federal & state employee subtraction (Subtraction Code 39) **OR**
- You are claimed as a dependent on another taxpayer's return.

Line 10. Compute your Family VAGI: Enter your Social Security Number, name and Virginia adjusted gross income (VAGI) from Line 9, Form 760. For all married taxpayers, enter your spouse's Social Security Number and name, and then follow the instructions below for your filing status:

- **Filing Status 2, Married Filing Jointly:** If you entered the joint VAGI for both you and your spouse exactly as shown on Line 9, Form 760, of your joint return, you

do not need to enter a separate VAGI for your spouse. If you entered only your portion of the VAGI from Line 9, Form 760, then enter your spouse's VAGI on your spouse's line. The sum of your VAGI and your spouse's VAGI should equal the joint VAGI amount shown on Line 9, Form 760.

- **Filing Status 3, Married Filing Separately:** To claim the credit, you are required to provide your spouse's VAGI. If your spouse is:
 - Filing a separate Virginia Form 760, enter the VAGI on Line 9, Form 760, from your spouse's return. Only one spouse may claim the Credit for Low-Income Individuals.
 - Not required to file Form 760 (for example, if your spouse is a nonresident), compute your spouse's VAGI as if your spouse is required to file Form 760 resident return and enter the amount on your spouse's line.

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

Add the VAGI amounts and enter the total. **This is your family VAGI.**

Line 11. Determine if you Qualify for the Credit for Low-Income Individuals: Enter the number of family members listed in Line 10. If your family VAGI on Line 10 is equal to or less than the federal poverty amount for your family size, you are eligible to claim the Credit for Low-Income Individuals.

Poverty Guideline Table

Eligible Exemptions	Poverty Guidelines	Eligible Exemptions	Poverty Guidelines
1	\$ 12,880	5	\$ 31,040
2	17,420	6	35,580
3	21,960	7	40,120
4	26,500	8*	44,660

* For each additional person, spouse and dependent exemption, add \$4,540 to the Poverty Guidelines.

Line 12. Exemptions to Compute Credit: If you qualify for the Credit for Low-Income Individuals, enter the number of personal and dependent exemptions you reported on your Form 760. Do not include exemptions for age 65 or older and blind.

Line 13. Multiply Line 12 by \$300. Enter the result on Line 13 and proceed to Line 14. If you do not qualify for the 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. 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 Credit, the taxpayer must first determine their 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 Credit, which is 20% of the federal Earned Income Tax Credit. The spouses may then claim their proportional shares of the credit on their separate returns.

Line 15. Multiply the amount on Line 14 by 20% (.20).

Line 16. Enter the greater of Line 13 or Line 15.

Line 17. Compute Your Credit: Compare the amount entered on Line 16, Schedule ADJ, to your tax liability on Line 18, Form 760. Enter the smaller amount on Line 17, Schedule ADJ and on Line 23, Form 760.

The Credit for Low-Income Individuals or Virginia Earned Income Credit is a nonrefundable credit. A nonrefundable credit cannot exceed your tax liability. If you claim any credits on Lines 24 - 25, Form 760, in addition to the Credit for Low-Income Individuals or Virginia Earned Income Credit, the sum of all nonrefundable credits claimed cannot exceed your tax liability on Line 18, Form 760.

Many low-income individuals who work and have earned income under \$57,414 may also qualify for up to \$6,728 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

Line 18. Addition to Tax: Use Form 760C to compute any addition to tax you may owe for underpayment of estimated taxes. Use Form 760F if at least 66 2/3% of your income is derived from farming, fishing and/or being a merchant seaman.

You will not owe an addition to tax if each payment is made on time and:

- you owe \$150 or less in tax with your return.
- total withholding and timely estimated payments were at least 90% (66 2/3% for farmers, fishermen and merchant seamen) of your 2021 tax liability after nonrefundable credits **or** 100% of your 2020 tax liability after nonrefundable credits.
- you meet one of the exceptions computed on Form 760C or Form 760F. Enclose Form 760C or 760F showing the computation.

If you do not meet the criteria shown above, visit **www.tax.virginia.gov**, or refer to Form 760C or Form 760F. If you need to complete Form 760C or 760F, enter the amount of the addition to tax on this line. Those who file Form 760C or Form 760F should fill in the oval and enclose a completed copy of Form 760C or Form 760F.

Line 19. Penalty: The due date for filing a calendar year return is May 1, and the automatic extension provisions apply to returns filed by November 1. Depending on when you file your return, you may be required to compute an extension penalty or a late filing penalty. For more information on due

dates and penalty provisions, refer to When to File Your Return on Page 3 of these instructions.

Extension penalty: If you file your return within 6 months after the due date and the amount of tax due with the return is more than 10% of your total tax liability, you must compute an extension penalty on the balance of tax due. The extension penalty is applied at the rate of 2% per month or part of a month, from the due date through the date your return is filed. The maximum extension penalty is 12% of the tax due. Note: If you do not pay the tax in full when you file your return, a late payment penalty will be assessed at the rate of 6% per month or part of a month from the date the return is filed through the date the tax is paid, to a maximum of 30%. If you file your return during the extension period, but do not pay the tax due when you file your return, both the extension penalty and the late payment penalty may apply. The extension penalty will apply from the due date of the return through the date the return is filed and the late payment penalty will apply from the date the return is filed through the date of payment. To avoid paying the late payment penalty during the extension period, you must pay any tax owed **when you file the return**.

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.

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 760, Line 27, from the due date to the date filed or postmarked. If you do not pay in full when you file the return, you may be subject to additional penalties and interest. 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 760, Line 32.

Health Care Coverage Contact Information

Line 22. Health Care Coverage Contact Information: Fill in the oval to indicate your preferred contact method. If the

preferred method is by mail, and the address is different from the information on Page 1 of Form 760, provide the contact street address, city state and ZIP code.

Schedule VAC Line Instructions

Part I - Virginia529 and ABLE Contributions

You may contribute all or part of your income tax refund to one or more existing Virginia529 or ABLE accounts by completing Schedule VAC. Any contribution(s) made will be deemed a contribution to either a Virginia529 or ABLE 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 programs: Prepaid529, Invest529, CollegeAmerica and CollegeWealth. For more 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.

ABLE is a tax-advantaged way to save, invest and pay for qualified disability expenses of eligible individuals with certain disabilities. Generally, funds in an ABLE 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 the ABLEnow or ABLEAmerica program, visit able-now.com. You are not required to be the owner of record for an ABLE 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 ABLE accounts.

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

Virginia529[™]

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. © 2021 Virginia College Savings Plan. All Rights Reserved.

When you specify a Virginia529 or ABLE contribution amount on Schedule VAC, you authorize the Department to transfer payment and related information to Virginia529 or ABLE 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 ABLE. If Virginia529 or ABLE 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 ABLE 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 proper account number and routing number if you are making a contribution to a CollegeAmerica or ABLEAmerica account. Contact your financial advisor for this information. For contributions to Prepaid529, Invest529 or CollegeWealth, use your Virginia529 account number for each. For contributions to ABLEnow accounts, use your ABLEnow account number for each.

Program Type Codes:

- | | |
|-------------------|------------------------------------|
| 1 = Invest529 | 4 = CollegeAmerica or ABLE America |
| 2 = Prepaid529 | |
| 3 = CollegeWealth | 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 "Voluntary Contribution Information" in the next section.

Section 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 contributions from Part I.

Section 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 donate to more than 3 organizations, enter "00" and the total amount donated to the organizations 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: Use this section if you wish to contribute to one or more Library 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 lists starting on Page 28.

Section 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 want to donate to more than 3 organizations, enter code "00" and the total amount donated to the organizations on Line 8. Enclose a schedule showing the organization code, name and amount donated to each.

- 11 Federation of Virginia 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 organizations, enter code "999999" and the total amount donated to the organizations on Line 11. Enclose a schedule showing the organization code, name and amount donated to each.

Public School Foundations - enter the 6-digit code from the lists starting on Page 29.

Section D, Line 14. Total Voluntary Contributions

Enter the total of Lines 2 through 13. Enter this amount on Line 31 of Form 760.

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 attach your payment to 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, including how you can make a contribution, see below.

Voluntary Contribution Information

You may contribute to these organizations with your return or send your contributions directly to the organizations at the addresses provided. Following is a brief description of the services provided by the organizations eligible for voluntary contributions.

Code	Description
------	-------------

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 Wildlife Resources
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 and Historic 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.

642 Scenic Lakeview Drive
Spring City, TN 37381
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 in Virginia’s shelters and rescues. Year-end 2020 statistics show that we have achieved a 91% save rate for Virginia’s dogs and cats. 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.supportovacancer.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) The Military Family Relief Fund (MFRF) was established in 2006, with support from the Virginia Legislature. This is a quick response grant program to assist military and family members of the Virginia National Guard and the United State Reserve Components who are residents of Virginia, and, called to extended federal active duty for periods in excess of 90 days and up to 180 days after their return. As well as those 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. 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
8000 Jefferson Davis Hwy., Building 430
Richmond, VA 23297
804.236.7859

Public Library Foundations Eligible for Contributions

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.

Foundation 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
 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

Public School Foundations Eligible for Contributions

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.

Foundation Code	Foundation Name
009001	Amherst County Public Schools Education Foundation, Inc.
015001	Augusta County Public School Endowment Fund
019001	The Bedford Area Educational Foundation
023001	Botetourt County Public Schools Education Foundation, Inc.
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
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
143001 Pittsylvania Vocational Education Foundation, Inc.
735001 Poquoson Education Foundation
740001 Portsmouth Schools Foundation
147001 Prince Edward Public School Endowment, Inc.
149001 Prince George Alliance for Education 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

Credit for Taxes Paid to Another State

As a Virginia resident, all of your income is subject to the Virginia Individual Income Tax, regardless of where it was earned or its source. However, if you received income from another state and are required to file a nonresident return in that state and pay income taxes, you may be eligible to receive a credit for the taxes paid to the other state.

When an individual is an actual resident of one state, but is a domiciliary resident of another state, both states will usually require a resident return. In that case, the domiciliary state will generally allow a credit for taxes paid to the state of actual residence.

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.

Exceptions

Arizona, California, or Oregon: If you have income from one of these states, do not claim the credit for tax paid on the income on your Virginia income tax return. If you have income from Arizona, California, or Oregon, claim the credit on the nonresident income tax return of that other state.

However, if you are an owner of a pass-through entity with income from Arizona, California, or Oregon and you participate in the filing of a composite return with any of those states, please consult Public Documents 16-91 and 07-207.

District of Columbia: If you have income from the District of Columbia, do not claim the credit for tax paid on the income

on your Virginia income tax return. If you paid individual income tax to the District, follow their instructions to obtain a refund of your withholding.

Kentucky, Maryland, Pennsylvania, or West Virginia: If you are a Virginia resident with wages, salaries and certain other compensation income earned as a nonresident in one of these four states, you are not eligible to claim the credit for any income not taxable by the other state.

Before claiming this credit, review the other state's nonresident instructions to determine if your wages, salaries and certain other compensation income are exempt from taxation in that state. If your wages, salaries and certain other compensation income are exempt, follow the other state's instructions to obtain a refund of your withholding.

A credit can be claimed on your Virginia return only for income taxes paid to any of the four states listed above on income that was not exempt income.

Special Circumstances

Border State Computation - Kentucky, Maryland, North Carolina, or West Virginia

If you are required to file a return with Virginia and only one other state and that state is listed above, you may qualify for a special computation if:

- The income from that state consists solely of wages, salaries, or business income from federal Schedule C that is taxed by the state; **and**
- Your Virginia Taxable Income is at least equal to the Qualifying Taxable Income on the border state's return; then
- Mark the border state oval and enter "100.0" in the Income Percentage field.

When calculating income from the border state, do not include income exempt from income tax in the border state, even if it is earned or business income from federal Schedule C. Refer to the **Exceptions** section above.

If filing a joint return and each spouse filed a return separately in **only one** other state and that state is listed above, then each spouse may use the border state computation to compute the credit.

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.
- If both spouses are included in the same composite return or entitled to a credit for corporation income tax paid by an S Corporation in which both spouses are shareholders, each spouse must compute income and credits separately.

Virginia's Elective Pass-Through Entity Tax Provisions (New)

Legislation enacted by the 2022 Virginia General Assembly establishes a new Virginia elective pass-through entity (PTE) tax. Beginning with Taxable Year 2021, the new law also allows taxpayers to claim a credit in proportion to their ownership interest in the PTE for certain taxes paid by the PTE. Not all taxes paid by a PTE are eligible for the credit. To be an eligible PTE tax, the tax must have been paid by a PTE under the law of another state that is substantially similar to Virginia's elective PTE tax law. See Tax Bulletin 22-6.

Required Documentation

- A separate computation and related documentation must be submitted for each state for which a credit is claimed using Schedule OSC.
- Enclose a copy of the other state's return if the taxpayer filed an individual return in the other state
- If you are an owner or shareholder in a pass-through entity, and you elected to be included in a nonresident Composite return filed by the pass-through entity in another state, enclose a Composite Filing Statement from the pass-through entity that documents your inclusion in the filings and your share of the income, tax liability, and tax paid.
- 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.
- If you are an owner in a pass-through entity that paid an eligible PTE tax to another state, enclose a statement from the PTE 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 and a sample Composite Filing Statement.

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. Composite/Unified
5. Other (including Corporation Income Tax paid by an S Corporation and Eligible PTE Tax)

Line 2. Claiming Credit

Enter the code to identify the person claiming the credit:

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

Line 3. Qualifying Taxable Income

Enter the total taxable income from the following categories that apply to you, to the extent that the income was **subject to tax by both Virginia and another state**:

- Earned or business income;
- Gain from the sale of any capital asset not used in a trade or business, including a residence;
- Income on which corporation income tax was paid to a state that does not recognize the federal S Corporation election; **and**
- **Income on which an eligible PTE tax was paid to another state on your behalf.**

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. Examples of nonqualifying income include lottery or gambling winnings and unemployment compensation. Additions to federal adjusted gross income or federal taxable income required by the other state are also nonqualifying income unless those items are specifically included in Virginia taxable income. If the other state's tax is computed on total taxable income from all sources and then reduced by an allocation percentage, enter the reduced taxable income. Visit our website for a complete list of states that require this calculation.

Line 4. Virginia Taxable Income

Enter the Virginia taxable income from Line 15 of Form 760. Married taxpayers, see Special Circumstances 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.

Note: Only state income tax on earned, business, and capital gain income should be included on Line 5.

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 760. Married taxpayers, include only tax on the income from Line 4.

Line 8. Income Percentage

Divide Line 3 by Line 4. 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%.

If you qualify see Border State Computation under Special Circumstances.

Line 9. Virginia Ratio

Multiply Line 7 by Line 8.

Line 10. Credit

Enter the lesser of Line 5 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 760. The sum of all nonrefundable credits claimed cannot exceed your tax liability on Line 18 of Form 760.

About Virginia Schedule CR

Complete Schedule CR and enclose it with your return to claim any credits that do not appear on Form 760 or Schedule ADJ. Enter the amount from Section 5, Part 1, Line 1A of Schedule CR on Line 25 of Virginia Form 760. Required enclosures are listed on Schedule CR. The credits that can be claimed against individual income tax and are reported on Virginia Schedule CR are listed below. For more information, call 804.367.8031 or visit the Department's website at 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 Job Tax Credit
- Foreign Source Retirement Income Tax Credit
- Historic Rehabilitation Tax Credit
- Qualified Equity and Subordinated Debt Investments Tax Credit
- Worker Retraining 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
- Education Improvement Scholarships 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
- Virginia Housing Opportunity Tax Credit
- Coalfield Employment Enhancement Tax Credit
- Motion Picture Production Tax Credit
- Agricultural Best Management Practices Tax Credit
- Research and Development Expenses Tax Credit
- Conservation Tillage and Precision Agricultural Equipment Tax Credit

If your Virginia Adjusted Gross Income is less than the filing threshold, do not use the rate schedule or tax table below. Enter \$0 as your tax instead. See the instructions.

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 –	1										

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	24,86											

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	<									

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							

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	<									

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

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				

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						

2021 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
703-746-4800

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, 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

57 S. Center Dr., Daleville, VA 24083
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

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
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
703-385-7885

Fairfax County ** - 059

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-222-8234

Falls Church City - 610

300 Park Ave., # 202W
Falls Church, VA 22046-3301
703-248-5065

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
540-483-3083

Frederick County - 069

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

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
757-365-6301

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

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

COUNTIES and CITIES (CONTINUED)

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

1 Woolfolk Ave. Ste.203, 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

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-335-8825

Martinsville City - 690

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

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
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
540-743-3840

Patrick County - 141

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

Petersburg City - 730

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
804-598-5616

Prince Edward County - 147

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

Prince George County - 149

P.O. Box 155, Prince George, VA 23875
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
540-564-3064

Russell County - 167

137 Highland Dr., Ste. C, 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
757-653-3030

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,
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
540-942-6612

Westmoreland County - 193

P.O. Box 68, Montross, VA 22520
804-493-0113

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