

**2012 Virginia Corporation  
 Income Tax Return**



FISCAL or  
 SHORT Year Filer: **Beginning Date** \_\_\_\_\_, 2012; **Ending Date** \_\_\_\_\_, 20\_\_

Official Use Only

Preparer's FEIN, PTIN or SSN \_\_\_\_\_  **Short Year Return**  **Change in Accounting Period**

By checking the box to the right, I (we) authorize the Department of Taxation to discuss this return with the undersigned preparer. →

Federal Employer ID Number		<b>Check if:</b> <input type="checkbox"/> <b>Initial Filer</b> <input type="checkbox"/> <b>Name Change</b> <input type="checkbox"/> <b>Physical Address Change</b> <input type="checkbox"/> <b>Mailing Address Change</b>	
Name			
Physical Address			
Physical City or Town		State	ZIP Code
Mailing Address (if different from Physical Address)		Entity Type Code	
City Or Town		State	ZIP Code NAICS
Date Incorporated	State or Country of Incorporation	Description of Business Activity	

**Check Applicable Boxes**

- Consolidated - Sch 500AC Attached
- Combined - Sch 500AC Attached
- Change in Filing Status
- Multistate Sch 500A Attached
- Schedule 500AB Attached
- Nonprofit Corporation

**Final Return**

- Final Return** - Check here and applicable boxes below.
- Withdrawn
- Dissolved-No longer liable for tax  
 Dissolved Date \_\_\_\_\_
- Merged  
 Merged Date \_\_\_\_\_
- Merged FEIN # \_\_\_\_\_
- S Corp Effective \_\_\_\_\_

**Corporate Telecommunications Company**

Enter amount from Form 500T, Line 7:  
 \_\_\_\_\_ .00

**Noncorporate Telecommunications Company**

**Company** Check box and enter amount from Form 500T, Line 10   
 \_\_\_\_\_ .00

**Electric Supplier Company**

Enter amount from Sch 500EL, Line 7 or 14:  
 \_\_\_\_\_ .00

**Amended Return**

Complete Form 500 and Schedule 500ADJ. Attach an explanation of changes to income and modifications.  
**DO NOT FILE THIS FORM TO CARRY BACK A NET OPERATING LOSS. File Form 500NOLD.**

- Amended Return - Check here and other applicable boxes.
- Federal Audit - Attach copy of IRS final determination
- Schedule 500A Changes
- Schedule 500ADJ Changes

- Nonrefundable or Refundable Credit Change
- Schedule 500AB Changes
- Capital Loss Carryback
- Other-Attach Explanation

**Questions and Related Information**

**A** Have you made any payments to an affiliated corporation or a related individual or other related entity for interest, royalties or other expenses related to intangible property (patents, trademarks, copyrights and similar intangible property)? If yes, complete and attach Schedule 500AB.

Enter Exception amount from Schedule 500AB, Line 8 \_\_\_\_\_ .00

**B** Coalfield Employment Enhancement Tax Credit earned from Form 306, Line 11 \_\_\_\_\_ .00

**C** If a net operating loss deduction was claimed in computing federal taxable income on the U.S. Corporation Income Tax Return, provide the requested information. If NOL results from merger, enter below the FEIN of company generating NOL prior to merger date.

(1) Year of loss \_\_\_\_\_  
 (2) Federal NOL \_\_\_\_\_  
 (3) Percent of federal NOL used this year \_\_\_\_\_ %

FEIN \_\_\_\_\_  
 (If there are NOLs for more than one year, attach a schedule)

**D** If Pass-Through Entity Withholding is claimed, enter the number of Schedule VK-1s and complete and attach Schedule 500ADJ, Page 2. \_\_\_\_\_

**E** Has your federal income tax liability been redetermined with the IRS and finalized for any prior year(s) that has not previously been reported to the Virginia Department of Taxation? If Yes, provide the years. Year(s) \_\_\_\_\_

**F** Location of the Corporation's books \_\_\_\_\_  
 Contact for Corporation's books \_\_\_\_\_ Contact Telephone Number \_\_\_\_\_

**2012 Virginia Form 500**

Federal Employer ID Number \_\_\_\_\_



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**INCOME**

1	Federal taxable income (from attached federal return) . . . . .	1	_____	.00
2	Total Additions from Schedule 500ADJ, Section A, Line 7 . . . . .	2	_____	.00
3	Total (add Lines 1 and 2) . . . . .	3	_____	.00
4	Total Subtractions from Schedule 500ADJ, Section B, Line 10 . . . . .	4	_____	.00
5	Balance (subtract Line 4 from Line 3) . . . . .	5	_____	.00
6	Savings and Loan Association's Bad Debt Deduction (see Instructions) . . . . .	6	_____	.00
7	<b>Virginia Taxable Income</b> (subtract Line 6 from Line 5) . . . . .	7	_____	.00

**TAX COMPUTATION**

8	<b>Multistate Corporation</b> - If business conducted within and without Virginia (Multistate Corporation), attach Schedule 500A and complete Lines 8(a) through 8(d). If entire business conducted in Virginia, skip to Line 9.			
	(a) Income subject to Virginia tax from Schedule 500A, Section B, Line 3(j) . . . . .	8(a)	_____	.00
	(b) Apportionment factor from Schedule 500A, Section B, Line 1 or Line 2(g) . . . . .	8(b)	_____	%
	(c) Nonapportionable investment function income from Schedule 500A, Section B, Line 3(c) . . . . .	8(c)	_____	.00
	(d) Nonapportionable investment function loss from Schedule 500A, Section B, Line 3(e) . . . . .	8(d)	_____	.00
9	<b>Income tax</b> [6% of Line 7 or 6% of Line 8(a)] . . . . .	9	_____	.00

**PAYMENTS AND CREDITS**

10	Nonrefundable Tax Credits: Enter the amount from Schedule 500CR, Part XXX, Line 134 . . . . .	10	_____	.00
11	Adjusted Corporate Tax (subtract Line 10 from Line 9) . . . . .	11	_____	.00
12	2012 estimated Virginia income tax payments including overpayment credit from 2011 . . . . .	12	_____	.00
13	Extension payment . . . . .	13	_____	.00
14	Refundable Tax Credits from Schedule 500CR, Part XXXIV, Line 142 . . . . .	14	_____	.00
15	Pass-Through Entity total withholding from Schedule 500ADJ, Section D . . . . .	15	_____	.00
16	<b>Total payments and credits</b> (add Lines 12 through 15) . . . . .	16	_____	.00

**REFUND OR TAX DUE**

17	Tax owed (if Line 11 is greater than Line 16, subtract Line 16 from Line 11) . . . . .	17	_____	.00
18	Penalty (see Instructions) . . . . .	18	_____	.00
19	Interest (see Instructions) . . . . .	19	_____	.00
20	Additional charge from Form 500C, Line 17 (attach Form 500C) . . . . .	20	_____	.00
21	<b>Total due</b> (add Lines 17 through 20) . . . . .	21	_____	.00
22	Overpayment (if Line 16 is greater than Line 11, subtract Line 11 from Line 16) . . . . .	22	_____	.00
23	Amount to be credited to 2013 estimated tax . . . . .	23	_____	.00
24	<b>Amount to be refunded</b> (subtract Line 23 from Line 22) . . . . .	24	_____	.00

Mail this return to the Virginia Department of Taxation, P. O. Box 1500, Richmond, Virginia 23218-1500 on or before the fifteenth day of the fourth month (15th day of the sixth month for nonprofit corporations) following the close of the taxable year. Make checks payable to the Virginia Department of Taxation.

I, the undersigned president, vice-president, treasurer, assistant treasurer, chief accounting officer, or other officer duly authorized to act, of the corporation for which this return is made, declare under the penalties provided by law that this return (including any accompanying schedules and statements) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the income tax laws of the Commonwealth of Virginia. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge.

_____ (Date)	_____ (Signature of Officer)	_____ (Title)
_____ (Date)	_____ Preparer's Name, Firm Name and Phone Number	_____ (Address)

Approved Vendor Code \_\_\_\_\_

**IMPORTANT: INCLUDE A COPY OF YOUR FEDERAL RETURN WITH THIS RETURN**