

**2020 Virginia
Schedule 502ADJ**

**Pass-Through Entity
Schedule of Adjustments**



FEIN	Name(s) as shown on Virginia return
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SECTION A – Additions to Taxable Income

		Code	Amount
1.			.00
2.			.00
3.			.00
4.			.00
5.	Total Additions. Add Lines 1-4.....		.00

SECTION B – Subtractions From Taxable Income

	Certification Number (if applicable)	Code	Amount
1.			.00
2.			.00
3.			.00
4.			.00
5.	Total Subtractions. Add Lines 1-4.00

Use **Schedule 502ADJS** if you are claiming more additions or subtractions than the Schedule 502ADJ allows. Refer to the Form 502 Instructions for addition and subtraction codes. Check this box and enclose Schedule 502ADJS with your return.

SECTION C – Virginia Tax Credits

For information on credits, see the Schedule CR Instructions (Individuals) or the Schedule 500CR Instructions (Corporations).

Nonrefundable Credits – Enter Total Amounts Passed Through to Owners

1. State Income Tax Paid (see Form 502 instructions)	1.	.00
2. Neighborhood Assistance Act Tax Credit.	2.	.00
3. Reserved for Future Use.	3.
4. Enterprise Zone Act – Zone Investment Tax Credit (Only Carryover Credit Allowed) . .	4.	.00
5. Conservation Tillage Equipment Tax Credit.	5.	.00
6. Biodiesel and Green Diesel Fuels Tax Credit	6.	.00
7. Precision Fertilizer and Pesticide Application Equipment Tax Credit.	7.	.00
8. Recyclable Materials Processing Equipment Tax Credit.	8.	.00
9a. Clean-Fuel Vehicle Tax Credit (Only Carryover Credit Allowed)	9a.	.00
9b. Vehicle Emissions Testing Equipment Tax Credit	9b.	.00
10. Major Business Facility Job Tax Credit	10.	.00
11. Reserved for Future Use.	11.
12. Worker Retraining Tax Credit (Only Carryover Credit Allowed).	12.	.00
13. Waste Motor Oil Burning Equipment Tax Credit	13.	.00
14. Riparian Forest Buffer Protection for Waterways Tax Credit.	14.	.00
15. Virginia Coal Employment and Production Incentive Tax Credit	15.	.00
16. Enter the amount of credit assigned to another party	16.	.00
17. Virginia Coal Employment and Production Incentive Tax Credit for use by owners (Subtract Line 16 from Line 15).	17.	.00

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18. Historic Rehabilitation Tax Credit	18.	.00
19. Land Preservation Tax Credit	19.	.00
20. Qualified Equity and Subordinated Debt Investments Tax Credit	20.	.00
21. Communities of Opportunity Tax Credit	21.	.00
22. Green Job Creation Tax Credit	22.	.00
23. Farm Wineries and Vineyards Tax Credit	23.	.00
24. International Trade Facility Tax Credit	24.	.00
25. Port Volume Increase Tax Credit	25.	.00
26. Barge and Rail Usage Tax Credit	26.	.00
27. Livable Home Tax Credit	27.	.00
28. Research and Development Expenses Tax Credit (If the taxpayer does not qualify for the refundable credit, see the instructions for Schedule CR or Schedule 500CR)	28.	.00
29. Education Improvement Scholarships Tax Credit	29.	.00
30. Major Research and Development Expenses Tax Credit	30.	.00
31. Food Crop Donation Tax Credit	31.	.00
32. Worker Training Tax Credit	32.	.00
33. Total Nonrefundable Credits. Add Lines 1, 2, 4-10, 12-14 and 17-32. Enter on Form 502, Page 1, Line 19	33.	.00
Refundable Credits. Enter Total Amounts Passed Through to Owners		
34. Agricultural Best Management Practices Tax Credit	34.	.00
35. Reserved for Future Use	35.	_____
36a. Reserved for Future Use	36a.	_____
36b. Reserved for Future Use	36b.	_____
37. Reserved for Future Use	37.	_____
38. 2020 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2023 return. Enter amount from your 2020 Form 306, Line 11	38.	.00
39. Motion Picture Production Tax Credit	39.	.00
40. Research and Development Expenses Tax Credit	40.	.00
41. Total Refundable Credits. Add Lines 34, 39, and 40. Enter on Form 502, Page 1, Line 20	41.	.00

SECTION D – Amended Return

1. Add amount paid with original return and additional tax paid after it was filed.	1.	.00
2. Add Line 1 from above and Section 1, Line 2 from Form 502.	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 Section 1, Line 1 of Form 502, subtract Line 4 above from Section 1, Line 1 of Form 502. This is the Tax Owed	5.	.00
6. If Section 1, Line 1 of Form 502 is less than Line 4 above, subtract Section 1, Line 1 of Form 502 from Line 4 above. This is the Amount Overpaid	6.	.00

Enclose Schedule 502ADJ with your Pass-Through Entity Return, Form 502.