# 2022

# Virginia Form 763 Nonresident Individual Income Tax Instructions

# ◆ Please file electronically! ◆

Filing on paper means waiting longer for your refund.

# 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.

# Table of Contents

What's New	
Reminders	3
General Information	4
Where to Get Forms and Assistance	4
Estimated Income Tax Filing	4
Amended Return Filing	4
Deceased Taxpayers	5
Record Keeping	5
Filing Requirements	5
Filing Threshold	5
Residency Status	6
Which Form to File	7
When to File	8
Where to File	9
Balance Due Returns	9
Avoid Common Mistakes	
How to Assemble Your Return	9
Form 763 Line Instructions	
Name, Address and Social Security Number (SSN)	9
Check Boxes	10
Filing Status	10
Exemptions	
Age Deduction Worksheet	
Payment Options	
Refund Options	
Nonresident Allocation Percentage Table	
Line Instructions for Virginia Schedule 763 ADJ	
Fixed Date Conformity Update	
Additions to Federal Adjusted Gross Income	
Subtractions from Federal Adjusted Gross Income	
Deductions from Virginia Adjusted Gross Income	
Computation for Tax Credit for Low-Income Individuals or Virginia Earned Income	
Addition to Tax, Penalty and Interest	
Instructions for Virginia Schedule VAC	
Virginia529 and ABLE Contributions	
Other Voluntary Contributions	
Credit for Taxes Paid to Another State	
Schedule OSC Line Instructions	
Tax Rate Schedule	
Mailing Addresses and Telephone Numbers Bac	k Cover of this Booklet

# 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 allows Virginia to generally conform to the American Rescue Plan Act of 2021 (ARPA) and provides additional benefits to recipients of certain coronavirus disease 2019 (COVID-19) business assistance programs during Taxable Years 2021 and 2019. Please see Tax Bulletin 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.

In addition, Virginia will continue to deconform from the following temporary changes made by the Coronavirus Aid, Relief, and Economic Security ("CARES") Act: suspension of certain NOL limitations for Taxable Years 2018, 2019, and 2020 and increasing the business interest limitation for Taxable Year 2019 and 2020. See Tax Bulletin 21-4 for more information.

At the time these instructions were published, the only required fixed date conformity adjustments were those mentioned above. However, if legislation is enacted that results in changes to the IRC for the 2022 taxable year, taxpayers may need to make adjustments to their Virginia returns that are not described in these instructions. Information about any such adjustments will be posted on the Department's website at www.tax.virginia.gov.

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 2022, Virginia will deconform from the increase in the medical expense deduction. See Virginia Schedule A and the Schedule A Instructions for more information.

Increase in Standard Deduction: New legislation enacted during the 2022 General Assembly session increases the standard deduction from \$4,500 to \$8,000 for single filers and from \$9,000 to \$16,000 for married filers filing jointly. The increase for Taxable Year 2022 is contingent on annual revenue growth of at least five percent for the six-month period of July 2022 through December 2022. The increase for Taxable Year 2023 is contingent on annual revenue growth of at least five percent for the twelve-month period of July 2022 through June 2023. If the five percent growth rate is not met for either taxable year, the standard deduction for that taxable year will be \$7,500 for single individuals and \$15,000 for married persons. Under this Act, the increase in the standard deduction is scheduled to sunset after Taxable Year 2025 and revert to the standard deduction amounts that applied prior to Taxable Year 2019: \$3,000 for single filers and \$6,000 for married couples filing jointly.

**New Military Benefits Subtraction:** For taxable years beginning on and after January 1, 2022, certain military benefits received by an individual age 55 or older may be subtracted from Virginia taxable income. The maximum amount of the subtraction is \$10,000 in Taxable Year 2022. For further explanation about this subtraction, see instructions.

Beneficial Hardwood Management (Reforestation and Afforestation) Tax Credit: Effective for taxable years beginning on and after January 1, 2022, but before January 1, 2025, a nonrefundable individual income tax credit is available for expenses incurred by a taxpayer for the implementation of beneficial hardwood management practices on a minimum of five acres of forestland, or a one-acre minimum hardwood afforestation planting. The credit is equal to the eligible expenditures up to \$1,000.

"Eligible expenditures" are direct expenses incurred by a taxpayer related to implementing beneficial hardwood management practices pursuant to best practices developed by the Department of Forestry. For more details, see Schedule CR Instructions.

**Deduction for Eligible Educators:** For taxable years beginning on and after January 1, 2022, but before January 1, 2025, an individual income tax deduction is allowed for up to \$500 for the amount actually paid or incurred for eligible educator qualifying expenses. An "Eligible educator" is an individual who for at least 900 hours during the taxable year served as a Virginia licensed teacher, instructor, student counselor, special needs personnel, principal, or student aide for public or private primary and secondary school students in Virginia. See instructions for more information.

Food Crop Donation Tax Credit Sunset Date Extension: The sunset date for the Food Crop Donation Tax Credit has been extended through taxable year 2022.

**Major Business Facility Tax Credit Sunset Date Extension:** The sunset date for the Major Business Facility Tax Credit has been extended from July 1, 2022, to July 1, 2025.

Changes to Worker Training Tax Credit: The sunset date of the portion of the Worker Training Tax Credit for eligible worker training has been extended from July 1, 2022, to July 1, 2025. The sunset date of the portion of the Worker Training Tax Credit for a business primarily engaged in manufacturing has been extended from January 1, 2022, to January 1, 2025.

For taxable years beginning on and after January 1, 2022, the credit has been expanded by allowing businesses to earn credits with respect to courses at any Virginia public institution of higher education. See Form WTC and Schedule CR instructions for more information.

**Expansion of Community of Opportunity Tax Credit:** The Community of Opportunity Tax Credit has been expanded by permitting certain landlords with qualified housing units

located in all census tracts in Virginia with poverty rates of less than 10% to qualify for the credit. Under prior law, the credit was limited to census tracts in the Richmond Metropolitan, Virginia Beach-Norfolk-Newport News Metropolitan, and Washington-Arlington-Alexandria Metropolitan Statistical Areas. See Schedule CR instructions for complete details.

New Elective Pass-Through Entity Tax: New legislation enacted in the 2022 General Assembly allows a qualifying pass-through entity (PTE) to make an annual election for taxable years 2021 through 2025 to pay income tax at a rate of 5.75 percent at the entity level. A "qualifying PTE" must meet certain guidelines. There is also a corresponding refundable income tax credit for taxable years 2021 through 2025 for income tax paid by a qualifying PTE, if the PTE pays the elective income tax imposed at the entity level. Due to the timing of this legislation and because many PTEs and individuals were filing 2021 returns during the 2022 legislative session, there are special provisions for taxable year 2021. Taxpayers should consult Tax Bulletin 22-6 for more information regarding the delayed implementation of this legislation for taxable year 2021 returns. Complete details are available in the Schedule CR instructions.

## REMINDERS

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

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

Electronic Filing Requirements for Certain Taxpayers: For taxable years beginning on or after January 1, 2018 individuals are required to file and remit payment using an electronic medium if (i) any installment payment of estimated tax exceeds or can reasonably be expected to exceed \$1,500, (ii) any payment made with regard to a return or extension of time to file exceeds \$1,500, or (iii) the taxpayer's estimated total tax liability exceeds \$6,000. If any of the thresholds above apply to you, all future individual income tax payments must be made electronically. This includes all payments for estimated taxes, extensions of time to file, and any other amounts due when a return is filed.

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

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

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

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

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

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

**Civil and Criminal Penalties**: The civil penalty for filing a false or fraudulent return or for failing or refusing to file any return with intent to evade the tax, is an additional penalty of 100% of the correct tax.

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

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

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

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

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

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

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

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

# **GENERAL INFORMATION**

#### WHERE TO GET FORMS AND ASSISTANCE

#### Where to Get Forms

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

#### **Assistance**

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

#### **ESTIMATED INCOME TAX FILING**

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

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

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

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

# AMENDED RETURN FILING

#### When to File

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

- If the federal adjustment is the result of an audit or other action by the IRS, the final determination date is defined as the first day on which no federal adjustments arising from that audit or other action remain to be finally determined. For agreements required to be signed by the IRS and the taxpayer, the final determination date is defined as the date on which the last party signed the agreement.
- If the federal adjustment is the result of an audit or other action by the IRS, and the taxpayer filed as a member of a Virginia combined or consolidated return, the final determination date is defined as the first day on which no related federal adjustments arising from that audit remain to be finally determined for the entire group.
- If the federal adjustment results from filing an amended federal return, a federal refund claim, or an administrative adjustment request or if it is a federal adjustment reported on an amended federal return or other similar report, the final determination date is defined as the day on which the amended return, refund claim, administrative adjustment request, or other similar report was filed.

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

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

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

If you file an amended return with any other state that results in a change that would affect your Virginia income tax, you must file an amended Virginia tax return within 1 year.

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

- 3 years from the due date of the original return, including valid filing extensions;
- 1 year from the final determination of the amended federal return or federal change, whichever is later, provided that the allowable refund is not more than the decrease in Virginia tax attributable to the federal change or correction;
- 1 year from the final determination of the amended return of any other state or change or correction in the income tax of the taxpayer for any other state, provided that the refund does not exceed the amount of the decrease in Virginia tax attributable to such change or correction;
- 2 years from the filing of an amended Virginia return resulting in the payment of additional tax, provided that the current amended return raises issues relating solely to the prior amended return and that the refund does not exceed the amount of the tax payment made as a result of the prior amended return; or
- 2 years from the payment of an assessment, provided the amended return raises issues relating only to the prior assessment and the refund does not exceed the amount of tax paid on the prior assessment.

# Form 763

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

Code	Amended Return Reason
03	Federal Return Amended or Adjusted – Enclose copy of IRS final determination, if applicable
04	Virginia Return – Changes to subtractions, deductions, additions, and credits
01	NOL
02	Partnership Level Federal Adjustment – Enclose Form 502FED-1
05	Pass-Through Entity Elective Tax Payment
30	Other – Enclose Explanation

Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as a result of the original return.

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

#### **Worksheet for Amended Returns**

1.	return, plus additional income	
	tax paid after it was filed1	
2.	Add Line 1 above and Line 26 from amended Form 763 and enter the total here2	
3.	Overpayment, if any, as shown on original return or as previously adjusted3	
4.	Subtract Line 3 from Line 24	
5.	If Line 4 above is less than Line 18 on amended Form 763, subtract Line 4 above from Line 18 on amended Form 763. This is the Tax You Owe	
6.	Refund. If Line 18 on amended Form 763 is less than Line 4 above, subtract Line 18 on amended Form 763 from Line 4 above. This is the Tax You Overpaid	

#### Required Enclosures

If you filed an amended federal return, enclose a copy of your federal Form 1040X or other claim form and supporting material with your amended Virginia return to substantiate the amendment. In addition, a copy of the final determination made by the IRS should be included to verify acceptance of the amended federal return. If amending your Virginia return for other reasons, enclose a statement explaining why you are amending your return. Show any computations necessary to verify the adjustments you are making. Submit your check or money order with your return if you owe a balance due. Also, include additional Forms W-2, 1099 or VK-1 with your return if claiming more income tax withheld than what was claimed on your original return.

#### **Federal Adjustments**

If your federal income tax return was adjusted by the IRS during the taxable year, an amended Virginia return must be filed within 1 year after the final determination of such federal change, correction or renegotiation. Include a copy of the federal adjustments. See "When to File" earlier in this section for additional information.

#### **Net Operating Losses**

Although there is no express statutory provision for a separate Virginia net operating loss available for carryback or carryover, the amount of federal net operating loss is the starting point in computing the amount of deduction to be allowed on the Virginia return. Check the amended return box located on the front of Form 763, indicating that this is an amended return. Also, place the reason code "01" in the adjacent box, indicating the return is the result of a net operating loss (NOL) carryback. Be sure to enclose a complete copy of your federal amended return and the Virginia Modification Worksheet, if applicable. General instructions for computing the NOL can be obtained 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.

# **DECEASED TAXPAYERS**

<u>Surviving Spouse filing Joint Return</u>: 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.
- Check the "Deceased" box for your spouse.
- Any refund issued will be made payable to the surviving spouse.
   The refund may be direct deposited.
- No additional documentation or forms are required.

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

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

<u>Joint Filers</u>, <u>both Taxpayers Deceased</u>: Follow the instructions for Single Filers.

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

# **RECORD KEEPING**

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

# FILING REQUIREMENTS

## Filing Threshold

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

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

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

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

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

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

Single and your VAGI is less than	.\$11,950
Married filing a joint return (both must have Virginia Source Income) and your combined VAGI is less than	.\$23,900
Married, spouse has no income from any source and your VAGI is less than	.\$11,950
Married filing separately (on separate	

forms) and your VAGI is less than .......\$11,950

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

We periodically review and update the Department's records to make sure that we have correct return information. Sometimes, we have to contact taxpayers to confirm that they did not need to file for a given year. As a result, even if you do not need to file a return for 2022, you may receive an inquiry at a later date to verify your VAGI.

# **RESIDENCY STATUS**

#### Residents

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

You may be required to file as a resident in two states if you are an actual resident of one state and a domiciliary resident of another state (see definitions below). If you are in this situation, you may be able to take a credit on the return filed in the state of your legal domicile. Refer to the instructions for Schedule OSC on Page 33 of these instructions for more information on the credit for tax paid to another state.

#### **Domiciliary Residents**

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

#### **Actual Residents**

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

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

#### Nonresidents

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

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

#### **Exceptions for Certain Nonresidents**

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

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

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

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

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

**Spouses of Military Personnel:** For Taxable Year 2018 and after, the Servicemember Civil Relief Act (SCRA), as amended by Veterans Benefits and Transition Act, provides that the spouse of a servicemember may to elect to use the same residence for state tax purposes as that of the servicemember. Under the SCRA, an electing spouse of a military servicemember may be exempt from Virginia income tax on wages if the servicemember is present in Virginia in compliance with military orders. More information is available in Tax Bulletin 19-2 available on the website at **www.tax.virginia.gov**.

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

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

#### **Part-Year Residents**

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

- Virginia residents who move out of Virginia during the taxable year *and* become domiciliary residents of another state are partyear residents, provided they do not move back to Virginia for at least 6 months.
- Those who move into Virginia during the taxable year and become either domiciliary or actual residents of Virginia are also considered part-year residents.

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

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

#### WHICH FORM TO FILE

# Residents File Form 760

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

#### Part-Year Residents File Form 760PY

As a general rule, part-year residents file Form 760PY. If 1 spouse is a full-year resident and the other is a part-year resident, the couple may file together on Form 760PY. The part-year resident spouse will compute a prorated exemption amount. The full-year resident spouse will claim the full exemption amount.

If you are a part-year resident who received Virginia source income, as well as other income, during the portion of the year you lived in another state, you need to file 2 Virginia returns for the taxable year. File Form 760PY to report the income attributable to your period of Virginia residency. File Form 763, the nonresident return, to report the Virginia source income received as a nonresident.

# Nonresidents File Form 763

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

Usually, when 1 spouse is a resident and the other spouse is a nonresident, each spouse whose income is at or above the filing threshold, must file separately. The resident spouse must file on

Form 760. The nonresident spouse must file Form 763. There are only 3 circumstances in which such a couple can file jointly on the same return. If both spouses have income and all of the nonresident's income is Virginia source income, a joint resident return (Form 760) may be filed. If both spouses elect to determine their joint Virginia taxable income as if they were both Virginia residents, a joint resident return may be filed. Also, if the nonresident spouse has no income at all, a joint resident return may be filed.

#### **Members of the Armed Forces**

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

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

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

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

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

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

#### **Unified Nonresident Composite Filers File Form 765**

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

# Other Frequently Used Virginia Forms

#### Virginia Schedule A

Required if claiming itemized deductions on the Virginia return

#### Schedule 763 ADJ - Required for:

- Additions to federal adjusted gross income
- Subtractions from federal adjusted gross income
- Deductions from Virginia Adjusted Gross Income

- Credit for Low-Income Individuals
- Addition to tax, penalty and interest

#### **Schedule ADJS**

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

#### **Schedule VAC**

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

#### Schedule CR

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

## Form 760C

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

#### Form 760F

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

#### Form760IP

• Used to make an extension payment

#### Form CU-7

Consumer's Use Tax Return

#### Form 760ES

• Used to make estimated tax payments

#### **Form 763-S**

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

#### **Schedule OSC**

· Required to claim credit for taxes paid to another state

## Form 502FED-1

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

# WHEN TO FILE

## Calendar Year Filers - May 1, 2023

If your taxable year is January 1, 2022 - December 31, 2022, your individual income tax return must be postmarked no later than **May 1, 2023**, to avoid late filing penalties and interest.

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

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

#### **Fiscal Year Filers**

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

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

#### **Overseas Rule**

If you are living or traveling outside the United States or Puerto Rico (including persons in the military or naval service on duty outside the United States and Puerto Rico), you must file your return by **July 1, 2023**. Be sure to check the appropriate box to the left of the name and address section.

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

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

# **Extension Requests**

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

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

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

**Refund Returns** - You do not need to file an extension if you cannot file by the due date and you are certain that your return will result in a refund. This is because the late filing penalty is not assessed on refund returns. To receive a refund, however, you must file within 3 years of the due date.

Foreign Income Exclusion - If you qualify for the federal foreign income exclusion and have requested an extension of time for filing your federal return, you may apply for an extension of time to file your state return. You will be granted an extension for 30 days after the date you expect to qualify for the exclusion. You must apply by

letter on or before the 1st day of the 7th month following the close of your taxable year and enclose a copy of the approved federal extension with your return when you file.

# WHERE TO FILE

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

# **BALANCE DUE RETURNS**

You can pay by credit card or online, and most taxpayers also have the option to pay by check. See the "Payment Options" section on Page 16 of these instructions for more details. If you can pay by check and choose to do so, make your check payable to the Treasurer of the city or county in which you reside. Make sure your Social Security Number is on your check and make a notation that it is your 2022 income tax payment.

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

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

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

# **AVOID COMMON MISTAKES**

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

# **HOW TO ASSEMBLE YOUR RETURN**

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

• If filing both Form 760PY and Form 763, enclose Form 763 behind Form 760PY so that the title of Form 763 can be seen over the top of the title of Form 760PY. Enclose a statement over the Form W-2 on Form 760PY stating that "Form 763 is enclosed behind Form 760PY."

#### Virginia Forms

- Schedule 763 ADJ
- Virginia Schedule A
- Schedule ADJS
- Schedule CR
- Schedule OSC
- Schedule of Income

- Schedule VAC
- Form 760C or Form 760F
- Forms 304, 306D
- Form 502FED-1
- Any additional documentation as required.

#### Do not use staples.

#### Federal Forms

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

#### Do not use staples.

# Withholding Forms

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

# **Payments**

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

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

# FORM 763 LINE INSTRUCTIONS

# NAME, ADDRESS AND SOCIAL SECURITY NUMBER (SSN)

#### Name

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

#### Address

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

# Social Security Number (SSN)

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

# **Privacy Act**

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

Disclosure of the Social Security Number is mandatory pursuant to these instructions, as set forth under Va. Code § 58.1-209. The Social Security Number is used as a means of identification for the filing and retrieval of income tax returns and is also used to verify the identity of individuals for income tax refund purposes.

#### Date of Birth

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

#### **City or County**

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

#### **CHECK BOXES**

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

#### Amended Return

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

#### Amended Return Reason Code

If this is an amended return, enter reason code in box. See reason code chart on Page 4 of these instructions.

#### Dependent on Another's Return

Check the box if you can be claimed as a dependent on someone else's return. If you check this box, see the instruction for Line 11.

# Name(s) and Address Different Than Shown on 2021 Virginia Return

Check this box if your name or your spouse's name or address is different than the one shown on your 2021 Virginia Return.

## · Qualifying Farmer, Fisherman or Merchant Seaman

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

#### Overseas on Due Date

Check this box if you were living or traveling outside the United States and Puerto Rico (including serving in the military or naval service), on May 1, 2023. You must file your return by **July 1, 2023.** 

## Earned Income Tax Credit Claimed on Federal Return

If you claimed an Earned Income Tax Credit on your 2022 federal return, enter the amount claimed.

## **FILING STATUS**

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

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

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

#### Single (Filing Status 1)

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

filing status on your federal return, check the "Single" filing status box and the "Head of Household" box.

# Married, Filing Joint Return (Filing Status 2)

**BOTH** spouses must have Virginia source income.

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

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

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

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

Both spouses must file under this status if:

- federal income tax liabilities are determined on a joint federal return; or
- neither files a federal return; or
- one spouse files a separate return and the other spouse has no gross income and was not a dependent of another taxpayer. Note that in this case, the standard deduction is limited to \$8,000.

#### Married, Filing Separate Returns (Filing Status 4)

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

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

A spouse may claim only those personal exemptions, itemized deductions and other deductions that could have been claimed had a separate federal return been completed. If the number of dependent exemptions or the amount of itemized deductions cannot be accounted for separately, they must be proportionately allocated between each spouse based on the income attributable to each. For example, if you file a joint federal return, one of you is a nonresident and you are unable to account separately for the child and dependent care deduction, that deduction must be proportionately allocated between each spouse based on the income attributable to each. One spouse may never claim less than a whole personal exemption. Even in the case where spouses have equal income and one child, only one spouse may claim that child.

# **EXEMPTIONS**

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

#### Section 1

# **Dependents**

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

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

#### Section 2

#### 65 or Over

For the 2022 taxable year, taxpayers born on or before January 1, 1958, may qualify to claim an age deduction based on their birth date, filing status and income.

#### Blind

To qualify for the additional personal exemption for the blind, you must have been considered blind for federal income tax purposes. Multiply the sum of exemptions claimed for "65 or over" and "Blind" by \$800.

# **Exemption Amount**

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

#### **HOW TO ENTER NUMBERS**

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

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

#### Line 1 - Adjusted Gross Income

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

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

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

#### Line 2 - Additions from Schedule 763 ADJ

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

# Line 3 - Total

Add Lines 1 and 2 and enter the total.

#### Line 4 - Age Deduction

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

If claiming an Age Deduction, see the Age Deduction instructions and complete the Age Deduction Worksheet on Page 12 in order to calculate the Qualifying Age Deduction.

For 2022, taxpayers born on or before January 1, 1958 may qualify to claim an age deduction based on birth date, filing status and income. A taxpayer who qualifies to claim an age deduction may **NOT** also claim a disability income subtraction, Credit for Low-Income Individuals, or Virginia Earned Income Credit.

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

If you or your spouse are not claiming a disability subtraction or a Credit for Low-Income and your birth date is on or before January 1, 1958, please read the information below to determine if you qualify for an age deduction and how to compute the amount of the age deduction you may claim for 2022.

#### **Enter Birth Date**

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

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

# **Notice to ALL Married Taxpayers**

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

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

# Taxpayers Age 65 and Older

If you, or your spouse if you are married, were **born on or before January 1, 1958**, you may qualify to claim an age deduction of up to \$12,000 each for 2022.

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

If your birth date is:

#### • On or before January 1, 1939

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

#### On or between January 2, 1939, and January 1, 1958

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

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

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

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

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

## Line 6 - State Income Tax Refund or Overpayment Credit

Enter the state income tax refund that you reported as income on your federal return. State, local or foreign income taxes withheld from your salary, estimated tax payments or payments made on tax for a prior year to such taxing authority may be deducted on your

# AGE 65 AND OLDER INCOME BASED DEDUCTION WORKSHEET

**FOR 2022**: Only taxpayers born on or between January 2, 1939, and January 1, 1958, claiming an income-based age deduction for the 2022 taxable year are required to complete this worksheet. Married taxpayers, regardless of whether filing jointly or separately or whether one or both spouses are claiming an income based age deduction, always enter the combined total of your and your spouse's income.

inco	me.	
1.	Enter the number of taxpayers born on or between January 2, 1939, and January 1, 1958, who are claiming an income based age deduction for Age 65 and Older.  A. Filing Status 1, Single: Enter 1.  B. All Married Taxpayers: • If one spouse is eligible to claim an income based age	_
	<ul> <li>deduction: Enter 1.</li> <li>If both spouses are eligible to claim an income based age deduction, and both spouses are filing Virginia returns, regardless of whether filing jointly or separately: Enter 2.</li> </ul>	
2.	Enter your Federal Adjusted Gross Income (FAGI).  A. Filing Status 1, Single: Enter your FAGI from your federal return.  B. All Married Taxpayers: Enter the <b>combined FAGI for you and your spouse</b> from your federal return(s).	
3.	Enter your fixed date conformity (FDC) addition, if applicable.  A. Filing Status 1, Single: Enter your FDC addition.  B. All Married Taxpayers: Enter the combined FDC addition for you and your spouse.	
4.	Add Line 2 and Line 3 and enter the total.	
5.	Enter your fixed date conformity (FDC) subtractions, if applicable.  A. Filing Status 1, Single: Enter your FDC subtraction.  B. All Married Taxpayers: Enter the combined FDC subtraction for you and your spouse.	
6.	Subtract Line 5 from Line 4 and enter the difference.	
7.	Enter your Social Security and Tier 1 Railroad Benefits.  A. Filing Status 1, Single: Enter taxable benefits from your federal return.  B. All Married Taxpayers: Enter the combined taxable benefits for you and your spouse from your federal return(s).	
8.	Subtract Line 7 from Line 6 and enter the difference. This is your AFAGI.	
9.	Enter the income limit for your age deduction. A. Filing Status 1, Single: Enter \$50,000. B. All Married Taxpayers: Enter \$75,000.	
10.	If Line 8 is less than Line 9, your AFAGI is below the threshold.  A. Filing Status 1, Single: Enter \$12,000 here and on your return.	Spouse
	B. All Married Taxpayers: Enter \$12,000 for each spouse claiming an income based age deduction here and on your return.	You
11.	If Line 8 is greater than Line 9, subtract Line 9 from Line 8 and enter the difference.	
12.	Multiply Line 1 by \$12,000 and enter the result.	
13.	If Line 11 is greater than Line 12: YOU DO NOT QUALIFY FOR AN AGE DEDUCTION.  If married and you are computing an income-based age deduction for both spouses, neither spouse qualifies for an age deduction.	
14.	If Line 12 is greater than Line 11, subtract Line 11 from Line 12 and enter the difference.  A. Filing Status 1, Single: This is your age deduction. Enter on your return.  B. Married Taxpayer and only one spouse claiming an income based age deduction: This is your age deduction. Enter here and on your return.  C. Married Taxpayers and both spouses claiming an income-based age deduction - Go to Line 15.	
15.	Married Taxpayers and both spouses claiming an income-based age deduction:  DIVIDE LINE 14 BY 2	Spouse
	Enter here and on your return (for nonresident taxpayers, Form 763, enter on Line 4a and 4b, as appropriate).	You
	12	

federal return for the year withheld or paid. The federal deduction is for the amount paid rather than the tax liability, so a refund or credit is generally treated as taxable income (a recovery of an excessive deduction) on the federal return. Since Virginia does not allow the state and local income tax deduction, a federally taxable refund or overpayment credit is to be subtracted from federal adjusted gross income on the Virginia return.

# Line 7 - Subtractions from Schedule 763 ADJ

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

#### Line 8 - Subtotal

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

# Line 9 - Virginia Adjusted Gross Income

Subtract Line 8 from Line 3 and enter the result.

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

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

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

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

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

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

### Line 10 - Itemized Deductions

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

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

#### **Line 11 - Virginia Deductions**

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

New legislation enacted during the 2022 General Assembly increases the standard deduction contingent on annual revenue growth of at least five percent for the six-month period of July 2022 through December 2022. The standard deduction increases from \$4,500 to \$8,000 for single filers and from \$9,000 to \$16,000 for married filers filing jointly. If the five percent growth rate is not met, the standard deduction will be \$7,500 for single individuals and \$15,000 for married persons filing jointly. The increase in the standard deduction is scheduled to sunset after Taxable Year 2025 and revert to the standard deduction amounts that applied prior to Taxable Year 2019: \$3,000 for single filers and \$6,000 for married couples filing jointly.

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

	Filing	Standard
	Status	Deduction
1.	Single	\$8,000
2.	Married, filing joint return	\$16,000
3.	Married, spouse has no income from any source	\$8,000
4.	Married, filing separate return	\$8,000

## **Dependent's Limited Standard Deduction**

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

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

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

- 1. \$8,000 if you are single (Filing Status 1)
- 2. \$16,000 if you are married filing a joint return (Filing Status 2)
- 3. \$8,000 if you are filing a separate return from your spouse (Filing Status 3 or 4).

Example: A person claimed as a dependent on another taxpayer's return has \$4,200 interest from a bank account (unearned income) and \$1,200 from a summer job (earned income). The standard deduction is \$1,200 (the lesser of earned income or \$8,000). If this dependent had earned income of \$5,200 from the summer job, the full standard deduction of \$8,000 would be allowed. All dependents are subject to the limitation. This includes children under age 19 and full-time students under the age of 24 who are eligible to be claimed as dependents on their parents' returns. Remember to check the box on Page 1 of the Form 763 if you can be claimed as a dependent on someone else's return and had unearned income. NOTE: The return of a taxpayer claiming a child (or other person) as a dependent is not affected if the child is required to claim a limited standard deduction.

## **Line 12 - Exemption Amount**

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

#### Line 13 - Deductions from Schedule 763 ADJ

Note: Additional information regarding deductions and other changes required as a result of the 2022 General Assembly Session are provided in and 22-1 posted on the Department's website at www.tax.virginia.gov.

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

### Line 14 - Subtotal

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

# Line 15 - Taxable Income Computed as a Resident

Subtract Line 14 from Line 9 and enter the result.

# Line 16 - Percentage from Nonresident Allocation Percentage Table

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

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

#### Line 17 - Nonresident Taxable Income

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

#### Line 18 - Income Tax

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

#### Line 19a - Your Virginia Income Tax Withheld

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

# Line 19b - Spouse's Virginia Income Tax Withheld

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

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

#### Line 20 - 2022 Estimated Income Tax Payments

Enter the amount of 2022 Virginia estimated income tax payments.

## Line 21 - Income Tax Carryover from Prior Year

Enter any estimated income tax carryover from your 2021 individual income tax return.

#### **Line 22 - Extension Payments**

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

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

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

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

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

If you are eligible, calculate these credits by completing Schedule 763 ADJ, Lines 10 through 17. Enter the credit amount from Line 17 of Schedule 763 ADJ on Line 23 of Form 763. See instructions for Schedule 763 ADJ starting on Page 18.

#### Line 24 - Credit for Tax Paid to Another State

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

- Arizona
- District of Columbia
- California
- Oregon

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

After you have completed Schedule OSC, enter the credit amount from Schedule OSC on Line 24. See instructions for Schedule OSC on Page 33.

#### Line 25 - Credits from Schedule CR

Complete **Schedule CR** and enclose it with your return to claim the following tax credits. For some credits, other Virginia forms are also required. To obtain Schedule CR, Schedule CR Instructions and these other credit forms, see Page 4, Where to Get Forms.

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

The following table lists all the credits that can be claimed against individual income tax. For more information, visit www.tax.virginia.gov.

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

- Education Improvement Scholarships Tax Credit
- Major Research and Development Expenses Tax Credit
- Food Crop Donation Tax Credit
- Worker Training Tax Credit
- Virginia Housing Opportunity Tax Credit
- · Beneficial Hardwood Management (Reforestation and Afforestation) Tax Credit
- Coalfield Employment Enhancement Tax Credit
- Motion Picture Production Tax Credit
- Agricultural Best Management Practices Tax Credit
- · Conservation Tillage and Precision Agricultural Equipment Tax Credit
- Pass-Through Entity Elective Tax Payment Credit

# **Line 26 - Total Payments and Credits**

Add Lines 19a through 25 and enter the amount.

#### Line 27 - Income Tax You Owe

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

# Line 28 - Overpayment Amount

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

#### Line 29 - Credit to 2023 Estimated Income Tax

Enter the amount of the net overpayment amount from Line 28 to be credited to 2023 estimated tax.

## Line 30 - Virginia529 and ABLE Contributions

If you would like to contribute some or all of your refund to one or more Virginia529 and 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 total adjustments from Schedule 763 ADJ, Line 21.

If you leave Line 32 blank, the Department will compute the addition to tax, penalty and interest for you and then send you a bill, if applicable. If your income varied during the year, however, you may be entitled to a lower addition to tax than what the Department would automatically compute. In such cases, you should complete Form 760C to show when the income was received and what the addition to tax should be.

Enclose Form 760C or Form 760F (for Farmers, Fishermen or Merchant Seamen) even if you computed no addition to tax /or if you are claiming one of the exceptions that voids the addition to tax.

# Line 33. Sales and Use Tax (Consumer's Use Tax)

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

#### **Taxable Purchases**

In general, the Virginia sales and use tax applies to all purchases, leases, or rentals of tangible personal property. Regardless of the source of the purchase, if you were not charged sales tax and your purchases are shipped or brought into Virginia, you are required to pay the use tax. This includes purchases made through

websites, shopping networks, mail order catalogs, and any out-ofstate 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.

#### Tax Rates:

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

- Northern Virginia and Hampton Roads regions There is an additional 0.7% state tax imposed in the localities that make up Northern Virginia and Hampton Roads, making the rate in these areas 6% (5% state tax and 1% local tax).
- Historic Triangle Region There is an additional 1.0% state tax imposed in the localities that make up Historic Triangle. These localities are within the Hampton Roads Region, making the rate in these areas 7% (6% state tax and 1% local tax).
- Central Virginia Region Effective October 1, 2020, there is an additional 0.7% state tax imposed in the localities that make up Central Virginia Region making the rate in these areas 6% (5% state tax and 1% local tax).
- Additional Local Option Tax Several localities have adopted an additional 1% local option sales and use tax. 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). See participating localities under the 6.3% tax
- During 2022, Sales of eligible food items and personal hygiene products are subject to a reduced sales tax rate of 2.5% (1.5% state tax and 1% local tax).

#### 7% General Rate

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

Historic Triangle Region

- James City County
- York County
- Williamsburg City

#### 6.3% General Rate

Apply the 6.3% rate to items delivered to the following localities: Charlotte, Gloucester, Halifax, Henry, Northampton and Patrick. Effective July 1, 2022, the City of Danville also adopted an additional 1% local option sales and use tax.

# 6% General Rate

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

Hampton Roads Region

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

#### Northern Virginia Region

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

During 2022, 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	Use this to estimate the amount you owe for unpaid sales tax. See instructions for guidance										
Tax	Estimated Sales Tax Taxable Purchases										
At least	But less than		General Merchandise Food an Persona Hygien Produc					sonal giene			
			%	1	3%		%		3%		5%
			ate	-	ate		ate		ate		ate
\$ -	\$ 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

~ .	-	T	rm
Sales	Tax	Estimation	Table

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

Tax	nated table chases But less	Sales Tax  General Merchandise Food and Personal					
20430	than	Hygiene Products					
		7% Rate	2.5% Rate				
\$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 Workshee	t
	A. General Merchandise 5.3%, 6.0%, 6.3% or 7%*	B. Food and Personal Hygiene Products 2.5%
<ol> <li>Enter Taxable         Purchases         Multiply by sales tax rate         Add Line 2,         Columns A and B     </li> </ol>		
Enter the total on For sales and use tax to re Form 763, Line 33.  *Use the tax rate for	eport, you must chec	•

## Line 34 - Subtotal

Add Lines 29 through 33 and enter the amount.

# Line 35 - Amount You Owe

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

- OR -

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

# **PAYMENT OPTIONS**

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

The fastest and easiest way to make your payments is to file and pay online with VATAX Online Services for Individuals or with eForms. Payments are made electronically and you may schedule payments to be made on a future date. An electronic return payment can also be made through e-File.

You must submit your payment electronically if:

- any installment payment of estimated tax exceeds \$1,500;
- any payment made with regard to a return or an extension of time to file exceeds \$1,500; or
- the total estimated income tax due for any taxable year exceeds \$6,000.

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

Make your check payable to the Treasurer or Director of Finance of the city or county in which all or the principal part of income from Virginia sources was derived. See the inside back cover of this booklet for a listing of localities. Make sure your Social Security Number is on your check and make a notation that it is your 2022 Virginia income tax payment. Submit your check with your return. Important: If you make your payment by check after filing your return, do not submit a copy of your previously filed return with your payment.

#### **Credit Card**

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

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

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

#### Online

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

#### Line 36 - Amount to Be Refunded to You

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

#### REFUND OPTIONS

#### Direct Deposit - Get your refund faster!

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

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

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

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

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

#### **Refund Check**

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

# **Nonresident Allocation Percentage Table**

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

# Lines 1 through 13, Column A:

# Lines 1 Through 11

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

# Line 12 - Interest on Obligations of Other States

Enter the amount from Schedule 763 ADJ, Line 1.

# Line 13 - Lump-Sum Distributions/Accumulation **Distributions**

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

# Lines 1 Through 13, Column B:

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

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

#### Line 14 - Total

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

#### **Line 15 - Nonresident Allocation Percentage**

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

#### **Authorization to Discuss with Preparer**

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

#### **Electronic Form 1099-G**

At the bottom of the return above the signature area, a check box is provided for you to indicate that you agree to obtain your statement of refund (Form 1099-G) electronically instead of receiving a copy by mail. Paper copies of these statements will be mailed to taxpayers who do not opt into the electronic delivery method. If you previously selected the electronic delivery method and decide to change, submit a written request to the Department using the contact information on Page 4 of this booklet. Form 1099-G/1099-INT is an informational statement issued by the Department in January of each year to report payments made or credited to taxpayers during the previous calendar year. The statement is also provided to those who receive interest payments of \$10 or more during the year. These statements must be used in preparing federal returns by taxpayers who itemize deductions. Form 1099-G/1099-INT may be downloaded securely and printed from the Department's website, www.tax.virginia.gov.

# Sign Your Return

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

# **Telephone Numbers**

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

# **Tax Preparer Information**

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

#### Preparer's PTIN, Vendor Code and Filing Election Code

For taxable years beginning on or after January 1, 2019, an income tax return preparer who has the primary responsibility for the overall substantive accuracy of the preparation of a return or claim for refund is required to include their Preparer Tax Identification Number (PTIN) on such return.

For returns completed by a paid preparer, the tax preparer should complete these fields. Use one of the codes below to complete the Filing Election Code field.

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

#### **ID Theft PIN**

If we are notified that your personal information has been compromised, we may assign you a 7-character personal identification number or PIN to be used on your Virginia income tax return. We mail new PINs to eligible taxpayers each year in November or early December. You do not need to request a new one each year, we will send it automatically. Your PIN is only active for the calendar year for which it was assigned. Use your calendar year 2023 PIN on your 2022 individual tax return filed in 2023. If you also submit your 2021 return in 2023, you should use the same Virginia PIN on that return as well. Do not use an expired PIN or a PIN assigned by the IRS. While most taxpayers do not receive a Virginia PIN, if you are issued a Virginia PIN include all alphabetical and numerical characters on your return. If you received a Virginia PIN and cannot locate it, call 804.367.8031 for a replacement.

# LINE INSTRUCTIONS FOR VIRGINIA SCHEDULE 763 ADJ

#### **FIXED DATE CONFORMITY UPDATE FOR 2022**

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 2022 General Assembly is provided in Tax Bulletin 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. In addition, Virginia will continue to deconform from the following temporary changes made by the Coronavirus Aid, Relief, and Economic Security ("CARES") Act: suspension of certain NOL limitations for Taxable Years 2018, 2019, and 2020 and increasing the business interest limitation for Taxable Year 2019 and 2020. Please see Tax Bulletin 21-4 for more information.

# ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME MUTUAL FUNDS

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

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

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

# Line 1 - Interest on Obligations of Other States

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

#### Line 2 - Other Additions

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

#### **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 2022 above, enter the total amount of such additions on this line. Also, please enclose a schedule and explanation of such additions. ......

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

Lines 2b - 2c - Other	Additions
-----------------------	-----------

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

#### **CODE**

#### 10 Interest on Federally Tax-Exempt US Obligations

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

#### 11 Accumulation Distribution Income

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

#### 12 Lump-Sum Distribution Income

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

- 2. Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion ......
- 3. Deduct Line 2 from Line 1. Enter code, and amount on Schedule 763 ADJ ...

# 14 Income from Dealer Disposition of Property

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

#### 17 First-Time Home Buyer Savings Accounts

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

#### 18 Food Crop Donation

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

#### 19 Federal Partnership Income Addition

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

#### 19 Federal Partnership Income Addition

# 20 Pass-Through Entity Tax Add Back

If you claim a Pass-Through Entity Elective Tax Payment Credit on Schedule CR, you must add back your pro-rata share of any deduction for state and local income taxes paid by the qualifying pass-through entity.

#### 99 Other

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

#### Line 3 - Total Additions

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

# SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

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

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

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

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

#### **MUTUAL FUNDS**

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

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

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

#### Line 4 - Income from U.S. Obligations

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

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

<b>Issuing Organization</b>	VA Tax Status
Export-Import Bank of the United States	
(Export-Import Bank of Washington)	Exempt
Farm Credit Bank	Exempt
Federal Deposit Insurance Corporation	Exempt
Federal Home Loan Bank	Exempt
Federal Intermediate Credit Bank	Exempt
Federal Land Bank	Exempt
Federal Reserve Stock	Exempt

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

# Line 5 - Disability Income

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

You - Enter YOUR subtraction on Line 5a.

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

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

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 4 of the tax return.

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

#### Line 6 - Other Subtractions

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

- **A. Bonus Depreciation -** For an explanation, please see the section titled, *Fixed Date Conformity Update*. Enter the amount that should be subtracted from federal adjusted gross income based upon the recomputation of allowable depreciation.....
- C. Total of Lines A and B Enter the total of Lines A and B here and on Schedule 763 ADJ, Line 6a.

#### **Lines 6b - 6d - Other Subtractions**

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

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

#### **CODE**

#### 20 Income from Virginia Obligations

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

# 21 Federal Work Opportunity Tax Credit Wages

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

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

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

If any part of your Tier 1 Railroad Retirement Act benefits paid by the Railroad Retirement Board is properly treated as a fully taxable pension on your federal income tax return, deduct the amount received while a resident of Virginia on this line. Do not include any amount of Tier 1 Railroad Retirement Board retirement benefits that were included in your gross income as the taxable portion of your social security and railroad retirement benefits on your federal return because that portion should be deducted on Line 5 of the Form 763.

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

#### 24 Virginia Lottery Prizes

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

#### 28 Virginia National Guard Income

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

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

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

# 31 Retirement Plan Income Previously Taxed by Another State

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

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

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

#### 38 Military Basic Pay

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

# 39 Federal and State Employees

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

#### 40 Income Received by Holocaust Victims

To the extent included in your federal adjusted gross income, subtract any income resulting from the return or replacement of assets stolen during the Holocaust and throughout the time period leading up to, during, and directly after World War II as a result of: Nazi persecution, an individual being forced into labor against their will, transactions with or actions of the Nazi regime, treatment of refugees fleeing Nazi persecution, or holding of such assets by entities or persons in the Swiss Confederation.

#### 44 Medal of Honor Recipients

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

#### 49 Certain Death Benefit Payments

Allows a beneficiary taxpayer to subtract the death benefit payments received while a Virginia resident from an annuity contract that are subject to federal income taxation, for taxable years beginning on or after January 1, 2007. In order to qualify for this subtraction, a death benefit payment is required to meet the following criteria: 1) the death benefit payment is made pursuant to an annuity contract with an insurance company; 2) the payment must be awarded to the beneficiary in a lump sum; and 3) the payment must be subject to taxation at the federal level. The death benefit subtraction is not permitted for payments from a retirement plan.

#### 50 Pass-Through Entity Income

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

#### 51 Gains from Land Preservation

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

#### 52 Certain Long-Term Capital Gains

Provided the long-term capital gain or investment services partnership income is attributable to an investment in a 'qualified business" as defined in Va. Code § 58.1-339.4 or any other technology business approved by the Secretary of Technology or the Secretary of Commerce and Trade, it may be allowed as a subtraction. The business must have its principal facility in Virginia and less than \$3 million in annual revenues for the fiscal year preceding the investment. The investment must be made between the dates of April 1, 2010, and June 30, 2020. Taxpayers claiming the Qualified Equity and Subordinated Debt Credit cannot claim this subtraction relating to investments in the same business. In addition, no investment is "qualified" for this deduction if the business performs research in Virginia on human embryonic stem cells and no subtraction would be allowed to an individual taxpayer who claimed the Venture Capital Investment subtraction for the same investment.

# 53 Historic Rehabilitation

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

#### 54 First-Time Home Buyer Savings Accounts

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

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

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

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

#### 55 Discharge of Student Loan

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

- The United States, or an instrumentality or agency thereof;
- A state, territory, or possession of the United States, or the District of Columbia, or any political subdivision thereof;

- Certain tax-exempt public benefit corporations that have assumed control over a state, county, or municipal hospital and whose employees are deemed public employees under state law;
- Charitable educational organizations, if the loan was made: pursuant to an agreement with one of the abovelisted entities; or pursuant to a program designed to encourage its students to serve in occupations or areas with unmet needs, and under which the services provided by the students are for or under the direction of a governmental unit or certain tax-exempt organizations.

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

#### 56 Venture Capital Investment

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

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

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

#### 57 Real Estate Investment Trust

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

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

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

#### 58 Gain from Eminent Domain

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

# 59 Federal Partnership Income Subtraction

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

# 60 Military Benefits Subtraction

For taxable years beginning on and after January 1, 2022, certain military benefits received by an individual age 55 or older may be may be subtracted from Virginia taxable income. The maximum amount of the subtraction is \$10,000 in Taxable Year 2022; \$20,000 in Taxable Year 2023; \$30,000 for Taxable Year 2024; and \$40,000 for Taxable Year 2025 and after. If a joint return is filed by two married members of the military both receiving qualifying benefits, each spouse would be able to take advantage of the maximum subtraction amount for his or her qualifying benefits. "Military benefits" are defined as any military retirement income received for service in the Armed Forces of the United States; qualified military benefits received pursuant to § 134 of the Internal Revenue Code regarding certain military benefits; benefits paid to the surviving spouse of a veteran of the Armed Forces of the United States under the Survivor Benefit Plan program established by the U.S. Department of Defense; and military benefits paid to the surviving spouse of a veteran of the Armed Forces of the United States. This subtraction is not allowed if a credit, exemption, subtraction, or deduction is claimed for the same income pursuant to any other provision of Virginia or federal law.

Taxpayers and surviving spouses are eligible for the Military Benefits Subtraction if they turn 55 at any time during the taxable year for which the subtraction is taken.

#### 99 Other

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

## Line 7 - Total Subtractions

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

# DEDUCTIONS FROM VIRGINIA ADJUSTED GROSS INCOME

#### Lines 8a - 8c Deductions

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

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

# **CODE**

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

If you filed a joint federal return and you file a separate Virginia return, you may allocate this amount as mutually agreed.

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

- 102 Foster Care Deduction Foster parents may claim a deduction of \$1,000 for each child residing in their home under permanent foster care, as defined in the *Code of Virginia*, provided that they claim the foster child as a dependent on their federal and Virginia income tax returns.
- 103 Bone Marrow Screening Fee Enter the amount of the fee paid for an initial screening to become a possible bone marrow donor, if you were not reimbursed for the fee or did not claim a deduction for the fee on your federal return.
- on or before December 31 of the taxable year, enter the lesser of \$4,000 or the amount contributed during the taxable year to each Virginia529 account (Virginia 529 prePAID, Virginia 529 inVEST, College America, or CollegeWealth). If you contributed more than \$4,000 per account during the taxable year, you may carry forward any undeducted amounts until the contribution has been fully deducted. If you are age 70 or older on or before December 31 of the taxable year, you may deduct the entire amount contributed to the Virginia529 accounts during the taxable year. Only the owner of record for an account may claim a deduction for contributions made.
- 105 Continuing Teacher Education A licensed primary or secondary school teacher may enter a deduction equal to 20% of unreimbursed tuition costs incurred to attend continuing teacher education courses that are required as a condition of employment, provided that these expenses were not deducted from federal adjusted gross income.
- 106 Long-Term Health Care Premiums Enter the amount of premiums paid for long-term health care insurance, provided you did not claim a deduction for long-term health care insurance premiums on your federal return. The Virginia deduction for long-term health care insurance premiums is completely disallowed if you claimed a federal income tax deduction of any amount for long-term health care insurance premiums paid during the taxable year.
- 107 Virginia Public School Construction Grants Program and Fund - Enter the amount of total contributions to the Virginia Public School Construction Grants Program and Fund,

- provided you have not claimed a deduction for this amount on your federal income tax return.
- Tobacco Quota Buyout Allows a deduction from taxable income for payments received in the preceding year in accordance with the Tobacco Quota Buyout Program of the American Jobs Creation Act of 2004 to the extent included in federal adjusted gross income and received while a Virginia resident. For example, on your 2022 Virginia return you may deduct the portion of such payments received in 2021 that is included in your 2021 federal adjusted gross income; while payments received in 2022 may generate a deduction on your 2023 Virginia return. Individuals cannot claim a deduction for a payment that has been, or will be, subtracted by a corporation unless the subtraction is shown on a Schedule VK-1 you received from an S corporation. If you chose to accept payment in installments, the gain from the installment received in the preceding year may be deducted. If, however, you opted to receive a single payment, 10% of the gain recognized for federal purposes in the year that the payment was received may be deducted in the following year and in each of the nine succeeding taxable years.
- 109 Sales Tax Paid on Certain Energy Efficient Equipment or Appliances Allows an income tax deduction for 20% of the sales tax paid on certain energy efficient equipment or appliances, up to \$500 per year. If filing a joint return you may deduct up to \$1,000.
- 110 Organ and Tissue Donor Expenses Allows a deduction for unreimbursed expenses that are paid by a living organ and tissue donor, that have not been taken as a medical deduction on the taxpayer's federal income tax return. The amount of the deduction is the lesser of \$5,000 or the actual amount paid by the taxpayer.
- 111 Charitable Mileage Enter the difference between 18 cents per mile and the charitable mileage deduction per mile allowed on Virginia Schedule A. If you used actual expenses for the charitable mileage deduction, and those expenses were less than 18 cents per mile, then you may use the difference between actual expenses and 18 cents per mile.
- 112 Virginia Bank Franchise Tax A shareholder of a bank may be required to make certain adjustments to their federal adjusted gross income. Such adjustments are required only if the shareholder invests in a bank that (1) is subject to the Virginia Bank Franchise Tax for state tax purposes (see *Va. Code* § 58.1-1207) and (2) has elected to be taxed as a small business corporation (S corporation) for federal tax purposes.

# Computation of Virginia Bank Franchise Tax Deduction

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

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

- c. Enter the value of any distributions paid or distributed to you by the bank to the extent that such distributions were excluded from federal adjusted gross income.....
- d. Add Line b and Line c .....
- adjustment for certain income from dealer dispositions of property made on or after January 1, 2009. In the year of disposition the adjustment will be a deduction for gain attributable to installment payments to be made in future taxable years provided that (i) the gain arises from an installment sale for which federal law does not permit the dealer to elect installment reporting of income, and (ii) the dealer elects installment treatment of the income for Virginia purposes on or before the due date prescribed by law for filing the taxpayer's income tax return. In subsequent taxable years the adjustment will be an addition for gain attributable to any payments made during the taxable year with respect to the disposition. Each disposition must be tracked separately for purposes of this adjustment.
- may be allowed a deduction of payments for (i) a prepaid funeral insurance policy that covers you or (ii) medical or dental insurance premiums for any person for whom you may claim a deduction for such premiums under federal income tax laws. To qualify for this deduction, you must be age 66 or older with earned income of at least \$20,000 for the taxable year and federal adjusted gross income not in excess of \$30,000 for the taxable year. The deduction is not allowed for any portion of premiums for which you have been reimbursed, have claimed a deduction for federal income tax purposes, have claimed another Virginia income tax deduction or subtraction, or have claimed a federal income tax credit or any Virginia income tax credit.
- 115 ABLE Account Contributions You may claim a deduction for the amount contributed during the taxable year to an ABLE account. No deduction is allowed if such contributions are deducted on the contributor's federal income tax return. If the contribution to an ABLE account exceeds \$2,000 the remainder may be carried forward and subtracted in future taxable years until the amount has been fully deducted; however, in no event shall the amount deducted in any taxable year exceed \$2,000 per ABLE savings trust account. Deductions are subject to recapture in the taxable year or years in which distributions or refunds are made for any reason other than (i) to pay qualified disability expenses; or (ii) the beneficiary's death. A contributor who has attained age 70 is allowed a deduction for the full amount contributed to an ABLE account, less any amounts previously deducted.
- 116 Business Interest Deduction Virginia conforms to the federal business interest limitation pursuant to § 163(j) of

- the Internal Revenue Code. Virginia will allow individuals to claim a deduction of 30% of business interest disallowed. If claiming this deduction, enclose a copy of federal Form 8990
- 117 Business Interest Deduction Recovery Virginia conforms to the federal business interest limitation pursuant to § 163(j) of the Internal Revenue Code. As a result, individuals are allowed to claim a deduction on the Virginia return of 30% of business interest disallowed for federal purposes. If the increased amount that was allowed for Virginia purposes is allowed in subsequent years for federal purposes, it must be recovered on the Virginia return for the year in which the amount is later allowed as it is carried forward. Enter the amount being recovered as a negative number on Schedule 763 ADJ, Line 8.
- **Deduction for Eligible Educators -** For taxable years beginning on and after January 1, 2022, but before January 1, 2025, an individual income tax deduction is allowed of up to \$500 for the amount actually paid or incurred for eligible educator qualifying expenses. An "Eligible educator" is an individual who for at least 900 hours during the taxable year served as a Virginia licensed teacher, instructor, student counselor, special needs personnel, principal, or student aide for public or private primary and secondary school students in Virginia. "Qualifying expenses" are defined as 100 percent of the amount paid or incurred by an eligible educator during the taxable year for participation in professional development courses and the purchase of books, supplies, computer equipment (including related software and services), other educational equipment, and supplementary materials used directly in an individual's service to students as an eligible educator, provided that such purchases were neither reimbursed nor claimed as a deduction on the eligible educator's federal income tax return for the taxable year.
- 199 Other Enter the amount of any other deduction which you are entitled to claim. If you are filing by paper, enclose an explanation and supporting documentation, if applicable. If you are filing electronically, provide a detailed explanation in the space provided by the software program.

### Line 9 - Total Deductions

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

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

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

The Tax Credit for Low-Income or Virginia Earned Income Credit **may NOT be claimed** if you, your spouse, or any dependent claims any of the following:

• Virginia National Guard subtraction (Subtraction Code 28);

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

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

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

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

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

#### **Guideline Income Worksheet**

(photocopy as needed)

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

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

## Line 10 - Compute Your Total Guideline Income

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

#### Your Information

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

#### Your Spouse's Information

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

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

#### Dependent(s) Information

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

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

# **Enter Total Family Guideline Income**

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

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

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

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

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

Poverty Guideline Table			
Eligible	Poverty	Eligible	Poverty
Exemptions	Guidelines	Exemptions	Guidelines
1	\$ 13,590	5	\$ 32,470
2	18,310	6	37,190
3	23,030	7	41,910
4	27,750	8*	46,630
*For each additional exemption add \$4,720.			

### Line 12 - Exemptions

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

## Line 13 - Multiply

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

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

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

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

#### Line 15

Multiply Line 14 by 20% (.20).

#### Line 16

Enter the greater of Line 13 or Line 15.

#### Line 17 - Credit

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

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

Many low-income individuals who work and have earned income under \$59,187 may also qualify for up to \$6,935 in federal Earned Income Credit when filing their federal tax return! See your federal instructions or call 1-800-829-3676 to order Pub 596.

# ADDITION TO TAX, PENALTY AND INTEREST

# Addition to Tax for Underpayment of Tax

Even if your return results in a refund, you may owe an "addition to tax" for underpaying your withholding or estimated tax. Virginia law requires that you pay your income tax in timely installments throughout the year by having income tax withheld or making payments of estimated tax. If you do not pay at least 90% of your tax in this manner, you may be charged an addition to tax.

There are 4 (quarterly) installment periods for determining whether you underpaid your tax for the year. If your taxable year is from January 1 through December 31, your quarterly payments are due May 1, June 15, September 15, and January 15 (of the following year). Underpayments are determined as of each installment due date, so an overpayment in one quarter cannot cancel out an underpayment for a previous quarter. The addition to tax does not apply if each payment is made on time and:

- the total tax paid through withholding and timely estimated tax payments is at least 90% (66 2/3% for farmers, fishermen or merchant seamen) of the current year's tax liability (after nonrefundable credits) or 100% of last year's tax liability (after nonrefundable credits);
- the sum of the quarterly underpayments for the year is \$150 or less; or
- you meet one of the exceptions computed on Form 760C or Form 760F.

#### Line 18 - Addition To Tax

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

#### Line 19 - Penalty

If you file your return after May 1, 2023, you may owe either a late filing penalty or an extension penalty.

#### **Late Filing Penalty**

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

#### **Extension Penalty**

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

#### **Late Payment Penalty**

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

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

#### Line 20 - Interest

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

# Line 21 - Addition to Tax, Penalty and Interest

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

# INSTRUCTIONS FOR VIRGINIA SCHEDULE VAC

#### Part I - 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 2022 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.

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 routing number if you are making a contribution to a CollegeAmerica or ABLEAmerica account. Contact your financial advisor to obtain the proper account number and routing number for a CollegeAmerica or ABLEAmerica account. 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

**2** = Prepaid529

**4** = CollegeAmerica or ABLE America

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 Page 31.

#### Part A, Line 1

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

# Part B - Voluntary Contributions from your refund

Lines 2 - 4 You may voluntarily donate all or part of your tax refund to one or more qualifying organizations. Enter the contribution code(s) and amount(s) you are donating in the boxes. If you want to donate to more than 3 organizations, enter code "00" and the total donated on Line 2. Enclose a schedule showing the organization code, name and amount donated to each.

- 60 Virginia Nongame & Endangered Wildlife Program
- 61 Democratic Political Party
- 62 Republican Political Party
- 64 Virginia Housing Program
- 65 Department for Aging and Rehabilitative Services (Elderly & Disabled Transportation Fund)
- **67** Virginia Arts Foundation
- 68 Open Space Recreation & Conservation Fund
- 78 Children of America Finding Hope
- 84 Virginia Federation of Humane Societies
- **86** Spay and Neuter Fund
- 88 Virginia Cancer Centers

# 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

# **&BLEnow**

ablenow.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. © 2022 Virginia College Savings Plan. All Rights Reserved.

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

Library Foundations - enter the 6-digit code from the list starting below.

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

Lines 8 - 10 You may make a payment to the following organizations even if you owe a tax balance or if you wish to donate more than your expected refund. If you are donating to more than 3 organizations, enter the code "00" in the first box on Line 8 and enter the total amount of all donations. Enclose a separate page indicating the amount you wish to contribute to each organization.

- 11 Federation of Food Banks
- 71 Chesapeake Bay Restoration Fund
- 72 Family & Children's Trust Fund (FACT)
- 73 Virginia's State Forests Fund
- 92 Virginia Military Family Relief Fund (MFRF)

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

Public School - enter the 6-digit code from the lists starting on Page 30.

#### Section D, Line 14 Total Voluntary Contributions

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

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

You can make a contribution directly to any of the organizations listed above. For more information about these groups see Page 31.

#### LIBRARY FOUNDATIONS

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

Code	Foundation Name
200101	Alexandria Library Foundation, Inc.
200501	John Randolph Foundation – Appomattox Regional Library System Endowment
200701	Friends of the Arlington County Library
201101	Bedford Public Library System Foundation, Inc.
201501	Blue Ridge Regional Library Foundation
201901	Bristol Public Library Foundation
202101	The Friends of the Buchanan County Public Library
202301	Campbell County Public Library Foundation

202901	Central Virginia Regional Library
203101	Alleghany Highland Regional Library Foundation
203301	Friends of the Charlotte County Library
203501	Chesapeake Public Library Foundation
203701	Friends of the Chesterfield Public Library
204301	Craig County Public Library
204501	Culpeper Library Foundation
204701	Cumberland County Public Library, Inc.
205101	Eastern Shore Public Library Foundation
205501	Fairfax Library Foundation
205701	Friends of Fauquier Library
206101	Franklin County Library
206301	Galax-Carroll Regional Library Foundation, Inc.
206502	Gloucester County Friends of the Library
206901	Hampton Public Library Foundation
207101	Handley Regional Library Endowment
207301	Friends of Henrico County Public Library
207501	Friends of the Heritage Public Library
207701	Highland County Library, Inc.
208501	Friends of Jefferson-Madison Regional Library Endowment Fund
208701	Lancaster Community Library
208901	Friends of the Smoot Library (FOSL)
209101	The Library of Virginia Foundation
209501	Loudoun Library Foundation, Inc.
209502	Friends of Gum Springs Library
209701	Friends of the Lynchburg Public Library
209901	Madison County Library, Inc.
210102	Mary Riley Styles Public Library Foundation Inc. (Falls Church City Library)
210301	Rockingham Library Association
210901	Middlesex County Public Library
211101	Montgomery-Floyd Regional Library Foundation, Inc.
211102	Floyd County Library Building Fund Inc.
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. 213501 Friends of the Powhatan Public Library

213901 Pulaski County Library System Fund

213701 Prince William Public Library System Foundation

214301 Friends of the Rappahannock County Library

214501 214901	· · · · · · · · · · · · · · · · · · ·	073001	Gloucester County Public Schools Educational Foundation, Inc.
215101	, , , ,	075001	Goochland Educational Foundation
215301		079002	Greene Education Foundation
215501		081001	Greensville County Education Foundation
215701	, ,	083001	-
	Samuels Public Library	650001	Hampton Educational Foundation
216101		085001	•
216503		660001	The Harrisonburg Education Foundation
216701		087001	_
216901		093001	Education Foundation for Isle of Wight Public Schools,
	•		Inc.
217101	•	099001	King George Education Foundation
	Virginia Beach Library Foundation	101001	King William Public Schools Education Foundation, Inc.
	Friends of the Virginia Beach Public Library	103001	_
217501		678002	, ,
217901			Alleghany-Lexington
218101		107001	The Loudoun Education Foundation, Inc.
218301	York County Library Foundation	680001	The Lynchburg City Schools Education Foundation
	SCHOOL FOUNDATIONS	113001	Madison County Education Foundation, Inc.
	used by eligible public school foundations established for	683001	Manassas City Public Schools Education Foundation
	ress purpose of implementing a public/private partnership public school improvement projects approved by the local	685001	Manassas Park Education Foundation
school		117001	Mecklenburg County Business Education Partnership
009001	Amherst County Public Schools Education Foundation,	119001	Friends of Middlesex County Public Schools
	Inc.	121001	Montgomery County Educational Foundation
015001	Augusta County Public School Endowment Fund	127001	New Kent Educational Foundation
019001	The Bedford Area Educational Foundation	700001	Newport News Educational Foundation
023001	·	139001	Page County Education Foundation
	Inc.	143001	Pittsylvania Vocational Education Foundation, Inc.
520001	5	735001	Poquoson Education Foundation
530001	Blues Education Foundation, Inc. (Buena Vista)	740001	Portsmouth Schools Foundation
029001	Buckingham County Educational Foundation Inc.	147001	Prince Edward Public School Endowment, Inc.
031001	Campbell County Educational Foundation	149001	Prince George Alliance for Education Inc.
033001	Caroline County Public Schools Education Foundation	153001	•
550002	Chesapeake Public Schools Educational Foundation	100001	Foundation
041001	Chesterfield Education Foundation	155001	Pulaski County Public Schools Education Foundation
043001	Clarke County Education Foundation Inc.	157002	-
570001	Colonial Heights Education Foundation for Excellence	750002	
049001	Cumberland County Public Schools Foundation		Foundation, Inc.
590001	Danville Public Schools Education Foundation, Inc.	760001	Richmond Public Schools Education Foundation, Inc.
051001	Dickenson County Public Schools		(City of Richmond)
059002	Educate Fairfax	159002	Richmond County Education Foundation
610001	Falls Church Education Foundation	770001	Roanoke City Public Schools Education Foundation, Inc.
061001	Fauquier Excellence in Education Foundation	161001	Roanoke County Public Schools Education Foundation,
065001	Fluvanna Education Foundation		Inc.
620001	Franklin City Educational Foundation, Inc.	165001	Rockingham Educational Foundation, Inc.
067001	Franklin County Public Schools Education Foundation	167001	Russell County Foundation for Scholarships
069001	Frederick County Educational Foundation	775001	Salem Education Foundation and Alummi Assoc.
630001	Fredericksburg Education Foundation	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 Foundation
193002	Westmoreland County Public Schools Education Foundation
830002	Williamsburg/James City Education Foundation
840001	Winchester Education Foundation
197001	Wythe County Public Schools Foundation for Excellence, Inc.
199001	York Foundation for Public Education

### **Organization Information**

# **Code Organization**

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 improve nutrition security and empower strong, healthy communities in partnership with more than 1,500 local organizations throughout the Commonwealth. 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.dwr.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.supportuvacancer.org

VCU 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 6090 Strathmore Rd. Building 430 Richmond, VA 23237 804.236.7859

### CREDIT FOR TAXES PAID TO ANOTHER STATE

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

ArizonaDistrict of ColumbiaCaliforniaOregon

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

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

### **Married Taxpayers**

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

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

### **Required Documentation**

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

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

# **Schedule OSC Line Instructions**

#### Line 1. Filing Status

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

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

### Line 2. Claiming Credit

Enter the code to identify the person claiming the credit:

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

### Line 3. Qualifying Taxable Income

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

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

# Line 4. Virginia Taxable Income

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

# Line 5. Qualifying Tax Liability

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

#### Line 6. Identify the State

Enter the 2-character postal abbreviation for the state.

### Line 7. Virginia Income Tax

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

#### Line 8. Income Percentage

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

#### Line 9. Virginia Ratio

Multiply Line 5 by Line 8.

#### Line 10. Credit

Enter the lesser of Line 7 or Line 9.

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

# TAX RATE SCHEDULE

# IF YOUR VIRGINIA TAXABLE INCOME IS:

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

over—	but not over—	your tax is—	of excess over—
\$ 3,000	\$ 5,000	\$ 60 + 3 %	\$ 3,000
\$ 5,000	\$17,000	<b>\$ 120 + 5 %</b>	\$ 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  $720 + (.0575 \times 73,000) = 720 + 4,197.50 = 4,917.50$  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- 75- 125-	25 75 125 175	\$ 0.00 1.00 2.00 3.00	2,025 – 2,075 –	2,025 2,075 2,125 2,175	\$ 40.00 41.00 42.00 43.00	\$ 3,650 - \$ 3,683 - 3,717 - 3,750 -	3,683 3,717 3,750 3,783	\$ 80.00 81.00 82.00 83.00	\$ 4,983 - \$ 5,017 - 5,040 - 5,080 -	5,017 5,040 5,080 5,120	\$ 120.00 121.00 123.00 125.00	\$ 6,560 - \$ 6,600 - 6,640 - 6,680 -	6,600 6,640 6,680 6,720	\$ 199.00 201.00 203.00 205.00
175 – 225 – 275 – 325 –	225 275 325 375	4.00 5.00 6.00 7.00	2,225 – 2,275 –	2,225 2,275 2,325 2,375	44.00 45.00 46.00 47.00	3,783 – 3,817 – 3,850 – 3,883 –	3,817 3,850 3,883 3,917	84.00 85.00 86.00 87.00	5,120 – 5,160 – 5,200 – 5,240 –	5,160 5,200 5,240 5,280	127.00 129.00 131.00 133.00	6,720 - 6,760 - 6,800 - 6,840 -	6,760 6,800 6,840 6,880	207.00 209.00 211.00 213.00
375 – 425 – 475 – 525 –	425 475 525 575	8.00 9.00 10.00 11.00	2,425 – 2,475 –	2,425 2,475 2,525 2,575	48.00 49.00 50.00 51.00	3,917 – 3,950 – 3,983 – 4,017 –	3,950 3,983 4,017 4,050	88.00 89.00 90.00 91.00	5,280 – 5,320 – 5,360 – 5,400 –	5,320 5,360 5,400 5,440	135.00 137.00 139.00 141.00	6,880 – 6,920 – 6,960 – 7,000 –	6,920 6,960 7,000 7,040	215.00 217.00 219.00 221.00
575 – 625 – 675 – 725 –	625 675 725 775	12.00 13.00 14.00 15.00	2,625 – 2,675 –	2,625 2,675 2,725 2,775	52.00 53.00 54.00 55.00	4,050 - 4,083 - 4,117 - 4,150 -	4,083 4,117 4,150 4,183	92.00 93.00 94.00 95.00	5,440 – 5,480 – 5,520 – 5,560 –	5,480 5,520 5,560 5,600	143.00 145.00 147.00 149.00	7,040 – 7,080 – 7,120 – 7,160 –	7,080 7,120 7,160 7,200	223.00 225.00 227.00 229.00
775 – 825 – 875 – 925 –	825 875 925 975	16.00 17.00 18.00 19.00	2,825 – 2,875 –	2,825 2,875 2,925 2,975	56.00 57.00 58.00 59.00	4,183 - 4,217 - 4,250 - 4,283 -	4,217 4,250 4,283 4,317	96.00 97.00 98.00 99.00	5,600 – 5,640 – 5,680 – 5,720 –	5,640 5,680 5,720 5,760	151.00 153.00 155.00 157.00	7,200 – 7,240 – 7,280 – 7,320 –	7,240 7,280 7,320 7,360	231.00 233.00 235.00 237.00
975 – 1,025 – 1,075 – 1,125 –	1,025 1,075 1,125 1,175	20.00 21.00 22.00 23.00	3,025 –	3,025 3,050 3,083 3,117	60.00 61.00 62.00 63.00	4,317 – 4,350 – 4,383 – 4,417 –	4,350 4,383 4,417 4,450	100.00 101.00 102.00 103.00	5,760 – 5,800 – 5,840 – 5,880 –	5,800 5,840 5,880 5,920	159.00 161.00 163.00 165.00	7,360 – 7,400 – 7,440 – 7,480 –	7,400 7,440 7,480 7,520	239.00 241.00 243.00 245.00
1,175 – 1,225 – 1,275 – 1,325 –	1,225 1,275 1,325 1,375	24.00 25.00 26.00 27.00	3,150 – 3,183 –	3,150 3,183 3,217 3,250	64.00 65.00 66.00 67.00	4,450 - 4,483 - 4,517 - 4,550 -	4,483 4,517 4,550 4,583	104.00 105.00 106.00 107.00	5,920 – 5,960 – 6,000 – 6,040 –	5,960 6,000 6,040 6,080	167.00 169.00 171.00 173.00	7,520 – 7,560 – 7,600 – 7,640 –	7,560 7,600 7,640 7,680	247.00 249.00 251.00 253.00
1,375 – 1,425 – 1,475 – 1,525 –	1,425 1,475 1,525 1,575	28.00 29.00 30.00 31.00	3,283 – 3,317 –	3,283 3,317 3,350 3,383	68.00 69.00 70.00 71.00	4,583 - 4,617 - 4,650 - 4,683 -	4,617 4,650 4,683 4,717	108.00 109.00 110.00 111.00	6,080 – 6,120 – 6,160 – 6,200 –	6,120 6,160 6,200 6,240	175.00 177.00 179.00 181.00	7,680 – 7,720 – 7,760 – 7,800 –	7,720 7,760 7,800 7,840	255.00 257.00 259.00 261.00
1,575 – 1,625 – 1,675 – 1,725 –	1,625 1,675 1,725 1,775	32.00 33.00 34.00 35.00	3,417 – 3,450 –	3,417 3,450 3,483 3,517	72.00 73.00 74.00 75.00	4,717 – 4,750 – 4,783 – 4,817 –	4,750 4,783 4,817 4,850	112.00 113.00 114.00 115.00	6,240 - 6,280 - 6,320 - 6,360 -	6,280 6,320 6,360 6,400	183.00 185.00 187.00 189.00	7,840 – 7,880 – 7,920 – 7,960 –	7,880 7,920 7,960 8,000	263.00 265.00 267.00 269.00
1,775 – 1,825 – 1,875 – 1,925 –	1,825 1,875 1,925 1,975	36.00 37.00 38.00 39.00	3,550 –	3,550 3,583 3,617 3,650	76.00 77.00 78.00 79.00	4,850 - 4,883 - 4,917 - 4,950 -	4,883 4,917 4,950 4,983	116.00 117.00 118.00 119.00	6,400 – 6,440 – 6,480 – 6,520 –	6,440 6,480 6,520 6,560	191.00 193.00 195.00 197.00	8,000 - 8,040 - 8,080 - 8,120 -	8,040 8,080 8,120 8,160	271.00 273.00 275.00 277.00

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

At Least         Than         Is         At Least         Than         Is<	me is Les least That 348 – \$ 29,3	
20,478 - 20,513   <b>921.00</b>   22,704 - 22,739   <b>1,049.00</b>   24,930 - 24,965   <b>1,177.00</b>   27,157 - 27,191   <b>1,305.00</b>   29, 20,513 - 20,548   <b>923.00</b>   22,739 - 22,774   <b>1,051.00</b>   24,965 - 25,000   <b>1,179.00</b>   27,191 - 27,226   <b>1,307.00</b>   29,		
	383 - 29,4	17 <b>1,433.00</b>
	417 – 29,4 452 – 29,4	
20,583 - 20,617 <b>927.00</b> 22,809 - 22,843 <b>1,055.00</b> 25,035 - 25,070 <b>1,183.00</b> 27,261 - 27,296 <b>1,311.00</b> 29,	487 – 29,5	1,439.00
	522 – 29,5 557 – 29,5	
	591 – 29,6	
	626 – 29,6 661 – 29,6	
20,791 - 20,826   <b>939.00</b>   23,017 - 23,052   <b>1,067.00</b>   25,243 - 25,278   <b>1,195.00</b>   27,470 - 27,504   <b>1,323.00</b>   29,	696 – 29,7 730 – 29,7	30 <b>1,451.00</b>
	765 – 29,8	
20,896 - 20,930   <b>945.00</b>   23,122 - 23,157   <b>1,073.00</b>   25,348 - 25,383   <b>1,201.00</b>   27,574 - 27,609   <b>1,329.00</b>   29,	800 – 29,8	35 <b>1,457.00</b>
	835 – 29,8 870 – 29,9	
	904 – 29,9	
21,070 - 21,104   <b>955.00</b>   23,296 - 23,330   <b>1,083.00</b>   25,522 - 25,557   <b>1,211.00</b>   27,748 - 27,783   <b>1,339.00</b>   29,	939 – 29,9 974 – 30,0	09 1,467.00
	009 – 30,0	
	043 – 30,0 078 – 30,1	
	113 – 30,1 148 – 30,1	
	183 – 30,2	
	217 – 30,2 252 – 30,2	
	287 – 30,3	
	322 – 30,3 357 – 30,3	
21,487 - 21,522   <b>979.00</b>   23,713 - 23,748   <b>1,107.00</b>   25,939 - 25,974   <b>1,235.00</b>   28,165 - 28,200   <b>1,363.00</b>   30,	391 – 30,4	26 <b>1,491.00</b>
	426 – 30,4	
21,591 - 21,626   <b>985.00</b>   23,817 - 23,852   <b>1,113.00</b>   26,043 - 26,078   <b>1,241.00</b>   28,270 - 28,304   <b>1,369.00</b>   30,	461 – 30,4 496 – 30,5	30 <b>1,497.00</b>
	530 – 30,5 565 – 30,6	
	600 – 30,6	
21,765 - 21,800   <b>995.00</b>   23,991 - 24,026   <b>1,123.00</b>   26,217 - 26,252   <b>1,251.00</b>   28,443 - 28,478   <b>1,379.00</b>   30,	635 – 30,6 670 – 30,7	704 <b>1,507.00</b>
	704 – 30,7	
21,870 - 21,904   <b>1,001.00</b>   24,096 - 24,130   <b>1,129.00</b>   26,322 - 26,357   <b>1,257.00</b>   28,548 - 28,583   <b>1,385.00</b>   30,	739 – 30,7 774 – 30,8	1,513.00
	809 – 30,8 843 – 30,8	
21,974 - 22,009 <b>1,007.00</b> 24,200 - 24,235 <b>1,135.00</b> 26,426 - 26,461 <b>1,263.00</b> 28,652 - 28,687 <b>1,391.00</b> 30,	878 – 30,9	13 <b>1,519.00</b>
	913 – 30,9 948 – 30,9	
	983 – 31,0	
	017 – 31,0 052 – 31,0	
22,183 - 22,217 <b>1,019.00</b> 24,409 - 24,443 <b>1,147.00</b> 26,635 - 26,670 <b>1,275.00</b> 28,861 - 28,896 <b>1,403.00</b> 31,	087 – 31,1 122 – 31,1	22 1,531.00
	157 – 31,1	
22,287 - 22,322 <b>1,025.00</b> 24,513 - 24,548 <b>1,153.00</b> 26,739 - 26,774 <b>1,281.00</b> 28,965 - 29,000 <b>1,409.00</b> 31,	191 – 31,2	26 1,537.00
	226 – 31,2 261 – 31,2	
	296 - 31,3	
22,461 - 22,496   <b>1,035.00</b>   24,687 - 24,722   <b>1,163.00</b>   26,913 - 26,948   <b>1,291.00</b>   29,139 - 29,174   <b>1,419.00</b>   31,	330 – 31,3 365 – 31,4	00 1,547.00
	400 – 31,4	
22,565 - 22,600   <b>1,041.00</b>   24,791 - 24,826   <b>1,169.00</b>   27,017 - 27,052   <b>1,297.00</b>   29,243 - 29,278   <b>1,425.00</b>   31,	435 – 31,4 470 – 31,5	1, <b>553.00</b>
	504 – 31,5 539 – 31,5	

Income is	But Less	Your Tax	Taxable Income is	But Less	Your Tax	Taxable Income is	But Less	Your Tax	Taxable Income is	But Less	Your Tax	Taxable Income is	But Less	Your Tax
At Least	Than	Is	At Least	Than	Is	At Least	Than	ls	At Least	Than	Is	At Least	Than	ls
31,609 – 3	31,609 31,643 31,678	\$ 1,559.00 1,561.00 1,563.00	33,870 –	33,870 33,904	\$ 1,687.00 1,689.00 1,691.00	\$ 36,026 - \$ 36,061 - 36,096 -	36,061 36,096 36,130	\$1,815.00 1,817.00 1,819.00	\$ 38,252 - \$ 38,287 - 38,322 -	38,322 38,357	\$ 1,943.00 1,945.00 1,947.00	\$ 40,478 - \$ 40,513 - 40,548 -	40,513 40,548 40,583	\$ 2,071.00 2,073.00 2,075.00
31,678 – 3	31,713	1,565.00		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
31,748 – 3	31,748 31,783	1,567.00 1,569.00	33,974 –	33,974 34,009	1,695.00 1,697.00	36,165 – 36,200 –	36,200 36,235	1,823.00 1,825.00	38,391 – 38,426 –	38,426 38,461	1,951.00 1,953.00	40,617 – 40,652 –	40,652 40,687	2,079.00 2,081.00
	31,817 31,852	1,571.00 1,573.00		34,043 34,078	1,699.00 1,701.00	36,235 – 36,270 –	36,270 36,304	1,827.00 1,829.00	38,461 – 38,496 –	38,496 38,530	1,955.00 1,957.00	40,687 – 40,722 –	40,722 40,757	2,083.00 2,085.00
	31,887 31,922	1,575.00 1,577.00	34,078 – 34,113 –	34,113 34,148	1,703.00 1,705.00	36,304 – 36,339 –	36,339 36,374	1,831.00 1,833.00	38,530 – 38,565 –	38,565 38,600	1,959.00 1,961.00	40,757 – 40,791 –	40,791 40,826	2,087.00 2,089.00
31,922 – 3	31,957 31,991	1,579.00 1,581.00	34,148 –	34,183 34,217	1,707.00 1,709.00	36,374 – 36,409 –	36,409 36,443	1,835.00 1,837.00	38,600 – 38,635 –	38,635 38,670	1,963.00 1,965.00	40,826 – 40,861 –	40,861 40,896	2,091.00 2,093.00
	32,026 32,061	1,583.00 1,585.00		34,252 34,287	1,711.00 1,713.00	36,443 – 36,478 –	36,478 36,513	1,839.00 1,841.00	38,670 – 38,704 –	38,704 38,739	1,967.00 1,969.00	40,896 – 40,930 –	40,930 40,965	2,095.00 2,097.00
32,061 – 3	32,096 32,130	1,587.00 1,589.00	34,287 –	34,322 34,357	1,715.00 1,717.00	36,513 – 36,548 –	36,548 36,583	1,843.00 1,845.00	38,739 – 38,774 –	38,774 38,809	1,971.00 1,973.00	40,965 – 41,000 –	41,000 41,035	2,099.00 2,101.00
	32,165 32,200	1,591.00 1,593.00		34,391 34,426	1,719.00 1,721.00	36,583 -	36,617	1,847.00	38,809 – 38,843 –	38,843 38,878	1,975.00 1,977.00	41,035 – 41,070 –	41,070 41,104	2,103.00 2,105.00
32,200 – 3	32,235 32,270	1,595.00 1,597.00	34,426 -	34,461 34,496	1,723.00 1,725.00	36,617 – 36,652 – 36,687 –	36,652 36,687 36,722	1,849.00 1,851.00 1,853.00	38,878 – 38,913 –	38,913 38,948	1,979.00 1,981.00	41,104 – 41,139 –	41,139 41,174	2,107.00 2,109.00
	32,304 32,339	1,599.00 1,601.00		34,530 34,565	1,727.00 1,729.00	36,722 – 36,757 –	36,757 36,791	1,855.00 1,857.00	38,948 – 38,983 –	38,983 39,017	1,983.00 1,985.00	41,174 – 41,209 –	41,209 41,243	2,111.00 2,113.00
32,339 – 3	32,374 32,409	1,603.00 1,605.00	34,565 -	34,600 34,635	1,731.00 1,733.00	36,791 – 36,826 –	36,826 36,861	1,859.00 1,861.00	39,017 – 39,052 –	39,052 39,087	1,987.00 1,989.00	41,243 – 41,278 –	41,278 41,313	2,115.00 2,117.00
	32,443 32,478	1,607.00 1,609.00		34,670 34,704	1,735.00 1,737.00	36,861 – 36,896 –	36,896	1,863.00	39,087 – 39,122 –	39,122 39,157	1,991.00 1,993.00	41,313 – 41,348 –	41,348 41,383	2,119.00 2,121.00
32,478 – 3	32,513 32,548	1,611.00 1,613.00	34,704 –	34,739 34,774	1,739.00 1,741.00	36,930 – 36,965 –	36,930 36,965 37,000	1,865.00 1,867.00 1,869.00	39,157 – 39,191 –	39,191 39,226	1,995.00 1,997.00	41,383 – 41,417 –	41,417 41,452	2,123.00 2,125.00
	32,583 32,617	1,615.00 1,617.00		34,809 34,843	1,743.00 1,745.00	37,000 – 37,035 –	37,035 37,070	1,871.00 1,873.00	39,226 – 39,261 –	39,261 39,296	1,999.00 2,001.00	41,452 – 41,487 –	41,487 41,522	2,127.00 2,129.00
32,617 – 3	32,652 32,687	1,619.00 1,621.00	34,843 –	34,878 34,913	1,747.00 1,749.00	37,070 – 37,104 –	37,104 37,139	1,875.00 1,875.00 1,877.00	39,296 – 39,330 –	39,330 39,365	2,003.00 2,005.00	41,522 – 41,557 –	41,557 41,591	2,131.00 2,133.00
	32,722 32,757	1,623.00 1,625.00		34,948 34,983	1,751.00 1,753.00	37,139 – 37,174 –	37,174 37,209	1,879.00 1,881.00	39,365 – 39,400 –	39,400 39,435	2,007.00 2,009.00	41,591 – 41,626 –	41,626 41,661	2,135.00 2,137.00
32,757 – 3	32,791 32,826	1,627.00 1,629.00	34,983 -	35,017 35,052	1,755.00 1,757.00	37,209 – 37,243 –	37,243 37,278	1,883.00 1,885.00	39,435 – 39,470 –	39,470 39,504	2,011.00 2,013.00	41,661 – 41,696 –	41,696 41,730	2,139.00 2,141.00
	32,861 32,896	1,631.00 1,633.00		35,087 35,122	1,759.00 1,761.00	37,278 – 37,313 –	37,313 37,348	1,887.00 1,889.00	39,504 – 39,539 –	39,539 39,574	2,015.00 2,017.00	41,730 – 41,765 –	41,765 41,800	2,143.00 2,145.00
32,896 – 3	32,930 32,965	1,635.00 1,637.00	35,122 –	35,157 35,191	1,763.00 1,765.00	37,348 – 37,383 –	37,383	1,891.00 1,893.00	39,574 – 39,609 –	39,609 39,643	2,019.00 2,021.00	41,800 – 41,835 –	41,835	2,147.00 2,149.00
	33,000 33,035	1,639.00 1,641.00		35,226 35,261	1,767.00 1,769.00	37,417 – 37,452 –	37,452 37,487	1,895.00 1,897.00	39,643 – 39,678 –	39,678 39,713	2,023.00 2,025.00	41,870 – 41,904 –	41,904 41,939	2,151.00 2,153.00
33,035 – 3	33,070 33,104	1,643.00 1,645.00	35,261 –	35,296 35,330	1,771.00 1,773.00	37,487 – 37,522 –	37,522 37,557	1,899.00 1,901.00	39,713 – 39,748 –	39,748 39,783	2,027.00 2,029.00	41,939 – 41,974 –	41,974 42,009	2,155.00 2,157.00
	33,139 33,174	1,647.00 1,649.00		35,365 35,400	1,775.00 1,777.00	37,557 –	37,591	1,903.00	39,783 – 39,817 –	39,817 39,852	2,031.00 2,033.00	42,009 – 42,043 –	42,043 42,078	2,159.00 2,161.00
33,174 – 3	33,209 33,243	1,651.00 1,653.00	35,400 –	35,435 35,470	1,779.00 1,779.00 1,781.00	37,591 – 37,626 – 37,661 –	37,626 37,661 37,696	1,905.00 1,907.00 1,909.00	39,852 – 39,887 –	39,887 39,922	2,035.00 2,035.00 2,037.00	42,078 – 42,113 –	42,113 42,148	2,163.00 2,165.00
33,243 – 3	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
33,313 – 3	33,313 33,348	1,657.00 1,659.00	35,539 –	35,539 35,574	1,785.00 1,787.00	37,730 – 37,765 –	37,765 37,800	1,913.00 1,915.00	39,957 – 39,991 –	39,991 40,026	2,041.00 2,043.00	42,183 – 42,217 –	42,217 42,252	2,169.00 2,171.00
	33,383	1,663.00		35,609 35,643	1,789.00	37,800 –	37,835	1,917.00	40,026 – 40,061 –	40,061	2,045.00	42,252 – 42,287 –	42,287	2,173.00
33,417 – 3	33,417 33,452 33,487	1,665.00 1,665.00 1,667.00	35,643 –	35,678 35,713	1,793.00 1,793.00 1,795.00	37,835 – 37,870 –	37,870 37,904	1,919.00 1,921.00	40,061 – 40,096 – 40,130 –	40,130 40,165	2,047.00 2,049.00 2,051.00	42,322 – 42,357 –	42,322 42,357 42,391	2,175.00 2,177.00 2,179.00
33,487 – 3	33,522	1,669.00	35,713 –	35,748	1,797.00	37,904 – 37,939 –	37,939 37,974	1,923.00 1,925.00	40,165 –	40,200	2,053.00	42,391 –	42,426	2,181.00
33,557 – 3	33,557 33,591	1,671.00 1,673.00	35,783 –	35,783 35,817	1,799.00 1,801.00	37,974 – 38,009 –	38,009 38,043	1,927.00 1,929.00	40,200 – 40,235 –	40,235 40,270	2,055.00 2,057.00	42,426 – 42,461 –	42,461 42,496	2,183.00 2,185.00
	33,626 33,661	1,675.00 1,677.00		35,852 35,887	1,803.00 1,805.00	38,043 – 38,078 –	38,078 38,113	1,931.00 1,933.00	40,270 – 40,304 –	40,304 40,339	2,059.00 2,061.00	42,496 – 42,530 –	42,530 42,565	2,187.00 2,189.00
	33,696 33,730	1,679.00 1,681.00		35,922 35,957	1,807.00 1,809.00	38,113 – 38,148 –	38,148 38,183	1,935.00 1,937.00	40,339 – 40,374 –	40,374 40,409	2,063.00 2,065.00	42,565 – 42,600 –	42,600 42,635	2,191.00 2,193.00
33,730 – 3	33,765 33,800	1,683.00 1,685.00	35,957 –	35,991 36,026	1,811.00 1,813.00	38,183 – 38,217 –	38,217 38,252	1,939.00 1,941.00	40,409 – 40,443 –	40,443 40,478	2,067.00 2,069.00	42,635 – 42,670 –	42,670 42,704	2,195.00 2,197.00

Taxable Income is At Least	But Less Than	Your Tax Is		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 - 42,774 - 42,809 -	42,739 42,774 42,809 42,843	\$2,199.00 2,201.00 2,203.00 2,205.00	45,000 – 4	14,965 15,000 15,035 15,070	\$2,327.00 2,329.00 2,331.00 2,333.00	\$ 47,157 - \$ 47,191 - 47,226 - 47,261 -	47,191 47,226 47,261 47,296	\$2,455.00 2,457.00 2,459.00 2,461.00	\$ 49,383 - \$ 49,417 - 49,452 - 49,487 -	49,417 49,452 49,487 49,522	\$2,583.00 2,585.00 2,587.00 2,589.00	\$ 51,609 - \$ 51,643 - 51,678 - 51,713 -	51,643 51,678 51,713 51,748	\$ 2,711.00 2,713.00 2,715.00 2,717.00
42,843 – 42,878 – 42,913 – 42,948 –	42,878 42,913 42,948 42,983	2,207.00 2,209.00 2,211.00 2,213.00	45,104 – 4 45,139 – 4	15,104 15,139 15,174 15,209	2,335.00 2,337.00 2,339.00 2,341.00	47,296 – 47,330 – 47,365 – 47,400 –	47,330 47,365 47,400 47,435	2,463.00 2,465.00 2,467.00 2,469.00	49,522 – 49,557 – 49,591 – 49,626 –	49,557 49,591 49,626 49,661	2,591.00 2,593.00 2,595.00 2,597.00	51,748 – 51,783 – 51,817 – 51,852 –	51,783 51,817 51,852 51,887	2,719.00 2,721.00 2,723.00 2,725.00
42,983 – 43,017 – 43,052 – 43,087 –	43,017 43,052 43,087 43,122	2,215.00 2,217.00 2,219.00 2,221.00	45,243 – 4 45,278 – 4	15,243 15,278 15,313 15,348	2,343.00 2,345.00 2,347.00 2,349.00	47,435 – 47,470 – 47,504 – 47,539 –	47,470 47,504 47,539 47,574	2,471.00 2,473.00 2,475.00 2,477.00	49,661 – 49,696 – 49,730 – 49,765 –	49,696 49,730 49,765 49,800	2,599.00 2,601.00 2,603.00 2,605.00	51,887 – 51,922 – 51,957 – 51,991 –	51,922 51,957 51,991 52,026	2,727.00 2,729.00 2,731.00 2,733.00
43,122 – 43,157 – 43,191 – 43,226 –	43,157 43,191 43,226 43,261	2,223.00 2,225.00 2,227.00 2,229.00	45,383 – 4 45,417 – 4	15,383 15,417 15,452 15,487	2,351.00 2,353.00 2,355.00 2,357.00	47,574 – 47,609 – 47,643 – 47,678 –	47,609 47,643 47,678 47,713	2,479.00 2,481.00 2,483.00 2,485.00	49,800 - 49,835 - 49,870 - 49,904 -	49,835 49,870 49,904 49,939	2,607.00 2,609.00 2,611.00 2,613.00	52,026 – 52,061 – 52,096 – 52,130 –	52,061 52,096 52,130 52,165	2,735.00 2,737.00 2,739.00 2,741.00
43,261 – 43,296 – 43,330 – 43,365 –	43,296 43,330 43,365 43,400	2,231.00 2,233.00 2,235.00 2,237.00	45,522 - 4 45,557 - 4	15,522 15,557 15,591 15,626	2,359.00 2,361.00 2,363.00 2,365.00	47,713 – 47,748 – 47,783 – 47,817 –	47,748 47,783 47,817 47,852	2,487.00 2,489.00 2,491.00 2,493.00	49,939 – 49,974 – 50,009 – 50,043 –	49,974 50,009 50,043 50,078	2,615.00 2,617.00 2,619.00 2,621.00	52,165 – 52,200 – 52,235 – 52,270 –	52,200 52,235 52,270 52,304	2,743.00 2,745.00 2,747.00 2,749.00
43,400 – 43,435 – 43,470 – 43,504 –	43,435 43,470 43,504 43,539	2,239.00 2,241.00 2,243.00 2,245.00	45,661 – 4 45,696 – 4	15,661 15,696 15,730 15,765	2,367.00 2,369.00 2,371.00 2,373.00	47,852 – 47,887 – 47,922 – 47,957 –	47,887 47,922 47,957 47,991	2,495.00 2,497.00 2,499.00 2,501.00	50,078 – 50,113 – 50,148 – 50,183 –	50,113 50,148 50,183 50,217	2,623.00 2,625.00 2,627.00 2,629.00	52,304 – 52,339 – 52,374 – 52,409 –	52,339 52,374 52,409 52,443	2,751.00 2,753.00 2,755.00 2,757.00
43,539 – 43,574 – 43,609 – 43,643 –	43,574 43,609 43,643 43,678	2,247.00 2,249.00 2,251.00 2,253.00	45,800 - 4 45,835 - 4	15,800 15,835 15,870 15,904	2,375.00 2,377.00 2,379.00 2,381.00	47,991 – 48,026 – 48,061 – 48,096 –	48,026 48,061 48,096 48,130	2,503.00 2,505.00 2,507.00 2,509.00	50,217 – 50,252 – 50,287 – 50,322 –	50,252 50,287 50,322 50,357	2,631.00 2,633.00 2,635.00 2,637.00	52,443 – 52,478 – 52,513 – 52,548 –	52,478 52,513 52,548 52,583	2,759.00 2,761.00 2,763.00 2,765.00
43,678 – 43,713 – 43,748 – 43,783 –	43,713 43,748 43,783 43,817	2,255.00 2,257.00 2,259.00 2,261.00	45,939 – 4 45,974 – 4	15,939 15,974 16,009 16,043	2,383.00 2,385.00 2,387.00 2,389.00	48,130 - 48,165 - 48,200 - 48,235 -	48,165 48,200 48,235 48,270	2,511.00 2,513.00 2,515.00 2,517.00	50,357 – 50,391 – 50,426 – 50,461 –	50,391 50,426 50,461 50,496	2,639.00 2,641.00 2,643.00 2,645.00	52,583 – 52,617 – 52,652 – 52,687 –	52,617 52,652 52,687 52,722	2,767.00 2,769.00 2,771.00 2,773.00
43,817 – 43,852 – 43,887 – 43,922 –	43,852 43,887 43,922 43,957	2,263.00 2,265.00 2,267.00 2,269.00	46,078 – 4 46,113 – 4	16,078 16,113 16,148 16,183	2,391.00 2,393.00 2,395.00 2,397.00	48,270 - 48,304 - 48,339 - 48,374 -	48,304 48,339 48,374 48,409	2,519.00 2,521.00 2,523.00 2,525.00	50,496 – 50,530 – 50,565 – 50,600 –	50,530 50,565 50,600 50,635	2,647.00 2,649.00 2,651.00 2,653.00	52,722 – 52,757 – 52,791 – 52,826 –	52,757 52,791 52,826 52,861	2,775.00 2,777.00 2,779.00 2,781.00
43,957 – 43,991 – 44,026 – 44,061 –	43,991 44,026 44,061 44,096	2,271.00 2,273.00 2,275.00 2,277.00	46,217 – 4 46,252 – 4	16,217 16,252 16,287 16,322	2,399.00 2,401.00 2,403.00 2,405.00	48,409 – 48,443 – 48,478 – 48,513 –	48,443 48,478 48,513 48,548	2,527.00 2,529.00 2,531.00 2,533.00	50,635 - 50,670 - 50,704 - 50,739 -	50,670 50,704 50,739 50,774	2,655.00 2,657.00 2,659.00 2,661.00	52,861 – 52,896 – 52,930 – 52,965 –	52,896 52,930 52,965 53,000	2,783.00 2,785.00 2,787.00 2,789.00
44,096 – 44,130 – 44,165 – 44,200 –	44,130 44,165 44,200 44,235	2,279.00 2,281.00 2,283.00 2,285.00	46,357 – 4 46,391 – 4	16,357 16,391 16,426 16,461	2,407.00 2,409.00 2,411.00 2,413.00	48,548 – 48,583 – 48,617 – 48,652 –	48,583 48,617 48,652 48,687	2,535.00 2,537.00 2,539.00 2,541.00	50,774 – 50,809 – 50,843 – 50,878 –	50,809 50,843 50,878 50,913	2,663.00 2,665.00 2,667.00 2,669.00	53,000 – 53,035 – 53,070 – 53,104 –	53,035 53,070 53,104 53,139	2,791.00 2,793.00 2,795.00 2,797.00
44,235 – 44,270 – 44,304 – 44,339 –	44,270 44,304 44,339 44,374	2,287.00 2,289.00 2,291.00 2,293.00	46,496 – 4 46,530 – 4	16,496 16,530 16,565 16,600	2,415.00 2,417.00 2,419.00 2,421.00	48,687 – 48,722 – 48,757 – 48,791 –	48,722 48,757 48,791 48,826	2,543.00 2,545.00 2,547.00 2,549.00	50,913 – 50,948 – 50,983 – 51,017 –	50,948 50,983 51,017 51,052	2,671.00 2,673.00 2,675.00 2,677.00	53,139 – 53,174 – 53,209 – 53,243 –	53,174 53,209 53,243 53,278	2,799.00 2,801.00 2,803.00 2,805.00
44,374 – 44,409 – 44,443 – 44,478 –	44,409 44,443 44,478 44,513	2,295.00 2,297.00 2,299.00 2,301.00	46,635 - 4 46,670 - 4	16,635 16,670 16,704 16,739	2,423.00 2,425.00 2,427.00 2,429.00	48,826 – 48,861 – 48,896 – 48,930 –	48,861 48,896 48,930 48,965	2,551.00 2,553.00 2,555.00 2,557.00	51,052 – 51,087 – 51,122 – 51,157 –	51,087 51,122 51,157 51,191	2,679.00 2,681.00 2,683.00 2,685.00	53,278 – 53,313 – 53,348 – 53,383 –	53,313 53,348 53,383 53,417	2,807.00 2,809.00 2,811.00 2,813.00
44,513 – 44,548 – 44,583 – 44,617 –	44,548 44,583 44,617 44,652	2,303.00 2,305.00 2,307.00 2,309.00	46,774 – 4 46,809 – 4	16,774 16,809 16,843 16,878	2,431.00 2,433.00 2,435.00 2,437.00	48,965 – 49,000 – 49,035 – 49,070 –	49,000 49,035 49,070 49,104	2,559.00 2,561.00 2,563.00 2,565.00	51,191 – 51,226 – 51,261 – 51,296 –	51,226 51,261 51,296 51,330	2,687.00 2,689.00 2,691.00 2,693.00	53,417 – 53,452 – 53,487 – 53,522 –	53,452 53,487 53,522 53,557	2,815.00 2,817.00 2,819.00 2,821.00
44,652 – 44,687 – 44,722 – 44,757 –	44,687 44,722 44,757 44,791	2,311.00 2,313.00 2,315.00 2,317.00	46,913 - 4 46,948 - 4	16,913 16,948 16,983 17,017	2,439.00 2,441.00 2,443.00 2,445.00	49,104 – 49,139 – 49,174 – 49,209 –	49,139 49,174 49,209 49,243	2,567.00 2,569.00 2,571.00 2,573.00	51,330 – 51,365 – 51,400 – 51,435 –	51,365 51,400 51,435 51,470	2,695.00 2,697.00 2,699.00 2,701.00	53,557 – 53,591 – 53,626 – 53,661 –	53,591 53,626 53,661 53,696	2,823.00 2,825.00 2,827.00 2,829.00
44,791 – 44,826 – 44,861 – 44,896 –	44,826 44,861 44,896 44,930	2,319.00 2,321.00 2,323.00 2,325.00	47,052 - 4 47,087 - 4	17,052 17,087 17,122 17,157	2,447.00 2,449.00 2,451.00 2,453.00	49,243 – 49,278 – 49,313 – 49,348 –	49,278 49,313 49,348 49,383	2,575.00 2,577.00 2,579.00 2,581.00	51,470 – 51,504 – 51,539 – 51,574 –	51,504 51,539 51,574 51,609	2,703.00 2,705.00 2,707.00 2,709.00	53,696 – 53,730 – 53,765 – 53,800 –	53,730 53,765 53,800 53,835	2,831.00 2,833.00 2,835.00 2,837.00

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

Taxable Income is At Least	But Less Than	Your Tax Is	Income is Le	ut You ss Tax an 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 - 65,035 - 65,070 -	65,000 65,035 65,070 65,104	\$3,479.00 3,481.00 3,483.00 3,485.00	67,261 – 67	226 <b>\$ 3,607</b> 261 <b>3,609</b> 296 <b>3,611</b> 330 <b>3,613</b>	69,452 – 69,487 –	\$ 69,452 69,487 69,522 69,557	\$ 3,735.00 3,737.00 3,739.00 3,741.00	\$ 71,643 – \$ 71,678 – 71,713 – 71,748 –	71,678 71,713 71,748 71,783	\$3,863.00 3,865.00 3,867.00 3,869.00	\$ 73,870 - \$ 73,904 - 73,939 - 73,974 -	73,904 73,939 73,974 74,009	\$3,991.00 3,993.00 3,995.00 3,997.00
65,104 – 65,139 – 65,174 – 65,209 –	65,139 65,174 65,209 65,243	3,487.00 3,489.00 3,491.00 3,493.00	67,365 – 67, 67,400 – 67,	3,615 400 3,617 435 3,619 470 3,621	69,591 – 69,626 –	69,591 69,626 69,661 69,696	3,743.00 3,745.00 3,747.00 3,749.00	71,783 – 71,817 – 71,852 – 71,887 –	71,817 71,852 71,887 71,922	3,871.00 3,873.00 3,875.00 3,877.00	74,009 – 74,043 – 74,078 – 74,113 –	74,043 74,078 74,113 74,148	3,999.00 4,001.00 4,003.00 4,005.00
65,243 – 65,278 – 65,313 – 65,348 –	65,278 65,313 65,348 65,383	3,495.00 3,497.00 3,499.00 3,501.00	67,504 – 67, 67,539 – 67,	504     3,623       539     3,625       574     3,627       609     3,629	69,730 – 69,765 –	69,730 69,765 69,800 69,835	3,751.00 3,753.00 3,755.00 3,757.00	71,922 – 71,957 – 71,991 – 72,026 –	71,957 71,991 72,026 72,061	3,879.00 3,881.00 3,883.00 3,885.00	74,148 – 74,183 – 74,217 – 74,252 –	74,183 74,217 74,252 74,287	4,007.00 4,009.00 4,011.00 4,013.00
65,383 – 65,417 – 65,452 – 65,487 –	65,417 65,452 65,487 65,522	3,503.00 3,505.00 3,507.00 3,509.00	67,643 – 67, 67,678 – 67,	643       3,631         678       3,633         713       3,635         748       3,637	69,870 – 69,904 –	69,870 69,904 69,939 69,974	3,759.00 3,761.00 3,763.00 3,765.00	72,061 – 72,096 – 72,130 – 72,165 –	72,096 72,130 72,165 72,200	3,887.00 3,889.00 3,891.00 3,893.00	74,287 – 74,322 – 74,357 – 74,391 –	74,322 74,357 74,391 74,426	4,015.00 4,017.00 4,019.00 4,021.00
65,522 – 65,557 – 65,591 – 65,626 –	65,557 65,591 65,626 65,661	3,511.00 3,513.00 3,515.00 3,517.00	67,783 – 67, 67,817 – 67,	783 <b>3,639</b> 817 <b>3,641</b> 852 <b>3,643</b> 887 <b>3,645</b>	70,009 – 70,043 –	70,009 70,043 70,078 70,113	3,767.00 3,769.00 3,771.00 3,773.00	72,200 – 72,235 – 72,270 – 72,304 –	72,235 72,270 72,304 72,339	3,895.00 3,897.00 3,899.00 3,901.00	74,426 – 74,461 – 74,496 – 74,530 –	74,461 74,496 74,530 74,565	4,023.00 4,025.00 4,027.00 4,029.00
65,661 – 65,696 – 65,730 – 65,765 –	65,696 65,730 65,765 65,800	3,519.00 3,521.00 3,523.00 3,525.00	67,922 – 67, 67,957 – 67,	922 <b>3,647</b> 957 <b>3,649</b> 991 <b>3,651</b> 026 <b>3,653</b>	70,148 – 70,183 –	70,148 70,183 70,217 70,252	3,775.00 3,777.00 3,779.00 3,781.00	72,339 – 72,374 – 72,409 – 72,443 –	72,374 72,409 72,443 72,478	3,903.00 3,905.00 3,907.00 3,909.00	74,565 – 74,600 – 74,635 – 74,670 –	74,600 74,635 74,670 74,704	4,031.00 4,033.00 4,035.00 4,037.00
65,800 – 65,835 – 65,870 – 65,904 –	65,835 65,870 65,904 65,939	3,527.00 3,529.00 3,531.00 3,533.00	68,061 – 68, 68,096 – 68,	3,655 096 130 3,657 3,661 3,661	70,287 – 70,322 –	70,287 70,322 70,357 70,391	3,783.00 3,785.00 3,787.00 3,789.00	72,478 – 72,513 – 72,548 – 72,583 –	72,513 72,548 72,583 72,617	3,911.00 3,913.00 3,915.00 3,917.00	74,704 – 74,739 – 74,774 – 74,809 –	74,739 74,774 74,809 74,843	4,039.00 4,041.00 4,043.00 4,045.00
65,939 – 65,974 – 66,009 – 66,043 –	65,974 66,009 66,043 66,078	3,535.00 3,537.00 3,539.00 3,541.00	68,200 - 68, 68,235 - 68,	3,663 3,665 270 304 3,669	70,426 – 70,461 –	70,426 70,461 70,496 70,530	3,791.00 3,793.00 3,795.00 3,797.00	72,617 – 72,652 – 72,687 – 72,722 –	72,652 72,687 72,722 72,757	3,919.00 3,921.00 3,923.00 3,925.00	74,843 – 74,878 – 74,913 – 74,948 –	74,878 74,913 74,948 74,983	4,047.00 4,049.00 4,051.00 4,053.00
66,078 – 66,113 – 66,148 – 66,183 –	66,113 66,148 66,183 66,217	3,543.00 3,545.00 3,547.00 3,549.00	68,339 – 68, 68,374 – 68,	339 3,671 374 3,673 409 3,675 443 3,677	70,565 – 70,600 –	70,565 70,600 70,635 70,670	3,799.00 3,801.00 3,803.00 3,805.00	72,757 – 72,791 – 72,826 – 72,861 –	72,791 72,826 72,861 72,896	3,927.00 3,929.00 3,931.00 3,933.00	74,983 – 75,017 – 75,052 – 75,087 –	75,017 75,052 75,087 75,122	4,055.00 4,057.00 4,059.00 4,061.00
66,217 – 66,252 – 66,287 – 66,322 –	66,252 66,287 66,322 66,357	3,551.00 3,553.00 3,555.00 3,557.00	68,478 – 68, 68,513 – 68	3,6 <b>79</b> 513 <b>3,681</b> 548 <b>3,683</b> 583 <b>3,685</b>	70,704 – 70,739 –	70,704 70,739 70,774 70,809	3,807.00 3,809.00 3,811.00 3,813.00	72,896 – 72,930 – 72,965 – 73,000 –	72,930 72,965 73,000 73,035	3,935.00 3,937.00 3,939.00 3,941.00	75,122 – 75,157 – 75,191 – 75,226 –	75,157 75,191 75,226 75,261	4,063.00 4,065.00 4,067.00 4,069.00
66,357 – 66,391 – 66,426 – 66,461 –	66,391 66,426 66,461 66,496	3,559.00 3,561.00 3,563.00 3,565.00	68,617 – 68, 68,652 – 68,	617       3,687         652       3,689         687       3,691         722       3,693	70,843 – 70,878 –	70,843 70,878 70,913 70,948	3,815.00 3,817.00 3,819.00 3,821.00	73,035 – 73,070 – 73,104 – 73,139 –	73,070 73,104 73,139 73,174	3,943.00 3,945.00 3,947.00 3,949.00	75,261 – 75,296 – 75,330 – 75,365 –	75,296 75,330 75,365 75,400	4,071.00 4,073.00 4,075.00 4,077.00
66,496 – 66,530 – 66,565 – 66,600 –	66,530 66,565 66,600 66,635	3,567.00 3,569.00 3,571.00 3,573.00	68,757 – 68, 68,791 – 68,	757 <b>3,695</b> 791 <b>3,697</b> 826 <b>3,699</b> 861 <b>3,701</b>	70,983 – 71,017 –	70,983 71,017 71,052 71,087	3,823.00 3,825.00 3,827.00 3,829.00	73,174 – 73,209 – 73,243 – 73,278 –	73,209 73,243 73,278 73,313	3,951.00 3,953.00 3,955.00 3,957.00	75,400 – 75,435 – 75,470 – 75,504 –	75,435 75,470 75,504 75,539	4,079.00 4,081.00 4,083.00 4,085.00
66,635 – 66,670 – 66,704 – 66,739 –	66,670 66,704 66,739 66,774	3,575.00 3,577.00 3,579.00 3,581.00	68,896 – 68, 68,930 – 68,	896 <b>3,703</b> 930 <b>3,705</b> 965 <b>3,707</b> 000 <b>3,709</b>	71,122 – 71,157 –	71,191	3,831.00 3,833.00 3,835.00 3,837.00	73,313 – 73,348 – 73,383 – 73,417 –	73,348 73,383 73,417 73,452	3,959.00 3,961.00 3,963.00 3,965.00	75,539 – 75,574 – 75,609 – 75,643 –	75,574 75,609 75,643 75,678	4,087.00 4,089.00 4,091.00 4,093.00
66,774 – 66,809 – 66,843 – 66,878 –	66,809 66,843 66,878 66,913	3,583.00 3,585.00 3,587.00 3,589.00	69,035 - 69, 69,070 - 69,	035 <b>3,711</b> 070 <b>3,713</b> 104 <b>3,715</b> 139 <b>3,717</b>	71,261 – 71,296 –	71,261 71,296 71,330 71,365	3,839.00 3,841.00 3,843.00 3,845.00	73,452 – 73,487 – 73,522 – 73,557 –	73,487 73,522 73,557 73,591	3,967.00 3,969.00 3,971.00 3,973.00	75,678 – 75,713 – 75,748 – 75,783 –	75,713 75,748 75,783 75,817	4,095.00 4,097.00 4,099.00 4,101.00
66,913 – 66,948 – 66,983 – 67,017 –	66,948 66,983 67,017 67,052	3,591.00 3,593.00 3,595.00 3,597.00	69,174 – 69, 69,209 – 69,	3,719 209 3,721 243 3,723 278 3,725	71,400 – 71,435 –	71,400 71,435 71,470 71,504	3,847.00 3,849.00 3,851.00 3,853.00	73,591 – 73,626 – 73,661 – 73,696 –	73,626 73,661 73,696 73,730	3,975.00 3,977.00 3,979.00 3,981.00	75,817 – 75,852 – 75,887 – 75,922 –	75,852 75,887 75,922 75,957	4,103.00 4,105.00 4,107.00 4,109.00
67,052 – 67,087 – 67,122 – 67,157 –	67,087 67,122 67,157 67,191	3,599.00 3,601.00 3,603.00 3,605.00	69,313 – 69, 69,348 – 69,	313 <b>3,727</b> 348 <b>3,729</b> 383 <b>3,731</b> 417 <b>3,733</b>	71,539 – 71,574 –	71,539 71,574 71,609 71,643	3,855.00 3,857.00 3,859.00 3,861.00	73,730 – 73,765 – 73,800 – 73,835 –	73,765 73,800 73,835 73,870	3,983.00 3,985.00 3,987.00 3,989.00	75,957 – 75,991 – 76,026 – 76,061 –	75,991 76,026 76,061 76,096	4,111.00 4,113.00 4,115.00 4,117.00

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 - 76,165 - 76,200 -	76,130 76,165 76,200 76,235	\$ 4,119.00 4,121.00 4,123.00 4,125.00	78,391 –	78,357 78,391 78,426 78,461	\$4,247.00 4,249.00 4,251.00 4,253.00	\$ 80,548 - \$ 80,583 - 80,617 - 80,652 -	80,583 80,617 80,652 80,687	\$4,375.00 4,377.00 4,379.00 4,381.00	\$ 82,774 - \$ 82,809 - 82,843 - 82,878 -	82,809 82,843 82,878 82,913	\$4,503.00 4,505.00 4,507.00 4,509.00	\$ 85,000 - \$ 85,035 - 85,070 - 85,104 -	85,035 85,070 85,104 85,139	\$4,631.00 4,633.00 4,635.00 4,637.00
76,235 – 76,270 – 76,304 – 76,339 –	76,270 76,304 76,339 76,374	4,127.00 4,129.00 4,131.00 4,133.00	78,496 – 78,530 –	78,496 78,530 78,565 78,600	4,255.00 4,257.00 4,259.00 4,261.00	80,687 – 80,722 – 80,757 – 80,791 –	80,722 80,757 80,791 80,826	4,383.00 4,385.00 4,387.00 4,389.00	82,913 – 82,948 – 82,983 – 83,017 –	82,948 82,983 83,017 83,052	4,511.00 4,513.00 4,515.00 4,517.00	85,139 – 85,174 – 85,209 – 85,243 –	85,174 85,209 85,243 85,278	4,639.00 4,641.00 4,643.00 4,645.00
76,374 – 76,409 – 76,443 – 76,478 –	76,409 76,443 76,478 76,513	4,135.00 4,137.00 4,139.00 4,141.00	78,635 – 78,670 –	78,635 78,670 78,704 78,739	4,263.00 4,265.00 4,267.00 4,269.00	80,826 – 80,861 – 80,896 – 80,930 –	80,861 80,896 80,930 80,965	4,391.00 4,393.00 4,395.00 4,397.00	83,052 – 83,087 – 83,122 – 83,157 –	83,087 83,122 83,157 83,191	4,519.00 4,521.00 4,523.00 4,525.00	85,278 – 85,313 – 85,348 – 85,383 –	85,313 85,348 85,383 85,417	4,647.00 4,649.00 4,651.00 4,653.00
76,513 – 76,548 – 76,583 – 76,617 –	76,548 76,583 76,617 76,652	4,143.00 4,145.00 4,147.00 4,149.00	78,774 – 78,809 –	78,774 78,809 78,843 78,878	4,271.00 4,273.00 4,275.00 4,277.00	80,965 – 81,000 – 81,035 – 81,070 –	81,000 81,035 81,070 81,104	4,399.00 4,401.00 4,403.00 4,405.00	83,191 – 83,226 – 83,261 – 83,296 –	83,226 83,261 83,296 83,330	4,527.00 4,529.00 4,531.00 4,533.00	85,417 – 85,452 – 85,487 – 85,522 –	85,452 85,487 85,522 85,557	4,655.00 4,657.00 4,659.00 4,661.00
76,652 – 76,687 – 76,722 – 76,757 –	76,687 76,722 76,757 76,791	4,151.00 4,153.00 4,155.00 4,157.00	78,913 – 78,948 –	78,913 78,948 78,983 79,017	4,279.00 4,281.00 4,283.00 4,285.00	81,104 – 81,139 – 81,174 – 81,209 –	81,139 81,174 81,209 81,243	4,407.00 4,409.00 4,411.00 4,413.00	83,330 – 83,365 – 83,400 – 83,435 –	83,365 83,400 83,435 83,470	4,535.00 4,537.00 4,539.00 4,541.00	85,557 – 85,591 – 85,626 – 85,661 –	85,591 85,626 85,661 85,696	4,663.00 4,665.00 4,667.00 4,669.00
76,791 – 76,826 – 76,861 – 76,896 –	76,826 76,861 76,896 76,930	4,159.00 4,161.00 4,163.00 4,165.00	79,052 – 79,087 –	79,052 79,087 79,122 79,157	4,287.00 4,289.00 4,291.00 4,293.00	81,243 – 81,278 – 81,313 – 81,348 –	81,278 81,313 81,348 81,383	4,415.00 4,417.00 4,419.00 4,421.00	83,470 – 83,504 – 83,539 – 83,574 –	83,504 83,539 83,574 83,609	4,543.00 4,545.00 4,547.00 4,549.00	85,696 – 85,730 – 85,765 – 85,800 –	85,730 85,765 85,800 85,835	4,671.00 4,673.00 4,675.00 4,677.00
76,930 – 76,965 – 77,000 – 77,035 –	76,965 77,000 77,035 77,070	4,167.00 4,169.00 4,171.00 4,173.00	79,191 – 79,226 –	79,191 79,226 79,261 79,296	4,295.00 4,297.00 4,299.00 4,301.00	81,383 – 81,417 – 81,452 – 81,487 –	81,417 81,452 81,487 81,522	4,423.00 4,425.00 4,427.00 4,429.00	83,609 – 83,643 – 83,678 – 83,713 –	83,643 83,678 83,713 83,748	4,551.00 4,553.00 4,555.00 4,557.00	85,835 – 85,870 – 85,904 – 85,939 –	85,870 85,904 85,939 85,974	4,679.00 4,681.00 4,683.00 4,685.00
77,070 – 77,104 – 77,139 – 77,174 –	77,104 77,139 77,174 77,209	4,175.00 4,177.00 4,179.00 4,181.00	79,330 – 79,365 –	79,330 79,365 79,400 79,435	4,303.00 4,305.00 4,307.00 4,309.00	81,522 – 81,557 – 81,591 – 81,626 –	81,557 81,591 81,626 81,661	4,431.00 4,433.00 4,435.00 4,437.00	83,748 – 83,783 – 83,817 – 83,852 –	83,783 83,817 83,852 83,887	4,559.00 4,561.00 4,563.00 4,565.00	85,974 – 86,009 – 86,043 – 86,078 –	86,009 86,043 86,078 86,113	4,687.00 4,689.00 4,691.00 4,693.00
77,209 – 77,243 – 77,278 – 77,313 –	77,243 77,278 77,313 77,348	4,183.00 4,185.00 4,187.00 4,189.00	79,470 – 79,504 –	79,470 79,504 79,539 79,574	4,311.00 4,313.00 4,315.00 4,317.00	81,661 – 81,696 – 81,730 – 81,765 –	81,696 81,730 81,765 81,800	4,439.00 4,441.00 4,443.00 4,445.00	83,887 – 83,922 – 83,957 – 83,991 –	83,922 83,957 83,991 84,026	4,567.00 4,569.00 4,571.00 4,573.00	86,113 – 86,148 – 86,183 – 86,217 –	86,148 86,183 86,217 86,252	4,695.00 4,697.00 4,699.00 4,701.00
77,348 – 77,383 – 77,417 – 77,452 –	77,383 77,417 77,452 77,487	4,191.00 4,193.00 4,195.00 4,197.00	79,609 – 79,643 –	79,609 79,643 79,678 79,713	4,319.00 4,321.00 4,323.00 4,325.00	81,800 – 81,835 – 81,870 – 81,904 –	81,835 81,870 81,904 81,939	4,447.00 4,449.00 4,451.00 4,453.00	84,026 – 84,061 – 84,096 – 84,130 –	84,061 84,096 84,130 84,165	4,575.00 4,577.00 4,579.00 4,581.00	86,252 - 86,287 - 86,322 - 86,357 -	86,287 86,322 86,357 86,391	4,703.00 4,705.00 4,707.00 4,709.00
77,487 – 77,522 – 77,557 – 77,591 –	77,522 77,557 77,591 77,626	4,199.00 4,201.00 4,203.00 4,205.00	79,748 – 79,783 –	79,748 79,783 79,817 79,852	4,327.00 4,329.00 4,331.00 4,333.00	81,939 – 81,974 – 82,009 – 82,043 –	81,974 82,009 82,043 82,078	4,455.00 4,457.00 4,459.00 4,461.00	84,165 – 84,200 – 84,235 – 84,270 –	84,200 84,235 84,270 84,304	4,583.00 4,585.00 4,587.00 4,589.00	86,391 – 86,426 – 86,461 – 86,496 –	86,426 86,461 86,496 86,530	4,711.00 4,713.00 4,715.00 4,717.00
77,626 – 77,661 – 77,696 – 77,730 –	77,661 77,696 77,730 77,765	4,207.00 4,209.00 4,211.00 4,213.00	79,887 – 79,922 –	79,887 79,922 79,957 79,991	4,335.00 4,337.00 4,339.00 4,341.00	82,078 – 82,113 – 82,148 – 82,183 –	82,113 82,148 82,183 82,217	4,463.00 4,465.00 4,467.00 4,469.00	84,304 – 84,339 – 84,374 – 84,409 –	84,339 84,374 84,409 84,443	4,591.00 4,593.00 4,595.00 4,597.00	86,530 - 86,565 - 86,600 - 86,635 -	86,565 86,600 86,635 86,670	4,719.00 4,721.00 4,723.00 4,725.00
77,765 – 77,800 – 77,835 – 77,870 –	77,800 77,835 77,870 77,904	4,215.00 4,217.00 4,219.00 4,221.00	80,026 – 8 80,061 –	80,026 80,061 80,096 80,130	4,343.00 4,345.00 4,347.00 4,349.00	82,217 – 82,252 – 82,287 – 82,322 –	82,252 82,287 82,322 82,357	4,471.00 4,473.00 4,475.00 4,477.00	84,443 – 84,478 – 84,513 – 84,548 –	84,478 84,513 84,548 84,583	4,599.00 4,601.00 4,603.00 4,605.00	86,670 – 86,704 – 86,739 – 86,774 –	86,704 86,739 86,774 86,809	4,727.00 4,729.00 4,731.00 4,733.00
77,904 – 77,939 – 77,974 – 78,009 –	77,939 77,974 78,009 78,043	4,223.00 4,225.00 4,227.00 4,229.00	80,165 – 8 80,200 –	80,165 80,200 80,235 80,270	4,351.00 4,353.00 4,355.00 4,357.00	82,357 – 82,391 – 82,426 – 82,461 –	82,391 82,426 82,461 82,496	4,479.00 4,481.00 4,483.00 4,485.00	84,583 – 84,617 – 84,652 – 84,687 –	84,617 84,652 84,687 84,722	4,607.00 4,609.00 4,611.00 4,613.00	86,809 – 86,843 – 86,878 – 86,913 –	86,843 86,878 86,913 86,948	4,735.00 4,737.00 4,739.00 4,741.00
78,043 – 78,078 – 78,113 – 78,148 –	78,078 78,113 78,148 78,183	4,231.00 4,233.00 4,235.00 4,237.00	80,304 – 8 80,339 –	80,304 80,339 80,374 80,409	4,359.00 4,361.00 4,363.00 4,365.00	82,496 – 82,530 – 82,565 – 82,600 –	82,530 82,565 82,600 82,635	4,487.00 4,489.00 4,491.00 4,493.00	84,722 – 84,757 – 84,791 – 84,826 –	84,757 84,791 84,826 84,861	4,615.00 4,617.00 4,619.00 4,621.00	86,948 – 86,983 – 87,017 – 87,052 –	86,983 87,017 87,052 87,087	4,743.00 4,745.00 4,747.00 4,749.00
78,183 – 78,217 – 78,252 – 78,287 –	78,217 78,252 78,287 78,322	4,239.00 4,241.00 4,243.00 4,245.00	80,443 – 80,478 –	80,443 80,478 80,513 80,548	4,367.00 4,369.00 4,371.00 4,373.00	82,635 – 82,670 – 82,704 – 82,739 –	82,670 82,704 82,739 82,774	4,495.00 4,497.00 4,499.00 4,501.00	84,861 – 84,896 – 84,930 – 84,965 –	84,896 84,930 84,965 85,000	4,623.00 4,625.00 4,627.00 4,629.00	87,087 – 87,122 – 87,157 – 87,191 –	87,122 87,157 87,191 87,226	4,751.00 4,753.00 4,755.00 4,757.00

Taxable	But	Your	Taxable	But	Your	Taxable	But	Your	Taxable	But	Your	Taxable	But	Your
Income is	Less	Tax	Income is	Less	Tax	Income is	Less	Tax	Income is	Less	Tax	Income is	Less	Tax
At Least	Than	ls	At Least	Than	ls	At Least	Than	ls ¢ = 04 = 00	At Least	Than	ls	At Least	Than	ls
\$ 87,226 – 8 87,261 –	87,261	\$4,759.00 4,761.00	\$ 89,452 - \$ 89,487 -	89,487 89,522	\$4,887.00 4,889.00	\$ 91,678 - \$ 91,713 -	91,713	\$ 5,015.00 5,017.00	\$ 93,904 - \$ 93,939 -	93,939	\$ 5,143.00 5,145.00	\$ 96,130 – \$ 96,165 –	96,200	\$ 5,271.00 5,273.00
87,296 – 87,330 –	87,330 87,365	4,763.00	89,522 – 89,557 –	89,557	4,891.00 4,893.00	91,748 – 91,783 –		5,019.00 5,021.00	93,974 – 94,009 –	94,009	5,147.00 5,149.00	96,200 – 96,235 –	96,235	5,275.00 5,277.00
67,330 -	67,305	4,765.00	09,557 =	89,591	4,053.00	91,705 -	91,017	5,021.00	94,009 =	94,043	5,145.00		96,270	5,277.00
87,365 – 87,400 –	87,400 87,435	4,767.00 4,769.00	89,591 – 89,626 –	89,626 89,661	4,895.00 4,897.00	91,817 – 91,852 –	91,852 91,887	5,023.00 5,025.00	94,043 – 94,078 –	94,078 94,113	5,151.00 5,153.00	96,270 – 96,304 –	96,304 96,339	5,279.00 5,281.00
87,400 – 87,435 –	87,470	4,771.00	89,661 –	89,696	4,899.00	91,887 –	91,922	5,025.00	94,076 –	94,113	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 –	87,574 87,609	4,777.00 4,779.00	89,765 – 89,800 –	89,800 89,835	4,905.00 4,907.00	91,991 – 92,026 –	92,026 92,061	5,033.00 5,035.00	94,217 – 94,252 –	94,252 94,287	5,161.00 5,163.00	96,443 – 96,478 –	96,478 96,513	5,289.00 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 –	87,748 87,783	4,787.00 4,789.00	89,939 – 89,974 –	89,974 90,009	4,915.00 4,917.00	92,165 – 92,200 –	92,200 92,235	5,043.00 5,045.00	94,391 – 94,426 –	94,426 94,461	5,171.00 5,173.00	96,617 – 96,652 –	96,652 96,687	5,299.00 5,301.00
						· ·								
87,783 – 87,817 –	87,817 87,852	4,791.00 4,793.00	90,009 – 90,043 –	90,043 90,078	4,919.00 4,921.00	92,235 – 92,270 –	92,270 92,304	5,047.00 5,049.00	94,461 – 94,496 –	94,496 94,530	5,175.00 5,177.00	96,687 – 96,722 –	96,722 96,757	5,303.00 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 –	87,957 87,991	4,799.00 4,801.00	90,148 – 90,183 –	90,183 90,217	4,927.00 4,929.00	92,374 – 92,409 –	92,409 92,443	5,055.00 5,057.00	94,600 – 94,635 –	94,635 94,670	5,183.00 5,185.00	96,826 – 96,861 –	96,861 96,896	5,311.00 5,313.00
87,991 –	88,026	4,803.00	90,163 =	90,217	4,931.00	92,409 – 92,443 –	92,443	5,057.00	94,635 – 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 –	88,130 88,165	4,809.00 4,811.00	90,322 – 90,357 –	90,357 90,391	4,937.00 4,939.00	92,548 – 92,583 –	92,583 92,617	5,065.00 5,067.00	94,774 – 94,809 –	94,809 94,843	5,193.00 5,195.00	97,000 – 97,035 –	97,035 97,070	5,321.00
88,165 –	88,200	4,811.00	90,337 =	90,391	4,941.00	92,565 – 92,617 –	92,652	5,067.00	94,843 –	94,878	5,195.00	97,035 =	97,070	5,323.00 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 –	88,304 88,339	4,819.00 4,821.00	90,496 – 90,530 –	90,530 90,565	4,947.00 4,949.00	92,722 – 92,757 –	92,757 92,791	5,075.00 5,077.00	94,948 – 94,983 –	94,983 95,017	5,203.00 5,205.00	97,174 – 97,209 –	97,209 97,243	5,331.00 5,333.00
88,339 – 88,374 –	88,374 88,409	4,823.00 4,825.00	90,565 – 90,600 –	90,600 90,635	4,951.00 4,953.00	92,791 – 92,826 –	92,826 92,861	5,079.00 5,081.00	95,017 – 95,052 –	95,052 95,087	5,207.00 5,209.00	97,243 – 97,278 –	97,278 97,313	5,335.00 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 –	88,513 88,548	4,831.00 4,833.00	90,704 – 90,739 –	90,739 90,774	4,959.00 4,961.00	92,930 – 92,965 –	92,965 93,000	5,087.00 5,089.00	95,157 – 95,191 –	95,191 95,226	5,215.00 5,217.00	97,383 – 97,417 –	97,417 97,452	5,343.00 5,345.00
88,548 –	88,583	4,835.00	90,774 –	90,809	4,963.00	93,000 –	93,035	5,0091.00	95,226 –	95,261	5,219.00	97,417 – 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 –	88,687 88,722	4,841.00 4,843.00	90,878 – 90,913 –	90,913 90,948	4,969.00 4,971.00	93,104 – 93,139 –	93,139 93,174	5,097.00 5,099.00	95,330 – 95,365 –	95,365 95,400	5,225.00 5,227.00	97,557 – 97,591 –	97,591 97,626	5,353.00 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 –	88,861 88,896	4,851.00 4,853.00	91,052 – 91,087 –	91,087 91,122	4,979.00 4,981.00	93,278 – 93,313 –	93,313 93,348	5,107.00 5,109.00	95,504 – 95,539 –	95,539 95,574	5,235.00 5,237.00	97,730 – 97,765 –	97,765 97,800	5,363.00 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		97,835	5,367.00
88,930 –	88,965	4,857.00	91,122 – 91,157 –	91,157	4,985.00	93,346 – 93,383 –	93,363	5,111.00	95,609 –	95,643	5,239.00	97,800 – 97,835 –	97,870	5,367.00
88,965 – 89,000 –	89,000 89,035	4,859.00 4,861.00	91,191 – 91,226 –	91,226 91,261	4,987.00 4,989.00	93,417 – 93,452 –	93,452 93,487	5,115.00 5,117.00	95,643 – 95,678 –	95,678 95,713	5,243.00 5,245.00	97,870 – 97,904 –	97,904 97,939	5,371.00 5,373.00
89,035 – 89,070 –	89,070 89,104	4,863.00 4,865.00	91,261 – 91,296 –	91,296 91,330	4,991.00 4,993.00	93,487 – 93,522 –	93,522 93,557	5,119.00 5,121.00	95,713 – 95,748 –	95,748 95,783	5,247.00 5,249.00	97,939 – 97,974 –	97,974 98,009	5,375.00 5,377.00
89,104 –	89,139	4,867.00	91,330 -	91,365	4,995.00	93,557 –	93,591	5,123.00	95,783 –	95,817	5,251.00	98,009 —	98,043	5,379.00
89,139 –	89,174	4,869.00	91,365 –	91,400	4,997.00	93,591 –	93,626	5,125.00	95,817 –	95,852	5,253.00	98,043 –	98,078	5,381.00
89,174 –	89,209	4,871.00	91,400 –	91,435	4,999.00	93,626 –	93,661	5,127.00	95,852 –	95,887	5,255.00	98,078 –	98,113	5,383.00
89,209 – 89,243 –	89,243 89,278	4,873.00 4,875.00	91,435 – 91,470 –	91,470 91,504	5,001.00 5,003.00	93,661 – 93,696 –	93,696 93,730	5,129.00 5,131.00	95,887 – 95,922 –	95,922 95,957	5,257.00 5,259.00	98,113 – 98,148 –	98,148 98,183	5,385.00 5,387.00
89,278 –	89,313	4,877.00	91,504 –	91,539	5,005.00	93,730 –	93,765	5,133.00	95,957 –	95,991	5,261.00	98,183 –	98,217	5,389.00
89,313 –	89,348	4,879.00	91,539 –	91,574	5,007.00	93,765 –	93,800	5,135.00	95,991 –	96,026	5,263.00	98,217 –	98,252	5,391.00
89,348 –	89,383	4,881.00	91,574 –	91,609	5,009.00	93,800 -	93,835	5,137.00	96,026 –	96,061	5,265.00	98,252 -	98,287	5,393.00
89,383 – 89,417 –	89,417 89,452	4,883.00 4,885.00	91,609 – 91,643 –	91,643 91,678	5,011.00 5,013.00	93,835 – 93,870 –	93,870 93,904	5,139.00 5,141.00	96,061 – 96,096 –	96,096 96,130	5,267.00 5,269.00	98,287 – 98,321 –	98,321 98,356	5,395.00 5,397.00
,	,	.,	2 1,0 10	,0.0	-,	,5.0	,	-,	11,000	,.00	-,	,02.	,000	2,2000

# 2022 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

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

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 Āve., Buena Vista, VA 24416 540-261-8611

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

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 757-562-8552

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

Do 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

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

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

Poguoson 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

Prince William County\* - 153

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

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

Roanoke City - 770

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

Roanoke County - 161

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

Rockbridge County - 163

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

Rockingham County - 165

20 E. Gay St., Harrisonburg, VA 22802

540-564-3000

Russell County - 167

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 540-507-7058

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

Waynesboro City - 820

503 W. Main St., Room 107, Waynesboro, VA 22980

Westmoreland County - 193

P.O. Box 68, Montross, VA 22520

Williamsburg City - 830

P.O. Box 245, Williamsburg, VA 23187

Winchester City - 840

21 South Kent St., Ste. 100, Winchester, VA 22601

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