

**2023 Virginia  
Schedule 500ADJ**

**Corporation Schedule  
of Adjustments**



Name as shown on Virginia return	FEIN
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Use **Schedule 500ADJS** in addition to the Schedule 500ADJ if you are claiming more additions or subtractions than the Schedule 500ADJ allows. Refer to the Form 500 Instructions for addition and subtraction codes.

**Check this box and enclose Schedule 500ADJS with your return**

**Section A – Additions to Federal Taxable Income**

1. Conformity addition – Depreciation .....	1.		.00		
2. Conformity addition – Other .....	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					
<i>See instructions for addition codes.</i>					
6a. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 40px; text-align: center;">Code</td><td style="width: 100px; height: 20px;"></td></tr></table> .....	Code		6a.		.00
Code					
6b. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 40px; text-align: center;">Code</td><td style="width: 100px; height: 20px;"></td></tr></table> .....	Code		6b.		.00
Code					
6c. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 40px; text-align: center;">Code</td><td style="width: 100px; height: 20px;"></td></tr></table> .....	Code		6c.		.00
Code					
7. <b>Total Additions.</b> 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. Conformity subtraction – Depreciation .....	1.		.00		
2. Conformity subtraction – Other .....	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) and/or Global Intangible Low-Taxed Income (IRC § 951A) .....	6.		.00		
7. Foreign source income subtraction allowed by Va. Code § 58.1-402 C 8. ....	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. <i>See instructions for subtraction codes.</i>					
9a. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 100px; text-align: center;">Certification Number</td><td style="width: 100px; height: 20px;"></td></tr></table> .....	Certification Number		9a.		.00
Certification Number					
9b. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 100px; text-align: center;">Code</td><td style="width: 100px; height: 20px;"></td></tr></table> .....	Code		9b.		.00
Code					
9c. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 100px; text-align: center;">Code</td><td style="width: 100px; height: 20px;"></td></tr></table> .....	Code		9c.		.00
Code					
10. <b>Total Subtractions.</b> 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 Form 500, Line 20.) .....	1.		.00
2. Add Line 1 from above and Line 16 from Form 500 and enter the total 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. <b>This is the tax you owe</b> .....	5.		.00
6. <b>Refund.</b> If Line 11 on amended Form 500 is less than Line 4 above, subtract Line 11 on amended Form 500 from Line 4 above. <b>This is the tax you overpaid.</b> .....	6.		.00

**EXPLANATION OF CHANGES TO INCOME AND MODIFICATIONS**

Enclose an 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 enclose any applicable schedules.

Corporation Schedule of  
 Adjustments



Name as shown on Virginia return	FEIN
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**Section D – Schedule of VK-1 Withholding**

If you are claiming withholding on Form 500, Line 15, provide the information below.  
 List pass-through entity withholding from Virginia Schedules VK-1.

Pass-Through Entity FEIN	Withholding Amount	Recipient FEIN (Consolidated/Combined Filers Only)
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
	.00	
<b>TOTAL WITHHOLDING ►</b>	.00	

**Enclose Schedule 500ADJ with your Virginia Corporation Income Tax Return, Form 500.**