



Name as shown on Virginia return _____ Federal Employer ID Number _____

Section A - Additions to Federal Taxable Income

| | | | |
|---|-------------|---------------|-----|
| 1. Fixed-Date Conformity Addition (depreciation-see instructions) | 1 | _____ | .00 |
| 2. Fixed-Date Conformity Addition (other-see instructions)..... | 2 | _____ | .00 |
| 3. Taxable Addition from Schedule 500AB, Line 10 | 3 | _____ | .00 |
| 4. Net Income tax and other taxes that are based on, measured by or computed with reference to net income..... | 4 | _____ | .00 |
| 5. Interest on state obligations other than Virginia | 5 | _____ | .00 |
| 6. Other Additions to federal taxable income | | | |
| | Code | Amount | |
| | 6a _____ | _____ | .00 |
| 6a-6c Refer to instructions for the Other Addition Codes. | 6b _____ | _____ | .00 |
| | 6c _____ | _____ | .00 |
| 7. Total Additions (Add Lines 1-5 and 6a-6c. Enter here and on Form 500, Line 2.) | 7 | _____ | .00 |

Section B - Subtractions from Federal Taxable Income

| | | | |
|--|-------------|---------------|-----|
| 1. Fixed-Date Conformity Subtraction (depreciation-see instructions)..... | 1 | _____ | .00 |
| 2. Fixed-Date Conformity Subtraction (other-see instructions) | 2 | _____ | .00 |
| 3. Income from obligations or securities of the U. S. exempt from state income taxes but not from federal income taxes | 3 | _____ | .00 |
| 4. Foreign dividend gross-up (IRC § 78) | 4 | _____ | .00 |
| 5. Refund or credit of income taxes included in federal taxable income | 5 | _____ | .00 |
| 6. Subpart F Income (IRC § 951) | 6 | _____ | .00 |
| 7. Foreign source income subtraction allowed by Va. Code § 58.1-402 C 8. (see instructions for limitations)..... | 7 | _____ | .00 |
| 8. Dividends received from corporations in which the recipient owns 50% or more of the voting stock, to the extent remaining in federal taxable income..... | 8 | _____ | .00 |
| 9. Other Subtractions from federal taxable income | | | |
| | Code | Amount | |
| | 9a _____ | _____ | .00 |
| 9a-9c Refer to instructions for the Other Subtraction Codes. | 9b _____ | _____ | .00 |
| | 9c _____ | _____ | .00 |
| 10. Total Subtractions (Add Lines 1-8 and 9a-9c. Enter here and on Form 500, Line 4.) | 10 | _____ | .00 |

Section C - Amended Return

If you are filing an amended return, complete Section C to determine if you will receive an additional refund or if you need to make an additional payment.

| | | | |
|--|---|-------|-----|
| 1. Add amount paid with original return, plus additional tax paid after it was filed (Do not include amount paid from Line 20, additional charge from Form 500C.) | 1 | _____ | .00 |
| 2. Add Line 1 from above and Line 16 from Form 500 and enter here | 2 | _____ | .00 |
| 3. Overpayment, if any, as shown on original return or as previously adjusted | 3 | _____ | .00 |
| 4. Subtract Line 3 from Line 2 | 4 | _____ | .00 |
| 5. If Line 4 above is less than Line 11 on amended Form 500, subtract Line 4 above from Line 11 on amended Form 500. This is the Tax You Owe | 5 | _____ | .00 |
| 6. Refund. If Line 11 on amended Form 500, is less than Line 4 above, subtract Line 11 on amended Form 500, from Line 4 above. This is the Tax You Overpaid. | 6 | _____ | .00 |

Explanation of Changes to Income and Modifications

Attach explanation for amending return. Provide the Line reference from the Form 500 for which a change is reported, and give the reason for each change. Show any computation in detail and attach any applicable schedules.

Attach Schedule 500ADJ to Your Virginia Corporation Return, Form 500.

