



Schedule 2 — Virginia Taxable Income of a Nonresident Estate or Trust

| | Net Virginia Source Income | |
|--|----------------------------|---------------------|
| | A. Distributable | B. Nondistributable |
| 1. Income from sources within Virginia..... 1 | .00 | .00 |
| 2. Federal deductions attributable to income from sources within Virginia..... 2 | .00 | .00 |
| 3. Net Virginia source income. Subtract Line 2 from Line 1..... 3 | .00 | .00 |

4. Virginia source income allocation schedule. When completing Column 4, multiply Line 3A above by the percentage in Column 3 below and enter the result in Column 4. Enter the amount from Line 3B above in Line 4b, Column 5.

| Column 1 | Column 2 Federal Distributable Net Income | Column 3 Percentage | Column 4 Virginia Source Distributable Net Income | Column 5 Virginia Source Nondistributable Net Income |
|--|---|------------------------|---|--|
| a. Beneficiaries (Total for all beneficiaries) | .00 | % | .00 | |
| b. Fiduciary | .00 | % | .00 | .00 |
| c. Total | .00 | 100% | .00 | .00 |

| | |
|---|-----|
| 5. Deduction for distributions to beneficiaries. Enter the amount in Line 4a, Column 4, or Line 4a, Column 2, whichever is less..... 5 | .00 |
| 6. Fiduciary's share of Virginia source income. Sum of Line 4b, Column 4 <u>or</u> Line 4b, Column 2, whichever is less, plus Line 4b, Column 5..... 6 | .00 |
| 7. Exemption from federal Form 1041..... 7 | .00 |
| 8. Income taxable to fiduciary. Subtract Line 7 from Line 6. Enter here and on Schedule 1, Line 1..... 8 | .00 |

Schedule 3 — Modifications

PART I — Additions to Federal Taxable Income

| | |
|---|-----|
| 1. Interest on obligations of other states..... 1 | .00 |
| 2. Income taxes of this state or any other taxing jurisdiction..... 2 | .00 |
| 3. Fixed Date Conformity Additions. See instructions. Enter here and on Line 2FA of Schedule 1..... 3 | .00 |
| 4. Other additions to federal taxable income as provided in the instructions. Attach explanation..... 4 | .00 |
| 5. TOTAL ADDITIONS. Add Lines 1 through 4..... 5 | .00 |

PART II — Subtractions from Federal Taxable Income

| | |
|---|-----|
| 6. Income (interest, dividends or gains) on obligations or securities of the U.S..... 6 | .00 |
| 7. Any state income tax refund or credit that was reported as "other income" on federal Form 1041..... 7 | .00 |
| 8. Fixed Date Conformity Subtractions. See instructions. Enter here and on Line 2FS of Schedule 1..... 8 | .00 |
| 9. Other subtractions from federal taxable income as provided in the instructions. Attach explanation..... 9 | .00 |
| 10. TOTAL SUBTRACTIONS. Add Lines 6 through 9..... 10 | .00 |
| 11. Net Virginia modifications. Subtract Line 10 from Line 5..... 11 | .00 |
| 12. Net Virginia modifications allocated to the fiduciary. Multiply Line 11 by the fiduciary's percentage of federal distributable net income..... 12 | .00 |

If Line 12 is a net addition, enter on Line 2(a) of Schedule 1. If Line 12 is a net subtraction, enter on Line 2(b) of Schedule 1.

Schedule 4 — Computation of the Credit for Tax Paid to Another State (See Instructions)

| | |
|--|-----|
| 1. Taxable income reported on the other state's fiduciary income tax return. Attach a copy of the other return..... 1 | .00 |
| 2. Virginia taxable income. Enter the taxable income from Schedule 1, Line 3..... 2 | .00 |
| 3. Total income tax paid to another state. Enter the name of the other state: _____ 3 | .00 |
| 4. Virginia income tax. Enter the tax from Schedule 1, Line 4..... 4 | .00 |
| 5. Allowable percentage for credit. Compute to one decimal place (e.g., 10.5%). Maximum: 100% <i>Resident estate or trust:</i> Divide Line 1 by Line 2. <i>Nonresident estate or trust:</i> Divide Line 2 by Line 1..... 5 | % |
| 6. <i>Resident estate or trust:</i> Multiply Line 5 by Line 4. <i>Nonresident estate or trust:</i> Multiply Line 5 by Line 3..... 6 | .00 |
| 7. Allowable credit. <i>Resident estate or trust:</i> Enter the smaller amount from Line 3 or Line 6. <i>Nonresident estate or trust:</i> Enter the smaller amount from Line 4 or Line 6. Also enter this amount on Schedule 1, Line 5(d)..... 7 | .00 |

I declare under the penalties provided by law that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is true, correct and complete. I (we) authorize the Department of Taxation to discuss this return with my (our) preparer. If yes, check here.

| | | | |
|----------------------------|--|--------------------------|----------------------|
| Please Sign Here | Signature of Fiduciary or Officer Representing Fiduciary | Date | Daytime Phone Number |
| | X | | () |
| Preparer's Use Only | Signature of Preparer Other Than Fiduciary | Date | Daytime Phone Number |
| | X | | () |
| | Firm's Name (or Yours if Self-Employed) and Address | Firm's SSN, FEIN or PTIN | |



NAME & FEIN FROM PAGE 1 _____

Schedule 5 — Computation of Credits and Qualifying Income (See Instructions)

| Column 1 Name and Social Security Number of Each Beneficiary (Fiduciary Use Line e) | | Column 2 Percentage | Column 3 Allocation of Virginia Neighborhood Assistance Act Tax Credit |
|--|-----------|------------------------|---|
| Line | | | |
| a. | | % | .00 |
| b. | | % | .00 |
| c. | | % | .00 |
| d. | | % | .00 |
| e. | Fiduciary | % | .00 |
| f. | Total | 100 % | .00 |

| Column 4 Allocation of Enterprise Zone Qualifying Income | Column 5 Allocation of Enterprise Zone State Unemployment Tax Credit | Column 6 | Column 7 Allocation of Enterprise Zone Investment Tax Credit |
|---|---|-----------------------------------|---|
| Line | | | |
| a. | .00 | Space reserved for future use. | .00 |
| b. | .00 | | .00 |
| c. | .00 | | .00 |
| d. | .00 | | .00 |
| e. | .00 | | .00 |
| f. | .00 | | .00 |

| Column 8 - Other Allocation of: | Column 9 - Other Allocation of: | Column 10 - Other Allocation of: | Column 11 - Other Allocation of: |
|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| Line | | | |
| a. | .00 | .00 | .00 |
| b. | .00 | .00 | .00 |
| c. | .00 | .00 | .00 |
| d. | .00 | .00 | .00 |
| e. | .00 | .00 | .00 |
| f. | .00 | .00 | .00 |