

# Instructions For Preparing

# NONRESIDENT

# FORM 763

# Virginia Individual Income Tax

# Return For 2013



**Commonwealth Of Virginia**

**Department Of Taxation**

**Richmond, Virginia**

# Virginia Tax Online Services

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

## Get Your Tax Refund Fast Using e-File

Last year 2.9 million Virginia taxpayers used IRS e-File services to file their state and federal income tax returns. e-File is fast, safe and convenient. Use one of these Electronic Filing (e-File) options offered by participating software companies:

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

Visit [www.tax.virginia.gov](http://www.tax.virginia.gov) to find out more about these options, including links to e-File providers.

## Check Your Refund Status

e-File combined with Direct Deposit is the fastest way to receive your refund. See below for refund turnaround time frames. Visit [www.tax.virginia.gov](http://www.tax.virginia.gov) or call **(804) 367-2486** to check your status.

- If you e-File and request a Direct Bank Deposit, your refund will be issued in about one week.
- If you e-File and request a Debit Card, your refund will be issued in approximately two weeks.
- If you file a paper tax return and request a Direct Bank Deposit, your refund will be issued in approximately six weeks.
- If you file a paper tax return and request a Debit Card, your refund will be issued in approximately seven weeks.
- Please note, if you mail your tax return using Certified Mail, it could take an additional one to three weeks before the Department receives it from the Post Office.

## Make Online Payments

- Make an Estimated Tax Payment, a Filing Extension Payment, a Return Payment or pay a Tax Bill online using Bank Debit or EFT Debit. Visit [www.tax.virginia.gov](http://www.tax.virginia.gov).
- **Pay by credit or debit card** at [www.officialpayments.com](http://www.officialpayments.com) or call 800-2PAY-TAX.

## Need Help?

The Department's website contains valuable information to help you.

- **Laws, Rules & Decisions** – For easy access to the *Code of Virginia*, Tax Regulations, Legislative Summaries, Rulings by the Tax Commissioner, Tax Bulletins and Attorney General Opinions.
- **Online Calculators** – Use the Department's online Age Deduction Calculator, Spouse Tax Adjustment Calculator or Tax Calculator to help you with your taxes.
- **E-Alerts** - Sign up and stay informed. By subscribing, you will periodically receive automatic email notifications regarding legislative changes, filing reminders and other relevant information.

If you still can't find what you're looking for, try **Live Chat** or send the Department a **Secure Message** to communicate confidentially with a Tax Representative.

# Two Choices for Tax Refunds

## Direct Deposit

- Refund deposited directly into your bank account
- Fastest way to receive your refund
- Safe and Secure

**OR**

## Refund Debit Card

- Convenient way to pay bills and make purchases, including cash back at point-of-sale
- Easy access to your cash – Bank Teller Withdrawal, ATM, or Funds Transfer

## No Paper Checks

If you do not select the direct deposit option on your return, you are authorizing the Department of Taxation to deposit your refund in a prepaid debit card account and issue a Debit Card to you. Virginia Tax Refund Debit Cards are issued through a third-party vendor under contract with the Commonwealth of Virginia.

To set up your Debit Card account, the Department provides the third-party vendor with your social security number, date of birth, name, address and refund amount. The vendor is required to maintain physical, electronic and procedural safeguards that comply with federal regulations to guard your personal information. The Debit Card account is opened at a financial institution for the one-time deposit of your tax refund. Once the funds have been exhausted, the account is closed.

Virginia Tax Refund Debit Cards cannot be used until activated. You will need to create a personal identification number (PIN) as part of the activation process. In the case of married taxpayers filing a joint return, each spouse is provided with a separate Debit Card allowing access to the entire refund amount. However, each Debit Card must be activated separately before that Card can be used.

If you select the Debit Card option, you will receive activation instructions, helpful hints to avoid fees, the fee schedule and terms of use in the Card Mailer. For the latest information and fee schedule, visit our website.

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

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## WHAT'S NEW

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**Advancement of Virginia's Fixed Date Conformity with the Internal Revenue Code:** Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2011, to January 2, 2013, with limited exceptions. Virginia will continue to disallow federal income tax deductions for bonus depreciation allowed for certain assets under IRC §§ 168(k), 168(l), 168(m), 1400L and 1400N; the 5-year carryback of federal net operating loss deductions generated in taxable year 2008 or 2009; and federal income tax deductions for applicable high yield discount obligations under IRC § 163(e)(5)(F).

At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned above. However, if federal legislation is enacted that results in changes to the IRC for the 2013 taxable year, taxpayers will be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at [www.tax.virginia.gov](http://www.tax.virginia.gov).

**Virginia Income Tax Treatment of Same-Sex Marriage:** Guidance for same-sex married couples filing Virginia income tax returns is available on the Department's website at [www.tax.virginia.gov](http://www.tax.virginia.gov). See the "What's New" section for individuals.

**Deduction for Prepaid Funeral, Medical, and Dental Insurance Premiums:** Effective for taxable years beginning on and after January 1, 2013, an individual age 66 or older with earned income of at least \$20,000 for the year and federal adjusted gross income of \$30,000 or less for the year is allowed to deduct the amount paid annually for (i) a prepaid funeral insurance policy covering such individual or (ii) medical or dental insurance premiums for any person for whom the individual taxpayer may claim a deduction for such premiums under federal income tax laws.

**Electronic Form 1099-G:** Fill in the bubble on the second page of Form 763 to authorize the Department to provide your Form 1099-G electronically instead of mailing a paper Form 1099-G. If you make this election, you can obtain your electronic Form 1099-G securely on the Department's website at [www.tax.virginia.gov](http://www.tax.virginia.gov). If you itemize deductions and have an overpayment or refund, the Department must report the overpayment/refund amount on Form 1099-G. The information on Form 1099-G should be used when preparing your federal tax return.

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## WHERE TO GET FORMS AND ASSISTANCE


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### Where to Get Forms:

- Download returns and schedules from the Department's website [www.tax.virginia.gov](http://www.tax.virginia.gov).
- Order forms online through the Department's website or call (804) 440-2541.

### Assistance

- Use **Live Chat** or **Secure e-mail** at [www.tax.virginia.gov](http://www.tax.virginia.gov).
- 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).
- Call or visit your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Check the inside back cover of this booklet for contact information.



**Virginia529**  
College Savings Plan

This tax year, consider using your refund to fund a tax-advantaged 529 college savings account. Contact us to find out how to begin saving for tomorrow—today! It's never too late or too soon to get started. Visit [Virginia529.com](http://Virginia529.com) for details.

- ▶ VA taxpayers: Up to a \$4,000 individual state income tax deductions per account, per year
- ▶ Earnings grow tax free and remain tax free when used for qualified higher education expenses

Call 1-888-567-0540 or visit [Virginia529.com](http://Virginia529.com) to obtain program materials. Read them carefully before investing. An investor should consider the investment objectives, risks, and charges and expenses of the programs before investing. For non-Virginia residents: other states may sponsor a 529 plan that offers tax or other benefits not available through Virginia529. © 2013 Virginia College Savings Plan. All Rights Reserved.

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## GENERAL INFORMATION

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### ESTIMATED INCOME TAX FILING

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

**To make estimated tax payments, visit the Department's website: [www.tax.virginia.gov](http://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.**

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### CIVIL AND CRIMINAL PENALTIES

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

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

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### AMENDED RETURN FILING

#### When to File

If you file an amended federal return reflecting a change in your taxable income or any other amount that would affect the Virginia return, you must file an amended Virginia tax return within 1 year. If the Internal Revenue Service (IRS) provided documentation that acknowledges acceptance of your federal amended return, attach a copy to the Virginia amended return. In addition, if you file an amended return with any other state that results in a change that would affect your Virginia income tax, you must file an amended Virginia tax return within 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

To amend Form 763, complete a new Form 763 (for the taxable year you are amending) using the corrected figures, as if it were the original return. Check the amended box located in the check applicable boxes section. Do not make any adjustments to the amended return to show that you received a refund or paid a balance due as a result of the original return.

### Required Attachments

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

### Net Operating Losses

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

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### DECEASED TAXPAYERS

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

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

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

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

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## 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.

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## FILING REQUIREMENTS

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### Filing Threshold

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

- 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 2013, you may receive an inquiry at a later date to verify your VAGI.

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## 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 27 of these instructions for more information on the credit for tax paid to another state.

### Domiciliary Residents

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

## Part-Year Residents

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

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

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

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

## WHICH FORM TO FILE

### Residents File Form 760

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

### Part-Year Residents File Form 760PY

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

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

### Nonresidents File Form 763

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

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

### Members of the Armed Forces

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

The spouse of a military 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 the same non-Virginia domicile state. For more information, see Tax Bulletin 09-10 and Tax Bulletin 10-1 available on the Department's website at [www.tax.virginia.gov](http://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.

### Unified Nonresident Filers File Form 765

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



## Other Frequently Used Virginia Forms

### Schedule 763 ADJ - Required for:

- Additions to Federal Adjusted Gross Income
- Subtractions from Federal Adjusted Gross Income
- Deductions from Virginia Adjusted Gross Income
- Credit for low-income individuals
- Addition to tax, penalty and interest
- Contributions and consumer's use tax

### Schedule CR

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

### Form 760C

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

### Form 760F

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

### Form 760IP

- Used to make an extension payment

### Form CU-7

- Consumer's Use Tax Return

### Form 760ES

- Used to make estimated tax payments

### Form 763S

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

### Schedule OSC

- Required to claim credit for taxes paid to another State

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## WHEN TO FILE

### Calendar Year Filers - May 1, 2014

If your taxable year is January 1, 2013 - December 31, 2013, your individual income tax return must be postmarked no later than **May 1, 2014**, to avoid late filing penalties and interest.

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

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

### Fiscal Year Filers

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

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

## Overseas Rule

If you are living or traveling outside the United States and Puerto Rico (including serving in the military or naval service), you must file your return by **July 1, 2014**. Be sure to check the appropriate box in the check applicable boxes section.

**Members of the Military** - Members of the Armed Forces serving in a combat zone receive either the same individual income tax filing and payment extensions as those granted to them by the IRS, plus an additional 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.taxpolicy.virginia.gov](http://www.taxpolicy.virginia.gov).

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

### Extension Requests

**Extension Provisions:** Virginia law provides an automatic 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 be accrued 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 percent 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 attach a copy of the approved federal extension to your return when you file.

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## 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.

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## BALANCE DUE RETURNS

*You can pay by check, credit card or online.* Make your check payable to the Treasurer of the city or county in which you reside. **Make sure your social security number is on your check and make a notation that it is your 2013 income tax payment.**

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

Make an online payment from your checking or savings account for balance due returns using Web Payments at [www.tax.virginia.gov](http://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.

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## DEBT COLLECTION ACT

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.

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## 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 through Line 12 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.**

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## HOW TO ASSEMBLE YOUR RETURN

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

- If filing both Form 760PY and Form 763, attach Form 763 **behind** Form 760PY so that the title of Form 763 can be seen

over the top of the title of Form 760PY. Attach a statement over the Form W-2 on Form 760PY stating that "Form 763 is attached behind Form 760PY."

- **Virginia Forms**
    - Schedule 760PY ADJ
    - Schedule CR
    - Form 760C or Form 760F
    - Any additional documentation as required.
  - Schedule OSC
  - Schedule of Income
  - Forms 301, 304, 306 or 307
- **Federal Forms**
    - Complete copy of your federal income tax return.
  - If claiming credit for income tax paid to another state on Schedule OSC, attach a complete copy of the state tax return filed with the other state.

## Withholding Forms

Be sure to include 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. **Staple** these to the center of the left margin on the front of your return. When attaching Form VK-1, fold in half and attach to front of return.

## Payments

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

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## 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.

#### Deceased Taxpayers

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

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

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

#### 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.

## 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.

## 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.

## Telephone Numbers

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

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

If you paid someone to prepare your return, the preparer should provide information in the spaces provided. Use one of the codes below to complete the Filing Election 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.

## CHECK BOXES

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

### • Amended Return

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

#### - Check if Result of NOL

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

### • Name(s) and Address Different Than Shown on 2012 Virginia Return

Check this box if your or your spouse's name and/or address is different than the one shown on your 2012 Virginia Return.

### • Overseas on Due Date

Check this box if you were living or traveling outside the United States and Puerto Rico (including serving in the military or naval service), on May 1, 2014. You must file your return by **July 1, 2014**.

### • Dependent on Another's Return

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

### • Qualifying Farmer, Fisherman or Merchant Seaman

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

### • Earned Income Tax Credit Claimed on Federal Return

If you claimed an Earned Income Tax Credit on your 2013 federal return, enter the amount claimed.

## FILING STATUS

Check the box beside your filing status.

### Single (Filing Status 1)

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

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

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

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

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

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

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

Husband and wife 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 \$3,000.

Enter your spouse's name on the line provided.

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

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

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

A spouse may claim only those personal exemptions, itemized deductions and other deductions that could have been claimed had a separate federal return been completed.

Where deductions and personal exemptions cannot be accounted for separately, they must be proportionately allocated between each spouse based on the income attributable to each. For example, if you file a joint federal return, one of you is a nonresident and you are unable to account separately for the child and dependent care deduction, that deduction must be proportionately allocated between each spouse based on the income attributable to each. One

spouse may never claim less than a whole personal exemption. Even in the case where a husband and wife have equal income and one child, only one spouse may claim that child.

Enter the spouse's name on the line provided.

## EXEMPTIONS

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

### Section 1

#### Dependents

Generally, you may claim the same number of dependent exemptions allowed on your federal return. If 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

To qualify for the additional personal exemption, you must have been age 65 or older on or before January 1, 2014.

#### Blind

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

#### Exemption Amount

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

### HOW TO ENTER NUMBERS

**Round to Whole Dollars:** To improve 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 amount 50 cents - 99 cents are to be rounded up.

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

### 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.

### Line 1 - Adjusted Gross Income

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

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

- Each spouse must claim his or her income. Income must be allocated to the spouse who earned the income and with respect to whose property the income is attributable.

- Allowable adjustments to federal gross income with respect to trade, business, production of income or employment must be allocated to the spouse to whom they relate.

### Line 2 - Additions from Schedule 763 ADJ

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

### Line 3 - Total

Add Lines 1 and 2 and enter the total.

### Line 4 - Age Deduction

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

If claiming an Age Deduction, see the Age Deduction instructions and complete the Age Deduction Worksheet on Page 9 in order to calculate the Qualifying Age Deduction.

For 2013, taxpayers born on or before January 1, 1949, may qualify to claim an age deduction based on birth date, filing status and income. A taxpayer who qualifies to claim an age deduction may **NOT** also claim either of the following:

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

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

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

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

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

If you or your spouse are not claiming a disability subtraction or a credit for low-income and your birth date is on or before January 1, 1949, please read the information below to determine if you qualify for an age deduction and how to determine the amount of the age deduction you may claim for 2013.

#### Enter Birth Date

Enter your birth date in the space above Line 1 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, 1949**, you may qualify to claim an age deduction of up to \$12,000 each for 2013.

## AGE 65 AND OLDER INCOME BASED DEDUCTION WORKSHEET

**FOR 2013:** Only taxpayers born on or between January 2, 1939, and January 1, 1949, may claim an income based age deduction for 2013. 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.

<p>1. Enter the number of taxpayers born on or between January 2, 1939, and January 1, 1949, who are claiming an <b>income based age deduction</b> for Age 65 and Older.</p> <p>A. Filing Status 1, Single: Enter 1.</p> <p>B. All Married Taxpayers: • If one spouse is eligible to claim an <b>income based age deduction</b>: Enter 1. • If both spouses are eligible to claim an <b>income based age deduction</b>, and both spouses are filing Virginia returns, regardless of whether filing jointly or separately: Enter 2.</p>	
<p>2. Enter your Federal Adjusted Gross Income (FAGI).</p> <p>A. Filing Status 1, Single: Enter your FAGI from your federal return.</p> <p>B. All Married Taxpayers: Enter the <b>combined FAGI for you and your spouse</b> from your federal return(s).</p>	
<p>3. Enter your fixed date conformity (FDC) addition, if applicable.</p> <p>A. Filing Status 1, Single: Enter your FDC addition.</p> <p>B. All Married Taxpayers: Enter the combined FDC addition for you and your spouse.</p>	
<p>4. Add Line 2 and Line 3 and enter the total.</p>	
<p>5. Enter your fixed date conformity (FDC) subtractions, if applicable.</p> <p>A. Filing Status 1, Single: Enter your FDC subtraction.</p> <p>B. All Married Taxpayers: Enter the combined FDC subtraction for you and your spouse.</p>	
<p>6. Subtract Line 5 from Line 4 and enter the difference.</p>	
<p>7. Enter your Social Security and Tier 1 Railroad Benefits.</p> <p>A. Filing Status 1, Single: Enter taxable benefits from your federal return.</p> <p>B. All Married Taxpayers: Enter the combined taxable benefits for you and your spouse from your federal return(s).</p>	
<p>8. Subtract Line 7 from Line 6 and enter the difference. <b>This is your AFAGI.</b></p>	
<p>9. Enter the income limit for your age deduction.</p> <p>A. Filing Status 1, Single: Enter \$50,000.</p> <p>B. All Married Taxpayers: Enter \$75,000.</p>	
<p>10. <b>If Line 8 is less than Line 9, your AFAGI is below the threshold.</b></p> <p>A. Filing Status 1, Single: Enter \$12,000 here and on your return.</p> <p>B. All Married Taxpayers: Enter \$12,000 for each spouse claiming an income based age deduction here and on your return.</p>	<p>Spouse</p> <hr style="border: 0; border-top: 1px solid black;"/> <p>You</p>
<p>11. <b>If Line 8 is greater than Line 9, subtract Line 9 from Line 8 and enter the difference.</b></p>	
<p>12. Multiply Line 1 by \$12,000 and enter the result.</p>	
<p>13. <b>If Line 11 is greater than Line 12: YOU DO NOT QUALIFY FOR AN AGE DEDUCTION.</b> If married and you are computing an income-based age deduction for both spouses, neither spouse qualifies for an age deduction.</p>	
<p>14. If Line 12 is greater than Line 11, subtract Line 11 from Line 12 and enter the difference.</p> <p>A. Filing Status 1, Single: This is your age deduction. Enter on your return.</p> <p>B. Married Taxpayer and only one spouse claiming an income based age deduction: This is your age deduction. Enter here and on your return.</p> <p>C. Married Taxpayers and both spouses claiming an income-based age deduction - Go to Line 15.</p>	
<p>15. Married Taxpayers and both spouses claiming an income-based age deduction: <b>DIVIDE LINE 14 BY 2</b> Enter here and on your return (for nonresident taxpayers, Form 763, enter on Line 4a and/or 4b, as appropriate).</p>	<p>Spouse</p> <hr style="border: 0; border-top: 1px solid black;"/> <p>You</p>

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, 1949**

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 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 12).

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

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

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

**Line 10 - Itemized Deductions**

You must claim itemized deductions on your Virginia return if you claimed itemized deductions on your federal return. Before completing Line 10, answer the following questions:

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

**YES** Complete the following FDC Worksheet and Itemized Deduction Worksheet.

**NO Are your itemized deductions on your federal return limited?**

**YES** Complete the following Itemized Deduction Worksheet.

**NO** Enter the total claimed on federal Schedule A on Line 10.

Proceed to the instruction for Line 11.

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

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

**Computation of Fixed Date Conformity FAGI**

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

**Modifications to Itemized Deduction Due to Fixed Date Conformity**

All references are to the same line and amount claimed on federal Schedule A, unless otherwise specified.

6. Medical and dental expenses claimed on federal Schedule A, Line 1. . . . . \_\_\_\_\_
7. Enter amount from Line 5 above . . . . . \_\_\_\_\_
8. Multiply Line 7 above by 10% (.10). If either you or your spouse was born before January 2, 1949, multiply Line 7 by 7.5% (.075) instead . . . . . \_\_\_\_\_
9. Subtract Line 8 from Line 6. If Line 8 is greater than Line 6, enter -0-. . . . . \_\_\_\_\_
10. Enter the amount from federal Schedule A, Line 9. . . . . \_\_\_\_\_
11. Enter the amount from federal Schedule A, Line 15. . . . . \_\_\_\_\_
12. Enter the amount from federal Schedule A, Line 19. . . . . \_\_\_\_\_
13. Enter the amount from federal Schedule A, Line 20. . . . . \_\_\_\_\_
14. Unreimbursed employee expenses from federal Schedule A, Line 21. . . . . \_\_\_\_\_
15. Tax preparation fees from federal Schedule A, Line 22. . . . . \_\_\_\_\_

16. Other expenses claimed on federal Schedule A, Line 23..... \_\_\_\_\_
17. Add Lines 14 through 16 ..... \_\_\_\_\_
18. Enter amount from Line 5 above ..... \_\_\_\_\_
19. Multiply Line 18 above by 2% (.02)..... \_\_\_\_\_
20. If Line 19 is greater than Line 17, enter '0'.  
Otherwise subtract Line 19 from Line 17. . . . \_\_\_\_\_
21. Enter the amount from federal Schedule A, Line 28..... \_\_\_\_\_
22. Add Lines 9, 10, 11, 12, 13, 20 and 21.... \_\_\_\_\_

**Is Line 5 above over \$300,000 if filing jointly or qualifying widow(er), \$275,000 if head of household, \$250,000 if single, or \$150,000 if married and filing a separate return?**

- No - Your deduction is not limited. Enter the amount from Line 22 on Form 763, Line 10.
- Yes - Your deduction may be limited. Complete the following Itemized Deduction Worksheet.

**Limited Itemized Deduction Worksheet  
State and Local Income Tax Modification**

**Part I - Total Federal Itemized Deductions**

1. Federal Sch. A, total of Lines 4, 9, 15, 19, 20, 27 & 28 or Line 22 of the FDC Worksheet above . . . \_\_\_\_\_
2. Add the amounts on federal Schedule A, Lines 4 (or FDC Worksheet, Line 9), 14 and 20, plus any gambling losses included on Line 28 ..... \_\_\_\_\_
3. Subtract Line 2 from Line 1. If the result is zero, stop here. Enter the amount from Line 1 above on Form 763, Line 10. .... \_\_\_\_\_
4. Multiply Line 3 above by 80% (.80)..... \_\_\_\_\_
5. Enter the total from Form 763, Line 1, or the FDC Worksheet, Line 5. .... \_\_\_\_\_
6. Enter \$300,000 if filing jointly or qualifying widow(er), \$275,000 if head of household, \$250,000 if single, or \$150,000 if married filing a separate return ..... \_\_\_\_\_
7. Subtract Line 6 from Line 5. If the result is zero or less, stop here. Enter the amount from Line 1 above on Form 763, Line 10. .... \_\_\_\_\_
8. Multiply Line 7 above by 3% (.03)..... \_\_\_\_\_
9. Enter the smaller of Line 4 or Line 8 ..... \_\_\_\_\_
10. Total itemized deductions. Subtract Line 9 from Line 1; enter result here and on Form 763, Line 10, and then continue to Part II. .... \_\_\_\_\_

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

11. Enter the state and local income tax shown on federal Schedule A, Line 5 ..... \_\_\_\_\_
12. Enter the amount from Line 9 above ..... \_\_\_\_\_
13. Enter the amount from Line 3 above ..... \_\_\_\_\_
14. Divide Line 12 by Line 13. Enter the result to 3 decimal places (e.g., .053) ..... \_\_\_\_\_
15. Reduced Amount: Multiply Line 14 by Line 11. .... \_\_\_\_\_
16. Subtract Line 15 from Line 11. Enter here and on Form 763, Line 11 ..... \_\_\_\_\_

**Line 11 - State and Local Income Tax**

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

**Line 12 - Virginia Deductions**

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

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

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

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

**Dependent's Limited Standard Deduction**

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

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

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

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

**Example:** A person claimed as a dependent on another taxpayer's return has \$4,200 interest from a bank account (unearned income) and \$1,200 from a summer job (earned income). The standard deduction is \$1,200 (the lesser of earned income or \$3,000). If this dependent had earned income of \$3,200 from the summer job, the full standard deduction of \$3,000 would be allowed. All dependents are subject to the limitation. This includes children under age 19 and full-time students under the age of 24 who are eligible to be claimed as dependents on their parents' returns. Remember to check the box on Page 1 of the Form 763 if you can be claimed as a dependent on someone else's return and had unearned income. NOTE: The return of a taxpayer claiming a child (or other person) as a dependent is not affected if the child is required to claim a limited standard deduction.

**Line 13 - Exemption Amount**

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

**Line 14 - Deductions from Schedule 763 ADJ**

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

**Line 15 - Subtotal**

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

**Line 16- Taxable Income Computed as a Resident**

Subtract Line 15 from Line 9 and enter the result.

**Line 17- Percentage from Nonresident Allocation Percentage Table**

Complete the Nonresident Allocation Percentage Table on Page 2 of Form 763, Lines 1 through 15 and enter the percentage from Line 15 on Line 17 of the Form 763. Enter 100% if all of your income is from Virginia sources.

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

## Line 18 - Nonresident Taxable Income

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

## Line 19 - Income Tax

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

## Line 20a - Your Virginia Income Tax Withheld

Enter the amount shown as Virginia income tax withheld on Forms W-2, W-2G, 1099 or VK-1. Each form must show Virginia as the state where the income tax was withheld. Staple the forms to your return in the location indicated in the left margin.

## Line 20b - Spouse's Virginia Income Tax Withheld

Enter the amount shown as Virginia income tax withheld on Forms W-2, W-2G, 1099 or VK-1. Each form must show Virginia as the state where the income tax was withheld. Staple the forms to your return in the location indicated in the left margin.

**Withholding Forms:** To receive credit for withholding, you must attach withholding statements (Forms W-2, W-2G, 1099 and VK-1) to your return. Make sure these withholding forms are easy to read and indicate the same amount(s) of withholding as you claim. Also, these statements must show the correct social security numbers and that the withholding was paid to Virginia. Staple these forms to the middle of the left margin on front of your Form 763. If you need a corrected Form W-2, W-2G, 1099 or VK-1, you must contact the issuer of that form.

## Line 21 - 2013 Estimated Income Tax Payments

Enter the amount of 2013 Virginia estimated income tax payments. Also, include any amounts credited to 2013 Virginia estimated income tax from the overpayment on your 2012 Virginia individual income tax return.

## Line 22 - Extension Payments

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

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

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

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

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

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

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

Generally, Virginia will not allow taxpayers filing nonresident individual income tax returns to claim credit for income tax paid

to another state. The only exception to the above rule involves income taxes paid to the following states:

- Arizona
- District of Columbia
- California
- Oregon

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

After you have completed Schedule OSC, enter the credit amount from Schedule OSC on Line 24. See instructions for Schedule OSC starting on Page 27.

## Line 25 - Credits from Schedule CR

Complete **Schedule CR** and attach it to your return to claim the following tax credits. For some credits, other Virginia forms are also required. To obtain Schedule CR, Schedule CR Instructions and these other credit forms, see Page 1, Where to Get Forms.

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

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

The following table lists all the credits that can be claimed against individual income tax. For more information, visit [www.tax.virginia.gov](http://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
- Rent Reduction Program Tax Credit
- Vehicle Emissions Testing Equipment and Clean Fuel Vehicle Tax Credit
- Major Business Facility Tax Credit
- Foreign Source Retirement Income Tax Credit
- Historic Rehabilitation Tax Credit
- Day-Care Facility Investment Tax Credit
- Low-Income Housing Tax Credit
- Telework Expenses Tax Credit
- Qualified Equity and Subordinated Debt Investments Tax Credit
- Worker Retraining Tax Credit
- Waste Motor Oil Burning Equipment Tax Credit
- Purchase of Long-Term Care Insurance Tax Credit
- Biodiesel Fuels and Green Diesel Fuels Tax Credit
- Livable Home Tax Credit (formerly Home Accessibility Features for the Disabled Tax Credit)
- Riparian Waterway Buffer Tax Credit
- Land Preservation Tax Credit
- Community of Opportunity Tax Credit
- Green Jobs Creation Tax Credit
- Political Contributions Tax Credit
- Farm Wineries and Vineyards Tax Credit
- International Trade Facility Tax Credit
- Port Volume Increase Tax Credit
- Barge and Rail Usage Tax Credit
- Coalfield Employment Enhancement Tax Credit



- Virginia Coal Employment and Production Incentive Tax Credit
- Motion Picture Production Tax Credit
- Agricultural Best Management Practices Tax Credit
- Research and Development Tax Credit

**Line 26 - Total Payments and Credits**

Add Lines 20a through 25 and enter the amount.

**Line 27 - Income Tax You Owe**

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

**Line 28 - Overpayment Amount**

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

**Line 29 - Credit to 2014 Estimated Income Tax**

Enter the amount of the net overpayment amount from Line 28 to be credited to 2014 estimated tax.

**Line 30 - Adjustments and Contributions**

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

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

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

**Line 31 -Subtotal**

Add Line 29 and 30 and enter the amount.

**Line 32 - Amount You Owe**

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

— OR —

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

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**PAYMENT OPTIONS**

Effective July 1, 2013, 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.

**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 2013 Virginia income tax payment. **Staple your check to the return.**

**Credit Card**

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

*The company processing the transaction will assess an additional*

*fee. Prior to payment, you will be informed of the fee and will have the option to cancel the transaction at that time with no charge.*

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

**Online**

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

**Line 33 - Amount to Be Refunded to You**

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

You no longer have the option of requesting a paper refund check. Choose from either the Refund Debit Card or Direct Deposit options for receiving your refund by checking the applicable box below Line 33 on Form 760PY. If you do not complete the Direct Deposit section, you authorize the Department to issue you a Refund Debit Card.

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**REFUND OPTIONS**

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

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! 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 the direct bank deposit option 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.*

**Debit Card**

The Commonwealth of Virginia no longer issues paper refund checks. Choose the Refund Debit Card or Direct Bank Deposit option for receiving your refund by checking the applicable box below Line 33. If you do not complete the Direct Bank Deposit section on Form 763, you authorize the Department to issue you a Refund Debit Card.

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 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:

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

#### Line 14 - Total

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

#### Line 15 - Nonresident Allocation Percentage

Divide Line 14, Column B, by Line 14, Column A, and report the result as a percentage amount to one decimal place, showing no more than 100% or less than 0%. Example: 0.3163 becomes 31.6%. Enter the percentage here and on Line 17, Form 763, Page 2.

## 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. An electronic Form 1099-G may be downloaded securely and printed from the Department's website.

### Sign Your Return

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

### Tax Preparer Information

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

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## LINE INSTRUCTIONS FOR VIRGINIA SCHEDULE 763 ADJ

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### FIXED DATE CONFORMITY UPDATE FOR 2013

**Advancement of Virginia's Fixed Date Conformity with the Internal Revenue Code:** Virginia's date of conformity with the Internal Revenue Code (IRC) was advanced from December 31, 2011, to January 2, 2013, with limited exceptions. Virginia will continue to disallow federal income tax deductions for bonus depreciation allowed for certain assets under IRC §§ 168 (k), 168(l), 168(m), 1400L and 1400N; the 5-year carryback of federal net operating loss deductions generated in taxable year 2008 or 2009; and, federal income tax deductions for applicable high yield discount obligations under IRC § 163(e)(5)(F).

At the time these instructions went to print, the only required adjustments for "fixed date conformity" were those mentioned above. However, if federal legislation is enacted that results in changes to the IRC for taxable year 2013, taxpayers will be required to make adjustments to their Virginia returns that are not described in the instruction booklet. Information about any such adjustments will be posted on the Department's website at [www.tax.virginia.gov](http://www.tax.virginia.gov).

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### ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME MUTUAL FUNDS

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

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

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

**Line 1 - Interest on Obligations of Other States**

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

**Line 2 - Other Additions**

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

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

**B. Other Fixed Date Conformity Additions from Supplemental Instructions** - If you are required to make any Other Fixed Date Conformity additions, enter the total amount of such additions on this line. Also, please attach 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, enter code "00" and the total addition amount on Line 2b and attach an explanation of each addition to your return.**

**CODE**

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

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

**11 Accumulation Distribution Income**

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

**12 Lump-Sum Distribution Income**

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

- 1. Enter the total amount of the distribution subject to federal tax (ordinary income and capital gain) .....
- 2. Enter the total federal minimum distribution allowance, federal death benefit exclusion and federal estate tax exclusion .....

- 3. Deduct Line 2 from Line 1. Enter code, and amount on Schedule 763 ADJ ...

**14 Income from Dealer Disposition of Property**

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

**16 Telework Expenses**

Individuals who claim the Virginia Telework Expenses Tax Credit are not allowed to exclude those expenses from Virginia taxable income. To the extent excluded from federal adjusted gross income, any expenses incurred by a taxpayer in connection with the Telework Expenses Tax Credit must be included as an addition on the Virginia return.

**99 Other**

Attach an explanation for other additions.

**Line 3 - Total Additions**

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

**SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME**

**MUTUAL FUNDS**

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

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

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

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

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

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

Issuing Organization	VA Tax Status
Export-Import Bank of the United States (Export-Import Bank of Washington)	Exempt
Farm Credit Bank	Exempt
Federal Deposit Insurance Corporation	Exempt
Federal Home Loan Bank	Exempt

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

**Line 5 - Disability Income**

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

**You** - Enter YOUR subtraction on Line 5a.

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

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

**Line 6 - Other Subtractions**

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

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

**B. Other Fixed Date Conformity Subtractions** - If you are required to make any Other Fixed Date Conformity subtractions, enter the total amount of such subtractions on this line. Also, attach a schedule and explanation of such subtractions. Enter total Supplemental Fixed Date Conformity subtractions here. \_\_\_\_\_

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

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

Enter the code and subtraction amount on Lines 6b - 6d. **If you have more than 3 subtractions, enter Code "00" and the total amount of Other Subtractions you are claiming on Line 6b and**

**attach to your return a list showing each subtraction along with its subtraction code and amount.**

**CODE**

**20 Income from Virginia Obligations**

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

**21 Federal Work Opportunity Tax Credit Wages**

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

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

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

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.

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

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

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

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

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

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

**37 Unemployment Benefits**

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

**38 Military Basic Pay**

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

**39 Federal and State Employees**

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

**40 Income Received by Holocaust Victims**

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

**41 Tobacco Settlement Fund Income**

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

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

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

**44 Medal of Honor Recipients**

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

**46 Military Death Gratuity Payments**

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

**49 Certain Death Benefit Payments**

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

**50 Pass-Through Entity Income**

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

**51 Gains from Land Preservation**

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

**52 Long-Term Capital Gain**

Income taxed as a long-term capital gain, or any income taxed as investment services partnership income for federal tax purposes is allowed as a subtraction provided the income is attributable to an investment in a "qualified business" as defined in *Va. Code* § 58.1-339.4 or in any other technology business approved by the Secretary of Technology. 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, 2015. 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.

**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.

**99 Other**

Attach a schedule of explanation for other subtractions.

## Line 7 - Total Subtractions

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

### 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, enter the code "000" and the amount of total deductions in the first box and attach an explanation of each deduction to your return.*

#### CODE

**101 Child and Dependent Care Expenses** - Enter the amount on which the federal credit for child and dependent care expenses is based. This is the amount on Federal Form 2441 or Schedule 2 of Form 1040A that is multiplied by the decimal amount. Do not enter the federal credit amount.

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

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

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

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

**104 Virginia College Savings Plan Prepaid Tuition - Contract Payments and Savings Account Contributions** - If you are under age 70 on or before December 31 of the taxable year, enter the lesser of \$4,000 or the amount paid during the taxable year for each prepaid tuition contract or a savings trust account entered into with The Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund). If you paid more than \$4,000 per contract or account during the year, you may carry forward any undeducted amounts until the purchase price has been fully deducted. If you are age 70 or older on or before December 31 of the taxable year, you may deduct the entire amount paid during the year.

**105 Continuing Teacher Education** - A licensed primary or secondary school teacher may enter a deduction equal to 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 that they were not actually included as a deduction on Schedule A of your federal income tax return. In addition, the premiums may not have been used as the basis of the Virginia Long-Term Care Insurance Credit, although the taxpayer may be able to claim both the credit and the Virginia deduction in the same year. For example, if an individual purchased a policy on July 1 and made payments on a monthly basis, he would claim a credit in the current taxable year for six months of premiums and a credit in the second year for the next 6 months of premiums in order to reach the allowed total of 12 months. In that case, the individual could also claim a deduction in the second year for the 6 months of premiums that were not used as a basis for the credit. See the Schedule CR instructions for more information.

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

**108 Tobacco Quota Buyout** Allows a deduction from taxable income for payments received in the preceding year in accordance with the Tobacco Quota Buyout Program of the American Jobs Creation Act of 2004 to the extent that such payments are included in federal adjusted gross income. For example, on your 2013 Virginia return you may deduct the portion of such payments received in 2012 that is included in your 2012 federal adjusted gross income; while payments received in 2013 may generate a deduction on your 2014 Virginia return. Individuals cannot claim a deduction for a payment that has been, or will be, subtracted by a corporation unless the deduction is shown on a Virginia Schedule VK-1 you received from an S Corporation. If you chose to accept payment in installments, the gain from the installment received in the preceding year may be deducted. If, however, you opted to receive a single payment, 10% of the gain recognized for federal purposes in the year that the payment was received may be deducted in the following year and in each of the 9 succeeding taxable years.

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

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

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

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

- If your allocable share of the income or gain of the S Corporation was included in federal adjusted gross income, enter the amount here. ....\$ \_\_\_\_\_
- If your allocable share of the losses or deductions of the S Corporation was included in federal adjusted gross income, enter the amount here .....\$ \_\_\_\_\_
- Enter the value of any distributions paid or distributed to you by the S Corporation to the extent that such distributions were excluded from federal adjusted gross income. ....\$ \_\_\_\_\_
- Add Line b and Line c.....\$ \_\_\_\_\_
- Subtract Line d from Line a. This is your net deduction amount. If this amount is negative, you must enter the amount on Schedule 763 ADJ, Line 8a and use brackets to indicate a loss. ....\$ \_\_\_\_\_

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

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

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

**Line 9 - Total Deductions**

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

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

You may be eligible to claim a Tax Credit for Low-Income Individuals if your family Virginia adjusted gross income (VAGI)

is equal to or less than the federal poverty guidelines and you meet the Eligibility Requirements. You are eligible for the Virginia Earned Income Tax Credit 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.*

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

**Line 10 - Compute Your Total Guideline Income**

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

## Your Information

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

## Your Spouse's Information

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

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

## Dependent(s) Information

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

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

## Enter Total Family Guideline Income

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

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

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

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

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

#### Poverty Guideline Table

Eligible Exemptions	Poverty Guideline	Eligible Exemptions	Poverty Guideline
1	\$11,490	5	\$27,570
2	15,510	6	31,590
3	19,530	7	35,610
4	23,550	8*	39,630

\*For each additional exemption add \$4,020.

### Line 12 - Exemptions

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

### Line 13 - Multiply

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

### Line 14

Enter the amount of Earned Income Tax Credit claimed on your federal return. If you did not claim an Earned Income Tax 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 his proportional share of the credit on his separate return.

### Line 15

Multiply Line 14 by 20% (.20).

### Line 16

Enter the greater of Line 13 or Line 15.

### Line 17 - Credit

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

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

*Many low-income individuals who work and have earned income under \$51,567 may also qualify for up to \$6,044 in Federal Earned Income Credit when filing their federal tax return! See your federal instructions or call 1-800-829-3676 to order Pub 596.*

## ADJUSTMENTS AND VOLUNTARY CONTRIBUTIONS

### Addition to Tax for Underpayment of Tax

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

There are 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. Attach Form 760C or 760F showing the computation.

### Line 18 - Addition To Tax

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



## Line 19 - Penalty

If you file your return after May 1, 2014, 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 ten percent 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 six months from the due date. If you file your return more than six months after the due date, a late filing penalty of 30% 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 - Consumer's Use Tax

If the purchases were made from only out-of-state mail order catalog(s) and totaled \$100 or less for the entire year, you are not required to pay the use tax. If the purchases were from out-of-state mail order catalog(s) and exceed \$100 or the purchases were of any amount from sources other than mail order catalog(s), then you must report these purchases and pay consumer's use tax on the **TOTAL** amount of *untaxed* purchases from **all** sources delivered or used in Virginia *during the calendar year*.

For purchases prior to July 1, 2013, the statewide tax is 5% of the total price, except for food purchased for home consumption.

For purchases beginning on or after July 1, 2013, the tax is 5.3% of the total price, except for food purchased for home consumption. In addition to the statewide increase, there is an additional 0.7% increase in localities included in the Northern Virginia and Hampton Roads regions.

The tax rate on food purchased for home consumption is 2.5% (no change).

Visit [www.tax.virginia.gov](http://www.tax.virginia.gov) for additional information.

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

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

**Voluntary Contributions to be made from your refund.** You may voluntarily donate all or part of your tax refund to one or more qualifying organizations listed below. Enter the 2-digit code(s) and amount(s) you are donating in the boxes on Schedule 763 ADJ, Lines 22a - 22c.

If you are donating to more than 3 qualifying organizations, enter the code "00" in the code box for Line 22(a) and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization.

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

### Code

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

**Voluntary Contributions to be made from your refund OR tax payment.** You may make a payment to the following organizations even if you owe a tax balance or if you wish to donate more than your expected refund. Enter the code(s) and amount(s) you are donating in the boxes on Schedule 763 ADJ, Lines 22(a) through 22(c).

If you are donating to more than 3 qualifying organizations, enter the code "00" in the code box for 22(a) and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization.

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

### Code

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

## Line 23 - Public School and Library Foundations

You may make a payment to the following public school and library foundations even if you owe a tax balance or if you wish to donate

more than your expected refund. Enter the six-digit code(s) from the list and amount(s) you are donating in the boxes on Schedule 763 ADJ, Lines 23a - 23c.

If you are donating to more than 3 qualifying foundations, enter the code "999999" in the code box for Line 23(a) and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each foundation.

### School Foundations

Code	Foundation Name
009001	Amherst County Public Schools Education Foundation, Inc.
015001	Augusta County Public School Endowment Fund
019001	The Bedford Area Educational Foundation
023001	Botetourt County Public Schools Education Foundation, Inc.
520001	Bristol Virginia Public Schools Education Foundation
530001	Blues Education Foundation, Inc. (Buena Vista)
027001	Buchanan County Public School Education Foundation
033001	Caroline County Public Schools Education Foundation
036001	Charles City Educational Foundation, Inc.
550002	Chesapeake Public Schools Educational Foundation
550001	W. Randolph Nichols Scholarship Foundation (Chesapeake)
041001	Chesterfield Public Education Foundation
043001	Clarke County Education Foundation, Inc.
590001	Danville Public Schools Education Foundation, Inc.
057001	Essex First Education Foundation
059002	Fairfax County Chamber of Commerce Schools Education Foundation
610001	Falls Church Education Foundation
065001	Fluvanna Education Foundation
620001	Franklin City Educational Foundation, Inc.
069001	Frederick County Educational Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.
075001	Goochland Educational Foundation
081001	Greensville County Education Foundation
083001	Halifax County Public Schools Education Foundation
650001	Hampton Educational Foundation
085001	Hanover Education Foundation
660001	The Harrisonburg Education Foundation
087001	Henrico Education Foundation, Inc.
670001	Hopewell Public Schools Education Foundation
093001	Education Foundation for Isle of Wight Public Schools, Inc.
101001	King William Public Schools Education Foundation, Inc.
678002	Community Foundation for Rockbridge, Bath and Alleghany (Lexington)
107001	The Loudoun Education Foundation, Inc.
109001	Louisa Education Foundation

680001	The Lynchburg City Schools Education Foundation
113001	Madison County Education Foundation, Inc.
683001	Manassas City Public Schools Education Foundation
685001	Manassas Park Education Foundation
119001	Friends of Middlesex County Public Schools
121001	Montgomery County Educational Foundation
127001	New Kent Educational Foundation
700001	Newport News Educational Foundation
710002	Norfolk Education Foundation
137001	Orange County Education Foundation
139001	Page County Education Foundation
730001	Petersburg Public Education Foundation
143001	Pittsylvania Vocational Education Foundation, Inc.
735001	Poquoson Education Foundation
740001	Portsmouth Schools Foundation
147001	Prince Edward Public School Endowment, Inc.
149001	Prince George Alliance for Education Foundation, Inc.
153001	Prince William County Public Schools Education Foundation
760001	Richmond Public Schools Education Foundation, Inc. (City of Richmond)
770001	Roanoke City Public Schools Education Foundation, Inc.
161001	Roanoke County Public Schools Education Foundation, Inc.
165001	Rockingham Educational Foundation, Inc.
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
790001	Community Foundation of the Central Blue Ridge (Staunton)
810001	Virginia Beach City Public Schools Education Foundation
187001	Warren County Educational Endowment, Inc.
820001	Waynesboro City Public Schools
193002	Westmoreland County Public Schools Education Foundation
840001	Winchester Education Foundation
195001	Wise County Schools Educational Foundation, Inc.
197001	Wythe County Public Schools Foundation for Excellence, Inc.
199001	York Foundation for Public Education

### Library Foundations

Code	Foundation Name
200101	Alexandria Library Foundation, Inc.
200501	John Randolph Foundation Library Endowment Fund (Appomattox Regional Library System)
200701	Friends of the Arlington County Library
201101	Bedford Public Library System Foundation, Inc.

201901 Bristol Public Library Foundation  
 202301 Campbell County Public Library Foundation  
 203101 Charles P. Jones Memorial Library Foundation, Inc.  
 203301 Friends of the Charlotte County Library  
 204301 Craig County Public Library  
 204501 Culpeper Library Foundation  
 204701 Cumberland County Public Library, Inc.  
 205101 Eastern Shore Public Library Foundation  
 205501 Fairfax County Public Library Foundation, Inc.  
 205701 Friends of Fauquier Library  
 206101 Franklin County Library  
 206301 Galax-Carroll Regional Library Foundation, Inc.  
 206501 Gloucester Library Endowment Foundation  
 206901 Hampton Public Library Foundation  
 207101 Handley Regional Library Endowment  
 207301 Friends of Henrico County Public Library  
 207501 Friends of the Heritage Public Library  
 207701 Highland County Library, Inc.  
 208701 Lancaster Community Library  
 208901 Friends of the Smoot Library (FOSL)  
 209101 The Library of Virginia Foundation  
 209501 Loudoun Library Foundation, Inc.  
 209502 Friends of Gum Springs Library  
 209701 Friends of the Lynchburg Public Library  
 209901 Madison County Library Foundation, Inc.  
 210101 Mary Riley Styles Public Library Foundation Trust (Falls Church City Library)  
 210301 Rockingham Library Association  
 210901 Middlesex County Public Library  
 211101 Montgomery-Floyd Regional Library Foundation, Inc.  
 211102 Floyd Endowment  
 211301 Friends of the Newport News Public Library  
 211302 Newport News Public Library System Foundation  
 211501 Norfolk Public Library Foundation  
 211901 Friends of the Library Blackstone VA  
 212101 Orange County Library Foundation  
 212501 Friends of the Pearisburg Public Library  
 212701 The Petersburg Library Foundation, Inc.  
 212901 Pittsylvania County Public Library Foundation (PPL)  
 213301 Portsmouth Public Library Foundation, Inc.  
 213701 Prince William Public Library System Foundation  
 213901 Pulaski County Library System Fund  
 214501 Richmond Public Library Foundation (City)  
 214901 Roanoke Public Library Foundation (City)  
 215101 Friends of the Roanoke County Public Library  
 215301 Rockbridge Regional Library Foundation  
 215501 Friends of the Russell County Library  
 215701 Friends of Salem Library

215902 Samuels Public Library  
 216101 Shenandoah County Library Foundation  
 216501 Friends of Kenbridge Public Library  
 216502 Friends of Victoria Public Library Inc.  
 216503 Southside Regional Library Foundation, Inc.  
 216701 Staunton Library Foundation, Inc.  
 217302 Virginia Beach Public Library Foundation  
 217303 Friends of the Virginia Beach Public Library  
 217501 Washington County Public Library Foundation  
 217702 Friends of the Library Foundation Committee (Waynesboro)  
 217901 Williamsburg Regional Library Foundation  
 218101 Wythe-Grayson Regional Library Foundation

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## Organization Information

### Code Organization

#### **60 Virginia Nongame & Endangered Wildlife Program**

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

**Department of Game & Inland Fisheries  
 Nongame & Endangered Wildlife Program  
 P.O. Box 11104  
 Richmond, VA 23230-1104  
 (804) 367-6913  
[www.dgif.virginia.gov](http://www.dgif.virginia.gov)**

#### **61 Democratic Party**

#### **62 Republican Party**

Each spouse may contribute up to \$25 to the Democratic Party (Code 61) or Republican Party (Code 62).

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

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

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

**64 Virginia Housing Program**

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

**Department of Housing & Community Development  
Check-Off for Housing Programs  
Main Street Centre  
600 East Main Street, Suite 1100  
Richmond, VA 23219  
(804) 371-7100**

**65 Department for Aging and Rehabilitative Services**

Provides funding to local agencies to improve or expand transportation for elderly or disabled Virginians who cannot drive or use public transportation. Services include transportation for jobs, medical appointments and other essential activities.

**Department for Aging and Rehabilitation Services  
8004 Franklin Farms Drive  
Henrico, VA 23229-5019  
(804) 662-9333**

**66 Community Policing Fund**

Contributions are used to provide grants to local law enforcement agencies in Virginia for the purchase of equipment or the support of services related to community policing. The fund supports work that builds local partnerships and problem-solving relationships between local law enforcement agencies and their communities.

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

**67 Virginia Arts Foundation**

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

**Virginia Arts Foundation  
c/o Virginia Commission for the Arts  
1001 East Broad Street, Suite 330  
Richmond, VA 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 state park facilities and to provide matching recreational grants to localities.

**Virginia Department of Conservation & Recreation  
Open Space Recreation & Conservation Fund  
600 East Main Street, Suite 2400  
Richmond, VA 23219  
(804) 786-6124**

**71 Chesapeake Bay Restoration Fund**

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

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

**72 Family and Children's Trust Fund**

The 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.state.va.us**

**73 Virginia's State Forests Fund**

State Forests are managed to sustain multiple natural resources and values (benefits). Conservation practices protect wetlands, enhance critical wildlife habitat and preserve unique natural areas for biodiversity and provide long-term applied research for restoration and reforestation of native species. Demonstration areas provide private forest landowners with practical, effective solutions to resource management challenges. Recreation opportunities and conservation educational programs are available statewide in all seasons to any age or experience level. State Forests are open to the public without fee for hiking, bird watching and nature observation. 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**

**74 Virginia's Uninsured Medical Catastrophe Fund**

Assists with medical expenses of Virginia residents who face a life-threatening medical catastrophe.

**Uninsured Medical Catastrophe Fund  
600 E. Broad St., 12th Floor  
Richmond, VA 23219  
(804) 225-4245**

**76 Historic Resources Fund**

Supports preservation of historic landmarks and historic preservation projects.

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

**78 Children of America Finding Hope**

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

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

**81 Home Energy Assistance Fund**

Supports the provision of heating, cooling, energy crisis assistance and weatherization services for low-income families.

**Home Energy Assistance Program**  
**801 East Main Street, 9th Floor**  
**Richmond, VA 23219**  
**(804) 692-1728**

**82 Virginia War Memorial Educational Foundation & National D-Day Memorial Foundation**

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

**Virginia War Memorial Educational Foundation**

The Memorial honors the nearly 12,000 Virginians who have given the ultimate sacrifice in service to our Nation in World War II, Korea, Vietnam, the Persian Gulf and the Global War on Terrorism, and all military veterans. The Memorial produces award-winning films and videos that are distributed free of charge to all public and private middle and high schools statewide and offers student and teacher seminars. The Memorial also hosts events and ceremonies and is home to military-related exhibits that are free and open to the public daily.

**Virginia War Memorial**  
**621 South Belvidere St., Richmond, VA 23220-6504**  
**(804) 786-2060**  
**www.vawarmemorial.org**

For more info, email: [development@vawarmemorial.org](mailto:development@vawarmemorial.org)

**National D-Day Memorial Foundation**

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

**National D-Day Memorial Foundation**  
**106 East Main Street**  
**P. O. Box 77**  
**Bedford, VA 24523**  
**(800) 351-DDAY \* (540) 586-DDAY**

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

**84 Virginia Federation of Humane Societies**

Founded in 1959, the Virginia Federation of Humane Societies (VFHS) leads an alliance committed to ending the unnecessary euthanasia of cats and dogs in Virginia shelters. VFHS members include leaders from public & private shelters, rescue groups, veterinarians, animal control officers and citizen advocates. Programs include support for local animal welfare organizations, advocating for humane laws for all animals, 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) 984-3147**  
**Write to: [www.info@vfhs.org](mailto:www.info@vfhs.org)**  
**[www.vfhs.org](http://www.vfhs.org)**

**85 Virginia Tuition Assistance Grant Fund**

State Council of Higher Education for Virginia (SCHEV) Administers the Tuition Assistance Grant (TAG) Program available to Virginia residents enrolled full time in one of 34 Virginia private, nonprofit colleges or universities. Contributions support choice and affordability for eligible undergraduate or graduate degree-seeking students enrolled in participating TAG institutions. Students apply at the college financial aid office. For more information about SCHEV or the TAG program, please visit [www.schev.edu](http://www.schev.edu) and click on "Financial Aid."

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

**86 Spay and Neuter Fund**

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

**Virginia Federation of Humane Societies, Inc.**  
**P.O. Box 545**  
**Edinburg, VA 22824**  
**(540) 984-3147**  
**Write to: [www.infor@spayva.org](mailto:www.infor@spayva.org)**  
**[www.spayva.org](http://www.spayva.org)**

**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](http://www.supportuvacancer.org)

**Massey Cancer Center  
Virginia Commonwealth University**

P.O. Box 980214  
Richmond, VA 23298-0214  
(804) 828-1450

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

**90 Martin Luther King, Jr. Living History and Public Policy Center**

The Martin Luther King, Jr. Living History and Public Policy Center is the Commonwealth's permanent memorial to Dr. King as required by state law. It is a consortium of public and private institutions of higher education that continues the work and perpetuates the legacy of Dr. King throughout the state.

The Center offers, among other things: educational and cultural programs; public policy analysis of contemporary issues relative to the principles of Dr. King, scholarly research and publications; public and private undergraduate and graduate programs interfacing; support of the state's Standards of Quality and of K-12 academic institutions; and community outreach and service activities.

**The Martin Luther King, Jr. Living  
History and Public Policy Center**

816 West Franklin Street, #104

Harrison House

P. O. Box 842019

Richmond, VA 23284-2019

Phone: (804) 938-9884

[MLKJRCCENTER@gmail.com](mailto:MLKJRCCENTER@gmail.com)

**92 Virginia Military Family Relief Fund**

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

**Virginia National Guard Family Programs**

5901 Beulah Rd.  
Sandston, VA 23150  
(804) 236-7864

**93 Celebrating Special Children**

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

**Celebrating Special Children, Inc.**

101 Niblick Drive

Vienna, VA 22180

(703) 319-7829

[www.celebratingspecialchildren.org](http://www.celebratingspecialchildren.org)

**Line 24 - Total Adjustment and Voluntary  
Contributions**

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

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## LINE INSTRUCTIONS FOR SCHEDULE OSC

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### 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.

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

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

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

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

1. You
2. Spouse
3. You and Spouse

**Line 3** - Qualifying Taxable Income. To be qualified, the income on this line must be included as taxable income on both the Virginia return and the other state’s return. Enter the total taxable income from all of the following that apply to you to the extent that this income was taxed by the other state:

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

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

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

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

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

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

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

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

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

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

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

# TAX RATE SCHEDULE

## IF YOUR VIRGINIA TAXABLE INCOME IS:

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

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

### Example

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

# TAX TABLE

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

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



## TAX TABLE (Cont'd)

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

## TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 20,443 –	\$ 20,478	\$ 919.00	\$ 22,670 –	\$ 22,704	\$ 1,047.00	\$ 24,896 –	\$ 24,930	\$ 1,175.00	\$ 27,122 –	\$ 27,157	\$ 1,303.00	\$ 29,348 –	\$ 29,383	\$ 1,431.00
20,478 –	20,513	921.00	22,704 –	22,739	1,049.00	24,930 –	24,965	1,177.00	27,157 –	27,191	1,305.00	29,383 –	29,417	1,433.00
20,513 –	20,548	923.00	22,739 –	22,774	1,051.00	24,965 –	25,000	1,179.00	27,191 –	27,226	1,307.00	29,417 –	29,452	1,435.00
20,548 –	20,583	925.00	22,774 –	22,809	1,053.00	25,000 –	25,035	1,181.00	27,226 –	27,261	1,309.00	29,452 –	29,487	1,437.00
20,583 –	20,617	927.00	22,809 –	22,843	1,055.00	25,035 –	25,070	1,183.00	27,261 –	27,296	1,311.00	29,487 –	29,522	1,439.00
20,617 –	20,652	929.00	22,843 –	22,878	1,057.00	25,070 –	25,104	1,185.00	27,296 –	27,330	1,313.00	29,522 –	29,557	1,441.00
20,652 –	20,687	931.00	22,878 –	22,913	1,059.00	25,104 –	25,139	1,187.00	27,330 –	27,365	1,315.00	29,557 –	29,591	1,443.00
20,687 –	20,722	933.00	22,913 –	22,948	1,061.00	25,139 –	25,174	1,189.00	27,365 –	27,400	1,317.00	29,591 –	29,626	1,445.00
20,722 –	20,757	935.00	22,948 –	22,983	1,063.00	25,174 –	25,209	1,191.00	27,400 –	27,435	1,319.00	29,626 –	29,661	1,447.00
20,757 –	20,791	937.00	22,983 –	23,017	1,065.00	25,209 –	25,243	1,193.00	27,435 –	27,470	1,321.00	29,661 –	29,696	1,449.00
20,791 –	20,826	939.00	23,017 –	23,052	1,067.00	25,243 –	25,278	1,195.00	27,470 –	27,504	1,323.00	29,696 –	29,730	1,451.00
20,826 –	20,861	941.00	23,052 –	23,087	1,069.00	25,278 –	25,313	1,197.00	27,504 –	27,539	1,325.00	29,730 –	29,765	1,453.00
20,861 –	20,896	943.00	23,087 –	23,122	1,071.00	25,313 –	25,348	1,199.00	27,539 –	27,574	1,327.00	29,765 –	29,800	1,455.00
20,896 –	20,930	945.00	23,122 –	23,157	1,073.00	25,348 –	25,383	1,201.00	27,574 –	27,609	1,329.00	29,800 –	29,835	1,457.00
20,930 –	20,965	947.00	23,157 –	23,191	1,075.00	25,383 –	25,417	1,203.00	27,609 –	27,643	1,331.00	29,835 –	29,870	1,459.00
20,965 –	21,000	949.00	23,191 –	23,226	1,077.00	25,417 –	25,452	1,205.00	27,643 –	27,678	1,333.00	29,870 –	29,904	1,461.00
21,000 –	21,035	951.00	23,226 –	23,261	1,079.00	25,452 –	25,487	1,207.00	27,678 –	27,713	1,335.00	29,904 –	29,939	1,463.00
21,035 –	21,070	953.00	23,261 –	23,296	1,081.00	25,487 –	25,522	1,209.00	27,713 –	27,748	1,337.00	29,939 –	29,974	1,465.00
21,070 –	21,104	955.00	23,296 –	23,330	1,083.00	25,522 –	25,557	1,211.00	27,748 –	27,783	1,339.00	29,974 –	30,009	1,467.00
21,104 –	21,139	957.00	23,330 –	23,365	1,085.00	25,557 –	25,591	1,213.00	27,783 –	27,817	1,341.00	30,009 –	30,043	1,469.00
21,139 –	21,174	959.00	23,365 –	23,400	1,087.00	25,591 –	25,626	1,215.00	27,817 –	27,852	1,343.00	30,043 –	30,078	1,471.00
21,174 –	21,209	961.00	23,400 –	23,435	1,089.00	25,626 –	25,661	1,217.00	27,852 –	27,887	1,345.00	30,078 –	30,113	1,473.00
21,209 –	21,243	963.00	23,435 –	23,470	1,091.00	25,661 –	25,696	1,219.00	27,887 –	27,922	1,347.00	30,113 –	30,148	1,475.00
21,243 –	21,278	965.00	23,470 –	23,504	1,093.00	25,696 –	25,730	1,221.00	27,922 –	27,957	1,349.00	30,148 –	30,183	1,477.00
21,278 –	21,313	967.00	23,504 –	23,539	1,095.00	25,730 –	25,765	1,223.00	27,957 –	27,991	1,351.00	30,183 –	30,217	1,479.00
21,313 –	21,348	969.00	23,539 –	23,574	1,097.00	25,765 –	25,800	1,225.00	27,991 –	28,026	1,353.00	30,217 –	30,252	1,481.00
21,348 –	21,383	971.00	23,574 –	23,609	1,099.00	25,800 –	25,835	1,227.00	28,026 –	28,061	1,355.00	30,252 –	30,287	1,483.00
21,383 –	21,417	973.00	23,609 –	23,643	1,101.00	25,835 –	25,870	1,229.00	28,061 –	28,096	1,357.00	30,287 –	30,322	1,485.00
21,417 –	21,452	975.00	23,643 –	23,678	1,103.00	25,870 –	25,904	1,231.00	28,096 –	28,130	1,359.00	30,322 –	30,357	1,487.00
21,452 –	21,487	977.00	23,678 –	23,713	1,105.00	25,904 –	25,939	1,233.00	28,130 –	28,165	1,361.00	30,357 –	30,391	1,489.00
21,487 –	21,522	979.00	23,713 –	23,748	1,107.00	25,939 –	25,974	1,235.00	28,165 –	28,200	1,363.00	30,391 –	30,426	1,491.00
21,522 –	21,557	981.00	23,748 –	23,783	1,109.00	25,974 –	26,009	1,237.00	28,200 –	28,235	1,365.00	30,426 –	30,461	1,493.00
21,557 –	21,591	983.00	23,783 –	23,817	1,111.00	26,009 –	26,043	1,239.00	28,235 –	28,270	1,367.00	30,461 –	30,496	1,495.00
21,591 –	21,626	985.00	23,817 –	23,852	1,113.00	26,043 –	26,078	1,241.00	28,270 –	28,304	1,369.00	30,496 –	30,530	1,497.00
21,626 –	21,661	987.00	23,852 –	23,887	1,115.00	26,078 –	26,113	1,243.00	28,304 –	28,339	1,371.00	30,530 –	30,565	1,499.00
21,661 –	21,696	989.00	23,887 –	23,922	1,117.00	26,113 –	26,148	1,245.00	28,339 –	28,374	1,373.00	30,565 –	30,600	1,501.00
21,696 –	21,730	991.00	23,922 –	23,957	1,119.00	26,148 –	26,183	1,247.00	28,374 –	28,409	1,375.00	30,600 –	30,635	1,503.00
21,730 –	21,765	993.00	23,957 –	23,991	1,121.00	26,183 –	26,217	1,249.00	28,409 –	28,443	1,377.00	30,635 –	30,670	1,505.00
21,765 –	21,800	995.00	23,991 –	24,026	1,123.00	26,217 –	26,252	1,251.00	28,443 –	28,478	1,379.00	30,670 –	30,704	1,507.00
21,800 –	21,835	997.00	24,026 –	24,061	1,125.00	26,252 –	26,287	1,253.00	28,478 –	28,513	1,381.00	30,704 –	30,739	1,509.00
21,835 –	21,870	999.00	24,061 –	24,096	1,127.00	26,287 –	26,322	1,255.00	28,513 –	28,548	1,383.00	30,739 –	30,774	1,511.00
21,870 –	21,904	1,001.00	24,096 –	24,130	1,129.00	26,322 –	26,357	1,257.00	28,548 –	28,583	1,385.00	30,774 –	30,809	1,513.00
21,904 –	21,939	1,003.00	24,130 –	24,165	1,131.00	26,357 –	26,391	1,259.00	28,583 –	28,617	1,387.00	30,809 –	30,843	1,515.00
21,939 –	21,974	1,005.00	24,165 –	24,200	1,133.00	26,391 –	26,426	1,261.00	28,617 –	28,652	1,389.00	30,843 –	30,878	1,517.00
21,974 –	22,009	1,007.00	24,200 –	24,235	1,135.00	26,426 –	26,461	1,263.00	28,652 –	28,687	1,391.00	30,878 –	30,913	1,519.00
22,009 –	22,043	1,009.00	24,235 –	24,270	1,137.00	26,461 –	26,496	1,265.00	28,687 –	28,722	1,393.00	30,913 –	30,948	1,521.00
22,043 –	22,078	1,011.00	24,270 –	24,304	1,139.00	26,496 –	26,530	1,267.00	28,722 –	28,757	1,395.00	30,948 –	30,983	1,523.00
22,078 –	22,113	1,013.00	24,304 –	24,339	1,141.00	26,530 –	26,565	1,269.00	28,757 –	28,791	1,397.00	30,983 –	31,017	1,525.00
22,113 –	22,148	1,015.00	24,339 –	24,374	1,143.00	26,565 –	26,600	1,271.00	28,791 –	28,826	1,399.00	31,017 –	31,052	1,527.00
22,148 –	22,183	1,017.00	24,374 –	24,409	1,145.00	26,600 –	26,635	1,273.00	28,826 –	28,861	1,401.00	31,052 –	31,087	1,529.00
22,183 –	22,217	1,019.00	24,409 –	24,443	1,147.00	26,635 –	26,670	1,275.00	28,861 –	28,896	1,403.00	31,087 –	31,122	1,531.00
22,217 –	22,252	1,021.00	24,443 –	24,478	1,149.00	26,670 –	26,704	1,277.00	28,896 –	28,930	1,405.00	31,122 –	31,157	1,533.00
22,252 –	22,287	1,023.00	24,478 –	24,513	1,151.00	26,704 –	26,739	1,279.00	28,930 –	28,965	1,407.00	31,157 –	31,191	1,535.00
22,287 –	22,322	1,025.00	24,513 –	24,548	1,153.00	26,739 –	26,774	1,281.00	28,965 –	29,000	1,409.00	31,191 –	31,226	1,537.00
22,322 –	22,357	1,027.00	24,548 –	24,583	1,155.00	26,774 –	26,809	1,283.00	29,000 –	29,035	1,411.00	31,226 –	31,261	1,539.00
22,357 –	22,391	1,029.00	24,583 –	24,617	1,157.00	26,809 –	26,843	1,285.00	29,035 –	29,070	1,413.00	31,261 –	31,296	1,541.00
22,391 –	22,426	1,031.00	24,617 –	24,652	1,159.00	26,843 –	26,878	1,287.00	29,070 –	29,104	1,415.00	31,296 –	31,330	1,543.00
22,426 –	22,461	1,033.00	24,652 –	24,687	1,161.00	26,878 –	26,913	1,289.00	29,104 –	29,139	1,417.00	31,330 –	31,365	1,545.00
22,461 –	22,496	1,035.00	24,687 –	24,722	1,163.00	26,913 –	26,948	1,291.00	29,139 –	29,174	1,419.00	31,365 –	31,400	1,547.00
22,496 –	22,530	1,037.00	24,722 –	24,757	1,165.00	26,948 –	26,983	1,293.00	29,174 –	29,209	1,421.00	31,400 –	31,435	1,549.00
22,530 –	22,56													

# TAX TABLE (Cont'd)

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 31,574 –	\$ 31,609	<b>\$ 1,559.00</b>	\$ 33,800 –	\$ 33,835	<b>\$ 1,687.00</b>	\$ 36,026 –	\$ 36,061	<b>\$ 1,815.00</b>	\$ 38,252 –	\$ 38,287	<b>\$ 1,943.00</b>	\$ 40,478 –	\$ 40,513	<b>\$ 2,071.00</b>
31,609 –	31,643	<b>1,561.00</b>	33,835 –	33,870	<b>1,689.00</b>	36,061 –	36,096	<b>1,817.00</b>	38,287 –	38,322	<b>1,945.00</b>	40,513 –	40,548	<b>2,073.00</b>
31,643 –	31,678	<b>1,563.00</b>	33,870 –	33,904	<b>1,691.00</b>	36,096 –	36,130	<b>1,819.00</b>	38,322 –	38,357	<b>1,947.00</b>	40,548 –	40,583	<b>2,075.00</b>
31,678 –	31,713	<b>1,565.00</b>	33,904 –	33,939	<b>1,693.00</b>	36,130 –	36,165	<b>1,821.00</b>	38,357 –	38,391	<b>1,949.00</b>	40,583 –	40,617	<b>2,077.00</b>
31,713 –	31,748	<b>1,567.00</b>	33,939 –	33,974	<b>1,695.00</b>	36,165 –	36,200	<b>1,823.00</b>	38,391 –	38,426	<b>1,951.00</b>	40,617 –	40,652	<b>2,079.00</b>
31,748 –	31,783	<b>1,569.00</b>	33,974 –	34,009	<b>1,697.00</b>	36,200 –	36,235	<b>1,825.00</b>	38,426 –	38,461	<b>1,953.00</b>	40,652 –	40,687	<b>2,081.00</b>
31,783 –	31,817	<b>1,571.00</b>	34,009 –	34,043	<b>1,699.00</b>	36,235 –	36,270	<b>1,827.00</b>	38,461 –	38,496	<b>1,955.00</b>	40,687 –	40,722	<b>2,083.00</b>
31,817 –	31,852	<b>1,573.00</b>	34,043 –	34,078	<b>1,701.00</b>	36,270 –	36,304	<b>1,829.00</b>	38,496 –	38,530	<b>1,957.00</b>	40,722 –	40,757	<b>2,085.00</b>
31,852 –	31,887	<b>1,575.00</b>	34,078 –	34,113	<b>1,703.00</b>	36,304 –	36,339	<b>1,831.00</b>	38,530 –	38,565	<b>1,959.00</b>	40,757 –	40,791	<b>2,087.00</b>
31,887 –	31,922	<b>1,577.00</b>	34,113 –	34,148	<b>1,705.00</b>	36,339 –	36,374	<b>1,833.00</b>	38,565 –	38,600	<b>1,961.00</b>	40,791 –	40,826	<b>2,089.00</b>
31,922 –	31,957	<b>1,579.00</b>	34,148 –	34,183	<b>1,707.00</b>	36,374 –	36,409	<b>1,835.00</b>	38,600 –	38,635	<b>1,963.00</b>	40,826 –	40,861	<b>2,091.00</b>
31,957 –	31,991	<b>1,581.00</b>	34,183 –	34,217	<b>1,709.00</b>	36,409 –	36,443	<b>1,837.00</b>	38,635 –	38,670	<b>1,965.00</b>	40,861 –	40,896	<b>2,093.00</b>
31,991 –	32,026	<b>1,583.00</b>	34,217 –	34,252	<b>1,711.00</b>	36,443 –	36,478	<b>1,839.00</b>	38,670 –	38,704	<b>1,967.00</b>	40,896 –	40,930	<b>2,095.00</b>
32,026 –	32,061	<b>1,585.00</b>	34,252 –	34,287	<b>1,713.00</b>	36,478 –	36,513	<b>1,841.00</b>	38,704 –	38,739	<b>1,969.00</b>	40,930 –	40,965	<b>2,097.00</b>
32,061 –	32,096	<b>1,587.00</b>	34,287 –	34,322	<b>1,715.00</b>	36,513 –	36,548	<b>1,843.00</b>	38,739 –	38,774	<b>1,971.00</b>	40,965 –	41,000	<b>2,099.00</b>
32,096 –	32,130	<b>1,589.00</b>	34,322 –	34,357	<b>1,717.00</b>	36,548 –	36,583	<b>1,845.00</b>	38,774 –	38,809	<b>1,973.00</b>	41,000 –	41,035	<b>2,101.00</b>
32,130 –	32,165	<b>1,591.00</b>	34,357 –	34,391	<b>1,719.00</b>	36,583 –	36,617	<b>1,847.00</b>	38,809 –	38,843	<b>1,975.00</b>	41,035 –	41,070	<b>2,103.00</b>
32,165 –	32,200	<b>1,593.00</b>	34,391 –	34,426	<b>1,721.00</b>	36,617 –	36,652	<b>1,849.00</b>	38,843 –	38,878	<b>1,977.00</b>	41,070 –	41,104	<b>2,105.00</b>
32,200 –	32,235	<b>1,595.00</b>	34,426 –	34,461	<b>1,723.00</b>	36,652 –	36,687	<b>1,851.00</b>	38,878 –	38,913	<b>1,979.00</b>	41,104 –	41,139	<b>2,107.00</b>
32,235 –	32,270	<b>1,597.00</b>	34,461 –	34,496	<b>1,725.00</b>	36,687 –	36,722	<b>1,853.00</b>	38,913 –	38,948	<b>1,981.00</b>	41,139 –	41,174	<b>2,109.00</b>
32,270 –	32,304	<b>1,599.00</b>	34,496 –	34,530	<b>1,727.00</b>	36,722 –	36,757	<b>1,855.00</b>	38,948 –	38,983	<b>1,983.00</b>	41,174 –	41,209	<b>2,111.00</b>
32,304 –	32,339	<b>1,601.00</b>	34,530 –	34,565	<b>1,729.00</b>	36,757 –	36,791	<b>1,857.00</b>	38,983 –	39,017	<b>1,985.00</b>	41,209 –	41,243	<b>2,113.00</b>
32,339 –	32,374	<b>1,603.00</b>	34,565 –	34,600	<b>1,731.00</b>	36,791 –	36,826	<b>1,859.00</b>	39,017 –	39,052	<b>1,987.00</b>	41,243 –	41,278	<b>2,115.00</b>
32,374 –	32,409	<b>1,605.00</b>	34,600 –	34,635	<b>1,733.00</b>	36,826 –	36,861	<b>1,861.00</b>	39,052 –	39,087	<b>1,989.00</b>	41,278 –	41,313	<b>2,117.00</b>
32,409 –	32,443	<b>1,607.00</b>	34,635 –	34,670	<b>1,735.00</b>	36,861 –	36,896	<b>1,863.00</b>	39,087 –	39,122	<b>1,991.00</b>	41,313 –	41,348	<b>2,119.00</b>
32,443 –	32,478	<b>1,609.00</b>	34,670 –	34,704	<b>1,737.00</b>	36,896 –	36,930	<b>1,865.00</b>	39,122 –	39,157	<b>1,993.00</b>	41,348 –	41,383	<b>2,121.00</b>
32,478 –	32,513	<b>1,611.00</b>	34,704 –	34,739	<b>1,739.00</b>	36,930 –	36,965	<b>1,867.00</b>	39,157 –	39,191	<b>1,995.00</b>	41,383 –	41,417	<b>2,123.00</b>
32,513 –	32,548	<b>1,613.00</b>	34,739 –	34,774	<b>1,741.00</b>	36,965 –	37,000	<b>1,869.00</b>	39,191 –	39,226	<b>1,997.00</b>	41,417 –	41,452	<b>2,125.00</b>
32,548 –	32,583	<b>1,615.00</b>	34,774 –	34,809	<b>1,743.00</b>	37,000 –	37,035	<b>1,871.00</b>	39,226 –	39,261	<b>1,999.00</b>	41,452 –	41,487	<b>2,127.00</b>
32,583 –	32,617	<b>1,617.00</b>	34,809 –	34,843	<b>1,745.00</b>	37,035 –	37,070	<b>1,873.00</b>	39,261 –	39,296	<b>2,001.00</b>	41,487 –	41,522	<b>2,129.00</b>
32,617 –	32,652	<b>1,619.00</b>	34,843 –	34,878	<b>1,747.00</b>	37,070 –	37,104	<b>1,875.00</b>	39,296 –	39,330	<b>2,003.00</b>	41,522 –	41,557	<b>2,131.00</b>
32,652 –	32,687	<b>1,621.00</b>	34,878 –	34,913	<b>1,749.00</b>	37,104 –	37,139	<b>1,877.00</b>	39,330 –	39,365	<b>2,005.00</b>	41,557 –	41,591	<b>2,133.00</b>
32,687 –	32,722	<b>1,623.00</b>	34,913 –	34,948	<b>1,751.00</b>	37,139 –	37,174	<b>1,879.00</b>	39,365 –	39,400	<b>2,007.00</b>	41,591 –	41,626	<b>2,135.00</b>
32,722 –	32,757	<b>1,625.00</b>	34,948 –	34,983	<b>1,753.00</b>	37,174 –	37,209	<b>1,881.00</b>	39,400 –	39,435	<b>2,009.00</b>	41,626 –	41,661	<b>2,137.00</b>
32,757 –	32,791	<b>1,627.00</b>	34,983 –	35,017	<b>1,755.00</b>	37,209 –	37,243	<b>1,883.00</b>	39,435 –	39,470	<b>2,011.00</b>	41,661 –	41,696	<b>2,139.00</b>
32,791 –	32,826	<b>1,629.00</b>	35,017 –	35,052	<b>1,757.00</b>	37,243 –	37,278	<b>1,885.00</b>	39,470 –	39,504	<b>2,013.00</b>	41,696 –	41,730	<b>2,141.00</b>
32,826 –	32,861	<b>1,631.00</b>	35,052 –	35,087	<b>1,759.00</b>	37,278 –	37,313	<b>1,887.00</b>	39,504 –	39,539	<b>2,015.00</b>	41,730 –	41,765	<b>2,143.00</b>
32,861 –	32,896	<b>1,633.00</b>	35,087 –	35,122	<b>1,761.00</b>	37,313 –	37,348	<b>1,889.00</b>	39,539 –	39,574	<b>2,017.00</b>	41,765 –	41,800	<b>2,145.00</b>
32,896 –	32,930	<b>1,635.00</b>	35,122 –	35,157	<b>1,763.00</b>	37,348 –	37,383	<b>1,891.00</b>	39,574 –	39,609	<b>2,019.00</b>	41,800 –	41,835	<b>2,147.00</b>
32,930 –	32,965	<b>1,637.00</b>	35,157 –	35,191	<b>1,765.00</b>	37,383 –	37,417	<b>1,893.00</b>	39,609 –	39,643	<b>2,021.00</b>	41,835 –	41,870	<b>2,149.00</b>
32,965 –	33,000	<b>1,639.00</b>	35,191 –	35,226	<b>1,767.00</b>	37,417 –	37,452	<b>1,895.00</b>	39,643 –	39,678	<b>2,023.00</b>	41,870 –	41,904	<b>2,151.00</b>
33,000 –	33,035	<b>1,641.00</b>	35,226 –	35,261	<b>1,769.00</b>	37,452 –	37,487	<b>1,897.00</b>	39,678 –	39,713	<b>2,025.00</b>	41,904 –	41,939	<b>2,153.00</b>
33,035 –	33,070	<b>1,643.00</b>	35,261 –	35,296	<b>1,771.00</b>	37,487 –	37,522	<b>1,899.00</b>	39,713 –	39,748	<b>2,027.00</b>	41,939 –	41,974	<b>2,155.00</b>
33,070 –	33,104	<b>1,645.00</b>	35,296 –	35,330	<b>1,773.00</b>	37,522 –	37,557	<b>1,901.00</b>	39,748 –	39,783	<b>2,029.00</b>	41,974 –	42,009	<b>2,157.00</b>
33,104 –	33,139	<b>1,647.00</b>	35,330 –	35,365	<b>1,775.00</b>	37,557 –	37,591	<b>1,903.00</b>	39,783 –	39,817	<b>2,031.00</b>	42,009 –	42,043	<b>2,159.00</b>
33,139 –	33,174	<b>1,649.00</b>	35,365 –	35,400	<b>1,777.00</b>	37,591 –	37,626	<b>1,905.00</b>	39,817 –	39,852	<b>2,033.00</b>	42,043 –	42,078	<b>2,161.00</b>
33,174 –	33,209	<b>1,651.00</b>	35,400 –	35,435	<b>1,779.00</b>	37,626 –	37,661	<b>1,907.00</b>	39,852 –	39,887	<b>2,035.00</b>	42,078 –	42,113	<b>2,163.00</b>
33,209 –	33,243	<b>1,653.00</b>	35,435 –	35,470	<b>1,781.00</b>	37,661 –	37,696	<b>1,909.00</b>	39,887 –	39,922	<b>2,037.00</b>	42,113 –	42,148	<b>2,165.00</b>
33,243 –	33,278	<b>1,655.00</b>	35,470 –	35,504	<b>1,783.00</b>	37,696 –	37,730	<b>1,911.00</b>	39,922 –	39,957	<b>2,039.00</b>	42,148 –	42,183	<b>2,167.00</b>
33,278 –	33,313	<b>1,657.00</b>	35,504 –	35,539	<b>1,785.00</b>	37,730 –	37,765	<b>1,913.00</b>	39,957 –	39,991	<b>2,041.00</b>	42,183 –	42,217	<b>2,169.00</b>
33,313 –	33,348	<b>1,659.00</b>	35,539 –	35,574	<b>1,787.00</b>	37,765 –	37,800	<b>1,915.00</b>	39,991 –	40,026	<b>2,043.00</b>	42,217 –	42,252	<b>2,171.00</b>
33,348 –	33,383	<b>1,661.00</b>	35,574 –	35,609	<b>1,789.00</b>	37,800 –	37,835	<b>1,917.00</b>	40,026 –	40,061	<b>2,045.00</b>	42,252 –	42,287	<b>2,173.00</b>
33,383 –	33,417	<b>1,663.00</b>	35,609 –	35,643	<b>1,791.00</b>	37,835 –	37,870	<b>1,919.00</b>	40,061 –	40,096	<b>2,047.00</b>	42,287 –	42,322	<b>2,175.00</b>
33,417 –	33,452	<b>1,665.00</b>	35,643 –	35,678	<b>1,793.00</b>	37,870 –	37,904	<b>1,921.00</b>	40,096 –	40,130	<b>2,049.00</b>	42,322 –	42,357	<b>2,177.00</b>
33,452 –	33,487	<b>1,667.00</b>	35,678 –	35,713	<b>1,795.00</b>	37,904 –	37,939	<b>1,923.00</b>	40,130 –	40,165	<b>2,051.00</b>	42,357 –	42,391	<b>2,179.00</b>
33,487 –	33,522	<b>1,669.00</b>	35,713 –	35,748	<b>1,797.00</b>	37,939 –	37,974	<b>1,925.00</b>	40,165 –	40,200	<b>2,053.00</b>	42,391 –	42,426	<b>2,181.00</b>
33,522 –	33,557	<b>1,671.00</b>	35,748 –	35,783	<b>1,799.00</b>	37,974 –	38,009	<b>1,927.00</b>	40,200 –	40,235	<b>2,055.00</b>	42,426 –	42,461	<b>2,183.00</b>
33,557 –	33,591	<b>1,673.00</b>	35,783 –	35,817	<b>1,801.00</b>	38,009 –	38,043	<b>1,929.00</b>	40,235 –	40,270	<b>2,057.00</b>	42,461 –	42,496	<b>2,185.00</b>
33,591 –	33,626	<b>1,675.00</b>	35,817 –	35,852	<b>1,803.00</b>	38,043 –	38,078	<b>1,9</b>						

## TAX TABLE (Cont'd)

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

# TAX TABLE (Cont'd)

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

# TAX TABLE (Cont'd)

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

# 2013 Income Tax Return Mailing Addresses and Locality Codes

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

\* DENOTES DIRECTOR OF FINANCE

\*\* DENOTES DIRECTOR, DEPARTMENT OF TAX ADMINISTRATION

## COUNTIES

### Accomack County - 001

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

### Albemarle County \* - 003

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

### Alleghany County - 005

9212 Winterberry Ave., Ste. E, Covington, VA 24426  
540-863-6640

### Amelia County - 007

P.O. Box 269, Amelia, VA 23002  
804-561-2158

### Amherst County - 009

P.O. Box 719, Amherst, VA 24521  
434-946-9310

### Appomattox County - 011

P.O. Box 125, Appomattox, VA 24522  
434-352-7450

### Arlington County - 013

Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
703-228-3055

### Augusta County - 015

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

### Bath County - 017

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

### Bedford County - 019

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

### Bland County - 021

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

### Botetourt County - 023

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

### Brunswick County - 025

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

### Buchanan County - 027

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

### Buckingham County - 029

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

### Campbell County - 031

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

### Caroline County - 033

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

### Carroll County - 035

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

### Charles City County - 036

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

### Charlotte County - 037

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

### Chesterfield County - 041

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

### Clarke County - 043

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

### Craig County - 045

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

### Culpeper County - 047

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

### Cumberland County - 049

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

### Dickenson County - 051

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

### Dinwiddie County - 053

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

### Essex County - 057

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

### Fairfax County \*\* - 059

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

### Fauquier County - 061

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

### Floyd County - 063

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

### Fluvanna County - 065

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

### Franklin County - 067

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

### Frederick County - 069

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

### Giles County - 071

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

### Gloucester County - 073

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

### Goochland County - 075

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

### Grayson County - 077

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

### Greene County - 079

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

### Greensville County - 081

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

### Halifax County - 083

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

### Hanover County - 085

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

### Henrico County \* - 087

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

### Henry County - 089

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

### Highland County - 091

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

### Isle of Wight County - 093

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

### James City County - 095

P.O. Box 283, Williamsburg, VA 23187  
757-253-6695

### King and Queen County - 097

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

### King George County - 099

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

### King William County - 101

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

### Lancaster County - 103

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

### Lee County - 105

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

### Loudoun County - 107

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

### Louisa County - 109

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

### Lunenburg County - 111

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

### Madison County - 113

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

### Mathews County - 115

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

### Middlesex County - 119

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

### Montgomery County - 121

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

### Nelson County - 125

P.O. Box 246, Lovingson, VA 22949  
434-263-7070

### New Kent County - 127

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

### Northampton County - 131

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

### Northumberland County - 133

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

### Nottoway County - 135

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

### Orange County - 137

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

### Page County - 139

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

### Pittsylvania County - 143

P.O. Box 272, Chatham, VA 24531  
434-432-7940

### Powhatan County - 145

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

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**COUNTIES (CONTINUED)**

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

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

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

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

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

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

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

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

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

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

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

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

**Smyth County - 173**  
Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
276-782-4040

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

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

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

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

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

**Tazewell County - 185**  
101 E. Main St., Suite 201, Tazewell, VA 24651-1071  
276-385-1235

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

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

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

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

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

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

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**CITIES**

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

**Bristol City - 520**  
497 Cumberland St., Ste. 1-A Bristol, VA 24201  
276-645-7316

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

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

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

**Colonial Heights City - 570**  
P.O. Box 3401, Colonial Heights, VA 23834-9001  
804-520-9280

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

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

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

**Fairfax City - 600**  
Rm. 224, City Hall, 10455 Armstrong St.  
Fairfax, VA 22030  
703-385-7885

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

**Franklin City - 620**  
P.O. Box 389, Franklin, VA 23851-0389  
757-562-8547

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

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

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

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

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

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

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

**Manassas City - 683**  
Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
703-257-8298

**Manassas Park City - 685**  
One Park Center Ct., Manassas Park, VA 20111  
703-335-8825

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

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

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

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

**Petersburg City - 730**  
Refund: P.O. Box 1498, Richmond, VA 23218-1498  
Tax Due: P.O. Box 760, Richmond, VA 23218-0760  
804-733-2315

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

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

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

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

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

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

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

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

**Virginia Beach City - 810**  
2401 Courthouse Dr., Bldg. 1, Rm. 121  
Virginia Beach, VA 23456-9002  
757-385-4483

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

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

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

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

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

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

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